

## BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, May 3, 2021 at 9:00 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors, Tammy Most and Kristen Sinatra

Meting was advertised: Regular Business

**Engineer's Department financial/budget- Geauga County Engineer Joe Cattell**

Motion by Charles E. Walder, seconded by James Flaiz, approving the summary of the historic information of the Engineer's Department revenue and expenses. Thereby, supporting the preparation of the 2022 budget process; sufficient need and use of levied revenue.

Geauga County Engineer's Office					
2020 MVL	2018	2019	2020	2021	2022
Estimated Beginning Cash Balance Per Tax Budget	0	300	728	4,388	5,329
Actual Beginning Cash Balance	874,473	1,064,107	2,103,350	2,157,266	
Carryover Encumbrances	165,232	211,229	634,691	1,165,008	
Actual Beginning Unencumbered Balance	709,241	852,878	1,468,659	992,258	
*Estimated Revenue	6,736,133	7,350,299	8,116,400	8,331,400	
**Actual Revenue	7,228,809	9,463,993	8,607,866		
Estimated Expense	6,736,133	7,350,299	8,116,400	8,059,731	
Actual Current Year Expense	6,912,286	8,250,430	7,951,599		
Carryover Expenses	126,889	174,319	602,351		
Estimated Ending Balance	0	300	728	276,057	
Actual Ending Cash Balance	1,064,107	2,103,350	2,157,266		
*Includes transfers in	1,078,000	382,166	800,000	85,000	
** Includes transfers in	874,900	1,650,632	80,330		
2022 MUNI Permissive	2018	2019	2020	2021	2022
Estimated Balance	0	698,065	566,405	648,147	0
Actual Beginning Cash Balance	698,065	566,405	648,147	232,771	
Carryover Encumbrances	0	0	0	0	
Actual Beginning Unencumbered Balance	698,065	566,405	648,147	232,771	
Estimted Revenue *	100,000	100,000	100,000	100,000	
Actual Revenue **	118,340	81,742	93,479		
Estimated Expense	100,000	100,000	100,000	100,000	
Actual Expense	250,000	0	508,855		
Carryover Expenses	0	0	0		
Estimated Ending Balance	0	698,065	566,405	648,147	
Actual Ending Balance	566,405	648,147	232,771		
4002 Road & Bridge (Levy)	2018	2019	2020	2021	2022
Estimated Balance	0	0	21,966	0	0
Actual Beginning Cash Balance	719,071	324,028	563,137	1,710,942	
Carryover Encumbrances	71,066	39,881	0	212,934	
Actual Beginning Unencumbered Balance	648,005	284,147	563,137	1,498,008	
Estimted Revenue	3,267,168	3,299,305	3,352,489	3,292,307	
Actual Revenue	3,380,766	3,609,161	3,477,650		
Estimated Expense*	3,267,168	3,299,305	3,352,489	3,292,307	
Actual Expense**	3,709,577	3,365,587	2,329,845		
Carryover Expenses	66,232	4,465	0		
Estimated Ending Balance	0	0	21,966	0	
Actual Ending Balance	324,028	563,137	1,710,942		
* Includes Transfers Out of	1,000,000	600,000	800,000		
** Includes Transfers Out of	800,000	1,580,000			

Mr. Flaiz spoke briefly on the role of the Budget Commission. He shared that the Budget Commission provides oversight for any entity that receives tax money. The Budget Commission considers factors such as carry over, expenses, and planned projects (budget) to ensure

that the money is being effectively used and is benefiting the taxpayer. This is a standard practice which has been used when reviewing the various local government entities budgets. Therefore, applying the same concept of reviewing the county departments receiving levied income makes good sense.

The Budget Commission focused mainly on the Road and Bridge Fund; the fund where the levied monies are receipted and expensed. Another consideration was made with regard to the actual language of the voted levy; as caution must be exercised to determine legally, if monies could be transferred.

Mr. Cattell acknowledged that he understood that the budget needed to reflect more accurate figures which provide a clear and transparent fiscal picture for the benefit of the taxpayers.

Voice vote: Three ayes. Motion carried

#### **Department of Developmental Disabilities**

Motion by James Flaiz, seconded by C. P. Hitchcock, to table approving the summary of the historic of the department of Developmental Disabilities revenue and expenses; in favor of supporting the preparation of the 2022 budget process until hearing the results of the DODD Board at the first Budget Commission meeting in July 2021.

Voice vote: Three ayes. Motion carried.

Superintendent Don Rice and Director of Business Operations Dave Carlson attended the meeting to review and discuss their 5 year forecast. The conversation focused on the revenue projection over and above the ORC allotted 40% revenue reserves based on projected expenses. After identifying the revenue amount which would be available as carry-over (approximately five million). The discussion focused on the matter of levy term type – continuous. As both levies were established as continuous the taxpayers no longer have the ability to vote their opinion. For this reason, the Budget Commission's role is extremely important, as they are the only oversight. It would be ideal to work in concert with the Board of DODD to determine what carry amount is reasonable; based on the 5 year plan, as submitted to the state. The Budget Commission would like the DODD Board to show leadership and decide what is truly needed, especially as the levies are continuous. Superintendent Rice will discuss the notion of voluntarily reducing collection at the May DODD Board meeting; thereby reducing the financial impact on the taxpayers. Superintendent Rice plans to share the outcome of the DODD Board's decision with the members of the Budget Commission in July.

#### **Execution of Department Summaries - approved at the Budget Commission meeting April 15, 2021**

Department of Aging

Department of Mental Health

Department of Job and Family Services

**Forms to be sent to respective departments with copy to BOCC for use with the 2022 budget process.**

#### **Prior Minutes**

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the April 15, 2021 special session.

Voice vote: Three ayes. Motion carried

**Berkshire LSD –**

Motion by James Flaiz, seconded by C.P. Hitchcock, to send prepared letter dated May 3, 2021 documenting the motion which was made and approved at the April 15<sup>th</sup> Budget Commission meeting, outlining the Bond levy refinance and subsequent transfer of calculated interest savings to PI fund over to consecutive years (2021 & 2022).

Voice vote: Three ayes. Motion carried

Letter to be mailed to the Berkshire LSD BOE.

**C.P. Hitchcock exited the meeting at 10:23 a.m.**

**2021 Certificate Amendments**

**Russell Township – Amendment #2**

Motion by James Flaiz, seconded by Charles E. Walder, to amend the Russell Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified: Transfer funds for Tax Year 2021 to Reserve accounts per Resolution 2021-9.

**General Fund**

Transfer 55,859 from Fund 1000 from 2,536,150.10 to 2,480,291.10

**Special Revenue Funds**

Transfer 16,044 from Fund 2031 from 2,161,926.40 to 2,145,882.40

Transfer 24,129 from Fund 2081 from 3,323,016.58 to 3,298,887.58

Transfer 49,452 from Fund 2111 from 2,243,241.17 to 2,193,789.17

**Total SRF Transfer Out \$89,625.00**

**Capital Project Funds**

Increase Fund 4904 by 55,859 from 575,194.00 to 631,053.00

Increase Fund 4905 by 16,044 from 513,874.00 to 529,918.00

Increase Fund 4906 by 24,129 from 126,449.00 to 150,578.00

Increase Fund 4907 by 49,452 from 376,952.00 to 426,404.00

**Total Transfer In \$145,484.00**

**New General Fund Total: \$2,480,291.10**

**New Special Revenue Funds Total: \$9,479,611.21**

**New Capital Projects Total: \$2,092,892.20**

**New 2021 Certificate Total: \$14,430,380.46 - unchanged**

Voice vote: Two ayes. Motion carried.

**South Russell Village – Amendment #4**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the South Russell Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Decrease Operating Fund (income tax) other source revenue (144,231.00) from 322,443.00 to 178,212.00

**Capital Project Funds**

Increase Special Equipment Fund (income tax) other source revenue 144,231.00 from 0.00 to 144,231.

<b><u>New Special Revenue Funds Total:</u></b>	<b>\$5,862,339.36</b>
<b><u>New Capital Projects Total:</u></b>	<b>\$ 905,342.72</b>
<b><u>New 2021 Certificate Total:</u></b>	<b><u>\$8,701,999.73</u></b>

Voice vote: Two ayes. Motion carried.

**Geauga County – Amendment #7**

Motion by James Flaiz, seconded by Charles E. Walder, to amend the 2021 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase #1003 Liability Self Insurance other source revenue 1,319.29 from 8,389,246.00 to 8,390,565.29

**Special Revenue Funds**

Increase #2007 Sheriff Handgun Lic. .other source revenue 310,000.00 from 205,000.00 to 515,000.00

**Capital Project Funds**

Increase #4012 Airport Imp -other source revenue 2,925.00 from 320,000.00 to 323,025.00

**Enterprise Funds**

Increase #5002 Sewer Penalties -other source revenue 15,000.00 from 7,162,000.00 to 7,177,000.00

<b>New General Fund Total:</b>	<b>\$ 43,560,199.72</b>
<b>New Special Revenue Fund Total:</b>	<b>\$103,156,636.49</b>
<b>New Capital Project Total:</b>	<b>\$ 33,945,318.48</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 21,707,260.37</b>

<b><u>New 2021 Certificate Total:</u></b>	<b><u>\$211,189,649.13</u></b>
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Voice vote: Two ayes. Motion carried

**General Discussion:**

Burton Village presented two resolutions approving the addition of newly created funds.

Resolution 2020-45 Street Levy Fund (B19)

Resolution 2021-15 The Local Fiscal Recovery Fund (B20)

Power Point Fiscal Training -May 10<sup>th</sup> possible date change. Prosecutor Flaiz will also participate with the training session; the training will be properly advertised for Sunshine Law requirements.

Aquilla Village/Claridon Township separation process; issues arose with the submitted maps which must be accepted by both the County Auditor and County Recorder and properly recorded in order for the process to be official.

Next meeting May 17<sup>th</sup> timing conflict with BOR – rescheduled for May 25<sup>th</sup> at 10:30 a.m.

Meeting to be properly advertised.

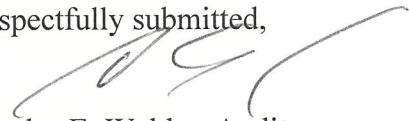
Additionally, June 7<sup>th</sup>, June 21<sup>st</sup> and July 5<sup>th</sup> will need to be cancelled and rescheduled.

June 21<sup>st</sup>'s meeting has been rescheduled for June 22<sup>nd</sup> at 10:00am.

All dates to be properly advertised.

Being no further business to conduct it was moved by James Flaiz to adjourn the special meeting at 10:36 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

