

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, March 21, 2022 at 10:00 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz (phone), and Geauga County Treasurer Christopher P Hitchcock.,
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Meeting Advertised: Regular Business

Prior Minutes

Motion by C.P Hitchcock, seconded by Charles Walder, to approve the minutes of the March 7, 2022 - regular session

Voice vote: Three ayes. Motion carried

2021/2022 School Amendments

Berkshire LSD – 2021/2022 Amendment #6
Motion by Charles Walder, seconded by C. P. Hitchcock to amend Berkshire LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2021/2022 School Year.

Special Revenue Funds
Increase 507 ESSERs other source revenue 12,503.65 from 2,151,119.49 to 2,163,623.14
Increase 516 Idea Part B other source revenue 1,866.89 from 374,654.68 to 376,521.57
Increase 572 Title I other source revenue 7,020.24 from 212,181.00 to 219,201.24
Increase new 587 Early Childhood other source revenue 4,859.44 from 0.00 to 4,859.44
Increase 590 Title IIA other source revenue 269.73 from 61,909.93 to 62,179.66
Net Adjustment: \$26,519.95

Capital Project Funds
Increase 070 Capital Projects other source revenue 301,000.00 from 0.00 to 301,000.00

Internal Service Funds
Increase 022 Pop Accounts other source revenue 3,000.00 from 1,000.00 to 4,000.00

New Special Revenue Total:	\$7,025,210.30
New Capita; Project Funds Total:	\$8,360,486.03
New Internal Service Funds Total:	\$ 480,484.68

New 2020/2021 Certificate Total: \$ 40,179,603.62

Voice vote: Three ayes. Motion carried

2022 Amendments

Middlefield Village - 2022 Amendment #1 re-sign

Middlefield Village 2022 Certificate was presented to be re-signed.
Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2022 unencumbered cash balances; previously submitted balances were incorrect.

General	Increase the 1/1/2022 unencumbered cash balance from	748,710.03	previously to	750,910.18	actual
Police Levy	Increase the 1/1/2022 unencumbered cash balance from	143,375.59	previously to	143,836.96	actual
Street Maint	Increase the 1/1/2022 unencumbered cash balance from	164,506.43	previously to	165,898.62	actual
Income Tax	Increase the 1/1/2022 unencumbered cash balance from	2,516,713.05	previously to	2,517,896.29	actual
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	168,680.93	previously to	168,740.43	actual
Parks & Rec	Increase the 1/1/2022 unencumbered cash balance from	37,969.11	previously to	38,019.51	actual
Water Rev	Increase the 1/1/2022 unencumbered cash balance from	1,622,525.43	previously to	1,623,990.38	actual
Sewer Rev	Increase the 1/1/2022 unencumbered cash balance from	1,089,221.15	previously to	1,091,000.42	actual
	Beginning Balance change totals	6,491,701.72		6,500,292.79	
	Tax revenue totals	-		-	
	New General Fund Total	2,417,239.18			
	New Special Revenue Fund Total	8,231,292.27			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	1,665,518.71			
	New Enterprise Funds Total	5,669,424.67			
	New Fiduciary Fund Total	180,315.51			
	Grand Total New Certificate- All Funds	18,163,790.34			
	Net Change in Beginning balances	8,591.07			
	Net Change in Tax Revenue	-			
	Net Change in Other Source Revenue	-			
		8,591.07			

Voice vote: Three ayes. Motion carried.

Middlefield Village – Amendment #2

Motion by C.P. Hitchcock, seconded by Charles E. Walder to amend the Middlefield Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Funds

Decrease other source revenue 23,851 from 220,565. to 196,714.00

Special Revenue Funds

Decrease Street MC&R other source revenue 1,000 from 153,000 to 152,000

Decrease State Highway other source revenue 1,000 from 29,500 to 28,500

Decrease Cemetery other source revenue 41,500 from 109,500 to 68,000

Decrease Parks and Rec other source revenue 1,000 from 81,500 to 80,500

Increase Police Levy Fund other source revenue 169 from 0.00 to 169.00

Decrease Law Enforcement Trust other source revenue 35.00 from 35.00 to 0.00

-Net adjustment (44,366.00)

Capital Project Funds

Decrease Equipment Replacement other source revenue 230,052 from 460,103.92 to 230,051.92

Enterprise Funds

Increase Refuse Fund other source revenue 10,000 from 160,500 to 170,500

Increase Water Revenue Fund other source revenue 25,000 from 733,750 to 758,750

Increase Sewer Revenue Fund other source revenue 23,000 from 794,000 to 817,000

Increase Economic Dev/Revolving other source revenue 18,126 from 6,000 to 24,126

-Net adjustment 76,126.00

New General Fund Total:	\$2,393,388.18
New Special Revenue Fund Total:	8,180,909.27
New Capital Project Fund Total:	1,435,466.71
New Enterprise Fund Total:	5,745,550.67
New 2022 Certificate Total:	\$17,935,630.34

Voice vote: Three ayes. Motion carried.

Chester Township – Amendment #2

Motion by Charles E. Walder, seconded by C.P. Hitchcock to amend the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2273 ARAP other source revenue 2,146.53 from 0.00 to 2,146.53

New Special Revenue Fund Total:	\$11,769,245.05
New 2022 Certificate Total:	\$13,532,456.89

Voice vote: Three ayes. Motion carried.

Huntsburg Township – Amendment #2

Motion by C. P. Hitchcock, seconded by Charles E. Walder to amend the Huntsburg Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase 4301 Perm. Imp Capital Outlay other source revenue 5,000.00 from 10,000.00 to 15,000.00

New Capital Project Fund Total:	\$ 20,414.49
New 2022 Certificate Total:	\$1,674,291.54

Voice vote: Three ayes. Motion carried.

Montville Township – Amendment #3

Motion by Charles Walder, seconded by C. P. Hitchcock to amend the Montville Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2274 ARPA other source revenue 417.56 from 104,593.94 to 105,011.50

Increase 2031 Road & Bridge adjustment to beginning cash balance 2,423.19 from 213,283.63 to 215,706.82 (prior year adj; unclaimed funds) *Net Adjustment: \$2,840.75*

New Special Revenue Fund Total:	\$ 1,744,746.69
New 2022 Certificate Total:	\$2,006,158.03

Voice vote: Three ayes. Motion carried.

Thompson Township – Amendment #2

Motion by C. P. Hitchcock, seconded by Charles E. Walder to amend the Thompson Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase Road & Bridge Other – other source revenue 3,386.00 from 2,000.00 to 5,386.00

Increase Fire Fund Other-other source revenue 35,000.00 from 2,860.00 to 37,860.00

New Special Revenue Fund Total:	\$1,499,953.01
New 2022 Certificate Total:	\$1,854,395.60

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #2

Motion by Charles E. Walder, seconded by C. P. Hitchcock to amend the Bainbridge Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2908 EPA 319 Grant other source revenue 807.88 from 0.00 to 807.88

New Special Revenue Fund Total:	\$21,907,202.02
New 2022 Certificate Total:	\$29,160,150.63

Voice vote: Three ayes. Motion carried.

Geauga County Public Library – Amendment #2

Motion by C. P. Hitchcock, seconded by Charles E. Walder to amend the Geauga County Public Library

Official Certificate of Estimated Resources to reflect the creation of the following Funds with monies from a grant (#203) and transfer from General Fund (#402, 460):

Special Revenue Funds

Fund #203 Emergency Connectivity Fund other source revenue 38,505.60 from 0.00 to 38,505.60

Capital Project Funds

Fund #402 Building Reserve Fund other source revenue 2,000,000 from 0.00 to 2,000,000

Fund #460 Chardon Capital Reserve Fund other source revenue 2,500,000 from 0.00 to 2,500,000

New Special Revenue Fund Total:	\$38,505.60
New Capital Project Fund Total:	13,581,496.85
New 2022 Certificate Total:	\$30,803,992.90

Voice vote: Three ayes. Motion carried.

Geauga County Health District Appropriation Requests:

Motion by Charles E. Walder, seconded by C. P. Hitchcock, to accept the Health District’s 2022 Appropriation by fund as follows:

Fund 6011

Travel	(\$1,000.00)	
Other :	<u>\$1,000.00</u>	Fund Appropriation Total: \$89,153.96 Unchanged

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #6

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

Special Revenue Funds

Increase 2001 Adams Board OTHER - other source revenue 243,227.42 from 3,203,452.00 to 3,446,679.42

New Special Revenue Funds Total:	\$ 115,572.044.13
New 2022 Certificate Total:	\$ 213,443,794.99

Voice vote: Three ayes. Motion carried.

General Discussion

Geauga Public Library request for creating Reserve Accounts. Test/templates have been created which the Commission has approved. Acknowledgement of approval will be noted in the minutes and forms with the approval date will be sent to the tax districts. There will be additional pages added to the taxing district's budget folder and hearing documents so that the reserve accounts may be reviewed annually. Additionally, the Library may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by Christopher P Hitchcock, seconded by Charles E. Walder to approve the creation of Reserve Account #'s) 402 and 460 by the Geauga County Library.

Voice vote: Three ayes. Motion carried.

The Budget Commission set the date for the Health Department 2023 Budget Hearing on April 18, 2022 to begin at 10:00 a.m. in the Auditor's office. The Health Department has confirmed this date and the hearing will be advertised.

The County levied departments will be invited to present their 2023 Budget information on May 16, 2022 at 9:00 in the Appraisal Conference Room. Notice will go out in the upcoming week to the appropriate individuals and Department Heads as well as relevant advertising to the local media. The style will be a "cattle call". The beginning/carry over balance information will be supplied to each Department and confirmed by them prior to the financial information being compiled. The departments will be asked to provide documents to support carry over balances and budget forecasts for at least the next 5 years.

The Budget Commission staff shared that Auburn Twp., Russell Park 1545, and Chester Park have not turned in 2021 YE or 2022 Permanent Appropriations, as of yet. Staff was instructed to reach out to Auburn Twp via email and Russell 1545 via email using BC letterhead for documentation purposes. The Commission noted that Chester Park is historically tardy.

Public Comment:

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the March 21, 2022 - regular meeting at 10:33 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

