

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, April 4, 2022 at 10:01 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, 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 E. Walder, to approve the minutes of the March 21, 2022 - regular session

Voice vote: Three ayes. Motion carried

**Geauga County Department of Developmental Disabilities - DODD**

Representatives of MRDD in attendance: Don Rice - Director, Dave Carlson -Director of Business Operations, Rean Davis – Fiscal Coordinator and Dave Lair – Board Member.

Auditor Walder opened the discussion sharing the historic revenue trends from 2018 -2020; which indicated an increase of revenue each year resulting in an accumulative total of approximately six million in carryover. Fiscal years 2021, 2022 and projected 2023 indicates a decline of revenue bringing about a course correction with change in the curve to offset the prior increase.

Director Rice noted his Board voluntarily decreased tax collection last year. After reviewing the numbers, he stated this is not the plan for 2023. They tend to take a conservative view, overstate expenses and underestimate revenues. He further shared that unknown expenditures may arise at any time. Additionally, it is unknown when the Federal government's match for Medicaid might change.

The other members of the Budget Commission echoed similar comments with regard to the department's course correction on revenue. They acknowledged the responsible action taken with regard to the handling of the taxpayer levied money and encouraged their use of sound budgeting practices. It was further stated that DODD is unique, as far as, having a statutorily allowable cap for a reserve fund balance. It was expressed, to be watchful when using a conservative approach of budgeting. Pushing the numbers on both ends could create an unrealistic bubble. Budgeting is based on predictions but the projection should be as accurate as possible. Another component of the budget process which is of great importance to the Budget Commission is the review and vetting of any entity with continuous levies; as the taxpayers no longer have an option to weigh in.

Motion by Charles E. Walder, seconded by James Flaiz to approve the 2023 budget as presented for the Geauga County Developmental Disabilities.

Voice vote: Three ayes. Motion carried

**2022 Amendments**

**Russell 1545 Park District – 2022 Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Russell 1545 Park District 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances.

General	Submitted 12/31/21 unencumbered cash balance	16,552.95	estimated to	28,774.09	actual
	Certify other source revenue	10.00	estimated to	4,048.48	actual
Land Purchase	Submitted 12/31/21 unencumbered cash balance	50,367.38	estimated to	51,367.38	actual
	Certify other source revenue	-	estimated to	-	actual
	 New General Fund Total	 32,822.57			
	New Special Revenue Fund Total	51,367.38			
	Grand Total New Certificate- All Funds	<u>84,189.95</u>			
	 Net Change in Beginning balances	 13,221.14			
	Net Change in Tax Revenue	-			
	Net Change in Other Source Revenue	10.00	Revenue adj by Fiscal		
		<u>13,231.14</u>			

Voice vote: Three ayes. Motion carried

**Munson Township – Amendment #2**

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

**Special Revenue Funds**

Increase NDCL Stream Restoration other source revenue 14,448.67 from 24,600.00 to 39,048.67

<u>New Special Revenue Fund Total:</u>	<u>\$3,707,228.94</u>
<b>New 2022 Certificate Total:</b>	<b>\$4,991,007.92</b>

Voice vote: Three ayes. Motion carried.

**Newbury Township – Amendment #2**

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

**Special Revenue Funds**

Increase 2273 ARAP other source revenue 291,581.74 from 0.00 to 291,581.74

**Capital Project Funds**

Increase 4904 Misc. Capital Project other source revenue 2,500.00 from 0.00 to 2,500.00

<u>New Special Revenue Fund Total:</u>	<u>\$4,297,088.21</u>
<u>New Capital Project Fund Total:</u>	<u>\$ 8,255.25</u>
<b>New 2022 Certificate Total:</b>	<b>\$5,356,267.36</b>

Voice vote: Three ayes. Motion carried.

**Chester Township Park District – Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Chester Township Park District’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2022:

**General Fund**

Increase beginning balance by 7,464.53 from 20,930.47 to 28,395.00  
Increase other source revenue 10,000 from 0.00 to 10,0000

<u>New General Fund Total:</u>	<u>\$42,387.00</u>
<b>New 2022 Certificate Total:</b>	<b>\$42,387.00</b>

Voice vote: Three ayes. Motion carried.

**Hambden Township District – Amendment #1 re-sign**

Hambden Township’s 2022 Official Certificate of Estimated Resources was presented to reflect changes to Special Revenue that were previously reported incorrectly; figures presented by the township were transposed: Certificate was re-signed.

**Special Revenue Fund**

Decrease Fund 4301 Permanent Improvement other source revenue by 20.00 from 31,466 to 31,446

<u>New Special Revenue Fund Total:</u>	<u>\$2,750,200.23</u>
<b>New 2022 Certificate Total:</b>	<b>\$3,931,097.24</b>

**Geauga Trumbull Solid Waste District - Supplemental Appropriation Request:**

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

**Fund 6007**

Grant Special Expense	\$105,000.00	
Contract Services/Prof. Svc.	<u>\$150,000.00</u>	New Fund Appropriation Total: \$2,133,760.00

Voice vote: Three ayes. Motion carried

**Geauga County Health District Appropriation Requests:**

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

Fund 6023

Salaries (\$80,000.00)

Contract Services: \$80,000.00

Fund Appropriation Total: \$594,068.91 Unchanged

Voice vote: Three ayes. Motion carried

**General Discussion**

The Budget Commission requested that the Budget Staff try to contact Auburn Township in an effort to obtain their year-end figures for 2021 and permanent appropriations for 2022.

**Budget Template**

The Budget Commission agreed that providing a budget template to the levied departments (under the County) for completion is advisable. The template will follow a similar layout and format as UAN – Providing actual figures for prior two years, current year, and projected budget year, inclusive of beginning balances.

**Records Request**

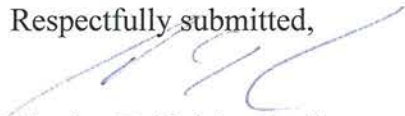
Treasurer Hitchcock presented the 2019 tax return for The Foundation for Geauga Parks (501C3). He shared that the Foundation spent 0.75 cents for every 0.25 cents of donation received and further disbursed to the Park District. This action does not demonstrate good philanthropy. Several years back it was suggested by the Budget Commission that the Park District create a Foundation to receive these types of donations. However, it is the current practice of the Park District to accept private monies and place them into either their government budget or into the Foundation fund. There is no consistency. There should be a tracking of private monies for the Park District.

Motion by C. P. Hitchcock, seconded by Charles E. Walder to submit a records request to the Geauga Park District for all documents relating to donations made to the Park District for fiscal years 2019, 2020 & 2021 to include amounts, source, and any other information provided at the time of donation (direction for use, if applicable). Budget Staff was directed to draft a request and send to the Prosecutor for review and compliance.

Voice vote: Three ayes. Motion carried

**Public Comment:** No comment

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the April 4, 2022 - regular meeting at 10:37 a.m.

Respectfully submitted,  
  
Charles E. Walder, Auditor  
Secretary/Budget Commission

