

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, November 21, 2022 at 10:01 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.
Present: Geauga County Prosecutor James Flaiz, Chief Deputy Auditor Ron Leyde representing Auditor Walder, and Geauga County Chief Deputy Treasurer Caroline Mansfield, representing Geauga County Treasurer C. P. Hitchcock.
Present via Zoom: Geauga County Auditor Charles E. Walder
Also Present: Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra

Meeting was advertised: Regular Business
Virtual attendance was offered.

Prior Minutes
Motion by Ron Leyde, seconded James Flaiz, to approve the minutes of the November 7, 2022 - Regular meeting.

Voice vote: Three ayes. Motion carried

2022 Amendments

Bainbridge Township Amendment #7
Motion by James Flaiz, seconded by Caroline Mansfield, 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 fund other source revenue 16,478.22 from 9,078.78 to 25,554.00

<u>New Special Revenue Fund Total</u>	<u>\$ 21,935,460.25</u>
New 2021 Certificate Total	\$ 29,197,609.75

Voice vote: Three ayes. Motion carried

Geauga Trumbull Solid Waste
Appropriation Transfer – GTSW

Motion by Caroline Mansfield, seconded by Ron Leyde, to approve the changes to Appropriations for the following GT Solid Waste District Funds:

Appropriation Transfer

Fund 6007 General Fund

From: Grant Special Expense	22,000.00	To: Legal Fees	5,000.00
Project Grants	<u>25,000.00</u>	Cont. Svs – Prof Svs	<u>42,000.00</u>
Total	47,000.00	Total	47,000.00

Appropriations unchanged

Voice vote: Three ayes. Motion carried.

Geauga County Health District

Motion by James Flaiz, seconded by Caroline Mansfield to approve the changes to Appropriations and Cash Transfer for the following Geauga Health District Funds:

Appropriation Transfer

Fund 6002 General Fund

From: Workers Comp.	5,000.00	To: Contract Services	5,000.00
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Fund 6023 Sewage Fund

From: Workers Comp.	7,000.00	To: Contract Services	7,000.00
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Fund 6037 For Sale of Property Fund

From: Workers Comp.	6,000.00	To: Materials & Supplies	6,000.00
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Fund 6042 Population Health Fund

From: Workers Comp.	2,000.00	To: Hospitalization	2,000.00
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Appropriations unchanged

Supplemental Appropriations

Board of Health Fund 6002 – Contract Services \$50,000.00
New total unappropriated \$1,270,037.36

Cash Transfer

From: #6002 Health General Fund \$20,000.00	To: #6040 Injury Prevention \$20,000.00
From: #6002 Health General Fund \$60,000.00	To: #6042 Population Health \$60,000.00

Voice vote: Three ayes. Motion carried.

Reserve Fund Review**Geauga Public Health Department**

Geauga Public Health has submitted resolution(s) 2022-11 and 2022-12 for creating (2) two Reserve Accounts. Form(s) GCA-037 have been created for each request. Acknowledgement of approval will be noted in the minutes and form(s) GCA-037 with the approval date will be sent to the tax district. 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 Department may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by James Flaiz, seconded by Caroline Mansfield, to table the creation of Reserve Account #'(s) 2022-11 and 2022-12 by Geauga Public Health.

Ordinance 2022-11 Capital Projects, 5 year term \$300,00.00 total beginning 2022**Ordinance 2022-12 Employee pmt fund, 5 year term, \$300,000 total beginning 2022**

Voice vote: Three ayes. Motion carried

Mr. Leyde was working with the Health Department to get the remaining information necessary to approve the fund(s).

2023 Levy collection reduction**Middlefield Village Ordinance 22-155**

Motion by Caroline Mansfield, seconded by Ron Leyde, to amend the Middlefield Village DTE27 to reflect the following changes to millage previously approved by the voters on November 8, 2022 per the ordinance approved by Village council on November 10, 2022:

1.45 Mill Ambulance and EMS levy

Decrease millage in 2023 by approximately thirty one percent (31%), to 1.00Mills for the 2022 tax 2023 collection year.

Additionally, the levy should remain reduced for collection years: 2024, 2025, 2026, and 2027.

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #18

Motion by James Flaiz, seconded Ron Leyde, not to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase #1001 Auditor- Other- other source revenue 1,100,000.00
Increase #1001 Commissioners Other -other source revenue 1,500,000.00
Increase #1001 Treasurer Other -other source revenue 500,000.00
Increase #1001 Public Defender Other- other source revenue 225,000.00
from 8,974,771.98 to 12,299,771.98 **Net Adjustment: \$3,325,000.00**

Special Revenue Funds

Increase #2063 MR/DD Res Service other source revenue 535,000.00 from 9,445,000.00 to 9,980,000.00

Capital Projects

Increase #4002 Engineer Road & Bridge Tax and Homestead revenue 178,861.79, from 3,090,179.28 to 3,643,330.81

Amendment #17 2022 Certificate Total: \$227,232,164.70 Unchanged

Voice vote: Three ayes. Motion carried.

Mr. Leyde distributed a copy of an email exchange between he and Mr. Gorton that is attached below. Auditor Walder asked why the need to certify this money now? Mr. Gorton, representing the Commissioners, replied the funds are needed to transfer out of the General Fund in order to fund some projects: 4M for phase 2 of the new building, 125K to 9-1-1 project, 700K for radios, and 325K for airport. The question was raised as to how much is currently in the debt retirement fund. Mr. Gorton answered that there is around 1.5 million currently in the debt retirement fund.

Leyde, Ron

From:

Gorton, Adrian

Sent:

Wednesday, November 16, 2022 3:44 PM

To:

Leyde, Ron

Subject:

RE: Certify extra revenue - Thursday, November 17th

Attachments:

2022 Revenue Comparison vs Actual.xlsx

Ron, I have no reason for why it was not brought up yesterday except to say that I was not able to get it done in time and it did not seem like the proper venue to discuss overall revenue certifications while there was a discussion going on for a cash transfer to ADP. As I am going through my year end scenarios I thought it would be beneficial and in the publics best interest to get this extra revenue certified at the next Budget Commission meeting on the 21st instead of waiting for the first meeting in December. This would allow for more time for the Commissioners to work through all of the needs that were expressed at the budget hearings and try and get funding into place to meet those needs before the end of the year.

I have attached the spreadsheet showing the rest of the General Fund. The only revenue account that shows a significant shortfall, that most likely will not be made up by the end of the year, is Prisoner Housing (1001-013-00-420.1301). It will likely have to be decreased almost \$250k. I wanted to get the increases out of the way before starting on the decreases.

We are preparing for transfers to 9-1-1, 800MHz, Capital Reserve (2021), Building Improvement, Airport Construction, Computer Equipment Improvements, County Facility Bond Retirement, etc. Just because we are certifying this revenue does not necessarily mean we will be using all of the unappropriated balance that it will create. The 2023 budget for the General Fund right now is showing a deficit of \$3.2M of expenses over revenue and with a carryover encumbrance somewhere in the neighborhood of \$1.5 to \$2.0M means close to \$5M will be spoken for right out of the gate. I am planning to try and keep the carryover cash in the General Fund around the \$10M mark so that should leave us with about \$5M unappropriated at the beginning of the year in case we have any emergencies and for any supplementals that get done.

Let me know if you have any other questions. Thanks!

Adrian Gorton

Budget & Finance Manager

Gauga County Board of County Commissioners

From: Leyde, Ron <RLeyde@geauga.oh.gov>

Sent: Wednesday, November 16, 2022 12:24 PM

To: Gorton, Adrian <AGorton@CO.GEAUGA.OH.US>

Subject: RE: Certify extra revenue - Thursday, November 17th

Good Afternoon Adrian,

I spoke with Chuck about this and he was wondering why this wasn't brought to our attention at session yesterday morning. In any event, he was wondering if you could provide any information as to what operational transfers will be funded by this revenue being certified. As we are at a time of the year where we are typically de-certifying and de-appropriating funds in general, while these are Auditor line items I haven't had a chance to look at the General Fund in whole. And with not much time to spend the monies, we want to make sure we have our bases covered. Auditor Walder is out of the Office at a conference, so our communication is limited, but if you could let me know as soon as you can I will pass along and go from there. Let me know if you have any questions.

1

Thank you and have a great rest of the day!

Ronald H. Leyde
Chief Deputy Auditor
Geauga County Auditor's Office
Auditor Charles E. Walder
231 Main Street, Suite 1A
Chardon, OH 44024
Ph: 440-279-1600 Direct: 440-279-1606
Fax: 440-279-2184

From: Gorton, Adrian <AGorton@CO.GEAUGA.OH.US>
Sent: Tuesday, November 15, 2022 2:47 PM
To: Leyde, Ron <RLeyde@geauga.oh.gov>
Subject: Certify extra revenue - Thursday, November 17th

Ron, I am getting the resources in place to do some operational transfers for the end of the year. There are a few Auditor revenue accounts that could use some extra amounts certified (see below). I would like to do a special financial on Thursday morning so that the Budget Commission can approve the increases on Monday, November 21st. Since these are Auditor accounts would you mind creating the Revenue Certification request for the three accounts highlighted below? The Property and Casino taxes are now done for the year and just take a conservative guess on the transfer tax for the last month and a half. Let me know if you have any questions or concerns. Thanks!

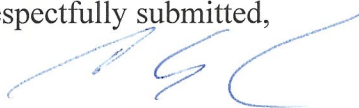
		2022 Amended		
		Budget	2022 Actual Amount	Calculated Column 1
nd: 1001 - General Fund				
REVENUES				
Department: 001 - Auditor				
Sub Department: 00 - Non Departmental				
401	Property and Other Taxes	\$7,781,429.00	\$8,021,638.56	\$240,209.56
403	Property Transfer Tax	\$2,000,000.00	\$2,139,540.40	\$139,540.40
404	Manufactured Home Tax	\$5,000.00	\$8,898.40	\$3,898.40
410	State Reimbursement-Real Estate	\$1,041,053.00	\$1,056,740.19	\$15,687.19
413.0101	State Revenues Casino Tax	\$900,000.00	\$1,363,540.03	\$463,540.03
414	Local Government Tax	\$680,231.43	\$719,822.42	\$39,590.99
415	Payment in Lieu of Taxes	\$1,200.00	\$2,092.70	\$892.70
420	Fees	\$650,000.00	\$630,319.82	(\$19,680.18)
432	Vendor Licenses	\$4,500.00	\$5,125.00	\$625.00
433	Cigarette Licenses	\$500.00	\$901.20	\$401.20
452.0101	Other Revenue Unclaimed Monies	\$10,000.00	\$32,432.96	\$22,432.96
Sub Department Total: 00 - Non Departmental		\$13,073,913.43	\$13,981,051.68	\$907,138.25
Department Total: 001 - Auditor		\$13,073,913.43	\$13,981,051.68	\$907,138.25

Adrian Gorton
Budget & Finance Manager
Geauga County Board of County Commissioners
Ph: 440-279-1664
Fx: 440-286-9177
Email: agorton@co.geauga.oh.us

General Discussion:

Public Comment:

Being no further business to conduct, Ms. Mansfield moved to adjourn the November 21, 2022 regular meeting at 10:20 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

