

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 16, 2020 at 10:09 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Chief Deputy Auditor Ronald Leyde representing Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.
Also Present: Deputy Auditor Kristen Sinatra.

Meeting Advertised: Regular Business

Prior Minutes

Motion by C. P. Hitchcock, seconded by Ronald Leyde, to approve the minutes of the February 26, 2020 - special session/School Budget Hearings.

Voice vote: Three ayes. Motion carried

Motion by Ronald Leyde, seconded by C. P. Hitchcock, to approve the minutes of the March 2, 2020 - regular session.

Voice vote: Three ayes. Motion carried

2020 Amendments

Middlefield Township – Amendment #1

Motion by Ronald Leyde, seconded by C. P. Hitchcock, to amend the Middlefield Township 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance fi	39,790.00	estimated to	152,114.93	actual
	Increase tax revenue	1,520.00	86,296.00	estimated to	87,816.00
	Increase other source revenue	204.00	112,803.00	estimated to	113,007.00
Motor Veh	Increase the 1/1/2020 unencumbered cash balance fi	2,000.00	estimated to	24,577.53	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance fi	6,300.00	estimated to	210,226.25	actual
Road & Brid	Increase the 1/1/2020 unencumbered cash balance fi	137,030.25	estimated to	595,441.65	actual
	Increase tax revenue	8,703.00	459,793.00	estimated to	468,496.00
	Unchanged other source revenue	-	89,343.00	estimated to	89,343.00
Ambulance	Increase the 1/1/2020 unencumbered cash balance fi	16,090.00	estimated to	316,270.83	actual
	Increase tax revenue	1,814.00	104,742.00	estimated to	106,556.00
	Increase other source revenue	243.00	38,819.00	estimated to	39,062.00
Permissive T	Increase the 1/1/2020 unencumbered	5,911.26	-	estimated to	5,911.26
	New General Fund Total	352,937.93			
	New Special Revenue Funds Total	1,955,284.52			
	Grand Total New Certificate- All Funds	<u>2,308,222.45</u>			
	Net Change in Beginning balances	1,103,332.20			
	Net Change in Tax Revenue	12,037.00			
	Net Change in Other Source Revenue	447.00			
		<u>1,115,816.20</u>			

Voice vote: Three ayes. Motion carried

Burton Village – 2020 Amendment #2

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend the Burton Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue

Adjust Fire Levy 43.00
 Decrease taxes 43.00 and Increase other source revenue 43.00 (tax adjustment)
 Adjust for state credits - Net effect; unchanged

Increase Police Levy 54,295.00 taxes from 0.00 to 54,295.00
 Increase Police Levy 1,969.00 other source revenue from 303,530.00 to 305,499.00

Increase Permissive Tax Fund B09 150,000.00 other source revenue from 0.00 to 150,000

New Special Revenue Funds 2020 Total: 1,539,126.02

Capital Funds

Increase Street Capitalization D4 130,000.00 other source revenue from 50,000.00 to 180,000.00
 Increase NOPEC D7 5,299.00 other source revenue from 0.00 to 5,299.00
 Increase Goodwin Peckham D9 75,000.00 other source revenue from 500,000.00 to 575,000.00

New Capital Funds 2020 Total: \$889,459.62

Enterprise Funds

Increase Sewer Tap-in Fees E10 102,000.00 other source revenue from 300,000.00 to 402,000.00

New Enterprise Funds 2020 Total: \$4,177,901.66

Fiduciary & Assessment Funds

Increase Annexation Review G10 22,000.00 other source revenue from 31,700.00 to 53,700.00

New Fiduciary and Assessment Funds 2020 Totals: \$93,035.54

New 2020 Certificate Total: \$8,588,268.04

Voice vote: Three ayes. Motion carried

South Russell Village Amendment #3

Motion by Ronald Leyde, seconded by James Flaiz to amend South Russell Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified.

Special Revenue Fund

Increase Operating Fund other source revenue 2,300.00 from 260,015.00 to 262,315.00
 Increase Street Maintenance Fund other source revenue 4,800.00 from 715,000.00 to 719,800.00

New Special Revenue Fund Total: \$6,415,690.22

Capital Project Fund

Increase Special Equipment Fund other source revenue 47,707.00 from 40,000.00 to 87,707.00
 Increase Headwater Restoration other source revenue 112,870.00 from 0.00 to 112,870.00

New Capital Project Fund Total: \$600,235.69

New 2019 Certificate Total: \$8,871,900.22

Voice vote: Three ayes. Motion carried

Troy Township – Amendment #2

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

Special Revenue Fund

Increase Permissive Tax #2231 other source revenue 7,000.00, from 0.00 to 7,000.00

New Special Revenue Fund Total: **\$1,598,840.33**

New Total 2020 Certificate: **\$ 2,159,242.61**

Voice vote: Three ayes. Motion carried.

Thompson Township – Amendment #2

Motion by James Flaiz, seconded by Ronald Leyde, to amend the Thompson Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase Gas Tax #2021 other source revenue 48,000.00, from 85,000.00 to 214,007.25

New Special Revenue Fund Total: **\$1,258,902.26**

Capital Project Fund

Increase OPWC (grant) Fund #4401 other source revenue 125,000.00 from 0.00 to 125,000.00

New Capital Projects Fund Total: **\$125,000.00**

New Total 2020 Certificate: **\$ 1,668,299.25**

Voice vote: Three ayes. Motion carried.

Thompson Township Park – 2020 Amendment #1

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend the Thompson Township Park 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	26,043.00	estimated to	31,812.58	actual
	New General Fund Total	61,972.58			
		<u>61,972.58</u>			
	Net Change in Beginning Balances	5,769.58			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	<u>5,769.58</u>			

Voice vote: Three ayes. Motion carried

Middlefield Village – 2020 Amendment #1

Motion by Ronald Leyde, seconded by James Flaiz, to amend the Middlefield Village 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	187,208.00	estimated to	333,188.32	actual
	Increase tax revenue	2,949.00	249,942.00	estimated to	252,891.00
	Increase other source revenue	222.00	1,447,962.00	estimated to	1,448,184.00
Street Maint	Increase the 1/1/2020 unencumbered cash balance from	62,516.00	estimated to	99,500.36	actual
State Hwy	Increase the 1/1/2020 unencumbered cash balance from	14,741.00	estimated to	33,382.50	actual
Ambulance Le	Decrease the 1/1/2020 unencumbered cash balance from	111,491.00	estimated to	119,148.49	actual
	Increase tax revenue	1,492.00	92,516.00	estimated to	94,008.00
	Increase other source revenue	112.00	6,964.00	estimated to	7,076.00
Income Tax	Increase the 1/1/2020 unencumbered cash balance from	923,308.00	estimated to	1,301,851.68	actual
Inc Tax Infr	Increase the 1/1/2020 unencumbered cash balance from	20,000.00	estimated to	195,141.58	actual
Police Levy	Increase the 1/1/2020 unencumbered cash balance from	67,682.00	4,532.00	89,560.33	actual
	Increase tax revenue	2,427.00	174,707.00	151,499.00	177,134.00
	Increase other source revenue	52.00	3,748.00	20,269.00	3,800.00
Indigent Drv	Increase the 1/1/2020 unencumbered cash balance from	16,866.00	estimated to	22,174.57	actual
Law Enforc	Decrease the 1/1/2020 unencumbered cash balance from	1,196.00	estimated to	1,860.62	actual
Cemetery	Decrease the 1/1/2020 unencumbered cash balance from	54,423.00	estimated to	126,542.59	actual
Parks & Rec	Increase the 1/1/2020 unencumbered cash balance from	6,090.00	estimated to	17,547.85	actual
Equip Replc	Increase the 1/1/2020 unencumbered cash balance from	200,829.00	estimated to	442,079.74	actual
Sidewalk Cap	Increase the 1/1/2020 unencumbered cash balance from	77,663.00	estimated to	97,878.90	actual
Utilities Cap	Increase the 1/1/2020 unencumbered cash balance from	313,719.00	estimated to	384,996.61	actual
Sperry Lane	Increase the 1/1/2020 unencumbered cash balance from	19,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Decrease the 1/1/2020 unencumbered cash balance from	3,396.00	estimated to	4,895.31	actual
Wtr Trnsmss	Decrease the 1/1/2020 unencumbered cash balance from	29,671.00	estimated to	29,670.60	actual
New Well	Increase the 1/1/2020 unencumbered cash balance from	185,943.00	295,574.34	339,298.76	actual
Water Rev	Increase the 1/1/2020 unencumbered cash balance from	860,285.00	617,712.79	1,121,405.14	actual
Water Emgcy	Increase the 1/1/2020 unencumbered cash balance from	51,664.00	75,219.50	77,429.78	actual
Sewer Rev	Increase the 1/1/2020 unencumbered cash balance from	754,946.00	458,447.28	873,948.09	actual
Sewer Cap	Increase the 1/1/2020 unencumbered cash balance from	394,175.00	505,898.82	534,319.53	actual
Econmc Dev	Decrease the 1/1/2020 unencumbered cash balance from	16,568.00	139,915.98	55,499.38	actual
Refuse	Increase the 1/1/2020 unencumbered cash balance from	47,811.00	139,915.98	55,294.71	actual
Sick Leave	Increase the 1/1/2020 unencumbered cash balance from	134,997.00	estimated to	154,996.66	actual
Hoskins End	Increase the 1/1/2020 unencumbered cash balance from	2,024.00	estimated to	2,073.40	actual
Thompson Tr	Dencrease the 1/1/2020 unencumbered cash balance fr	545.00	estimated to	593.76	actual
Performn Bd	Increase the 1/1/2020 unencumbered cash balance from	3,062.00	estimated to	13,062.23	actual
Unclaimed Fd	Increase the 1/1/2020 unencumbered cash balance from	4,041.00	estimated to	4,261.28	actual
	New General Fund Total	1,448,184.00			
	New Special Revenue Fund Total	3,624,111.00			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	139,181.00			
	New Enterprise Funds Total	1,572,340.00			
	New Fiduciary Fund Total	2,002.00			
	Grand Total New Certificate- All Funds	<u>6,785,818.00</u>			
	Net Change in Beginning balances	1,995,742.96			
	Net Change in Tax Revenue	6,868.00		New .25% income tax	
	Net Change in Other Source Revenue	386.00			
		<u>2,002,996.96</u>			

Voice vote: Three ayes. Motion carried

Geauga Park District 2020 – Amendment #3

Revise the Certificate of Estimated Resources to remove Cash Transfer transaction as they do not affect revenue on certificate.

General Fund #6017 Total **\$11,694,749.22** -Unchanged

Special Revenue Fund Total **\$91,341.79** – Reduce back (\$28,000) Retirement Reserve

Capital Project Fund Total **\$3,256,544.78** – Reduce back (\$1,000,000) Land Improvement

New 2020 Certificate Total: \$15,042,635.79

Voice vote: Three ayes. Motion carried.

2020 Supplemental Appropriation Requests**Geauga Health District**

Motion by Ronald Leyde, seconded by C. P. Hitchcock, to approve the list of Supplemental Appropriations listed by Fund.

Fund 6005 Food Service

Equipment 90,000.00

New Total 2020 Appropriation: \$

Fund 6011 Private Water

Travel 3,000.00

Vehicle Expense (2,000.00)

New Total 2020 Appropriation: \$

Fund 6023 Sewage

Equipment (10,000.00)

Travel 5,000.00

Vehicle Expense (5,000.00)

New Total 2020 Appropriation: \$

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #6

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

Special Revenue Funds

Increase #2011 Common Pleas Equipment other source revenue 29,255.00 from 369,019.00 to 398,274.00

New Special Revenue Funds Total: **\$94,767,798.43**

New 2020 Certificate Total: \$181,878,785.71

(On 2/27/2020 the County Commissioner's approved transaction for revenue certification which was presented to the Budget Commission and approved on 3/2/2020. It was discovered that an incorrect fund account number was indicated on the form. The transaction was reversed. A corrected document was presented to County Commissioners on 3/16/2020 and approved for presentment to Budget Commission.)

Voice vote: Three ayes. Motion carried.

General Discussion

Munson Township:

Presentment of Resolution 2020-12 closing and discontinuing Zoning Fund 2181

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the March 16, 2020 - regular meeting at 10:24 a.m.

Respectfully submitted,

CEW *CPH*

Charles E. Walder, Auditor
Secretary/Budget Commission

C.P. Hitchcock

CPH
