

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, February 22, 2021 at 9:30 a.m. at the Geauga County Offices, 470 Center Street, Building 8-Meeting Room, Chardon, Ohio. The option of virtual attendance was offered to School Treasurers and Budget Commission members. The location was chosen to offer proper social distancing based on health and safety guidelines issued due to COVID-19.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Members joining via WebEx: Chief Deputy Auditor Ron Leyde, Chief Compliance Officer, Kate Jacob McClain

Special Meeting Advertised: **2021/2022 School District Budget Hearings**
Regular Business

2021/2022 School District Budget Hearings were called to order at 9:30 a.m.

Auditor's Remarks

Auditor Walder opened the Budget Hearings presenting the following information. A packet of documents were prepared and offered to those in attendance.



Auditor
Charles E. Walder
Chief Fiscal Officer

Tax Year 2020 Valuation for Geauga County	\$3,432,119,710
New Construction Values	\$37,138,290
2,221 Residential Permits Issued	
262 Commercial Permits Issued	
111 New Dwellings	
Average Square Footage of new dwellings	3,450
1,077 Home Sales – Single Family dwellings	
Average sales price Single Family Homes	\$324,052

Triennial valuation adjustment is a requirement by law. Property valuations went up by 9.8% - attributed to the record conveyance of property in Geauga County; housing market is booming. Just because property valuation goes up not mean your taxes with increase at the same percentage.

Treasurer’s Remarks

Treasurer Hitchcock also addressed those in attendance: While values did go up the results on the tax rates is that they went down. Out of 33 tax district 31 districts went down. The Treasurer also addressed the delay in the mail service, with regard to Real Estate Tax billing. He shared that the Treasurer’s Office will be extending the first half collection deadline.

Overview:

We are very good at collecting.

Average Collection for both Operating and Permanent Improvement Levies for the county’s local school districts is over 100%. The projection for collection will remain on par for next year as well. Recognizing the economic impact of COVID-19, the Budget Commission is recommending retaining a 95% collection rate for estimates of tax revenue collection.

2021/2022 School Year School District Official Certificates of Estimated Resources

Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2021/2022 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

Berkshire LSD – Motion by Charles Walder, seconded by Christopher P Hitchcock, to approve the Berkshire Local School District 2021/2022 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	1,622,429.00	13,919,205.26	20,705,712.26
45.30	Outside General Fund	5,164,078.00		
2.50	Outside Perm. Impr.	332,688.00	100,000.00	432,688.00
3.63	Bond Levy	1,276,040.92	-	1,276,040.92
<u>55.93</u>	<u>Total Mills</u>			
1.70	Burton Pub. Library	350,439.00		
<u>57.63</u>	<u>Total w/Library</u>			
	All Other Funds	8,395,235.92		<u>4,515,470.53</u>
	Total - All Funds			<u><u>26,929,911.71</u></u>

The Budget Commission complimented the Berkshire Treasurer on the budget presented. Cash carry over very accurate projection.

Voice vote: Three ayes. Motion carried

Auditor Walder offered additional insight on the plan for future review as it relates to cash balance in funds and possible reduction for collection of revenue. The Budget Commission wants to establish a more interactive approach. Figures might not always tell the story of the situation or stages within a forecasted plan. It is essential to maintain a dialog to properly gauge and assess the situation to best serve the taxpayers.

Chardon LSD – Motion by Christopher P Hitchcock, seconded by James Flaiz, to approve the Chardon Local School District 2021/2022 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	3,231,873.00	32,244,315.00	55,884,328.00
74.18	Outside General Fund	20,408,140.00		
2.00	Outside Permanent Imp	1,125,225.00	5,194,950.00	6,320,175.00
<u>80.68</u>	<u>Total Mills</u>			
	All Other Funds			<u>19,699,328.00</u>
	Total - All Funds	24,765,238.00	37,439,265.00	<u><u>81,903,831.00</u></u>

Budget Commission was satisfied with the budget submission; well done.

Voice vote: Three ayes. Motion carried.

Kenston LSD – Motion by James Flaiz, seconded by Charles Walder, to approve the Kenston Local School District 2021/2022 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	3,915,278.00	15,193,090.79	46,824,510.79
80.93	Outside General Fund	27,716,142.00		
4.09	Outside Bond Fund	2,713,242.12	4,151,680.39	6,864,922.51
0.70	Outside Bond Fund	560,058.75	353,148.48	913,207.23
<u>90.22</u>	<u>Total Mills</u>			
	All Other Funds			<u>13,813,200.00</u>
	Total - All Funds			<u><u>68,415,840.53</u></u>

The Budget Commission was in agreement with the budget submitted. The only comment was with regard to the levy which will be on the May ballot. Not a favorable time to place a levy on the ballot due to the economic impact of the pandemic. The school treasurer for Kenston LSD, offered that the BOE has an internal policy in place which suggests when additional revenue is to be generated.

Current Bond levy millage rates will be reduced for 2022 collection. The school treasurer has already successfully negotiated the bonds at a lower rate.

Voice vote: Three ayes. Motion carried.

Cardinal LSD – Motion by Charles Walder, seconded by Christopher P Hitchcock, to approve the Cardinal Local School District 2021/2022 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	1,148,933.00	5,474,408.00	14,005,211.39
53.10	Outside General Fund	7,381,870.39		
1.00	Inside Perm. Impr.	294,403.00	950,201.00	1,244,604.00
2.61	Outside Bond	851,497.00	1,556,192.00	2,407,689.00
0.00	Outside Library	-	-	-
60.21	Total Mills			
	All Other Funds			1,330,500.00
	Total - All Funds			18,988,004.39

The Budget Commission had no issues with the budget submission; good work.

Voice vote: Three ayes. Motion carried.

West Geauga LSD – Motion by Christopher P Hitchcock, seconded by James Flaiz, to approve the West Geauga Local School District 2021/2022 budget as presented

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	2,457,720.00	28,336,882.88	41,471,849.88
38.03	Outside General Fund	10,677,247.00		
1.00	Inside Perm. Imprv.	616,227.00	2,110,588.98	2,726,815.98
0.00	Outside Perm Imprv.	-		
0.00	Outside Bond Fund	-	-	-
8.96	*Emergency	5,743,685.00	768,430.00	6,512,115.00
51.49	Total Mills			
	All Other Funds			3,423,665.00
	Total - All Funds			54,134,445.86

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The Budget Commission agreed with the budget as submitted. They acknowledge the challenge of navigating the inclusion and adjustments to the projected revenue with the territory transfer of Newbury LSD.

Voice vote: Three ayes. Motion carried.

A Rate Resolution for each school district will be prepared and hand delivered for presentment to the respective BOE for their consideration and vote. The executed resolution is to be returned to the Auditor’s Office.

2021 Amendments

Thompson Township – 2021 Amendment #1

Motion by James Flaiz seconded by Charles Walder to amend Thompson Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	160,679.85	estimated to	190,524.39	actual
	Increase tax revenue	6,053.00	estimated to	74,983.00	actual
	Decrease other source revenue	(2,270.00)	estimated to	49,749.00	actual
Motor Vehicle	Increase the 1/1/2021 unencumbered cash balance from	6,279.52	estimated to	13,660.39	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	27,495.45	estimated to	46,880.44	actual
Road & Bridge	Increase the 1/1/2021 unencumbered cash balance from	52,495.97	estimated to	146,380.76	actual
	Increase tax revenue	6,846.00	estimated to	234,080.00	actual
	Increase other source revenue	70.00	estimated to	10,508.00	actual
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	5,141.81	estimated to	16,996.43	actual
Misc/Park	Decrease the 1/1/2021 unencumbered cash balance from	2,585.04	estimated to	2,335.04	actual
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	127,354.54	estimated to	175,016.28	actual
	Increase tax revenue	1,115.00	estimated to	123,353.00	actual
	Increase other source revenue	67.00	estimated to	6,294.00	actual
Police Levy	Increase the 1/1/2021 unencumbered cash balance from	121,001.06	estimated to	188,222.92	actual
	Increase tax revenue	834.00	estimated to	86,624.00	actual
	Increase other source revenue	111.00	estimated to	11,589.00	actual
Permissive	Decrease the 1/1/2021 unencumbered cash balance from	3,659.07	estimated to	5,390.31	actual
LCRF CARES	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	1,511.37	actual
Ligjting SPA	Decrease the 1/1/2021 unencumbered cash balance from	1,099.73	estimated to	1,316.63	actual
Debt Retirement	Unchanged the 1/1/2021 unencumbered cash balance from	140.56	estimated to	140.56	actual

New General Fund Total	315,256.39
New Special Revenue Fund Total	1,197,641.94
New Debt Service Funds	140.56
Special Assessments	2,516.63
Grand Total New Certificate- All Funds	<u>1,515,555.52</u>

Net Change in Beginning balances	280,442.92
Net Change in Tax Revenue	14,848.00
Net Change in Other Source Revenue	(2,022.00)
	<u>293,268.92</u>

Voice vote: Three ayes. Motion carried

Russell Township – 2021 Amendment #1

Motion by Charles E. Walder, seconded by Christopher P Hitchcock, to amend the Russell Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

Decrease in General Fund 100-802-0000 Revenue from 18,000.00 to 0.00

Decrease in Capital Projects Fund 4903-805-0600 Misc - Other Local Grants revenue from 19,000.00 to 13,500.00

Both reflected in the Certificate of Estimated Resources dated February 12, 2021 Amendment #1

General	Increase the 1/1/2021 unencumbered cash balance from	1,014,773.82	estimated to	1,458,472.57
	Increase tax revenue	70,273.00	estimated to	749,312.00
	Decrease other source revenue	(8,598.00)	estimated to	328,365.53
Motor Vehicle	Increase the 1/1/2021 unencumbered cash balance from	20,521.09	estimated to	36,537.35
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	355,535.20	estimated to	511,504.15
Road & Bridge	Increase the 1/1/2021 unencumbered cash balance from	399,216.54	estimated to	612,083.71
	Increase tax revenue	29,421.29	estimated to	1,359,857.00
	Increase other source revenue	53,128.00	estimated to	959,152.31
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	237.58	estimated to	11,998.78
Zoning	Increase the 1/1/2021 unencumbered cash balance from	19,823.49	estimated to	45,818.92
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	954,581.75	estimated to	970,274.50
	Increase tax revenue	25,011.00	estimated to	1,150,466.00
	Increase other source revenue	69,764.02	estimated to	189,985.69
Police Levy	Increase the 1/1/2021 unencumbered cash balance from	863,457.84	estimated to	1,499,641.63
	Decrease tax revenue	(10,091.00)	estimated to	1,579,583.00
	Increase other source revenue	60,828.72	estimated to	201,297.67
Road Levy	Decrease the 1/1/2021 unencumbered cash balance from	523,330.61	estimated to	480,948.29
	Increase tax revenue	29,421.29	estimated to	1,359,857.00
	Increase other source revenue	2,408.00	estimated to	189,985.69
Abulance	Increase the 1/1/2021 unencumbered cash balance from	198,728.42	estimated to	286,069.83
OPOT Grant	Unchanged the 1/1/2021 unencumbered cash balance from	6,420.00	estimated to	6,240.00
Permissive	Increase the 1/1/2021 unencumbered cash balance from	20,356.51	estimated to	25,396.49
Ed & Enforce	Increase the 1/1/2021 unencumbered cash balance from	64.25	estimated to	5,664.25
Fire Stn Bond	Increase the 1/1/2021 unencumbered cash balance from	336,378.01	estimated to	340,770.95
	Decrease tax revenue	(3,746.00)	estimated to	32,471.00
	Decrease other source revenue	(501.00)	estimated to	4,344.00
OPW Cap Proj	Unchanged other source revenue	-	estimated to	-
CountyLine R	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	320,838.66
4903 Misc.	Increase the 1/1/2021 unencumbered cash balance from	12,961.98	estimated to	20,600.54
4903Misc	Decrease other source revenue	(5,500.00)	estimated to	13,500.00
Cap-Gen Fund	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	575,194.00
Cap-RD Fund	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	513,874.00
Cap-PD Fund	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	126,449.00
Cap-FD Fund	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	376,952.00
	New General Fund Total	2,536,150.10		
	New Special Revenue Fund Total	9,569,236.21		
	New Debt Service Fund Total	377,585.95		
	New Capital Project Funds	1,947,408.20		
	Grand Total New Certificate- All Funds	<u>14,430,380.46</u>		
	Net Change in Beginning balances	3,527,122.53		
	Net Change in Tax Revenue	110,868.29		
	Net Change in Other Source Revenue	38,529.00		
		<u>3,676,519.82</u>		

Voice vote: Three eyes. Motion carried

Aquilla Village – 2021 Amendment #1

Motion by Christopher P Hitchcock seconded by James Flaiz to amend Aquilla Village's 2021 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	49,757.12	estimated to	62,589.32	actual
	Increase tax revenue	225.00	11,563.00	estimated to	11,788.00
	Unchanged other source revenue	-	25,731.00	estimated to	25,731.00
Street Maint	Decrease the 1/1/2021 unencumbered cash balance from	17,186.00	estimated to	11,155.61	actual
	Increase tax revenue	62.00	8,571.00	estimated to	8,633.00
	Increase other source revenue	8.00	1,147.00	estimated to	1,155.00
Motor Veh	Increase the 1/1/2021 unencumbered cash balance from	17,955.38	estimated to	27,342.14	actual
Gas Tax	Increase the 1/1/2021 unencumbered cash balance from	26,902.89	estimated to	35,104.03	actual
Lighting Ass	Decrease the 1/1/2021 unencumbered cash balance from	10,561.39	estimated to	3,327.02	actual
	New General Fund Total	100,135.32			
	New Special Revenue Fund Total	99,389.78			
	New Capital Project Fund Total	-			
	New Special Assessment Fund Total	7,461.02			
	Grand Total New Certificate- All Funds	<u>206,986.12</u>			
	Net Change in Beginning balances	17,154.74			
	Net Change in Tax Revenue	287.00			
	Net Change in Other Source Revenue	35.00			
		<u>17,476.74</u>			

Voice vote: Three ayes. Motion carried

Chardon Township – 2021 Amendment #2

Motion by James Flaiz, seconded by Charles Walder to amend the Chardon Township 2021 Official Certificate of Estimated Resources Amendment #1 dated January 25, 2021 as follows to reflect "actual" January 1, 2021 unencumbered cash balances and includes a Transfer of 12,000.00 from General Fund to Cemetery Fund.

General Fund other source revenue decrease 12,000.00 from 171,010.93 to 159,010.93
Cemetery Fund other source revenue increase 12,000.00 from 4,700.00 to 16,700.00

General	Increase the 1/1/21 unencumbered cash balance from	33,394.82	estimated to	93,499.84	actual
	Increase tax revenue	16,578.00	182,755.00	estimated to	199,333.00
	Decrease other source revenue	(1,212.81)	156,215.74	estimated to	155,002.93
Motor Vehicle	Increase the 1/1/21 unencumbered cash balance from	3,772.25	estimated to	5,801.88	actual
Gasoline Tax	Increase the 1/1/21 unencumbered cash balance from	53,108.36	estimated to	117,323.07	actual
Road & Bridge	Increase the 1/1/21 unencumbered cash balance from	200,328.18	estimated to	276,607.40	actual
	Increase tax revenue	15,763.00	456,558.00	estimated to	472,321.00
	Increase other source revenue	2,109.00	66,581.00	estimated to	68,690.00
Cemetery	Increase the 1/1/21 unencumbered cash balance from	1,200.00	estimated to	4,973.18	actual
Fire Levy	Increase the 1/1/21 unencumbered cash balance from	33,082.84	estimated to	42,035.15	actual
	Decrease tax revenue	(3,586.00)	489,221.00	estimated to	485,635.00
	Decrease other source revenue	(377.00)	50,453.00	estimated to	50,076.00
EMS Service	Decrease the 1/1/21 unencumbered cash balance from	199,338.20	estimated to	189,918.37	actual
Permissible Tx	Increase the 1/1/21 unencumbered cash balance from	11,687.12	estimated to	27,050.49	actual
LCRF Fund	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	24,542.66	actual
Misc Cap Proj	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	2,706.86	actual
Cemetery Beq	Unchanged 1/1/20 unencumbered cash balance from	1,003.86	estimated to	1,003.86	actual
	New General Fund Total	447,835.74			
	New Special Revenue Funds Total	2,036,360.69			
	New Capital Project Funds Total	2,706.86			
	New Fiduciary Funds Total	1,003.98			
	Grand Total New Certificate- All Funds	<u>2,487,907.27</u>			
	Net Change in Beginning balances	248,547.10			
	Net Change in Tax Revenue	28,755.00			
	Net Change in Other Source Revenue	12,519.19			
	New Increase over original certificate	<u>289,821.29</u>			

Voice vote: Three ayes. Motion carried.

Geauga Health District – Amendment #3

Motion by Charles Walder, seconded by Christopher P Hitchcock to amend the Geauga Health District 2021 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified

- 2017 Grant monies remaining balance moved to General Fund per Board resolution #2021-1 and State Auditor:

Special Revenue Fund

Fund 6026 WIC transfer balance to General Fund 6002 decrease to 0.00 from 6,250.00

Fund 6027 Child & Family Health Services to Fund 6002 decrease to 0.00 from 10,44300

New General Fund Total: **\$2,054,403.10**

New Special Revenue Funds Total: **\$5,176,739.05**

Total 2020 Certificate: **\$ 7,231,142.15** unchanged

Voice vote: Three ayes. Motion carried.

Geauga County Park District Amendment #2

Motion by Christopher P Hitchcock, seconded by James Flaiz to amend the Geauga Health District 2021 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified

General Fund

Decrease in UDLG other source revenue 18,720.00 from 107,440.00 to 88,720.00

New General Fund Total: **\$11,937,172.76**

New 2021 Certificate Total: **\$16,331,090.32**

Misunderstanding with regard to certification of UDLG at August 2020 Budget Hearing. Park thought that a revenue certification was required although funds were certified on Original Certificate of Estimated Resources; August 2020. The Park performed a revenue certification instead of making a budget revenue adjustment in 2021 which properly increased system – however when presented in 2021 caused figure to be doubled on certificate. Certificate revenue was reduced. Revenue certification JE 2021-108 - \$18,720.00

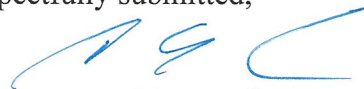
Voice vote: Three ayes. Motion carried.

General Discussion

The Health District budget hearing will be scheduled for April 5th at 10:00am as long as they are prepared in time. This will be confirmed at the next regular meeting March 1st.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the February 22, 2021 - special meeting at 10:23 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

