

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, April 5, 2021 at 10:03 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E Walder and Geauga County Prosecutor James R. Flaiz (via WebEx), and Geauga County Treasurer C. P. Hitchcock. Chief Deputy Auditor Ron Leyde and Chief Compliance Officer, Kate Jacob McClain attended via WebEx. Also Present: Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Meeting Advertised: Geauga County Health District Budget Hearing & Regular Business

Prior Minutes

Motion by Charles Walder seconded by James Flaiz to approve the minutes of the March 15, 2021 - special session.

Voice vote: Three ayes. Motion carried

Budget Hearing was called to order at 10:03 a.m.

Geauga County Health District 2022 Tax Budget

2022 BUDGET HEARINGS				
Geauga County Health District				10:00 a.m.
Commissioner Tom Quade,				5-Apr-21
Fiscal Clerk Karolyn Johnson & Finance Consultant Adam Litke				attended the
hearing representing Geauga County Health District				
Estimated 1/1/2022 Unencumbered Cash Balance				742,683.75
6002 - General Fund		Estimated Revenue		1,151,555.00
		Estimated Expense		1,065,551.43
Estimated 12/31/2022 Cash Balance				828,687.32
<i>Requested</i>	\$1,164,300.00	Approved		\$1,151,555.00
<i>Based on 95% collection</i>				
Estimated 1/1/2022 Unencumbered Cash Balance				7,698.75
6004 - Trailer Park Fund		Estimated Revenue		3,100.00
		Estimated Expense		2,100.00
Estimated 12/31/2022 Cash Balance				8,698.75
<i>Requested</i>	\$3,100.00	Approved		\$3,100.00
Estimated 1/1/2022 Unencumbered Cash Balance				147,667.50
6005 - Food Service		Estimated Revenue		211,000.00
		Estimated Expense		226,089.84
Estimated 12/31/2022 Cash Balance				132,577.66
<i>Requested</i>	\$211,000.00	Approved		\$211,000.00
Estimated 1/1/2022 Unencumbered Cash Balance				74,001.00
6008 - Infectious Waste		Estimated Revenue		15,750.00
		Estimated Expense		18,834.67
Estimated 12/31/2022 Cash Balance				70,916.33
<i>Requested</i>	\$15,750.00	Approved		\$15,750.00
Estimated 1/1/2022 Unencumbered Cash Balance				110,686.50
6011- Private Water System		Estimated Revenue		73,000.00
		Estimated Expense		91,697.60
Estimated 12/31/2022 Cash Balance				91,988.90
<i>Requested</i>	\$73,000.00	Approved		\$73,000.00

	Estimated 1/1/2022 Unencumbered Cash Balance		401,610.75
6021 - Public Health Infrastructure	Estimated Revenue		120,467.00
	Estimated Expense		176,473.46
	Estimated 12/31/2022 Cash Balance		<u>345,604.29</u>
<i>Requested</i>	\$120,467.00	<i>Approved</i>	\$120,467.00
<i>Funded by Grants-</i>			
	Estimated 1/1/2022 Unencumbered Cash Balance		637,548.00
6023 - Sewage Treatment	Estimated Revenue		1,079,000.00
	Estimated Expense		1,021,563.33
	Estimated 12/31/2022 Cash Balance		<u>694,984.67</u>
<i>Requested</i>	\$1,079,000.00	<i>Approved</i>	\$1,079,000.00
	Estimated 1/1/2022 Unencumbered Cash Balance		25,920.75
6025 - Immunization Action Plan	Estimated Revenue		87,796.00
	Estimated Expense		72,854.55
	Estimated 12/31/2022 Cash Balance		<u>40,862.20</u>
<i>Requested</i>	\$87,796.00	<i>Approved</i>	\$87,796.00
<i>Funded by Grants-</i>			<i>Anticipated 40,000 transfer in for 2022</i>
	Estimated 1/1/2022 Unencumbered Cash Balance		60,210.75
6036 - Environmental Health Assist.	Estimated Revenue		154,500.00
	Estimated Expense		154,500.00
	Estimated 12/31/2022 Cash Balance		<u>60,210.75</u>
<i>Requested</i>	\$154,500.00	<i>Approved</i>	\$154,500.00
	Estimated 1/1/2022 Unencumbered Cash Balance		452,611.50
6037 - For Sale of Property	Estimated Revenue		292,300.00
	Estimated Expense		433,368.77
	Estimated 12/31/2022 Cash Balance		<u>311,542.73</u>
<i>Requested</i>	\$292,300.00	<i>Approved</i>	\$292,300.00
	Estimated 1/1/2022 Unencumbered Cash Balance		41,771.25
6039 - Alcohol, Tobacco & Other Drugs Enforcement	Estimated Revenue		87,000.00
	Estimated Expense		119,515.48
	Estimated 12/31/2022 Cash Balance		<u>9,255.77</u>
<i>Requested</i>	\$87,000.00	<i>Approved</i>	\$87,000.00
	Estimated 1/1/2020 Unencumbered Cash Balance		617,665.71
6037 - For Sale Of Property	Estimated Revenue		292,300.00
	Estimated Expense		329,525.00
	Estimated 12/31/2020 Cash Balance		<u>564,440.71</u>
<i>Requested</i>	\$292,300.00	<i>Approved</i>	\$292,300.00

Geauga County Health District - 2022 Budget Hearing (Continued)					
Estimated 1/1/2022 Unencumbered Cash Balance					41,771.25
6039 - Alcohol, Tobacco & Other		Estimated Revenue		87,000.00	
		Estimated Expense		119,515.48	
Estimated 12/31/2022 Cash Balance					9,255.77
<i>Requested</i>	\$87,000.00	Approved		\$87,000.00	
Estimated 1/1/2022 Unencumbered Cash Balance					29,227.25
6040 - Injury Prevention		Estimated Revenue		89,000.00	
		Estimated Expense		46,655.76	
Estimated 12/31/2022 Cash Balance					71,571.74
<i>Requested</i>	\$89,000.00	Approved		\$89,000.00	
<i>Anticipated \$50,000 transfer in for 2022</i>					
Estimated 1/1/2022 Unencumbered Cash Balance					16,505.00
6041 - Workforce Development		Estimated Revenue		15,000.00	
		Estimated Expense		15,000.00	
Estimated 12/31/2022 Cash Balance					16,505.00
<i>Requested</i>	\$15,000.00	Approved		\$15,000.00	
<i>Anticipated \$15,000 transfer in 2022</i>					
Estimated 1/1/2022 Unencumbered Cash Balance					199,933.50
6042 - Population Health		Estimated Revenue		317,000.00	
		Estimated Expense		224,278.47	
Estimated 12/31/2022 Cash Balance					292,655.03
<i>Requested</i>	\$317,000.00	Approved		\$317,000.00	
<i>Anticipated \$280,000 transfer for 2022</i>					
Total millage for Tax Year 2021 (2022 Collection)					
0.20	2009 Current Expense				
0.20	Total Mills				

Mr. Walder expressed gratitude for Ms. Johnson and Mr. Litke for their service to the Health District and for their work in getting the budget to a manageable level.

Mr. Quade requested an additional meeting with the Budget Commission and a few members of the Health District Board in the next 3-6 months to further discuss the annual inspection fee for private residential septic systems continuing the discussion from last year. The projected revenue has been included in the 2022 budget but the fee structure has not been adopted formally by the board. Fund 6023 is where the projected revenue has been added. The additional projected revenue is at “cost” for the estimated 35K systems within the county. The revenue may be adjusted once formal fee structures are adopted. Estimated costs, per Mr. Litke include an amortized cost based on yearly/periodic replacement costs. Costs may initially be higher and level out. The budget commission suggested a reserve fund might be a good idea to manage this fund.

In order to collect data for the private residential systems Mr. Walder suggested methodically gathering data from the same source like, GIS and allow that data to be accessible to taxpayers for transparency.

Motion by Charles Walder, seconded by C.P. Hitchcock, to approve the Geauga County Health District 2021 Tax Budget as submitted.

Voice vote: Two ayes. Motion carried. Prosecutor Flaiz voted - No

Auditor Charles E. Walder adjourned the Geauga County Health District Budget Hearing at 10:42 a.m.

Continuation with regular business:

2021 Amendments

South Russell Village – 2021 Amendment #3

Motion by Christopher P Hitchcock seconded by Charles Walder to amend the South Russell Village 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash LCRF adjusted fund amount was incorrectly reported by village fiscal; voided check amount should have been recorded in the amount of \$9,850.00 not \$9,985.45. The \$9,985.45 amount represents the total fund balance after voided check was added back.

<u>New Special Revenue Fund Total:</u>	<u>\$6,006,570.36</u>
New 2021 Certificate Total:	\$8,701,999.73

Voice vote: Three ayes. Motion carried

East Geauga Fire District – 2021 Amendment #1

Motion by James Flaiz, seconded by C.P. Hitchcock, to amend the East Geauga Fire District 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	520,045.00	estimated to	565,639.84
	Increase tax revenue	6,494.71	from	606,220.42
	Unchanged other source revenue	0.00	from	28,217.00
			estimated to	28,217.00
	New General Fund Total			1,209,571.97
	New 2021 Certificate Total			<u>1,209,571.97</u>
	Net Change in Beginning Balances			45,594.84
	Net Change in Tax Revenue			9,354.71
	Net Change in Other Source Revenue			140.00
	Total Net Change over original Certificate			<u>55,089.55</u>

Voice vote: Three ayes. Motion carried

Middlefield Village Amendment #2

Motion by Charles Walder seconded by James Flaiz to amend Middlefield Village’s 2021 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Other –other source revenue 57,672.85 from 185,490.00 to 127,817.15

Special Revenue Funds

- B01 Streets Increase – other source revenue 48,000.00 from 105,000.00 to 153,000.00
- B08 State Highway Increase – other source revenue 21,500.00 from 8,000.00 to 29,500.00
- B03 Cemetery Increase – other source revenue 9,500.00 from 56,500.00 to 66,000.00
- B08 Police Levy Increase – other source revenue 4,275.00 from 0.00 to 4275.00
- B11 Income Tax Increase – other source revenue 150,000.00 from 2,550,000.00 to 2,700,000.00
- B21 Income Tax Infrastructure Increase – other source revenue 25,000.00 from 625,000.00 to 650,000.00
- B04 Parks and Rec Decrease – other source revenue 15,000.00 from 96,500.00 to 81,500.00

Net Adjustment ***\$243,275.00***

Capital Project Funds

- D03 Equipment Replacement Increase – other source revenue 4,825.00 from 225,226.92 to 230,051.92
- D10 Utility Cap Improvement Decrease – other source revenue 3,000.00 from 33,000.00 to 30,000.00

Net Adjustment ***\$ 1825.00***

Enterprise Funds

- E00 Refuse Increase – other source revenue 18,000.00 from 145,500.00 to 163,500.00
- E01 Water Increase – other source revenue 108,750.00 from 625,000.00 to 733,750.00
- E02 Sewer Increase – other source revenue 52,000.00 from 742,000.00 to 794,000.00
- E09 Water Emergency Increase – other source revenue 850.00 from 0.00 to 850.00
- E10 Sewer Cap Improvement Increase – other source revenue 20,000.00 from 0.00 to 20,000.00
- E12 New Well Increase – other source revenue 13,800.00 from 0.00 to 13,800.00
- E03 Economic Development Decrease – other source revenue 17,600.00 from 32,000.00 to 14,400.00

Net Adjustment ***\$195,800.00***

Fiduciary Funds

- B10 Sick Leave Decrease – other source revenue 500.00 from 2,000.00 to 1,500.00

<u>New General Fund Total:</u>	\$ 2,392,079.68
<u>New Special Revenue Fund Total:</u>	\$ 6,562,104.55
<u>New Capital Project Fund Total:</u>	\$ 1,318,822.43
<u>New Enterprise Fund Total:</u>	\$ 5,280,944.66
<u>New Fiduciary Fund Total:</u>	\$ 178,193.05

New 2020 Certificate Total: **\$ 15,732,144.37**

Voice vote: Three ayes. Motion carried.

Chester Township – Amendment #2

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

Special Revenue Funds

Increase 2031 Road & Bridge Fund – other source revenue 200,000.00 from 72,000.00 to 272,000.00 (Transfer from GF)

Decrease 2041 Cemetery Fund - other source revenue (17,000.00) from 25,300.00 to 8,300.00

Adjust beginning balance in funds 2281 & 2282 in the amount of \$7,704.

Monies were comingled on the year-end balance statement.

Net Adjustment: \$183,000.00

New Special Revenue Fund Total: \$10,755,711.14

New 2021 Certificate Total: \$12,530,703.34

Voice vote: Three ayes. Motion carried.

Auburn Township – Amendment #1

Motion by Charles Walder seconded by C.P. Hitchcock, to amend the Auburn Township 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	Decrease the 1/1/2021 unencumbered cash balance from	300,048.02	estimated to	233,832.61	actual
	Increase tax revenue	36,185.00	319,825.00	estimated to	356,010.00
	Decrease other source revenue	(3,906.00)	278,781.74	estimated to	274,875.74
Motor Veh	Increase the 1/1/2021 unencumbered cash balance from	12,349.33	estimated to	27,730.67	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	69,289.08	estimated to	221,047.26	actual
Road & Bridg	Decrease the 1/1/2021 unencumbered cash balance from	355,726.11	estimated to	245,316.03	actual
	Increase tax revenue	46,240.00	1,343,843.66	estimated to	1,390,083.66
	Increase other source revenue	5,982.00	153,755.00	estimated to	159,737.00
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	15,160.48	estimated to	25,074.97	actual
Fire Levy	Decrease the 1/1/2021 unencumbered cash balance from	117,669.06	estimated to	91,464.64	actual
	Increase tax revenue	457,739.02	621,329.43	estimated to	1,079,068.45
	Increase other source revenue	16,835.00	181,370.00	estimated to	198,205.00
Permissive TX	Increase the 1/1/2021 unencumbered cash balance from	24,551.67	estimated to	50,216.40	actual
LCRF	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	39,849.89	actual
Debt Service	Increase the 1/1/2021 unencumbered cash balance from	2,598.72	estimated to	55,732.08	actual
Property Acq	Increase the 1/1/2021 unencumbered cash balance from	175.62	estimated to	1,940.62	actual
	Unchanged other source revenue	-	25,000.00	estimated to	25,000.00
Auburn Parl	Increase the 1/1/2021 unencumbered cash balance from	655.22	estimated to	1,655.22	actual
	 New General Fund Total	 864,718.35			
	New Special Revenue Funds Total	3,662,683.97			
	New Debt Service Fund Total	367,445.97			
	New Capital Project Funds Total	28,595.84			
	New Special Assessment Funds Total				
	Grand Total New Certificate- All Funds	<u>4,923,444.13</u>			
	 Net Change in Beginning balances	 95,640.08			
	Net Change in Tax Revenue	537,610.00			
	Net Change in Other Source Revenue	18,911.00			
		<u>652,161.08</u>			

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #5

Motion by James Flaiz seconded by Charles 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 Mental Health Transfer-in -other source revenue 25,600.00 from 128,000.00 to 153,600.00

<u>New Special Revenue Funds Total:</u>	<u>\$102,836,176.87</u>
New 2021 Certificate Total:	\$210,849,945.22

Voice vote: Three ayes. Motion carried.

General Discussion

Support documentation for the April 15th meeting – Ron and Chuck were planning to meet on 4/6/21 to create template and will forward to staff once complete.

Bainbridge Twp - Certificate of Fiscal Officer -relating to the refunding of \$1,755,000 of the township's Fire Station Improvement Bonds Series 2012 and reestablishing with issuance of refunding bonds on November 5, 2020 (Bond Series 2020) for the amount of \$1,806,000.00. Question arose as to why the amount increased.

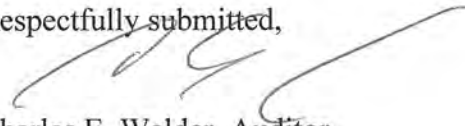
The Budget Commission requested the budget staff to contact the township for additional details: terms, amortization, etc.

Joe Cattell, Geauga County Engineer's Office, cannot attend April 15th meeting at 10:00am. The budget staff will contact Mr. Cattell to re-schedule his appearance.

C.P. Hitchcock received collection reports for first half settlement 2021 and based on the reports is recommending revenue projections be moved from 95% back to the 98% collection for all 2022 budgets. The Budget Commission asked that all taxing districts be sent a notice to that effect.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the April 5, 2021 - regular meeting at 11:08 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

