

January 7, 2019 Minutes of the Morrow County Budget Commission

By Patricia K. Davies

The Morrow County Budget Commission met in session on January 7, 2019, at 11 am in Auditor's Office, Room 7. The following members were present: Treasurer Goff and Auditor Patricia K. Davies. No others were present. Treasurer Goff made motion to recess the meeting until 2 pm because Prosecutor Howland was detained by more urgent matters; Auditor Davies second the motion and the motion passed.

At 2:30 pm, the Budget Commission met in session. The following members were present: Treasurer Goff and Auditor Patricia K. Davies. No others were present. Treasurer Goff made motion to reconvene the meeting; Auditor Davies second the motion and the motion passed.

In organizational business, Treasurer Goff made motion to nominate Patricia Davies as Chairman in 2018 and to close the nominations. Auditor Davies seconded the motion and the motion passed unanimously. Next, Auditor Davies nominated Treasurer Goff as Vice Chairman and further close the nominations. Treasurer Goff seconded the motion and the motion passed unanimously.

Treasurer Goff made motion to approve the reading of the minutes as follows: December 31, 2018. Auditor Davies seconded the motion and the motion passed unanimously.

Next the MCBC regular meetings were discussed. Treasurer Goff motioned to hold MCBC meetings on the second Monday and if needed by approval of the Chairman the fourth Mondays of each month at 1 pm; the MCBC meetings in February and August will be the first Monday per statute. Auditor Davies seconded the motion and the motion passed unanimously.

In old business, the MCBC reviewed the following documents and approved the following by motion of and Treasurer Goff and second by Auditor Davies.

- 2019 Morrow County Amended Certificate with actual cash carryover

In new business, the MCBC reviewed and unanimously approved the following amended 2018 Amended Official Certificates with appropriations requests from Morrow County Schools and/or Villages/Townships/Special Districts by motion of Treasurer Goff and second by Auditor Davies:

- Canaan Township
- Cardington Library
- Mt. Gilead Public Library
- Gilead Township

With no other business before the Budget Commission, the meeting was adjourned at 2:41 pm. Next meeting scheduled was announced for January 28, 2019 at 1 pm in the Auditor's Office.

By signing on January 28, 2019, we certified these minutes as true and correct to the best of our knowledge.




 _____ Charles Howland, Prosecuting Attorney Mike Goff, County Treasurer Patricia K. Davies, County Auditor

Nothing Follows _____

January 28, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on January 28, 2019, at 1 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Howland, Treasurer Goff and Auditor Davies. No others were present.

Treasurer Goff made motion to approve the minutes from January 7, 2019. Auditor Davies seconded the motion and the motion passed unanimously.

In new business, the MCBC reviewed and unanimously approved the following amended 2019 Amended Official Certificates with appropriations requests from Morrow County Townships by motion of Treasurer Goff and second by Prosecutor Howland:

- o Bennington
- o Canaan
- o Cardington
- o Chester
- o Congress
- o Franklin
- o Harmony
- o Lincoln
- o North Bloomfield
- o Perry
- o Peru
- o Troy
- o Washington
- o Westfield

In new business, the MCBC reviewed and unanimously approved the following amended 2019 Amended Official Certificates with appropriations requests from Morrow County Villages by motion of Prosecutor Howland and second by Treasurer Goff:

- Cardington – Amended Certificate.
- Edison – Amended Certificate
- Fulton – Amended Certificate.
- Mt. Gilead – Amended Certificate
- Sparta – Amended Certificate




In new business, the MCBC reviewed and unanimously approved the following amended Morrow County Schools and Special Districts 2019 Amended Official Certificates with appropriations requests with action as indicated by motion of Treasurer Goff and second by Prosecutor Howland:

- Mt. Gilead Library – Amended Certificate.
- Selover Public Library – Amended Certificate
- Johnsville – Perry Library – (Call & Letter)
- Elm Valley JFD – Amended Certificate.
- Iberia JFD – Amended Certificate
- Bloomfield Cemetery – Amended Certificate

There was discussion on the amount of levy funds with carryover amounts. Per ORC 5705.27 & 31, Prosecutor Howland made motion to send a letter to all Township/Village entities concerning the large carryovers and assertion that pre-taxation is not allowable and large carryovers should be used for proper public purposes in 2019. Second made by Mike Goff, the motion passed unanimously.

With no other business before the Budget Commission, the meeting was adjourned at 1:55 pm. Next meeting scheduled was announced for February 4, 2019 at 1 pm in the Auditor's Office.

By signing on February 4, 2019, we certified these minutes as true and correct to the best of our knowledge.

Charles Howland, Prosecuting Attorney Mike Goff, County Treasurer Patricia K. Davies, County Auditor

Nothing Follows _____

February 4, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on February 4, 2019, at 1 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Charles Howland, Treasurer Mike Goff and Auditor Patricia K. Davies. Others in attendance were Highland/Cardington Treasurer Jon Mason, Northmor Treasurer Tammi Cowell and Mt. Gilead School Treasurer Tonya Boyd.

The minutes for January 28, 2019, were read and approved by motion of Treasurer Goff and seconded by PA Howland; motion passed unanimously.

In new business, the MCBC discussed the following items with the School Treasurers:

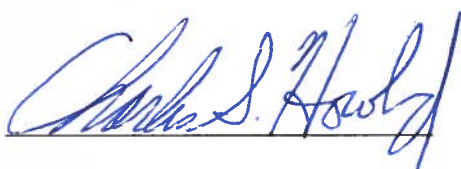
- Annual current debt retirement payment schedules & bond millage. Highland Schools submitted a request for Estimated Property Tax Revenue Certificate for a Maintenance Levy; County Auditor attended a School Board meeting on January 9, 2019; estimate was delivered at that meeting.
- Turning in Signed School Treasurer's Bonds per ORC; working on this.
- Rates & Amounts documents & valuation discussion: valuation change attachments by school district with explanation passed out.

In new business, the MCBC reviewed and unanimously approved amended 2018 & 2019 Certificates with appropriations from Morrow County Schools by motion of Treasurer Goff and second by Prosecuting Attorney Howland. The motion passed unanimously.

In other new business, the MCBC reviewed Township, Municipalities, Libraries and Special Districts 2019 Amended Certificates with appropriations. By motion of Treasurer Goff and second by PA Howland, the motion was unanimously approved.

With no other business before the Budget Commission, the meeting was adjourned at 1:55 pm. Next meeting was announced for February 28 if needed and then, March 11, 2019.

By signing on March 11, 2019, we certified these minutes as true and correct to the best of our knowledge.



Charles Howland
Prosecuting Attorney



Mike Goff
County Treasurer



Patricia K. Davies
County Auditor

Nothing Follows _____

March 11, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on March 11, 2019, at 1:10 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Charles Howland, Treasurer Mike Goff and Auditor Patricia K. Davies. No others were in attendance.


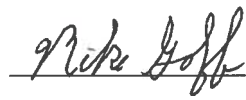

The minutes for February 4, 2019, were read and approved by motion of Treasurer Goff and seconded by Auditor Davies; motion passed unanimously.

In unfinished business, the Budget Commissioner reviewed and approved a letter to the Townships/Villages concerning levy funds have more than necessary cash carryover which can be construed as an unlevied tax or pre-taxation. There was much discussion as to when to send this letter out with no determination.

In new business, the MCBC reviewed and unanimously approved amended 2018 & 2019 Certificates with appropriations from Morrow County School - Mt. Gilead. By motion of Treasurer Goff and second by Auditor Davies, the motion passed unanimously.

In other new business by motion of Treasurer Goff and second by Auditor Davies, the MCBC reviewed and unanimously approved Township, Municipalities, Libraries and Special Districts 2019 Amended Certificates with appropriations from the following: South Bloomfield & Village of Fulton. Continuing, Treasurer Goff made motion and Prosecuting Attorney Seconded the motion to record no County requests for amending the County Certificate.

With no other business before the Budget Commission, the meeting was adjourned at 1:44 pm. Next meeting was announced for March 25, 2019, if needed and then, April 8, 2019. By signing on April 8, 2019, we certified these minutes as true and correct to the best of our knowledge.

		
Charles Howland	Mike Goff	Patricia K. Davies

March 25, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on March 11, 2019, at 1:10 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Charles Howland, Treasurer Mike Goff and Auditor Patricia K. Davies.

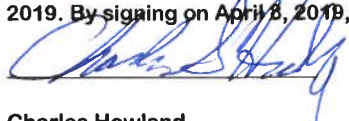
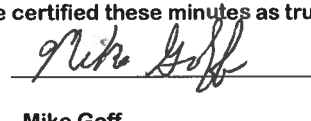
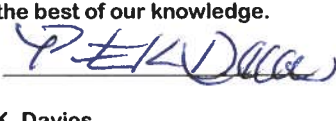
In unfinished business, there was discussion on the Health District apportionment. Conclusion that more information will be needed.

The Budget Commission reviewed and approved a letter to the Townships/Villages concerning levy funds have more than necessary cash carryover which can be construed as an unlevied tax or pre-taxation. There was much discussion as to when to send this letter out with no determination.

In new business, the MCBC reviewed and unanimously approved amended 2018 & 2019 Certificates with appropriations from Morrow County School - Northmor Local Schools. By motion of Treasurer Goff and second by Prosecutor Howland, the motion passed unanimously.

In other new business by motion of Treasurer Goff and second by PA Howland, the MCBC reviewed and unanimously approved Township, Municipalities, Libraries and Special Districts 2019 Amended Certificates with appropriations from the following: Cardington Joint District & Cardington Village. Continuing, Treasurer Goff made motion and Prosecutor Howland seconded the motion to record there were no County requests for amending the County Certificate.

With no other business before the Budget Commission, the meeting was adjourned at 2:29 pm. Next meeting was announced for April 8, 2019. By signing on April 8, 2019, we certified these minutes as true and correct to the best of our knowledge.

		
Charles Howland	Mike Goff	Patricia K. Davies
Prosecuting Attorney	County Treasurer	County Auditor

April 8, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on April 8, 2019, at 1:07 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Charles Howland, Treasurer Mike Goff and Auditor Patricia K. Davies. Others in attendance were Health Commissioner Pam Butler and Fiscal Coordinator Jill Thompson; additionally, arriving later were Commissioners' Whiston and Castle.

The minutes for March 11 & 25 were read and approved by motion of Treasurer Goff and seconded by Prosecutor Howland; motion passed unanimously.

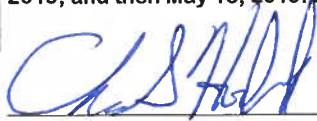
In unfinished business, Health Commissioner Butler discussed the annual apportionment request and provided a letter from the Health District. The 2020 certified revenues and appropriations were discussed. The housing obligations of the Board of Commissioners and legally allowable apportionment were reviewed and a consensus was reached to ask for a legal opinion for the following:

- Is it legal for the Health Department to pay rent thru the levy funds?
- Is it allowable for this rent to be included as a legal cost of the health department and further charged through apportionment to the Townships/Villages?
- Is it allowable to include a donation for leased space to be included in the apportionment to the Township/Villages?

In other new business by motion of Prosecutor Howland and second by Treasurer Goff, MCBC approved the request for amending the County Certificate as follows:

1. Fund 1000 by adding \$100000 from the Capital Improvement Fund. The motion passed unanimously.
2. Fund 2141 - additional \$52801 from new grant.

With no other business before the Budget Commission, the meeting was adjourned at 1:59 pm. Next meeting was announced for April 22, 2019, and then May 13, 2019. By signing on May 13, 2019, we certified these minutes as true and correct to the best of our knowledge.



Charles Howland
Prosecuting Attorney



Mike Goff
County Treasurer



Patricia K. Davies
County Auditor

April 22, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on April 22, 2019, at 1:05 pm in the Prosecuting Attorney's Office. The following members were present: Prosecuting Attorney Charles Howland and Treasurer Mike Goff.

In new business, the MCBC reviewed and unanimously approved the County Amended Certificate by addition of \$10084 to Fund 4025 by motion of Prosecutor Howland and Seconded by Treasurer Goff. Motion passed unanimously.

With no other business before the Budget Commission, the meeting was adjourned at 1:30 pm. Next meeting was announced for May 13, 2019. By signing on May 13, 2019, we certified these minutes as true and correct to the best of our knowledge.



Charles Howland
Prosecuting Attorney



Mike Goff
County Treasurer



Patricia K. Davies
County Auditor

May 13, 2019 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on May 13, 2019, at 1:08 pm in Auditor's Office, Room 7. The following members were present: Prosecuting Attorney Charles Howland, Treasurer Mike Goff and Auditor Patricia K. Davies. Others in attendance were Morrow County Hospital CEO CJ Miller and Manager of Finance Connie Mc Chesney.

First in new business, Chairwomen Auditor Davies opened the Annual Morrow County Hospital Financial Review meeting with introductions. Next, CEO Miller provided a brief update on operations and asked Accountant Mc Chesney to provide an overview of the 2018 Financials. There was an in-depth discussion with many questions and answers. The Budget Commission asked for the following reports related to the 2018 financials and current financial position: Signed Agreement of Sale of Physicians' Practices with Professional Appraisal and listing of Professional Services contracts paid as shown in quarterly report. CEO Miller agreed to provide the public presentation for Project Buckeye.

Next in unfinished business, Morrow County Prosecutor Howland provided his opinion on the legality of allocating to the Townships/Villages the volunteer agreement signed by the Health Department in donation form for space in the Community Services Building. There was discussion. Auditor Davies recommended waiting to approve the allocation amount until the 2020 Health Department Budget was certified.

Additionally in unfinished business, Auditor Davies provided an analysis of the Highland Schools Bonds debt service (see attachments) and recommended a reduction of .25 mils or one year with an annual review in 2020. Prosecutor Howland made motion to approve the reduction of .25 mile from 4.4 mils = charging 4.15 mils for debt service; Treasurer Goff seconded the motion and the motion passed unanimously.

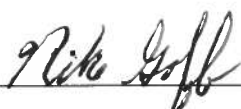

Treasurer Mike Goff made motion to approve minutes of April 8 & 22, 2019 as written; seconded by Prosecuting Attorney Howland, motion passed unanimously.

In other new business by motion of Treasurer Goff and second by Prosecutor Howland, the MCBC reviewed and unanimously approved Township, Municipalities, Libraries and Special Districts 2019 Amended Certificates with appropriations from the following: Village of Chesterville.

Lastly, other new business by motion of Prosecutor Howland and second by Treasurer Goff, MCBC approved the request for amending the 2018 Morrow County Certificate as follows:

- 1. Fund 2810 Muni Court Security Grant – additional/new \$38940.

With no other business before the Budget Commission, the meeting was adjourned at 2:12 pm. Next meeting was announced for June 10, 2019. By signing on June 10, 2019, we certified these minutes as true and correct to the best of our knowledge.

		 6/10/19
Charles Howland	Mike Goff	Patricia K. Davies
Prosecuting Attorney	County Treasurer	County Auditor
/ nothing follows /		

June 10, 2019 Minutes of the Morrow County Budget Commission By Sec. Patricia K. Davies

The Morrow County Budget Commission (MCBC) met in session on June 10, 2019, at 1 pm in the County Auditor's Office, Room 7, Morrow County Court House. The following members were present: Mr. Mike Goff, Treasurer and Mrs. Patricia K. Davies, Auditor. No others attended the meeting.

Treasurer Goff made motion to approve the corrected minutes from May 13, 2019. Auditor Davies seconded the motion and the motion passed unanimously.

In unfinished business, the MCBC reviewed the Morrow County Health District Apportionment in 2020 and tabled this item.

In new business, the MCBC had discussion with motion by Treasurer Goff and second by Auditor Davies on the following:

- 2020 County Official Certificate (Budget Revenue Estimates)
- Perry Township 2019 Amended Certificate.

With no other business before the Budget Commission, the meeting was adjourned by motion of Treasurer Goff at 1:55 pm. The next meeting was confirmed for June 24 at 1 pm.

By signing on July 8, 2019, we certified these minutes as true and correct.

Charles Howland, Prosecutor



Mike Goff, Treasurer



Patricia K. Davies, Auditor

June 24, 2019 Minutes of the Morrow County Budget Commission By Sec. Patricia Davies

The Morrow County Budget Commission (MCBC) met in session on June 24, 2019, at 1 pm in the County Auditor's Office, Room 7, Morrow County Court House. The following members were present: Mr. Mike Goff, Treasurer, Prosecutor Charles Howland and Mrs. Patricia K. Davies, Auditor. No others attended the meeting.

In unfinished business, the MCBC reviewed the following:

- ✓ Morrow County Health District Apportionment in 2020 – discussion.
- ✓ DRETAC funding.
- ✓ Hidden Lakes delinquencies and possible solutions.

In new business, the MCBC had discussion on the following:

- 2020 County Official Certificate (Budget Revenue Estimates) & Hospital Levy justification of need.
- Sales Tax - increased receipts in June 2019.
- Public Notice required by ORC and changes - request research by the Prosecutor.

With no other business before the Budget Commission, the meeting was adjourned by motion of Treasurer Goff at 1:45 pm. The next meeting was confirmed for July 8, 2019 at 1 pm.

By signing on July 8, 2019, we certified these minutes as true and correct.

Charles Howland, Prosecutor



Mike Goff, Treasurer



Patricia K. Davies, Auditor