

June 8, 2020 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission (MCBC) met in session as advertised under COVID-19 Open meetings amended rules on June 8, 2020, at 1:05 pm in Auditor's Office, Room 7. The following members were present: Prosecutor Charles Howland, Treasurer Michael Goff and Auditor Patricia K. Davies. No other were in attendance.

Treasurer Goff made motion to approve the reading of the minutes for May 11 & 26, 2020. Auditor Davies seconded the motion and the motion passed. Unfinished business for the Health District Budget & Allocations was tabled until August 2020.

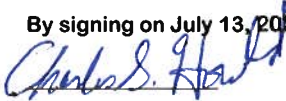
In other new business, Prosecutor Howland made motion to approve the requested adjustments to the 2020 Amended County Certificate; Treasurer Goff seconded the motion and the motion passed unanimously.

- Fund 1000 County general Fund – no changes.
- Fund 5194 Iberia Sewer – certify \$12,330.
- Fund 8573 changed to 8576 Health District – new grant COVID Tracing \$37121.


In other new business, Treasurer Goff made motion to approve Northmor Local Schools Alternative Budget with Appropriations. Prosecutor Howland seconded the motion and the motion passed unanimously.

With no other business before the Budget Commission, the meeting was adjourned at 1:35 pm by Treasurer Goff and Prosecutor Howland. Next meeting was announced for July 13, 2020, at 9 am in the Auditor's Office.

By signing on July 13, 2020, we certified these minutes as true and correct to the best of our knowledge.



Charles Howland, Pros. Attorney



Mike Goff, County Treasurer



Patricia K. Davies, County Auditor

June 22, 2020 Minutes of the Morrow County Budget Commission By Patricia K. Davies

The Morrow County Budget Commission met in session on June 22, 2020, at 1:05 pm in Auditor's Office, Room 7. The following members were present: Treasurer Michael Goff and Auditor Patricia K. Davies. No others were in attendance. In unfinished business, the Health District Budget & Allocations were tabled until August 2020.

In new business, Treasurer Goff made motion to approve the following 2020 Amended County Certificate; Auditor Davies seconded the motion and the motion passed unanimously:

- Fund 1000 County General Fund – reviewed with no changes.
- Fund 2202 Gas Tax – reviewed with no changes.
- Fund 2966 Outside Housing – reviewed with no changes.
- Fund 4119 County Portion Coronavirus Relief Fund (CFR) – approved new \$557,036.

In new business, Treasurer Goff made motion to approve the following 2021 Official County Certificate of Estimated Revenues; Auditor Davies seconded the motion and the motion passed unanimously.

In new business, the MCBC reviewed and unanimously approved the following amended 2020 or 2021 requests from Morrow County Villages/Townships by motion of Treasurer Goff and second of Auditor Davies; motion passed unanimously:

- Village of Edison – 2020 Amended & 2021 Official
- Village of Cardington – 2021 Official & appropriations adjusted.
- Troy Township – 2020 Amended Certificate.

Treasurer Goff made motion to adjust the time to 9 am for the Budget Commission meetings on July 13 & 27, 2020, due to Board of Revisions Hearings. Auditor Davies seconded the motion and the motion passed unanimously.

With no other business before the Budget Commission, the meeting was adjourned at 1:45 pm by Treasurer Goff. Next meeting scheduled was announced for July 13 & 27 at 9 am in the Auditor's Office.

By signing on July 13, 2020, we certified these minutes as true and correct to the best of our knowledge.



Charles Howland, Pros. Attorney



Mike Goff, County Treasurer



Patricia K. Davies, County Auditor

July 13, 2020 Minutes of the Morrow County Budget Commission By Sec. Patricia K. Davies

The Morrow County Budget Commission (MCBC) met in session on July 13, 2020, at 9:05 am in the County Auditor's Office, Room 7, Morrow County Court House. The following members were present: Mr. Mike Goff, Treasurer, Mr. Charles Howland, Prosecutor, and Mrs. Patricia K. Davies, Auditor. No others attended the meeting. Treasurer Goff made motion to approve the minutes from June 8 & 22, 2020. Prosecutor Howland seconded the motion and the motion passed unanimously.

In unfinished business, the MCBC reviewed the Morrow County Health District Apportionment in 2021. Budget Commission tabled this item by motion of Treasurer Goff and second Prosecutor Howland.

In new business, the MCBC held all Budgets for individual review prior to next meeting by unanimously passed motion of Prosecutor Howland and second by Treasurer Goff. Other new business included the following:

- County General Fund Amended Certificate for 2020 review.
- CRF Funds – discussion on certification of funds to all special funds.

With no other business before the Budget Commission, the meeting was adjourned by motion of Treasurer Goff at 9:36 am. The next meeting was confirmed for July 27 at 9am and then August 3 at 1 pm.

By signing on August 24, 2020, we certified these minutes as true and correct.

Charles Howland, Prosecutor



Mike Goff, Treasurer



Patricia K. Davies, Auditor

July 27, 2020 Minutes of the Morrow County Budget Commission By Sec. Patricia Davies

The Morrow County Budget Commission (MCBC) met in session on July 27, 2020, at 9 am 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.

In unfinished business by motion of Treasurer Goff and seconded by Auditor Davies, the MCBC reviewed and approved unanimously the following:

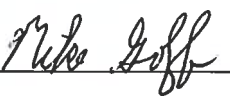
- Health District 2021 Apportionment – tabled.
- Local Library 2021 Budgets: Cardington, Selover Public, Johnsville-Perry Cook and Mt. Gilead.
- Schools' 2021 Official Certificates with Appropriations: Cardington, Highland, Mt. Gilead and Northmor.
- 2021 Townships/Villages/Special Districts Official Certificates: all but Congress Perry Fire District & Big Walnut Fire District; Peru and South Bloomfield Townships; Villages of Chesterville and Marengo.

In other new business, the MCBC approved County Amended Certificate by motion of Treasurer Goff and seconded by Auditor Davies; see certificate attached. The MCBC reviewed all CRF funding and reimbursements by Special Fund.

With no other business before the Budget Commission, the meeting was adjourned by motion of Treasurer Goff at 10:10 am. The next meeting was confirmed for August 3 & 24, 2020 at 1 pm.

By signing on August 24, 2020, we certified these minutes as true and correct.

Charles Howland, Prosecutor



Mike Goff, Treasurer



Patricia K. Davies, Auditor

Official Letter of Additional/Amended Certified funds on backside.

/ Nothing follows/

Morrow County Budget Commission
48 East High Street Room #7
Mt Gilead, OH 43338
419.946.4060

To: Morrow County Board of County Commissioners

The following action was taken by the Morrow County Budget Commission on **July 27, 2020**

IN THE MATTER OF CERTIFICATION OF UNCERTIFIED MONIES.

Annual Review

	FUND	AMOUNT	NOTES
1.	2097	\$ 69,566.96	new grant & interest on HAVA grant for BOE
2.	8576	\$ 117,151.00	increase in grant money awarded
3.	2025	\$ 7,166.97	met certification
4.	2040	\$ 6,672.00	met certification
5.	2049	\$ 3,852.74	met certification
6.	2222	\$ 263,799.91	met certification
7.	2643	\$ 100,000.00	new grant
8.	2943	\$ 10,262.97	new grant
9.	4111	\$ 7,200.00	carry over cash
10.	8553	\$ 452.75	met certification
11.	2902	\$ 1,000.00	met certification
12.	2053	\$ 2,839.04	new certification
13.	2317	\$ 3,384.45	met certification
14.	2607	\$ 1,334.31	met certification
15..		\$ 594,683.10	GRAND TOTAL

Approved by:

Mike Goff, Morrow County Treasurer



Charles Howland, Morrow County Prosecutor



Patricia K. Davies, Morrow County Auditor

Patricia K. Davies
Morrow County Auditor
48 E. High Street, Room 7
Mt. Gilead, OH 43338
MORROW COUNTY
Love life. Live rural. 

The Morrow County Budget Commission (MCBC) met in session on August 5, 2019, at 1 pm in the County Commissioners' Public Hearing Room according to HB 197 legislation and COVID -19 standards. The following MCBC members were present: Prosecutor Charles Howland, Mr. Mike Goff, Treasurer and Mrs. Patricia K. Davies, Auditor. Others attending the meeting in person were Dr. Trago and by virtual means were Ms. Kile Byington, Fiscal Officer, Perry-Cook Memorial Library; Ms. Melissa Kipp, Mt. Gilead Library; Trustees Brad Wood, Morrow County Hospital; Mike Patterson, Morrow County Hospital; CEO C.J. Miller, Morrow County Hospital; Fiscal Officer Connie Mc Chesney, Morrow County Hospital; and other unknown person(s) shown as Caller 7.

Chairwomen Davies welcomed and offered to move into new business as the MCBC requested the Morrow County Hospital Board of Trustees provide supporting testimony on the need for the Hospital Levy collections due to the unprecedented letter to the Board of Morrow County Commissioners. (Letter attached.) There was testimony and discussion. The MCBC Chairwomen Davies requested the Hospital Board of Trustees make a public statement for clarity in the need for the 2021 levy collections. The Chairman of the Board of Hospital Trustees agreed to review this request with the Hospital Board. End of Discussion.

MCBC reviewed and approved the following Amended Certificates by motion of Treasurer Goff and second by Prosecutor Howland: Peru Township.

In other new business by motion of Prosecutor Howland and second by Treasurer Goff, MCBC approved the request for amending the 2020 County Certificate as follows: no changes.

In unfinished business by motion of Treasurer Goff and seconded by Prosecutor Howland, the MCBC reviewed and approved unanimously the following:

- ✓ Morrow County Health District Apportionment in 2021 as \$54,922.65. See Budget Attached.
- ✓ Local Government Funds approved at County 59%, County Park Board 1%, Villages 16%, and Townships 24%.
- ✓ Library Local Government Fund: equal distribution of 25% to each local library.

LGF Entities	2019%	2020	2021
Cardington	25%	25%	25%
Perry Cook	25%	25%	25%
Selover	25%	25%	25%
Mt. Gilead	25%	25%	25%
Library Totals	\$988,938.00	\$1,025,566.98	\$906,149.43

With no other business before the Budget Commission, the meeting was adjourned by motion of Treasurer Goff at 1:50 pm. The next meeting was confirmed for August 24 and then September 14, 2020. By signing on September 16, 2020, we certified these minutes as true and correct.

Charles Howland, Prosecutor


Mike Goff, Treasurer


Patricia K. Davies, Auditor

Attachments follow _____

Morrow County Hospital Board of Trustees
Resolution

WHEREAS, the Board of Trustees ("Hospital Board") of the Morrow County Hospital (the "Hospital") by resolution of February 25, 2020 requested that the Morrow County Commission ("Commission") place a renewal of the expiring Hospital tax levy on the November 2020 ballot;

WHEREAS, the Commission and the current individual Commissioners have on a regular basis, during the last three years, repeatedly made known, publicly, and personally to members of the Hospital Board, their opposition to the county financially supporting the Hospital with the levy and their unwillingness to support the levy;

WHEREAS, the global COVID-19 pandemic has since seriously diminished economic activity in Morrow County and rest of Ohio, and caused widespread job loss and loss of income;

WHEREAS, the operations of the Hospital have benefited from cost reductions enabled by its partnership with OhioHealth Corporation ("OhioHealth") under the current Management Agreement between the Hospital and OhioHealth, and the financial status of the Hospital has temporarily improved due to successful applications, with the crucial assistance of OhioHealth, for federal funds made available to Hospitals under a number of federal stimulus programs enacted in response to the pandemic;

WHEREAS, the Hospital Board desires to assist residents and businesses of Morrow County whose finances have been impaired by the shutdown of economic activity caused by the pandemic and efforts to contain it;

NOW THEREFORE, it is RESOLVED that the February 25, 2020 resolution requesting that a renewal levy be placed on the November 2020 ballot is hereby withdrawn and nullified; and

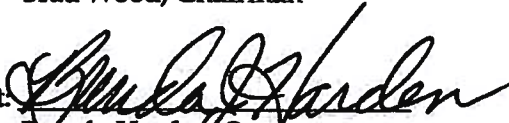
FURTHER RESOLVED, that a renewal levy not be placed on any ballot in 2020; and

FURTHER RESOLVED, that the Board Chair is empowered to take all actions and execute any and all instruments reasonably necessary to implement these resolutions.

Date of Passage: July 17, 2020

BOARD OF MORROW COUNTY HOSPITAL TRUSTEES

By 
Brad Wood, Chairman

Attest: 
Brenda Harden, Secretary



MORROW COUNTY HEALTH DISTRICT
Stephanie Bragg, RN, BSN, MHA, Health Commissioner
619 W. Marion Rd., Suite B, Rm. 143, Mt. Gilead, OH 43338
Phone: (419) 947-1545 | Fax: (419) 946-6807
www.morrowcountyhealth.org

DATE: April 7, 2020

TO: Patricia Davies
Morrow County Auditor
48 East High Street, Room 7
Mount Gilead, OH 43338

FROM: Stephanie Bragg, RN, BSN, MHA
Health Commissioner
Morrow County Health District

RE: *3709.28 Apportionment of appropriations; adoption of appropriation measurers;
apportionment by county auditor; district health fund*

AMOUNT: \$54,922.65

Ms. Davies,

In order to meet compliance with Ohio Revised Code 3709.28 regarding the apportionment of funds for the upcoming fiscal year of 2021, the Morrow County Health District is asking for a total of \$54,922.65 apportioned among the townships and municipal corporations that comprise the Morrow County General Health District. This funding will be used to support programs servicing the entire county and have no available monies attached (i.e. accreditation; rabies prevention; school inspections, etc.).

The AG Opinion states the County Commissioners shall provide suitable space occupied by the health district. The rent contribution amount of \$72,000 has been incorporated into the budget for 2021.

If you are in need of additional information, please do not hesitate to contact me. My contact information can be found above.

Thank you for your assistance.



Morrow County Health District
 2019 Unfunded Expense Information
 For Apportionment Year 2021

Partial or Unfunded Expenses	Personnel			Other Expenses	
	Hours	Rate	Amount	Partial or Unfunded Expenses	Amount
Accreditation	1292	\$ 32.52	\$ 42,015.84	Accreditation	\$ 30,213.07
Animals - General	3.5	\$ 32.52	\$ 113.82	Animals - Rabies Prevention	\$ 32.24
Animals - Rabies Prevention	117.33	\$ 32.52	\$ 3,815.57	Car Seats	\$ 44.72
Car Seats		\$ 32.52	\$ -	DAC Meeting	\$ 32.01
DAC Meeting	45.58	\$ 32.52	\$ 1,482.26	Institutions	\$ 1.04
Housing	2.5	\$ 32.52	\$ 81.30	Public Health Nuisances	\$ 107.64
Institutions	1.5	\$ 32.52	\$ 48.78	School Health (EH Inspections)	\$ 91.52
Public Health Nuisances	1.65	\$ 32.52	\$ 53.66	Vector Control	\$ 183.60
School Health (EH Inspections)	35	\$ 32.52	\$ 1,138.20		\$ -
Vector Control	34	\$ 32.52	\$ 1,105.68		\$ -
	0	\$ 32.52	\$ -		\$ -
			\$ 49,855.11		\$ 30,705.84

Funding	Amount
Accreditation	\$ 10,000.00
Legal Services	\$ 15,638.30
	\$ -
	\$ -
	\$ 25,638.30

Eligible for Request	\$ (54,922.65)
Requesting Amount	\$ 54,922.65

* Morrow County Health District reserves the right to adjust this request prior to August 1st of the requesting year, based on funding & budget needs.



Department of
Taxation

Revenue Accounting Division
PO Box 183077
Columbus, Ohio 43218-3077

(614) 466-7150 Fax (614) 995-0988
www.tax.ohio.gov

**MORROW COUNTY
CALENDAR YEAR 2021 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 24, 2020

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Morrow County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2021.

**Calendar Year 2021 Estimated County
Undivided Local Government Fund
Morrow County:**

CY 2021 Estimated CULGF	\$750,000.00
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Statutorily, the CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. However, HB 166 (133rd General Assembly) temporarily increased this percentage to 1.68 percent for the FY 2020-2021 period.¹ Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no less than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2021. The amounts displayed reflect any amounts withheld based upon local authority operations of traffic-law photo monitoring devices as determined under R.C. 5747.502.² Your county would have been contacted by the Department of Taxation if this circumstance exists. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2021 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website (RA/JL form). This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, we are asking that also show the estimated allocations of the Public Library

¹ Due to the delay in implementing HB 166, the temporary increase is effective from the August 2019-June 2021 distributions.

² R.C. 4511.092 defines "local authority" as a municipal corporation, county, or township.

Fund. Please complete and return these forms after your county's budget commission has made the 2021 apportionments.

If you have any questions concerning the CULGF, please contact either Adam Winberg of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



Ohio

Department of Taxation

Revenue Accounting Division
PO Box 183077
Columbus, Ohio 43218-3077
(614) 466-7150 Fax (614) 995-0988
www.tax.ohio.gov

**MORROW COUNTY
CALENDAR YEAR 2021 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 24, 2020

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Morrow County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2021.

**Calendar Year 2021 Estimated Entitlement from
the Public Library Fund
Morrow County:**

CY 2021 Guaranteed Share (“base” share)	\$906,149.43
CY 2021 Share of Excess (+,-) (“equalization” share)	\$.00
CY 2021 Estimated Entitlement	\$906,149.43

Statutorily, the Public Library Fund (PLF) receives 1.66 percent of all state General Revenue Fund tax sources. However, HB 166 (133rd General Assembly) temporarily increased this percentage to 1.70 for the FY 2020-2021 period.¹ Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2021 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 166 and are for the FY 2020-2021 biennium.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2021. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2021 distributions to your county’s undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2020, we will issue an updated entitlement estimate for calendar year 2021.

If you have any questions concerning the PLF, please contact Adam Winberg of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.

¹ Due to the delay in implementing HB 166, the temporary increase is effective from the August 2019-June 2021 distributions.
plf_2021 est July 2020

AFFP

Affidavit of Publication

STATE OF OHIO } SS
COUNTY OF MORROW }

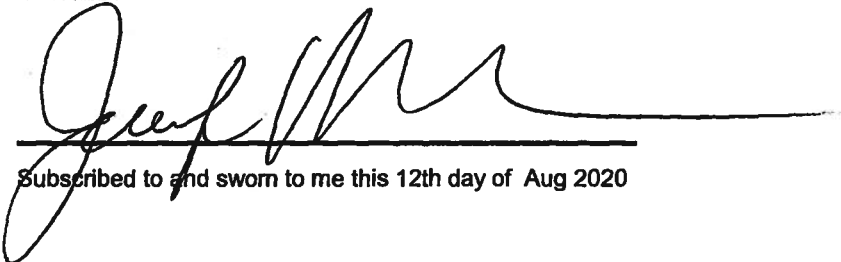
Jennifer McQuiston, being duly sworn, says:

That she is Accounting Clerk of the MORROW CO. SENTINEL, a weekly newspaper of general circulation, printed and published in MOUNT GILEAD, MORROW County, OHIO; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

Aug 12, 2020

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 12th day of Aug 2020



PUBLIC NOTICE:

The 2020 Morrow County Budget Commission has finalized the Local Government Distribution (LGF) for County/Libraries/Townships/Villages. 2021 percentages can be found below and in the Public Notice section at Budget Commission section at <http://auditor.co.morrow.oh.us>

2021 LGF %	LGF Libraries	
General County 59%	Cardington Lincoln Public	25%
County Park District 1%	Mount Gilead Exempted School	25%
Townships 24%	Perry Cook Public	25%
Villages 16%	Selover Public	25%

By: Patricia K. Davies, Morrow County Auditor & Secretary of the Morrow County Budget Commission

OH-70199319

2020 AUG 24 PM 1:13
MORROW COUNTY AUDITOR *PKD*



DIANA J DEWEESE
NOTARY PUBLIC
STATE OF OHIO
08-20-2024
RECORDED IN
DELAWARE COUNTY

\$ 50.00

40001221 70199319 419-946-8055

Morrow Co Auditor
48 E High
Mt Gilead, OH 43338

The Morrow County Budget Commission (MCBC) met in session on August 24, 2020, at 1:05 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.

In unfinished business, the MCBC discussed the tentative abstract timing and school debt review. This items was tabled until the Department of Taxation has reviewed and approved the abstracted.

Next in new business, Treasurer Goff made motion to approve the following budgets from Villages/Special Districts; seconded by Auditor Davies the motion passed:

- Big Walnut Fire District
- Village of Chesterville
- Village of Marengo

Next in new business, Treasurer Goff made motion to approve the following new certifications requested by County departments; second by Auditor Davies the motion passed unanimously.

- a. Fund 1000 General – transfer in from Capital Improvements \$69,584.85.
- b. Fund 2287 Coomer Ditch – met certification , additional \$.10.
- c. Fund 2289 Coomer Ditch – met certification & additional \$1,130.25.

With no other business before the Budget Commission, the meeting was adjourned at 1:20 pm. The next meeting was confirmed for September 9, 2019, at 1 pm.

By signing on September 16, 2020, we certified these minutes as true and correct.

Charles Howland
Prosecuting Attorney



Michael Goff
County Treasurer



Patricia K. Davies
County Auditor

_____ \Nothing follows/ _____