



1/15/22

Mr. Matas:

I am in receipt of your letter dated 12/13/21. Needless to say, I was taken aback by the tone of the letter. It is in stark contrast to your words in our meeting with Commissioner Young. I appreciated that meeting because it gave Commissioner Young clarity on our budget adjustments as well as the management decisions made by me in regard to my office's operations.

I take exception to your statement regarding my actions being contrary to Ohio Revised Code. That is very inflammatory language coming from a Budget Director who regularly makes appropriation adjustments to payroll throughout the fiscal year when accounts have gone negative. In fact, you know that this is a normal process. As I will subsequently outline, your statement would otherwise be self-indicting.

No "emergency action" was required by the Board of Commissioners to make a line item transfer within my already approved appropriations. That is a routine action submitted by you and performed by the Board via resolution on a regular basis. In fact, at the time I requested the adjustment (12/3/21), the Sheriff's Office had a request for the same action because one of their salary accounts was in the negative by \$14,602.25. There was no documented objection to making that necessary transfer from you, nor a derogatory letter issued to the sheriff.

Prior to the commissioners meeting on 12/30/21 the following funds were in the negative and you needed to make transfers to rectify the expenditures that placed each in the red. They are as follows:

Appropriations negative as of 12/30/21

Department	Org	Object	Description	B 2021 Revised Budget	2021 Actual	2021 Available	2021 Original Budget
BOE Election Security	65401661	649	INFORMATION TECHNOLOGY SERVI	0.00	23,537.91	-23,537.91	0.00
Sheriff - Road Dep	12506511	551	PERS-REGULAR	101,500.00	118,420.72	-16,920.72	25,375.00
Prosecutor	12400511	512	SALARIES - EMPLOYEES	2,440,000.00	2,447,411.35	-7,411.35	600,000.00
Prosecutor	12400511	554	MEDICARE - EMPLOYER	36,300.00	36,459.73	-159.73	9,000.00
Sheriff - Road Dep	12506511	554	MEDICARE - EMPLOYER	8,500.00	9,205.82	-705.82	2,125.00
Common Pleas IV	13100711	672	JUROR FEES	10,000.00	12,375.00	-2,375.00	2,500.00
Adult Probation	14100511	563	PRESCRIPTION INSURANCE	25,100.00	25,108.75	-8.75	5,750.00
P'ville Muni	14401711	674	TRANSCRIPT FEES	200.00	929.00	-729.00	50.00
Board of Election	14500511	561	LIFE INSURANCE	300.00	301.98	-1.98	75.00
Prosecutor VWA	20713511	554	MEDICARE - EMPLOYER	196.66	196.95	-0.29	159.31
Home Program	28300511	512	SALARIES-EMPLOYEES	30,800.00	38,028.96	-7,228.96	26,000.00
Home Program	28300511	557	HOSPITALIZATION INSURANCE	6,400.00	7,843.52	-1,443.52	6,400.00
Home Program	28300511	551	PERS-REGULAR	4,300.00	5,324.04	-1,024.04	3,600.00
Home Program	28300511	563	PRESCRIPTION INSURANCE	1,600.00	1,960.80	-360.80	1,600.00
Home Program	28300511	554	MEDICARE - EMPLOYER	425.00	523.80	-98.80	350.00
Home Program	28300511	562	DENTAL INSURANCE	225.00	240.24	-15.24	225.00
Home Program	28300511	561	LIFE INSURANCE	12.00	15.00	-3.00	12.00
Commissioners	11000611	619	MINOR EQUIPMENT	5,000.00	9,920.79	-4,920.79	625.00

The answer as you know, is that your actions are not contrary best practices, and neither are mine. These are common and routine budgeting matters. Any suggestion otherwise reeks of a pathetic attempt to create a political talking point in an election year. Additionally, the CCAO itself, in its handbook, makes a very salient point: "The State Auditor's office does not recommend that counties adopt the highest level of control that the statute allows. In making this choice there will be a tradeoff between flexibility and

I feel it was very appropriate to reward them. As you know, the total amount of compensation was \$21,000. Most of this was covered from my REA fund (266) – not the General Fund under the control of the commissioners. The small portion being drawn from the General Fund simply required a transfer of already appropriated funds. Again, a routine action and NOT an increase in appropriations.

In discussing this matter with Commissioner Young, he was concerned about the precedent. I can understand his concern, although I disagree with his belief that my actions are somehow precedent setting. I do find it imperative that you educate your Board on the history of bonuses at the county. Speaking only of my time here, just to name a few recent:

- 2020 County Engineer bonuses to select staff totaling \$24k
- 2021 Commissioners bonuses to staff in excess of \$130k
- 2021 Sheriff bonuses of over \$27k
- 2021 Prosecutor bonuses of \$13k

Regardless if it was collectively bargained or not – it was still a choice and decision to give these lump sum payments. You can call them whatever you like, but a bonus by another name is still a bonus. Again, I have no objection to the commissioners or any other elected official making pay and management decisions as they see fit. I do find it curious that somehow only my actions are being called out. The height of hypocrisy.

I understood that the difficult decisions I made would open me up to political criticism. I can handle that. Frankly I expected it. Evidence the public record request you received from my 2020 election opponent. (Side note – how odd he knew to make a public record request about things of which he would otherwise have no knowledge.) Of course, I don't believe in coincidences.

I have never made a public policy or management decision based on politics – even the ones that may be to my detriment. We are hired by the public to make decisions. Sometimes they must run contrary to one's own political expediency. I don't hide my actions in regards to staff compensation. Cowards hide. Leaders lead.

In the nearly three years I have been blessed to serve as county auditor I have focused on transparency, technological upgrades, training, and sound fiscal decision-making. At no point have I exceeded my budget. The same cannot be said of other elected officials. I too believe in tight budgeting, which is why my office has returned over \$190,346 in budgeted, unspent funds to the general fund in my time here. I'll put my record up against anyone's.

Thank you for the comments in your last paragraph. I feel that is the proper approach and tone in collaborating as strongly as your office and mine must, in order to allow the county to operate efficiently. Our frank and open conversation about a range of matters with Commissioner Young as well as your repeated assurances that the needed line item transfers were of no issue are a complete 180 of the verbiage and tone of the letter you signed – which was waiting for me on my desk when I returned from our meeting with Commissioner Young.

I believe you and I have had a very good working relationship in my time here at the county. My door is always open to you and my phone I'll always answer. I look forward to working with you for years into the future to keep Lake County on the right track.

Yours in Freedom,

A handwritten signature in black ink, appearing to be the name 'C. Young', written in a cursive style.