

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, June 30, 2021 at 10:02 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder and Geauga County Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra

Meeting Advertised: Receipt of Local School Districts year-end balances & Regular Business

Prior Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield, to approve the minutes of the June 14, 2021 - special session.

Voice vote: Two ayes. Motion carried

Motion by Caroline Mansfield, seconded by Charles E. Walder, to approve the minutes of the June 22, 2021 - special session.

Voice vote: Two ayes. Motion carried

2020/2021 School Amendments**Cardinal Local School District 2020/2021 - Amendment #6 Final**

Motion by Charles E. Walder, seconded by Caroline Mansfield, to amend the Cardinal LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase tax revenue 431,282.53 from 8,606,573. To 9,037,855.53

Increase other source revenue 87,099.08 from 1,447,815. to 1,534,914.08

Net adjustment – 518,381.61

Special Revenue Funds

Decrease Public School Support other source revenue (1,414.73), from 7,000 to 5,585.27

Decrease Other Local grants other source revenue (2,000) from 2,000 to 0.00

Decrease Student Activities other source revenue (7,420.33), from 155,849.54 to 148,429.21

Increase Data Communications other source revenue 400. From 5,000 to 5,400

Decrease Student Wellness other source revenue (2,162.22) from 466,740 to 464,577.78

Decrease Safety Grant other source revenue (8901.91) from 38,055 to 29,153.09

Decrease Coronavirus Relief Fund other source revenue (100,272) from 115,272 to 15,000

Net adjustment – (121,771.19)

Debt Service Funds

Increase Bond Retirement Fund tax revenue 101,300.77 from 636,810.00 to 738,110.77

Increase Bond Retirement Fund other source revenue 34,224.83 from 133,437.00 to 167,661.03

Decrease Library Bond Fund tax revenue (272,563.58) from 210,400 to 100,526.07

Decrease Library Bond Fund other source revenue (26,477.20) from 43,276 to 16,798.80

Decrease Energy Conservation Fund tax revenue (81,800) from 81,800 to 0.00

Net adjustment – (-245,315.25)

Cardinal LSD 2020/2021 Amendment #6 Final con'tCapital Project Funds

Increase Permanent Improv fund tax revenue 19,444.62 from 280,534. To 299,978.62

Increase Perm Improv other source revenue 5,301.73 from 554,569 to 559,870.73

Increase Energy Conservation Projects opening balance 30.00 from 0.00 to 30.00

Net adjustment – 24,776.35Enterprise Funds

Increase Food Service other source revenue 119,973.96 from 385,000 to 504,973.96

Increase Uniform Supplies other source revenue 4,345.27, from 35,850 to 40,195.27

Add 013 Recreation Fund other source revenue 50,000 from 0.00 to 50,000

Net adjustment – 174,319.23Fiduciary Funds

Increase Scholarship Fund other source revenue 317.88 from 550.00 to 867.88

Decrease Safety/Sectionals other source revenue (1,150) from 2,700 to 1,550

Decrease Activity Clubs other source revenue (5,721.10), from 34,000 to 28,278.90

Net adjustment – (6,553.22)

New General Fund Total:	\$ 14,798,708.50
New Special Revenue Funds Total:	\$ 2,022,754.03
New Debt Service Funds Totals:	\$ 2,287,126.23
New Capital Project Funds Total:	\$ 987,898.17
New Enterprise Funds Total:	\$ 646,613.91
New Fiduciary Funds Total:	\$ 83,710.85
New Total 2020/2021 Certificate:	\$ 20,826,811.69

Total change over original 2020/2021 budget is net increase of \$506,497.25

Voice vote: Two ayes. Motion carried

Berkshire Local School District 2020/2021 - Amendment # 8 Final

Motion by Caroline Mansfield, seconded by Charles E Walder, to amend the Berkshire LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase OTHER other source revenue 1,420,070.11, from 2,424,102.00 to 3,844,172.11
11,140,073.05

Special Revenue Funds

Decrease Principal's Fund other source revenue (29,310.95), from 45,000.00 to 15,689.05
Increase MHJ/Comm. Clnrs/KeyBk other source revenue 17,870.00, from 0.00 to 17,870.00
Decrease Latchkey other source revenue (19,813.25), from 20,000.00 to 186.75
Decrease Education Foundation other source revenue (1,816,785.79) from 2,000,000.00 to 183,214.21
Increase Termination Benefits other source revenue 123,467.85, from 75,000.00 to 198,467.85
Decrease Student Activities other source revenue (29,213.01), from 95,000.00 to 65,786.99
Increase Wellness other source revenue 89,657.70, from 250,000.00 to 339,657.70
Increase Partnership Grant other source revenue 6,695.28, from 23,680.00 to 30,375.28
Increase CARES ACT other source revenue 125,000.00, from 184,303.80 to 309,303.80
Decrease Title I other source revenue (34,460.74), from 273,556.49 to 239,095.75
Increase Classroom Facilities other source revenue 169,854.00, from 0.00 to 169,854.00
Net Adjustments: (\$1,397,038.91)

Debit Service Funds

Increase Bond Retirement – Tax/Other (renegotiated) 27,635,057.33 from 1,248,880.00 to 28,883,937.00

Capital Project Funds

Increase Perm Improv. Taxes/Other 72,078.17, from 145,681.00 to 217,759.17
Increase Construction other source revenue 4,095,824.02, from 0.00 to 4,095,824.02
Increase Classrm Facil. other source revenue 26,339.32, from 22,093,245.48 to 22,119,584.80
Increase Capital Projects other source revenue 10,282.00, from 1,181,718.00 to 1,192,000
Net Adjustments: \$4,204,523.51

Enterprise Funds

Increase Food Service other source revenue 9,270.45, from 338,404.57 to 347,675.02
Increase Uniform Supplies other source revenue 5,632.00 from 0.00 to 5,632.00
Net Adjustment: \$14,902.45

Internal Service Funds

Increase Rotary Fund other source revenue 3,435.18, from 11,500.00 to 14,935.18
Decrease Pop Accounts other source revenue (2,882.57), from 11,000.00 to 8,117.43
Increase Device Insurance other source revenue 8,466.50, from 7,000.00 to 15,466.50
Decrease Insurance Fund other source revenue (25,940.86), from 410,000.00 to 384,059.14
Net Adjustment: (\$16,921.75)

Fiduciary Funds

Increase Trust Funds other source revenue 2,560.00, from 5000.00 to 7,560.00
Decrease Activity Clubs others source revenue (13,736.07), from 30,000.00 to 16,263.93
Net Adjustment: (\$11,176.07)

New General Fund Total:	\$ 22,806,911.66
New Special Revenue Funds Total:	\$ 4,873,867.38
Debt Service Fund Total	\$ 28,974,980.05
Capital Project Funds Total:	\$ 10,992,704.46
Enterprise Funds Total:	\$ 371,037.92
Internal Service Funds Total:	\$ 655,341.41
Fiduciary Funds Total:	\$ 115,836.68
Total 2020/2021 Certificate:	\$ 68,790,679.56

Total change over original 2020/2021 budget is net increase of \$14,605,391.64

Voice vote: Two ayes. Motion carried

Chardon LSD 2020/2021– Amendment #4

Motion by Charles E Walder, seconded by Caroline Mansfield, to amend the Chardon LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

- Decrease Public School Sup other source revenue (218,182.07), from 283,150.00 to 64,967.93
 - Decrease Other Grants other source revenue (7,500.00), from 35,000.00 to 27,500.00
 - Decrease Student Activities other source revenue (177,066.12), from 763,000.00 to 585,933.88
 - Increase Auxiliary Fund other source revenue 22,828.80, from 1,118,178.97 to 1,141,007.75
 - Decrease Student Wellness other source revenue (1,400.00), from 176,563.00 to 175,163.00
 - Increase Misc. State Grants other source revenue 19,208.74, from 184,286.01 to 203,494.75
 - Decrease ESSER/CARES other source revenue (387,489.45), from 987,489.45 to 600,000.00
 - Decrease Ideas Part B other source revenue (33.25), from 889,887.45 to 889,854.20
 - Decrease Title III/LEP other source revenue (2,423.22), from 3,824.22 to 1,401.00
 - Increase Title I other source revenue 4,006.90, from 267,438.98 to 271,445.88
 - Decrease IDEA Preschool other source revenue (.08), from 20,823.69 to 20,823.61
 - Increase II-A other source revenue 132.86, from 131,496.31 to 131,629.17
 - Increase Title IV A Misc. Fed Grants other source revenue 63.86, from 460,594.24 to 460,658.10
- Net Adjustment: (\$747,853.03)***

Debt Service Fund

- Increase Bond Retirement other source revenue .02, from 28,531.25 to 28,531.27

Enterprise Funds

- Increase Food Service other source revenue 45,000.00, from 876,000.00 to 921,000.00
 - Decrease Uniform Supplies other source revenue (16,400.00), from 217,400.00 to 201,000.00
 - Decrease Latchkey other source revenue (26,000.00), from 182,258.00 to 156,258.00
- Net Adjustment: \$26,000.00***

Internal Service Funds

- Increase Chromebook Insurance other source revenue 15,000.00, from 35,000.00 to 50,000.00

Fiduciary Funds

- Increase Expendable Trust other source revenue 1,300.00, from 2,200.00 to 3,500.00
 - Decrease Endowment Funds other source revenue (2,791.78), from 3,081.00 to 289.22
 - Decrease Activity Clubs other source revenue (13,994.12), from 50,000.00 to 36,005.88
- Net Adjustment: (\$15,485.90)***

New General Fund Total:	\$ 51,426,574.05
New Special Revenue Funds Total:	\$ 5,668,913.40
New Debt Service Fund Total:	\$ 28,531.27.
New Capital Project Funds Total:	\$ 7,123,949.64
New Enterprise Funds Total:	\$ 1,451,482.56
New Internal Service Funds Total:	\$ 7,372,734.18
New Fiduciary Funds Total:	<u>\$ 447,802.96</u>
New Total 2020/2021 Certificate:	\$ 73,519,988.06

Total begin balances change over original 2020/2021 budget is increase of \$5,796,993.46

Voice vote: Two ayes. Motion carried

West Geauga Local School District 2020/2021 - Amendment # 4 Final

Motion by Caroline Mansfield, seconded by Charles E Walder, to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Tax Revenue 1,093,888.54, from 16,652,168.00 to 17,749,056.54

Increase other source revenue 134,571.77 from 13,060,546.00 to 13,195,117.77

Net adjustment – 1,231,460.31

Special Revenue Funds

Increase Emergency Levy tax revenue 228,846.37, from 5,808,322. to 6,037,168.37

Increase Emergency Levy other source revenue 225,356.57 from 777,077 to 1,002,433.57

Decrease Pub. School Support Fund other source revenue (17027.19), from 40,770 to 23,742.81

Decrease Local Grants other source revenue (10,341), from 10,841 to 500.00

Decrease Education Foundation other source revenue (12,281), from 45,750 to 33,469

Decrease Student Activities other source revenue (9,971.49), from 120,000 to 110,028.51

Decrease Auxiliary Service other source revenue (11,268.28), from 337,855.68 to 326,587.40

Increase Student Wellness other source revenue 28,304.28, from 136,298.10 to 164,602.38

Increase Misc. State Grant other source revenue 1,689.02, from 23,680.00 to 25,368.02

Decrease Idea Part B/Title VI B other source revenue (82,046.44), from 744,472 to 662,425.56

Decrease LEP Title III other source revenue (2,000.00), from 2,000.00 to 0.00

Decrease Title I other source revenue (43,566.33), from 182,352. to 138,785.67

Decrease Title IIA other source revenue (29,027.33) from 97,795 to 68,767.67

Decrease Misc Title IV other source revenue (4,112.07), from 26,905.41 to 22,793.34

Decrease ESSER. Fed. Grant other source revenue (305,617.27), from 627,966.01 to 322,348.74

Net adjustment – (43,062.16)

Capital Project Funds

Increase Perm Improvement Taxes 219,966.37 from 765,505.00 to 985,471.37

Decrease Perm Improvement other source revenue (219,965.63), from 371,848 to 151,882.37

Net adjustment – (0.74)

Enterprise Funds

Increase Food Service other source revenue 92,059.62 from 320,000 to 412,059.62

Decrease Uniform Supplies other source revenue (28,180.97), from 298,071.00 to 269,890.03

Net adjustment – 63,878.65

Internal Service Funds

Decrease Special Rotary other source revenue (33,905.72), from 52,805 to 18,899.28

Decrease Insurance Fund other source revenue (66,868.73), from 255,936 to 189,067.27

Increase Unclaimed Fund other source revenue 1,070.68, from 9,125 to 10,195.68

Net adjustment – (99,703.77)

Fiduciary Funds

Decrease Trust Funds other source revenue (1,860.94), from 75,500 to 73,639.06

Decrease Activity Clubs others source revenue (63,200.58), from 97,905 to 34,704.42

Net adjustment – (65,061.52)

New General Fund Total:	\$ 47,468,990.96
New Special Revenue Funds Total:	\$ 9,462,462.70
New Capital Project Funds Total:	\$ 2,934,829.42
New Enterprise Funds Total:	\$ 879,645.30
New Internal Service Funds Total:	\$ 253,863.24
New Fiduciary Funds Total:	<u>\$ 256,036.78</u>
Final Total 2020/2021 Certificate:	\$ 61,255,828.40

Total change over original 2020/2021 budget is net increase of \$1,087,144.25

Voice vote: Two ayes. Motion carried

Kenston Local School District 2020/2021- Amendment #3 Final

Motion by Charles E Walder seconded by Caroline Mansfield, to amend the Kenston LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Tax revenue 1,563,398.06, from 29,087,791.00 to 30,651,189.06

Increase other source revenue 2,071,922.91, from 7,886,209.00 to 9,958,131.91

Net Adjustment: \$3,635,320.97

Special Revenue Funds

Decrease Public School Support other source rev. (102,545.90), from 150,000.00 to 47,454.10

Decrease Local Grants other source revenue (25,000.00), from 25,000.00 to 0.00

Decrease Student Activity other source revenue (66,685.08), from 350,000.00 to 283,314.92

Decrease Student Wellness other source revenue (178.69), from 110,326.40 to 110,147.71

Increase Misc. State Grant other source revenue 26,959.26, from 10,000.00 to 36,959.26

Increase Cares other source revenue 421,049.83 from 109,739.42 to 530,789.25

Increase Title VI B IDEA other source revenue 73,756.60, from 478,747.30 to 552,503.90

Decrease Title III other source revenue (18.00), from 1,148.02 to 1,130.02

Increase Title I other source revenue 23,191.67, from 134,946.21 to 158,137.88

Decrease ECSE IDEA Preschool other source revenue (12.06), from 11,618.05 to 11,605.99

Increase Class Size Reduction other source revenue 5,709.86, from 55,073.19 to 60,783.05

Increase Misc. Fed Grants other source revenue 35.31, from 18,137.51 to 18,172.82

Net Adjustment: \$356,262.80

Debt Service Funds

Increase 2002 Bond Retirement Tax 45,699.34, from 2,939,832.00 to 2,985,531.34

Decrease 2002 Bond Retirement other source revenue (4.43), from 393,311.00 to 393,306.67

Increase 2015 Bond Retirement Tax 37,372.01, from 556,202.00 to 593,574.01

Decrease 2015 Bond Retirement other source revenue (5,915.18), from 14,262.00 to 8,346.82

Net Adjustment: \$77,151.84

Capital Project Funds

Increase Perm. Improvement other source revenue 75,000.00, from 465,000.00 to 540,000.00

Enterprise Funds

Decrease Lunchroom Supplies other source revenue (27,550.21), from 900,000.00 to 872,449.79

Decrease Uniform Supplies other source revenue (60,180.39), from 220,000.00 to 159,819.61

Net Adjustment: (\$87,730.60)

Internal Service Funds

Decrease Rotary Fund other source revenue (93,714.66), from 250,000.00 to 156,285.34

Increase Self Insurance/Rate Stabilization other source revenue 445,361.89, from 6,800,000.00 to 7,245,361.89

Net Adjustment: \$351,647.23

Fiduciary Funds

Increase Martha Holden Jennings other source revenue 100.00 from 0.00 to 100.00

Decrease Student Activity Fund other source revenue (46,916.03) from 70,000.00 to 23,083.97

Decrease District Agency/Unclaimed Funds other source revenue (221.27), from 10,000.00 to 9,778.73

Net Adjustment: (\$47,037.30)

New General Fund Total:	\$ 51,443,600.53
New Special Revenue Funds Total:	\$ 2,690,112.71
New Debt Service Funds Totals:	\$ 7,290,996.97
New Capital Project Funds Total:	\$ 1,247,401.10
New Enterprise Funds Total:	\$ 1,125,149.04
New Internal Service Funds Total:	\$ 10,420,164.24
New Fiduciary Funds Total:	\$ 140,111.16
New Total 2020/2021 Certificate	\$ 74,357,535.75

Total change over original 2020/2021 budget is a net increase of \$3,350,664.41

Voice vote: Two ayes. Motion carried

Geauga County Prosecutor James Flaiz joined the meeting at 10:12 a.m.

2021/2022 School Amended Certificate

West Geauga LSD – 2021/2022 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E Walder to amend West Geauga LSD’s Official Certificate of Estimated Resources for the 2020/2021 School Year to reflect “actual” July 1, 2021 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/22/2021 Original Certificate	
General Fund	49,028,360.77	2,721,257.89	in the beginning balances 537,680.00 in taxes (114,631.00) in other source revenue
Special Revenue Funds	10,452,861.43	834,686.43	in the beginning balances 181,380.00 in taxes 963,266.00 in other source revenue
Debt Service	-	-	in the beginning balance
Capital Project Funds	3,857,189.20	(46,905.78)	in the beginning balances 85,560.50 in taxes 1,012,054.50 in other source revenue
Enterprise Funds	973,728.04	162,974.04	in the beginning balances (90,000.00) in other source revenue
Internal Service Funds	322,566.11	40,109.11	in the beginning balance (30,000.00) in other source revenue
Fiduciary Funds	298,996.96	49,956.96	in the beginning balances - in other source revenue
New Total – All Funds	64,933,702.51		
Net Change over original certificate		6,307,388.65	

Voice vote: Three ayes. Motion carried.

2021 Certificate Amendments

Russell 1545 Park District – Revenue Certification

Motion by Charles E Walder, seconded by James Flaiz to table the revenue certification/amendment for Russell 1545 Park District for the 2021 Certificate of Estimated Resources (\$16,448 for the refund of property taxes paid in 2020 for 15695 Hemlock Rd which has now been recognized as tax exempt by the Ohio Department of Taxation).

Voice vote: Three ayes. Motion carried

Claridon Township – Amendment #2

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Claridon Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Transfer 300,000 from General Fund #1000 to Special Revenue - Road & Bridge Fund #2031. Appropriations increased in General Fund by 300,000

<u>New Special Revenue Fund Total:</u>	\$ 1,861,522.50
<u>New 2021 Certificate Total:</u>	\$ 2,623,342.79

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #10

Motion by Charles E Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase # 2035 Transportation other source revenue 156,286.00 from 1,566,725.00 to 1,723,011.00
Increase #2057 Common Pleas Pretrial other source revenue 413.29 from 27,535.00 to 27,948.29
Increase #4023 DODD Construction fund transfer in other source revenue 1,200,000 from 1,558,000 to 2,758,000

Net Adjustment: \$1,356,699.29

New Special Revenue Funds Total:	\$104,517,135.78
<u>New 2021 Certificate Total:</u>	\$213,055,809.23

Voice vote: Three ayes. Motion carried.

General Discussion:


Geauga Park District – Brief comment noting the separation of the Geauga Park District.

Open Meetings – July 1 deadline

Meetings may be made available virtually for non-voting members. However, physical presence is required in order to establish a quorum and vote.

Being no further business to conduct, a motion was made by Caroline Mansfield, to adjourn the June 30, 2021 special meeting at 10:26 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

