

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, June 29, 2020 at 11:18 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Kristen Sinatra

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

Delayed start occurred due to overrun of time from an earlier meeting (Records Commission) which members of the Budget Commission had attended.

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the June 16, 2020 - special session.

Voice vote: Three ayes. Motion carried

2019/2020 School Amendments

Cardinal Local School District 2019/2020 - Amendment #5

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Cardinal LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease other source revenue (165,558.00) from 5,728,040 to 5,562,482

Special Revenue Funds

Increase Public School Support other source revenue 10.00, from 7,541.00 to 7,751.00  
Decrease Student Activities other source revenue (349.00), from 220,142.00 to 219,793.00  
Increase CARES Fund (new) other source revenue 427,491.00 from 0.00 to 427,491.00

Debt Service Funds

Increase in other source revenue 5,163.00 from 132,597.00 to 137,760.00

Capital Project Funds

Decrease Perm Improv other source revenue (152,563.00), from 1,059,464.00 to 906,901.00

Enterprise Funds

Increase Food Service other source revenue 3,475.00, from 508,084.00 to 504,609.00  
Increase Uniform Supplies other source revenue 6,618.00, from 34,542.00 to 41,160.00

Fiduciary Funds

Decrease Scholarship Fund other source revenue (223.00), from 862.00 to 639.00  
Decrease Activity Clubs other source revenue (490.00), from 54,355.00 to 53,865.00

New General Fund Total:	\$ 14,649,762.90
New Special Revenue Funds Total:	\$ 2,066,456.69
New Debt Service Funds Totals:	\$ 2,252,890.58
New Capital Project Funds Total:	\$ 1,741,406.16
New Enterprise Funds Total:	\$ 575,387.28
New Fiduciary Funds Total:	\$ 88,326.59
New Total 2019/2020 Certificate:	\$ 21,374,230.20

Total change over original 2019/2020 budget is net decrease of \$(2,365,564.80)

Voice vote: Three ayes. Motion carried

**Berkshire Local School District 2019/2020 - Amendment # 7**

Motion by C.P. Hitchcock, 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 Taxes 184,750.49 from 6,648,109.00 to 6,632,859.49  
Increase other source revenue 333,577.05, from 10,806,496.00 to 11,140,073.05

Special Revenue Funds

Decrease Principal’s Fund other source revenue (32,144.99), from 45,000.00 to 12,855.01  
Increase MHJ/Comm. Clnrs/KeyBk other source revenue 3,676.92, from 17,650.00 to 21,326.92  
Increase Latchkey other source revenue 10,145.50, from 25,000.00 to 35,145.50  
Decrease Education Foundation other source revenue (1,801,072.52) from 2,000,000.00 to 198,927.48  
Decrease Termination Benefits other source revenue (75,000), from 75,000.00 to 0.00  
Increase Student Activities other source revenue 11,386.44, from 84,000.00 to 95,386.44  
Increase Title I other source revenue 5,977.92 from 228,575.61 to 234,553.53  
Increase Title IIA other source revenue 1,834.52, from 35,226.58 to 37,061.10  
Increase Title IV other source revenue 405.26 from 15,710.71 to 16,115.97

Debit Service Funds

Increase Bond Retirement – Taxes 46,743.38 from 1,200,632.00 to 1,247,375.38  
Increase Bond Retirement - Other Source revenue 144,639.61, from 30,785.00 to 175,425.06

Capital Project Funds

Increase Perm Improv. Taxes 13,753.57, from 337,270.00 to 351,023.57  
Decrease Perm Improv. other source revenue (1,132.98), from 145,122.00 to 143,989.02  
Increase Construction other source revenue 154,585.74, from 0.00 to 154,585.74  
Increase Classrm Facil. other source revenue 22,952,171.44, from 0.00 to 22,952,171.44

Enterprise Funds

Decrease Food Service other source revenue (55,167.30), from 330,000.00 to 274,832.70  
Decrease Uniform Supplies other source revenue (57,649.50) from 65,000.00 to 7,350.50

Internal Service Funds

Decrease Rotary Fund other source revenue (4,442.82), from 13,120.00 to 8,677.18  
Decrease Pop Accounts other source revenue (4,301.00), from 18,054.00 to 13,753.00  
Increase Device Insurance other source revenue 8,689.10, from 15,000.00 to 23,689.10  
Increase Insurance Fund other source revenue 182,457.27, from 410,000.00 to 592,457.27

Fiduciary Funds

Increase Trust Funds other source revenue 2,483.24, from 39,250.00 to 41,733.24  
Decrease Activity Clubs others source revenue (32,990.54), from 65,000.00 to 32,009.46

New General Fund Total:	\$ 21,357,139.92
New Special Revenue Funds Total:	\$ 3,928,722.02
Debt Service Fund Total	\$ 1,562,662.04
Capital Project Funds Total:	\$ 49,374,326.34
Enterprise Funds Total:	\$ 316,836.09
Internal Service Funds Total:	\$ 750,974.14
Fiduciary Funds Total:	\$ 162,029.75
Total 2019/2020 Certificate:	\$ 77,452,690.30

*Total change over original 2019/2020 budget is net increase of \$20,648,502.72*

Voice vote: Three ayes. Motion carried

**Chardon LSD 2019/2020– Amendment #4**

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

General Fund

Increase Taxes 1,456,015.00, from 24,805,666.00 to 26,261,681.00  
Increase other source revenue (845,514.18), from 10,929,655.24 to 10,084,141.06

Special Revenue Funds

Decrease Public School Sup other source revenue (241,000.00), from 315,000.00 to 74,000.00  
Increase Student Activities other source revenue 51,000.00, from 709,000.00 to 760,000.00  
Decrease Auxiliary Fund other source revenue (35,912.00), from 1,260,000.00 to 1,224,088.00  
Add & Increase CARES other source revenue 200,055.93, from 0.00 to 200,055.93  
Decrease Data Comm. Other source revenue (9,000.00), from 18,000.00 to 9,000.00  
Decrease Misc. State Grants other source revenue (37,400.00), from 241,074.00 to 203,674.00  
Decrease Idea Part B other source revenue (86,392.41), from 1,382,522.23 to 1,296,129.82  
Increase Title III/LEP other source revenue 347.66, from 3,060.28 to 3,407.94  
Decrease II-A other source revenue (8,995.41), from 154,710.00 to 145,714.59  
Increase Title IV A and increase other source revenue 1,359.80, from 29,692.14 to 31,051.94

Capital Projects Fund

Increase Taxes 14,718.00, from 1,138,012.00 to 1,152,730.00  
Increase other source revenue 16,139.00, from 442,251.00 to 458,390.00

Enterprise Funds

Decrease Food Service other source revenue (148,600.00), from 875,000.00 to 726,400.00  
Increase Uniform Supplies other source revenue 63,000.00, from 165,000.00 to 228,000.00  
Increase Latchkey other source revenue 62,257.81, from 120,000.00 to 182,257.81

Internal Service Funds

Increase Chromebook Insurance other source revenue 4,000.00, from 35,000.00 to 39,000.00

Fiduciary Funds

Increase Expendable Trust other source revenue 3,700.00, from 0.00 to 3,700.00  
Decrease Endowment Funds other source revenue (1,480.00), from 4,500.00 to 3,020.00  
Decrease District Agency other source revenue (32,300.00), from 84,000.00 to 51,700.00  
Decrease Activity Clubs other source revenue (36,550.00), from 100,000.00 to 63,450.00

New General Fund Total:	\$ 48,739,631.86
New Special Revenue Funds Total:	\$ 4,919,374.52
New Capital Project Funds Total:	\$ 2,846,733.41
New Enterprise Funds Total:	\$ 1,390,587.04
New Internal Service Funds Total:	\$ 7,333,400.80
New Fiduciary Funds Total:	\$ 331,621.55
New Total 2019/2020 Certificate:	\$ 65,561,349.18

*Total begin balances change over original 2019/2020 budget is increase of \$3,818,048.18*

Voice vote: Three ayes. Motion carried

**West Geauga Local School District 2019/2020 - Amendment # 3**

Motion by James Flaiz, seconded by CC.P. Hitchcock, 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 333,798.49, from 12,692,919.00 to 13,026,717.49  
Increase other source revenue (534,912.18), from 8,126,888.00 to 7,591,975.82

Special Revenue Funds

Increase Emergency Levy tax revenue 68,063.17, from 5,236,526.00 to 5,304,589.17  
Increase Emergency Levy other source revenue 73,422.78, from 700,578.00 to 774,000.78  
Decrease Principal’s Fund other source revenue (3,940.63), from 15,000.00 to 11,059.37  
Decrease Local Grants other source revenue (3,250.00), from 4,000.00 to 750.00  
Increase Education Foundation other source revenue 3,619.00, from 8,000.00 to 11,619.00  
Decrease Student Activities other source revenue 45,888.35), from 190,000.00 to 144,111.65  
Decrease Auxiliary Service other source revenue (102.49), from 144,562.00 to 144,459.51  
Increase Student Wellness other source revenue 83.64, from 75,103.25 to 75,186.89  
Increase Misc. State Grant other source revenue 34,209.00, from 0.00 to 34,209.00  
Decrease Idea Part B/Title VI B other source revenue (170,906.79), from 527,271.00 to 356,364.21  
Decrease LEP other source revenue (2,300.00), from 2,300.00 to 0.00  
Decrease Title I other source revenue (43,165.46), from 147,952.00 to 104,786.54  
Decrease Preschool 6b restoration other source revenue (1,046.91), from 1,046.91 to 0.00  
Decrease Title IIA other source revenue (28,232.05), from 58,000.00 to 29,767.95  
Decrease Misc. Fed. Grant other source revenue (2,483.66), from 17,867.00 to 15,383.34

Capital Project Funds

Increase Perm Improvement Taxes 9,986.08, from 579904.00 to 589,890.08  
Increase Perm Improvement other source revenue 8,388.19, from 77,583.00 to 85,971.19

Enterprise Funds

Decrease Food Service other source revenue (68,293.15), from 435,000.00 to 366,706.85  
Decrease Uniform Supplies other source revenue (20,914.87), from 240,000.00 to 219,085.13

Internal Service Funds

Decrease Special Rotary other source revenue (13,305.72), from 45,000.00 to 31,694.28  
Increase Insurance Fund other source revenue 2,549.56, from 65,000.00 to 67,549.56  
Add and increase Unclaimed Fund other source revenue 1,984.15, from 0.00 to 1,984.15

Fiduciary Funds

Decrease Trust Funds other source revenue (3,154.68), from 15,000.00 to 11,845.32  
Decrease Activity Clubs others source revenue (35,939.71), from 75,000.00 to 39,060.29

New General Fund Total:	\$ 36,381,912.04
New Special Revenue Funds Total:	\$ 7,393,221.16
Debt Service Fund Total	\$ 158,100.00
New Capital Project Funds Total:	\$ 2,743,595.91
New Enterprise Funds Total:	\$ 770,456.70
New Internal Service Funds Total:	\$ 112,618.03
New Fiduciary Funds Total:	\$ 198,442.68
New Total 2019/2020 Certificate:	\$ 47,758,346.52

*Total change over original 2019/2020 budget is net increase of \$2,402,238.34*

Voice vote: Three ayes. Motion carried

**Kenston Local School District 2019/2020 - Amendment #3**

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

General Fund

Increase Tax revenue 996,400.97, from 28770,442.00 to 29,766,842.97  
Decrease other source revenue (574,400.97), from 10,494,558.00 to 9,920,157.03

Special Revenue Funds

Decrease Athletics Fund (BOE approved consolidation) by (28,764.50) **beginning balance**, from 302,117.94 to 273,353.44  
Decrease Public School Support other source rev. (71,802.61), from 172,453.60 to 100,650.99  
Decrease Local Grants other source revenue (19,037.43), from 40,407.43 to 21,370.00  
Decrease Student Activity other source revenue (558,370.68), from 973,024.04 to 414,653.36  
Increase Straight A Fund other source revenue 7,500.00, from 0.00 to 7,500.00  
Increase Student Wellness other source revenue 153.70, from 80,935.97 to 81,089.67  
Increase Misc. State Grant other source revenue 48,148.46, from 0.00 to 48,148.46  
Increase Title IV B other source revenue 38,150.41, from 464,502.05 to 502,652.46  
Increase Title III other source revenue 93.81, from 342.11 to 435.92  
Increase Title I other source revenue 35,366.92, from 128,928.07 to 164,294.99  
Decrease ECSE other source revenue (5,884.89), from 17,410.88 to 11,525.99  
Increase Class Size Reduction other source revenue 10,364.68, from 40,733.41 to 51,098.09  
Increase Misc. Fed Grants other source revenue 12,827.86, from 10,611.22 to 23,439.08

Debt Service Funds

Increase 2002 Bond Retirement Tax 254,385.52, from 2,583,468.00 to 2,837,853.52  
Increase 2002 Bond Retirement other source revenue 29,076.56, from 345,634.00 to 374,710.56  
Increase 2015 Bond Retirement Tax 22,835.42, from 549,206.00 to 572,041.42  
Decrease 2015 Bond Retirement other source revenue (6,577.77), from 14,082.00 to 7,504.23  
Decrease HB64 Energy Conv. Note other source revenue (46,324.43), from 146,324.43 to 100,000.00

Capital Project Funds

Increase Perm. Improvement other source revenue 654,255.00, from 0.00 to 654,255.00  
Decrease Capital Project other source revenue (12,152.51), from 17,757.51 to 5,605.00

Enterprise Funds

Decrease Lunchroom Supplies other source revenue (126,013.69), from 900,000.00 to 773,986.31  
Increase Uniform Supplies other source revenue 50,910.52, from 220,476.00 to 271,386.52

Internal Service Funds

Increase Rotary Fund (BOE approved consolidation) by 27,508.63 **beginning balance**, from 18,535.60 to 46,044.23  
Increase Special Rotary other source revenue 36,510.62, from 200,000.00 to 236,510.62  
Decrease Rate Stabilization other source revenue (103,063.83), from 6,802,474.00 to 6,699,410.17

Fiduciary Funds

Increase Student Activity Fund (BOE approved consolidation) 1,255.87 **beginning balance**, from 48,537.24 to 49,793.11  
Decrease Activity Clubs other source revenue (64,554.32), from 89,477.00 to 24,922.68  
Decrease Unclaimed Funds other source revenue (25,928.47), from 32,677.37 to 6,748.90

New General Fund Total:	\$ 50,560,863.17
New Special Revenue Funds Total:	\$ 1,947,878.04
New Debt Service Funds Totals:	\$ 6,732,459.98
New Capital Project Funds Total:	\$ 2,516,619.04
New Enterprise Funds Total:	\$ 1,163,090.63
New Internal Service Funds Total:	\$ 10,207,888.22
New Fiduciary Funds Total:	\$ 185,643.39
New Total 2019/2020 Certificate	\$ 73,314,442.47

*Total change over original 2019/2020 budget is net increase of 4,500,751.99*  
(Beginning balance change was due to consolidating similar funds together; BOE approved motion)

Voice vote: Three ayes. Motion carried

**Geauga County Health District**

Motion by Charles E. Walder, seconded James Flaiz, to decrease Appropriations in the General Fund 6002 (request to rescind transaction from 6/16/2020)

**Supplemental Appropriation Fund 6002**

(\$240,000.00)

New total appropriations in 6002: \$946,838.23

Voice vote: Three ayes. Motion carried.

**Geauga Health District Amendment #5**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga County Health District’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified: (request to rescind 6/16/2020 transactions)

**Special Revenue Funds**

Decrease - #6039 Alcohol, Tobacco & Other Drugs other source revenue (5,000.00) from 97,000.00 to 92,000.00

Decrease -#6040 Injury Prevention other source revenue (35,000.00) from 109,000.00 to 74,000.00

Decrease -#6042 Population Health other source revenue (200,000.00) from 407,000.00 to 207,000.00

New Special Revenue Funds Total \$4,380,892.23  
New 2020 Certificate Total: \$6,136,696.39

Voice vote: Three ayes. Motion carried.

**Geauga Park District – Amendment #4**

Motion by James Flaiz, seconded by C.P. Hitchcock, to amend the Geauga Park District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified.

**General Fund**

Increase Other - other source revenue 13,000.00 from 284,200.00 to 297,200.00

**Capital Projects Funds**

Increase Land Improvements other source revenue 376,040.00 from 2,045,340.00 to 2,421,380.00

New General Fund Total: \$11,707,749.22  
New Capital Project Fund Total: \$ 3,632,584.78

New 2020 Certificate Total: \$15,431,675.79

Voice vote: Three ayes. Motion carried.

**Geauga Park District**

Submitted Cash Transfer to be executed – motion not required.

**Transfer**

From #6033 – Retirement Reserve \$13,000.00

To #6017 – General \$13,000.00

**Geauga County – Amendment #13**

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

**General Fund:**

Increase #1008 ADP Contract Services other source revenue 75,000.00 from 23,399,176.00 to 23,474,176.00

**Special Revenue Funds**

Increase #2011 Common Pleas CTF other source revenue 109,946.24 from 412,096.44 to 219,892.48

**Enterprise Funds**

Increase #5005 Auburn Corners-Sewer Project other source revenue 620,000.00 from 4,371,000.00 to 4,991,000.00.

New General Fund Total:	\$39,981,457.70
New Special Revenue Funds Total:	\$97,840,080.39
New Enterprise Funds Total:	\$25,430,419.93

**New 2020 Certificate Total: \$190,335,507.37**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Letter to A. Gorton, Budget & Finance Manager -BOCC:

Motion by James Flaiz, seconded by C.P. Hitchcock, to execute and deliver correspondence to Budget & Finance Manager -BOCC; offering insight and guidance with regard to the impact of COVID-19 on revenue collections.



**Geauga County Budget Commission**  
**Charles E. Walder, Secretary**  
**Christopher P. Hitchcock**  
**James R. Flaiz**

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June 29, 2020

Adrian Gorton  
 Budget and Finance Manager  
 Geauga County Board of County Commissioners  
 470 Center Street, Bldg. 4  
 Chardon, OH 44024

Re: Budget Commission Guidance

Dear Mr. Gorton:

Please be advised that the Geauga County Budget Commission met in regular session on Monday, April 20, 2020 and discussed the possible effects of the COVID-19 pandemic on Geauga County real property tax collections. While the commission had previously certified 2020 collection rates at 98% (pre pandemic), we strongly recommend that all taxing authorities internally reduce their anticipated revenue collection to 95% for the second half of the 2020 collection period as a precaution. We will continue to monitor the county's collection rate and advise accordingly.

In addition to the property tax collections, the budget commission has also been analyzing county sales tax revenue. Enclosed please find an analysis of Geauga County sales tax receipts since 2005 that was prepared by the auditor's office. The budget commission is anticipating a drop in sales tax revenue, however, at this time it is difficult to determine whether there will be a shortfall in anticipated revenues. As you can see from the enclosed data, sales tax receipts for the first five months of 2020 have already fulfilled 48% of the projected yearly revenue. The combination of conservative sales tax receipt forecasting along with higher than expected receipts through the beginning of this year will hopefully make up for any pandemic related decreases.

The Budget Commission will continue to monitor these revenue streams and advise accordingly. Given the lag in sales tax receipts, we will likely have a strong indication of where we will stand sometime near the end of July or beginning of August.

Very truly yours,

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice-Chairman

Charles E. Walder, Secretary

Voice vote: Three ayes. Motion carried

An invitation will be extended to representatives of the BOCC to attend the August 3<sup>rd</sup>, 2020 regular Budget Commission meeting; open work session/preliminary review of the Geauga County 2021 Tax Budget.



Russell Citizen's Park - 511

A discussion arose with regard to Russell Citizen's Park 511; signing over the rights to grant monies to the Geauga County Park District.

## CARES RELIEF FUND – Guidelines and distributions.

Auditor Walder shared details and information about the CARES Relief Fund. He spoke to eligibility, the process required to participate as well as, the formula used for the distribution of funds. This program has been established as a two-step process with defined deadlines and restrictions for use.



**Auditor**  
**Charles E. Walder**  
*Chief Fiscal Officer*

June 29, 2020

To: County, Municipal, and Township Legislative Bodies and Fiscal Officers

Subject: Coronavirus Relief Fund Distribution (HB-481)

My Office has received Geauga County's HB-481 allocation for Coronavirus Relief funded from the federal CARES Act enacted on March 27, 2020, in the amount of \$2,022,475.68. Local government allocation is based on the Local Government Fund ratio and is being included with this communication. The distribution of this grant is being locally administered through my Office in conjunction with guidelines established by the Ohio Office of Budget and Management (OBM).

Pursuant to HB-481, if you wish to participate in this grant program and receive your distribution, we must receive a resolution from your legislative body. Sample resolutions are included with this communication. Additionally, you are also required to send your resolution to the Director of OBM ([grants@obm.ohio.gov](mailto:grants@obm.ohio.gov)). To avoid any delay in obtaining your distribution, my Office strongly encourages you to use the samples provided. Once your resolution is provided to the County Auditor's Office, you will be sent your funds within 7 days.

You are required to deposit these funds into a newly created special revenue fund entitled "Local Coronavirus Relief Fund (LCRF)." Please be aware that you are restricted in how these funds may be used. If you have questions regarding expenditures, please contact your legal counsel or the OBM for guidance. In general, distributed funds shall be used to cover qualified unanticipated COVID-19 expenses per HB-481. These funds should not be used for previously budgeted expenditures or capital replacement items.

You will need to submit a request for Certification of Revenue with the Geauga County Budget Commission as well as a supplemental appropriation measure prior to encumbering money from this fund. Expenses from March 1, 2020, through December 31, 2020, are potentially eligible under this grant.

By October 15, 2020, you must surrender any unencumbered balance in your LCRF to the County Auditor's Office. My Office will deposit surrendered funds in the County Coronavirus Relief Distribution Fund (CCDF) for redistribution. Redistribution will occur on October 22nd to those local governments who encumbered all of their initial distribution.

By December 28, 2020, all unexpended money shall be directly deposited to the State Treasury by participants. Participant reporting of grant activity should be through the OBM web portal.


Please do not confuse this CARES Act relief with other possible CARES Act programs that you may have received directly from either Federal or State government. Each relief initiative may differ in requirements, reporting, and amount. We have also included some documentation which you may find useful in determining the value of this relief initiative to your organization.

Charles E. Walder  
Gauga County Auditor

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Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the June 29, 2020 special meeting at 12:01 p.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

