

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, July 20, 2020 at 10:00 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: Geauga County Prosecutor’s Law Clerk Marcus DeSantis and Deputy Auditor Kristen Sinatra

**Prior Minutes**

Motion by C.P. Hitchcock, seconded by Charles E. Walder, to approve the minutes of the June 29, 2020 - special session.

Voice vote: Three ayes. Motion carried

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the July 6, 2020 - regular session.

Voice vote: Three ayes. Motion carried.

**2020 Certificate Amendments**

**Montville Township – Amendment #2**

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

**Special Revenue Funds**

- Establish New Fund for HHS CARES Act
- Increase Special Revenue – Other HHS Cares Act other source revenue 342.36 from 0.00 to 342.36
- Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act
- Increase LCRF other source revenue 35,972.49 from 0.00 to 35,972.49

**New Special Revenue Funds Total: \$981,260.23**

**New 2020 Certificate Total: \$1,190,023.25**

Voice vote: Three ayes. Motion carried.

**Burton Township – Amendment #2**

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

**Special Revenue Funds**

- Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act
- Increase LCRF other source revenue 43,990.43 from 0.00 to 43,990.43

**New Special Revenue Funds Total: \$1,510,408.10**

**New 2020 Certificate Total: \$1,959,322.39**

Voice vote: Three ayes. Motion carried.

**Newbury Township – Amendment #3**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 65,227.10 from 0.00 to 65,227.10

**New Special Revenue Funds Total: \$2,288,717.32**

**New 2020 Certificate Total: \$3,050,720.70**

Voice vote: Three ayes. Motion carried.

**Chardon Township – Amendment #3**

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

**General Fund**

Increase other source revenue 43,000.00 from 102,239.00 to 145,239.00

**Special Revenue Funds**

Increase Road & Bridge other source revenue 4,767.16 from 63,510.00 to 68,277.16

Establish New Fund for HHS CARES Act  
Increase HHS CARES Act other source revenue 2,174.04 from 0.00 to 2,174.04

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 57,209.17 from 0.00 to 57,209.17

**New General Fund Total: \$379,193.68**

**New Special Revenue Funds Total: \$1,837,405.50**

**New 2020 Certificate Total: \$2,217,603.04**

Voice vote: Three ayes. Motion carried.

**Bainbridge Township – Amendment #3**

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

**Special Revenue Funds**

Establish New Fund for HHS CARES Act  
Increase HHS Cares Act other source revenue 13,126.06 from 0.00 to 13,126.06

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 113,334.86 from 0.00 to 113,334.86

**New Special Revenue Funds Total: \$20,914,570.97**

**New 2020 Certificate Total: \$28,527,931.60**

Voice vote: Three ayes. Motion carried.

**Burton Village – Amendment #4**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 31,638.44 from 0.00 to 31,638.44

**New Special Revenue Funds Total: \$1,620,764.46**

**New 2020 Certificate Total: \$8,669,906.48**

Voice vote: Three ayes. Motion carried.

**City of Chardon – Amendment #4**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 61,976.38 from 0.00 to 61,976.38

**New Special Revenue Funds Total: \$7,572,793.19**

**New 2020 Certificate Total: \$26,743,157.38**

Voice vote: Three ayes. Motion carried.

**Hambden Township – Amendment #3**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 57,859.34 from 0.00 to 57,859.34

**New Special Revenue Funds Total: \$2,702,396.78**

**New 2020 Certificate Total: \$3,623,383.81**

Voice vote: Three ayes. Motion carried.



**Huntsburg Township – Amendment #2**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 49,407.96 from 0.00 to 49,407.96

**New Special Revenue Funds Total: \$918,018.07**

**New 2020 Certificate Total: \$1,343,506.17**

Voice vote: Three ayes. Motion carried.

**Munson Township – Amendment #5**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 74,111.94 from 0.00 to 74,111.94

**New Special Revenue Funds Total: \$3,471,026.07**

**New 2020 Certificate Total: \$4,314,179.16**

Voice vote: Three ayes. Motion carried.

**South Russell Village – Amendment #5**

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

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase Cares Act Grant other source revenue 50,924.88 from 0.00 to 50,924.88  
New- Increase Permissive Tax Fund other source revenue 128,855.00 from 0.00 to 128,855.00  
Increase Income Tax Fund other source revenue 70,396 from 1675,000.00 to 1,745,396.00  
Decrease Street Maintenance other source revenue (66,396.00) from 719,800.00 to 653,404.00  
(transfer to Income Tax Fund indicated in amount above)

**Capital Projects Funds**

Decrease Special Road OPWC other source revenue (4,000.00) from 4,000.00 to 0.00 (transfer to Income Tax Fund indicated in amount above)  
Increase Special Road OPWC other source revenue 94,300.00 (grant) from 0.00 to 94,300.00  
Increase NatureWorks Playground other source revenue 23,291.00 from 0.00 to 23,291.00  
Increase Manorbrook Fund other source revenue 75,000.00 from 50,000.00 to 125,000.00  
Increase Manorbrook Fund other source revenue (GF transfer) 25,000.00 from 125,000.00 to 150,000.00  
Increase VH Headwater Fund other source revenue 3,000.00 from 112,870.00 to 115,870.00

**New Special Revenue Funds Total: \$6,599,470.10**

**New Capital Projects Funds Total: \$ 866,826.69**

**New 2020 Certificate Total: \$9,322,271.10**

Voice vote: Three ayes. Motion carried.

**Claridon Township – Amendment #2**

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

**Special Revenue Funds**

Establish New Fund for HHS CARES Act Provider  
Increase Special Revenue – Other HHS Cares Act other source revenue 809.45 from 0.00 to 809.45

**New Special Revenue Funds Total: \$1,334,027.01**

**New 2020 Certificate Total: \$1,976,628.81**

Voice vote: Three ayes. Motion carried.

**Chester Township – Amendment #2**

Motion by James Flaiz, seconded by Charles E. Walder, **to table the amendment** of the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified as the request would comingle the revenue sources which would be a violation of the grant guidelines.

**Special Revenue Funds**

Establish New Fund for HHS CARES Act and Local CARES Relief Fund  
Increase Special Revenue – HHS Cares Act/LCRF other source revenue 111,721.08 from 0.00 to 111,721.08

**New Special Revenue Funds Total: \$9,404,633.80**

**New 2020 Certificate Total: \$10,984,236.14**

Voice vote: Three ayes. Motion carried to table the amendment.

A representative from the Auditor’s Office will contact the township to discuss the situation and request a corrected submission.

**2020/2021 School Amended Certificate**

**Berkshire LSD – 2020/2021 Amendment #1**

Motion by James Flaiz, seconded C.P. Hitchcock, to amend the Berkshire LSD Official Certificate of Estimated Resources for the 2020/2021 School Year to reflect “actual” July 1, 2020 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 2/26/2020 Original Certificate	
General Fund	21,386,841.55	435,728.63	in the beginning balances
Special Revenue Funds	6,029,142.09	691,795.71	in the beginning balances
		553,946.38	in other source revenue
Derbt Service	1,339,922.72	(142,223.28)	in the beginning balances
Capital Project Funds	3,672,643.06	(16,948,411.53)	in the beginning balances
Enterprise Funds	421,135.47	7,730.90	in the beginning balances
Internal Service Funds	662,263.06	204,763.06	in the beginning balances
Fiduciary Funds	162,012.75	8,012.75	in the beginning balances
New Total – All Funds	33,673,960.70		
Net Change over original certificate		-20,511,327.22	

Voice vote: Three ayes. Motion carried

**Cardinal LSD – 2020/2021 Amendment #1**

Motion by C.P. Hitchcock, seconded Charles E. Walder, to amend Cardinal LSD’s Official Certificate of Estimated Resources for the 2020/2021 School Year to reflect “actual” July 1, 2020 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 2/26/2020 Original Certificate	
General Fund	14,621,607.89	(65,643.11)	in the beginning balances
Special Revenue Funds	1,492,946.22	300,696.22	in the beginning balances
		-	in other source revenue
Debt Service	2,369,751.76	109,623.76	in the beginning balances
Capital Project Funds	877,252.82	8,443.82	in the beginning balances
		-	in other source revenue
Enterprise Funds	436,444.68	46,944.68	in the beginning balances
Fiduciary Funds	105,014.07	23,514.07	in the beginning balances
New Total – All Funds	19,903,017.44		
Net Change over original certificate		423,579.44	

Voice vote: Three ayes. Motion carried



**2019/2020 School Amended Certificates**

**Newbury Local School District 2019/2020 - Amendment # 4 Final**

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

General Fund

Decrease in Taxes and/or other source revenue (6,420,214.72)

Special Revenue Funds

Decrease in Taxes and/or other source revenue (2,516,467.90)

Capital Projects Funds

Increase in Taxes and/or other source revenue 30,981.19

Enterprise Funds

Decrease in other source revenue (167,755.19)

Internal Service Funds

Decrease in other source revenue (29,848.38)

Fiduciary Funds

Decrease other source revenue (46,107.83)

New General Fund Total:	\$ 4,120,067.59
New Special Revenue Funds Total:	\$ 264,611.00
New Capital Funds Total:	\$ 263,415.70
New Enterprise Funds Total:	\$ 40,010.48
New Internal Service Funds Total:	\$ 33,257.55
New Fiduciary Funds Total:	<u>\$ 24,728.74</u>
New Total 2019/2020 Certificate:	\$ 4,746,091.06

Balance represents cash total. Unencumbered balance is \$4,746,076.56 less \$14.50 of encumbered monies in the General Fund.

Funds were officially transferred to West Geauga LSD. Real Estate Tax revenue (1<sup>st</sup> advance 2<sup>nd</sup> half) distribution attributed to Newbury LSD was sent to and received by West Geauga LSD.

Voice vote: Three ayes. Motion carried.

**Geauga County Park District – Amendment #5**

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

**Capital Project Funds**

Increase #6015 Construction other source revenue 72,000.00 from 2,430,380.00 to 2,502,380.00

**New Capital Project Funds Total: \$3,704,584.78**

**New 2020 Certificate Total: \$15,503,675.79**

Voice vote: Three ayes. Motion carried.

**Geauga Park District - Supplemental**

Motion by Charles E. Walder, seconded James Flaiz, to accept Supplemental Appropriations and Appropriation Transfer in various funds as follows:

**Supplemental Appropriation Fund 6015**

\$200,000.00

**New total appropriations in 6015: \$2,242,740.00**

**Supplemental Appropriation Fund 6017:**

\$13,000.00

**New total appropriations in 6017: \$7,615,239.00**

**Appropriation Transfer Fund 6017-057**

From: Grounds Materials **(\$35,000.00)**

To: Grounds Contract Services **\$35,000.00**

**Appropriations - Unchanged**

Voice vote: Three ayes. Motion carried



**Geauga County – Amendment #15**

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:

**Special Revenue Funds**

Increase #2067 Help America Vote other source revenue 78,238.00 from 700.00 to 78,938.00

**New Special Revenue Funds Total: \$98,761,784.63**

**New 2020 Certificate Total: \$191,257,211.61**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Update on the LCRF grant monies - response from Townships and Villages.

Auditor Walder gave a brief overview of the response from the county’s Local Government entities eligible for the LCRF funding. Of the 23 eligible entities only 6 have not responded to date.

Plans to conduct informative meetings about the LCRF Grant are underway.

Logistics of August 17, 2020 Budget Hearing and notification to taxing units/districts.

The decision was made to move the location of the scheduled Budget Hearings (8/17/2020) to a location which would afford adequate space to accommodate safe social distancing. A notice will be emailed to the tax districts scheduled to attend

Revised Location:  
470 Center Street, Building #8 Meeting Room, Chardon

Additionally, the scheduled morning session will not begin until 9:00 am. The times will be adjusted and shared in the same email notification.


The Budget Hearing will be properly advertised; in accordance with the Sunshine Laws.

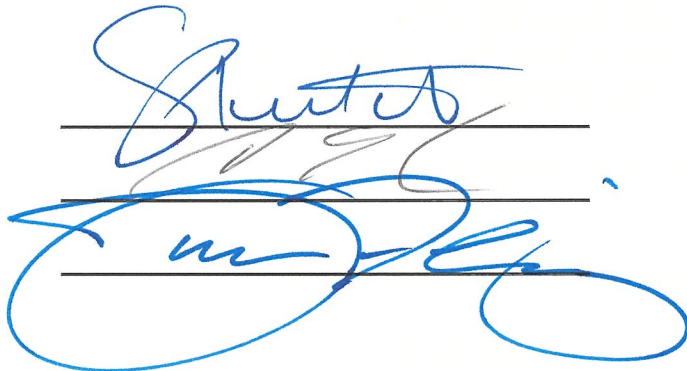
**Next meeting – August 3, 2020.**

The meeting will be held in the Auditor's Appraisal Conference Room. The meeting to be properly advertised and notices will be posted on the day of the meeting indicating the location and providing additional directions to the meeting.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 20, 2020 regular meeting at 10:23 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

  
C. P. Hitchcock