

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, October 5, 2020 at 10:03 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Geauga County Treasurer C. P. Hitchcock.

Also Present: The Geauga County Auditor’s Office Compliance Officer Kate McClain-Jacobs, Legal Counsel for the Budget Commission, APA Laura LaChapelle, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra

**Prior Minutes**

Motion by Charles E. Walder, seconded James Flaiz to approve the minutes of the September 21, 2020 - Regular meeting.

Voice vote: Three ayes. Motion carried

**2020/2021 School Amended Certificate**

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

Motion by James Flaiz, seconded C.P. Hitchcock, to amend the Kenston 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	47,808,279.56	(607,432.98) in the beginning balances
Special Revenue Funds	2,304,226.32	(299,773.68) in the beginning balances
Debt Service	7,213,845.13	281,686.33 in the beginning balances
Capital Project Funds	1,172,401.10	(442,598.90) in the beginning balances
Enterprise Funds	1,212,879.64	(7,120.36) in the beginning balances
Internal Service Funds	10,068,517.01	53,517.01 in the beginning balances
Fiduciary Funds	187,148.46	(17,851.54) in the beginning balances
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New Total – All Funds	69,967,297.22	
Net Change over original certificate		-1,039,574.12
		<hr/> 71,006,871.34 Pervious Certificate

Voice vote: Three ayes. Motion carried

**Cardinal Local School District 2020/2021 - Amendment #4**

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

**General Fund**

Decrease School Foundation other source revenue (226,198.00)

Decrease Other Revenue other source revenue (115,083.00)

**Net adjustment \$ (341,281.00)**

**Special Revenue Funds**

Decrease Public School Support other source revenue (3,000.00), from 10,000.00 to 7,000.00

Increase Student Activities other source revenue 3,000.00 from 75,000.00 to 78,000.00

Decrease Student Wellness other source revenue (50,000.00) from 350,000.00 to 300,000.00

Increase Safety Grant other source revenue 9,375.00 from 5,000.00 to 14,375.00

Increase Idea Part B other source revenue 132,196.00 from 185,000.00 to 317,196.00

Increase Title III other source revenue 6,764.00 from 4,000.00 to 10,764.00

Increase Title I other source revenue 90,248.00 from 475,000.00 to 565,248.00

Increase Student Support other source revenue 47,100.00 from 34,500.00 to 81,600.00

Increase Title II A other source revenue 29,321.00 from 50,000.00 to 79,321.00

Increase ESSER Cares Fund other source revenue 30,549.00 from 12,200.00 to 42,749.00

Increase Coronavirus Relief Fund other source revenue 57,862.00 from 0.00 to 57,862.00

**Net adjustment \$353,415.00**

**Enterprise Funds**

Increase Food Service other source revenue 35,000.00 from 350,000.00 to 385,000.00

Increase Uniform Supplies other source revenue 850.00 from 35,000.00 to 35,850.00

**Net Adjustment \$35,850.00**

**Fiduciary Funds**

Increase Trust Funds other source revenue 50.00 from 500.00 to 550.00

Decrease Activity Clubs other source revenue (16,000.00) from 50,000.00 to 34,000.00

**Net Adjustment \$(15,950.00)**

<b>New General Fund Total:</b>	<b>\$14,280,326.89</b>
<b>New Special Revenue Total:</b>	<b>\$ 1,888,061.22</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 472,294.68</b>
<b>New Fiduciary Funds Total</b>	<b>\$ 89,064.07</b>

**New 2020/2021 Certificate Total: \$ 19,976,751.44**

Voice vote: Three ayes. Motion carried

**West Geauga Local School District 2020/2021 - Amendment #3**

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

**General Fund**

Decrease in beginning cash balance (2,075.76) from 16,526,892.41 to 16,524,816.65  
 Increase in Real Estate Taxes 19,728.00 from 16,632,440.00 to 16,652,168.00  
 Increase in School Foundation 982,102.00 other source revenue from 3,059,870.00 to 4,041,972.00  
 Increase in Other 261,151.00 other source revenue from 6529,582.00 to 6,790,733.00  
***Net Adjustment: \$1,259,973.24***

**Special Revenue Fund**

Decrease in Emergency Levy Taxes (9,012.00) from 5,817,334.00 to 5,808,322.00 and  
 Increase in other source revenue 15,961.00 from 761,116.00 to 777,077.00  
 Decrease Student Activities (127,706.00) other source revenue from 247,706.00 to 120,000.00  
 Decrease Auxiliary Service (10,701.32) from 348,557.00 to 337,855.68  
 Decrease State Student Wellness & Support (16,654.02) other source revenue from 130,000.00 to 113,345.98  
 Increase Misc. State Grants 21,991.00 other source revenue from 1,689.00 to 23,680.00  
 Increase Idea Part B 185,472.00 other source revenue from 559,000.00 to 744,472.00  
 Increase Title I 35,352.00 other source revenue from 147,000.00 to 182,352.00  
 Increase Title IIA 52,032.00 other source revenue from 45,763.00 to 97,795.00  
 Adjustment ESSER Cares Fund 0.07 other source revenue from 137,079.00 to 137,079.07  
 New – Coronavirus Relief Fund 119,007.61 other source revenue from 0.00 to 119,007.61  
***Net Adjustment: \$288,007.75***

**Capital Project Funds**

Decrease (1,500.00) beginning cash from 1,798,975.68 to 1,797,475.68

**Enterprise Funds**

Decrease in Lunchroom Supplies (165,000.00) other source revenue from 485,000.00 to 320,000.00

<b>New General Fund Total:</b>	<b>\$46,237,530.65</b>
<b>New Special Revenue Fund Total:</b>	<b>\$ 8,982,088.80</b>
<b>New Capital Project Fund Total:</b>	<b>\$ 2,596,445.68</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 815,766.65</b>
<b><u>New 2020/2021 Certificate Total:</u></b>	<b><u>\$59,263,823.09</u></b>

Voice vote: Three ayes. Motion carried.

**Berkshire Local School District 2020/2021 - Amendment #4**

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:

**Special Revenue Funds**

Increase Partnership Grant other source revenue 23,680.00 from 0.00 to 23,680.00  
 Decrease Coronavirus Relief Fund other source revenue (46,330.47) from 141,362.05 to 95,031.58  
 Increase in Title I other source revenue 2,731.65 from 237,891.60 to 240,623.25

**Net adjustment \$ (19,918.82)**

**Internal Service Funds**

Increase in Pop Accounts other source revenue 10,000.00 from 1,000.00 to 11,000.00

**New Special Revenue Total: \$ 6,174,470.47**

**New Internal Service Funds Total: \$ 672,263.16**

**New 2020/2021 Certificate Total: \$ 35,663,109.07**

Voice vote: Three ayes. Motion carried

**Corrections to 2021 Tax Budgets – Certificate of Estimated Resources:****South Russell Village – re-sign 2021 Certificate of Estimated Resources**

Tabled

**2020 Amendments****Thompson Township – Amendment #6**

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

**General Fund**

Increase Other Revenue other source revenue 2,400.00 from 8,141.00 to 10,541.00  
 (Go-Green from GTSW)

**New General Fund Total: \$285,722.70**

**Special Revenue Fund**

Increase Cares Relief Fund (LCRF) other source revenue 19,069.72 from 38,139.44 to 57,209.16

**New Special Revenue Fund Total: \$1,330,396.42**

**New 2020 Certificate Total: \$1,743,559.41**

Voice vote: Three ayes. Motion carried.

**Chester Township Amendment #3**

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

**Special Revenue Fund**

Increase Cares Relief Fund (LCRF) other source revenue 52,008.36 from 104,016.72 to 156,025.08

**New Special Revenue Fund Total: \$ 9,456,642.16**

**New 2020 Certificate Total: \$11,036,244.50**

Voice vote: Three ayes. Motion carried.

**South Russell Village Amendment #6**

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

**Special Revenue Fund**

Increase Cares Relief Fund (LCRF) other source revenue 25,462.44 from 50,924.88 to 76,387.32

**New Special Revenue Fund Total: \$ 6,624,932.54**

**New 2020 Certificate Total: \$ 9,347,733.54**

Voice vote: Three ayes. Motion carried.

**Chardon Township Amendment #3**

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

**General Funds**

Increase Other - other source revenue 13,198.45 from 66,750.00 to 79,948.45

**New General Fund Total: \$ 392,392.13**

**New 2020 Certificate Total: \$2,230,801.49**

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #19**

Motion by Charles E. Walder, seconded 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 2097 Local Coronavirus Relief other source revenue 3,374,711.00 from 1,235,199.38 to 4,609,910.38

**New Special Revenue Funds Total: \$102,868,228.77**

**New 2020 Certificate Total: \$197,409,885.20**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Russell Twp Park District 1545 – 2021 Tax Budget Appeal

The members of the Budget Commission along with guidance and input from APA Laura LaChapelle and Compliance Officer Kate McClain-Jacobs reviewed O.R.C. 5705.37 – Appeal to board of tax appeals. This was done to effectively and efficiently comply with the correspondence which was received from the Russell Park Commission initiated by their appointed Fiscal Officer Karen Alger. The notice was sent via certified mail and received by the Geauga County Auditor's Office on September 29, 2020. It was determined that a response will be sent to the board of tax appeals.

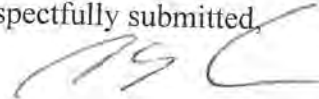
**Russell Township Park 1545 – Notice Of Appeal**

Motion by C.P. Hitchcock, seconded by Charles E Walder, to direct the Prosecutor's Office to respond with all necessary documentation as outlined in Notice of Appeal from a Decision of The Geauga County Budget Commission dated September 25, 2020 and received on September 29, 2020.


Voice vote: Two ayes. Motion carried. (James Flaiz – Abstain)

Being no further business to conduct, C.P. Hitchcock moved to adjourn the October 5, 2020 regular meeting at 10:40 a.m.


Respectfully submitted,




Charles E. Walder, Auditor  
Secretary/Budget Commission

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