

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Thursday June 27, 2024 at 2:00 p.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Chief Deputy Treasurer, Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock who attended virtually.

Also Present: Chief Deputy Auditor Ron Leyde, Chief Deputy Manager of Fiscal, Real Estate and Appraisal Pam McMahan, and Deputy Auditors, Tammy Most, and Kristen Sinatra

Meeting Advertised: Receipt of Local School Districts year-end balances & Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes

Motion by Charles Walder, seconded by James Flaiz, to approve the minutes of the June 17, 2024 - regular session.

Voice vote: Three ayes. Motion carried.

2023/2024 School Amendments

Kenston Local School District 2023/2024- Amendment #4 Final

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

Kenston LSD	FY24	Net Change	GCA-015 #3	GCA-015 #4 Final
General	Increase the 7/1/23 revenue total	2,469,308.30	49,001,187.14	to 51,470,495.44
018 Public School Support	Increase the 7/1/23 revenue total	42,413.93	299,282.18	to 341,696.11
019 Local Grants	Decrease the 7/1/23 revenue total	(2,492.70)	32,925.02	to 30,432.32
200 Student Activities	Increase the 7/1/23 revenue total	948.76	153,372.34	to 154,321.10
300 Student Activities	Decrease the 7/1/23 revenue total	(21,604.57)	682,315.64	to 660,711.07
451 Data Communications	Increase the 7/1/23 revenue total	-	14,400.00	to 14,400.00
466 Straight A Fund	Increase the 7/1/23 revenue total	-	3,876.74	to 3,876.74
499 Misc State Grant	Decrease the 7/1/23 revenue total	(10,000.00)	245,095.00	to 235,095.00
516 Title VIB	Increase the 7/1/23 revenue total	127,795.39	533,060.83	to 660,856.22
572 Title I	Increase the 7/1/23 revenue total	39,640.62	103,010.43	to 142,651.05
584 Title IV	Increase the 7/1/23 revenue total	180.00	10,000.00	to 10,180.00
587 ECSE	Increase the 7/1/23 revenue total	-	12,538.44	to 12,538.44
590 Class Size Reduction	Increase the 7/1/23 revenue total	-	46,177.98	to 46,177.98
599 Misc Fed Grants	Increase the 7/1/23 revenue total	33,120.00	-	to 33,120.00
02 Bond Retirement	Decrease the 7/1/23 revenue total	(682,684.02)	5,681,087.64	to 4,998,403.62
02 Bond Retirement (2017 Tax)	Increase the 7/1/23 revenue total	206,237.68	931,664.37	to 1,137,902.05
IB64 Energy Conservation Note	Increase the 7/1/23 revenue total	415.10	149,338.19	to 149,753.29
03 Permanent Improvement	Increase the 7/1/23 revenue total	-	1,477,363.90	to 1,477,363.90
04 Construction Fund	Increase the 7/1/23 revenue total	-	106,448.00	to 106,448.00
070 Special Construction Fund	Increase the 7/1/23 revenue total	10,700.00	24,414.50	to 35,114.50
006 Lunchroom Supplies	Increase the 7/1/23 revenue total	48,200.22	1,985,359.04	to 2,033,559.26
009 Uniform Supplies	Increase the 7/1/23 revenue total	24,603.75	189,446.68	to 214,050.43
014 Rotary	Increase the 7/1/23 revenue total	55,107.99	576,007.02	to 631,115.01
024 Rate Stabilization	Decrease the 7/1/23 revenue total	(358,360.65)	9,136,151.54	to 8,777,790.89
022 Unclaimed Funds	Increase the 7/1/23 revenue total	143.93	12,674.75	to 12,818.68
007 Martha Holden Jennings	Decrease the 7/1/23 revenue total	(689.00)	58,199.47	to 57,510.47
Total Certificate(s)		1,982,984.73	71,465,396.84	73,448,381.57
New General Fund Total			51,470,495.44	
New Special Revenue Fund Total			2,346,056.03	
New Debt Service Fund Total			6,286,058.96	
New Capital Projects Funds Total			1,618,926.40	
New Enterprise Funds Total			2,247,609.69	
New Internal Service Fund Total			9,421,724.58	
New Fiduciary Funds Total			57,510.47	
Grand Total New Certificate - All Funds			<u>73,448,381.57</u>	
General Fund changes		2,469,308.30		
Special Revenue net change		210,001.43		
Debt Service net change		-476,031.24		
Capital Projects net change		10,700.00		
Enterprise Funds net change		72,803.97		
Internal Service net change		-303,108.73		
Fiduciary net change		-689.00		
Total Net Changes		<u>1,982,984.73</u>		

**Appropriation form GCA-006 dated 6-27-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Berkshire Local School District 2023/2024 - Amendment # 9 Final

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

Berkshire LSD	FY24	Net Change	GCA-015 #8		GCA-015 #9 Final
General	Increase the 7/1/23 revenue total	765,843.35	24,537,733.55	to	25,303,576.90
018 Public School Supt.	Decrease the 7/1/23 revenue total	(28,190.68)	69,215.36	to	41,024.68
019 Martha Holden Jennings	Increase the 7/1/23 revenue total	8,087.00	27,228.85	to	35,315.85
020 Latchkey	Decrease the 7/1/23 revenue total	(444,997.33)	629,000.00	to	184,002.67
29 Education Foundation	Increase the 7/1/23 revenue total	80,351.14	390,449.22	to	470,800.36
34 Classroom Facillites	Increase the 7/1/23 revenue total	169,854.00	849,270.00	to	1,019,124.00
035 Termination Benefits	Increase the 7/1/23 revenue total	50,000.00	181,367.31	to	231,367.31
300 Student Activities	Increase the 7/1/23 revenue total	57,864.74	604,739.32	to	662,604.06
401 Auxiliary Funds	Increase the 7/1/23 revenue total	-	18,634.40	to	18,634.40
451 Data Communications	Increase the 7/1/23 revenue total	592.59	5,400.00	to	5,992.59
464 School Model Report Card	Increase the 7/1/23 revenue total	-	24.42	to	24.42
499 School Safety Grant	Decrease the 7/1/23 revenue total	(15,528.55)	102,116.79	to	86,588.24
516 Idea Part B	Increase the 7/1/23 revenue total	-	345,508.77	to	345,508.77
572 Title I	Decrease the 7/1/23 revenue total	(4,611.31)	237,806.22	to	233,194.91
584 Title IV	Increase the 7/1/23 revenue total	2,304.39	30,605.25	to	32,909.64
590 Title IIA	Increase the 7/1/23 revenue total	-	52,911.69	to	52,911.69
599 Safety	Increase the 7/1/23 revenue total	3,032.19	300,000.00	to	303,032.19
02 Bond Retirement	Increase the 7/1/23 revenue total	88,213.75	1,438,469.49	to	1,526,683.24
03 Permanent Improvement	Increase the 7/1/23 revenue total	39,450.14	494,795.42	to	534,245.56
04 Construction Fund	Increase the 7/1/23 revenue total	59,109.74	2,681,971.93	to	2,741,081.67
070 Capital Projects	Increase the 7/1/23 revenue total	462,000.00	199,947.50	to	661,947.50
010 Classroom Facilities	Increase the 7/1/23 revenue total	29,638.25	1,121.74	to	30,759.99
006 Lunchroom Supplies	Increase the 7/1/23 revenue total	142,409.80	842,349.87	to	984,759.67
009 Uniform Supplies	Increase the 7/1/23 revenue total	2,858.00	6,784.75	to	9,642.75
014 Rotary	Decrease the 7/1/23 revenue total	(4,360.50)	14,687.49	to	10,326.99
022 Pop Accounts	Increase the 7/1/23 revenue total	12,963.50	13,217.11	to	26,180.61
023 Device Insurance	Increase the 7/1/23 revenue total	11,273.00	35,738.05	to	47,011.05
024 Insurance Fund	Increase the 7/1/23 revenue total	50,634.16	417,525.43	to	468,159.59
007 Trust Funds	Decrease the 7/1/23 revenue total	(1,253.00)	49,078.36	to	47,825.36
200 Activity Clubs	Decrease the 7/1/23 revenue total	(646.74)	129,742.96	to	129,096.22
Total Certificate(s)		1,536,891.63	34,707,441.25		36,244,332.88
New General Fund Total			25,303,576.90		
New Special Revenue Fund Total			3,723,035.78		
New Debt Service Fund Total			1,526,683.24		
New Capital Projects Funds Total			3,968,034.72		
New Enterprise Funds Total			994,402.42		
New Internal Service Fund Total			551,678.24		
New Fiduciary Funds Total			176,921.58		
Grand Total New Certificate - All Funds			36,244,332.88		
General Fund changes			765,843.35		
Special Revenue net change			-121,241.82		
Debt Service net change			88,213.75		
Capital Projects net change			590,198.13		
Enterprise Funds net change			145,267.80		
Internal Service net change			70,510.16		
Fiduciary net change			-1,899.74		
Total Net Changes			1,536,891.63		

*Appropriation form GCA-006 dated 6-27-2024 does not exceed estimated revenue.

Voice vote: Three ayes. Motion carried.

Cardinal LSD 2023/2024– Amendment #2 Final

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

Cardinal LSD	FY24	Net Change	GCA-015 #1		GCA-015 #2 Final
General	Increase the 7/1/23 revenue total	1,466,366.11	18,667,773.72	to	20,134,139.83
018 Public School Support	Increase the 7/1/23 revenue total	29,981.34	44,785.91	to	74,767.25
019 Other Local Grants	Decrease the 7/1/23 revenue total	(5,000.00)	7,842.40	to	2,842.40
035 Termination Benefits	Increase the 7/1/23 revenue total	-	-	to	0.00
200 Activity Clubs	Decrease the 7/1/23 revenue total	(4,394.16)	75,627.99	to	71,233.83
300 Student Activities	Increase the 7/1/23 revenue total	52,973.68	175,644.41	to	228,618.09
451 Data Communications	Increase the 7/1/23 revenue total	592.59	11,329.00	to	11,921.59
459 Ohio Reads	Decrease the 7/1/23 revenue total	(5,000.00)	5,000.00	to	0.00
499 Safety Grant	Increase the 7/1/23 revenue total	151,321.20	34,810.16	to	186,131.36
516 Idea Part B	Decrease the 7/1/23 revenue total	308,163.90	288,163.90	to	596,327.80
572 Title I	Decrease the 7/1/23 revenue total	(72,485.32)	531,577.94	to	459,092.62
584 Student Support and Academic	Increase the 7/1/23 revenue total	(39,851.85)	93,255.90	to	53,404.05
590 Title IIA Teacher Quality	Increase the 7/1/23 revenue total	8,184.18	104,691.42	to	112,875.60
507 ESSER CARES Fund	Decrease the 7/1/23 revenue total	(279,252.12)	1,538,264.25	to	1,259,012.13
510 Coronavirus Relief Fund	Increase the 7/1/23 revenue total	-	107.64	to	107.64
02 Bond Retirement	Increase the 7/1/23 revenue total	904,812.32	2,006,919.89	to	2,911,732.21
003 Permanent Improvement	Decrease the 7/1/23 revenue total	(61,871.51)	1,469,868.38	to	1,407,996.87
006 Food Service	Decrease the 7/1/23 revenue total	(12,159.66)	603,378.47	to	591,218.81
009 Uniform Supplies	Decrease the 7/1/23 revenue total	(6,946.98)	72,798.22	to	65,851.24
013 Recreation Program	Increase the 7/1/23 revenue total	17,575.00	107,947.79	to	125,522.79
014 Rotary ACE Charter	Increase the 7/1/23 revenue total	49,793.04	-	to	49,793.04
007 Trust Funds	Increase the 7/1/23 revenue total	35,380.52	20,106.35	to	55,486.87
022 Safety/Sectionals	Decrease the 7/1/23 revenue total	(2,500.00)	6,650.00	to	4,150.00
Total Certificate(s)		2,535,682.28	25,866,543.74		28,402,226.02
New General Fund Total			20,134,139.83		
New Special Revenue Fund Total			3,056,334.36		
New Debt Service Fund Total			2,911,732.21		
New Enterprise Funds Total			1,407,996.87		
New Capital Projects Funds Total			782,592.84		
New Internal Service Fund Total			49,793.04		
New Trust and Agency Funds Total			59,636.87		
Grand Total New Certificate - All Funds			28,402,226.02		
General Fund changes			1,466,366.11		
Special Revenue net change			145,233.44		
Debt Service net change			904,812.32		
Enterprise Funds net change			-1,531.64		
Capital Projects net change			-61,871.51		
Internal Service net change			49,793.04		
Trust and Agency net change			32,880.52		
Total Net Changes			2,535,682.28		

**Appropriation certificate GCA-006 dated 6/27/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Chardon LSD 2023/2024– Amendment #6 Final

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

Chardon LSD	FY24	Net Change	GCA-015 #5		GCA-015 #6 Final
General	No Change	-	62,632,124.06	to	62,632,124.06
006 Lunchroom Supplies	No change	-	1,994,681.81		1,994,681.81
007 Expendable Trusts	No Change	-	21,009.93		21,009.93
008 Endowment Funds	No Change	-	67,762.92		67,762.92
009 Uniform Supplies	No Change	-	229,203.70		229,203.70
018 Public School Supt.	Decrease the 7/1/23 revenue total	(40,100.00)	453,851.37	to	413,751.37
019 Other Grants	No Change	-	147,659.13	to	147,659.13
020 Latchkey	No Change	-	189,266.67	to	189,266.67
031 Underground Storage	No Change	-	11,000.00	to	11,000.00
200 Activity Clubs	Decrease the 7/1/23 revenue total	(56,900.00)	250,746.91		193,846.91
300 Student Activities	No Change	-	927,692.30	to	927,692.30
401 Auxiliary Funds	No Change	-	151,870.36	to	151,870.36
451 Data Communications	No Change	-	17,100.00	to	17,100.00
499 School Safety Grant	Decrease the 7/1/23 revenue total	(5,000.00)	248,032.28	to	243,032.28
507 ESSER	No Change	-	206,728.80		206,728.80
516 Idea Part B	Decrease the 7/1/23 revenue total	(200,000.00)	1,358,644.63	to	1,158,644.63
551 Title III/LEP	No change.	-	19,467.30		19,467.30
572 Title I	Increase the 7/1/23 revenue total	11,724.40	299,829.23	to	311,553.63
584 Student Support & Acdem. En	Increase the 7/1/23 revenue total	2,928.25	81,547.10		84,475.35
587 IDEA Part B Preschool	No change	-	50,280.56	to	50,280.56
590 Title IIA	Increase the 7/1/23 revenue total	8,070.00	86,072.35	to	94,142.35
599 Title IV-A	Decrease the 7/1/23 revenue total	(200,000.00)	1,101,778.05	to	901,778.05
02 Bond Retirement TAN	No Change	-	434,341.20	to	434,341.20
03 Permanent Improvement	No Change	-	3,111,443.05	to	3,111,443.05
023 Chromebook Self Ins.	No Change	-	171,594.04	to	171,594.04
024 Insurance Fund	No Change	-	8,027,381.00	to	8,027,381.00
035 Severance Pay	No Change	-	271,021.82	to	271,021.82
022 District Agency	Decrease the 7/1/23 revenue total	(25,110.00)	242,466.78	to	217,356.78
	Total Certificate(s)	(504,387.35)	82,804,597.35		82,300,210.00
	New General Fund Total		62,632,124.06		
	New Special Revenue Fund Total		7,434,948.05		
	New Debt Service Fund Total		434,341.20		
	New Capital Projects Funds Total		3,111,443.05		
	New Enterprise Funds Total		0.00		
	New Internal Service Fund Total		8,469,996.86		
	New Fiduciary Funds Total		217,356.78		
	Grand Total New Certificate - All Funds		82,300,210.00		
	General Fund changes		0.00		
	Special Revenue net change		-479,277.35		
	Debt Service net change		0.00		
	Capital Projects net change		0.00		
	Enterprise Funds net change		0.00		
	Internal Service net change		0.00		
	Fiduciary net change		-25,110.00		
	Total Net Changes		-504,387.35		

**Appropriation form GCA-006 dated 6/27/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

West Geauga Local School District 2023/2024 - Amendment # 4 Final

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

West Geauga LSD	FY24	Net Change	GCA-015 #3		GCA-015 #4 Final
General	Increase the 7/1/23 revenue total	3,733,915.78	54,837,120.86	to	58,571,036.64
*007 Expendable Trust Fm FF	Decrease the 7/1/23 revenue total	(26,330.28)	202,132.44		175,802.16
016 Emergency Levy	Decrease the 7/1/23 revenue total	(210,150.08)	5,981,214.52		5,771,064.44
018 Public School Support	Increase the 7/1/23 revenue total	4,721.61	33,839.95	to	38,561.56
019 Local Grants	Decrease the 7/1/23 revenue total	(820.00)	9,580.20	to	8,760.20
029 Education Foundation	Decrease the 7/1/23 revenue total	(12,832.32)	37,228.65		24,396.33
035 Termination Benefits	No Change	-	250,000.00		250,000.00
300 Student Activities	Decrease the 7/1/23 revenue total	(9,035.97)	329,923.76	to	320,887.79
401 Auxiliary Service	Decrease the 7/1/23 revenue total	(2,449.37)	293,110.73		290,661.36
451 Data Communications	Increase the 7/1/23 revenue total	7,990.12	7,200.00	to	15,190.12
452 School Net Prof. Dev	No Change	-	21.10		21.10
499 Misc State Grant	Increase the 7/1/23 revenue total	2,000.00	35,411.22	to	37,411.22
507 ESSER Grant	Decrease the 7/1/23 revenue total	(6,426.12)	519,272.46		512,846.34
516 Title VIB	Decrease the 7/1/23 revenue total	(125,579.40)	664,380.11	to	538,800.71
551 LEP Title III	Decrease the 7/1/23 revenue total	(2,345.00)	10,494.17		8,149.17
572 Title I	Decrease the 7/1/23 revenue total	(120,252.94)	296,116.52	to	175,863.58
584 Title IV	Decrease the 7/1/23 revenue total	(10,419.40)	23,869.15	to	13,449.75
590 Class Size Reduction	Decrease the 7/1/23 revenue total	(28,219.12)	55,000.00	to	26,780.88
599 Misc Fed Grants	No Change	-	142,577.00	to	142,577.00
003 Permanent Improvement	Increase the 7/1/23 revenue total	291,118.12	4,213,637.13	to	4,504,755.25
0070 Special Construction Fund	Increase the 7/1/23 revenue total	4,250,000.00	-	to	4,250,000.00
*450 School Net Equip. /Move	No Change	-	1,062.40		1,062.40
006 Lunchroom Supplies	Increase the 7/1/23 revenue total	29,668.01	1,237,686.10	to	1,267,354.11
009 Uniform Supplies	Increase the 7/1/23 revenue total	17,400.14	459,161.81	to	476,561.95
011 Rotary Café 360	Increase the 7/1/23 revenue total	1,248.93	5,820.40		7,069.33
012 Adult Education	No Change	-	11.68		11.68
014 Rotary	Increase the 7/1/23 revenue total	4,893.51	59,628.32	to	64,521.83
021 Rotary/Unclaimed Funds	No Change	-	12,179.83		12,179.83
024 Insurance Fund	Decrease the 7/1/23 revenue total	(2,576.08)	203,836.96	to	201,260.88
200 Activity Clubs	Decrease the 7/1/23 revenue total	(967.04)	117,660.72	to	116,693.68
* recharacterized					
Total Certificate(s)		7,784,553.10	70,039,178.19		77,823,731.29
New General Fund Total			58,571,036.64		
New Special Revenue Fund Total			8,351,223.71		
New Capital Projects Funds Total			8,755,817.65		
New Enterprise Funds Total			1,750,997.07		
New Internal Service Fund Total			277,962.54		
New Fiduciary Funds Total			116,693.68		
Grand Total New Certificate - All Funds			<u>77,823,731.29</u>		
General Fund changes			3,733,915.78		
Special Revenue net change			-540,148.27		
Capital Projects net change			4,541,118.12		
Enterprise Funds net change			48,317.08		
Internal Service net change			2,317.43		
Fiduciary net change			-967.04		
Total Net Changes			<u>7,784,553.10</u>		

*Appropriation form GCA-006 dated 6-27-2024 does not exceed estimated revenue.

Voice vote: Three ayes. Motion carried.

West Geauga Local School District 2024/2025 - Amendment # 1 - Tabled

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

West G LSD	FY25	Net Change	GCA-014		GCA-015 #1
General	Adjust the 7/1/24 beginning balance	(2,249,506.55)	27,364,659.00	to	25,115,152.45
	Adjust the 7/1/24 tax revenue	-	25,389,371.00	to	25,389,371.00
	Adjust the 7/1/24 other source revenue	-	7,749,352.00	to	7,749,352.00
016 Emergency levy	Adjust the 7/1/24 beginning balance	199.10	-	to	199.10
	Adjust the 7/1/24 tax revenue	-	2,651,544.00	to	2,651,544.00
	Adjust the 7/1/24 other source revenue	-	500,000.00	to	500,000.00
007 Special Trust from Fiduciary	Adjust the 7/1/24 revenue total	82,939.14	121,000.00	to	203,939.14
018 Public School Support	Adjust the 7/1/24 revenue total	(1,641.10)	35,000.00	to	33,358.90
019 Local Grants	Adjust the 7/1/24 revenue total	95.35	9,500.00	to	9,595.35
029 Education Foundatin	Adjust the 7/1/24 revenue total	1,947.01	16,000.00	to	17,947.01
035 Termination Benefits	Adjust the 7/1/24 revenue total	201,318.57	-	to	201,318.57
300 Student Activities	Adjust the 7/1/24 revenue total	19,074.88	315,000.00	to	334,074.88
401 Auxiliary Services	Adjust the 7/1/24 revenue total	8.43	345,000.00	to	345,008.43
416 Staff Development	Adjust the 7/1/24 revenue total	-	-	to	0.00
450 School Net Equipment	Adjust the 7/1/24 revenue total	62.40	1,000.00	to	1,062.40
451 OECN Network	Adjust the 7/1/24 revenue total	-	7,200.00	to	7,200.00
452 School Net Professional Dev	Adjust the 7/1/24 revenue total	21.10	-	to	21.10
460 Student Intervention	Adjust the 7/1/24 revenue total	-	-	to	0.00
467 State Student Wellness & Supp	Adjust the 7/1/24 revenue total	-	-	to	0.00
499 Misc State Grants	Adjust the 7/1/24 revenue total	516.22	35,000.00	to	35,516.22
507 ESSER Grant	Adjust the 7/1/24 revenue total	(150,000.00)	150,000.00	to	0.00
510 Coronavirus Relief Fund	Adjust the 7/1/24 revenue total	-	-	to	0.00
514 Title II	Adjust the 7/1/24 revenue total	-	0.00	to	0.00
516 Idea Part B	Adjust the 7/1/24 revenue total	(3,186.22)	670,000.00	to	666,813.78
533 Title IID	Adjust the 7/1/24 revenue total	-	-	to	0.00
551 LEP Title III	Adjust the 7/1/24 revenue total	8,149.17	4,500.00	to	12,649.17
572 Title I	Adjust the 7/1/24 revenue total	(3,091.93)	155,000.00	to	151,908.07
590 Title IIA	Adjust the 7/1/24 revenue total	-	100,000.00	to	100,000.00
599 Misc	Adjust the 7/1/24 revenue total	-	-	to	0.00
584 Title IV	Adjust the 7/1/24 revenue total	-	11,000.00	to	11,000.00
002 Bond Retirement	Adjust the 7/1/24 revenue total	-	-	to	0.00
002 Energy Bond	Adjust the 7/1/24 revenue total	-	-	to	0.00
03 Permanent Improvement	Adjust the 7/1/24 beginning balance	797,675.80	1,684,526.00	to	2,482,201.80
	Adjust the 7/1/24 tax revenue	-	1,216,306.00	to	1,216,306.00
	Adjust the 7/1/24 other source revenue	-	1,000,000.00	to	1,000,000.00
04 Construction Fund	Adjust the 7/1/24 revenue total	-	-	to	0.00
450 School Net move to SP	Adjust the 7/1/24 revenue total	-	-	to	0.00
070 Special Construction Fund	Adjust the 7/1/24 revenue total	4,250,000.00	-	to	4,250,000.00
006 Lunchroom Supplies	Adjust the 7/1/24 revenue total	108,979.51	1,050,000.00	to	1,158,979.51
009 Uniform Supplies	Adjust the 7/1/24 revenue total	30,032.26	400,000.00	to	430,032.26
011 Rotary Special Service	Adjust the 7/1/24 revenue total	9,364.93	-	to	9,364.93
012 Adult Education	Adjust the 7/1/24 revenue total	(0.32)	12.00	to	11.68
020 Video Sales Fund	Adjust the 7/1/24 revenue total	-	-	to	0.00
014 Special Rotary	Adjust the 7/1/24 revenue total	18,147.30	35,000.00	to	53,147.30
020 Special Enterprise	Adjust the 7/1/24 revenue total	-	-	to	0.00
021 Rotary/Unclaimed Funds	Adjust the 7/1/24 revenue total	12,179.83	-	to	12,179.83
024 Insurance Fund	Adjust the 7/1/24 revenue total	12,027.74	185,000.00	to	197,027.74
025 Library Network	Adjust the 7/1/24 revenue total	-	-	to	0.00
007 Trust Funds moved to SP	Adjust the 7/1/24 revenue total	-	-	to	0.00
200 Activity Clubs	Adjust the 7/1/24 revenue total	14,405.82	110,000.00	to	124,405.82
021 Unclaimed Funds moved IF	Adjust the 7/1/24 revenue total	(12,000.00)	12,000.00	to	0.00
022 Agency Funds	Adjust the 7/1/24 revenue total	-	-	to	0.00
	Total Certificate(s)	3,147,718.44	71,322,970.00		74,470,688.44
			71,322,970.00		74,470,688.44
	New General Fund Total		58,253,875.45		
	New Special Revenue Fund Total		5,283,156.12		
	New Debt Service Fund Total		0.00		
	New Capital Projects Funds Total		8,948,507.80		
	New Enterprise Funds Total		1,598,388.38		
	New Internal Service Fund Total		262,354.87		
	New Fiduciary Funds Total		124,405.82		
	Grand Total New Certificate - All Funds		74,470,688.44		
	General Fund changes		-2,249,506.55		
	Special Revenue net change		156,412.12		
	Debt Service net change		0.00		
	Capital Projects net change		5,047,675.80		
	Enterprise Funds net change		148,376.38		
	Internal Service net change		42,354.87		
	Fiduciary net change		2,405.82		
	Total Net Changes		3,147,718.44		

**Appropriation form GCA-006 dated 6-27-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

West Geauga Local School District 2024/2025 – Amendment #1 con’t

Motion by James Flaiz seconded by Charles Walder to schedule a meeting for 7/1/24 at 9:45am to accommodate this request.

Voice vote: Three ayes. Motion carried.

2024 Certificate Amendments

Newbury Township – Amendment #2

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

Debt Service Fund

Increase # 3101 Fire Station Loan other source revenue 69,900.00, from 0.00 to 69,900.00
(Transfer from Fire Levy Fund)

<u>New Debt Service Fund Total:</u>	\$ 69,900.00
<u>New 2024 Certificate Total:</u>	\$7,854,176.04

**Appropriation form GCA-006 dated 6-27-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Hambden Township – Amendment #2

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

Special Revenue Fund

Increase # 2191 Fire Levy Fund other source revenue Other 78,000.00, from 0.00 to 78,000.00
(Transfer from General Fund)

<u>New Special Revenue Fund Total:</u>	\$ 3,292,672.32
<u>New 2024 Certificate Total:</u>	\$4,662,357.69

**Appropriation form GCA-006 dated 6-25-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #6 – re-sign

Motion by Caroline Mansfield, seconded Charles Walder, acknowledging the re-signing of the Bainbridge Township Official Certificate of Estimated Resources to reflect the following corrections in revenue due to a typing error of a figure received in the submitted documentation:

Special Revenue Fund

Decrease EPA 319 Grant Fund other source revenue (20.00) to properly reflect revenue.

<u>New Special Fund Total:</u>	\$19,308,648.24
<u>New 2024 Certificate Total:</u>	\$28,052,360.01

**Appropriation form GCA-006 dated 6/17/2024 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Note: Prosecutor Flaiz was not able to attend the meeting on 6/17/2024 when the Bainbridge Twp. Amendment #6 certificate was originally executed.

City of Chardon – Amendment #2

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

Special Revenue Fund

Increase #218 Park & Rec. Fund other source revenue 12,270, from 400,509.00 to 412,779.76

<u>New Special Revenue Fund Total:</u>	<u>\$ 9,655,236.97</u>
<u>New 2024 Certificate Total:</u>	<u>\$37,338,504.38</u>

**Appropriation form GCA-006 dated 3/8/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #6

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the 2024 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2001 Mental Health Adams Bd. other source revenue transfers 55,000.00, from 2,743,760.00 to 2,798760.00

Enterprise Funds

Increase #5002 Water Resources - Sewer other source revenue 61,847.09, from 7,657,000.00 to 7,718,847.09.

Increase #5003 Water Resources – Water other source revenue 106,952.09, from 1,435,000.00 to 1,541,952.09.

Net Adjustment: \$168,799.18

<u>New Special Revenue Funds Total:</u>	<u>\$123,469,201.24</u>
<u>New Enterprise Funds Total:</u>	<u>\$ 16,711,930.52</u>
<u>New 2024 Certificate Total:</u>	<u>\$237,038,008.52</u>

Voice vote: Three ayes. Motion carried.

Montville Township – Amendment #4 – tabled from June 10th meeting

Montville Township’s Fiscal Officer sent a letter and report detailing the answers to the Budget Commission’s questions regarding the reserve accounts. A copy of the letter and report was distributed to the commission members previously.

Motion by Charles Walder, seconded by James Flaiz, to approve the Montville Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase (new) fund #4901 General Fund Reserve Fund other source revenue 40,000.00 from 0.00 to 40,000.00.

Increase (new) fund #4902 Road Reserve Fund other source revenue 165,000.00 from 0.00 to 165,000.00

<u>New Capital Project Funds Total:</u>	<u>\$ 205,000.00</u>
<u>New 2024 Certificate Total:</u>	<u>\$ 2,115,173.19</u>

**Appropriation form GCA-006 dated 6/17/24 does not exceed estimated revenue. Transfers were previously accounted for in resolution 2024-15 per Fiscal Officer.*

Voice vote: Three ayes. Motion carried.

Montville Township Reserve Accounts – con’t

Motion same as above by James Flaiz, seconded by Caroline Mansfield to acknowledge the creation of Reserve Account #(s) 4901 and 4902 by Montville Township as presented:

Montville Township submitted approved Resolutions #2024-20 & 2024-21 creating two (2) Reserve Account(s). Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date will be sent to the taxing district. There will be additional pages added to the taxing district’s budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, Montville Township may need to produce updated reports to support the cap amount should the Fund need to be adjusted.

Voice vote: Three ayes. Motion carried.

General Discussion

Ms. Sinatra submitted two forms, revenue certification request form GCA-038 and appropriation request form GCA-039, to the Commission for approval as was discussed at the 6/17/24 meeting. These forms will be distributed to all districts at the budget hearings in August to further standardize the request process.

Report to the Geauga County Budget Commission
Supplemental Appropriations

The _____ has recently approved
supplemental appropriations within the following funds:

Previous balance: _____ Fund: _____ New Appropriation Total: \$0.00
Previous balance: _____ Fund: _____ New Appropriation Total: \$0.00
Previous balance: _____ Fund: _____ New Appropriation Total: \$0.00
Previous balance: _____ Fund: _____ New Appropriation Total: \$0.00

Ordinance # _____
Approved (date) _____

Name of Subdivision: _____
Date: _____
To Geauga County Auditor 231 Main Street Chardon OH 44024
budget@gcauditor.com

RE: Revenue Certification/Amended Certificate
Please amend our Certificate of Estimated Resources form GCA-015 for the following fund(s):

Ordinance # _____
Approved (date) _____

Fund Number & Name: _____ Description: _____ Current Balance: _____ Increase/Decrease amount: _____ if decrease use (-) in front New Fund Balance: \$0.00
Explanation: _____ Documentation attached: Yes _____ No _____ Ordinance # _____ Approved (date) _____

Fund Number & Name: _____ Description: _____ Current Balance: _____ Increase/Decrease amount: _____ if decrease use (-) in front New Fund Balance: \$0.00
Explanation: _____

Mr. Walder wanted to mention that he watched a meeting of the County Commissioners and was disappointed to see them characterize the Budget Commission as having told Districts to “... spend, spend, spend ...”. After some discussion a request was made to the staff to draft a letter to be sent to the taxing districts correcting this misinformation. A draft of the letter to be available for review and edit at the next Budget Commission meeting; 7/15/2024.

Mr. Leyde pointed out that he had a solution to the Department of Developmentally Disabled, DODD, issue of recording lease revenue and expenses in the New World software.

Name of Lessee	Revenue	Expense
ESC of the WR	2027-056-47-452.5601	2027-056-47-940.5601
ESC of NE Ohio	2027-056-47-452.5602	2027-056-47-940.5602
West Geauga LSD	2027-056-47-452.5603	2027-056-47-940.5603
Starting Point	2027-056-47-452.5604	2027-056-47-940.5604
Reimbursements	2027-056-47-452.5610	

Motion by Caroline Mansfield, seconded by Charles Walder, to approve the accounts as created in New World for recording the DODD lease revenue and expenditures.

Voice vote: Three ayes. Motion carried.

Mr. Adrian Gorton thanked the Chief Deputy Auditor for his efforts with establishing the accounts for DODD.

Mr. Adrian Gorton further addressed the Budget Commission inquiring if a solution for the unused balances (projected appropriations not needed) in New World was addressed and how he might record this in the county’s budget.

No solution has been found at this time.

Public Comment:

Sarah McGlone asked for all certificates to be sent to her and confirmed who was at the meeting.

Being no further business to conduct, a motion was made by Caroline Mansfield, to adjourn the June 27, 2024 special meeting at 2:46 p.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission