

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday July 1, 2024 at 9:45 a.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 for Geauga County Treasurer C. P. Hitchcock.

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: 2024-2025 West G LSD 1st amended certificate & Regular Business
Virtual attendance was offered for public viewing.

Tabled item from 6/27/2024 meeting:

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

Motion by Charles 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:

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
	Adjust the 7/1/24 revenue total	-	-	to 0.00
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 7-1-24 does not exceed estimated revenue.

Voice vote: Three ayes. Motion carried.

Christopher Hitchcock arrived at 9:46 am

Mr. Flaiz mentioned he received an email message from Karen Pavlat, Treasurer West Geauga LSD, thanking the Budget Commission for accommodating her request.

Public Comment:

Sarah McGlone asked for all certificates to be sent to her.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 1, 2024 special meeting at 9:48 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

