

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, July 16, 2018 at 10:00 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Frank J. Gliha, Geauga County Prosecutor James R. Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock.  
Also Present: Deputy Auditor Beverly Sustar, Kate Jacob, Ron Leyde  
Health District attendees: Richard Piraino, Alta Wendell, Karolyn Johnson, David Sage, Adam Litke

e June 18, 2018 regular		
es of the June 29, 2018		
0:00 a.m.		
May 21, 2018		
ttended the		
		297,256.16
		1,315,002.00
		1,509,539.00
		102,719.16
over last five year		
		5,488.55
		2,500.00
		1,700.00
		6,288.55
Estimated 1/1/2019 Unencumbered Cash Balance		94,252.24
6005 - Food Service	Estimated Revenue	194,500.00
	Estimated Expense	211,294.00
	Estimated 12/31/2019 Cash Balance	77,458.24
Requested	\$194,500.00	Approved \$194,500.00

**Geauga County Health District - 2019 Budget Hearing (Continued)**

	Estimated 1/1/2019 Unencumbered Cash Balance		8,271.28
<b>6008 - Infectious Waste</b>	Estimated Revenue		16,150.00
	Estimated Expense		48,479.19
	Estimated 12/31/2019 Cash Balance		<u>(24,057.91)</u>
<i>Requested</i>	\$16,150.00	Approved	\$16,150.00
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	Estimated 1/1/2019 Unencumbered Cash Balance		107,700.19
<b>6011- Private Water System</b>	Estimated Revenue		70,200.00
	Estimated Expense		111,145.00
	Estimated 12/31/2019 Cash Balance		<u>66,755.19</u>
<i>Requested</i>	\$70,200.00	Approved	\$70,200.00
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	Estimated 1/1/2019 Unencumbered Cash Balance		2,793.85
<b>6018 - Swimming Pool</b>	Estimated Revenue		13,000.00
	Estimated Expense		15,456.00
	Estimated 12/31/2019 Cash Balance		<u>337.85</u>
<i>Requested</i>	\$13,000.00	Approved	\$13,000.00
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	Estimated 1/1/2019 Unencumbered Cash Balance		0.00
<b>6021 - Public Health Infrastructure</b>	Estimated Revenue		0.00
	Estimated Expense		0.00
	Estimated 12/31/2019 Cash Balance		<u>0.00</u>
<i>Requested</i>	not budgeted	Approved	\$0.00
<i>Funded by Grants-\$78,007.44 actual revenue received for 2018</i>			
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	Estimated 1/1/2019 Unencumbered Cash Balance		525,261.36
<b>6023 - Sewage Treatment</b>	Estimated Revenue		431,900.00
	Estimated Expense		425,297.00
	Estimated 12/31/2019 Cash Balance		<u>531,864.36</u>
<i>Requested</i>	\$431,900.00	Approved	\$431,900.00
<i>Using current year appropriations, carryover would be 589.445</i>			
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	Estimated 1/1/2019 Unencumbered Cash Balance		0.00
<b>6025 - Immunization Action Plan</b>	Estimated Revenue		0.00
	Estimated Expense		0.00
	Estimated 12/31/2019 Cash Balance		<u>0.00</u>
<i>Requested</i>	Not Budgeted	Approved	\$0.00
<i>Funded by Grants-\$32,595.53 actual revenue received for 2018</i>			
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	Estimated 1/1/2019 Unencumbered Cash Balance		4,368.00
<b>6036 - Environmental Health Assistance</b>	Estimated Revenue		0.00
	Estimated Expense		325,000.00
	Estimated 12/31/2019 Cash Balance		<u>(320,632.00)</u>
<i>Requested</i>	\$0.00	No revenue budgeted	
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	Estimated 1/1/2019 Unencumbered Cash Balance		607,639.87
<b>6037 - For Sale Of Property</b>	Estimated Revenue		265,650.00
	Estimated Expense		330,539.00
	Estimated 12/31/2019 Cash Balance		<u>542,750.87</u>
<i>Requested</i>	\$265,650.00	Approved	\$265,650.00

Other Grant Funds not budgeted”

6026 - WIC Grant – Program ceded to Lake County in 2017  
6027 - Children & Family Health Services - \$19,532.05 actual revenue received for 2018

*Carryover balance or transfer in will cure deficit in Fund 6008 Infectious Waste*  
*Budget for 6021 and 6025 will be added to budget next year*  
*Carryover balance and/or grant from EPA will cure deficiency in fund 6036 Environmental Health*  
  
*Recommendation to contact ADP to obtain license for Budgeting Module in NWS. Auditor’s office will work with financial employees to implement.*

Total millage for Tax Year 2018 (2019 Collection)

<u>0.20</u>	2009 Current Expense
<u>0.20</u>	Total Mills

Motion by James Flaiz, seconded Charles E. Walder, to approve the Geauga County Health District 2019 Budget as submitted.

Voice vote: three ayes. Motion carried.

Two Certificates of Estimated Resources for 2019 were signed, one retained by Karolyn Johnson.

**Final 2017/2018 School District Amendment**

**West Geauga LSD 2017/2018– Amendment #3 Final**

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

General Fund

Increase Real Estate Tax Revenue 553,259.90, from 12451,103.00 to 13,004,362.90  
Increase other source revenue 846,368.55, from 6,807,697 to 7,654,065.55

Special Revenue Funds

Increase Emergency Levy RE Tax revenue 248,390.79, from 5,231,466.00 to 5,479,856.79  
Decrease Emergency Levy other source revenue 6,782.99, from 795,161.00 to 788,378.01  
Decrease Public School Support other source revenue 25,740.52, from 38,000.00 to 12,259.48  
Increase Local Grants other source revenue 5,698.00, from 4,000.00 to 9,698.00  
Increase Education Foundation other source revenue 15,786, from 4,000.00 to 19,786.00  
Decrease Student Activities other source revenue 12,294.95, from 205,000.00 to 192,705.05  
Decrease Auxiliary Fund other source revenue 29,255.13, from 5175,744.00 to 146,488.87  
Decrease Idea Part B other source revenue 45,586.90, from 548,287.00 to 502,700.10  
Decrease LEP Title III other source revenue 1,700.00, from 1,700.00 to 0.00  
Decrease Title I other source revenue 46,014.96 from 154,420.00 to 108,405.04  
Decrease Title IIA Fund other source revenue 27,495.22, from 71,530.00 to 44,034.78  
Decrease 599 Miscellaneous other source revenue 6,298.00 from 10,000.00 to 3,702.00

Capital Project Funds

Increase Permanent Improvement RE Tax Revenue 21,463.48, from 1,294,315.00 to 1315,778.48  
Increase Permanent Improvement other source revenue 120,689.07, from 196,831.00 to 317,520.07

Enterprise Funds

Increase Lunchroom Supplies other source revenue 62,627.24, from 410,000.00 to 472,627.24  
Decrease Uniform Supplies other source revenue 8,066.95, from 205,000.00 to 196,933.05

Internal Service

Increase Special Rotary other source revenue 597.56, from 50,000.00 to 50,597.56

Fiduciary Funds

Increase Trust Funds other source revenue 18,199.49, from 5,000.00 to 23,199.49

Increase Activity Clubs others source revenue 11,523.12, from 67,000.00 to 78,523.12

New General Fund Total	\$ 33,682,986.89
New Special Revenue FundsTotal	\$ 7,868,789.76
New Debt Service Funds Total	\$ 182,341.47
New Capital Project Funds Total	\$ 3,518,888.68
New Enterprise Funds Total	\$ 755,641.96
New Internal Service Funds Total	\$ 76,972.51
New Fiduciary Funds Total	\$ 203,279.24
New Certiificate of Estimated Resources	\$ 46,288,900.51

Total change over original 2017/2018 budget is increase of 1,806,776.58

Voice vote, three ayes. Motion carried

School Year 2018/2019 Amendments

Berkshire LSD – 2018/2019 Amendment #1

Motion by James Flaiz, seconded Caroline Mansfield, to amend the Berkshire LSD Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect “actual” July 1, 2018 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 2/22/18 Original Certificate	
General Fund	21,132,072.29	1,167,264.37	in the beginning balances
Special Revenue Funds	3,344,092.39	323,679.03	in the beginning balances
		2,050,813.36	in other source revenue
Capital Project Funds	597,727.35	46,049.80	in the beginning balances
Enterprise Funds	458,851.43	46,495.11	in the beginning balances
		7,356.32	in other source revenue
Internal Service Funds	489,508.21	32,008.21	in the beginning balances
Fiduciary Funds	173,154.26	19,154.26	in the beginning balances
New Total – All Funds	26,195,405.93		
Net Change over original certificate		3,692,820.46	

\$2,000,000.00 additional revenue to Educational Foundation.

Voice vote, three ayes. Motion carried

**Cardinal LSD – 2018/2019 Amendment #1**

Motion by Caroline Mansfield, seconded Charles E. Walder, to amend Cardinal LSD’s Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect “actual” July 1, 2018 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 2/22/18 Original Certificate	
General Fund	14,662,102.91	(849,939.09)	in the beginning balances
Special Revenue Funds	901,387.99	31,887.99	in the beginning balances
Debt Service	2,107,709.40	(1,760.60)	in the beginning balances
Capital Project Funds	4,400,921.26	3,994,517.26	in the beginning balances
Enterprise Funds	365,013.31	30,513.31	in the beginning balances
Fiduciary Funds	112,710.78	17,210.78	in the beginning balances
New Total – All Funds	22,549,845.65		
Net Change over original certificate		3,252,429.65	

Voice vote, three ayes. Motion carried

**Chardon LSD – 2018/2019 Amendment #1**

Motion by Charles E. Walder, seconded James Flaiz, to amend Chardon LSD’s Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect “actual” July 1, 2018 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 2/21/18 Original Certificate	
General Fund	41,478,586.11	2,105,665.11	in the beginning balances
		-	in other source revenue
Special Revenue Funds	2,790,849.74	(327,450.26)	in the beginning balances
Capital Project Funds	2,767,228.64	251,755.64	in the beginning balances
Enterprise Funds	1,503,654.27	59,779.27	in the beginning balances
		-	in other source revenue
Internal Service Funds	6,927,455.80	327,455.80	in the beginning balance
		-	in other source revenue
Fiduciary Funds	286,089.71	76,839.71	in the beginning balances
New Total – All Funds	55,753,864.27		
Net Change over original certificate		2,494,045.27	

Voice vote, three ayes. Motion carried

**Newbury LSD – 2018/2019 Amendment #2**

Motion by James Flaiz, seconded Caroline Mansfield, to amend Newbury LSD’s Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect “actual” July 1, 2018 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 2/20/18 Original Certificate	
General Fund	10,346,078.01	819,252.83	in the beginning balances
		232,500.00	in other source revenue
Special Revenue Funds	3,939,429.44	54,238.05	in the beginning balances
		(9,401.39)	in other source revenue
Capital Project Funds	155,933.55	2,649.55	in the beginning balances
Enterprise Funds	200,363.54	(436.46)	in the beginning balances
		(23,700.00)	in other source revenue
Internal Service Funds	69,795.15	(25,204.85)	in the beginning balance
		(8,000.00)	in other source revenue
Fiduciary Funds	54,845.48	(272.44)	in the beginning balances
		(6,630.08)	in other source revenue
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New Total – All Funds	14,766,445.17		
Net Change over original certificate		1,069,797.99	

Voice vote, three ayes. Motion carried

**West Geauga LSD – 2018/2019 Amendment #1**

Motion by Charles E. Walder, seconded James Flaiz, to amend West Geauga LSD’s Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect “actual” July 1, 2018 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 2/22/18 Original Certificate	
General Fund	33,872,758.32	1,979,554.67	in the beginning balances
		(886,577.00)	in other source revenue
Special Revenue Funds	7,287,687.45	182,345.45	in the beginning balances
		(139,775.00)	in other source revenue
Debt Service	180,716.47		
Capital Project Funds	3,125,890.75	257,020.12	in the beginning balances
Enterprise Funds	708,941.09	61,341.09	in the beginning balances
		(33,000.00)	in other source revenue
Internal Service Funds	74,760.52	27,848.52	in the beginning balance
		(4,500.00)	in other source revenue
Fiduciary Funds	212,751.01	43,251.01	in the beginning balances
		16,000.00	in other source revenue
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New Total – All Funds	45,463,505.61		
Net Change over original certificate		1,503,508.86	

Voice vote, three ayes. Motion carried.



**2018 Amendments**

**Geauga County – Amendment #10**

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

**Special Revenue Funds**

Increase 2069 Workforce Investment other source revenue 175,000.00 from 335,000.00 to 510,000.00.

Special Revenue Funds Total:	\$ 86,787,412.60
Total 2017 Certificate Total:	\$154,682,388.11

Voice vote: three ayes. Motion carried.

**Russell Township Park District– 2018 Amendment #1**

Motion by Caroline Mansfield, seconded James Flaiz to amend the Russell Township Park District 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances:

General Fund				
Increase the 01/01/18 unencumbered cash balance from	857.42	estimated to	160,045.41	actual
Special Revenue Fund				
Decrease the 01/01/18 unencumbered cash balance from	263,080.00	estimated to	235,812.21	actual
New General Fund Total	173,810.41			
New Special Revenue Fund Totals	235,812.21			
Grand Total New Certificate- All Funds	409,622.62			
Net Change in Beginning balances	131,920.20			

Voice vote: Two ayes. Motion carried.

**Newbury Township – Amendment #4**

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

**General Fund**

Increase other source revenue 333.95, from 184,388.01 to 184,721.96

Request to increase ODNR Grant revenue in the amount of 11,669.00.  
Grant award letter dated October **2016**.  
Request is not approved. Will revisit request if current letter is presented.

**Special Revenue Funds**

Increase Road & Bridge other source revenue 70,000.00, from 32,695.00 to 32,765.00.

General Fund Total:	\$ 830,593.56
Special Revenue Funds Total:	\$2,050,264.55
Total 2017 Certificate Total:	\$2,894,860.91

Voice vote: three ayes. Motion carried.

**Request received from ORC 511 Russell Township Citizen's Park Commission**

Reallocation of Park District funding from Local Government Funding.

According to Geauga County's Alternative Method of Allocation, requesting park districts are apportioned on a per capita basis. Discussion was held regarding the change of funding.


Motion by James Flaiz, seconded Caroline Mansfield to split the current allocation for Russell Park District equally between the 1545 Park and the 511 Park, as both park districts serve the same population.

Voice vote: three ayes. Motion carried.

Funding estimates from the State of Ohio Department of Taxation allocation of Local Government Funds should be received by July 29<sup>th</sup>. As part of reorganizational meeting required by ORC on the first Monday in August, the Alternate Method of allocation of Local Government Funds and the amounts and percentages of allocation using the Alternative Method will be reaffirmed.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 16, 2018 regular meeting at 11:52 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

