

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, February 4, 2019 at 1:00 p.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio. Present: Compliance Officer Kate Jacob representing Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Beverly Sustar

Prior Minutes

Motion by Caroline Mansfield, seconded by Jim Flaiz, to approve the minutes of the January 7, 2018 regular session.

Voice vote: three ayes. Motion carried

2018/2019 School District Amendments**Berkshire LSD – Amendment #7**

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

Special Revenue Funds

Increase Safety Grant other source revenue 6,842.15, from 0.00 to 6,842.15
 Increase Title I other source revenue 1,794.22, from 241,256.13 to 243,050.35
 Increase Title IIA other source revenue 2,131.21, from 64,782.93 to 66,914.14
 Increase Title IV other source revenue 165.02, from 23,297.14 to 23,462.16

Debt Service Funds

Increase Debt Service tax revenue 1,986.00, from 607,566.00 to 609,522.00
 Increase Debt Service other source revenue 127,200.01, from 0.00 to 127,200.01

Internal Service Funds

Increase Device Insurance other source revenue 11,500.00, from 7,000.00 to 18,500.00

New Special Revenue Funds Total:	\$	3,573,042.06
New Debt Service Funds Total:	\$	736,752.01
New Internal Service Funds Total:	\$	516,008.21
New Total 2018/2019 Certificate:	\$	73,798,284.61

Voice vote: Three ayes. Motion carried.

2019 Amendments

Claridon Township – 2019 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Claridon Township’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	198,513.44	estimated to	326,562.29	actual
	Increase tax revenue	1,080.00	106,010.00	estimated to	107,090.00
	Increase other source revenue	144.00	66,362.00	estimated to	66,506.00
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	11,373.06	estimated to	12,198.78	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	108,703.00	estimated to	138,070.98	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	170,132.65	estimated to	194,368.75	actual
	Increase tax revenue	3,102.00	174,529.00	estimated to	177,631.00
	Increase other source revenue	415.00	23,350.00	estimated to	23,765.00
Cemetery	Increase the 1/1/19 unencumbered cash balance from	7,806.94	estimated to	19,338.45	actual
Zoning	Increase the 1/1/19 unencumbered cash balance from	7,806.94	estimated to	10,870.19	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	140,081.37	estimated to	153,038.63	actual
	Increase tax revenue	184,117.00	247,932.00	estimated to	432,049.00
	Increase other source revenue	5,005.00	33,170.00	estimated to	38,175.00
Permissive MVL	Increase the 1/1/19 unencumbered cash balance from	-	estimated to	70.56	actual
CFD Ambulance	Decrease the 1/1/19 unencumbered cash balance from	74,125.85	estimated to	78,770.09	actual
Issue II	Increase other source revenue	-	-	estimated to	-
				2018	
	New General Fund Total	500,158.29		370,885.44	
	New Special Revenue Fund Total	1,422,836.43		1,142,718.56	
	New Capital Project Fund Total	-		0	
	Grand Total New Certificate- All Funds	<u>1,922,994.72</u>		<u>1,513,604.00</u>	
	Net Change in Beginning balances	215,527.75			
	Net Change in Tax Revenue	188,299.00	New Fire Levy		
	Net Change in Other Source Revenue	5,564.00			
	Total Net Change over Original Cert	<u>409,390.75</u>			

Voice vote, three ayes. Motion carried.

Burton Public Library – Amendment #2

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

Capital Project Funds

Increase Building Improvement other source revenue 100,000.00 from 50.00 to 100,050.00

New Capital Project Fund Total:	\$ 172,572.75
New Total 2019 Certificate:	\$ 1,340,114.28

Voice vote: Three ayes. Motion carried.

Montville Township – 2019 Amendment #1

Motion by Jim Flaiz, seconded by Caroline Mansfield, to amend the Montville Township 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	5,511.23	estimated to	36,362.81	actual
	Increase tax revenue	388.00	estimated to	77,606.00	actual
	Increase other source revenue	52.00	estimated to	52,011.75	actual
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	1,780.50	estimated to	9,152.51	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	50,795.43	estimated to	79,665.59	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	79,826.34	estimated to	129,373.80	actual
	Increase tax revenue	548.00	estimated to	104,961.00	actual
	Increase other source revenue	74.00	estimated to	14,043.00	actual
Cemetery	Increase the 1/1/19 unencumbered cash balance from	1,885.82	estimated to	5,125.53	actual
Misc Park	Increase the 1/1/19 unencumbered cash balance from	1,106.11	estimated to	2,848.69	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	117,793.61	estimated to	277,113.73	actual
	Increase tax revenue	2,078.00	estimated to	202,581.00	actual
	Increase other source revenue	178.00	estimated to	32,103.00	actual
Ambulance	Increase the 1/1/19 unencumbered cash balance from	4,459.40	estimated to	13,587.66	actual
New General Fund Total		165,980.56			
New Special Revenue Fund Total		972,055.51			
New Fiduciary Funds Total		225.13			
Grand Total New Certificate- All Funds		<u>1,138,261.20</u>			
Net Change in Beginning balances		290,067.38			
Net Change in Tax Revenue		3,014.00			
Net Change in Other Source Revenue		304.00			
		<u>293,385.38</u>			

Voice vote: Three ayes. Motion carried

Aquila Village – Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend Aquilla Village’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	30,414.20	estimated to	32,959.70	actual
	Increase tax revenue	4,365.00	estimated to	15,833.00	actual
	Increase other source revenue	11.00	estimated to	25,985.00	actual
Street Maint	Increase the 1/1/19 unencumbered cash balance from	16,043.00	estimated to	17,068.36	actual
	Increase tax revenue	62.00	estimated to	8,837.00	actual
	Increase other source revenue	8.00	estimated to	1,182.00	actual
Motor Veh	Decrease the 1/1/19 unencumbered cash balance from	9,168.68	estimated to	12,155.52	actual
Gas Tax	Increase the 1/1/19 unencumbered cash balance from	28,792.81	estimated to	22,214.37	actual
Lighting Ass	Increase the 1/1/19 unencumbered cash balance from	5,081.00	estimated to	5,115.90	actual
New General Fund Total		74,777.70			
New Special Revenue Fund Total		81,764.75			
New Capital Project Fund Total		-			
New Special Assessment Fund Total		10,415.90			
Grand Total New Certificate- All Funds		<u>166,958.35</u>			
Net Change in Beginning balances		13.30			
Net Change in Tax Revenue		4,427.00	New Current Expense Levy passed 2018		
Net Change in Other Source Revenue		19.00			
		<u>4,459.30</u>			

Voice vote: Three ayes. Motion carried

Russell 1545 Park District – Certificate #1

Request to certify Russell Park District’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and estimated revenue due to the new Local Government & Public Library estimates in 2019:

General	Certify the 1/1/19 unencumbered cash balance	67,480.72
	Certify other source revenue	7,471.00
Land Purchase	Certify the 1/1/19 unencumbered cash balance	248,726.78
	Certify other source revenue	-
	 New General Fund Total	 74,951.72
	New Special Revenue Fund Total	248,726.78
	Grand Total New Certificate- All Funds	<u>323,678.50</u>

Motion by Jim Flaiz, seconded by Caroline Mansfield, to table approval until the following items are submitted:

1. Executed Resolution naming Karen Agler as the fiscal officer for the park commission.
2. Resolution from the park commission accepting the cash balances and carryover encumbrances as of December 31, 2018
3. Any and all banks statements for the Park districts as of December 31, 2018
4. Resolution executed by the Park Commission members approving the 2019 appropriations. Appropriations must be fund specific.

Voice vote: Three ayes. Motion carried

Supplemental Appropriations

Geauga Park District

Motion by Charles E. Walder, seconded by Jim Flaiz to approve the following Supplemental Appropriations for the Geauga Park District:

For Fund **6015 Park Board Land Improvement Fund** totaling \$203,600.00.

New total Appropriations in Fund 6015: \$2,477,560.00

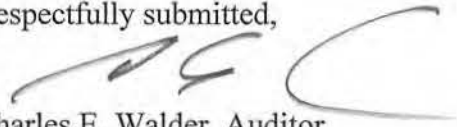
For Fund **6017 Parks & Recreation Board Fund** totaling \$1,500.00.

New total appropriations in Fund 6017: \$7,553,065.00

Voice vote: Three ayes. Motion carried.

Being no further business to conduct it was moved by Charles E. Walder to adjourn the February 4, 2019 special meeting at 1:19 p.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

