

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, July 15, 2019 at 8:33 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder and Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor Beverly Sustar, Deputy Auditor Heather Penrod and Deputy Auditor Kristen Sinatra

Prior Minutes

Motion by Charles Walder, seconded Caroline Mansfield to approve the minutes of the June 28, 2019 Special session.

Voice vote: Two ayes. Motion carried

School Year 2018/2019 Amendments

Cardinal LSD Amendment #7

Motion by Caroline Mansfield, seconded Charles E Walder, to amend the Cardinal LSD Official Certificate of Estimated Resources for the 2018/2019 School Year to reflect an increase of other source revenue.

Addition of Fund 466 Straight A Grant

Cardinal Treasurer is requesting an additional amendment to include a new fund she inadvertently omitted from her final request to amend the official Certificate of Estimated Resources for school year 2018/2019, with an increase of other source revenue in the amount of \$4,500.00

New Special Revenue Funds Total:	\$ 1,353,477.99
Total 2019/20 Certificate Total:	\$27,396,977.65

Voice vote: Two ayes. Motion carried

School Year 2019/2020 Amendments

Motion by Charles E Walder, seconded Caroline Mansfield, to accept the correction of the Berkshire LSD 2019/2020 Original Certificate of Estimated Resources.

Correction of the Berkshire LSD Original Certificate of Estimated Resources.

Beginning balance in Debt Service Fund should have been certified at \$202,141.00. Amount was inadvertently omitted in the February Budget Hearings by Budget Commission clerk.

Debt Service Funds Total:	\$1,433,558.00
Total 2019/20 Certificate Total:	\$56,804,187.58

Voice vote: Two ayes. Motion carried

Berkshire LSD – 2019/2020 Amendment #1

Motion by Caroline Mansfield, seconded Charles E Walder, to amend the Berkshire LSD Official Certificate of Estimated Resources for the 2019/2020 School Year to reflect “actual” July 1, 2019 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 2/25/19 Original Certificate	
General Fund	20,838,812.38	70,635.46	in the beginning balances
Special Revenue Funds	5,322,333.07	279,660.45 15,886.98	in the beginning balances in other source revenue
Derbt Service	1,371,278.60	139,861.60	in the beginning balances
Capital Project Funds	26,254,948.57	(2,304,218.45)	in the beginning balances
Enterprise Funds	429,652.89	24,652.89	in the beginning balances
Internal Service Funds	541,897.59	84,397.59	in the beginning balances
Fiduciary Funds	158,287.05	4,287.05	in the beginning balances
New Total – All Funds	54,917,210.15		
Net Change over original certificate		-1,684,836.43	

Voice vote, Two ayes. Motion carried

Cardinal LSD – 2019/2020 Amendment #1

Motion by Charles E Walder, seconded Caroline Mansfield, to amend Cardinal LSD’s Official Certificate of Estimated Resources for the 2019/2020 School Year to reflect “actual” July 1, 2019 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

Special Revenue Funds	912,732.69	19,232.69 30,000.00	in the beginning balances in other source revenue
Debt Service	2,230,332.58	24,209.58	in the beginning balances
Capital Project Funds	1,858,872.16	(2,860,566.84) (1,000,000.00)	in the beginning balances in other source revenue
Enterprise Funds	414,618.28	25,118.28	in the beginning balances
Fiduciary Funds	96,016.59	11,516.59	in the beginning balances
New Total – All Funds	20,254,681.20		
Net Change over original certificate		-3,485,113.80	

Voice vote, Two ayes. Motion carried

West Geauga LSD – 2019/2020 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E Walder to amend West Geauga LSD’s Official Certificate of Estimated Resources for the 2019/2020 School Year to reflect “actual” July 1, 2019 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	36,583,025.73	1,200,480.16 in the beginning balances 813,856.00 in other source revenue
Special Revenue Funds	7,362,937.75	182,470.35 in the beginning balances (23,500.00) in other source revenue
Debt Service	158,100.00	(21,516.47) in the beginning balance
Capital Project Funds	2,725,221.64	277,398.90 in the beginning balances
Enterprise Funds	859,664.72	131,664.72 in the beginning balances 60,000.00 in other source revenue
Internal Service Funds	56,390.04	(8,621.96) in the beginning balance (5,000.00) in other source revenue
Fiduciary Funds	227,537.07	39,537.07 in the beginning balances (30,000.00) in other source revenue
New Total – All Funds	47,972,876.95	
Net Change over original certificate		2,616,768.77

Voice vote, Two ayes. Motion carried.

2019 Amendments

Auburn Township – Amendment #3

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

Special Revenue Funds

Increase Fire Levy other source revenue 76,000.00, from 116,868.18 to 192,868.18 (Transfer from General Fund)

New Special Revenue Funds Total:	\$3,483,632.34
New Total 2019 Certificate:	\$4,902,065.56

Voice vote: Two ayes. Motion carried

South Russell Village – Amendment #8

Motion by Caroline Mansfield seconded by Charles E Walder, to amend the South Russell Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Create new fund Lake Louise Bridge and certify \$60,000.00 (Transfer from Income Tax Fund)

New Capital Project Funds Total:	\$ 484,502.66
New Total 2019 Certificate:	\$8,416,960.85

Voice vote: Two ayes. Motion carried

Geauga County – Amendment #10

Motion by Charles E Walder, 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

Decrease 2091 Child Advocacy Fund other source revenue 469,470.00 from 469,470.00 to 0.00.

Special Revenue Funds Total:	\$ 94,531,854.55
Total 2019 Certificate Total:	\$166,938,331.28

Voice vote: Two ayes. Motion carried.

Appropriations

Motion by Caroline Mansfield, seconded Charles E Walder, to accept the Appropriation Transfer of funds for personnel status change, from Ranger Salaries and Benefits to Administration Salaries and Benefits.

Geauga Park District – Transfer of monies for personnel status change

Fund 6017

From: Ranger Salaries and Benefits Totaling \$11,600

To: Admin Salaries and Benefits Totaling \$11,600

Voice vote: Two ayes. Motion carried.

Being no further business to conduct, Charles E Walder moved to adjourn the July 15, 2019 special meeting at 8:45 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission