

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, February 21, 2017 at 10:00 a.m. in the Auditor's Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Frank J. Gliha, Geauga County Prosecutor James R. Flaiz, and County Treasurer C. P. Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde and Deputy Auditor Beverly Sustar

2017/2018 School Year School District Budget Hearings

Auditor Frank Gliha called the meeting to order at 10:00 a.m. and welcomed everyone in attendance.

Auditor's Remarks

Sexennial Reappraisal is underway for tax year 2017

Auditor Gliha discussed new residential construction and residential home sales. Residential sales have increased by 334 since 2010. New construction increased assessed values by \$23,374,650, with 142 New Residential Permits averaging \$319,912 being issued. There were 38 permits averaging \$397,447 issued for New Commercial construction in 2016.

Treasurer's Remarks

Mr. Hitchcock briefly discussed first half tax collections and how they compared with last year. He stated that Geauga County is extremely strong in tax collection. He stated that school districts are collecting at 98% with the exception of Newbury Local School District. Mr. Hitchcock stated that he would look into the reason for this

Levy Plans

No schools in attendance were planning levy issues in the near future.

Bond Levies and Emergency Levies

The Auditor's office will contact each school district in October or November to determine January balances if any, and calculate rate requirements for 2016 collection year.

2017/2018 School Year School District Official Certificates of Estimated Resources

Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2017/2018 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

Berkshire LSD – Motion by Frank J. Gliha, seconded by C. P. Hitchcock to approve the Berkshire Local School District 2017/2018 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	1,335,036.00	13,387,335.92	19,686,384.92
45.30	Outside General Fund	4,964,013.00		
2.50	Outside Perm. Impr.	328,015.00	211,966.63	539,981.63
<u>52.30</u>	<u>Total Mills</u>			
	All Other Funds			<u>1,923,100.00</u>
	Total - All Funds			<u>22,149,466.55</u>

Voice vote: three ayes. Motion carried.

Cardinal LSD – Treasurer Knuckles is not in attendance this morning.

Motion by James Flaiz, seconded by Frank J. Gliha to table the Cardinal District Budget hearing until Ms. Knuckles is available to attend meeting:

Voice vote: three ayes. Motion carried.

Chardon LSD – Motion by James Flaiz, seconded by Frank J. Gliha, to approve the Chardon Local School District 2017/2018 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	2,530,924.00	15,796,141.00	37,520,181.00
70.28	Outside General Fund	19,193,116.00		
2.00	Outside Permanent Imp	1,124,854.00	878,089.00	2,002,943.00
<u>76.78</u>	<u>Total Mills</u>			
	All Other Funds			<u>11,305,175.00</u>
	Total - All Funds			<u>50,828,299.00</u>

Voice vote: three ayes. Motion carried.

Kenston LSD – Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to approve the Kenston Local School District 2017/2018 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	3,029,760.00	18,917,352.74	46,916,565.74
81.49	Outside General Fund	24,969,453.00		
4.10	Outside Bond Fund	2,922,035.00	3,664,148.57	6,586,183.57
0.70	Outside Bond Fund	277,861.00	-	277,861.00
<u>90.79</u>	<u>Total Mills</u>			
	All Other Funds			<u>15,014,947.77</u>
	Total - All Funds			<u>68,795,558.08</u>

Voice vote: three ayes. Motion carried.

Newbury LSD – Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the Newbury Local School District 2017/2018 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
5.10	Inside General Fund	865,997.00	4,742,593.00	8,603,697.00
48.69	Outside General Fund	2,995,107.00		
1.00	Outside Perm. Impr.	133,742.00	33,989.00	167,731.00
19.35	Emergency	3,104,459.00	186,963.00	3,291,422.00
<u>74.14</u>	<u>Total Mills</u>			
	All Other Funds			<u>997,602.00</u>
	Total - All Funds			<u>13,060,452.00</u>

Voice vote: three ayes. Motion carried.

West Geauga LSD – Motion by James Flaiz, seconded by Frank J. Gliha, to approve the West Geauga Local School District 2017/2018 budget as presented

			Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	*	1,941,689.00	18,089,695.58	30,379,973.58
38.80	Outside General Fund		10,348,589.00		
1.00	Inside Perm. Imprv.	**	554,768.00	1,728,613.05	3,015,611.05
2.75	Outside Perm. Imprv.		732,230.00		
0.00	Outside Bond Fund		-	21,516.47	21,516.47
9.43	Emergency		5,717,611.00	215,126.00	5,932,737.00
<u>55.48</u>	<u>Total Mills</u>				
	All Other Funds				<u>3,008,451.00</u>
	Total - All Funds				<u>42,358,289.10</u>

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* \$160,825.00 from General Fund real estate to debt service to pay principal and interest on Energy Conservation notes

Voice vote: three ayes. Motion carried.

School Budget Hearings are adjourned at 10:23 a.m., with regular Budget Commission business continuing.

Prior Minutes

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to approve the minutes of the February 6, 2017 regular session.

Voice vote: three ayes. Motion carried

2017 Amendments

Chester Township Park District – 2017 Amendment #1

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to amend the Chester Township Park District 2017 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2017 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2017:

General	Increase the 1/1/17 unencumbered cash balance from	24,194.15	estimated to	25,230.00	actual
	Decrease other source revenue	(75,314.00)	estimated to	15,267.00	actual
	New General Fund Total	40,497.00			
	Capital Project Funds Total	-			
	Grand Total New Certificate- All Funds	<u>40,497.00</u>			
	Net Change in Beginning balances	1,035.85			
	Net Change in Other Source Revenue	<u>(75,314.00)</u>			
		<u>(74,278.15)</u>			

Voice vote, three ayes. Motion carried

Village of South Russell – Amendment #2

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend The Village of South Russell Official Certificate of Estimated Resources to reflect the following changes to Beginning Balances previously certified:

Capital Project Funds

Decrease the Special Equipment other source revenue 150,000.00, from 150,000.00 to 0.00

Capital Project Funds Totals:	\$ 102,096.52
Total 2017 Certificate Total:	\$ 6,940,541.30

Voice vote: three ayes. Motion carried.

Geauga County – Amendment #3

Motion by James Flaiz, seconded by Frank J. Gliha,, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Decrease Metzenbaum Fund other source revenue 2,000.00,
from 5,876,320.00 to 5,874,320.00

Increase DD Donation Fund other source revenue 20,000.00,
from 50,000.00 to 70,000.00

Decrease DD Residential Services other source revenue 1,266,000.00,
from 8,915,000.00 to 7,689,000.00

Capital Project Funds

Increase 4023 MRC Construction other source revenue 100,000.00,
from 200,000.00 to 300,000.00

Special Revenue Funds Total:	\$ 84,205,554.86
Capital Project Funds Totals:	\$ 8,160,875.60
Total 2017 Certificate remains:	\$153,030,424.59

Voice vote: three ayes. Motion carried.

Geauga County Park District – Amendment #2

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to amend the Geauga County Park District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase General Fund other source revenue 2,200.00, from 1,011,401.00 to 1,013,601.00

Capital Project Funds

Increase Land Improvement other source revenue 20,648.50.00, from 3,493,000.00 to 3,513,648.50

New General Fund Total:	\$ 9,324,461.52
New Capital Project Funds Total:	\$ 8,993,209.08
New Total 2016 Certificate:	\$ 18,057,462.05

Voice vote: three ayes. Motion carried.

2017 Supplemental Appropriation Requests

6017 – Geauga Park District – Operating Fund

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the 6017 Operating Fund supplemental appropriation totaling \$2,200.00

New Total 2017 - 6017 Fund appropriations \$ 7,166,810.00

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the February 21, 2017 special meeting at 10:37 a.m.

Respectfully submitted,



Frank J. Gliha, Auditor
Secretary/Budget Commission

