

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Thursday, June 30, 2016 at 3:00 p.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 County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Beverly Sustar

**School Districts 2015/2016 Amendments**

**Berkshire LSD 2015/2016– Amendment #10 - Final**

Motion by Frank J. Gliha, seconded by James R. Flaiz, to amend Berkshire LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Tax Revenue 249,149.70, from 6,191,163.00 to 6,440,312.70  
Increase other source revenue 418,096.63, from 10551,096.00 to 10,969,192.63

Special Revenue Funds

Increase Principal’s Fund other source revenue 6,096.20, from 45,000.00 to 51,096.20  
Increase Martha Holden Jennings other source revenue 922.57, from 5,448.50 to 6,371.07  
Increase Termination Benefits other source revenue 64,704.67, from 75,000.00 to 139,704.67  
Increase Student Activities other source revenue 15,083.66, from 73,500.00 to 88,583.66  
Increase Straight A Fund ESC other source revenue 11,201.20, from 177,218.88 to 188,420.08  
Decrease Title IIA other source revenue 6,899.66, from 72,504.35 to 294,161.22

Capital Project Fund

Decrease Tax Revenue 72,739.56, from 322,557.00 to 249,817.44  
Increase other source revenue 92,672.95, from 161,726.00 to 254,398.95

Enterprise Funds

Increase Food Service other source revenue 21,792.91, from 295,000.00 to 316,792.91  
Decrease Uniform School Supplies other source revenue 5,557.08, from 65,000.00 to 59,442.92  
Increase Latchkey Fund other source revenue 4,289.25, from 24,000.00 to 28,289.25

Internal Service Funds

Increase Pop Accounts other source revenue 221.57, from 5,080.00 to 5,301.57  
Increase Insurance Fund other source revenue 62,608.47, from 375,000.00 to 437,608.47

Fiduciary Funds

Increase Trust Funds other source revenue 50,192.79, from 3,000.00 to 53,192.79  
Decrease Activity Clubs others source revenue 6,257.01, from 65,000.00 to 58,742.99

New General Fund Total:	\$ 18,841,715.73
New Special Revenue Funds Total:	\$ 1,408,000.59
New Capital Project Funds Total:	\$ 531,542.56
New Enterprise Funds Total:	\$ 438,503.88
New Internal Service Funds Total:	\$ 513,892.87
New Fiduciary Funds Total:	\$ 155,561.17
New Total 2015/2016 Certificate:	\$ 21,889,216.80

Total change over original 2015/2016 combined budgets is net increase of 573,591.25  
\*Berkshire’s original budget was 14,203,349.91  
\*Ledgement’s original budget was 7,112,275.64

Voice vote, three ayes. Motion carried

**Cardinal LSD 2015/2016– Amendment #4 Final**

Motion by James R. Flaiz, seconded by Caroline Mansfield, to amend Cardinal LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Real Estate Tax Revenue 370,504.72, from 6,223,673.00 to 6,594,177.72  
 Decrease other source revenue 211,453.72, from 7,422,504.00 to 7,210,600.28

Special Revenue Funds

Increase Public School Support other source revenue 15,871.00, from 16,041.00 to 31,912.00  
 Increase Local Grants other source revenue 500.00, from 2,000.00 to 2,500.00  
 Increase Student Activities other source revenue 35,411.00, from 112,424.00 to 147,835.00  
 Increase Auxiliary Fund other source revenue 12,578.00, from 27,150.00 to 39,728.00  
 Increase Title III LEP other source revenue 5,245.54, from 5,000.00 to 10,245.54  
 Increase Title I other source revenue 5,910.00, from 1,025,013.35 to 1,030,923.35  
 Decrease Teacher quality other source revenue 123.00, from 139,815.22 to 139,692.22

Debt Service

Increase Bond Retirement Real Estate Tax Revenue 125,883.00, from 400,492.00 to 526,375.00  
 Increase Bond Retirement other source revenue 7,975.00, from 116,261.00 to 124,236.00  
 Increase Library Bond Real Estate Tax Revenue 8,838.00, from 189,843.00 to 198,681.00  
 Decrease Library Bond other source revenue 1,816.00, from 45,389.00 to 43,573.00

Capital Project Funds

Increase Permanent Improvement RE Tax Revenue 12,109.00, from 260,059.00 to 272,168.00  
 Decrease Permanent Improvement other source revenue 1,736.00, from 346,910.00 to 345,174.00

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 6,066.00, from 493,100.00 to 487,034.00  
 Increase Uniform Supplies other source revenue 2,743.00, from 45,495.00 to 48,238.00

Fiduciary Funds

Decrease Trust/Scholarship Funds other source revenue 1,269.00, from 1,525.00 to 256.00  
 Decrease Safety/Sectionals other source revenue 9,155.00, from 35,000.00 to 25,845.00  
 Increase Activity Clubs others source revenue 18,544.00, from 63,184.00 to 81,728.00

New General Fund Total:	\$ 13,983,163.04
New Special Revenue Funds Total:	\$ 1,659,463.22
New Debt Service Funds Total:	\$ 1,960,552.26
New Capital Project Funds Total:	\$ 649,920.96
New Enterprise Funds Total:	\$ 548,660.23
New Fiduciary Funds Total:	\$ 158,936.58
New Total 2015/2016 Certificate:	\$ 18,960,696.29

Total change over original 2015/2016 budget is increase of 2,007,248.29

Voice vote, three ayes. Motion carried

**Kenston LSD 2015/2016– Amendment #2 Final**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend Kenston LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Beginning Balance 677,516.57, from 9,679,619.32 to 9,002,102.75 due to treasurer error.  
 Increase Real Estate Tax Revenue 2,235,080.78, from 24,407,892 to 26,642,972.78  
 Increase other source revenue 458,051.02, from 9,158,305.00 to 9,616,356.02

Special Revenue Funds

Decrease Public School Support other revenue 913,934.77, from 1,100,000.00 to 186,065.23  
 Decrease Local Grants other source revenue 100,000.00, from 100,000.00 to 0.00  
 Decrease Student Activities other source revenue 545,681.81, from 1,245,000.00 to 699,318.19  
 Decrease EMIS other source revenue 25,000.00, from 25,000.00 to 0.00  
 Decrease Data Communications other source revenue 2,800.00, from 10,000.00 to 7,200.00  
 Decrease Professional Development other source revenue 10,000.00, from 10,000.00 to 0.00  
 Increase Straight A Fund other source revenue 406,558.24, from 0.00 to 406,558.24  
 Decrease Misc State Grants other source revenue 250,000.00, from 250,000.00 to 0.00  
 Decrease Race to the Top other source revenue 100,000.00 from 100,000.00 to 0.00  
 Decrease Race to the Top Innovative other source revenue 250,000.00, from 250,000.00 to 0.00  
 Decrease Title VIB other source revenue 219,597.73, from 750,000.00 to 480,402.27  
 Decrease Title IID other source revenue 5,000.00, from 5,000.00 to 0.00  
 Decrease Title III other source revenue 7,509.90, from 10,000.00 to 2,490.10  
 Decrease Title I other source revenue 175,967.58, from 300,000.00 to 124,032.42  
 Decrease Class Size Reduction other source revenue 52,561.08, from 110,000.00 to 57,438.92  
 Decrease Misc Fed Grants other source revenue 49,441.35, from 50,000.00 to 558.65

Debt Service

Increase Bond Retirement RE Tax Revenue 133,564.76, from 2,926,689.00 to 3,060,256.76  
 Increase Bond Retirement other source revenue 5,124,044.76, from 395,553.00 to 5,519,597.76

**Tax Anticipation Note Proceeds of \$5,000,000.00**

Capital Project Funds

Decrease Permanent Improv other source revenue 2,775,906.90, from 2,810,906.90 to 35,000.00  
 Decrease School Net Plus other source revenue 25,000.00, from 25,000.00 to 0.00  
 Increase Construction Fund Beginning Balance 1.61 due to School Treasurer error  
 Increase Construction Fund other source revenue 9,201,883.41, from 500,000.00 to 9,701,883.41

**New Bonds in the amount of \$9,700,000.00**

Enterprise Funds

Decrease Food Service other source revenue 187,646.47, from 1,250,000.00 to 1,062,353.53  
 Decrease Uniform Supplies beginning balances 1,528.98, from 63,503.63 to 61,974.65, due to School Treasurer error  
 Decrease Uniform Supplies other source revenue 272,819.27, from 425,000.00 to 152,180.73  
 Decrease All Day Kindergarten other source revenue 73,342.35, from 400,000.00 to 326,657.65

Internal Service Funds

Increase Rotary Fund Beginning balances 0.50, 39,679.46 to 28,679.96 due to Treasurer error  
 Decrease Rotary Fund other source revenue 72,814.62, from 250,000.00 to 177,185.38  
 Decrease Rate Stabilization other revenue 1,306,264.55, from 6,500,000.00 to 5,193,735.45

Fiduciary Funds

Decrease Martha Holden Jennings other source revenue 21,529.80, from 25,000.00 to 3,470.20  
 Decrease Activity Clubs other source revenue 334,556.62, from 400,000.00 to 65,443.38  
 Decrease Unclaimed Funds other source revenue 17,225.00, from 25,000.00 to 7,775.00  
 Total Decrease in Fiduciary Funds Revenue 373,311.42

**Beginning Balances (Treasurer Error) reduced by 679,132.84 over all funds**

**Other source revenue reduced by 7,054,062.37 over all funds**

**Increased tax revenue and New Bond Debt in amount of 17,068,645.54 offset reductions**

New General Fund Total:	\$ 45,261,431.55
New Special Revenue Funds Total:	\$ 2,350,760.68
New Debt Service Funds Total:	\$ 12,598,371.97
New Capital Project Funds Total:	\$ 9,954,305.49
New Enterprise Funds Total:	\$ 1,633,279.67
New Internal Service Funds Total:	\$ 8,179,285.13
New Fiduciary Funds Total:	\$ 243,825.85
New Total 2015/2016 Certificate:	\$ 80,221,260.34

Voice vote, three ayes. Motion carried

**Newbury LSD 2015/2016– Amendment #2**

Motion by Frank J. Gliha, seconded by James R. Flaiz, to amend Newbury LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Real Estate Tax Revenue 78,981.48, from 3,751,721.00 to 3,830,702.48  
 Increase other source revenue 610,974.47, from 2,002,674.92 to 2,613,649.39

Special Revenue Funds

Decrease Emergency Levy RE Tax revenue 11,676.89, from 3,074,816.00 to 3,063,139.11  
 Increase Emergency Levy other source revenue 55,128.91, from 232,371.00 to 287,499.91  
 Increase Public School Support other source revenue 2,355.41, from 20,000.00 to 22,355.41  
 Increase Student Activities other source revenue 31,612.78, from 63,007.00 to 94,619.78  
 Decrease Auxiliary Fund other source revenue 13,932.55, from 157,065.56 to 143,133.01  
 Decrease EMIS other source revenue 35,000.00, from 50,000.00 to 15,000.00  
 Decrease IDEA Part B other source revenue 17,444.52, from 123,508.27 to 106,063.75  
 Decrease Title I other source revenue 7,298.53, from 109,496.46 to 102,197.93  
 Decrease Title IIA other source revenue 3,935.60, from 33,912.27 to 29,976.67  
 Decrease Misc Federal Grant other source revenue 33,006.00, from 33,006.00 to 0.00

Capital Project Funds

Increase Permanent Improve Real Estate Tax Revenue 2,123.27, from 131,296.00 to 133,419.27  
 Increase Permanent Improve other source revenue 1,345.53, from 19,779.88 to 21,125.41

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 25,073.44, from 190,000.00 to 164,926.56  
 Decrease Uniform Supplies other source revenue 3,651.98, from 25,000.00 to 21,348.02

Internal Service Funds

Increase Insurance Fund other source revenue 149,222.18, from 250,000.00 to 399,222.18

Fiduciary Funds

Increase Rotary Funds other source revenue 2,103.00, from 1,300.00 to 3403.00  
 Increase Activity Clubs other source revenue 5,492.27, from 20,000.00 to 25,492.27  
 Increase Sect/Tournament other source revenue 634.00, from 0.00 to 634.00

New General Fund Total:	\$ 7,065,506.25
New Special Revenue Funds Total:	\$ 3,929,525.80
New Capital Project Funds Total:	\$ 260,618.06
New Enterprise Funds Total:	\$ 245,009.31
New Internal Service Funds Total:	\$ 457,049.34
New Fiduciary Funds Total:	\$ 68,879.62
New Total 2015/2016 Certificate:	\$ 12,026,588.38

Total change over original 2015/2016 budget is increase of 720,905.38

Voice vote, three ayes. Motion carried

**West Geauga LSD 2015/2016– Amendment #2 Final**

Motion by James R. Flaiz, seconded by Caroline Mansfield, to amend West Geauga LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Real Estate Tax Revenue 155,070.07, from 12,032,533.00 to 12,187,603.07  
 Decrease other source revenue 159,062.65, from 6,975,301.00 to 7,134,363.65

Special Revenue Funds

Increase Emergency Levy Real Estate Tax revenue 15,850.26, from 5,234,042.00 to 5,249,892.26  
 Increase Emergency Levy other source revenue 104,695.5, from 700,246.00 to 804,941.50  
 Increase Public School Support other source revenue 9,966.06, from 35,000.00 to 44,966.06  
 Increase Local Grants other source revenue 12,435.55, from 7,600.00 to 20,035.55  
 Decrease Education Foundation other source revenue 4,119.37, from 7,000.00 to 2,880.63  
 Increase Student Activities other source revenue 40,368.16, from 200,000.00 to 240,368.16  
 Decrease Auxiliary Fund other source revenue 45,994.58, from 575,000.00 to 529,005.42  
 Increase OECN Network other source revenue 7,200.00, from 0.00 to 7,200.00  
 Decrease Idea Part B other source revenue 150,140.94, from 650,656.00 to 500,515.06  
 Increase Race To The Top other source revenue 12,202.17, from 0.00 to 12,202.17  
 Increase Title I other source revenue 9,311.93, from 119,791.00 to 110,479.07  
 Decrease Title IIA Fund other source revenue 22,302.40, from 38,802.00 to 16,499.60

Capital Project Funds

Increase Permanent Improvement RE Tax Revenue 16,970.19, from 2,055,253.00 to 2,072,223.19  
 Increase Permanent Improvement other source revenue 37,887.28, from 279,013.00 to 316,900.28

Enterprise Funds

Increase Lunchroom Supplies other source revenue 51,856.87, from 390,000.00 to 441,856.87  
 Decrease Uniform Supplies other source revenue 2,994.47, from 210,000.00 to 207,005.53

Internal Service

Decrease Special Rotary other source revenue 10,194.60, from 65,000.00 to 54,805.40

Fiduciary Funds

Increase Trust Funds other source revenue 570.22, from 1,000.00 to 1,570.22  
 Increase Activity Clubs others source revenue 5,961.78, from 70,000.00 to 78,961.78

New General Fund Total:	\$ 30,014,533.92
New Special Revenue Funds Total:	\$ 8,034,865.69
New Debt Service Funds Total:	\$ 181,216.47
New Capital Project Funds Total:	\$ 3,183,676.40
New Enterprise Funds Total:	\$ 735,774.17
New Internal Service Funds Total:	\$ 94,327.02
New Fiduciary Funds Total:	\$ 174,975.69
New Total 2015/2016 Certificate:	\$ 42,419,369.36

Total change over original 2015/2016 budget is increase of 694,048.33

Voice vote, three ayes. Motion carried

**2016 Amendments****East Geauga Fire District #1**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend East Geauga Fire District's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase General Fund Beginning Balance 30,460.67, from 343,542.86 to 374,003.53

New General Fund Total:	\$ 891,646.53
New Total 2016 Certificate:	\$ 891,646.53

Voice vote, three ayes. Motion carried

**South Russell Village – Amendment #4**

Motion by Frank J. Gliha, seconded by James R. Flaiz, to amend the south Russell Village's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Capital Project Funds**

Increase Special Building other source revenue 15,000.00, from 20,000.00 to 35,000.00

New Capital Project Funds Total:	\$ 127,544.47
New Total 2016 Certificate:	\$ 8,289,144.39

Voice vote, three ayes. Motion carried.

**Geauga County – Amendment #7**

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

**Enterprise Funds**

Increase 5004 Sewer Improvements other source revenue 1,200,000.00 (OWDA funds), from 1,896,000.00 to 3,096,000.00

New Enterprise Funds Total:	\$ 13,869,290.26
New Total 2016 Certificate:	\$152,530,681.41

Voice vote, three ayes. Motion carried.

**Geauga Park District – Amendment #5**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend the Geauga Park District’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase 6015 Land Improvement Fund other source revenue 389,760.00, from 2,008,000.00 to 2,468,760.00

New Capital Project Funds Total:	\$ 8,152,415.61
New Total 2016 Certificate:	\$ 21,105,406.09

Voice vote, three ayes. Motion carried.

**2016 Supplemental Appropriation Requests**

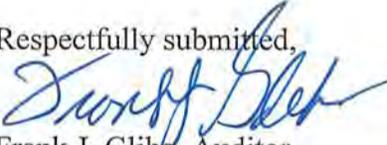
**6015 – Geauga Park District – General Fund**

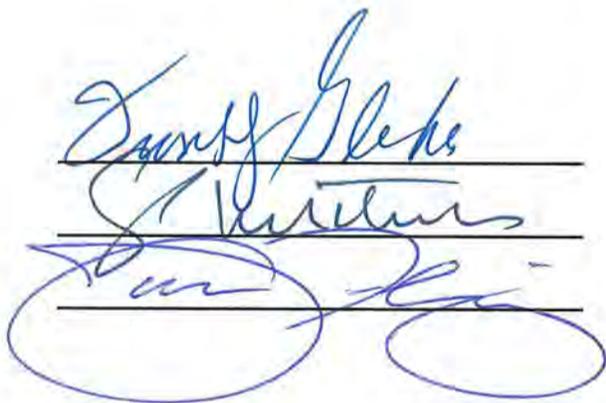
Motion by Frank J. Gliha, seconded by James R. Flaiz, to approve the 6017 Fund supplemental appropriation totaling \$12,000.00 (Other County Expenses and Other State Tax Expenses)

New Total 2016 - Fund 6017 appropriations \$ 11,521,986.80

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 30, 2016 special meeting at 3:12 p.m.

Respectfully submitted,  
  
Frank J. Gliha, Auditor  
Secretary/Budget Commission



Three handwritten signatures are present, each written over a horizontal line. The top signature is 'Frank J. Gliha', the middle one is 'James R. Flaiz', and the bottom one is 'Caroline Mansfield'.