

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Friday, June 30, 2017 at 2:00 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

Prior Minutes

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the minutes of the June 5, 2017 special session.

Voice vote: three ayes. Motion carried

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the minutes of the June 19, 2017 special session.

Voice vote: three ayes. Motion carried

School Districts 2016/2017 Amendments

Berkshire LSD 2016/2017– Amendment #8 - Final

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Berkshire Local School District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Tax Revenue 198,994.62, from 6,265,276.00 to 6,444,270.62

Increase other source revenue 140,863.24, from 10,642,426.00 to 10,783,289.24

Special Revenue Funds

Decrease Principal's Fund other source revenue 6,075.60, from 45,000.00 to 38,924.40

Increase Martha Holden Jennings other source revenue 2,000.00, from 1,000.00 to 3,000.00

Decrease Latchkey other source revenue 4,363.49, from 17,000.00 to 12,636.51

Decrease Student Activities other source revenue 16,932.48, from 95,000.00 to 78,067.52

Increase Straight A Fund ESC other source revenue 641.27, from 1,857.35 to 2,498.62

Capital Project Fund

Increase Tax Revenue 16,112.66, from 276,828.00 to 292,940.66

Decrease other source revenue 756.86, from 169,868.00 to 169,111.14

Enterprise Funds

Decrease Uniform School Supplies other source revenue 8,459.15, from 65,000.00 to 56,540.85

Internal Service Funds

Decrease Rotary Fund other source revenue 4,005.67, from 11,500.00 to 7,494.33

Increase Pop Accounts other source revenue 7,326.27, from 1,670.00 to 8,996.27

Decrease Insurance Fund other source revenue 12,942.20, from 440,000.00 to 427,057.80

Fiduciary Funds

Increase Trust Funds other source revenue 50,192.79, from 27,547.50 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:	\$ 19,758,784.51
New Special Revenue Funds Total:	\$ 1,209,010.12
New Capital Project Funds Total:	\$ 479,982.01
New Enterprise Funds Total:	\$ 457,693.03
New Internal Service Funds Total:	\$ 486,964.50
New Fiduciary Funds Total:	\$ 164,849.88
New Total 2016/2017 Certificate:	\$ 22,557,284.05

Total change over original 2016/2017 budget is net increase of 1,001,803.79

Voice vote, two ayes. One absent. Motion carried

Cardinal LSD 2016/2017– Amendment #7 Final

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Cardinal Local School District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase other source revenue 17,837.00, from 7,874,669.00 to 7,210,600.28

Special Revenue Funds

- Increase Public School Support other source revenue 5,123.00, from 28,597.00 to 33,720.00
- Increase Student Activities other source revenue 10,297.00, from 114,436.00 to 124,733.00
- Increase Auxiliary Fund other source revenue 60.00, from 49,447.00 to 49,507.00
- Decrease Title I other source revenue .36, from 916,505.21 to 916,504.85

Capital Project Funds

Decrease Permanent Improvement other source revenue 6,707, from 38,946.00 to 32,239.00

Enterprise Funds

- Decrease Lunchroom Supplies other source revenue 29,235.00, from 522,816.00 to 493,581.00
- Increase Uniform Supplies other source revenue 1,179.00, from 60,403.00 to 61,582.00

Fiduciary Funds

- Decrease Trust/Scholarship Funds other source revenue 10.00, from 2,163.00 to 2,153.00
- Decrease Safety/Sectionals other source revenue 4,575.00, from 5,646.00 to 1,071.00
- Increase Activity Clubs others source revenue 810.00, from 73,813.00 to 74,623.00

New General Fund Total:	\$ 14,486,016.92
New Special Revenue Funds Total:	\$ 1,507,481.30
Debt Service Funds Total:	\$ 2,009,472.61
New Capital Project Funds Total:	\$ 352,080.29
New Enterprise Funds Total:	\$ 567,869.04
New Fiduciary Funds Total:	\$ 113,496.27
New Total 2016/2017 Certificate:	\$ 19,036,416.43

Total change over original 2016/2017 budget is increase of 1,636,531.43

Voice vote, three ayes. Motion carried

Chardon LSD 2016/2017– Amendment #1 Final

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Cardinal Local School District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Change Beginning Balance from 5,047,013.00 to 5,142,379.91

Chardon LSD 2016/2017– Amendment #1 Final (continued)Special Revenue Funds

Change Public School Support beginning balance from 150,000.00 to 159,733.82
 Decrease Public School Support other source revenue 50,000.00, from 135,000.00 to 85,000.00
 Change Local Grants beginning balance from 10,000.00 to 105,387.92
 Decrease Local Grants other source revenue 28,500.00, from 35,000.00 to 6,500.00
 Change Student Activities beginning balance from 85,000.00 to 52,676.98
 Increase Student Activities other source revenue 18,000.00, from 220,000.00 to 238,000.00
 Change Auxiliary Fund beginning balance from 10,000.00 to 106,680.70
 Increase Auxiliary Fund other source revenue 85,522.48, from 1,100,000.00 to 1,185,522.48
 Change Data Communication beginning balance from 0.00 to 21,600.00
 Change Misc State Grants beginning balance from 20,000.00 to 330,244.31
 Decrease Misc State Grants other source revenue 120,000.00, from 285,000.00 to 165,000.00
 Change Idea Part B beginning balance from 25,000.00 to NEGATIVE 458,201.58
 Increase Idea Part B other source revenue 470,000.00, from 800,000.00 to 1,270,000.00
 Change Title III LEP beginning balance from 0.00 to 12,627.69
 Decrease Title III LEP other source revenue 2,500.00, from 2,500.00 to 0.00
 Change Title I beginning balance from 916,505.21 to NEGATIVE 14,350.14
 Increase Title I other source revenue 129,000.00, from 235,000.00 to 364,000.00
 Decrease Title IIA beginning balance from 15,000.00 to 595.38
 Decrease Teacher quality other source revenue 33,000.00, from 75,000.00 to 42,000.00

Capital Project Funds

Change Permanent Improvement beginning balance from 746,192.00 to 1,175,293.09

Enterprise Funds

Change Lunchroom Supplies beginning balance 20,000.00 to 36,201.63
 Decrease Lunchroom Supplies other source revenue 80,000.00, from 1,000,000.00 to 920,000.00
 Change Uniform Supplies beginning balance from 10,000.00 to 28,469.80
 Increase Uniform Supplies other source revenue 51,000.00, from 52,000.00 to 103,000.00
 Change Summer School beginning balance from 4,175.00 to 4,175.49
 Change Adult Education beginning balance from 24,500.00 to 24,675.89
 Decrease Adult Education other source revenue 200.00, from 200.00 to 0.00
 Change Latchkey beginning balance from 100,000.00 to 80,477.13
 Increase Latchkey other source revenue 29,000.00, from 110,000.00 to 139,000.00

Internal Service Funds

Change Chromebook Insurance beginning balances from 30,000.00 to 22,353.76
 Change Insurance beginning balances from 1,500,000.00 to 1,667,985.59
 Decrease Insurance other source revenue 500,000.00, from 5,000,000.00 to 4,500,000.00

Fiduciary Funds

Change Expendable Trusts beginning balances from 22,000.00 to 23,059.93
 Decrease Expendable Trusts other source revenue 1,000.00, from 1,000.00 to 0.00
 Change Endowment Funds beginning balances from 50,000.00 to 65,362.24
 Decrease Endowment Funds other source revenue 1,050.00, from 150.00 to 1,200.00
 Change District Agency Funds beginning balances from 1,000.00 to 5,030.75
 Decrease District Agency Funds other source revenue 38,000.00, from .00 to 38,000.00
 Change Activity Clubs Funds beginning balances from 90,000.00 to 79,037.17
 Decrease Activity Clubs Funds other source revenue 15,000.00, from 100,000.00 to 85,000.00

New General Fund Total:	\$ 37,447,427.91
New Special Revenue Funds Total:	\$ 3,694,817.56
New Capital Project Funds Total:	\$ 2,448,626.09
New Enterprise Funds Total:	\$ 1,335,999.94
New Internal Service Funds Total:	\$ 6,215,339.35
New Fiduciary Funds Total:	\$ 296,690.09
New Total 2016/2017 Certificate:	\$ 51,438,900.94

Chardon LSD 2016/2017– Amendment #1 Final (continued)

Total begin balances change over original 2016/2017 budget is increase of 686,617.46
 Total revenue change over original 2016/2017 budget is increase of 677,989.94

Ms. Brudno requested that the certificate of estimated resources not be amended for changes to tax revenue as she feels that she is in compliance without revising tax receipts.
 Net increase in taxes over original 2016/2017 budget is increase of 562,564.62

Voice vote, two ayes. One absent. Motion carried

Kenston LSD 2016/2017– Amendment #3 Final

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Kenston Local School District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Decrease Local Grants other source revenue 50,000.00, from 50,000.00 to 0.00
 Decrease Teacher Development other source revenue 1,000.00, from 1,000.00 to 0.00
 Decrease EMIS other source revenue 50,000.00, from 50,000.00 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 100,000.00, from 100,000.00 to 0.00
 Decrease Misc State Grants other source revenue 50,000.00, from 100,000.00 to 50,000.00
 Decrease Race to the Top other source revenue 200,000.00 from 200,000.00 to 0.00
 Decrease Title VIB other source revenue 12,508.93, from 500,000.00 to 487,491.07
 Decrease Title IID other source revenue 50,000.00, from 50,000.00 to 0.00
 Decrease Title III other source revenue 8,403.94, from 10,000.00 to 1,596.06
 Increase Title I other source revenue 11,159.07, from 221,168.73 to 232,327.80
 Decrease Drug Free School other source revenue 20,000.00, from 20,000.00.73 to 0.00
 Decrease Class Size Reduction other source revenue 41,081.22, from 100,000.00 to 58,918.78
 Decrease Miscellaneous Fed Grants other source revenue 99,441.35, from 100,000.00 to 558.65

Capital Project Funds

Decrease Construction other source revenue 5,364,356.55, from 10,250,000.00 to 4,885,643.45
 Decrease School Net Plus other source revenue 25,000.00, from 25,000.00 to 0.00

Enterprise Funds

Decrease Uniform Supplies other source revenue 100,000.00, from 300,000.00 to 200,000.00
 Decrease All Day Kindergarten other source revenue 500,000.00, from 500,000.00 to 0.00

Internal Service Funds

Decrease Rate Stabilization other revenue 3,109,295.84, from 6,000,000.00 to 2,890,704.16

Fiduciary Funds

Decrease Martha Holden Jennings other source revenue 90,000.00, from 100,000.00 to 10,000.00

New General Fund Total:	\$ 46,340,156.66
New Special Revenue Funds Total:	\$ 2,656,953.18
New Debt Service Funds Total:	\$ 18,850,000.00
New Capital Project Funds Total:	\$ 9,042,954.23
New Enterprise Funds Total:	\$ 1,574,401.00
New Internal Service Funds Total:	\$ 6,119,096.82
New Fiduciary Funds Total:	\$ 543,809.29
New Total 2016/2017 Certificate:	\$ 85,127,371.18

Total change over original 2016/2017 budget is net increase of 9,493,748.73
 • Issuance of New Bonds per Bond Levy voted May 2015 (two years early)

Voice vote, two ayes. One absent. Motion carried

Newbury LSD 2016/2017– Amendment #2

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Newbury Local School District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Real Estate Tax Revenue 11,306.32, from 3,849,021.00 to 3,860,327.32
 Increase other source revenue 422,042.83, from 2,002,959.00 to 2,425,001.83

Special Revenue Funds

Decrease Emergency Levy RE Tax revenue 5,508.96, from 3,059,368.00 to 3,053,859.04
 Increase Emergency Levy other source revenue 52,469.28, from 232,503.00 to 284,972.28
 Increase Public School Support other source revenue 1,564.37, from 5,437.00 to 7,001.37
 Increase New LCSC Wellness other source revenue 3,206.75, from 0.00 to 3,206.75
 Decrease Student Activities other source revenue 6,609.28, from 75,133.00 to 68,523.72
 Decrease Auxiliary Fund other source revenue 8,292.98, from 149,145.03 to 140,852.05
 Increase EMIS other source revenue 11,305.79, from 26,407.00 to 37,712.79
 Decrease IDEA Part B other source revenue 5,000.00, from 155,510.00 to 150,510.00
 Decrease Title I other source revenue 3,738.11, from 104,841.89 to 101,103.78
 Decrease Title IIA other source revenue 712.55, from 35,566.06 to 34,853.51

Capital Project Funds

Increase Permanent Improve Real Estate Tax Revenue 2,113.23, from 132,287.00 to 134,400.23
 Decrease Permanent Improve other source revenue 1,007.42, from 20,045.00 to 19,037.58

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 16,066.31, from 177,172.00 to 161,105.69
 Decrease Uniform Supplies other source revenue 11,369.81, from 23,951.00 to 12,581.19

Internal Service Funds

Increase Insurance Fund other source revenue 292824.94, from 335,586.00 to 42,761.06

Fiduciary Funds

Increase Trust Funds other source revenue 1,000.00, from 0.00 to 1,000.00
 Decrease Rotary Funds other source revenue 683.00, from 3,986.00 to 3,303.00
 Decrease Unclaimed Funds other source revenue 9,125.00, from 9,125.00 to 0.00
 Increase Activity Clubs other source revenue 9,819.10, from 21,899.00 to 31,718.10
 Increase Sect/Tournament other source revenue 995.00, from 490.00 to 1,485.00

New General Fund Total:	\$ 8,313,906.15
New Special Revenue Funds Total:	\$ 3,961,236.62
New Capital Project Funds Total:	\$ 159,213.43
New Enterprise Funds Total:	\$ 224,310.25
New Internal Service Funds Total:	\$ 139,713.03
New Fiduciary Funds Total:	\$ 75,484.24
New Total 2015/2016 Certificate:	\$ 12,873,863.72

Total change over original 2016/2017 budget is increase of \$1,073,455.72

Voice vote, two ayes. One absent. Motion carried

West Geauga LSD 2016/2017– Amendment #2 Final

Motion by James Flaiz, seconded by Caroline Mansfield, 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 302,654.94, from 12,118,903.00 to 12,421,557.94

Increase other source revenue 162,671.99, from 6,960,144.00 to 7,122,815.99

Special Revenue Funds

Decrease Emergency Levy RE Tax revenue 60,621.75, from 5,230,257.00 to 5,290,878.75

Increase Emergency Levy other source revenue 101,611.63, from 699,740.00 to 801,351.63

Decrease Public School Support other source revenue 306.22, from 37,000.00 to 36,693.78

Increase Local Grants other source revenue 9,325.00, from 10,000.00 to 19,325.00

Decrease Education Foundation other source revenue 3,288.86, from 4,000.00 to 1,711.14

Increase Student Activities other source revenue 6,087.73, from 205,000.00 to 211,087.73

Increase Auxiliary Fund other source revenue 48,458.80, from 529,000.00 to 577,458.80

Decrease Idea Part B other source revenue 43,891.33, from 553,000.00 to 509,108.67

Decrease Title I other source revenue 41,247.91 from 157,000.00 to 115,752.09

Decrease Title IIA Fund other source revenue 2,990.03, from 53,150.00 to 50,159.97

Capital Project Funds

Increase Permanent Improvement RE Tax Revenue 34,674.34, from 2,064,441.00 to 2,099,115.34

Increase Permanent Improvement other source revenue 36,877.63, from 278,218.00 to 315,095.63

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 9,557.65, from 410,000.00 to 400,442.35

Decrease Uniform Supplies other source revenue 1,949.91, from 205,000.00 to 203,050.09

Internal Service

Decrease Special Rotary other source revenue 4,589.94, from 53,000.00 to 48,410.06

Fiduciary Funds

Increase Trust Funds other source revenue 5,184.12, from 1,500.00 to 6,684.12

Increase Activity Clubs others source revenue 7,711.66, from 74,000.00 to 66,288.34

New General Fund Total:	\$ 31,165,965.35
New Special Revenue Funds Total:	\$ 8,328,897.07
New Debt Service Funds Total:	\$ 184,466.47
New Capital Project Funds Total:	\$ 3,291,505.42
New Enterprise Funds Total:	\$ 688,915.99
New Internal Service Funds Total:	\$ 97,782.65
New Fiduciary Funds Total:	\$ 171,807.44
New Total 2015/2016 Certificate:	\$ 43,929,340.39

Total change over original 2016/2017 budget is increase of 707,771.81

Voice vote, three ayes. Motion carried

2017 Amendments

Auburn Township – Amendment #2

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

Capital Project Funds

Increase Land Acquisition and Improv other source revenue 136,547.69, from 0.00 to 136,547.69

New Capital Projects Funds Total:	\$ 429,745.93
New Total 2017 Certificate:	\$5,076,151.49

Voice vote, three ayes. Motion carried

Village of South Russell – Amendment #3

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

Special Revenue Funds

Increase Street Maintenance other source revenue 350,000.00, from 570,000.00 to 920,000.00
 Increase Safety Fund other source revenue 400,000.00, from 722,168.00 to 1,122,168.00
 Increase Operating Fund other source revenue 125,000.00, from 195,369.00 to 320,369.00

New Special Revenue Funds Total:	\$6,306,123.16
New Total 2017 Certificate:	\$7,815,541.30

Voice vote, three ayes. Motion carried

Thompson Township Park – 2017 Amendment #1

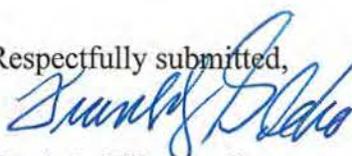
Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Thompson Township Park 2017 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2017 unencumbered cash balances and changes to other source revenue in 2017:

General	Decrease the 1/1/17 unencumbered cash balance from	4,548.15	estimated to	3,345.16	actual
	Decrease other source revenue	(107.00)	18,897.00	estimated to	18,790.00
					actual
	New General Fund Total			<u>22,135.16</u>	
	Grand Total New Certificate- All Funds			<u><u>22,135.16</u></u>	
	Net Change in Beginning balances			(1,202.99)	
	Net Change in Other Source Revenue			<u>(107.00)</u>	
				<u><u>(1,309.99)</u></u>	

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 30, 2017 special meeting at 2:13 p.m.

Respectfully submitted,



Frank J. Gliha, Auditor
Secretary/Budget Commission

