

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Tuesday, February 22, 2016 at 10:30 a.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 County Treasurer C. P. Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde and Deputy Auditor Beverly Sustar

**2016/2017 School Year School District Budget Hearings**

Auditor Frank Gliha called the meeting to order at 10:30 p.m. and welcomed everyone in attendance.

**Auditor’s Remarks**

Auditor Gliha discussed new residential construction and residential home sales. Residential sales have increased by 344 since 2010. New construction increased assessed values by \$18,928,310, with 130 New Residential Permits averaging \$345,482 being issued. There were 27 permits averaging \$1,237,648 issued for New Commercial construction in 2015.

**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. First Half tax collection is stronger than usual, which will likely translate into lighter second half collections. Regarding the territory transfer to from Ledgemont to Berkshire, tax bills originally mailed were billed at the Berkshire rate. This rate included a Permanent Improvement levy. The error was corrected before tax distribution. This will inflate the first half Current Expense distribution for the transferred territory. Second half tax bills will include a credit adjustment so the second half collection will be lighter than normal.

**Levy Plans**

Cardinal will be having a Board meeting to discuss what type of levy they wish to place before the voters. They have not determined when they will place the issue on the ballot.

**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.

**2016/2017 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 2016/2017 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:

		<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
4.50	Inside General Fund	1,314,002.00	12,980,232.09	19,083,794.09
45.30	Outside General Fund	4,789,560.00		
2.50	Outside Perm. Impr.	272,786.00	224,819.17	497,605.17
<u>52.30</u>	<u>Total Mills</u>			
	All Other Funds			<u>1,974,100.00</u>
	Total - All Funds			<u>21,555,499.26</u>

Voice vote: three ayes. Motion carried.

Cardinal LSD – Motion by C. P. Hitchcock, seconded by James Flaiz:

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	1,042,874.00	7,465,640.00	13,795,066.00
47.60	Outside General Fund	5,286,552.00		
1.00	Inside Perm. Impr.	262,803.00	169,031.00	431,834.00
2.26	Outside Bond	593,938.00	638,743.00	1,232,681.00
0.73	Outside Library	191,846.00	347,698.00	539,544.00
55.09	Total Mills			
	All Other Funds			1,400,760.00
	Total - All Funds			17,399,885.00

\$229,049 Library Payment in 2017

\$690,863 School Improvement Bond – additional payment of \$695,263 due after levy expires

Voice vote: three ayes. Motion carried.

Chardon LSD – Treasurer Ashley Brudno was not in attendance. Motion by C. P. Hitchcock, seconded by James R. Flaiz to table the Chardon Local School District budget hearing until Monday February 29<sup>th</sup>. Mr. Gliha requested that the Treasurer be notified so that she can attend:

Voice vote: three ayes. Motion carried.

Kenston LSD – Motion by James Flaiz, seconded by Frank J. Gliha:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	3,394,274.00	16,229,328.00	43,870,067.00
81.49	Outside General Fund	24,246,465.00		
4.65	Outside Bond Fund	3,092,323.00	3,985,232.45	7,077,555.45
90.64	Total Mills			
	All Other Funds			24,686,000.00
	Total - All Funds			75,633,622.45

Voice vote: three ayes. Motion carried.

Newbury LSD – Motion by C. P. Hitchcock, seconded by James Flaiz, to table approval of budget due to an error in the Permanent Improvement fund:

Voice vote: three ayes. Motion carried.

West Geauga LSD – Motion by Frank J. Gliha, seconded by C. P. Hitchcock:

			<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
3.50	Inside General Fund	*	2,184,735.00	16,986,759.85	30,748,812.85
38.80	Outside General Fund		11,577,318.00		
1.00	Inside Perm. Imprv.	**	624,210.00	1,012,117.89	3,352,753.89
2.75	Outside Perm. Imprv.		1,716,426.00		
0.00	Outside Bond Fund		162,950.00	21,516.47	184,466.47
9.50	Emergency		5,929,997.00	306,347.37	6,236,344.37
<u>55.55</u>	<u>Total Mills</u>				
	All Other Funds				<u>2,699,191.00</u>
	Total - All Funds				<u>43,221,568.58</u>

\* \$162,950.00 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 11:13 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 1, 2016 regular session.

Voice vote: three ayes. Motion carried

**2016 Amendments****Middlefield Village – 2016 Amendment #1**

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend the Middlefield Village's 2016 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2016 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2016:

General	Increase the 1/1/16 unencumbered cash balance from	282.00	estimated to	7,191.10	actual
	Increase tax revenue	2,257.00	227,250.00	estimated to	229,507.00
	Increase other source revenue	302.00	1,326,817.00	estimated to	1,327,119.00
Street Maint	Increase the 1/1/16 unencumbered cash balance from	10,413.00	estimated to	17,709.01	actual
State Hwy	Increase the 1/1/16 unencumbered cash balance from	1,578.00	estimated to	3,712.80	actual
Ambulance Le	Decrease the 1/1/16 unencumbered cash balance from	65,268.00	estimated to	62,159.53	actual
	Increase tax revenue	243.00	12,524.00	estimated to	12,767.00
	Increase other source revenue	32.00	1,676.00	estimated to	1,708.00
Income Tax	Increase the 1/1/16 unencumbered cash balance from	369,830.00	estimated to	620,057.59	actual
Police Levy	Increase the 1/1/16 unencumbered cash balance from	2,955.00	4,532.00	14,274.88	actual
	Increase tax revenue	94,907.00	57,408.00	151,499.00	152,315.00
	Increase other source revenue	12,698.00	7,680.00	20,269.00	20,378.00
Indigent Drv	Increase the 1/1/16 unencumbered cash balance from	20,911.00	estimated to	21,265.32	actual
Law Enforc	Decrease the 1/1/16 unencumbered cash balance from	1,861.00	estimated to	1,860.62	actual
Cemetery	Decrease the 1/1/16 unencumbered cash balance from	111,258.00	estimated to	110,291.14	actual
Parks & Rec	Decrease the 1/1/16 unencumbered cash balance from	3,294.00	estimated to	2,865.99	actual
Equip Replc	Decrease the 1/1/16 unencumbered cash balance from	240,547.00	estimated to	169,202.83	actual
Sidewalk Cap	Increase the 1/1/16 unencumbered cash balance from	71,582.00	estimated to	84,411.25	actual
Utilities Cap	Increase the 1/1/16 unencumbered cash balance from	279,828.00	estimated to	291,055.78	actual
Rec Cntr	Decrease the 1/1/16 unencumbered cash balance from	527,045.00	estimated to	-	actual
Sperry Lane	Increase the 1/1/16 unencumbered cash balance from	30,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Increase the 1/1/16 unencumbered cash balance from	4,895.00	estimated to	4,895.31	actual
Wtr Trnsmss	Decrease the 1/1/16 unencumbered cash balance from	69,847.00	estimated to	61,811.80	actual
New Well	Increase the 1/1/16 unencumbered cash balance from	285,246.00	295,574.34	285,246.27	actual
Water Rev	Increase the 1/1/16 unencumbered cash balance from	568,348.00	617,712.79	568,347.77	actual
Water Emgcy	Increase the 1/1/16 unencumbered cash balance from	74,897.00	75,219.50	74,897.51	actual
Sewer Rev	Increase the 1/1/16 unencumbered cash balance from	4,727,901.00	458,447.28	472,789.76	actual
Sewer Cap	Increase the 1/1/16 unencumbered cash balance from	490,458.00	505,898.82	490,458.16	actual
Econmc Dev	Decrease the 1/1/16 unencumbered cash balance from	139,916.00	139,915.98	139,915.98	actual
Sick Leave	Increase the 1/1/16 unencumbered cash balance from	117,262.00	estimated to	148,986.66	actual
Hoskins End	Increase the 1/1/16 unencumbered cash balance from	2,070.00	estimated to	2,070.73	actual
Performn Bd	Increase the 1/1/16 unencumbered cash balance from	67,269.00	estimated to	67,269.13	actual
	New General Fund Total	1,563,817.10			
	New Special Revenue Fund Total	4,183,644.88			
	New Capital Project Fund Total	870,387.16			
	New Enterprise Funds Total	3,325,268.71			
	New Fiduciary Fund Total	220,433.52			
	Grand Total New Certificate- All Funds	<u>10,163,551.37</u>			
	Net Change in Beginning balances	(247,366.63)			
	Net Change in Tax Revenue	3,316.00			
	Net Change in Other Source Revenue	443.00			
		<u>(243,607.63)</u>			

Voice vote: three ayes. Motion carried

**Chester Township – 2016 Amendment #1**

Motion by James Flaiz, seconded by Frank J. Gliha, to amend Chester Township's 2016 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2016 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2016:

General	Increase the 1/1/14 unencumbered cash balance from	1,065,390.49	estimated to	1,353,639.50	actual
	Increase tax revenue	1,259.00	estimated to	301,939.00	actual
	Increase other source revenue	168.00	estimated to	189,797.00	actual
Motor Veh	Increase the 1/1/14 unencumbered cash balance from	4,077.89	estimated to	30,233.58	actual
Gasoline Tax	Increase the 1/1/14 unencumbered cash balance from	26,405.51	estimated to	38,314.24	actual
Road & Bridg	Increase the 1/1/14 unencumbered cash balance from	16,507.84	estimated to	452,940.12	actual
	Increase tax revenue	245,925.00	estimated to	1,269,176.00	actual
	Increase other source revenue	32,901.00	estimated to	562,393.00	actual
Cemetary	Increase the 1/1/14 unencumbered cash balance from	1,608.83	estimated to	8,267.99	actual
Fire Levy	Increase the 1/1/14 unencumbered cash balance from	307,447.52	estimated to	414,765.26	actual
	Increase tax revenue	74,116.00	estimated to	879,438.00	actual
	Increase other source revenue	9,916.00	estimated to	120,157.00	actual
Police Levy	Increase the 1/1/14 unencumbered cash balance from	967,167.40	estimated to	1,132,280.11	actual
	Increase tax revenue	270,113.00	estimated to	1,284,918.00	actual
	Increase other source revenue	36,138.00	estimated to	193,216.00	actual
Ambulance	Increase the 1/1/14 unencumbered cash balance from	430,997.98	estimated to	527,665.04	actual
Storage Tanks	Increase the 1/1/14 unencumbered cash balance from	-	estimated to	11,000.00	actual
Misc Grants	Increase the 1/1/14 unencumbered cash balance from	526.25	estimated to	528.23	actual
Spec Assess	Increase the 1/1/14 unencumbered cash balance from	11,024.31	estimated to	15,486.83	actual
Cemtry Bqst	Decrease the 1/1/14 unencumbered cash balance from	657.22	estimated to	652.22	actual
	New General Fund Total	1,845,375.50			
	New Special Revenue Funds Total	7,322,757.57			
	New Capital Project Funds Total	5,032.00			
	New Special Assessment Funds Total	44,486.83			
	New Fiduciary Funds Total	673.37			
	Grand Total New Certificate- All Funds	<u>9,218,325.27</u>			
	Net Change in Beginning balances	1,153,961.88			
	Net Change in Tax Revenue	591,413.00	*		
	Net Change in Other Source Revenue	79,123.00	*		
		<u>1,824,497.88</u>			

Voice vote: three ayes. Motion carried

**Auburn Township – 2016 Amendment #1**

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to amend Auburn Township's 2016 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2016 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2016:

General	Decrease the 1/1/16 unencumbered cash balance from	860,725.30	estimated to	415,185.88	actual
	Increase tax revenue	2,579.00	estimated to	309,367.00	actual
	Increase other source revenue	345.00	estimated to	160,029.00	actual
Motor Vehicle	Decrease the 1/1/16 unencumbered cash balance from	10,555.22	estimated to	5,639.35	actual
Gasoline Tax	Decrease the 1/1/16 unencumbered cash balance from	65,736.78	estimated to	49,181.24	actual
Road & Bridg	Increase the 1/1/16 unencumbered cash balance from	506,692.69	estimated to	534,467.97	actual
	Increase tax revenue	276,780.00	estimated to	1,469,342.63	actual
	Increase other source revenue	(30,009.00)	estimated to	134,168.00	actual
Cemetary	Increase the 1/1/16 unencumbered cash balance from	12,533.79	estimated to	20,039.64	actual
Fire Levy	Decrease the 1/1/16 unencumbered cash balance from	337,042.86	estimated to	30,874.70	actual
	Increase tax revenue	6,448.00	estimated to	621,031.60	actual
	Increase other source revenue	862.00	estimated to	103,473.00	actual
Debt Service	Decrease the 1/1/16 unencumbered cash balance from	0.30	estimated to	31,443.55	actual
Property Acq	Increase the 1/1/16 unencumbered cash balance from	336,476.91	estimated to	339,544.26	actual
Comm Park	Increase the 1/1/16 unencumbered cash balance from	100.00	estimated to	3,655.22	actual
	New General Fund Total	884,581.88			
	New Special Revenue Fund Total	3,077,143.27			
	New Debt Service Funds	221,435.18			
	New Capital Project Fund Total	343,199.48			
	Grand Total New Certificate- All Funds	<u>4,526,359.81</u>			
	Net Change in Beginning balances	(699,832.04)			
	Net Change in Tax Revenue	285,807.00			
	Net Change in Other Source Revenue	(28,802.00)			
		<u>(442,827.04)</u>			

Voice vote, three ayes. Motion carried.

**Parkman Township – 2016 Amendment #1**

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend Parkman Township's 2016 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2016 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2016:

General	Increase the 1/1/16 unencumbered cash balance from	139,231.19	estimated to	334,364.74	actual
	Increase tax revenue	651.00	104,417.00	estimated to	105,068.00
	Increase other source revenue	87.00	74,222.00	estimated to	74,309.00
Motor Vehicle	Increase the 1/1/16 unencumbered cash balance from	1,605.11	estimated to	4,735.65	actual
Gasoline Tax	Increase the 1/1/16 unencumbered cash balance from	29,139.35	estimated to	65,614.42	actual
Road & Bridge	Increase the 1/1/16 unencumbered cash balance from	22,367.06	estimated to	47,963.94	actual
	Increase tax revenue	499.00	79,848.00	estimated to	80,347.00
	Increase other source revenue	66.00	14,683.00	estimated to	14,749.00
Cemetery	Increase the 1/1/16 unencumbered cash balance from	7,060.05	estimated to	8,569.59	actual
Fire Levy	Increase the 1/1/16 unencumbered cash balance from	15,245.60	estimated to	140,869.01	actual
	Increase tax revenue	1,077.00	171,077.00	estimated to	172,154.00
	Increase other source revenue	144.00	22,888.00	estimated to	23,032.00
Road Levy	Increase the 1/1/16 unencumbered cash balance from	27,299.92	estimated to	52,528.45	actual
	Increase tax revenue	708.00	111,345.00	estimated to	112,053.00
	Increase other source revenue	95.00	15,196.00	estimated to	15,291.00
Light Assmnt	Increase the 1/1/16 unencumbered cash balance from	8,032.15	estimated to	9,378.94	actual
	New General Fund Total	513,741.74			
	New Special Revenue Fund Total	891,892.47			
	New Debt Service Funds	1,090.92			
	New special Assesments Fund Total	15,378.94			
	Grand Total New Certificate- All Funds	<u>1,422,104.07</u>			
	Net Change in Beginning balances	339,390.54			
	Net Change in Tax Revenue	2,935.00			
	Net Change in Other Source Revenue	392.00			
		<u>342,717.54</u>			

Voice vote, three ayes. Motion carried.

**Berkshire Local School District – Amendment #6**

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

Special Revenue funds

Increase Miscellaneous Grant other source revenue 1,991.00, from 2067.00 to 5,058.00

Special Revenue Funds Total:	\$ 1,145,232.28
Total 2015/2016 Certificate Total:	\$ 20,845,457.87

Voice vote: three ayes. Motion carried.

**Montville Township – Amendment #2**

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to amend Montville Township's Official Certificate of Estimated Resources to reflect the following changes to Beginning Balances previously certified:

Special Revenue funds

Decrease the beginning balance in Motor Vehicle License from 29,789.55 to 15,189.15

Increase the beginning balance in the Gas Tax Fund from 67,087.07 to 81,687.47

2015 revenue was misapplied between funds

Special Revenue Funds Total remains:	\$ 1,109,913.76
Total 2016 Certificate remains:	\$ 1,268,365.31

Voice vote: three ayes. Motion carried.

**City of Chardon – Amendment #2**

Motion by C. P. Hitchcock, seconded by James Flaiz, to amend the City of Chardon's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue funds

Decrease Street Lighting other source revenue 5,000.00, from 185,000.00 to 180,000.00

Enterprise Funds

Increase Water Cap Improvement other source revenue 75,000.00, from 5,000.00 to 80,000.00

Increase Sewer Cap Imprvmnt other source revenue 35,000.00, from 1,213,000.00 to 1,248,000.00

New Special Revenue Funds Total:	\$ 7,339,226.49
New Capital Project Funds Total:	\$ 5,132,450.91
New Total 2016 Certificate:	\$ 24,395,919.37

Voice vote: three ayes. Motion carried.

**Geauga County Park District – Amendment #2**

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

Capital Project Funds

Increase other source revenue 1,000,000.00, from 1,079,000.00 to 2,079,000.00

New Capital Project Funds Total:	\$ 4,912,655.61
New Total 2016 Certificate:	\$ 17,865,646.09

Voice vote: three ayes. Motion carried.

**2016 Supplemental Appropriation Requests****6017 – Geauga Park District – General Operating Fund**

Motion by Frank J. Gliha, seconded by C. P. Hitchcock, to approve the 6017 Fund supplemental appropriation totaling \$1,092,981.00 (1,056.00 to contract Service, 825.00 to Equipment, 87,000.00, 4,100.00 to State Tax Expense, 1,000,000.00 transfers out)

New Total 2016 - 6017 Fund appropriations \$ 11,509,986.80

Voice vote, three ayes. Motion carried

**6015 – Geauga Park District – Land Improvement Fund**

Motion by C. P. Hitchcock, seconded by F, J, C, to approve the 6015 Fund supplemental appropriation totaling \$1,000,000.00

New Total 2016 - 6015 Fund appropriations \$ 4,496,500.00

Voice vote, three ayes. Motion carried

**2016 Appropriation Transfer Request**

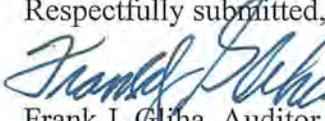
**6025 – Geauga Health District – Immunization Action Plan Grant**

Motion by F, J, C, seconded by Frank J. Gliha, to approve the 6025 Fund appropriation transfer totaling 5,000.00 from Contract Services to Transfers Out.

Total 2016 - 6025 Fund appropriations      \$ 36,609.17

Voice vote: Three ayes. Motion carried

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the February 22, 2016 regular meeting at 11:25 a.m.

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