

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Tuesday, January 2, 2018 at 10:00 a.m. in the Auditor’s Office at 215 Main Street, Chardon, Ohio for the purpose of general business. Present: County Auditor Frank J. Gliha, County Prosecutor James Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing County Treasurer C. P. Hitchcock. Also present: Deputy Auditor Beverly Sustar

**2018 Certificate Amendments**

**Geauga Park District 2018 – Amendment #1**

Motion by Frank J. Gliha, seconded by James Flaiz, to amend the Geauga Park District’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and additional tax revenue due to the new real estate values and rates for collection in 2018

6017 Increase the 01/01/18 unencumbered cash balance from	2,254,525.00	estimated to	3,319,039.23	actual
Increase tax revenue	45,567.00	estimated to	5,800,468.00	actual
Increase other source revenue	6,096.00	estimated to	1,052,947.00	actual
6033 Increase the 01/01/18 unencumbered cash balance from	44,022.00	estimated to	58,394.73	actual
6015 Increase the 01/01/18 unencumbered cash balance from	1,721,280.00	estimated to	2,421,136.20	actual
6034 Decrease the 01/01/18 unencumbered cash balance from	569,426.00	estimated to	445,640.31	actual
6035 Increase the 01/01/18 unencumbered cash balance from	1,770.00	estimated to	1,824.84	actual
New General Fund 6017 Fund Total	10,172,454.23			
New 6033 Fund Total	83,619.73			
New 6015 Fund Total	2,471,136.20			
New 6034 Fund Total	1,429,640.31			
New 6035 Fund Total	6,824.84			
Grand Total New Certificate- All Funds	<u>14,163,675.31</u>			
Net Change in Beginning balances	1,655,012.31			
Net Change in Tax Revenue	45,567.00			
Net Change in Other Source Revenue	6,096.00			
Net Change in Certificate	<u>1,706,675.31</u>			

*Decrease of \$1,510,051.24 in beginning balances from 2017 certificate of estimated resources*

Voice vote, three ayes. Motion carried.

**Geauga/Trumbull Solid Waste District – 2018 Amendment #1**

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Solid Waste District’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances:

6007 Increase the 01/01/18 unencumbered cash balance from	4,000.00	estimated to	4,604,327.83	actual
6020 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	2,948.12	actual
New General Fund GT Fund Total	6,227,077.83			
New 6020 Fund Total	2,948.12			
Grand Total New Certificate- All Funds	<u>6,230,025.95</u>			
Net Change in Beginning balances	607,275.95			

Voice vote, three ayes. Motion carried

**Geauga County District Board of Health – 2018 Amendment #1**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend the Health District’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and a revised estimate of fees, permits, grant and additional tax revenue due to the new real estate values and rates for collection in 2018:

6002 Increase the 01/01/18 unencumbered cash balance from	633,693.72	estimated to	672,692.88	actual
Increase tax revenue	3,547.00 from	532,561.00	estimated to	536,108.00 actual
Increase other source revenue	474.00 from	678,848.00	estimated to	679,322.00 actual
6004 Increase the 01/01/18 unencumbered cash balance from	3,000.00	estimated to	4,688.55	actual
6005 Increase the 01/01/18 unencumbered cash balance from	61,354.21	estimated to	110,495.51	actual
6008 Increase the 01/01/18 unencumbered cash balance from	20,000.00	estimated to	21,560.47	actual
6011 Increase the 01/01/18 unencumbered cash balance from	122,960.75	estimated to	142,786.18	actual
6018 Decrease the 01/01/18 unencumbered cash balance from	8,000.00	estimated to	7,794.99	actual
6021 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	142,366.05	actual
6026 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	30,494.70	actual
6027 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	73,936.58	actual
6023 Increase the 01/01/18 unencumbered cash balance from	645,675.61	estimated to	675,800.36	actual
6025 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	22,245.59	actual
6036 Increase the 01/01/18 unencumbered cash balance from	-	estimated to	54,368.00	actual
6037 Increase the 01/01/18 unencumbered cash balance from	479,191.00	estimated to	659,478.86	actual
New 6002 General Fund Fund Total	1,888,122.88			
New 6004 Trailer Fund Fund Total	7,515.55			
New 6005 Food Service Fund Total	301,163.76			
New 6008 Infectious Waste Fund Total	37,310.47			
New 6011 Private Water Fund Total	212,632.18			
New 6018 Swimming Pool Fund Total	18,296.99			
New 6021 Public Health/Lake Erie Fund Total	142,366.05			
New 6026 WIC Fund Total	30,494.70			
New 6027 CFHS Fund Total	73,936.58			
New 6023 Sewage Treatment Fund Total	1,123,825.36			
New 6025 IAP Grant Fund Total	22,245.59			
New 6036 Environmental Health	54,368.00			
New 6037 Sale of Property Fund Total	932,978.86			
Grand Total 2018 Certificate - All Funds	<u>4,845,256.97</u>			
Net Change in Beginning Balance	644,833.43			
Net Change in Tax Revenue	3,547.00			
Net Change in Other Source Revenue	474.00			
	<u>648,854.43</u>			

No Revenue Certification Requests for 2018 Grant Funds were received.

Voice vote, three ayes. Motion carried.

**County of Geauga – 2018 Amendment #1**

Motion by Frank J. Gliha, seconded by James Flaiz to amend the County of Geauga’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances, a revised estimate of Other Source Revenues and additional tax revenue due to the new real estate values and rates for collection in 2018:

**General Fund**

1001 Increase the 01/01/18 unencumbered cash balance from	\$0.00	estimated to	\$10,182,092.97	actual
Increase Tax Revenue	\$187,630.00 from	\$6,686,208.00	estimated to	\$6,873,838.00 actual
Decrease Other Source Revenue	-\$4,974,898.00 from	\$26,014,496.00	estimated to	\$21,039,598.00 actual
New General Fund Total	<b>\$37,968,085.97</b>			
Net Change in Beginning Balances	\$10,182,092.97			
Net Change in Tax Revenue	\$187,630.00			
Net Change in Other Source Revenue	-\$4,974,898.00			
	<u>\$5,394,824.97</u>			

SPECIAL REVENUE FUNDS

2001	Increase the 01/01/18 unencumbered cash balance from	2,162,843.21	estimated to	2,668,329.09	actual
	Increase tax revenue	21,280.00	from	3,216,649.00	actual
	Increase other source revenue	2,847.00	from	1,793,548.00	actual
2002	Increase the 01/01/18 unencumbered cash balance from	18,826.52	estimated to	21,055.78	actual
2003	Increase the 01/01/18 unencumbered cash balance from	128,791.83	estimated to	217,421.48	actual
2005	Increase the 01/01/18 unencumbered cash balance from	22,333.14	estimated to	130,933.59	actual
2006	Increase the 01/01/18 unencumbered cash balance from	16,254.64	estimated to	60,997.02	actual
2007	Increase the 01/01/18 unencumbered cash balance from	79,698.46	estimated to	106,995.14	actual
2008	Increase the 01/01/18 unencumbered cash balance from	200.00	estimated to	250.01	actual
2009	Increase the 01/01/18 unencumbered cash balance from	130,399.40	estimated to	151,930.98	actual
2010	Increase the 01/01/18 unencumbered cash balance from	1,201,662.55	estimated to	1,206,293.06	actual
2011	Decrease the 01/01/18 unencumbered cash balance from	8,504.26	estimated to	6,820.08	actual
2013	Increase the 01/01/18 unencumbered cash balance from	492,005.32	estimated to	569,190.84	actual
2014	Increase the 01/01/18 unencumbered cash balance from	749,936.79	estimated to	794,728.94	actual
2015	Decrease the 01/01/18 unencumbered cash balance from	109,195.09	estimated to	95,753.75	actual
2016	Decrease the 01/01/18 unencumbered cash balance from	348.80	estimated to	105.87	actual
2017	Increase the 01/01/18 unencumbered cash balance from	377,297.76	estimated to	951,873.64	actual
2018	Increase the 01/01/18 unencumbered cash balance from	7,547.11	estimated to	8,057.47	actual
2019	Decrease the 01/01/18 unencumbered cash balance from	10,735.81	estimated to	9,292.43	actual
2020	Increase the 01/01/18 unencumbered cash balance from	0.00	estimated to	709,240.88	actual
2021	Increase the 01/01/18 unencumbered cash balance from	82,701.82	estimated to	108,173.42	actual
2022	Increase the 01/01/18 unencumbered cash balance from	0.00	estimated to	698,065.49	actual
2024	Increase the 01/01/18 unencumbered cash balance from	0.00	estimated to	6,177.47	actual
2025	Increase the 01/01/18 unencumbered cash balance from	0.00	estimated to	3,042.66	actual
2026	Increase the 01/01/18 unencumbered cash balance from	54,535.20	estimated to	100,981.05	actual
2072	Increase the 01/01/18 unencumbered cash balance from	94,517.00	estimated to	265,206.40	actual
2073	Increase the 01/01/18 unencumbered cash balance from	8,984.81	estimated to	74,094.23	actual
2074	Increase the 01/01/18 unencumbered cash balance from	1,868.38	estimated to	5,011.39	actual
2077	Increase the 01/01/18 unencumbered cash balance from	198,889.35	estimated to	20,340.58	actual
2078	Decrease the 01/01/18 unencumbered cash balance from	1,043.95	estimated to	943.95	actual
2079	Increase the 01/01/18 unencumbered cash balance from	846.28	estimated to	2,890.61	actual
2080	Increase the 01/01/18 unencumbered cash balance from	54,084.91	estimated to	65,492.49	actual
2081	Increase the 01/01/18 unencumbered cash balance from	23,838.18	estimated to	35,984.81	actual
2027	Increase the 01/01/18 unencumbered cash balance from	3,810,392.46	estimated to	4,345,021.28	actual
	Increase Tax Revenue	136,079.00	from	11,293,241.00	estimated to
	Decrease other source revenue	(257,631.00)	from	5,607,141.00	estimated to
				5,349,510.00	actual
2029	Increase the 01/01/18 unencumbered cash balance from	1,140,936.92	estimated to	2,181,015.75	actual
	Increase Tax Revenue	52,835.00	from	3,349,789.00	estimated to
	Increase other source revenue	(28,662.00)	from	1,644,697.00	estimated to
				1,616,035.00	actual
2031	Increase the 01/01/18 unencumbered cash balance from	313,289.10	estimated to	531,580.09	actual
	Decrease other source revenue	(600,000.00)	from	992,100.00	estimated to
				392,100.00	actual
2032	Decrease the 01/01/18 unencumbered cash balance from	257,517.48	estimated to	250,499.68	actual
2033	Increase the 01/01/18 unencumbered cash balance from	5,590.94	estimated to	34,873.66	actual
2034	Increase the 01/01/18 unencumbered cash balance from	2,145,248.88	estimated to	2,269,886.82	actual
	Increase Tax Revenue	17,734.00	from	2,662,808.00	estimated to
	Increase other source revenue	2,372.00	from	101,487.00	estimated to
				103,859.00	actual
2035	Decrease the 01/01/18 unencumbered cash balance from	76,598.35	estimated to	33,971.68	actual
2036	Decrease the 01/01/18 unencumbered cash balance from	56,123.23	estimated to	26,187.24	actual
	Decrease other source revenue	(8,400.00)	from	295,950.00	estimated to
				287,550.00	actual
2039	Increase the 01/01/18 unencumbered cash balance from	32,484.84	estimated to	32,061.47	actual
2041	Increase the 01/01/18 unencumbered cash balance from	24,696.98	estimated to	26,825.11	actual
2047	Decrease the 01/01/18 unencumbered cash balance from	51,848.66	estimated to	37,402.00	actual
2048	Increase the 01/01/18 unencumbered cash balance from	81,242.12	estimated to	8,779.36	actual
2051	Increase the 01/01/18 unencumbered cash balance from	22,730.84	estimated to	19,785.50	actual
2053	Decrease the 01/01/18 unencumbered cash balance from	39,247.86	estimated to	38,263.85	actual

**Special Revenue Continued**

2054	Decrease the 01/01/18 unencumbered cash balance from	\$251,312.36	estimated to	\$197,146.22	actual
2055	Increase the 01/01/18 unencumbered cash balance from	\$29,046.19	estimated to	\$64,845.09	actual
2057	Increase the 01/01/18 unencumbered cash balance from	\$2,350.53	estimated to	\$3,762.20	actual
2058	Decrease the 01/01/18 unencumbered cash balance from	\$115,985.23	estimated to	\$112,933.09	actual
2061	Decrease the 01/01/18 unencumbered cash balance from	\$9,071.10	estimated to	\$2,201.75	actual
2063	Increase the 01/01/18 unencumbered cash balance from	\$1,865,733.83	estimated to	\$2,311,284.22	actual
2066	Increase the 01/01/18 unencumbered cash balance from	\$115,696.72	estimated to	\$144,842.42	actual
2068	Decrease the 01/01/18 unencumbered cash balance from	\$8,077.19	estimated to	\$10,026.36	actual
2069	Decrease the 01/01/18 unencumbered cash balance from	\$50,064.53	estimated to	\$12,167.10	actual
2070	Decrease the 01/01/18 unencumbered cash balance from	\$14,681.00	estimated to	\$14,116.72	actual
2082	Increase the 01/01/18 unencumbered cash balance from	\$654.72	estimated to	\$4,275.83	actual
2083	Increase the 01/01/18 unencumbered cash balance from	\$60,125.00	estimated to	\$67,662.50	actual
2084	Increase the 01/01/18 unencumbered cash balance from	\$356,343.30	estimated to	\$458,782.20	actual
2085	Increase the 01/01/18 unencumbered cash balance from	\$290,209.90	estimated to	\$353,807.87	actual
2086	Decrease the 01/01/18 unencumbered cash balance from	\$112,872.04	estimated to	\$75,954.46	actual
2087	Increase the 01/01/18 unencumbered cash balance from	\$312,389.69	estimated to	\$357,107.61	actual
2088	Increase the 01/01/18 unencumbered cash balance from	\$0.00	estimated to	\$21,301.00	actual
2089	Increase the 01/01/18 unencumbered cash balance from	\$0.00	estimated to	\$520,333.50	actual
4029	Decrease the 01/01/18 unencumbered cash balance from	\$132,982.36	estimated to	\$126,824.45	actual
4030	Increase the 01/01/18 unencumbered cash balance from	\$1,236.33	estimated to	\$2,058.05	actual

New Special Revenue Funds Total: **\$85,833,036.20**

**DEBT SERVICE**

3000	Decrease the 01/01/18 unencumbered cash balance from	\$202,509.66	estimated to	\$179,970.64	actual
3001	Decrease the 01/01/18 unencumbered cash balance from	\$260,691.55	estimated to	\$51,875.99	actual
5013	Decrease the 01/01/18 unencumbered cash balance from	\$1,497.45	estimated to	\$1,309.95	actual
5001	Decrease the 01/01/18 unencumbered cash balance from	\$54,311.96	estimated to	\$40,540.77	actual
5014	Decrease the 01/01/18 unencumbered cash balance from	\$32,994.77	estimated to	\$32,948.60	actual

New Debt Service Funds Total: **\$2,426,345.95**

**SPECIAL ASSESSMENTS**

3002	Decrease the 01/01/18 unencumbered cash balance from	\$997,693.75	estimated to	\$824,443.08	actual
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New Special Assessments Funds Total: **\$999,443.08**

**CAPTIAL PROJECTS**

4002	Increase the 01/01/18 unencumbered cash balance from	\$0.00	estimated to	\$648,004.94	actual	
	Increase tax revenue	28,345.00	\$2,881,642.00	estimated to	\$2,909,987.00	actual
	Increase Other Source revenue	3,792.00	\$385,526.00	estimated to	\$389,318.00	actual
4000	Increase the 01/01/18 unencumbered cash balance from	\$343,293.38	estimated to	\$344,361.83	actual	
4001	Increase the 01/01/18 unencumbered cash balance from	\$10,168.48	estimated to	\$11,029.14	actual	
4004	Increase the 01/01/18 unencumbered cash balance from	\$118,855.25	estimated to	\$120,117.57	actual	
4005	Increase the 01/01/18 unencumbered cash balance from	\$25,041.95	estimated to	\$26,383.22	actual	
4007	Decrease the 01/01/18 unencumbered cash balance from	\$91,238.84	estimated to	\$85,118.84	actual	
4008	Increase the 01/01/18 unencumbered cash balance from	\$42,247.10	estimated to	\$33,921.79	actual	
4010	Increase the 01/01/18 unencumbered cash balance from	\$272,020.03	estimated to	\$12,850.14	actual	
4011	Increase the 01/01/18 unencumbered cash balance from	\$1,094,394.74	estimated to	\$1,341,355.22	actual	
4012	Increase the 01/01/18 unencumbered cash balance from	\$1,960.01	estimated to	\$2,545.53	actual	
	Decrease Other Source revenue	(53,750.00)	\$658,750.00	estimated to	\$605,000.00	actual
4019	Increase the 01/01/18 unencumbered cash balance from	\$54,802.77	estimated to	\$87,449.14	actual	
4020	Increase the 01/01/18 unencumbered cash balance from	\$285,847.17	estimated to	\$288,803.84	actual	
4021	Increase the 01/01/18 unencumbered cash balance from	\$5,647.25	estimated to	\$5,705.65	actual	
4022	Increase the 01/01/18 unencumbered cash balance from	\$191,367.70	estimated to	\$215,519.56	actual	
4023	Increase the 01/01/18 unencumbered cash balance from	\$82,917.63	estimated to	\$222,181.98	actual	
	Decrease Other Source revenue	(150,000.00)	\$300,000.00	estimated to	\$150,000.00	actual
4026	Increase the 01/01/18 unencumbered cash balance from	\$48,041.02	estimated to	\$48,537.95	actual	
4027	Decrease the 01/01/18 unencumbered cash balance from	\$32,766.79	estimated to	\$7,014.57	actual	
	Decrease Other Source revenue	(17,708.00)	\$155,000.00	estimated to	\$137,292.00	actual
4031	Increase the 01/01/18 unencumbered cash balance from	\$0.00	estimated to	\$24,886.96	actual	

New Capital Project Funds Total: **8,172,357.47**

**ENTERPRISE FUNDS**

5002	Decrease the 01/01/18 unencumbered cash balance from	\$819,071.14	estimated to	\$781,620.20	actual
5003	Increase the 01/01/18 unencumbered cash balance from	\$870,086.58	estimated to	\$1,072,684.70	actual
5004	Decrease the 01/01/18 unencumbered cash balance from	\$125,949.05	estimated to	\$42,417.55	actual
5008	Increase the 01/01/18 unencumbered cash balance from	\$1,084.60	estimated to	\$1,095.82	actual
5010	Increase the 01/01/18 unencumbered cash balance from	\$795,373.45	estimated to	\$822,184.25	actual
5012	Increase the 01/01/18 unencumbered cash balance from	31,661.91	estimated to	\$36,510.80	actual
5015	Increase the 01/01/18 unencumbered cash balance from	\$36,164.54	estimated to	\$39,943.73	actual
5016	Increase the 01/01/18 unencumbered cash balance from	\$9,042.00	estimated to	\$9,912.00	actual
5017	Increase the 01/01/18 unencumbered cash balance from	\$12,800.00	estimated to	\$14,400.00	actual
5018	Increase the 01/01/18 unencumbered cash balance from	\$9,200.00	estimated to	\$11,500.00	actual
5020	Increase the 01/01/18 unencumbered cash balance from	\$1,200.00	estimated to	\$2,403.75	actual

New Enterprise Funds Total: **\$13,669,848.12**

**INTERNAL SERVICE FUNDS**

1004	Increase the 01/01/18 unencumbered cash balance from	\$558,652.79	estimated to	\$702,687.63	actual
1005	Decrease the 01/01/18 unencumbered cash balance from	\$9,825.30	estimated to	\$1,897.32	actual
1006	Decrease the 01/01/18 unencumbered cash balance from	\$24,718.65	estimated to	\$22,268.81	actual

New Internal Service Funds Total: **\$1,396,588.62**

**FIDUCIARY FUNDS**

6001	Decrease the 01/01/18 unencumbered cash balance from	\$9,199.43	estimated to	\$10,775.87	actual
6003	Decrease the 01/01/18 unencumbered cash balance from	\$7,000.00	estimated to	\$0.72	actual
6009	Decrease the 01/01/18 unencumbered cash balance from	\$149,964.10	estimated to	\$129,615.14	actual
6028	Increase the 01/01/18 unencumbered cash balance from	\$20,380.98	estimated to	\$26,122.10	actual
6029	Decrease the 01/01/18 unencumbered cash balance from	\$159,986.96	estimated to	\$155,628.31	actual
	Decrease other source revenue (\$732.00) from	\$1,259,459.00	to	\$1,258,727.00	
6031	Increase the 01/01/18 unencumbered cash balance from	\$218,957.17	estimated to	\$226,759.07	actual
1002	Decrease the 01/01/18 unencumbered cash balance from	\$161,414.39	estimated to	\$125,565.93	actual
1003	Decrease the 01/01/18 unencumbered cash balance from	\$6,353.63	estimated to	\$4,743.90	actual

New Fiduciary Funds Total: **\$2,993,830.30**

New Total 2017 Certification - All Funds: **\$153,586,978.71**

Net Change over 8/23/16 Official Certificate:

1001 - General Fund:		<b>\$5,394,824.97</b>
Beginning Balances	\$10,182,092.97	
Taxes	\$187,630.00	
Other Source	(\$4,974,898.00)	
1002 - 6031 and All Others:		<b>\$3,486,060.05</b>
Beginning Balances	\$4,163,525.05	
Taxes	\$256,273.00	
Other Source	(\$933,738.00)	

Grand Total 2017 Certification Net Changes All Funds **\$8,880,885.02**

**Decreases in Revenue Funds:**

- 2027 <204,375.00>
- 2031 <11,176.00>
- 2032 <600,000.00>
- 2036 <8,400.00>
- 4012 <53,750.00>
- 4023 <150,000.00>
- 4027 <17,708.00>
- 6029 <732.00>

These were entered into system without Budget Commission Certification.

Two of these funds are currently over appropriated will need to have de-appropriations approved by Commissioners at next Commissioners' Session.

Voice vote: three ayes. Motion carried.

**2018 Supplemental Appropriation Requests**

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

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the 6015 Fund De-appropriation totaling \$115,000.00,  
(\$270,000 from Land Acquisition and \$115,000 additional to Project Contracts)

New Total 2018 - 6015 Fund appropriations \$ 1460,000.00

Voice vote, three ayes. Motion carried

**6017 – Geauga Park District- Park Board**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to approve 59 Supplemental and De-appropriations totaling \$33,379.00.

New Total 2018 - 6021 Fund appropriations \$ 7,627,610.00

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the January 2, 2018 regular meeting at 10:13 a.m.

Respectfully submitted,



Frank J. Gliha, Auditor  
Secretary/Budget Commission

