

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, March 5, 2018 at 10:00 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Frank J. Gliha, and Chief Deputy Treasurer Caroling Mansfield representing County Treasurer C. P. Hitchcock. Absent: Geauga County Prosecutor James R. Flaiz.
 Also Present: Deputy Auditor Beverly Sustar

Prior Minutes

Motion by Frank J. Gliha, seconded by Caroline Mansfield, to approve the minutes of the February 20, 2018 special session.

Voice vote: two ayes. Motion carried

2018 Amendments

Hambden Township – 2018 Amendment #1

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend the Hambden Township 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	152,571.85	estimated to	154,095.77	actual
	Increase tax revenue	8,168.00	190,398.00	estimated to	198,566.00
	Increase other source revenue	21,138.00	112,597.00	estimated to	133,735.00
Motor Vehicle	Increase the 1/1/18 unencumbered cash balance from	7,500.00	estimated to	9,936.86	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	12,185.20	estimated to	22,485.81	actual
	Increase other source revenue	1,900.00	86,200.00	estimated to	88,100.00
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	117,215.51	estimated to	287,936.14	actual
	Increase tax revenue	11,297.00	341,047.00	estimated to	352,344.00
	Increase other source revenue	2,211.00	46,128.00	estimated to	48,339.00
Cemetery	Increase the 1/1/18 unencumbered cash balance from	8,587.19	estimated to	12,424.98	actual
Fire Levy	Decrease the 1/1/18 unencumbered cash balance from	196,095.22	estimated to	193,367.07	actual
	Increase tax revenue	2,212.00	386,005.00	estimated to	388,217.00
	Increase other source revenue	296.00	53,142.00	estimated to	53,438.00
Park Levy	Increase the 1/1/18 unencumbered cash balance from	60,877.12	estimated to	64,655.61	actual
	Increase tax revenue	123.00	26,186.00	estimated to	26,309.00
	Increase other source revenue	1,117.00	19,003.00	estimated to	20,120.00
EMS Billing	Increase the 1/1/18 unencumbered cash balance from	142,659.78	estimated to	169,569.72	actual
	Increase other source revenue	15,000.00	70,000.00	estimated to	85,000.00
Perm Imprv	Decrease the 1/1/18 unencumbered cash balance from	65,974.54	estimated to	16,752.40	actual
	Increase tax revenue	394.00	83,795.00	estimated to	84,189.00
	Increase other source revenue	52.00	12,211.00	estimated to	12,263.00
	 New General Fund Total	 486,396.77			
	New Special Revenue Fund Total	1,843,053.19			
	New Capital Project Funds Total	113,204.40			
	Grand Total New Certificate- All Funds	<u>2,442,654.36</u>			
	 Net Change in Beginning balances	 167,557.95			
	Net Change in Tax Revenue	22,194.00			
	Net Change in Other Source Revenue	43,914.00			
		<u>233,665.95</u>			

Voice vote, two ayes. Motion carried.

Chester Township – 2018 Amendment #1

Motion by Frank J. Gliha, seconded by Caroline Mansfield, to amend Chester Township’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	514,263.15	estimated to	660,163.14	actual
	Decrease tax revenue (143,816.00)	458,037.00	estimated to	314,221.00	actual
	Decrease other source revenue (19,240.00)	189,738.00	estimated to	170,498.00	actual
Motor Veh	Increase the 1/1/18 unencumbered cash balance from	5,183.54	estimated to	27,140.84	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	6,852.68	estimated to	126,696.38	actual
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	525,551.98	estimated to	1,052,969.34	actual
	Increase tax revenue 178,084.00	2,001,464.00	estimated to	2,179,548.00	actual
	Increase other source revenue 23,315.00	236,981.00	estimated to	260,296.00	actual
Cemetery	Decrease the 1/1/18 unencumbered cash balance from	15,256.12	estimated to	4,087.97	actual
Fire Levy	Increase the 1/1/18 unencumbered cash balance from	152,318.50	estimated to	310,587.74	actual
	Increase tax revenue 4,465.00	893,025.00	estimated to	897,490.00	actual
	Increase other source revenue 597.00	121,975.00	estimated to	122,572.00	actual
Police Levy	Increase the 1/1/18 unencumbered cash balance from	871,086.50	estimated to	1,027,185.34	actual
	Increase tax revenue 7,088.00	1,307,532.00	estimated to	1,314,620.00	actual
	Increase other source revenue 948.00	211,561.31	estimated to	212,509.31	actual
Ambulance	Increase the 1/1/18 unencumbered cash balance from	407,133.79	estimated to	483,306.56	actual
Educ & Enfr	Increase the 1/1/18 unencumbered cash balance from	265.00	estimated to	4,406.00	actual
Misc Grants	Increase the 1/1/18 unencumbered cash balance from	530.59	estimated to	536.45	actual
Spec Assess	Increase the 1/1/18 unencumbered cash balance from	14,312.37	estimated to	15,345.60	actual
Cemtry Bqst	Decrease the 1/1/18 unencumbered cash balance from	657.22	estimated to	652.22	actual
New General Fund Total		1,144,882.14			
New Special Revenue Funds Total		8,414,151.93			
New Capital Project Funds Total		5,032.00			
New Special Assessment Funds Total		44,345.60			
New Fiduciary Funds Total		668.37			
Grand Total New Certificate- All Funds		<u>9,609,080.04</u>			
Net Change in Beginning balances		1,199,666.14			
Net Change in Tax Revenue		45,821.00			
Net Change in Other Source Revenue		5,615.00			
		<u>1,251,102.14</u>			

Voice vote: two ayes. Motion carried

Chardon Township – 2018 Amendment #1

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend the Chardon Township’s 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	116,273.95	estimated to	117,017.98	actual
	Increase tax revenue	8,115.00	134,639.00	estimated to	142,754.00
	Increase other source revenue	995.00	111,078.00	estimated to	112,073.00
Motor Vehicle	Increase the 1/1/18 unencumbered cash balance from	4,715.91	estimated to	5,678.96	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	14,440.16	estimated to	37,398.06	actual
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	148,094.23	estimated to	354,090.54	actual
	Increase tax revenue	14,832.00	488,913.00	estimated to	503,745.00
	Increase other source revenue	1,985.00	65,910.00	estimated to	67,895.00
Cemetery	Increase the 1/1/18 unencumbered cash balance from	-	estimated to	3,025.16	actual
Fire Levy	Increase the 1/1/18 unencumbered cash balance from	17,935.81	estimated to	51,500.82	actual
	Increase tax revenue	3,318.00	446,691.00	estimated to	450,009.00
	Increase other source revenue	363.00	48,988.00	estimated to	49,351.00
EMS Service	Increase the 1/1/18 unencumbered cash balance from	27,500.00	estimated to	29,720.17	actual
Cemetery Beq	Decrease the 1/1/18 unencumbered cash balance from	1,003.80	estimated to	703.50	actual
New General Fund Total		371,167.98			
New Special Revenue Funds Total		1,693,113.71			
New Capital Project Funds Total		2,706.86			
New Fiduciary Funds Total		703.62			
Grand Total New Certificate- All Funds		<u>2,067,692.17</u>			
Net Change in Beginning balances		269,171.33			
Net Change in Tax Revenue		25,588.00			
Net Change in Other Source Revenue		3,343.00			
		<u>298,102.33</u>			

Voice vote, two ayes. Motion carried.

Auburn Township – 2018 Amendment #1

Motion by Frank J. Gliha seconded by Caroline Mansfield, to amend the Auburn Township 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	122,180.09	estimated to	273,130.03	actual
	Increase tax revenue	12,844.00	312,537.00	estimated to	325,381.00
	Increase other source revenue	1,719.00	197,472.73	estimated to	199,191.73
Motor Veh	Increase the 1/1/18 unencumbered cash balance from	11,021.00	estimated to	22,994.45	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	57,611.07	estimated to	82,041.97	actual
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	408,217.67	estimated to	596,055.29	actual
	Increase tax revenue	26,035.00	1,344,001.11	estimated to	1,370,036.11
	Increase other source revenue	3,010.00	153,305.00	estimated to	156,315.00
Cemetery	Increase the 1/1/18 unencumbered cash balance from	10,448.52	estimated to	21,494.38	actual
Fire Levy	Increase the 1/1/18 unencumbered cash balance from	241,521.76	estimated to	277,571.00	actual
	Increase tax revenue	7,744.00	626,375.50	estimated to	634,119.50
	Increase other source revenue	1,037.00	104,533.00	estimated to	105,570.00
Debt Service	Increase the 1/1/18 unencumbered cash balance from	57,590.05	estimated to	83,802.28	actual
Property Acq	Increase the 1/1/18 unencumbered cash balance from	8,705.02	estimated to	114,905.00	actual
New General Fund Total		797,702.76			
New Special Revenue Funds Total		3,374,349.70			
New Capital Project Funds Total		396,720.67			
New Special Assessment Funds Total		118,561.16			
Grand Total New Certificate- All Funds		<u>4,687,334.29</u>			
Net Change in Beginning balances		554,700.16			
Net Change in Tax Revenue		46,623.00			
Net Change in Other Source Revenue		(307,152.39)			
		<u>294,170.77</u>			

Voice vote: two ayes. Motion carried

Parkman Township – 2018 Amendment #1

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to amend Parkman Township's 2018 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	242,480.35	estimated to	402,894.93	actual
	Decrease tax revenue	(1,656.00)	estimated to	105,565.00	actual
	Decrease other source revenue	(8,498.00)	estimated to	92,157.00	actual
Motor Vehicle	Increase the 1/1/18 unencumbered cash balance from	8,452.71	estimated to	11,293.43	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	29,019.42	estimated to	50,539.92	actual
	Decrease other source revenue	(1,400.00)	estimated to	71,600.00	actual
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	20,690.58	estimated to	63,672.03	actual
	Decrease tax revenue	(1,266.00)	estimated to	80,726.00	actual
	Decrease other source revenue	(2,132.00)	estimated to	22,838.00	actual
Cemetery	Increase the 1/1/18 unencumbered cash balance from	8,277.71	estimated to	12,415.19	actual
Fire Levy	Increase the 1/1/18 unencumbered cash balance from	6,396.48	estimated to	323,796.10	actual
	Increase tax revenue	1,683.00	estimated to	177,256.00	actual
	Increase other source revenue	11,163.00	estimated to	34,652.00	actual
Road Levy	Increase the 1/1/18 unencumbered cash balance from	50,974.98	estimated to	6,860.72	actual
	Decrease tax revenue	(594.00)	estimated to	256,453.00	actual
	Increase other source revenue	81.00	estimated to	15,472.00	actual
EMS	Increase the 1/1/18 unencumbered cash balance from	34,450.95	estimated to	108,803.05	actual
	Decrease other source revenue	(27,500.00)	estimated to	37,500.00	actual
Light Assmnt	Increase the 1/1/18 unencumbered cash balance from	6,238.67	estimated to	9,816.29	actual
	New General Fund Total	600,616.93			
	New Special Revenue Fund Total	1,292,577.44			
	New special Assessments Fund Total	14,816.29			
	Grand Total New Certificate- All Funds	<u>1,908,010.66</u>			
	Net Change in Beginning balances	582,019.89			
	Net Change in Tax Revenue	(1,833.00)			
	Net Change in Other Source Revenue	<u>(28,296.00)</u>			
		<u>551,890.89</u>			

Voice vote, two ayes. Motion carried.

Middlefield Village – 2018 Amendment #1

Motion by Frank J. Gliha, seconded by Caroline Mansfield, to amend the Middlefield Village 2018 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2018 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2018:

General	Increase the 1/1/18 unencumbered cash balance from	38,385.00	estimated to	243,297.57	actual
	Increase tax revenue	2,922.00	242,728.00	estimated to	245,650.00
	Decrease other source revenue	220.00	1,309,036.00	estimated to	1,309,256.00
Street Maint	Decrease the 1/1/18 unencumbered cash balance from	17,709.00	estimated to	31,473.43	actual
State Hwy	Increase the 1/1/18 unencumbered cash balance from	3,713.00	estimated to	8,597.24	actual
Ambulance Le	Decrease the 1/1/18 unencumbered cash balance from	40,056.00	estimated to	47,223.35	actual
	Increase tax revenue	87,405.00	-	estimated to	87,405.00
	Increase other source revenue	6,579.00	-	estimated to	6,579.00
Income Tax	Increase the 1/1/18 unencumbered cash balance from	620,122.00	estimated to	848,476.19	actual
Police Levy	Decrease the 1/1/18 unencumbered cash balance from	18,488.00	4,532.00	49,040.71	actual
	Increase tax revenue	2,200.00	169,634.00	151,499.00	171,834.00
	Increase other source revenue	47.00	3,639.00	20,269.00	3,686.00
Indigent Drv	Increase the 1/1/18 unencumbered cash balance from	21,265.00	estimated to	21,670.82	actual
Law Enforc	Decrease the 1/1/18 unencumbered cash balance from	1,861.00	estimated to	1,860.62	actual
Cemetery	Decrease the 1/1/18 unencumbered cash balance from	110,354.00	estimated to	123,643.14	actual
Parks & Rec	Increase the 1/1/18 unencumbered cash balance from	611.00	estimated to	4,958.14	actual
Equip Replc	Increase the 1/1/18 unencumbered cash balance from	169,203.00	estimated to	283,462.40	actual
Sidewalk Cap	Increase the 1/1/18 unencumbered cash balance from	84,411.00	estimated to	73,863.33	actual
Utilities Cap	Increase the 1/1/18 unencumbered cash balance from	291,058.00	estimated to	358,393.09	actual
Sperry Lane	Increase the 1/1/18 unencumbered cash balance from	24,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Decrease the 1/1/18 unencumbered cash balance from	4,897.00	estimated to	-	actual
Wtr Trnsmss	Decrease the 1/1/18 unencumbered cash balance from	61,812.00	estimated to	45,741.20	actual
New Well	Increase the 1/1/18 unencumbered cash balance from	305,884.00	295,574.34	318,313.64	actual
Water Rev	Increase the 1/1/18 unencumbered cash balance from	622,171.00	617,712.79	772,357.97	actual
Water Emgcy	Increase the 1/1/18 unencumbered cash balance from	75,244.00	75,219.50	75,772.73	actual
Sewer Rev	Increase the 1/1/18 unencumbered cash balance from	501,029.00	458,447.28	664,629.89	actual
Sewer Cap	Increase the 1/1/18 unencumbered cash balance from	519,400.00	505,898.82	535,119.72	actual
Econmc Dev	Decrease the 1/1/18 unencumbered cash balance from	119,711.00	139,915.98	20,198.92	actual
Refuse	Increase the 1/1/18 unencumbered cash balance from	-	139,915.98	4,594.83	actual
Sick Leave	Increase the 1/1/18 unencumbered cash balance from	150,487.00	estimated to	151,996.66	actual
Hoskins End	Increase the 1/1/18 unencumbered cash balance from	2,072.00	estimated to	2,071.61	actual
Thompson Tr	Increase the 1/1/18 unencumbered cash balance from	593.00	estimated to	593.25	actual
Performn Bd	Increase the 1/1/18 unencumbered cash balance from	13,062.00	estimated to	13,062.23	actual
Unclaimed Fd	Increase the 1/1/18 unencumbered cash balance from	-	estimated to	3,078.50	actual
	New General Fund Total	1,798,203.57			
	New Special Revenue Fund Total	4,548,563.64			
	New Debt Service Fund Total	4,895.31			
	New Capital Project Fund Total	920,569.21			
	New Enterprise Funds Total	3,612,662.70			
	New Fiduciary Fund Total	172,304.25			
	Grand Total New Certificate- All Funds	<u>11,057,198.68</u>			
	Net Change in Beginning balances	920,788.68			
	Net Change in Tax Revenue	92,527.00	*Replacment levy/no rollbacks		
	Net Change in Other Source Revenue	6,846.00			
		<u>1,020,161.68</u>			

Voice vote, two ayes. Motion carried

Geauga County 2018 – Amendment #3

Motion by Caroline Mansfield, 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

Increase 2011 Court Technology Fund other source revenue 19534.00 from 349,485.00 to 369,019.00

New Special Revenue Funds Total:	\$ 85,958,354.60
New Total 2018 Certificate:	\$153,733,297.11

Voice vote, two ayes. Motion carried

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the March 5, 2018 regular meeting at 10:09 a.m.

Respectfully submitted,



Frank J. Gliha, Auditor
Secretary/Budget Commission

