

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Friday, June 29, 2018 at 2:00 p.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, First Assistant Prosecutor Laura LaChapelle representing Geauga County Prosecutor James R. Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing Treasurer C.P. Hitchcock.

Absent: County Prosecutor James R. Flaiz and Geauga County Treasurer C. P. Hitchcock.

Also Present: Compliance Officer Kate Jacob and Deputy Auditor Bev Sustar

**2018 Amendments**

**Hambden Township 2018 - Amendment #2**

Motion by Charles E. Walder, seconded by Caroline Mansfield, to amend the Hambden Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase other source revenue 12,978.00 from 133,735.00 to 146,713.00

Special Revenue Funds

Increase Park Fund other source revenue \$1,500.00, from 20,120.00 to 21,620.00

Capital Project Funds

Increase Permanent Improvement other source revenue \$150,000.00, from 12,263.00 to 162,263.00

New General Fund Total:	\$ 499,374.77
New Special Revenue Funds Total:	\$1,844,553.19
New Capital Project Funds Total:	\$ 263,204.00
New Total 2018 Certificate:	\$2,607,132.36

Voice vote: three ayes. Motion carried.

**Munson Township 2018 - Amendment #5**

Motion by Caroline Mansfield, seconded Charles E. Walder, to amend the Munson Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase other source revenue 19,592.00, from 184,988.00 to 204,580.00

Special Revenue Funds

Increase Fire Operating other source revenue \$50,000.0 from 160,823.00 to 210,823.00

Capital Project Funds

Decrease NOPEC Grant other source revenue \$19,592.00, from 19,592.00 to 0.00

New General Fund Total:	\$ 753,460.55
New Special Revenue Funds Total:	\$3,048,908.97
New Capital Project Funds Total:	\$ 0.00
New Total 2018 Certificate:	\$3,810,340.19

Voice vote: three ayes. Motion carried.

**Newbury Township 2018 - Amendment #3**

Motion by Charles E. Walder, seconded Caroline Mansfield, to amend the Newbury Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase Road Improvement other source revenue 83,000.00 from 78,295.00 to 161,295.00

New Special Revenue Fund Total:	\$2,050,194.55
New Total 2018 Certificate:	\$2,894,456.96

Voice vote: three ayes. Motion carried.

**Geauga County 2018 - Amendment #9**

Motion by Caroline Mansfield, seconded Laura LaChapelle, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase ADAMS Board other source revenue \$165,000.00 from 5,328,280.00 to 5,493,280.00

New Special Revenue Funds Total:	\$ 86,612,412.60
New Total 2018 Certificate:	\$154,507,388.11

Voice vote: three ayes. Motion carried.

**2018 Supplemental Appropriation**

**6021 – Geauga Health District – 6021 Public Health Infrastructure**

Motion by Charles E. Walder, seconded Laura LaChapelle, to approve the 6021 Fund appropriations totaling 82,680.00.

54,000.00	Salaries
780.00	Medicare
19,000.00	Hospitalization
7,600.00	OPERS
1,300.00	Workers Comp

New Total 2018 - 6021 Fund Appropriations \$124,680.00

Voice vote, three ayes. Motion carried

**School Districts 2017/2018 Amendments**

**Berkshire LSD 2017/2018– Amendment #7 - Final**

Motion by Caroline Mansfield, seconded Laura LaChapelle, 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 209,692.36, from 6,299,049.00 to 6,508,741.36  
Increase other source revenue 255,088.37, from 10,636,880.00 to 10,891,968.37

Special Revenue Funds

Decrease Principal’s Fund other source revenue 6,016.10, from 45,000.00 to 38,983.90  
Increase Martha Holden Jennings other source revenue 252,000.00, from 1,000.00 to 253,000.00  
Increase Latchkey other source revenue 6,000.00, from 12,000.00 to 18,000.00  
Add new Fund 029 in the amount of 3,082.21  
Increase Termination Benefits other source revenue 20,582.40, from 75,000.00 to 95,582.40  
Increase Student Activities other source revenue 1,538.27, from 81,163.45 to 82,701.72

Capital Project Fund

Increase Tax Revenue 16,106.31, from 328,015.00 to 344,121.31  
Decrease other source revenue 33,037.33, from 176,716.00 to 143,678.67

Enterprise Funds

Decrease Food Service other source revenue 18,439.21, from 330,000.00 to 311,560.79

Internal Service Funds

Increase Rotary Fund other source revenue 798.46, from 11,500.00 to 12,298.46  
Decrease Pop Accounts other source revenue 1,791.28, from 10,148.00 to 8,356.72  
Increase Insurance Fund other source revenue 125,000.00, from 513,456.10 to 638,456.10

Fiduciary Funds

Decrease Trust Funds other source revenue 2,104.00, from 7,900.00 to 5,796.00  
Decrease Activity Clubs others source revenue 3,212.68, from 65,000.00 to 61,787.32

New General Fund Total:	\$ 20,523,174.63
New Special Revenue Funds Total:	\$ 1,453,725.42
New Capital Project Funds Total:	\$ 589,060.53
New Enterprise Funds Total:	\$ 446,514.02
New Internal Service Funds Total:	\$ 681,557.04
New Fiduciary Funds Total:	\$ 185,802.05
New Total 2017/2018 Certificate:	\$ 23,884,833.69

Total change over original 2017/2018 budget is net increase of 1,735,367.14

Voice vote, two ayes. One absent. Motion carried

**Cardinal LSD 2017/2018– Amendment #7 Final**

Motion by Charles E. Walder, seconded Laura LaChapelle, 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 83,918.00, from 7,194,413.00 to 7,278,331.00

Special Revenue Funds

Increase Public School Support other source revenue 5,297.00, from 30,511.00 to 35,808.00

Add Strategic Secondary Transition Fund with other source revenue in the amount of 548.00

Increase Title III other source revenue 1.00, from 15,739.02 to 15,740.02

Capital Project Funds

Increase Permanent Improvement other source revenue 40,500.00, from 6,230,182.00 to 6,270,682.00

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 28,115.00, from 541,748.00 to 513,633.00

Increase Uniform Supplies other source revenue 14.00, from 68,304.00 to 68,318.00

Fiduciary Funds

Increase Trust/Scholarship Funds other source revenue 2.00, from 550.00 to 552.00

Increase Activity Clubs others source revenue 20.00, from 69,911.00 to 61,931.00

New General Fund Total:	\$ 15,294,555.72
New Special Revenue Funds Total:	\$ 1,302,871.69
Debt Service Funds Total:	\$ 2,100,735.07
New Capital Project Funds Total:	\$ 6,560,072.37
New Enterprise Funds Total:	\$ 602,866.25
New Fiduciary Funds Total:	\$ 105,774.60
New Total 2016/2017 Certificate:	\$ 25,966,875.70

Total change over original 2017/2018 budget is increase of 8,993,814.70 (COP Loan i/a/o 5,325,000)

Voice vote, three ayes. Motion carried

**Chardon LSD 2017/2018– Amendment #2 Final**

Motion by Caroline Mansfield, seconded Laura LaChapelle, 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 6,504,674.07 to 7,456,520.88

Increase Tax Revenue 1,498,949.97 from 21,724,040.00 to 23,222,989.97

Decrease other source revenue 547,103.16. from 10,034,308.00 to 9,487,204.84

Special Revenue Funds

Change Public School Support beginning balance from 144,017.68 to 148,412.63

Decrease Public School Support other source revenue 58,000.00, from 150,000.00 to 92,000.00

Change Local Grants beginning balance from 75,780.48 to 83,360.48

Change Student Activities beginning balance from -15,950.90 to 48,214.10

Decrease Student Activities other source revenue 40,000.00, from 270,000.00 to 230,000.00

Change Auxiliary Fund beginning balance from -43874.92 to 456.32

Decrease Auxiliary Fund other source revenue 55,000.00, from 1,250,000.00 to 1,195,000.00

Increase Misc State Grants other source revenue 254,000.00, from 125,000.00 to 379,000.00

Change Idea Part B beginning balance from -17,918.36 to -7,620.13

Increase Idea Part B other source revenue 78,000.00, from 750,000.00 to 828,000.00

Increase Title III LEP other source revenue 561.58, from 6,000.00 to 6,561.58

Increase Title I other source revenue 53,170.00, from 265,000.00 to 318,170.00

Decrease Teacher quality other source revenue 16,000.00, from 70,000.00 to 54,000.00

**Chardon LSD 2017/2018– Amendment #1 Final (continued)**

Capital Project Funds

Change Permanent Improvement beginning balance from 1,253,106.70 to 1,265,106.70  
 Increase Real Estate Tax Receipts 49,766.72, from 1,124,854.00 to 1,174,620.72  
 Increase other source revenue 7,538.30, from 151,191.00 to 158,729.30

Enterprise Funds

Change Lunchroom Supplies beginning balance from 64,932.83 to 67,685.42  
 Decrease Lunchroom Supplies other source revenue 67,000.00, from 1,000,000.00 to 933,000.00  
 Change Uniform Supplies beginning balance from -16,658.16 to 43,163.34  
 Decrease Uniform Supplies other source revenue 47,000.00, from 170,000.00 to 123,000.00  
 Change Latchkey beginning balance from 73,965.37 to 74,715.37

Internal Service Funds

Decrease Chromebook Insurance other source revenue 3,000.00, from 25,000.00 to 22,000.00  
 Change Insurance beginning balances from 1,136,998.96 to 1,176,282.96  
 Decrease Insurance other source revenue 149,000.00, from 5,000,000.00 to 4,851,000.00

Fiduciary Funds

Change Endowment Funds beginning balances from 73,965.37 to 74,715.37  
 Change Activity Clubs Funds beginning balances from 76,847.21 to 777,847.21

New General Fund Total:	\$ 39,214,868.88
New Special Revenue Funds Total:	\$ 3,684,270.05
New Capital Project Funds Total:	\$ 2,598,456.72
New Enterprise Funds Total:	\$ 1,390,415.51
New Internal Service Funds Total:	\$ 6,429,109.47
New Fiduciary Funds Total:	\$ 273,129.46
New Total 2016/2017 Certificate:	\$ 53,590,250.09

Total begin balances change over original 2017/2018 budget is increase of 1,198,224.32

Voice vote, three ayes. Motion carried

**Kenston LSD 2017/2018– Amendment #5 Final**

Motion by Charles E. Walder, seconded Laura LaChapelle, 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 IDEA Part B other source revenue 1,918.79, from 487,387.60 to 485,468.81  
 Increase Title III other source revenue 1,584.96, from 880.76 to 2,476.82  
 Increase Title II other source revenue 30,234.90, from 163,304.54 to 193,539.44  
 Decrease Class Size/Improv Teacher Quality other source revenue 3.00, from 40,807.89 to 40,804.89

New Special Revenue Funds Total:	\$ 2,263,206.15
New Total 2017/2018 Certificate:	\$ 73,082,201.27

Total change over original 2017/2018 budget is net increase of 4,286,643.19

Voice vote, three ayes. Motion carried

**Newbury LSD 2017/2018– Amendment #3**

Motion by Caroline Mansfield, seconded Laura LaChapelle, 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 7,322.52, from 3,970,945.07 to 3,978,267.59

Increase other source revenue 302,032.46, from 2,098,899.75 to 2,400,932.21

Special Revenue Funds

Increase Emergency Levy other source revenue 1,147.50, from 1,909.00 to 3,056.50

Decrease Public School Support other source revenue 2,082.52, from 10,000.00 to 7,917.48

Decrease New LCSC Wellness other source revenue 1,642.32, from 10,636.00 to 8,993.68

Increase Student Activities other source revenue 12,468.50, from 60,000.00 to 72,468.50

Increase Auxiliary Fund other source revenue 9,244.15, from 141,183.00 to 150,427.15

Increase EMIS other source revenue 11,208.05, from 37,712.79 to 26,504.74

Decrease IDEA Part B other source revenue 3,607.32, from 120,009.72 to 116,402.40

Increase SREB Advance Career other source revenue 10,000.00, from 10,000.00 to 20,000.00

Decrease Title I other source revenue 5,539.60 from 84,140.59 to 78,600.99

Increase Title IIA other source revenue 681.77, from 17,168.04 to 17,849.81

Decrease Misc Federal Grants other source revenue 25,165.50 from 32,965.00 to 7,799.50

Capital Project Funds

Increase Permanent Improve other source revenue 85.31, from 18,913.90 to 18,999.21

Enterprise Funds

Decrease Lunchroom Supplies other source revenue 16,582.78, from 165,000.00 to 148,417.22

Decrease Uniform Supplies other source revenue 6,116.99, from 22,000.00 to 15,883.01

Internal Service Funds

Decrease Insurance Fund other source revenue 6,634.36, from 42,861.00 to 39,226.64

Fiduciary Funds

Decrease Trust Funds other source revenue 500.00, from 500.00 to 0.00

Decrease Rotary Funds other source revenue 639.45, from 3,400.00 to 2,760.55

Increase Activity Clubs other source revenue 789.00, from 650.00 to 1,439.00

Decrease Sect/Tournament other source revenue 4,898.69, from 25,500.00 to 20,601.31

New General Fund Total:	\$ 9,749,450.98
New Special Revenue Funds Total:	\$ 3,960,681.24
New Capital Project Funds Total:	\$ 164,943.61
New Enterprise Funds Total:	\$ 210,309.21
New Internal Service Funds Total:	\$ 65,599.88
New Fiduciary Funds Total:	\$ 58,473.93
New Total 2015/2016 Certificate:	\$ 14,209,458.85

Total change over original 2017/2018 budget is increase of \$1,148,916.85

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Laura LaChapelle to adjourn the June 29, 2018 special meeting at 2:15 p.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

