

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, January 7, 2019 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 Charles E. Walder, County Prosecutor James Flaiz, and County Treasurer C. P. Hitchcock. Also present: Deputy Auditor Beverly Sustar

Prior Minutes

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the minutes of the December 17 2018 regular session.

Voice vote: Three ayes. Motion carried.

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the December 20, 2018 regular session.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by Charles E. Walder, to approve the minutes of the December 27, 2018 regular session.

Voice vote: Three ayes. Motion carried

2019 Certificate Amendments

Geauga Park District 2019 – Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Geauga Park District’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and additional tax revenue due to the new real estate values and rates for collection in 2019

6017 Increase the 01/01/19 unencumbered cash balance from	2,793,750.00	estimated to	3,814,832.54	actual		
Increase tax revenue	72,326.00	from	5,800,468.00	estimated to	5,872,794.00	actual
Increase other source revenue	46,677.00	from	1,049,747.00	estimated to	1,096,424.00	actual
6033 Increase the 01/01/19 unencumbered cash balance from	83,620.00	estimated to	84,870.92	actual		
6015 Increase the 01/01/19 unencumbered cash balance from	1,482,984.00	estimated to	370,039.69	actual		
Increase other source revenue	600,000.00	from	1,495,340.00	estimated to	2,095,340.00	actual
6034 Decrease the 01/01/19 unencumbered cash balance from	763,081.00	estimated to	452,644.52	actual		
6035 Decrease the 01/01/19 unencumbered cash balance from	2,025.00	estimated to	478.61	actual		
New General Fund 6017 Fund Total	10,784,050.54					
New 6033 Fund Total	85,370.92					
New 6015 Fund Total	2,465,379.69					
New 6034 Fund Total	461,644.52					
New 6035 Fund Total	3,478.61					
Grand Total New Certificate- All Funds	<u>13,799,924.28</u>					
Net Change in Beginning balances	(402,593.72)					
Net Change in Tax Revenue	72,326.00					
Net Change in Other Source Revenue	646,677.00					
Net Change in Certificate	<u>316,409.28</u>					

Voice vote, three ayes. Motion carried.

Geauga County District Board of Health – 2019 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Health District’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 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 2019:

6002 Increase the 01/01/19 unencumbered cash balance from	297,256.16	estimated to	624,983.03	actual
Increase tax revenue	6,206.00	from 536,108.00	estimated to 542,314.00	actual
Increase other source revenue	(2,670.00)	from 770,226.00	estimated to 767,556.00	actual
6004 Increase the 01/01/19 unencumbered cash balance from	5,488.55	estimated to	6,011.55	actual
6005 Increase the 01/01/19 unencumbered cash balance from	94,252.24	estimated to	155,602.11	actual
6008 Increase the 01/01/19 unencumbered cash balance from	8,271.28	estimated to	61,422.75	actual
6011 Increase the 01/01/19 unencumbered cash balance from	107,700.19	estimated to	141,473.92	actual
6018 Decrease the 01/01/19 unencumbered cash balance from	2,793.85	estimated to	12,579.49	actual
6021 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	248,101.76	actual
6026 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	36,512.94	actual
6027 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	111,887.66	actual
6023 Increase the 01/01/19 unencumbered cash balance from	525,261.36	estimated to	669,690.91	actual
6025 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	68,895.12	actual
6036 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	48,479.88	actual
6037 Increase the 01/01/19 unencumbered cash balance from	607,639.87	estimated to	689,012.73	actual
New 6002 General Fund Fund Total	1,934,853.03			
New Special Revenue Funds Total	3,243,570.82			
Grand Total 2018 Certificate - All Funds	<u>5,178,423.85</u>			
Net Change in Beginning Balance	1,225,990.35			
Net Change in Tax Revenue	6,206.00			
Net Change in Other Source Revenue	<u>(2,670.00)</u>			
	<u>1,229,526.35</u>			

No Revenue Certification Requests for 2019 Grant Funds were received.

Voice vote, three ayes. Motion carried.

County of Geauga – 2019 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz to amend the County of Geauga’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 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 2019:

General Fund

1001 Increase the 1/1/19 unencumbered cash balance from	0.00	estimated to	13,117,682.47	actual
Increase Tax Revenue	79,914.00	from 2,873,838.00	estimated to 6,953,752.00	actual
Increase Other Soutrce Revenue	10,691.00	from 27,457,297.00	estimated to 27,467,988.00	actual
New General Fund Total	47,539,422.40			
Net Change in Beginning Balances	13,117,682.47			
Net Change in Tax Revenue	79,914.00			
Net Change in Other Source Revenue	10,691.00			
	<u>13,208,287.47</u>			

SPECIAL REVENUE FUNDS

2001	Increase the 01/01/19 unencumbered cash balance from	2,705,099.02	estimated to	3,164,574.62	actual
	Increase tax revenue	37,240.00	from 3,216,649.00	estimated to 3,253,889.00	actual
	Increase other source revenue	4,982.00	from 2,087,097.00	estimated to 2,092,079.00	actual
2002	Increase the 01/01/19 unencumbered cash balance from	16,255.78	estimated to	21,125.78	actual
2003	Increase the 01/01/19 unencumbered cash balance from	158,063.48	estimated to	232,662.97	actual
2005	Increase the 01/01/19 unencumbered cash balance from	18.59	estimated to	129,737.50	actual
	Increase other source revenue	117,262.46	from 139,537.00	estimated to 256,799.46	actual
2006	Decrease the 01/01/19 unencumbered cash balance from	60,997.02	estimated to	8,243.66	actual
2007	Increase the 01/01/19 unencumbered cash balance from	57,736.14	estimated to	96,738.04	actual
2008	Increase the 01/01/19 unencumbered cash balance from	250.01	estimated to	450.01	actual
2009	Increase the 01/01/19 unencumbered cash balance from	117,930.98	estimated to	181,283.70	actual
2010	Increase the 01/01/19 unencumbered cash balance from	1,156,773.06	estimated to	1,185,584.75	actual
2011	Increase the 01/01/19 unencumbered cash balance from	6,820.08	estimated to	23,107.61	actual
2013	Increase the 01/01/19 unencumbered cash balance from	439,590.84	estimated to	582,610.79	actual
2014	Increase the 01/01/19 unencumbered cash balance from	789,728.94	estimated to	796,680.38	actual
2015	Increase the 01/01/19 unencumbered cash balance from	77,263.75	estimated to	174,270.22	actual
2016	Increase the 01/01/19 unencumbered cash balance from	0.00	estimated to	5,120.05	actual
2017	Increase the 01/01/19 unencumbered cash balance from	636,282.64	estimated to	1,081,794.08	actual
2018	Increase the 01/01/19 unencumbered cash balance from	7,957.47	estimated to	8,490.97	actual
2019	Decrease the 01/01/19 unencumbered cash balance from	12,792.43	estimated to	935.11	actual
2020	Increase the 01/01/19 unencumbered cash balance from	300.00	estimated to	852,877.57	actual
2021	Increase the 01/01/19 unencumbered cash balance from	80,675.27	estimated to	191,877.34	actual
2022	Decrease the 01/01/19 unencumbered cash balance from	698,065.49	estimated to	566,405.09	actual
2024	Increase the 01/01/19 unencumbered cash balance from	0.00	estimated to	6,177.47	actual
2025	Increase the 01/01/19 unencumbered cash balance from	0.00	estimated to	3,042.66	actual
2026	Increase the 01/01/19 unencumbered cash balance from	100,981.05	estimated to	105,705.66	actual
2072	Increase the 01/01/19 unencumbered cash balance from	170,689.40	estimated to	197,950.60	actual
2073	Increase the 01/01/19 unencumbered cash balance from	98,592.23	estimated to	140,424.13	actual
2074	Increase the 01/01/19 unencumbered cash balance from	11.39	estimated to	8,267.39	actual
2077	Increase the 01/01/19 unencumbered cash balance from	32,135.31	estimated to	25,065.91	actual
2078	Decrease the 01/01/19 unencumbered cash balance from	1,043.95	estimated to	943.95	actual
2079	Decrease the 01/01/19 unencumbered cash balance from	104.61	estimated to	0.09	actual
2080	Increase the 01/01/19 unencumbered cash balance from	46,497.49	estimated to	68,071.55	actual
	Increase other source revenue	23,000.00	from 27,000.00	estimated to 50,000.00	actual
2081	Increase the 01/01/19 unencumbered cash balance from	32,677.81	estimated to	59,376.58	actual
2027	Increase the 01/01/19 unencumbered cash balance from	3,851,954.85	estimated to	8,129,034.46	actual
	Increase Tax Revenue	133,524.00	from 11,368,270.00	estimated to 11,501,794.00	actual
	Increase other source revenue	13,943.00	from 5,472,759.00	estimated to 5,486,702.00	actual
2029	Increase the 01/01/19 unencumbered cash balance from	2,205,188.75	estimated to	2,985,176.51	actual
	Increase Tax Revenue	39,011.00	from 3,372,099.00	estimated to 3,411,110.00	actual
	Increase other source revenue	3,259.00	from 2,041,560.00	estimated to 2,044,819.00	actual
2031	Increase the 01/01/19 unencumbered cash balance from	526,680.09	estimated to	1,014,261.67	actual
2032	Increase the 01/01/19 unencumbered cash balance from	270,524.65	estimated to	278,700.48	actual
2033	Increase the 01/01/19 unencumbered cash balance from	35,323.66	estimated to	108,517.66	actual
2034	Increase the 01/01/19 unencumbered cash balance from	1,757,644.82	estimated to	2,247,944.82	actual
	Increase Tax Revenue	31,034.00	from 2,680,542.00	estimated to 2,711,576.00	actual
	Increase other source revenue	4,152.00	from 833,343.00	estimated to 837,495.00	actual
2035	Increase the 01/01/19 unencumbered cash balance from	12,826.22	estimated to	71,757.07	actual
2036	Decrease the 01/01/19 unencumbered cash balance from	39,221.24	estimated to	31,639.55	actual
2039	Increase the 01/01/19 unencumbered cash balance from	36,202.85	estimated to	37,259.61	actual
2041	Increase the 01/01/19 unencumbered cash balance from	20,125.11	estimated to	33,594.96	actual
2043	Increase the 01/01/19 unencumbered cash balance from	17,311.43	estimated to	2,061.43	actual
2047	Decrease the 01/01/19 unencumbered cash balance from	85,377.00	estimated to	28,627.60	actual
2048	Increase the 01/01/19 unencumbered cash balance from	82,079.36	estimated to	83,334.60	actual
2051	Increase the 01/01/19 unencumbered cash balance from	11,186.50	estimated to	43,219.82	actual
	Increase other source revenue	22,478.00	from 284,452.00	estimated to 306,930.00	actual
2053	Decrease the 01/01/19 unencumbered cash balance from	47,846.85	estimated to	35,314.96	actual

Special Revenue Continued

2054	Increase the 01/01/19 unencumbered cash balance from	\$193,986.47	estimated to	\$245,028.85	actual
2055	Increase the 01/01/19 unencumbered cash balance from	\$68,503.81	estimated to	\$77,232.29	actual
2057	Increase the 01/01/19 unencumbered cash balance from	\$3,762.20	estimated to	\$7,215.69	actual
2058	Increase the 01/01/19 unencumbered cash balance from	\$112,933.09	estimated to	\$148,207.81	actual
2061	Increase the 01/01/19 unencumbered cash balance from	\$2,201.75	estimated to	\$5,514.20	actual
2063	Decrease the 01/01/19 unencumbered cash balance from	\$2,909,548.66	estimated to	\$250,531.73	actual
2066	Increase the 01/01/19 unencumbered cash balance from	\$147,511.42	estimated to	\$160,572.90	actual
2068	Increase the 01/01/19 unencumbered cash balance from	\$9,589.36	estimated to	\$19,297.43	actual
2069	Increase the 01/01/19 unencumbered cash balance from	\$9,667.10	estimated to	\$39,938.52	actual
2070	Increase the 01/01/19 unencumbered cash balance from	\$14,116.72	estimated to	\$15,656.67	actual
2082	Increase the 01/01/19 unencumbered cash balance from	\$4,275.83	estimated to	\$4,514.45	actual
2083	Increase the 01/01/19 unencumbered cash balance from	\$67,662.50	estimated to	\$75,200.00	actual
2084	Increase the 01/01/19 unencumbered cash balance from	\$375,806.20	estimated to	\$459,533.88	actual
2085	Increase the 01/01/19 unencumbered cash balance from	\$234,131.87	estimated to	\$340,207.70	actual
2086	Decrease the 01/01/19 unencumbered cash balance from	\$84,244.25	estimated to	\$0.00	actual
2087	Increase the 01/01/19 unencumbered cash balance from	\$342,107.61	estimated to	\$504,964.56	actual
2088	Increase the 01/01/19 unencumbered cash balance from	\$54,809.00	estimated to	\$79,322.39	actual
2089	Decrease the 01/01/19 unencumbered cash balance from	\$52,033.50	estimated to	\$0.00	actual
2090	Decrease the 01/01/19 unencumbered cash balance from	\$14,784.40	estimated to	\$12,248.50	actual
4029	Increase the 01/01/19 unencumbered cash balance from	\$134,424.45	estimated to	\$142,914.51	actual
4030	Increase the 01/01/19 unencumbered cash balance from	\$2,058.05	estimated to	\$2,093.40	actual

New Special Revenue Funds Total: **\$92,377,020.55** estimate was 85,696,484.06

DEBT SERVICE

3000	Increase the 01/01/19 unencumbered cash balance from	\$179,970.64	estimated to	\$191,872.28	actual
5013	Decrease the 01/01/19 unencumbered cash balance from	\$1,309.95	estimated to	\$216.20	actual
5001	Increase the 01/01/19 unencumbered cash balance from	\$42,590.77	estimated to	\$57,564.45	actual
5014	Decrease the 01/01/19 unencumbered cash balance from	\$36,948.60	estimated to	\$36,902.43	actual

New Debt Service Funds Total: **\$2,457,631.35**

SPECIAL ASSESSMENTS

3002	Decrease the 01/01/19 unencumbered cash balance from	\$988,388.08	estimated to	\$964,573.93	actual
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New Special Assessments Funds Total: **\$1,136,573.93**

CAPTIAL PROJECTS

4002	Increase the 01/01/19 unencumbered cash balance from	\$0.00	estimated to	\$284,146.89	actual
	Increase tax revenue	46,908.00	\$2,909,987.00	estimated to	\$2,956,895.00
	Increase Other Source revenue	6,276.00	\$389,318.00	estimated to	\$395,594.00
4000	Increase the 01/01/19 unencumbered cash balance from	\$377,337.33	estimated to	\$442,708.93	actual
4001	Increase the 01/01/19 unencumbered cash balance from	\$15,829.14	estimated to	\$16,139.14	actual
4004	Increase the 01/01/19 unencumbered cash balance from	\$107,343.07	estimated to	\$117,450.87	actual
4005	Increase the 01/01/19 unencumbered cash balance from	\$22,883.22	estimated to	\$28,461.35	actual
	Increase Other Source revenue	1,000.00	\$4,000.00	estimated to	\$5,000.00
4007	Decrease the 01/01/19 unencumbered cash balance from	\$105,118.84	estimated to	\$93,998.84	actual
4008	Increase the 01/01/19 unencumbered cash balance from	\$23,921.79	estimated to	\$29,261.12	actual
4010	Increase the 01/01/19 unencumbered cash balance from	\$48,849.54	estimated to	\$62,876.14	actual
4011	Decrease the 01/01/19 unencumbered cash balance from	\$1,341,355.22	estimated to	\$1,095,975.43	actual
4012	Increase the 01/01/19 unencumbered cash balance from	\$2,545.53	estimated to	\$9,072.01	actual
4019	Increase the 01/01/19 unencumbered cash balance from	\$57,449.14	estimated to	\$58,541.67	actual
4020	Increase the 01/01/19 unencumbered cash balance from	\$288,803.84	estimated to	\$293,725.75	actual
4021	Increase the 01/01/19 unencumbered cash balance from	\$5,705.65	estimated to	\$5,814.15	actual
4022	Increase the 01/01/19 unencumbered cash balance from	\$215,519.56	estimated to	\$221,959.44	actual
4023	Increase the 01/01/19 unencumbered cash balance from	\$226,523.58	estimated to	\$363,042.58	actual
4026	Increase the 01/01/19 unencumbered cash balance from	\$48,537.95	estimated to	\$49,461.03	actual
4027	Decrease the 01/01/19 unencumbered cash balance from	\$10,306.57	estimated to	\$10,593.31	actual
4031	Increase the 01/01/19 unencumbered cash balance from	\$16,862.78	estimated to	\$21,208.28	actual

New Capital Project Funds Total: **7,925,042.71**

ENTERPRISE FUNDS

5002	Decrease the 01/01/19 unencumbered cash balance from	\$649,974.77	estimated to	\$642,687.40	actual
5003	Increase the 01/01/19 unencumbered cash balance from	\$1,041,464.13	estimated to	\$1,114,603.17	actual
5004	Decrease the 01/01/19 unencumbered cash balance from	\$36,417.55	estimated to	\$309,579.94	actual
5008	Increase the 01/01/19 unencumbered cash balance from	\$1,065.27	estimated to	\$1,656.06	actual
5010	Increase the 01/01/19 unencumbered cash balance from	\$915,684.25	estimated to	\$841,259.22	actual
5012	Increase the 01/01/19 unencumbered cash balance from	36,510.80	estimated to	\$37,942.11	actual
5015	Increase the 01/01/19 unencumbered cash balance from	\$39,943.73	estimated to	\$43,073.47	actual
5016	Increase the 01/01/19 unencumbered cash balance from	\$9,912.00	estimated to	\$10,706.32	actual
5017	Increase the 01/01/19 unencumbered cash balance from	\$14,400.00	estimated to	\$15,602.31	actual
5018	Increase the 01/01/19 unencumbered cash balance from	\$11,500.00	estimated to	\$13,658.96	actual
5019	Increase the 01/01/19 unencumbered cash balance from	\$0.00	estimated to	\$2,100.00	actual
5020	Increase the 01/01/19 unencumbered cash balance from	\$0.00	estimated to	\$3,422.86	actual
5021	Increase the 01/01/19 unencumbered cash balance from	\$0.00	estimated to	\$2,275.00	actual

New Enterprise Funds Total: **\$13,819,193.72**

INTERNAL SERVICE FUNDS

1004	Increase the 01/01/19 unencumbered cash balance from	\$589,331.50	estimated to	\$507,864.38	actual
1005	Decrease the 01/01/19 unencumbered cash balance from	\$4,568.32	estimated to	\$3,022.26	actual
1006	Increase the 01/01/19 unencumbered cash balance from	\$23,922.35	estimated to	\$24,305.18	actual
1008	Increase the 01/01/19 unencumbered cash balance from	\$0.00	estimated to	\$17,720.95	actual

New Internal Service Funds Total: **\$1,222,647.63**

FIDUCIARY FUNDS

6001	Decrease the 01/01/19 unencumbered cash balance from	\$10,775.87	estimated to	\$10,032.01	actual
6003	Decrease the 01/01/19 unencumbered cash balance from	\$7,000.72	estimated to	\$70.90	actual
6009	Decrease the 01/01/19 unencumbered cash balance from	\$129,615.14	estimated to	\$142,366.46	actual
6028	Increase the 01/01/19 unencumbered cash balance from	\$12,528.10	estimated to	\$21,104.68	actual
6029	Decrease the 01/01/19 unencumbered cash balance from	\$105,628.31	estimated to	\$134,550.37	actual
6031	Increase the 01/01/19 unencumbered cash balance from	\$187,032.07	estimated to	\$252,222.52	actual
1002	Decrease the 01/01/19 unencumbered cash balance from	\$125,565.93	estimated to	\$128,279.92	actual
1003	Decrease the 01/01/19 unencumbered cash balance from	\$4,743.90	estimated to	\$203.80	actual

New Fiduciary Funds Total: **\$3,026,272.92**

New Total 2019 Certification - All Funds: **\$169,503,805.28**

Net Change over 8/14/18 Official Certificate:

1001 - General Fund: **\$13,208,287.47**

Beginning Balances	\$13,117,682.47
Taxes	\$79,914.00
Other Source	\$10,691.00

1002 - 6031 and All Others: **\$7,346,060.26**

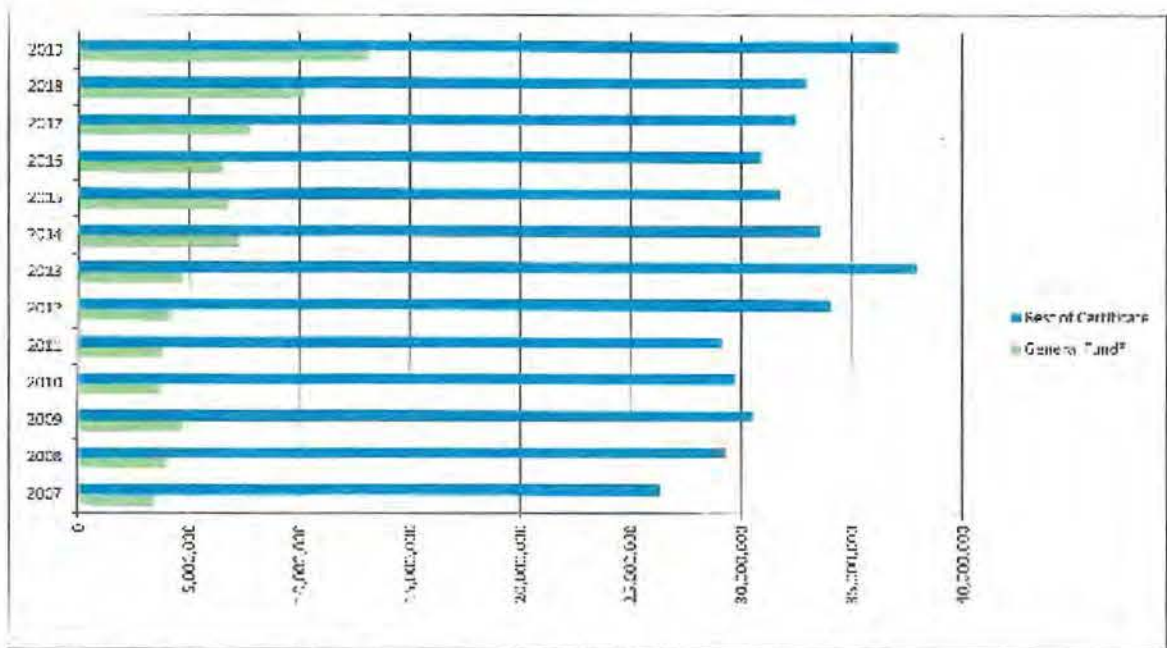
Beginning Balances	\$6,861,990.80
Taxes	\$287,717.00
Other Source	\$196,352.46

Grand Total 2019 Certification Net Changes All Funds **\$20,554,347.73**

Voice vote: three ayes. Motion carried.

Discussion of disparity between estimated carryover balance and actual carryover cash in the General Fund.

C. P. Hitchcock noted that the difference that is in excess of \$13 million would represent \$138.00 for every man, woman, and child in the county. Mr. Walder stated that the county through the previous administrator had been substituting an actual carryover in the budget with a \$5 million transfer in. There is no source of those funds. He presented a graph showing an increasing carryover balance in the General Fund over the last few years.



January 1 of Year	General Fund*	Rest of Certificate	Total Certificate**	GF % of TC	
2007	3,457,888.32	26,308,543.98	29,766,432.30	11.62%	* General Fund is budgeted with an estimated cash balance of \$0.00 each year. ** Certificate of Estimated Resources Amendment #1 as approved by the Budget Commission
2008	3,987,158.01	29,281,630.02	33,268,788.03	11.99%	
2009	4,725,133.21	30,540,979.66	35,266,117.87	13.40%	
2010	3,672,628.21	29,729,354.54	33,401,982.75	11.01%	
2011	3,777,833.15	29,129,474.97	32,907,308.12	11.48%	
2012	4,222,176.15	34,076,130.72	38,298,306.87	11.04%	
2013	4,672,349.47	37,917,995.06	42,590,344.53	10.97%	
2014	4,213,111.75	36,619,313.62	40,832,425.37	10.32%	
2015	5,754,100.19	32,794,609.08	38,548,709.27	14.93%	
2016	6,462,619.92	30,903,841.59	37,366,461.51	17.29%	
2017	7,647,887.21	32,462,102.38	40,109,989.59	19.07%	
2018	10,182,292.97	32,925,879.03	43,108,172.00	23.62%	
2019	13,117,382.47	17,087,047.35	30,204,429.82	43.40%	

Mr. Walder stated that while the Board of County Commissioners were increasing the carryover, they were telling departments that they don't have enough money to fund the individual department budgets. As an Example the ADP department salary budget was reduced by \$100,000 after the August Budget Hearing. This was also after a line item approval for their budget.

C. P. Hitchcock stated that he would have a meeting with the New County Administrator.

It was suggested by Mr. Walder that if the County is increasing the carryover by \$3,000,000 per year, that they cannot prove need. If they cannot prove need, it is within the authority of the Budget Commission to shift inside millage away from the county and allocate that inside millage to the townships. Townships have lost estate tax, personal property tax and seen a reduction in Local Government funding from the state.

A suggestion was made that the Budget Commission could revisit the funding allocation of the State Local Government Fund distribution. Commission could take part of that funding away from the county and allocate that to the townships and villages as well.

If the Budget Commission intends to shift millage, it will need to be done well before the deadline for townships to submit their annual tax budgets.

Questions of the impact of millage shift were raised. Mr. Walder said that he would compile data. He would also meet with County Administrator Gerry Morgan to outline their concerns.

Geauga/Trumbull Solid Waste District – 2019 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Solid Waste District’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances:

6007 Increase the 01/01/19 unencumbered cash balance from	4,250,000.00	estimated to	5,083,058.74	actual
6020 Increase the 01/01/19 unencumbered cash balance from	-	estimated to	2,948.12	actual
 New General Fund GT Fund Total	 6,835,308.74			
New 6020 Fund Total	2,948.12			
Grand Total New Certificate- All Funds	<u>6,838,256.86</u>			
 Net Change in Beginning balances	 833,058.74			

Voice vote, three ayes. Motion carried

2019 Supplemental Appropriation Requests

6015 – Geauga Park District – Land Improvement

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to approve the 6015 Fund Supplemental Appropriation totaling \$203,600.00, 17,600 in Contract Services and 186,000 in Project Contracts accounts

New Total 2019 - 6015 Fund appropriations \$ 2,477,560.00

Voice vote, three ayes. Motion carried

6017 – Geauga Park District- Park Board

Motion by Charles E. Walder, seconded by James Flaiz, to approve forty-four Supplemental and De-appropriations totaling \$671,055.00.00.

New Total 2019 - 6021 Fund appropriations \$ 7,551,565.00

Voice vote, three ayes. Motion carried

6035 – Geauga Park District- K-9 Fund

Motion by James Flaiz, seconded by C.P. Hitchcock, to the 6035 De- appropriation totaling \$2,000.00.

New Total 2019 - 6035 Fund appropriations \$ 3,000.00

Voice vote, three ayes. Motion carried

West Geauga LSD – Amendment #2

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Tax revenue 163,905.00, from 12,438,455.00 to 12,274,550.00

Increase other source revenue 873,833.00, from 6,357,045.00 to 7,230,878.00

Special Revenue Funds

Decrease Emergency Levy Tax revenue 66,829.00 from 5,237,142.00 to 5,170,313.00

Increase Auxiliary Services other source revenue 1,375.00 from 145,000.00 to 146,375.00

Increase Title I other source revenue 20,600.00, from 119,400.00 to 140,000.00

Increase Title IIA other source revenue 3,000.00, from 62,000.00 to 65,000.00

Increase Misc Grants other source revenue 6,298.00 from 10,000.00 to 16,298.00

New General Fund Total:	\$ 34,582,686.32
New Special Revenue Funds Total:	\$ 7,262,459.45
New Total 2018 Certificate:	\$ 46,148,205.61

Voice vote: Three ayes. Motion carried.

Motion by Charles E. Walder, seconded by James Flaiz, re-sign the 2018 - Munson Township Amendment # 7, due to scrivener's error.

\$8,000 was certified to Fire Fund. Funds should have been certified to Road & Bridge. There was no change in Total Revenue.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by C.P. Hitchcock to re-sign 2018 - Geauga County Amendment # 19 due to error of omission.

Revenue Decertification in the amount of \$40,000.00 was posted to journal, but was not included in in the revenue adjustments to the final certificate.

Decrease revenue in amount of \$40,000.00, from 140,800.00 to 100,800.00 in the Community Development Block Grant Fund

New Total Special Revenue	\$87,658,153.31
New Total Certificate of Estimated Resources	\$155,488,234.10

Voice vote: Three ayes. Motion carried.

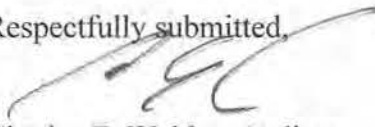
Discussion moved to Russell Park District.

Park District has agreed to purchase land. Can they write a check. Budget Commission has not received beginning balances. They are waiting for audit from the Auditor of State's office.

Mr. Hitchcock recommends sending a notice from the Budget Commission to remind them that they cannot spend money until beginning balances have been certified by the Budget Commission, and appropriations voted and approved by Park Board. Nothing has been received as of current date.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 7, 2019 regular meeting at 11:00 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission


C.P. Hitchcock