

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, February 19, 2019 at 10:06 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio. Present: Compliance Officer Kate Jacob representing Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing County Treasurer C. P. Hitchcock.
 Also Present: Deputy Auditor Beverly Sustar and County Commissioner Jim Dvorak

Prior Minutes

Motion by Jim Flaiz, seconded by Caroline Mansfield, to approve the minutes of the January 22, 2019 regular session.

Voice vote: three ayes. Motion carried

Motion by Caroline Mansfield, seconded by Charles E. Walder, to approve the minutes of the February 4, 2019 regular session.

Voice vote: three ayes. Motion carried

2019 Amendments

Bainbridge Township – 2019 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Bainbridge Township’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	772,389.88	estimated to	326,562.29	actual
	Increase tax revenue (4,524,773.00)	4,631,863.00	estimated to	107,090.00	actual
	Increase other source revenue (519,770.15)	586,276.15	estimated to	66,506.00	actual
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	47,907.36	estimated to	12,198.78	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	129,515.63	estimated to	138,070.98	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	1,728,525.04	estimated to	194,368.75	actual
	Increase tax revenue (2,639,847.00)	2,817,478.00	estimated to	177,631.00	actual
	Increase other source revenue (493,176.00)	516,941.00	estimated to	23,765.00	actual
Cemetery	Increase the 1/1/19 unencumbered cash balance from	14,504.72	estimated to	19,338.45	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	2,320,501.09	estimated to	153,038.63	actual
	Increase tax revenue (1,640,630.00)	2,072,679.00	estimated to	432,049.00	actual
	Increase other source revenue (239,122.00)	277,297.00	estimated to	38,175.00	actual
Police Levy	Increase the 1/1/19 unencumbered cash balance from	1,625,545.48	estimated to	153,038.63	actual
	Increase tax revenue (3,097,137.00)	3,529,186.00	estimated to	432,049.00	actual
	Increase other source revenue (290,912.00)	329,087.00	estimated to	38,175.00	actual
Permissive MVL	Increase the 1/1/19 unencumbered cash balance from	3,529,186.00	estimated to	70.56	actual
Ambulance	Decrease the 1/1/19 unencumbered cash balance from	329,087.00	estimated to	78,770.09	actual
DARE	Increase other source revenue	-	estimated to	-	actual
Lighting Assess	increase other source revenue (8,600.00)	8,600.00	estimated to	-	actual
				2018	
	New General Fund Total	2,751,890.40		1,990,529	
	New Special Revenue Fund Total	21,231,217.07		16,903,403	
	New Debt Service Funds Total	4,507,618.04		4,507,618	
	New Capital Project Fund Total	272,800.33		272,800	
	New Special Assessment Total	9,602.06		8,700	
	New Fiduciary Funds Total	529.70		2,264	
	Grand Total New Certificate- All Funds	<u>28,773,657.60</u>		<u>23,683,050</u>	
	Net Change in Beginning balances	4,843,392.01			
	Net Change in Tax Revenue	131,473.00			
	Net Change in Other Source Revenue	113,478.75			
	Total Net Change over Original Cert	<u>5,088,343.76</u>			

Voice vote, three ayes. Motion carried.

Huntsburg Township – 2019 Amendment #1

Motion by Caroline Mansfield, seconded by Caroline Mansfield, to amend Huntsburg Township’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	53,531.00	estimated to	110,624.25	actual
	Increase tax revenue	983.00	102,093.00	estimated to	103,076.00
	Decrease other source revenue	131.00	183,952.00	estimated to	184,083.00
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	3,629.00	estimated to	7,085.19	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	11,527.00	estimated to	41,483.23	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	52,945.00	estimated to	91,287.54	actual
	Increase tax revenue	2,759.00	332,591.00	estimated to	335,350.00
	Increase other source revenue	369.00	50,496.00	estimated to	50,865.00
Cemetery	Decrease the 1/1/19 unencumbered cash balance from	4,555.00	estimated to	6,357.53	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	51,337.00	estimated to	79,643.67	actual
	Increase tax revenue	609.00	79,557.00	estimated to	80,166.00
	Increase other source revenue	81.00	10,644.00	estimated to	10,725.00
Debt Service	Increase other source revenue	33,644.00	-	estimated to	33,644.00
Perm Imprv	Increase the 1/1/19 unencumbered cash balance from	6,264.00	estimated to	5,371.63	actual
	New General Fund Total	397,783.25			
	New Special Revenue Fund Total	813,106.16			
	New Debt Service Funds	33,644.00			
	Capital Project Funds Total	15,371.63			
	Grand Total New Certificate- All Funds	<u>1,259,905.04</u>			
	Net Change in Beginning balances	158,065.04			
	Net Change in Tax Revenue	4,351.00			
	Net Change in Other Source Revenue	34,225.00	Debt Transfer from GF		
		<u>196,641.04</u>			

Voice vote, three ayes. Motion carried

Thompson Township – 2019 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend Thompson Township’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	75,521.28	estimated to	149,427.30	actual
	Increase tax revenue	973.00	69,438.00	estimated to	70,411.00
	Decrease other source revenue	130.00	40,926.00	estimated to	41,056.00
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	16,071.00	estimated to	17,520.71	actual
Gasoline Tax	Decrease the 1/1/19 unencumbered cash balance from	55,290.45	estimated to	51,018.49	actual
Road & Bridge	Decrease the 1/1/19 unencumbered cash balance from	174,672.06	estimated to	119,960.48	actual
	Increase tax revenue	3,242.00	228,945.00	estimated to	232,187.00
	Increase other source revenue	124.00	10,499.00	estimated to	10,623.00
Cemetery	Decrease the 1/1/19 unencumbered cash balance from	2,989.92	estimated to	6,357.53	actual
Misc/Park	Increase the 1/1/19 unencumbered cash balance from	1,260.39	estimated to	1,654.11	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	211,947.13	estimated to	235,903.83	actual
	Increase tax revenue	1,772.00	123,039.00	estimated to	124,811.00
	Increase other source revenue	94.00	36,256.00	estimated to	36,350.00
Police Levy	Increase the 1/1/19 unencumbered cash balance from	108,155.58	estimated to	123,148.52	actual
	Increase tax revenue	1,290.00	86,259.00	estimated to	87,549.00
	Increase other source revenue	176.00	12,540.00	estimated to	12,716.00
Permissive	Increase the 1/1/19 unencumbered cash balance from	-	estimated to	185.50	actual
Ligting SPA	Increase the 1/1/19 unencumbered cash balance from	566.70	estimated to	1,139.50	actual
	New General Fund Total	260,894.30			
	New Special Revenue Fund Total	1,162,846.95			
	New Debt Service Funds	140.56			
	Special Assessments	2,339.50			
	Grand Total New Certificate- All Funds	<u>1,426,221.31</u>			
	Net Change in Beginning balances	61,706.24			
	Net Change in Tax Revenue	7,280.00			
	Net Change in Other Source Revenue	521.00			
		<u>69,507.24</u>			

Voice vote, three ayes. Motion carried

Russell Township – 2019 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Russell Township's 2019 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	935,382.90	estimated to	1,230,444.44	actual
	Increase tax revenue	3,136.00	459,357.00	estimated to	462,493.00
	Increase other source revenue	20,479.00	264,089.50	estimated to	284,568.50
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	12,768.48	estimated to	26,749.04	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	183,576.29	estimated to	339,210.40	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	79,831.90	estimated to	1,104,910.79	actual
	Increase tax revenue	3,755.00	504,309.00	estimated to	508,064.00
	Increase other source revenue	254.00	98,729.12	estimated to	98,983.12
Cemetery	Decrease the 1/1/19 unencumbered cash balance from	8,609.80	estimated to	14,488.86	actual
Zoning	Increase the 1/1/19 unencumbered cash balance from	15,094.82	estimated to	29,645.22	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	216,882.42	estimated to	710,875.19	actual
	Increase tax revenue	9,805.00	1,140,172.00	estimated to	1,149,977.00
	Increase other source revenue	917.00	107,557.92	estimated to	108,474.92
Police Levy	Increase the 1/1/19 unencumbered cash balance from	571,588.73	estimated to	1,049,823.61	actual
	Increase tax revenue	13,798.00	1,610,544.00	estimated to	1,624,342.00
	Increase other source revenue	1,213.00	171,067.67	estimated to	172,280.67
Road Levy	Increase the 1/1/19 unencumbered cash balance from	79,625.98	estimated to	745,115.31	actual
	Increase tax revenue	9,039.00	1,024,056.92	estimated to	1,033,095.92
	Increase other source revenue	894.00	120,182.43	estimated to	121,076.43
Abulance	Increase the 1/1/19 unencumbered cash balance from	9,618.59	estimated to	108,491.51	actual
OPOT Grant	Increase the 1/1/19 unencumbered cash balance from	1,760.00	estimated to	6,240.00	actual
Permissive	Increase the 1/1/19 unencumbered cash balance from	-	estimated to	952.23	actual
	Increase other source revenue	22,134.00	-	estimated to	22,134.00
Fire Stn Bond	Increase the 1/1/19 unencumbered cash balance from	440,465.00	estimated to	453,215.11	actual
	Increase tax revenue	1,254.00	183,743.00	estimated to	184,997.00
	Increase other source revenue	168.00	26,014.75	estimated to	26,182.75
	New General Fund Total	1,977,505.94			
	New Special Revenue Fund Total	9,234,665.22			
	New Debt Service Fund Total	714,241.94			
	New Capital Project Funds	19,129.94			
	Grand Total New Certificate- All Funds	<u>11,945,543.04</u>			
	Net Change in Beginning balances	3,314,086.74			
	Net Change in Tax Revenue	40,787.00			
	Net Change in Other Source Revenue	23,925.00			
		<u>3,378,798.74</u>			

Voice vote, three ayes. Motion carried

Claridon Township – Amendment #2

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Claridon Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Decrease Motor Vehicle Registration other source revenue 6,000.00 from 11,000.00 to 5,000.00
Increase Permissive Tax other source revenue 6,000.00, from 0.00 to 6,000.00

New Special Revenue Fund Total:	\$ 1,422,806.43
New Total 2019 Certificate:	\$ 1,922,964.72

Voice vote: Three ayes. Motion carried.

South Russell Village – Amendment #2

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

Special Revenue Funds

Increase Park & Rec other source revenue 2,700.00, from 15,000.00 to 17,700.00

New Special Revenue Fund Total:	\$ 6,026,980.24
New Total 2019 Certificate:	\$ 7,974,790.85

Voice vote: Three ayes. Motion carried.

Geauga County – 2019 Amendment #2

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase Child Advocacy other source revenue 469,470.00, from 0.00 to 469,470.00

Internal Service Funds

Increase ADP Contract Services other source revenue 55,000.00, from 0.00 to 55,000.00

New Special Revenue Funds Total:	92,846,490.55
New Internal Services Fund Total:	1,277,647.63
New Total 2019 Certificate:	\$ 170,028,275.28

Voice vote: Three ayes. Motion carried.

Troy Township – 2018 Amendment #3 Special

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Troy Township 2018 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified in 2018:

Capital Funds

Increase OPWC Issue II other source revenue 77,040.10, from 0.00 to 77,040.10

New Capital Project Funds Total:	\$ 77,845.42
New Total 2018 Certificate:	\$ 2,160,817.29

Voice vote: Three ayes. Motion carried.

Troy Township – 2019 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Troy Township’s 2019 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2019 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2019:

General	Increase the 1/1/19 unencumbered cash balance from	234,634.29	estimated to	335,065.44	actual
	Increase tax revenue	1,052.00	110,125.00	estimated to	111,177.00
	Increase other source revenue	(2,054.00)	64,585.74	estimated to	62,531.74
Motor Vehicle	Increase the 1/1/19 unencumbered cash balance from	14,344.05	estimated to	29,386.84	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	118,153.82	estimated to	211,317.32	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	9,583.78	estimated to	83,640.86	actual
	Increase tax revenue	2,280.00	212,315.00	estimated to	214,595.00
	Increase other source revenue	(6,281.00)	34,991.00	estimated to	28,710.00
Cemetery	Increase the 1/1/19 unencumbered cash balance from	21,429.40	estimated to	23,212.40	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	316,271.97	estimated to	380,417.15	actual
	Increase tax revenue	2,040.00	194,396.00	estimated to	196,436.00
	Increase other source revenue	(3,021.00)	129,101.00	estimated to	126,080.00
Debt Service	Increase the 1/1/19 unencumbered cash balance from	-	estimated to	805.32	actual
Cemetery Bq	Decrease the 1/1/19 unencumbered cash balance from	400.00	estimated to	308.90	actual
	New General Fund Total	508,774.18			
	New Special Revenue Fund Total	1,390,195.57			
	Debt Service Funds Total	28,838.90			
	Capital Project Funds Total	805.32			
	New Fiduciary Funds Total	308.90			
	Grand Total New Certificate- All Funds	<u>1,928,922.87</u>			
	Net Change in Beginning balances	378,175.82			
	Net Change in Tax Revenue	5,372.00			
	Net Change in Other Source Revenue	(11,356.00)	<i>elimination of TVLR</i>		
		<u>372,191.82</u>			

Voice vote, three ayes. Motion carried

2018/2019 School District Amendments

Berkshire LSD – Amendment #8

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Berkshire LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase Classroom Facilities other source revenue 22,546,259.00, from 18,707,677.00 to 41,253,936.00

New Capital Project Funds Total: \$ 69,754,663.35
 New Total 2018/2019 Certificate: \$ 96,344,543.61

Voice vote: Three ayes. Motion carried.

Supplemental Appropriations

Geauga Park District


Motion by James Flaiz, seconded by Caroline Mansfeild, to approve the Supplemental Appropriation for Fund **6017 Park Board Fund** totaling \$12,300.00.

New total Appropriations in Fund 6017: \$7,565,365.00

Voice vote: Three ayes. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 19, 2019 special meeting at 10:45 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission