

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, April 6, 2020 at 10:30 a.m. in the Auditor's Office 215 Main Street, Chardon, Ohio. Present: Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock
Also Present: Deputy Auditor Kristen Sinatra.

Meeting Advertised: Regular Business

2020 Amendments**Auburn Township – Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock to amend the Auburn Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General	Increase the 1/1/2020 unencumbered cash balance from	179,455.82	estimated to	420,871.42	actual
	Increase tax revenue	2,396.00	estimated to	374,064.00	actual
	Increase other source revenue	10,118.00	estimated to	215,972.74	actual
Motor Veh	Increase the 1/1/2020 unencumbered cash balance from	19,020.27	estimated to	21,953.33	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance from	48,583.75	estimated to	137,368.08	actual
Road & Bridg	Increase the 1/1/2020 unencumbered cash balance from	303,884.31	estimated to	547,154.48	actual
	Increase tax revenue	11,592.00	estimated to	1,549,917.66	actual
	Increase other source revenue	-	estimated to	-	actual
Cemetery	Increase the 1/1/2020 unencumbered cash balance from	15,413.15	estimated to	22,360.48	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	174,854.85	estimated to	180,380.44	actual
	Increase tax revenue	6,263.00	estimated to	752,996.43	actual
	Increase other source revenue	-	estimated to	-	actual
Permissive TX	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	23,278.67	actual
Debt Service	Increase the 1/1/2020 unencumbered cash balance from	2,473.29	estimated to	53,010.50	actual
Property Acq	Unchanged the 1/1/2020 unencumbered cash balance from	20,175.62	estimated to	20,175.62	actual
	Unchanged other source revenue	-	estimated to	25,000.00	actual
Auburn Parl	Unchanged the 1/1/2020 unencumbered cash balance from	3,655.22	estimated to	3,655.22	actual
	New General Fund Total	1,010,908.16			
	New Special Revenue Funds Total	3,345,266.57			
	New Debt Service Fund Total	367,278.41			
	New Capital Project Funds Total	48,830.84			
	New Special Assessment Funds Total	-			
	Grand Total New Certificate- All Funds	<u>4,772,283.98</u>			
	Net Change in Beginning balances	662,691.96			
	Net Change in Tax Revenue	19,229.00			
	Net Change in Other Source Revenue	11,140.00			
		<u>693,060.96</u>			

Voice vote: Two ayes. Motion carried.

City of Chardon – Amendment #2

Motion by C.P. Hitchcock, seconded by James Flaiz, to amend the City of Chardon Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Other - other source revenue 16,070.00
 Decrease Muni Income Tax other source revenue (43,495.00)

Net adjustment: \$(27,425) from 8,000,809.00 to 7,773,384.00

Special Revenue Funds

Decrease 212 SCMR other source revenue (562,500.00)
 Decrease 214 State Highway Improvement (45,971.00)
 Decrease Cemetery other source revenue (17,168.00)
 Increase Park & Rec other source revenue 127,318.00
 Increase Police Pension other source revenue 10,000.00
 Increase Fire/EMS Levy Other- other source revenue 4,999.00
 Increase Street Lighting other revenue 18,400.00
 Increase Ambulance other source revenue 4,000.00
 Decrease Court Computer Projects (65,616.00)
 Decrease Special Projects other source revenue (25,649.00)
 Increase Probation Services other source revenue 63,345.00

Net adjustment: \$(488,842.00) from \$3,145,842.00 to \$2,657,000.00

Debt Service Funds

Decrease G.O. Debt Service other source revenue (690.00) from \$381,000.00 to \$380,310.00

Capital Project Funds

Decrease Infrastructure Improvement other source revenue (6,760.00)
 Increase Chardon SQ Cap Improvement other source revenue 97,900.00
 Decrease Gen Cap Reserve other source revenue (222,200.00)
 Increase TIF other source revenue 2,000.00
 Increase Hidden Glen RID other source revenue 10,000.00
 Decrease Cider Mill RID other source revenue (30.00)
 Increase Windermere & Willo-Tree RID other source revenue 500.00

Net adjustment: \$(118,590.00) from \$2,840,310.00 to \$2,721,720.00

Enterprise Funds

Increase Water Operating other source revenue 30,333.00
 Decrease Water Cap Improvement Reserve other source revenue (45,000.00)
 Increase Sewer Operating other source revenue 49,690.00
 Increase Sewer Cap Improvement Reserve other source revenue 33,200.00
 Decrease Sanitary Sewer Asmt & Revolving other source revenue (4,251.00)
 Decrease WPCLF Debt Service other source revenue (7,855.00)
 Decrease WSRLA Debt Service other source revenue (10,713.00)
 Decrease WPCLF Cap Improvement other source revenue (456.00)
 Decrease WWTP Cap Improvement other source revenue (50,050.00)

Net adjustment: \$(5,102.00) from 4,682,228.00 to 4,677,126.00

City of Chardon Amendment #2 Continued

Internal Service Funds

Decrease Self-Insurance Fund other source revenue (130,000.00) from 130,000.00 to 00.00

Fiduciary Funds

Decrease Tort Claim other source revenue (2,500.00)

Increase Cemetery Endowment other source revenue 50.00

Net adjustment: \$(2,450.00) from 35,050.00 to 32,600.00

New General Fund Total:	\$ 10,060,074.66
New Special Revenue Funds Total:	\$ 7,779,124.81
New Sebit Service Fund Total:	\$ 382,128.36
New Capital Project Funds Total:	\$ 3,968,270.64
New Enterprise Funds Total:	\$ 6,022,863.60
New Internal Service Funds Total:	\$ 5,062.81
New Fiduciary Funds	\$ 195,316.12
New Total 2019 Certificate:	\$ 28,412,841.00

Voice vote: Two ayes. Motion carried.

Munson Township Amendment #2

Motion by James Flaiz, seconded by C.P. Hitchcock, to amend Munson Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Other –other source revenue 2,908.00 from 818,092.00 to 821,000.00

(Transfer of Scholarship funds due to change in the criteria for Fiduciary Funds)

New General Fund Total: \$843,153.09

Fiduciary Funds

Decrease in beginning balance (2,908.00) from 2,908.00 to 0.00

Fund no longer meets criteria to house Scholarship monies move to GF

New Fiduciary Fund Total: \$4,050.00

New 2020 Certificate Total: \$3,945,523.38 (unchanged)

Spoke with newly elected fiscal with regard to de-certifying revenue amount(other source revenue) in Fiduciary Fund which was associated with the scholarship funding.

Voice vote: Two ayes. Motion carried.

Aquilla Village – Amendment #1

Motion by C.P. Hitchcock, seconded by James Flaiz, to amend Aquilla Village’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	33,359.70	estimated to	63,519.86	actual
	Decrease tax revenue (16.00)	11,947.00	estimated to	11,931.00	actual
	Unchanged other source revenue	-	estimated to	26,048.00	actual
Street Maint	Decrease the 1/1/2020 unencumbered cash balance from	15,188.68	estimated to	1,100.47	actual
	Increase tax revenue 8,842.00	-	estimated to	8,842.00	actual
	Increase other source revenue 1,183.00	-	estimated to	1,183.00	actual
Motor Veh	Increase the 1/1/2020 unencumbered cash balance from	12,063.02	estimated to	18,910.10	actual
Gas Tax	Increase the 1/1/2020 unencumbered cash balance from	19,839.37	estimated to	26,305.32	actual
Lighting Ass	Decrease the 1/1/2020 unencumbered cash balance from	5,215.90	estimated to	672.51	actual
	New General Fund Total	101,498.86			
	New Special Revenue Fund Total	77,840.89			
	New Capital Project Fund Total	-			
	New Special Assessment Fund Total	5,411.51			
	Grand Total New Certificate- All Funds	<u>184,751.26</u>			
	Net Change in Beginning balances	24,841.59			
	Net Change in Tax Revenue	8,826.00			
	Net Change in Other Source Revenue	1,183.00			
		<u>34,850.59</u>			

The Village computer hard drive crashed. Using the 2019 year-end fund balances less carry over encumbrances to present the beginning cash balances. Signed minutes from January 2020 meeting will be presented as validation that Council acknowledged fund balance amounts.

Voice vote: Two ayes. Motion carried

2019/2020 School Amendments

Berkshire LSD – 2019/2020 Amendment #6

Motion by James Flaiz, seconded by C.P. Hitchcock to amend Berkshire LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2019/2020 School Year.

Special Revenue Funds

Increase 467 Wellness Foundations other source revenue 835.94 from 258,164.00 to 258,999.94

New Special Revenue Total **\$5,803.512.97**

Internal Service Funds

Increase 022 OHSAA Pop Accts other source revenue 10,000.00 from 8,054.00 to 18,054.00

New Internal Service Funds Total **\$568,571.59**

New 2019/2020 Certificate Total \$ 55,459,314.05

Voice vote: Two ayes. Motion carried

Geauga County Health District

Supplemental Appropriations

Motion by James Flaiz, seconded by C.P. Hitchcock, to approve the changes to Appropriations for the following Health District Funds

Fund 6002 Board of Health

Increase Unemployment \$10,000

New Total appropriations in Fund: \$946,838.23

Fund 6005 Food Service

Decrease Equipment (30,000.00)

New total appropriations in Fund: \$260,920.57

Fund 6021 PHEP.

Increase Salaries	85,000.00
Increase Medicare	1,232.50
Increase Hospitalization	1,867.50
Increase OPERS	11,900.00
Increase Other	<u>30,000.00</u>
Total	130,000.00

New total appropriations in Fund: \$305,948.03

Fund 6023 Sewage Treatment

Increase Equipment 30,000.00

New total appropriations in Fund: \$567,762.88

Fund 6025 Immunization Action Plan.

Decrease Materials & Supplies (20,000.00)
 Increase Materials & Supplies Vaccine 20,000.00

New total appropriations in Fund: \$74,845.49
 (Unchanged)

Voice vote: Two ayes. Motion carried.

Geauga County – Amendment #9

Motion by C.P. Hitchcock, 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 #2011 Common Pleas Court Tech other source revenue 13,852.44 from 398,244.00 to 412,096.44

Increase #2093 Common Pleas Drug Court other source revenue 75,000.00 from 125,000.00 to 200,000.00

New Special Revenue Funds Total: \$95,337,651.15

New 2020 Certificate Total: \$182,448,638.43

Voice vote: Two ayes. Motion carried.

General Discussion

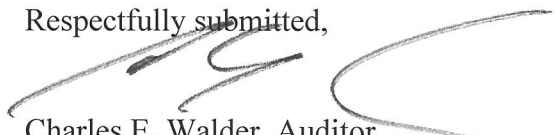
South Russell Village

Presented a resolution establishing a new Capital Projects Fund:
Manor Headwater Restoration Project.

Fund was established to account for grant monies used for expenditures on the project.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the April 6, 2020 - regular meeting at 10:43 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

