

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Tuesday, February 20, 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, Geauga County Prosecutor James R. Flaiz, and County Treasurer C. P. Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde and Deputy Auditor Beverly Sustar

**Prior Minutes**

Motion by Frank J. Gliha, seconded by Caroline Mansfield, to approve the minutes of the February 6, 2018 regular session.

Voice vote: three ayes. Motion carried

**2018 Amendments**

**Middlefield Township – 2018 Amendment #1**

Motion by James R. Flaiz, seconded by Caroline Mansfield, to amend the Middlefield 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	75,952.08	estimated to	98,297.55	actual
	Increase tax revenue	1,469.00	84,130.00	estimated to	85,599.00
	Increase other source revenue	197.00	88,692.00	estimated to	88,889.00
Motor Vehicle	Increase the 1/1/18 unencumbered cash balance from	16,000.00	estimated to	36,858.54	actual
Gasoline Tax	Increase the 1/1/18 unencumbered cash balance from	118,772.44	estimated to	131,790.87	actual
Road & Bridge	Increase the 1/1/18 unencumbered cash balance from	47,803.28	estimated to	482,065.55	actual
	Increase tax revenue	2,681.00	271,738.00	estimated to	274,419.00
	Increase other source revenue	359.00	721,361.00	estimated to	721,720.00
Ambulance	Increase the 1/1/18 unencumbered cash balance from	49,584.42	estimated to	213,865.09	actual
	Increase tax revenue	103,989.00	-	estimated to	103,989.00
	Increase other source revenue	13,912.00	10,000.00	estimated to	23,912.00
	New General Fund Total	272,785.55			
	New Special Revenue Fund Total	2,101,620.05			
	Grand Total New Certificate- All Funds	<u>2,374,405.60</u>			
	Net Change in Beginning balances	654,765.38			
	Net Change in Tax Revenue	108,139.00			
	Net Change in Other Source Revenue	14,468.00			
		<u>777,372.38</u>			

Voice vote, three ayes. Motion carried.

**Newbury Township 2018 – Amendment #2**

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

**Capital Project Funds**

Increase 4904 Veterans Park other source revenue 36,669.00 from 0.00 to 36,669.00

New Capital Project Funds Total:	\$ 14,002.80
New Total 2018 Certificate:	\$2,811,456.96

Voice vote, three ayes. Motion carried

**South Russell Village 2018 – Amendment #2**

Motion by Frank J. Gliha, seconded by James R. Flaiz, to amend the South Russell Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase other source revenue 3,250.00, from 648,363.00 to 651,613.00

Special Revenue Funds

Increase Park Fund other source revenue 7,800.00, from 0.00 to 7,800.00

Increase Street Maintenance other source revenue 11,000.00, 570,000.00 to 581,000.00

Capital Project Funds

Increase D01 Special Road Fund other source revenue 48,750.00 from 0.00 to 48,750.00

New General Fund Total:	\$1,466,651.53
New Special Revenue Funds Total:	\$6,246,719.39
New Capital Project Funds Total:	\$ 299,881.24
New Total 2018 Certificate:	\$8,160,313.84

Voice vote, three ayes. Motion carried

**Geauga County 2018 – Amendment #3**

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

Special Revenue Funds

Increase 2074 Law Enforcement Assist other source revenue 8,720.00 from 13,860.00 to 22,580.00

Increase 2090 Probate Conduct of Business other source revenue 6,999.40 from 7,785.00 to 14,784.40

Capital Project Funds

Increase 4027 Transit Capital Fund other source revenue 21,000.00 from 137,292.00 to 158,292.00

New Special Revenue Funds Total:	\$ 85,938,820.60
New Capital Project Funds Total:	\$ 8,193,357.47
New Total 2018 Certificate:	\$153,713,763.11

Voice vote, three ayes. Motion carried

**Montville Township 2018 – Amendment #1 Revision**

Motion by Caroline Mansfield, seconded by Frank J. Gliha, to approve the revision of the General Fund beginning balance due to fiscal officer clerical error:

General Fund

Increase Beginning balance \$83.49, from 35,434.01 to 35,517.50

Capital Project Funds

Decrease OPWC other source revenue 200,000.00 from 200,000.00 to 0.00

New General Fund Total:	\$ 133,668.50
New Capital Project Funds Total:	\$ 0.00
New Total 2018 Certificate:	\$1,033,162.49

Voice vote, three ayes. Motion carried

**Aquila Village – 2017 Amendment #1**

Motion by Frank J. Gliha, seconded by James R. Flaiz, to amend Aquilla Village’s 2017 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2017 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2017:

General	Decrease the 1/1/18 unencumbered cash balance from	34,332.87	estimated to	30,689.00	actual
	Decrease tax revenue (107.00)	11,575.00	estimated to	11,468.00	actual
	Decrease other source revenue (15.00)	20,639.00	estimated to	20,624.00	actual
Road Levy	Decrease the 1/1/18 unencumbered cash balance from	17,167.15	estimated to	16,209.86	actual
	Increase tax revenue 11.00	8,764.00	estimated to	8,775.00	actual
	Increase other source revenue 2.00	1,172.00	estimated to	1,174.00	actual
Motor Veh	Increase the 1/1/18 unencumbered cash balance from	5,388.98	estimated to	9,928.68	actual
Gas Tas	Decrease the 1/1/18 unencumbered cash balance from	25,549.13	estimated to	25,542.81	actual
Street Lightng	Increase the 1/1/18 unencumbered cash balance from	1,157.14	estimated to	4,503.00	actual
	New General Fund Total	62,781.20			
	New Special Revenue Fund Total	83,241.38			
	Special Assessment Funds Total	9,503.00			
	Grand Total New Certificate- All Funds	<u>155,525.58</u>			
	Net Change in Beginning balances	3,278.28			
	Net Change in Tax Revenue	(96.00)			
	Net Change in Other Source Revenue	198.03			
		<u>3,380.31</u>			

Voice vote, three ayes. Motion carried

**2018/2019 School Year School District Budget Hearings**

Auditor Frank Gliha called the meeting to order at 10:15 a.m.

**Auditor’s Remarks**

Auditor Gliha discussed new residential construction and residential home sales. New construction increased assessed values by \$23,374,650, with 163 New Residential Permits averaging \$322,160 being issued. There were 23 permits averaging \$1,807,424 issued for New Commercial construction in 2017.

**Treasurer’s Remarks**

Ms. Mansfield presented the summary of tax collection for 2017. Every district except Newbury LSD collected over 98% of current tax charges. With prior year delinquent collections, all districts met or exceeded the estimated certified revenue. Delinquent collection represented 2.77% of total receipts.

**Levy Plans**

Berkshire has asked the Auditor’s office to certify Tax Revenue and has filed with the Board of Elections for a 3.65 mill Bond Levy for Tax Year 2018, first due in 2019.

Chardon L.S.D. has asked the Auditor’s office to certify Tax Revenue and has filed with the Board of Elections for a 3.9 mill Current Expense Levy for Tax 2018, first due in 2019.

**Bond Levies and Emergency Levies**

The Auditor’s office will contact each school district in October or November to determine January balances if any, and calculate rate requirements for 2019 collection year.

**2018/2019 School Year School District Official Certificates of Estimated Resources**

Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2018/2019 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

**Berkshire LSD** – Motion by Frank J. Gliha, seconded by James R. Flaiz to approve the Berkshire Local School District 2018/2019 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	1,310,845.00	13,625,987.92	19,964,807.92
45.30	Outside General Fund	5,027,975.00		
2.50	Outside Perm. Impr.	331,355.00	220,322.55	551,677.55
<u>52.30</u>	<u>Total Mills</u>			
	All Other Funds			<u>1,986,100.00</u>
	Total - All Funds			<u>22,502,585.47</u>

Voice vote: three ayes. Motion carried.

**Cardinal LSD** – Motion by Caroline Mansfield, seconded by Frank J. Gliha to approve the Cardinal Local School District 2018/2019 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	1,065,488.00	7,099,918.00	15,482,042.00
53.10	Outside General Fund	7,316,636.00		
1.00	Inside Perm. Impr.	273,982.00	132,422.00	406,404.00
2.27	Outside Bond	621,940.00	831,710.00	1,453,650.00
0.74	Outside Library	202,747.00	371,772.00	574,519.00
<u>60.61</u>	<u>Total Mills</u>			
	All Other Funds			1,380,801.00
	Total - All Funds			<u>19,297,416.00</u>

\$231,328 Library Payment in FY 2019  
 \$711,063 School Improvement Bond – additional payment of \$694,025 due after levy expires

Voice vote: three ayes. Motion carried.

**Chardon LSD** – Motion by James Flaiz, seconded by Caroline Mansfield, to approve the Chardon Local School District 2018/2019 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
4.50	Inside General Fund	2,615,234.00	17,391,714.00	39,372,921.00
70.28	Outside General Fund	19,365,973.00		
2.00	Outside Permanent Imp	1,129,170.00	1,386,303.00	2,515,473.00
<u>76.78</u>	<u>Total Mills</u>			
	All Other Funds			<u>11,371,425.00</u>
	Total - All Funds			<u>53,259,819.00</u>

Voice vote: three ayes. Motion carried.

**Kenston LSD** – Motion by Caroline Mansfield, seconded by Frank J. Gliha, to approve the Kenston Local School District 2018/2019 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
4.50	Inside General Fund	3,125,650.00	20,758,756.74	49,142,620.74
81.49	Outside General Fund	25,258,214.00		
3.64	Outside Bond Fund	2,922,035.00	3,248,134.55	6,170,169.55
0.70	Outside Bond Fund	555,671.00	-	555,671.00
<u>90.33</u>	<u>Total Mills</u>			
	All Other Funds			<u>16,573,764.79</u>
	Total - All Funds			<u>72,442,226.08</u>

Voice vote: three ayes. Motion carried.

**Newbury LSD** – Motion by James Flaiz, seconded by Frank J. Gliha, to approve the Newbury Local School District 2018/2019 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
5.10	Inside General Fund	772,538.00	5,394,648.18	9,294,325.18
48.69	Outside General Fund	3,127,139.00		
1.00	Outside Perm. Impr.	134,675.00	18,609.00	153,284.00
19.01	Emergency	3,105,785.00	187,088.00	3,292,873.00
<u>73.80</u>	<u>Total Mills</u>			
	All Other Funds			<u>956,165.00</u>
	Total - All Funds			<u>13,696,647.18</u>

Voice vote: three ayes. Motion carried.

**West Geauga LSD** – Motion by Frank J. Gliha, seconded by James Flaiz, to approve the West Geauga Local School District 2018/2019 budget as presented

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund *	1,985,210.00	20,341,325.65	32,779,780.65
38.80	Outside General Fund	10,453,245.00		
1.00	Inside Perm. Imprv.	571,741.00	2,297,129.63	2,868,870.63
0.00	Outside Perm Imprv.	-		
0.00	Outside Bond Fund	-	21,516.47	21,516.47
9.16	Emergency	5,237,142.00	700,661.00	5,937,803.00
<u>52.46</u>	<u>Total Mills</u>			
	All Other Funds			<u>2,352,026.00</u>
	Total - All Funds			<u>43,959,996.75</u>

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\* \$159,200.00 from General Fund real estate to debt service to pay principal and interest on Energy Conservation notes

Voice vote: three ayes. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 20, 2018 special meeting at 10:40 a.m.

Respectfully submitted,

Frank J. Gliha, Auditor  
Secretary/Budget Commission