

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, March 18, 2019 at 10:03 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Bev Sustar

**2019 Certificate Amendments**

**Claridon Township**

Claridon Township is requesting a shift in their inside millage. Currently they have 1.5 mills going to General Fund, with 1.5 mills going to Road & Bridge. They are requesting that the millage be changed to 2.5 mills to General Fund, with the remaining .5 mills remaining with Road & Bridge. Due to the unique relationship of the Township and Aquilla Village, any shift in inside millage will affect the millage available to the Aquilla. Only the township inside millage assigned to Roads will be available to Aquilla Village. So their General Fund inside millage would have to be reduced from 1.5 mills to .5 mills, should the millage shift for the township be approved.

Current Schedule B’s for both Claridon Township and Aquilla are presented for review. Any change to Claridon Township millage will affect inside millage available to Aquilla Village. The village remains within the boundaries of the township.

Action tabled until a joint meeting of the village council and township trustees can be scheduled.

**Middlefield Township – Amendment #1**

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

General	Increase the 1/1/19 unencumbered cash balance from	153,611.80	estimated to	116,861.63	actual
	Increase tax revenue	697.00	85,599.00	estimated to	86,296.00
	Increase other source revenue	93.00	117,054.00	estimated to	117,147.00
Motor Veh	Increase the 1/1/19 unencumbered cash balance from	33,427.00	estimated to	20,614.21	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	176,340.74	estimated to	178,448.27	actual
Road & Bridge	Increase the 1/1/19 unencumbered cash balance from	691,618.00	estimated to	536,293.09	actual
	Increase tax revenue	2,089.00	274,419.00	estimated to	276,508.00
	Increase other source revenue	279.00	45,719.00	estimated to	45,998.00
Ambulance	Increase the 1/1/19 unencumbered cash balance from	279,521.89	estimated to	269,550.08	actual
	Increase tax revenue	753.00	103,989.00	estimated to	104,742.00
	Increase other source revenue	101.00	23,912.00	estimated to	24,013.00
	New General Fund Total	320,304.63			
	New Special Revenue Funds Total	1,548,253.65			
	Grand Total New Certificate- All Funds	<u>1,868,558.28</u>			
	Net Change in Beginning balances	(212,752.15)			
	Net Change in Tax Revenue	3,539.00			
	Net Change in Other Source Revenue	473.00			
		<u>(208,740.15)</u>			

Voice vote: Three ayes. Motion carried

**Parkman Township – Amendment #1**

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

General	Increase the 1/1/19 unencumbered cash balance from	295,374.93	estimated to	398,106.48	actual
	Increase tax revenue	878.00	estimated to	106,443.00	actual
	Increase other source revenue	118.00	estimated to	74,751.00	actual
Motor Veh	Increase the 1/1/19 unencumbered cash balance from	5,243.43	estimated to	9,572.34	actual
	Decrease other source revenue	(8,250.00)	estimated to	7,350.00	actual
Gasoline Tax	Increase the 1/1/19 unencumbered cash balance from	12,139.92	estimated to	42,944.50	actual
Road & Bridg	Increase the 1/1/19 unencumbered cash balance from	18,672.03	estimated to	57,138.27	actual
	Increase tax revenue	672.00	estimated to	81,398.00	actual
	Increase other source revenue	90.00	estimated to	20,890.00	actual
Cemtery	Increase the 1/1/19 unencumbered cash balance from	11,015.19	estimated to	19,346.02	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	328,796.10	estimated to	375,053.73	actual
	Increase tax revenue	1,398.00	estimated to	178,654.00	actual
	Increase other source revenue	(783.00)	estimated to	32,931.00	actual
Road Levy	Decrease the 1/1/19 unencumbered cash balance from	53,048.12	estimated to	11,430.20	actual
	Increase tax revenue	1,951.00	estimated to	258,404.00	actual
	Increase other source revenue	121.00	estimated to	17,593.00	actual
EMT Service	Increase the 1/1/19 unencumbered cash balance from	41,069.88	estimated to	61,339.90	actual
Public Safety	Increase the 1/1/19 unencumbered cash balance from	4,250.00	estimated to	4,250.00	actual
Lighting	Increase the 1/1/19 unencumbered cash	5516.29	estimated to	10,282.08	actual
	New General Fund Total	579,300.48			
	New Special Revenue Funds Total	1,296,394.96			
	New Special Assessments	15,282.08			
	Grand Total New Certificate- All Funds	<u>1,890,977.52</u>			
	Net Change in Beginning balances	214,337.63			
	Net Change in Tax Revenue	4,899.00			
	Net Change in Other Source Revenue	<u>(8,704.00)</u>			
		<u>210,532.63</u>			

Voice vote: Three ayes. Motion carried

**West Geauga Local School District – Amendment #3**

The West Geauga School Board has executed Resolution 2018-04-133 Requesting the County Budget Commission to approve the transfer of funds remaining in the school district’s Bond Fund to a specific permanent improvement fund. Pursuant to O.R.C. 5705.14 (C) 2, money in a bond fund that is in excess of the outstanding obligations payable from the fund, may be transferred to a specific permanent improvement fund provided that the county budget commission approves the transfer. The debt obligation associated with the bond fund matured in November 2012.

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

**Capital Project Funds**

Increase Special Permanent Improvement Fund other source revenue 21,516.47.

New Capital Project Funds Total:	\$ 3,147,407.22
New Total 2019 Certificate:	\$46,169,722.08

Voice vote: Three ayes. Motion carried.

**Burton Village – 2019 Amendment #1**

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Burton Village’s 2018 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	934,155.01	estimated to	1,250,936.52	actual
	Increase tax revenue	316.00	74,090.00	estimated to	74,406.00
	Increase other source revenue	43.00	634,186.00	estimated to	634,229.00
Street Maint	Decrease the 1/1/19 unencumbered cash balance from	44,306.79	estimated to	22,676.36	actual
State Hwy	Increase the 1/1/19 unencumbered cash balance from	16,067.38	estimated to	29,789.24	actual
Fire Levy	Increase the 1/1/19 unencumbered cash balance from	106,829.74	estimated to	116,370.14	actual
	Increase tax revenue	101,186.00	62,813.00	estimated to	163,999.00
	Increase other source revenue	13,501.00	30,387.00	estimated to	43,888.00
Cemetery	Increase the 1/1/19 unencumbered cash balance from	36,934.29	estimated to	44,042.63	actual
Police Levy	Decrease the 1/1/19 unencumbered cash balance from	56,259.26	estimated to	82,477.56	actual
	Increase tax revenue	230.00	53,880.00	estimated to	54,110.00
	Decrease other source revenue	(40,000.00)	245,484.00	estimated to	205,484.00
Tree Commis	Increase the 1/1/19 unencumbered cash balance from	1,925.49	25,246.43	4,137.21	actual
Safety Sprt	Increase the 1/1/19 unencumbered cash balance from	1,436.04	25,246.43	21,436.04	actual
Admissions T	Increase the 1/1/19 unencumbered cash balance from	46,256.77	25,246.43	88,657.73	actual
Equip Cap	Increase the 1/1/19 unencumbered cash balance from	30,077.25	estimated to	34,487.79	actual
Street Cap	Increase other source revenue	60,000.00	-	estimated to	60,000.00
Facilities Cap	Increase the 1/1/19 unencumbered cash balance from	2,654.36	estimated to	2,654.35	actual
Street Lights	Increase the 1/1/19 unencumbered cash balance from	9,523.05	estimated to	14,311.95	actual
Water Ops	Increase the 1/1/19 unencumbered cash balance from	209,003.98	estimated to	316,212.32	actual
Sewer Ops	Decrease the 1/1/19 unencumbered cash balance from	1,611,919.99	estimated to	1,392,696.59	actual
Sewer Res	Increase the 1/1/19 unencumbered cash balance from	24,228.75	estimated to	24,218.75	actual
Tap In Fees	Increase the 1/1/19 unencumbered cash balance from	135,477.92	estimated to	325,936.82	actual
	Increase other source revenue	450,000.00	10,248.00	estimated to	460,248.00
Watr System	Decrease the 1/1/19 unencumbered cash balance from	41,568.38	estimated to	63,150.30	actual
	Increase other source revenue	75,000.00	50,000.00	estimated to	125,000.00
Cemetery Bq	Increase the 1/1/19 unencumbered cash balance from	12,100.55	estimated to	12,109.23	actual
Ford Mem	Decrease the 1/1/19 unencumbered cash balance from	7,156.68	estimated to	7,150.54	actual
Fenn Trust	Decrease the 1/1/19 unencumbered cash balance from	2,888.39	estimated to	2,875.39	actual
Annexation	Increase the 1/1/19 unencumbered cash balance from	9,659.03	estimated to	15,572.53	actual
	New General Fund Total	1,959,571.52			
	New Special Revenue Fund Total	1,302,829.54			
	New Capital Project Fund Total	112,937.22			
	New Special Assessment Funds Total	40,661.95			
	New Enterprise Funds Total	3,797,682.93			
	New Fiduciary Fund Total	55,049.69			
	Grand Total New Certificate- All Funds	<u>7,268,732.85</u>			
	Net Change in Beginning balances	531,470.89			
	Net Change in Tax Revenue	101,732.00			
	Net Change in Other Source Revenue	666,792.87			
		<u>1,299,995.76</u>			

Voice vote, three ayes. Motion carried

**Geauga County – Amendment #3**

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

**Capital Project Funds**

Increase 4002 Road Levy other source revenue 200,000.00, from 395,594.00 to 595,594.00

New Capital Project Funds Total:	\$ 8,125,042.71
New Total 2019 Certificate:	\$170,228,275.28

Voice vote: Three ayes. Motion carried.

**Middlefield Village – 2019 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Middlefield Village 2019 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 2019:

General	Increase the 1/1/19 unencumbered cash balance from	219,217.00	estimated to	195,875.00	actual
	Increase tax revenue	4,292.00	estimated to	249,942.00	actual
	Increase other source revenue	323.00	estimated to	1,325,913.00	actual
Street Maint	Increase the 1/1/19 unencumbered cash balance from	25,021.00	estimated to	66,691.09	actual
State Hwy	Increase the 1/1/19 unencumbered cash balance from	8,441.00	estimated to	14,715.87	actual
Ambulance Le	Decrease the 1/1/19 unencumbered cash balance from	76,607.00	estimated to	85,463.17	actual
	Increase tax revenue	1,568.00	estimated to	92,516.00	actual
	Increase other source revenue	118.00	estimated to	6,964.00	actual
Income Tax	Increase the 1/1/19 unencumbered cash balance from	837,760.00	estimated to	992,772.59	actual
IncM Tax Infr	Increase other source revenue	650,000.00	estimated to	650,000.00	actual
Police Levy	Increase the 1/1/19 unencumbered cash balance from	63,398.00	4,532.00	78,210.01	actual
	Increase tax revenue	2,873.00	151,499.00	174,707.00	actual
	Increase other source revenue	62.00	3,686.00	3,748.00	actual
Indigent Drv	Increase the 1/1/19 unencumbered cash balance from	21,671.00	estimated to	21,765.82	actual
Law Enforc	Decrease the 1/1/19 unencumbered cash balance from	1,861.00	estimated to	1,860.62	actual
Cemetery	Decrease the 1/1/19 unencumbered cash balance from	122,913.00	estimated to	109,642.91	actual
Parks & Rec	Increase the 1/1/19 unencumbered cash balance from	4,753.00	estimated to	6,476.75	actual
Equip Replc	Increase the 1/1/19 unencumbered cash balance from	283,462.00	estimated to	346,729.41	actual
Sidewalk Cap	Increase the 1/1/19 unencumbered cash balance from	73,863.00	estimated to	87,663.33	actual
Utilities Cap	Increase the 1/1/19 unencumbered cash balance from	358,395.00	estimated to	368,721.09	actual
Sperry Lane	Increase the 1/1/19 unencumbered cash balance from	24,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Decrease the 1/1/19 unencumbered cash balance from	4,897.00	estimated to	-	actual
Wtr Trnsmss	Decrease the 1/1/19 unencumbered cash balance from	45,741.00	estimated to	37,705.90	actual
New Well	Increase the 1/1/19 unencumbered cash balance from	318,314.00	295,574.34	325,442.57	actual
Water Rev	Increase the 1/1/19 unencumbered cash balance from	770,201.00	617,712.79	893,024.60	actual
Water Emgy	Increase the 1/1/19 unencumbered cash balance from	75,773.00	75,219.50	76,488.89	actual
Sewer Rev	Increase the 1/1/19 unencumbered cash balance from	662,602.00	458,447.28	785,085.65	actual
Sewer Cap	Increase the 1/1/19 unencumbered cash balance from	535,120.00	505,898.82	548,175.29	actual
Econmc Dev	Decrease the 1/1/19 unencumbered cash balance from	20,199.00	139,915.98	16,369.22	actual
Refuse	Increase the 1/1/19 unencumbered cash balance from	4,595.00	139,915.98	43,160.63	actual
Sick Leave	Increase the 1/1/19 unencumbered cash balance from	151,987.00	estimated to	153,496.67	actual
Hoskins End	Increase the 1/1/19 unencumbered cash balance from	2,072.00	estimated to	2,072.50	actual
Thompson Tr	Decrease the 1/1/19 unencumbered cash balance from	594.00	estimated to	593.50	actual
Performn Bd	Increase the 1/1/19 unencumbered cash balance from	13,062.00	estimated to	13,062.23	actual
Unclaimed Fd	Increase the 1/1/19 unencumbered cash balance from	3,079.00	estimated to	4,041.23	actual
	New General Fund Total	1,771,730.00			
	New Special Revenue Fund Total	5,167,468.83			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	1,004,824.23			
	New Enterprise Funds Total	4,064,221.85			
	New Fiduciary Fund Total	174,768.12			
	Grand Total New Certificate- All Funds	<u>12,183,013.03</u>			
	Net Change in Beginning balances	580,604.03			
	Net Change in Tax Revenue	658,733.00		New .25% income tax	
	Net Change in Other Source Revenue	503.00			
		<u>1,239,840.03</u>			

Voice vote, three ayes. Motion carried

**Russell Township – Amendment #2**

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

General Fund

Decrease General Fund other source revenue 20,060.00, from 284,568.50 to 264,508.50

Special Revenue Funds

Decrease Road District Levy other source revenue 11,945.00 from 121,076.43 to 109,131.43

Capital Project Funds

Increase NOPEC other source revenue 350,000.00, from 0.00 to 350,000.00

Increase Misc Cap projects other source revenue 20,060.00, from 0.00 to 20,060

New General Fund Total:	\$ 1,957,445.94
New Special Revenue Fund Total:	\$ 8,222,720.22
New capital Project Funds Total:	\$ 389,189.94
New Total 2019 Certificate:	\$12,283,598.04

Voice vote: Two ayes. One abstained. Motion carried.

**Supplemental Appropriations**

**Fund 6021 PHEP Grant totaling \$1,753.17,**

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

New total appropriations in Fund 6005: \$118,683.11

**Public Library Fund. Revising method of Allocation**

Discussion regarding resolution provided by Library Boards to allow for allocation of .44% of Public Library Fund revenue to township parks. Mr. Flaiz thought the language was problematic and suggested that the library boards revise language to clarify intention of change.

Action tabled until next Budget Commission meeting. Next Budget Commission meeting is April 1, 2019.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the March 18, 2019 special meeting at 10:42 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission