

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, June 28, 2019 at 2:05 p.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. Present: 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 Bev Sustar, Deputy Auditor Kristen Sinatra and Deputy Auditor Heather Penrod

**Prior Minutes**

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the June 3, 2019 regular session.

Voice vote: Three ayes. Motion carried

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the June 17, 2019 special session.

Voice vote: Three ayes. Motion carried

**2018/2019 School Amendments****Cardinal Local School District 2018/2019 - Amendment #6**

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

**General Fund**

Decrease other source revenue 44,202.00 from 6,154,238.00 to 6,110,036.00

**Special Revenue Funds**

Increase Public School Support other source revenue 20.00, from 13,352.00 to 13,372.00

Increase Student Activities other source revenue 377.00, from 183,858.00 to 184,235.00

**Capital Project Funds**

Increase Perm Improv other source revenue 178,166.00, from 3,927,558.00 to 4,105,724.00

**Enterprise Funds**

Increase Food Service other source revenue 1,739.00, from 485,751.00 to 487,490.00

Decrease Uniform Supplies other source revenue 627.00, from 61,151.00 to 60,524.00

**Fiduciary Funds**

Decrease Scholarship Fund other source revenue 500.00, from 500.00 to 0.00

Decrease Activity Clubs other source revenue 490.00, from 54,355.00 to 53,865.00

New General Fund Total:	\$ 14,751,845.91
New Special Revenue Funds Total:	\$ 1,348,977.99
New Debt Service Funds Totals:	\$ 2,129,592.40
New Capital Project Funds Total:	\$ 8,481,048.26
New Enterprise Funds Total:	\$ 583,027.31
New Fiduciary Funds Total:	\$ 97,985.78
New Total 2018 Certificate:	\$ 27,392,477.65

*Total change over original 2018/2019 budget is net increase of \$8,095,061.65*

Voice vote: Three ayes. Motion carried

**Berkshire Local School District 2018/2019 - Amendment #10 - Final**

Motion by Caroline Mansfield, seconded by Charles Walder, to amend the Berkshire LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease other source revenue 405,533.23, from 10,794,597.34 to 10,389,064.12

Special Revenue Funds

Decrease Principal’s Fund other source revenue 13,837.64, from 45,000.00 to 31,162.36  
 Increase MHJ/Comm. Clnrs/KeyBk other source revenue 2,000.00, from 250.00 to 2,250.00  
 Increase Latchkey other source revenue 17,935.00, from 24,000.00 to 41,935.00  
 Decrease Termination Benefits other source revenue 75,000.00, from 75,000.00 to 0.00  
 Decrease Student Activities other source revenue 14,804.63, from 95,000.00 to 80,195.37  
 Increase Idea Part B/Title VI B other source revenue 2,718.90, from 284,014.59 to 286,733.49  
 Increase Title I other source revenue .40 (cents) from 243,050.35 to 243,050.75

Debit Service Funds

Increase Bond Retirement – Taxes 60,404.67 from 609,552.00 to 669,956.67  
 Increase Bond Retirement - Other Source revenue 16,952.39, from 127,200.01 to 144,152.40

Capital Project Funds

Increase Perm Improv. Taxes 13,285.86, from 331,355.00 to 344,640.86  
 Decrease Perm Improv. other source revenue 22,357.60 , from 67,331.00 to 44,973.40  
 Decrease Classrm Facil. other source revenue 21,302,512.20, from 41,253,936.00 to 19,951,423.80

Enterprise Funds

Increase Food Service other source revenue 7,821.12, from 337,356.32 to 345,177.44  
 Decrease Uniform Supplies other source revenue 13,890.89 from 65,000.00 to 51,109.11

Internal Service Funds

Increase Rotary Fund other source revenue 225.35, from 11,500.00 to 11,725.35  
 Decrease Pop Accounts other source revenue 5,780.39, from 16,000.00 to 10,219.62  
 Increase Device Insurance other source revenue 8,310.75, from 18,500.00 to 26,810.75  
 Increase Insurance Fund other source revenue 21,356.56, from 511,274.75 to 532,631.31

Fiduciary Funds

Increase Trust Funds other source revenue 4,000.00, from 5,000.00 to 9,000.00  
 Decrease Activity Clubs others source revenue 10,354.58, from 65,000.00 to 54,645.42

New General Fund Total:	\$ 21,077,278.64
New Special Revenue Funds Total:	\$ 3,492,054.09
Debt Service Fund Total	\$ 814,109.07
Capital Project Funds Total:	\$ 48,443,079.41
Enterprise Funds Total:	\$ 452,781.66
Internal Service Funds Total:	\$ 641,395.24
Fiduciary Funds Total:	\$ 166,799.68
Total 2018/2019 Certificate:	\$ 75,087,497.79

*Total change over original 2018/2019 budget is net increase of \$52,584,912.32*

Voice vote: Three ayes. Motion carried

**Chardon LSD 2018/2019– Amendment #2 Final**

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

Special Revenue Funds

Increase Public School Sup other source revenue 150,000.00, from 100,000.00 to 250,000.00  
 Increase Student Activities other source revenue 474,000 from 235,000.00 to 709,000.00  
 Increase Auxiliary Fund other source revenue 36,659.99, from 1,185,000.00 to 1,221,659.99  
 Increase Misc. State Grants other source revenue 125,000.00, from 40,000.00 to 165,000.00  
 Increase Idea Part B other source revenue 500,000.00 from 800,000.00 to 1,300,000.00  
 Add Idea Part B – Preschool and increase other source revenue 5,500.00, from 0.00 to 5,500.00  
 Increase Teacher Quality other source revenue 111,700.00, from 35,000.00 to 146,700.00  
 Add Title IV A and increase other source revenue 37,000.00, from 0.00 to \$37,000.00

Enterprise Funds

Decrease Food Service other source revenue 150,000.00, from 1,000.00 to 8950,000.00

Internal Service Funds

Increase Chromebook Insurance other source revenue 5,000.00, from 25,000.00 to 30,000.00

Fiduciary Funds

Decrease Expendable Trust other source rev. 1,000.00, from 1,000.00 to 0.00  
 Increase Endowment Funds other source rev. 1,750.00, from 750.00 to 2,500.00  
 Increase District Agency 8,000.00, from 6,000.00 to \$ 14,000.00

New General Fund Total:	\$ 41,478,586.11
New Special Revenue Funds Total:	\$ 4,230,709.73
New Capital Project Funds Total:	\$ 2,767,228.64
New Enterprise Funds Total:	\$ 1,353,654.27
New Internal Service Funds Total:	\$ 6,932,455.80
New Fiduciary Funds Total:	\$ 294,839.71
New Total 2018/2019 Certificate:	\$ 57,057,474.26

*Total begin balances change over original 2018/2019 budget is increase of \$1,303,609.99*

Voice vote: Three ayes. Motion carried

**West Geauga Local School District 2018/2019 - Amendment #4 - Final**

Motion by CEW, JF, CP, seconded by CEW, JF, CP Walder, to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

West Geauga Treasurer Karen Penler stated that due to migration to new financial software, as required by State of Ohio, several carryover balances had to be adjusted. Ms. Penler submitted a Carryover Reconciliation report from the new software to support the changes.

General Fund

Decrease beginning balance 5,880.69, from 15,077,258.32 to 15,071,377.63  
 Increase Tax Revenue 126,750.00, from 12,274,550.00 to 12,401,300.00  
 Increase other source revenue 398,372.00, from 7,230,878.00 to 7,629,250.00

Special Revenue Funds

Beginning balances in special revenue class were increased by 3,404.17, to 324,163.62  
 Decrease Emergency Levy tax revenue 49,535.00, from 5,170,313.00 to 5,120,778.00  
 Increase Emergency Levy other source revenue 77,764.00, from 700,661.00 to 778,425.00  
 Decrease Principal's Fund other source revenue 3,285.00, from 15,000.00 to 11,715.00  
 Decrease Local Grants other source revenue 4,000.00, from 8,500.00 to 4,500.00  
 Increase Education Foundation other source revenue 12,140.00, from 10,000.00 to 22,146.00  
 Decrease Student Activities other source revenue 4,264.00, from 190,000.00 to 185,736.00  
 Increase Auxiliary Service other source revenue 19,099.00, from 146,375.00 to 1654,474.00

Decrease Idea Part B/Title VI B other source revenue 88,718.90, from 460,325.00 to 371,607.00  
 Decrease LEP other source revenue 1,700.00, from 1,700.00 to 0.00  
 Decrease Title I other source revenue 37,894.00, from 140,000.00 to 102,106.00  
 Decrease Title IIA other source revenue 24,765.00, fro 65,000.00 to 40,235.00  
 Decrease Misc Grant other source revenue 247.00, from 16,298.00 to 16,051.00

Capital Project Funds

Beginning balances in capital project revenue class were increased by 523.05, to 2,478,181.80  
 Decrease Perm Improvement tax revenue 8,282.00, from 571,740.00 to 563,458.00  
 Increase Perm Improvement other source revenue 9,091.53, from 98,008.47 to 107,100.00

Enterprise Funds

Beginning balances in enterprise funds revenue class were increased by 463.38, to 122,404.77  
 Increase Food Service other source revenue 58,759.00, from 390.000.00 to 448,759.00  
 Increase Uniform Supplies other source revenue 40,275.00 from 197,000.00 to 237,275.00

Internal Service Funds

Beginning balances in internal service revenue class were decreased by 40.75, to 29,219.77  
 Decrease Special Rotary other source revenue 20,837.00, from 45,500.00 to 24,663.00

Fiduciary Funds

Increase Trust Funds other source revenue 31,914.00, from 11,000.00 to 42,914.00  
 Decrease Activity Clubs others source revenue 15,393.00, from 80,000.00 to 64,607.00

New General Fund Total:	\$ 35,101,927.63
New Special Revenue Funds Total:	\$ 7,160,464.62
Debt Service Fund Total	\$ 180,716.47
New Capital Project Funds Total:	\$ 3,148,739.80
New Enterprise Funds Total:	\$ 808,438.77
New Internal Service Funds Total:	\$ 53,882.77
New Fiduciary Funds Total:	\$ 229,272.01
New Total 2018/2019 Certificate:	\$ 46,683,442.07

*Total change over original 2018/2019 budget is net increase of \$2,723,445.32*

Voice vote: Three ayes. Motion carried

**Kenston Local School District 2018/2019 - Amendment #6**

Motion by Caroline Mansfield, seconded by Charles Walder, to amend the Kenston LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Decrease Title IV B other source revenue 4,945.04, from 467,573.78 to 462,628.74  
 Increase Title III other source revenue 12.35, from 1,448.76 to 1,461.11  
 Decrease Title I other source revenue 21.98, from 158,560.91 to 158,582.89  
 Increase ECSE other source revenue 8,930.52, from 11,144.42 to 20,074.94  
 Increase Misc Grants other source revenue 26.92, from 12,943.72 to 12,970.64

Internal Service Funds

Increase Special Rotary other source revenue 2,577.33, from 172,300.00 to 174,877.33

New General Fund Total:	\$ 50,167,660.05
New Special Revenue Funds Total:	\$ 2,128,443.09
New Debt Service Funds Totals:	\$ 6,327,596.82
New Capital Project Funds Total:	\$ 3,090,278.77
New Enterprise Funds Total:	\$ 1,435,862.98
New Internal Service Funds Total:	\$ 9,597,665.65
New Fiduciary Funds Total:	\$ 217,721.15
New Total 2018 Certificate:	\$ 72,965,228.51

*Total change over original 2018/2019 budget is net increase of 523,002.43*

Voice vote: Three ayes. Motion carried

**Newbury LSD 2018/2019– Amendment #4**

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

General Fund

Increase Real Estate Tax Revenue 31,009.04, from 3,943,891.00 to 3,974,900.04

Decrease Other Sources Revenue 31,638.51, from 2,332,276.00 to 2,300,637.49

Special Revenue Funds

Decrease Emergency Levy Tax Revenue 33,129.46, from 3,037,560.00 to 3,004,430.51

Decrease Emergency Levy Other Sources Rev. 21,133.65, from 298,490.00 to 277,356.35

Decrease Public School Support other source revenue 4425.84, from 6,800.00 to 2,374.16

Increase Grants/Wellness other source revenue 857.25, from 0.00 to 857.25

Decrease Student Activities other source revenue 24,411.50, from 73,300.50 to 48,889.00

Increase Auxiliary Fund other source revenue 13,505.25, from 150,140.00 to 163,645.25

Decrease EMIS other source revenue 30,000.00, from 30,000.00 to 0.00

Increase Misc. State Grant 2,500, from 0.00 to 2,500.00

Decrease IDEA Part B other source revenue 15,531.26, from 115,000.00 to 99,468.74

Decrease SREB Advance Career other source revenue 10,000.00, from 10,000.00 to 0.00

Increase Title I other source revenue 8,447.07 from 72,000.00 to 80,447.07

Decrease Title IIA other source revenue 10,228.92, from 11,500.00 to 1,271.08

Decrease Misc Federal Grants other source revenue 4,903.33, from 12,200.50 to 7,297.17

Capital Project Funds

Decrease Permanent Improve. Taxes 1,444.46, from 135,591.00 to 134,146.54

Increase Permanent Improve Oher Sources revenue 1,740.14, from 17,102.00 to 18,842.14

Enterprise Funds

Increase Lunchroom Supplies other source revenue 8,270.37, from 97,650.00 to 105,920.37

Decrease Uniform Supplies other source revenue 13,157.47, from 13,950.00 to 792.53

Internal Service Funds

Decrease Insurance Fund other source revenue 2,085.41, from 33,000.00 to 30,914.59

Decrease Rotary other source revenue 2,538, from 2,700.00 to 162.00

Fiduciary Funds

Increase Trust Funds other source revenue 1,084.00, from 0.00 to 3,884.00

Decrease Agency/Tournaments other source revenue 1,175.00, from 1,175.00 to 0.00

Increase Activity Clubs other source revenue 22,364.41, from 16,350.00 to 38,714.41

New General Fund Total:	\$ 10,365,041.54
New Special Revenue Funds Total:	\$ 3,797,394.66
New Capital Project Funds Total:	\$ 156,229.23
New Enterprise Funds Total:	\$ 155,776.44
New Internal Service Funds Total:	\$ 71,438.45
New Fiduciary Funds Total:	\$ 63,020.76
New Total 2015/2016 Certificate:	\$ 14,608,901.08

*Total change over original 2018/2019 budget is increase of \$ 912,253.90*


Voice vote, Three ayes. Motion carried

Being no further business to conduct, a motion was made by Caroline Mansfield, seconded by Charles Walder to adjourn the June 28, 2019 special meeting at 2:25 p.m.

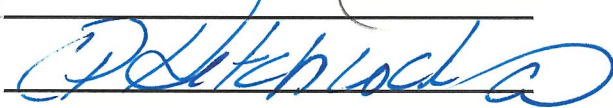
Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission



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