

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, November 4, 2019 at 10:00 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio.

Present: Chief Deputy Auditor Ronald Leyde representing Geauga County Auditor Charles E. Walder and Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor Heather Penrod and Deputy Auditor Kristen Sinatra

2019/2020 School Amendments**Kenston LSD – 2019/2020 Amendment #2**

Motion by Caroline Mansfield, seconded by Ronald Leyde amend Kenston LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2019/2020 School Year.

	New Fund Totals	Net change over (under) their 8/5/19 Amended Certificate	
General Fund	50,138,863.17	1,319,367.00	in other source revenue
Special Revenue Funds	2,479,132.31	369,696.58	in other source revenue
Debt Service Funds	6,479,064.68	-	NO CHANGE
Capital Project Funds	1,874,516.55	(592,542.49)	in other source revenue
Enterprise Funds	1,238,193.80	(7,483.68)	in other source revenue
Internal Service Funds	10,246,932.80	\$ 765,174.00	in other source revenue
Fiduciary Funds	274,870.31	1,156.37	in other source revenue
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New Total – All Funds	72,731,573.62		
Net Change over 1 st amended certificate		1,855,367.78	

Voice vote: Two ayes. Motion carried

2019 Amendments - Corrections

Newbury Township - Rescinded and Correct certification of revenue Amendment #3

Motion by Caroline Mansfield, seconded by Ronald Leyde, to amend Newbury Township Official Certificate of Estimated Resources dated 10/7/2019 to reflect the following changes to revenue previously certified:

Auditor's Office contacted LGS for direction and guidance. Response: Township needs to internally track an "advance" of monies and any transactions resulting from advance. Resolutions should not have been submitted to County Auditor. Clerical error - 10/7/2019; returned Official Certificate back to original figures..

Voice vote: Two ayes. Motion carried.

Newbury Township Rescinded certification of revenue Amendment #4

Motion by Caroline Mansfield, seconded by Ronald Leyde, to amend Newbury Township Official Certificate of Estimated Resources dated 10/21/2019 to reflect the following changes to revenue previously certified:

Amend Official Certificate to reflect the adjustment of figures as a result of change/ rescind of the October 7, 2019 Official Certificate.

Voice vote: Two ayes. Motion carried.

Geauga Health District – Amendment #6

Motion by Ronald Leyde, seconded by Caroline Mansfield, to amend the Geauga Health District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Reimbursements other source revenue (250,000.00) from 695,002.00 to 445,002.00

New General Funds Total: \$1,684,853.03

Special Revenue Funds – New

Increase 6039 Alcohol, Tabaco & Other Drugs (State Revenue) 18,750.00 other source revenue 18,750.00, from 0.00 to 18,750.00.

Increase 6040 Injury Prevention (State Revenue) 30,000.00 from 0.00 to 30,000.00

New Special Revenue Funds Total: \$ 3,832,787.82

New Total 2019 Certificate: \$ 5,517,640.85

Voice vote: Two ayes. Motion carried.

Supplemental Appropriations – Health District

Motion by Caroline Mansfield, seconded by Ronald Leyde, to approve the changes to Appropriations for the following Health District Funds:

Fund 6023 Sewage Treatment \$5,800.00

Additional monies to support salaries and benefits

New total appropriations in Fund 6023: \$415,756.29

Voice vote: Two ayes. Motion carried.

Appropriations:

Motion by Ronald Leyde, seconded Caroline Mansfield, to accept the Appropriation Transfer of funds – General Fund 6002, PHEP Fund 6021, IAP Fund 6025 and FSOP Fund 6037

Fund 6002- General

From: Unemployment: \$5,000.00

To: Hospitalization \$3,000.00

OPERS : 2,000.00

1 **\$5,000.00**

New total appropriations in Fund 6002: \$1,063,769.99

Fund 6021- PHEP (Lake Erie Protection)

From: Contracted Services	<u>\$12,500.00</u>
To: Salaries	\$ 6,400.00
Medicare	100.00
Hospitalization	5,000.00
Other	<u>1,000.00</u>
	\$12,500.00

New total appropriations in Fund 6021: \$118,683.11

Fund 6025 – IAP Grant

From: Hospitalization	\$14,500.00
Materials & Supplies	<u>2,000.00</u>
	\$16,500.00

To: Salaries **\$16,500.00**

New total appropriations in Fund 6025: \$262,303.63

Fund 6037 – Sale of Property

From: Salaries	<u>\$10,000.00</u>
To: Other	\$ 2,500.00
Travel	2,500.00
Refunds	<u>5,000.00</u>
	\$10,000.00

New total appropriations in Fund 6037: \$346,997.02

Voice vote: Two ayes. Motion carried.

Geauga Trumbull SWMD - Appropriations

Motion by Ronald Leyde, seconded Caroline Mansfield, to accept the Appropriation Transfer of funds – General Fund 6007

Fund 6007- General Fund

From: Contracted Services	<u>\$28,106.84</u>
To: Salaries	\$12,500.00
Hospitalizations	<u>15,606.84</u>
	\$28,106.84

New total appropriations in Fund 6007 \$6,002,250.00

Voice vote: Two ayes. Motion carried.

General Discussion:

Kenston Local School District

Follow-up on correspondence: Squire Patton Boggs LLP submitted the “Certificate of Treasurer” in accordance with the provisions of Section 133.34 of the Revised Code, relating to the refunding of \$6,830,000 School Improvement Refunding Bonds, Series 2012, dated January 25, 2012 and maturing on December 1 in the years 2020, 2022, 2026, 2028 and 2029; are no longer to be considered to be outstanding. –

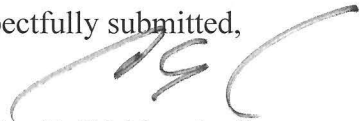
It was determined that no action was needed. **The documentation will be filed in the Kenston LSD 2019/2020 file folder.**

Geauga Park District

Revenue de-certification presented at the 10/21/19 Budget Commission referenced an incorrect fund account number. Therefore, the Geauga Park District Fiscal Office will submit account number correction for their Resolution #19-19 (approved by their Board on 9/10/2019) to properly identify. Clerical error regarding account number presented to Park Board for revenue de-certification was for fund 6035 in the amount of (1,266.00). The information presented to the Budget Commission was related only at the fund level.

Being no further business to conduct, Caroline Mansfield moved to adjourn the November 4, 2019 regular meeting at 10:17 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

