

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 20, 2024 at 9:00 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 Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Deputy Auditor Ron Leyde Also Present: Chief Compliance Officer, Kate Jacob-McClain (virtually), Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditors: Tammy Most, and Kristen Sinatra

Special Meeting advertised: 2025 Tax Budget Hearings & Regular Business
The option of virtual viewing was offered to the public.

Auditor Walder calls the 2025 Tax Budget Hearings to order at 9:01 a.m.

2025 Budget Hearings

Russell Park District

<u>2025 BUDGET HEARINGS</u>			
Russell 1545 Park District			9:02am
			August 20, 2024
Susan Skrovan, Fiscal Officer and		Barbara Walter	attended the
hearing representing Russell Park District			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 34,883.48
	Estimated Revenue		\$5,382.28
	Estimated Expense		\$10,476.00
		Estimated 12/31/2025 Cash Balance	\$29,789.76
<i>Requested</i>	\$9,652.08	<i>Revenue Considered</i>	\$5,382.28
PLF and UDLG			
Estimated 1/1/2025 Unencumbered Cash Balance			\$51,367.38
Land Purchase	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
(AKA: Park Levy Fund)	Estimated 12/31/2025 Cash Balance		\$51,367.38
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
Total millage for Tax Year 2024 (2025 Collection)			
0.00	Inside General Fund		
0.00	Outside Park	Park property is being leased by Geauga Park District?	
0.00	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$397,500

Treasurer Hitchcock open the discussion asking where the cash balances were invested and at what rate of interest. He further shared that they should investigate other options if the rate was less than 4.5%. Prosecutor Flaiz asked for a breakdown of the \$10,000 in expenses listed. The Fiscal Officer shared; wages for her services (budgeted \$3,000 annually), advertising and insurance premiums and bonding. Prosecutor Flaiz responded by stating, you’re spending \$10,000 of taxpayer funds and the taxpayers are getting nothing; no management of property, no plans of acquiring property and there is only one employee. Auditor Walder gave a brief history and overview regarding the revenue which the Park previously received from the Undivided Local Government Funds (UDLG). He explained that the amended distribution of UDLG put the decision and sharing of revenue (for the parks) back to the local governments. He proceeded with a general review of their submitted budget questioning if they utilized the UAN program. Which they answered affirmatively. He further shared that a requirement of the Auditor’s Office is to house all bonds. In anticipation of the hearings, he requested his staff to investigate to determine if all bonds were received and current. During this process, it appeared the not all of the Russell 1545 Park’s bonds were received or that they had expired. The Fiscal Officer replied that she will provide missing and/or updated items.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock to approve the 2025 Tax Budget for Russell Park District totaling: \$91,633.14.

Voice vote: Three ayes. Motion carried.

Chester Township Park District

2025 BUDGET HEARINGS			
Chester Township Park District		Time:	9:12 a.m. August 20, 2024
Michael Colagiovanni, Fiscal Officer and Robert Somrak Jr.		attended	
the hearing representing Chester Park District			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	11,149.00
	Estimated Revenue		\$14,482.00
	Estimated Expense		\$18,194.00
	Estimated 12/31/2025 Cash Balance		\$7,437.00
<i>Requested</i>	<i>\$13,054.00</i>	<i>Revenue Considered</i>	<i>\$14,482.00</i>
	<i>PLF 2025 updated</i>		
Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	-
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$0.00
<i>Requested</i>	<i>\$0.00</i>	<i>Revenue Considered</i>	<i>\$0.00</i>
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot.	
0.00	Inside General Fund		
0.00	Total Mills	None	
1.0 "New/Additional" Mill will yield \$546,800			

The Budget Commission complemented the budget and the overall management of the facility stating, Chester Park does a lot with a little bit of money. The best park in the county. They encouraged the Park to ask the township for support in funding which the Park might have received from Undivided Local Government (UDLG) money prior to the amended formula. Auditor Walder offered to provide projected calculations of UDLG to support this endeavor. Very good job!

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2025 Tax Budget for Chester Township Park District totaling: \$25,631.00.

Voice vote: Three ayes. Motion carried.

Russell Township Citizen’s 511 Park District

<u>2025 BUDGET HEARINGS</u>			
Russell Township Citizens' 511 Park District		Time:	9:18 a.m. August 20, 2024
Perry Howland, Commissioner		attended the	
hearing representing Russell Park District			
Estimated 1/1/2025 Unencumbered Cash Balance		\$	2,550.42
General Fund	Estimated Revenue		\$7,982.28
	Estimated Expense		\$6,000.00
Estimated 12/31/2025 Cash Balance			\$4,532.70
<i>Requested</i>	\$7,000.00	<i>Revenue Considered</i>	\$7,982.28
Allocation of Public Library Funds 98%			
Receiving \$3,500 from Township			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
0.00	Inside General Fund	None	
0.00	Outside Park		
0.00	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$397,500

The Budget Commission opened the discussion requesting a breakdown of the stated expenses of \$6,000.00. Mr. Howland detailed items such as salaries inclusive of a secretary, insurance, costs associated with supplies, PO Box, software (UAN), website maintenance and misc. He further shared that they were continuing with the plan to build a bridge in the upper park. However, they continue to encounter challenges with determining a suitable location (due to land erosion) to build and are waiting to obtain approval from First Energy to access the property. Auditor Walder shared that the upper preserve never had good access as it is land locked. The Budget Commission commended the park’s efforts to accomplish the proposed project.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2025 Tax Budget for Russell Township Citizen’s 511 Park District totaling: \$10,532.70.

Voice vote: Three ayes. Motion carried.

Geauga County Public Library

2025 BUDGET HEARINGS

Geauga County Public Library

Time: 9:24 a.m.
August 20, 2024

Lisa Havlin, Treasurer Kris Carroll, Director Joshua Hutchinson, Jake Yanchar, and Karen Delano attended the hearing representing Geauga Public Library

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	3,622,976.00
	Estimated Revenue		\$9,713,363.41
	*Estimated Expense		\$10,315,016.00
	Estimated 12/31/2025 Cash Balance		\$3,021,323.41

Requested \$9,658,888.00 *Revenue Considered* \$9,713,363.41
2025 est. PLF revenue has been updated at 98 % collection

*includes transfer out of \$495,583

Debt Service Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$380,334.00
	Estimated Revenue		\$1,030,520.00
	Estimated Expense		\$1,398,863.00
	Estimated 12/31/2025 Cash Balance		\$11,991.00

Requested \$1,030,520.00 *Revenue Considered* \$1,030,520.00

Combined debt payment = \$1,377,862.52

401 Building & Repair Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$0.00

Requested \$0.00 *Revenue Considered* \$0.00

450 Capital Improvement Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$4,873,589.00
	Estimated Revenue		\$75,000.00
	Estimated Expense		\$4,873,589.00
	Estimated 12/31/2025 Cash Balance		\$75,000.00

Requested \$75,000.00 *Revenue Considered* \$75,000.00

402 Building Repair Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$2,447,516.00
	Estimated Transfer amt		\$495,583.00
	Estimated Expense		\$1,845,000.00
	Estimated 12/31/2025 Cash Balance		\$1,098,099.00

Limit \$7,447,827.00 *YTD* \$3,100,583.00 *trans from GF*
10 year term starting 2023

460 Chardon Capital Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$5,261,358.00
	Estimated Transfer amt		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$5,261,358.00

Limit \$15,000,000.00 *YTD* \$2,570,000.00 *trans from GF*
10 year term starting 2023

Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2023 ballot	
2.00	General Fund	None	
0.24	2017 Bond Levy		
2.24	Total Mills		

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$4,300,600

Geauga County Public Library con't:

After review of the submitted budget, Auditor Walder shared that he had no issues with the mechanics of the budget. He continued by offering that he has shared many positive conversations with the Director and is very empathetic to the library's efforts to move forward with the planned project. Prosecutor Flaiz echoed similar remarks. He believes that the library has tried very hard to move forward with the objective of bettering the library in Chardon, The library board earmarked and put money away as well as listened to the Budget Commission. He continued by stating that the (libraries) goal has been to refurbish or build a new structure without having to go back to the taxpayers for more money. If that can be accomplished, it would be a huge win. He commended the libraries actions. Treasurer Hitchcock also offered positive remarks. He encouraged the library members in attendance to go public as soon as a purchase agreement is approved. It is important for the community that they (library) provide updates along the way. He concluded by saying, that it was the best Library hearing in a long time. Good luck!

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2025 Tax Budget for Geauga County Public Library totaling: \$28,057,239.41.

Voice vote: Three ayes. Motion carried.

City of Chardon

2025 BUDGET HEARINGS

City of Chardon

Time: 9:33 a.m.
August 20, 2024

Mark Iacofano, Heide Delaney and City Manager Randal Sharp

attended the

hearing representing City of Chardon.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	1,364,619.00
	Estimated Revenue		\$9,765,176.00
	Estimated Expense		\$9,689,148.00
	Estimated 12/31/2025 Cash Balance		\$1,440,647.00

Requested \$9,766,883.00 *Revenue Considered* \$9,765,176.00

UDLG updated with 2025 revenue

Police Levy	Estimated 1/1/2025 Unencumbered Cash Balance		\$3,601.00
	Estimated Revenue		\$191,494.00
	Estimated Expense		\$187,661.00
	Estimated 12/31/2025 Cash Balance		\$7,434.00

Requested \$191,494.00 *Revenue Considered* \$191,494.00

Fire and Ambulance	Estimated 1/1/2025 Unencumbered Cash Balance		\$528,837.00
	Estimated Revenue		\$130,295.00
	Estimated Expense		\$1,441,974.00
	Estimated 12/31/2025 Cash Balance		(\$782,842.00)

Requested \$130,295.00 *Revenue Considered* \$130,295.00

Police Pension	Estimated 1/1/2025 Unencumbered Cash Balance		\$81,422.00
	Estimated Revenue		\$301,557.00
	Estimated Expense		\$281,190.00
	Estimated 12/31/2025 Cash Balance		\$101,789.00

Requested \$301,557.00 *Revenue Considered* \$301,557.00

Special Assessments

Budget reflects shade tree and street lighting. If these are special assessments, do we have proper resolutions?

Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 Ballot:
2.70	Inside General Fund	The Auditor's office has certified a renewal of the 7 mill Levy for TY24CY2 with a 1.5M increase. It will yield 1,434,000 at 100% collection
0.30	Inside Police Pension	
4.00	Outside Police	
0.00	Outside Fire/EMS	
7.00	Total Mills	

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield **\$209,300.00**
 Treasure Hitchcock opened the discussion. He stated that he had concerns with the projected ending balance in the Police Fund. The Fiscal shared that the Police Fund also receives a transfer of revenue from the General Fund. The Budget Commission also inquired what the city anticipated receiving in income tax revenue, receiving a response of 7 million. Auditor Walder addressed the negative ending balance in the Fire Fund. He received confirmation that the deficit was due to a levy renewal. Revenue was not projected, as a passage on the November ballot was pending. However, a contingency plan would be considered and available.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2025 Tax Budget for City of Chardon totaling: \$31,429,991.78.

Voice vote: Three ayes. Motion carried.

Village of Burton

2025 BUDGET HEARINGS

Burton Village

Time: 9:40 a.m.
August 20, 2024

Jennell Dalhausen, Fiscal Officer and Charles Boehnlein and Ruth Spanos attended the hearing representing Burton Village.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	499,535.23
	Estimated Revenue		\$1,079,890.00
	*Estimated Expense		\$1,413,865.00
	Estimated 12/31/2025 Cash Balance		\$165,560.23

Requested \$1,079,699.00 *Revenue Considered* \$1,079,890.00

UDLG updated with 2025 revenue

* Estimated Exp includes a \$825,000 transfer out

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$43,226.69
	Estimated Revenue		\$128,227.00
	Estimated Expense		\$194,000.00
	Estimated 12/31/2025 Cash Balance		(\$22,546.31)

Requested \$151,227.00 *Revenue Considered* \$128,227.00

Difference is tax revenue

Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$115,649.49
	*Estimated Revenue		\$476,895.00
	Estimated Expense		\$553,450.00
	Estimated 12/31/2025 Cash Balance		\$39,094.49

Requested \$476,895.00 *Revenue Considered* \$476,895.00

**Estimated Revenue includes 400,000 transfer in from GF*

Road Improvement Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$137,596.48
	Estimated Revenue		\$98,073.00
	Estimated Expense		\$235,000.00
	Estimated 12/31/2025 Cash Balance		\$669.48

Requested \$98,073.00 *Revenue Considered* \$98,073.00

Special Assessments

Street lighting Budget shows revenue of \$36,035.00

Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 Ballot
3.00	Inside General Fund	2.25 Mill Fire & EMS Renewal Levy; yeid \$71,000
4.75	Outside Fire	TY24CY25
2.00	Outside Police	
3.00	Road Improvement	
12.75	Total Mills	

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield **\$39,600**
Auditor Walder stated that it was a well-done budget. He pointed out that the Village has a renewal of Fire levy on the November ballot which caused a shortfall in the ending balance. Treasurer Hitchcock addressed the low ending balance in the Road Fund. The Fiscal Officer offered that salaries were not paid out of the Road Fund; the revenue was allocated for projects only. Recognizing the small ending balances, Prosecutor Flaiz ask how much they were anticipating receiving in income tax revenue. The Fiscal Officer responded, 1 million. The Budget Commission agreed that it was a good budget.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2025 Tax Budget for the Village of Burton totaling: \$7,503,654.81.

Voice vote: Three ayes. Motion carried.

Burton Public Library

2025 BUDGET HEARINGS			
Burton Public Library		Time:	9:47 a.m. August 20, 2024
Marie Schwindl, Fiscal Officer, K. Ringenbach Director & D. Tolchinsky		attended the	
hearing representing Burton Public Library.			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 510,108.95
	Estimated Revenue		\$1,089,949.00
	Estimated Expense		\$1,162,026.39
	Estimated 12/31/2025 Cash Balance		\$438,031.56
Requested	\$1,061,418.00	Revenue Considered	\$1,089,949.00
2025 PLF estimated value; 98 % collection			
Difference in project PLF.			
Debt Service	Estimated 1/1/2025 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$0.00
Requested	\$0.00	Revenue Considered	\$0.00
No Debt at this time			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot	
1.70	General Fund	None	
1.70	Total Mills		

The Budget Commission stated that it was one of the best budgets. The Budget Commission offered congratulations to the new Fiscal Officer and shared that she did a great job! Very Clean.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2025 Tax Budget for Burton Public Library totaling: \$1,817,119.14.

Voice vote: Three ayes. Motion carried.

West Geauga Recreation District

2025 BUDGET HEARINGS			
West Geauga Recreation District		Time:	9:49 a.m.
			August 20, 2024
Ed Curtis, fiscal officer		attended the	
hearing representing West Geauga Recreation District			
	Estimated 1/1/2025 Unencumbered Cash Balance	\$	21,123.16
General Fund	Estimated Revenue		\$89,939.00
	Estimated Expense		\$97,000.00
	Estimated 12/31/2025 Cash Balance		\$14,062.16
<i>Requested</i>	\$89,289.00	<i>Revenue Considered</i>	\$89,939.00
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot	
0.20	Outside General Fund	None	
0.20	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$1,241,100

The Budget Commission shared that the West Geauga Rec. Assoc. does a lot with very little for a lot of people. Nice job. They thanked the Fiscal Officer for his efforts and for attending the hearing.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2025 Tax Budget for the West Geauga Recreation District totaling: \$156,065.09.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Middlefield Village		Time:	9:54 a.m.
			August 20, 2024
Nicholas Giardina, Fiscal Officer and Jessica Giardina and Mayor Garlich		attended the	
hearing representing Middlefield Village.			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	1,099,140.97
	*Estimated Revenue		\$2,114,082.50
	**Estimated Expense		\$2,436,971.69
	Estimated 12/31/2025 Cash Balance		\$776,251.78
<i>Requested</i>	\$1,999,625.50	<i>Revenue Considered</i>	\$2,114,082.50
* Transfer -in \$1,350,000			
** Transfer-out \$157,500 UDLG updated with 2025 est at 98% collection			
Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$69,409.07
	Estimated Revenue		\$194,870.00
	*Estimated Expense		\$184,624.75
	Estimated 12/31/2025 Cash Balance		\$79,654.32
<i>Requested</i>	\$138,000.00	<i>Revenue Considered</i>	\$194,870.00
<i>*Transfer-out \$250</i>			
Ambulance Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$242,064.59
	Estimated Revenue		\$0.00
	Estimated Expense		\$77,560.00
	Estimated 12/31/2025 Cash Balance		\$164,504.59
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
<i>Ord. 24-139 Supressed Levy TY24CY25 for one year</i>			
Debt Fund	No Debt		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot	
3.00	Inside General Fund	2.00 Mill Police Renewal Levy,yield	\$199,000
0.00	Outside General	TY25CY26	
0.00	Outside Ambulance (Supresed by Ord. 24-139 TY24CY25)		
2.00	Outside Police		
5.00	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$129,200.00

Jim Flaiz exited the meeting at 9:56 a.m. to take a call.

A very good budget. The Budget Commission is very appreciative of the preemptive suppression of the Ambulance levy. With plans to continue it two years out. You're squeezing money out, because you're giving back to the taxpayer. Great job!

Motion made by Charles E. Walder, seconded by C. P. Hitchcock to approve the 2025 Tax Budget as amended (Suspended levy collection) for Middlefield Village totaling \$21,656,330.58.

Voice vote: Two ayes. Motion carried.

East Geauga Fire District

<u>2025 BUDGET HEARINGS</u>			
East Geauga Fire District		Time:	9:58 a.m.
			August 20, 2024
Nick Giardina, Fiscal Officer and Jessica Giardina & Mayor Garlich		attended the	
hearing representing East Geauga Fire District			
	Estimated 1/1/2025 Unencumbered Cash Balance	\$	415,459.95
General Fund	Estimated Revenue		\$1,100,590.00
	Estimated Expense		\$1,090,900.00
	Estimated 12/31/2025 Cash Balance		\$425,149.95
<i>Requested</i>	\$1,067,166.00	<i>Revenue Considered</i>	\$1,100,590.00
	<i>taxes at 98%</i>		
	<i>TVLR eliminated in 2024.</i>		
	Estimated 1/1/2025 Unencumbered Cash Balance		\$0.00
Capital Fund	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$0.00
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
2025 TVLR Estimate is \$0.0			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot	
4.70	Fire - 2023	None	
1.00	Fire - 2016		
5.70	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield		\$240,600	

Jim Flaiz rejoined the meeting at 9:59 a.m.

Treasurer Hitchcock shared he wanted a better understanding of a Fire District. The Fiscal explained that it is based on a geographic area, made up of Middlefield Village & Middlefield Township. The Middlefield Volunteer Fire Dept. provides support via a contract serving Huntsburg Township.

The Budget Commission recognized the positive relationship and oversight which the Fiscal has with the entities being served by the district. Nice budget submission good job.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2025 Tax Budget for East Geauga Fire District totaling: \$1,516,049.95.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

South Russell Village

Time: 10:04 a.m.
August 20, 2024

Danielle Romanowski, Fiscal Officer, Mayor William Koons,

attended the hearing representing South Russell Village.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	353,004.00
	Estimated Revenue		\$1,258,426.00
	Estimated Expense		\$1,498,140.00
	Estimated 12/31/2025 Cash Balance		\$113,290.00

Requested \$1,264,120.00 *Revenue Considered* \$1,258,426.00

UDLG updated with 2025 est. @ 98%

Police/Safety Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$218,225.00
	Estimated Revenue		\$1,924,165.00
	Estimated Expense		\$2,023,133.00
	Estimated 12/31/2025 Cash Balance		\$119,257.00

Requested \$1,924,165.00 *Revenue Considered* \$1,924,165.00

Operating Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$219,429.00
	Estimated Revenue		\$353,406.00
	Estimated Expense		\$473,485.00
	Estimated 12/31/2025 Cash Balance		\$99,350.00

Requested \$353,406.00 *Revenue Considered* \$353,406.00

Road & Bridge Levy	Estimated 1/1/2025 Unencumbered Cash Balance		\$9,174.00
	Estimated Revenue		\$243,406.00
	Estimated Expense		\$50,000.00
	Estimated 12/31/2025 Cash Balance		\$202,580.00

Requested \$243,406.00 *Revenue Considered* \$243,406.00

2022-50 Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$0.00
	Estimated Transfer amt		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$0.00

Fund Rescinded Ordinance 2024-43

Term: 2 years beginning CY22-24

Maximum \$500,000.00 *YTD* \$0.00 *trans from IT fund*

South Russell Village

2022-51 Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$300,000.00
	Estimated Transfer amt		\$100,000.00
	Estimated Expense		\$100,000.00
	Estimated 12/31/2025 Cash Balance		\$300,000.00

Term: 6 years beginning CY22-27

Maximum \$600,000.00 *YTD* \$300,000.00 *trans from IT fund*

Debt Fund No Debt

Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot	
3.00	Inside General Fund	2.75 Mill Police Renewl Levy;	yield \$425,000
4.20	Outside Operating	TY25CY26	
4.75	Outside Police		
1.50	Outside Roads & Bridges		
13.45	Total Mills		

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield : **\$247,900**

Village of South Russell con't:

Prosecutor Flaiz open the discussion by asking the Fiscal of the Village, "How much income tax is received annually?" The Fiscal responded that they are watching that revenue closely. The amount seems to fluctuate up and down in line with the shift of remote workers and the involvement of the State. However, after

expenses, the amount is approximately 1.6 million. Prosecutor Flaiz Offered concern over the low cash balances. Although, he acknowledged that the Village does have the ability to supplement funds with income tax. He further complemented the Fiscal Officer and her management of the budget. Auditor Walder echoed similar comments. He further added that the Village is projected to have very modest carryover balances in their funds with the exception of the Road and Bridge fund, which is project driven. The Village also has a Reserve Fund established to support the purchase of large equipment. Treasurer Hitchcock continued the discussion by sharing the same observation of the small carryover balances. The Budget Commission collectively agreed that the Fiscal Office does a great job. It was also noted that the Village took action to reduce an outside levy collection to support further mitigation because of the 2023 revaluation. The Budget Commission thanked the Village for their actions which offered continued support of the taxpayers.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock to approve the 2025 Tax Budget for South Russell Village totaling: \$10,787,642.00.

Voice vote: Three ayes. Motion carried.

Geauga County Park District

<u>2025 BUDGET HEARINGS</u>			
Geauga County Park District		Time:	10:12 a.m.
			August 20, 2024
John Oros, Matthew McCue, Ray Guarino, GPD Legal Counsel and Dawn Sweeney attended the hearing representing Geauga County Park District.			
		Estimated 1/1/2025 Unencumbered Cash Balance	\$ 3,366,522.32
1000 General Fund		Estimated Revenue	\$7,158,503.00
		* Estimated Expense	\$7,364,511.00
		Estimated 12/31/2025 Cash Balance	\$3,160,514.32
<i>Requested</i>	\$7,158,503.00	<i>Revenue Considered</i>	\$7,158,503.00
<i>* Includes a transfer-out to 4301</i>			
		Estimated 1/1/2025 Unencumbered Cash Balance	\$1,932,134.20
4301 Park Board Land Improvement		* Estimated Revenue	\$200,000.00
		Estimated Expense	\$1,005,000.00
		Estimated 12/31/2025 Cash Balance	\$1,127,134.20
<i>Requested</i>	\$200,000.00	<i>Revenue Considered</i>	\$200,000.00
<i>*Transfer from GF</i>			
4901 Capital Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
		Estimated 12/31/2025 Cash Balance	\$0.00
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
Funds transferred to GF 5/2023			
Total millage for Tax Year 2023 (2024 Collection)			
0.70	1986 Last collection year - 2026		
0.90	2000 Last collection year 2040 renewed w/reduction to begin 2021		
1.00	2013 Last collection year - 2033		
2.60	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$4,668,200

Geauga Park District con't:

Auditor Walder opened the discussion by sharing that he reviewed some of the cash carryover balances for a variety of years (24, 25, &26). The trend is indicating a decline – which is a good thing. He continued, reviewing what the Park submitted in estimated expense versus actual expenses, I don't think you could get any better. However, looking at past years those same categories were million dollars off the mark. The Auditor shared, predicating accurate expenses and then performing to those predictions is an indicator of a good budgeting. You're telling the taxpayers what you're planning on doing and then you actually do it. Prosecutor Flaiz shared that the Budget Commission assisted with a course correction which appears to be continuing. He cautioned that those balances needed to stay below 5 million dollars. He continued by saying, that there were a couple of rough budgeting periods but feels that the budgeting process has improved and complemented the Fiscal Officer. Treasurer Hitchcock echoed the positive actions and handling on the part of the Fiscal Officer. He shared that this year was the second year in a row, in 14 years, where he did not have a caution. He commented, it hasn't been an easy journey but it's a very good journey. Nice work!

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2025 Tax Budget for Geauga County Park District totaling: \$12,657,159.52.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

Aquila Village

Time: 10:20 a.m.
August 20, 2024

Brittany Knife, Fiscal Officer and Mayor Richard Wolfe

attended the

Council members J. Petrowski & W. Miller hearing representing Aquilla Village.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	81,339.83
	Estimated Revenue		\$58,528.77
	Estimated Expense		\$45,930.00
	Estimated 12/31/2025 Cash Balance		\$93,938.60
<i>Requested</i>	\$48,950.00	<i>Revenue Considered</i>	\$58,528.77

UDGL updated with 2025 est

Road Levy	Estimated 1/1/2025 Unencumbered Cash Balance		\$3,809.07
	Estimated Revenue		\$0.00
	Estimated Expense		\$10,700.00
	Estimated 12/31/2025 Cash Balance		(\$6,890.93)
<i>Requested</i>	\$10,507.00	<i>Revenue Considered</i>	\$0.00

Levy expired 2023 - 2024 last levy collection year

Fire & EMS	Estimated 1/1/2025 Unencumbered Cash Balance		\$1,734.31
	Estimated Revenue		\$0.00
	Estimated Expense		\$27,400.00
	Estimated 12/31/2025 Cash Balance		(\$25,665.69)

Requested 25,700.00 *Revenue Considered* \$0.00

Levy expired 2023 -2024 last levy collection year

Debt Fund No Debt

Special Assessments

2025 tax budget indicated you expect to collect \$0.00 in Street Light Assessments

Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 ballot
3.00	Inside General Fund	None
7.53	Outside Current Expense	
0.00	Outside Streets & Roads	
0.00	Outside Fire & EMS	
10.53	Total Mills	

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$5,100

Prosecutor Flaiz open the hearing by stating that Aquilla Village is in a dire situation, which is not of their own making. He commended the Village for placing the issue (to dissolve) on the November ballot. The Prosecutor continued by saying, it was forward thinking and the right decision for the taxpayer. You have always done a lot with a little, but with the economy and associated costs, it just isn't sustainable. Prosecutor Flaiz offered information on the transition process. Auditor Walder continued by adding, when situations occur it is important to see where the lessons lie. In Aquilla Village's case the legislation acted on conscience to obtain the best for the community of Aquilla Village. Auditor Walder stated that Council and the Mayor deserves credit for doing what government does not often do, and that is to do the right thing. He continued by offering his commitment to help. The 2025 budget submission was obviously very awkward from the standpoint of the Budget Commission; judging a future budget which may not be necessary. However, it's a process which the Village needed to perform.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2025 Tax Budget for the Village of Aquilla totaling: \$241,841.27.

Voice vote: Three ayes. Motion carried.

Auburn Township – Tabled at the 8/19/2024 budget hearing:
Figures adjusted by the Budget Commission
 Time 10:34 a.m.

2025 BUDGET HEARINGS							
Auburn Township		Time:		Tabled from 8/19/24 August 20, 2024 attended the			
hearing representing Auburn Township.							
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	70,168.87				
	Estimated Revenue		\$745,760.00				
	Estimated Expense		\$658,616.00				
	Estimated 12/31/2025 Cash Balance		\$157,312.87				
<i>Requested</i>	<i>\$1,380,106.00</i>	<i>Revenue Considered</i>	<i>\$745,760.00</i>				
<i>UDLG updated with 2025 est.</i>							
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$311,137.90	Fund 4903 Single Axle Dump Truck reserve	Estimated 1/1/2025 Unencumbered cash balance		\$60,000.00
	Estimated Revenue		\$1,606,076.00		Estimated Revenue		\$0.00
	Estimated Expense		\$1,592,800.00		Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$324,413.90		Estimated 12/31/25 cash balance		\$60,000.00
<i>Requested</i>	<i>\$975,150.00</i>	<i>Revenue Considered</i>	<i>\$1,606,076.00</i>	<i>Maximum amt</i>	<i>\$240,000.00</i>	<i>Current Balance</i>	<i>\$60,000.00</i>
<i>Revenue reduced to support debt see Debt Fund</i>							
10 year term beginning TY2022 Funds originated from: Fund 2021							
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$389,518.41				
	Estimated Revenue		\$1,341,466.00				
	Estimated Expense		\$1,324,187.92				
	Estimated 12/31/2025 Cash Balance		\$406,796.49				
<i>Requested</i>	<i>\$1,341,466.00</i>	<i>Revenue Considered</i>	<i>\$1,341,466.00</i>				
<i>Revenue reduced to support debt see Debt Fund</i>							
Debt Fund							
Fire Station Renovation USDA Bond \$116,456 - paid from Fire Levy Fund			\$116,456.00				
New Road Garage Improvement Debt - \$100,704 - paid from Road & Bridge Levy Fund			\$100,704.00				
			\$217,160.00				
Special Assessments							
No Special Assessments							
Total millage for Tax Year 2024 (2025 Collection)				Levies on the Nov. 2024 Ballot			
1.40	Inside General Fund	0.65M	Road & Bridge Levy Additional; Yielding \$262,000				
1.60	Inside Road & Bridge	TY24CY25					
4.00	Outside Road & Bridge						
5.30	Outside Fire & EMS						
12.30	Total Mills						
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$402,300				

Auburn Township submitted resolution 2024-21 which was voted on during a public meeting 8/19/2024. The resolution rescinded prior action which was taken 7/15/2024 (2024-17) shifting all inside millage (3) to the General Fund. This action was reversed so that the Road Fund would be able to support the repayment of a 2005 Road levy which was improperly collected. Recognizing the impact the recent action would have on the 2025 budget, the Budget Commission made the following changes to the submitted budget:

General Fund

Reduced revenue collection (reduction of Inside Millage to 1.40 mills)
 Reduced expenses by \$750,000 (repayment of 2005 levy)

Road & Bridge Fund

Increased revenue collection (increase of Inside Millage to 1.6 mills)
 Expenses remained unchanged.

The total Certificate of Estimated Resources remained unchanged as revenue was shifted from the General fund to the Road & Bridge fund.

Motion made by Charles Walder, seconded by C. P. Hitchcock, to approve the modified 2025 Tax Budget as presented for Auburn Township totaling: \$5,390,646.27.

Voice vote: Three ayes. Motion carried.

Prosecutor Flaiz exited the meeting at approximately 10:41 a.m.
 (upon return to the meeting Prosecutor Flaiz voted on the modified 2025 budget for Auburn Township)

Auditor Walder opened the floor for public comment pending the arrival of representatives from Chester Township (requested to be added to the agenda).

Public Comment:

Representative from The League of Women Voters, Gail Rousey, asked about the status of the declined Geauga County 2025 budget submission?

Auditor Walder explained that at this time, only the Budget Commission can make changes to submitted budgets. All discussion and action must be done during an advertised open public meeting. The only exception would be to request that certain data be calculated for review and discussion by the budget staff. A follow-up question was posed: When do all of the decisions need to be completed? The response: The Budget Commission is to complete their business by September 1st.

Chester Township – Denied at the 8/19/24 budget hearing:

Auditor Walder reopened the hearing for Chester Township. He continued and shared the background that the Township Administrator, Mark Purchase, contacted the Auditor and requested the opportunity to address the Budget Commission to explain and offer additional information for consideration regarding their 2025 Tax Budget submission.

Township Administrator Mark Purchase and Chester Township Trustee Craig Richter (joined the meeting at 10:50 a.m.) addressed the members of the Budget Commission to discuss the needs and future intentions of the township. They shared that a meeting is scheduled for Friday 8/26/24 scheduled for 7:00 a.m. at which time a motion will be made for the establishment of individual Reserve Fund's for Capital Expenditures. The individual Reserve Funds will be sourced using such funds as; the General Fund, various Road funds, Police Fund and Fire Fund. Mr. Purchase agreed to provide the budget staff with documentation at the conclusion of the Township meeting, on Friday (8/23/24) regarding the results of the proposed motion.

C. P. Hitchcock exited the meeting at 10:47 a.m. - The hearing was temporary suspended.

C. P. Hitchcock returned at 10:48 a.m. – The hearing resumed.

Prosecutor Flaiz returned at 10:55 a.m.

The Budget Commission acknowledged the needs and proposed resolution. They further agreed to schedule a special meeting for Monday, August 26th to discuss and consider further action regarding the 2025 Chester Tax Budget previously presented.

August 26, 2024 Special Meeting

Motion made by James Flaiz, seconded by Charles E. Walder, to hold a special meeting on Monday, August 26, 2024 at 9:00 a.m. to consider the following:

Chester Township's 2025 budget submission, Geauga County 2025 budget submission and regular business.

Voice vote: Three ayes. Motion carried.

Note: After each district's budget was heard, Mr. Walder distributed a form which allows for residents who were impacted structurally, due to the recent storm, to apply for some relief from the Auditor's office.

Motion by C. P. Hitchcock, seconded by James Flaiz, to adjourn the 2025 Budget Hearings at 10:57a.m.

Voice vote: Three ayes. Motion carried.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

