

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, January 15, 2025 at 9:00 a.m. in the Auditor’s Office, 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor, Ron Leyde, Deputy Auditor and Office Manager, Pam McMahan and Deputy Auditor, Kristen Sinatra.

Meeting was advertised: Rates of Taxation for Tax Year 2024 (2025 Collection) and Regular Business
Virtual attendance was offered.

Prior Minutes

Motion by Charles E. Walder, seconded James Flaiz, to approve the minutes of the January 6, 2025 - Regular Meeting.

Voice vote: Three ayes. Motion carried.

Rates of Taxation for Tax Year 2024 (2025 Collection)

Motion by James Flaiz, seconded by C. P. Hitchcock, to set the Geauga County rates of taxation for tax year 2024 collection year 2025 as presented.:

Rates of Taxation for Geauga County Tax Year 2024 (2025 Collection Year)

GEAUGA COUNTY Rates of Taxation for the Tax Year 2024 (2025 Collection)																	
LOCAL TAXING DISTRICT	Agri/Resid	Other	Full Tax Rates										Previous Year				
			Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Park	Total Library	Total 2024	Total 2023	Total 2022	Non-Bus Credit	Owner Occ. Credit		
01 Auburn Twp-Kenston LSD	53.964949	72.230504	12.600	12.950	89.830	1.500					2.600	2.270	121.550	117.930	120.880	8.4517%	2.1129%
02 Bainbridge Twp-Kenston LSD	59.794429	80.499872	12.600	29.830	89.830	1.500					2.600	2.270	138.430	132.490	135.180	8.1570%	2.1285%
03 Bainbridge Twp-Chagrin Falls EVSD	71.077540	90.334427	12.600	29.830	123.330						2.600	2.270	170.630	167.490	168.240	8.0392%	2.0098%
04 Burton Twp-Berkshire LSD	42.596113	46.842181	12.600	10.130	52.300	1.500					2.600	1.700	80.830	82.780	83.890	8.1192%	2.0298%
05 Burton Village-Berkshire LSD	45.858664	52.816521	12.600		52.300	1.500		15.000			2.600	1.700	85.700	87.560	88.540	7.8746%	1.9686%
06 Chardon Twp-Chardon LSD	53.272610	68.423782	12.600	11.450	80.680	1.500					2.600	2.270	111.100	107.690	107.700	7.9219%	1.9804%
07 Chardon Twp-Riverside LSD	49.584622	60.243626	12.600	11.450	58.730	1.500	4.900				2.600	2.270	94.050	91.740	91.660	7.8253%	1.9563%
08 Chardon Twp-Kirtland LSD	54.953938	58.048935	12.600	11.450	71.200	1.500					2.600	1.000	100.350	99.820	100.010	8.9997%	2.2499%
09 Chardon Twp-Mentor EVSD	50.542755	69.769832	12.600	11.450	79.070						2.600	2.000	107.720	105.560	105.530	8.3758%	2.0939%
10 City of Chardon-Chardon LSD	53.489385	69.808204	12.600		80.680	1.500		15.500			2.600	2.270	115.150	112.740	113.250	7.9219%	1.9804%
11 Chester Twp-West Geauga LSD	48.477083	54.731092	12.600	22.720	46.250		0.200				2.600	2.270	86.640	87.350	88.670	8.8211%	2.2052%
12 Claridon Twp-Berkshire LSD	42.765152	44.548776	12.600	11.450	52.300	1.500					2.600	1.700	82.150	82.950	83.230	8.5543%	2.1365%
13 Claridon Twp-Chardon LSD	51.379885	64.737987	12.600	11.450	80.680	1.500					2.600	2.270	111.100	109.270	108.940	8.1164%	2.0291%
14 Aquilla Village-Chardon LSD	50.857695	68.406410	12.600	0.000	80.680	1.500		10.530			2.600	2.270	110.180	119.070	116.550	7.8017%	1.9504%
15 Hambsden Twp-Chardon LSD	52.900564	68.323925	12.600	11.850	80.680	1.500					2.600	2.270	111.500	110.510	111.100	7.9348%	1.9837%
16 Huntsburg Twp-Chardon LSD	42.991155	55.370505	12.600	12.000	57.600	1.500					2.600	2.270	88.570	89.300	90.061	8.3128%	2.0782%
17 Huntsburg Twp-Berkshire LSD	44.222279	47.903981	12.600	12.000	52.300	1.500					2.600	2.270	83.270	85.460	86.160	8.6803%	2.1700%
18 Middlefield Village-Cardinal LSD	42.416948	54.945810	12.600	9.600	57.600	1.500	5.700				2.600	2.270	91.870	92.230	91.461	7.5442%	1.8860%
19 Middlefield Village-Cardinal LSD	42.416948	54.945810	12.600		57.600	1.500	5.700	4.430			2.600	2.270	86.700	87.430	87.861	7.5442%	1.8860%
20 Montville Twp-Berkshire LSD	42.866306	46.920010	12.600	11.400	52.300	1.500					2.600	2.270	82.670	83.890	85.560	8.6129%	2.1532%
21 Munson Twp-Chardon LSD	54.076452	70.871342	12.600	14.200	80.680	1.500					2.600	2.270	113.850	112.720	113.450	7.8574%	1.9643%
22 Munson Twp-West Geauga LSD	46.928684	50.804872	12.600	14.200	46.250		0.200				2.600	2.270	78.120	78.110	81.150	8.9163%	2.2461%
23 Newbury Twp-West Geauga LSD	46.248794	50.783239	12.600	14.000	46.250		0.200				2.600	2.270	77.920	77.980	80.950	8.8521%	2.2130%
24 Newbury Twp-Kenston LSD	55.046618	73.205812	12.600	14.000	89.830	1.500					2.600	2.270	122.600	118.980	121.580	8.3014%	2.0753%
25 Parkman Twp-Cardinal LSD	41.974731	55.389388	12.600	10.800	57.600	1.500					2.600	2.270	87.370	87.580	88.861	8.2751%	2.0687%
26 Russell Twp-West Geauga LSD	49.791450	56.665450	12.600	25.810	46.250		0.200				2.600	2.270	89.730	90.040	93.250	8.9163%	2.2290%
27 Hunting Valley/W Geauga LSD	60.302484	53.269848	12.600		46.250		0.200	16.100			2.600	2.270	80.020	80.730	83.050	8.4063%	2.1015%
28 Russell Twp-Chagrin Falls EVSD	69.872385	88.922578	12.600	25.810	123.330						2.600	2.270	166.610	166.040	166.940	7.9248%	1.9812%
29 S Russell Village-Chagrin Falls EVSD	61.545777	77.739739	12.600		123.330			12.450			2.600	2.270	153.250	153.080	154.090	8.2909%	2.0727%
30 Thompson Twp-Berkshire LSD	45.079080	51.588007	12.600	15.000	52.300	1.500					2.600	2.270	86.270	87.730	86.660	7.9820%	1.9955%
31 Thompson Twp-Madison LSD	46.182578	59.629882	12.600	15.000	58.860	1.500	4.900				2.600		95.460	95.390	93.560	7.9814%	1.9953%
32 Troy Twp-Berkshire LSD	44.541873	48.212873	12.600	15.400	52.300	1.500					2.600	1.700	86.100	87.680	88.940	8.4896%	2.1224%
33 Troy Twp-Cardinal LSD	43.740858	56.131865	12.600	15.400	57.600	1.500					2.600	2.270	91.970	92.060	93.461	8.3500%	2.0875%

I hereby certify that these are the tax rates for tax year 2024 as approved by the Geauga County Budget Commission, certified by each taxing district to the County Auditor, with the effective tax rates as certified by the Department of Tax Equalization applied.

Charles E. Walder, Geauga County Auditor

(Date)

Special Districts include East Geauga Fire District, West Geauga Rec District, and Lake County Financing District.

Voice vote: Three ayes. Motion carried.

Upon the review and approval of the 24TY25CY tax rates the question was raised as to the due date for the first half real estate collection. The Treasurer responded that a request for a one-week extension for the due date was submitted to the state. This will allow time for the bills to be generated and mailed. Additionally, it will afford the taxpayers a slight break by extending the due date until February 26, 2025.

A brief discussion arose regarding how other counties appear to apply the state imposed countywide revaluation percentages differently. In Geauga County the application was based on home sales. The difference of application impacted and were most noticeable for those taxpayers whose property was located in overlapping counties.

2025 Amendments

The first amended certificate for the County of Geauga was tabled at the January 6th meeting. Auditor Walder explained that two funds were in flux, #1008 and #4010. Both funds have been corrected and Ron will perform journal entries today, effective January 1st.

2025 Certificate of The Total Amount Available for Expenditures and Balance

Motion by James Flaiz, seconded by C. P. Hitchcock to acknowledge the Certificate of The Total Amount Available for Expenditures and Balance; known as Cash Carry-Over Balance report.

Voice vote: Three ayes. Motion carried.

County of Geauga – 2025 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder to amend the County of Geauga’s 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances, and revise estimate of Other Source Revenues in 2025:

Fund	TY24	Net change	GCA-014	GCA-015 #1
GENERAL FUND	Adjust the 1/1/2025 unencumbered cash balance from	\$12,141,357.49	\$9,876,924.10	\$22,018,281.59
	Increase/Decrease tax revenue	\$97,447.00	\$11,437,221.00	\$11,534,668.00
	Adjust other source revenue		\$35,786,453.00	\$35,786,453.00
2001. Mental Health	Adjust the 1/1/2025 unencumbered cash balance from	\$587,668.10	\$2,868,182.89	\$3,455,850.99
	Increase/Decrease tax revenue	\$34,475.00	\$3,882,186.00	\$3,916,661.00
	Adjust other source revenue	\$2,009,956.00	\$3,274,806.00	\$5,284,762.00
2027. Metzbaum	Adjust the 1/1/2025 unencumbered cash balance from	\$4,111,164.22	\$1,365,389.03	\$5,476,553.25
	Increase/Decrease tax revenue	\$118,631.00	\$13,369,644.00	\$13,488,275.00
	Adjust other source revenue	\$0.00	\$4,968,997.00	\$4,968,997.00
2029. Children's Services	Adjust the 1/1/2025 unencumbered cash balance from	\$5,330,034.17	\$1,639,382.14	\$6,969,616.31
	Increase/Decrease tax revenue	\$25,877.00	\$2,914,425.00	\$2,940,302.00
	Adjust other source revenue	\$0.00	\$2,075,852.00	\$2,075,852.00
2034. Aging	Adjust the 1/1/2025 unencumbered cash balance from	\$744,579.83	\$1,621,953.31	\$2,366,533.14
	Increase/Decrease tax revenue	\$28,729.00	\$3,235,156.00	\$3,263,885.00
	Adjust other source revenue	\$0.00	\$845,250.00	\$845,250.00
4002. Road & Bridge	Adjust the 1/1/2025 unencumbered cash balance from	\$164,615.04	\$0.00	\$164,615.04
	Increase/Decrease tax revenue	\$46,777.00	\$3,559,442.00	\$3,606,219.00
	Adjust other source revenue	\$0.00	\$0.00	\$0.00

Funds	Net change	GCA-014 8/30/24	GCA-015 #1
General Fund	\$12,238,804.49	\$57,100,598.10	\$69,339,402.59
Special Revenue Funds	\$22,379,288.59	98,247,720.91	\$120,627,009.50
Debt Service Funds	(\$387,258.80)	5,559,908.38	\$5,172,649.58
Special Assessments Funds	(\$113,555.26)	1,257,257.32	\$1,143,702.06
Capital Project Funds	\$3,440,851.48	13,285,665.53	\$16,726,517.01
Enterprise Funds	\$1,359,516.91	50,810,381.94	\$52,169,898.85
Internal Service Funds	\$196,972.70	1,542,627.67	\$1,739,600.37
Fiduciary Funds	\$564,114.24	4,142,592.61	\$4,706,706.85
Total Certificate	39,678,734.35	231,946,752.46	271,625,486.81

Net change in beginning balances	37,316,842.35
Net change in tax revenue	351,936.00
Net change in other source revenue	\$2,009,956.00
Net adjustments	39,678,734.35

CERTIFICATE OF THE TOTAL AMOUNT AVAILABLE FOR EXPENDITURES AND BALANCES

GEAUGA COUNTY, OHIO
O.R.C. 5705.36

GEAUGA COUNTY AUDITOR'S OFFICE, CHARDON, OHIO January 2024

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year December 31, 2023.

FUND	GCA-014 August 30, 2024	GCA-015 #1	Net adjustment	
1001	GENERAL FUND	9,876,924.10	22,018,281.59	12,141,357.49
1002	UNCLAIMED MONEY	208,626.24	262,320.06	53,693.82
1003	LIABILITY INSURANCE	27,212.53	14,712.53	(12,500.00)
1004	AQUILLA SHERIFF ROTARY	293,304.88	485,386.81	192,081.93
1005	FAIR SHERIFF ROTARY	10,497.96	13,062.64	2,564.68
1006	CENTRAL VEHICLE MAINTENANCE	100.03	3,940.62	3,840.59
1007	SHERIFF DISPATCH ROTARY	34.86	34.86	0.00
1008	ADP CONTRACT SERVICES	1,558.94	44.44	(1,514.50)
2001	GCBMHADAS	2,868,182.89	3,455,850.99	587,668.10
2002	EDUCATION & ENFORCEMENT	12,240.31	19,925.75	7,685.44
2003	DOG & KENNEL FUND	242,129.23	261,983.21	19,853.98
2004	DRUG LAW ENFORCEMENT	8,018.33	8,018.33	0.00
2005	CARE & CUSTODY FUND	321,240.09	288,521.22	(32,718.87)
2006	COUNTY HOME	0.00	0.00	0.00
2007	CONCEALED HANDGUN LICENSE	28,857.29	68,490.31	39,633.02
2008	COMMON PLEAS INDIGENT DRIVER	650.01	600.01	(50.00)
2009	COUNTY RECORDER MICROGRAPHICS	152,363.71	193,769.35	41,405.64
2010	CERTIFICATE OF TITLE ADMINISTRATION	874,706.92	1,055,236.44	180,529.52
2011	COURT TECHNOLOGY FUND	281,623.41	295,471.99	13,848.58
2012	DELINQUENT TAX FEE	25,307.64	25,307.64	0.00
2013	PUBLIC ASSISTANCE	562,804.56	3,075,880.81	2,513,076.25
2014	CHILD SUPPORT ENFORCEMENT	786,650.09	787,706.92	1,056.83
2015	911 PROGRAM	423,050.75	527,285.15	104,234.40
2016	INDIGENT GUARDIANSHIP	10,294.78	10,109.78	(185.00)
2017	REAL ESTATE APPRAISAL	1,244,156.43	1,675,382.92	431,226.49
2018	JUVENILE INDIGENT DRIVERS	11,145.26	10,747.73	(397.53)
2019	JUVENILE RECOVERY FUND	5,496.36	4,123.86	(1,372.50)
2020	MOTOR VEHICLE LICENSE	630,753.96	1,149,863.02	519,109.06
2021	800 COMMUNICATIONS	488,128.20	574,242.95	86,114.75
2022	MUNICIPAL ROAD TAX	\$0.00	445,383.58	445,383.58
2023	CHESTER DITCH FUND	\$0.00	0.00	0.00
2024	MANCHESTER DITCH	\$0.00	6,177.47	6,177.47
2025	RAVENWOOD DITCH	\$0.00	3,042.66	3,042.66
2026	EMERGENCY SERVICES GRANT (JFS)	\$78,946.09	75,498.80	(3,447.29)
2027	METZENBAUM FUND	1,365,389.03	5,476,553.25	4,111,164.22
2028	METZENBAUM FUND - MEDICAID	0.00	0.00	0.00
2029	CHILD SERVICES FUND	1,639,582.14	6,969,616.31	5,330,034.17
2030	Sick & Vacation Accrual	400,000.00	400,000.00	0.00
2031	REVOLVING LOAN	2,200,395.45	2,576,551.68	376,156.23
2032	INFRASTRUCTURE LOAN FUND	321,072.81	321,072.81	0.00
2033	Local Revolving Loan	780,143.84	850,003.25	69,859.41
2034	AGING	1,621,953.31	2,366,533.14	744,579.83
2035	TRANSPORTATION OPERATING	0.00	0.00	0.00
2036	COMMUNITY DEVELOPMENT	\$7,844.64	7,482.37	(362.27)
2037	COPS MORE GRANT	\$0.00	0.00	0.00
2038	VICTIM ADVOCATE- MUNI CRT	\$0.00	0.00	0.00
2039	CHARDON TOWER DEMOLITION	\$57,262.39	56,253.95	(1,008.44)
2040	JUVENILE BLOCK GRANT	\$0.00	0.00	0.00
2041	SHERIFF K-9	\$0.00	10,740.81	10,740.81
2042	COURT SECURITY	\$0.00	0.00	0.00
2043	VOLUNTEER GUARDIANSHIP	\$2,061.43	2,061.43	0.00
2044	FARMLAND PRESERVATION	\$14,966.35	14,966.35	0.00
2045	CLEAN WATER ACT	\$0.00	0.00	0.00
2046	BICENTENIAL CELEBRATION	\$0.00	0.00	0.00
2047	LAW ENFORCEMENT BLOCK GRANT	\$51,876.54	42,176.70	(9,699.84)
2048	ESCROW INTEREST FUND	\$65,226.95	68,556.60	3,329.65
2049	JUVENILE ACCTB. BO OF EDUCATION	\$0.00	0.00	0.00
2050	EPA LOAN FUND	\$1,745.76	1,745.76	0.00
2051	CASA FUND	\$99,965.95	19,001.06	(80,964.89)
2052	PRISON DIVERSION	\$0.00	0.00	0.00
2053	VIOLENCE AGAINST WOMEN ACT	\$9,603.92	16,882.59	7,278.67
2054	COMMISSARY FUND	\$279,081.38	303,913.26	24,831.88
2055	VICTIM OF CRIME ACT	\$5,034.83	12,710.33	7,675.50
2056	COPS FAST GRANT	\$0.00	0.00	0.00
2057	PRETRIAL RELEASE	\$0.00	0.00	0.00
2058	MRDD DONATION FUND	\$28,557.68	28,794.48	236.80
2059	NARCOTICS	\$0.00	0.00	0.00
2060	COUNTY COP EDUCATION PROGRAM	\$0.00	0.00	0.00
2061	VICTIM/WITNESS ASSISTANCE	\$59,754.78	68,595.21	8,840.43
2062	CRIMINAL INVESTIGATION FUND	\$147.10	147.10	0.00
2063	MR/DD RESIDENTIAL SERVICES	\$1,095,623.75	983,436.53	(112,187.22)
2064	US Marshall	\$0.00	0.00	0.00
2065	DRUG PROSECUTION	0.00	0.00	0.00
2066	D.A.R.E. GRANT	\$99,551.18	123,955.29	24,404.11
2067	HELP AMERICA VOTE	\$9.93	10.48	0.55
2068	INTENSIVE SUPERVISION PROBATION	\$0.00	0.00	0.00
2069	WORKFORCE INVESTMENT ACT	\$45,865.39	15,107.28	(30,758.11)
2070	DOMESTIC VIOLENCE	\$13,430.94	13,002.69	(428.25)
2071	YOUTH CENTER	\$111,062.03	111,062.03	0.00
2072	COURTHOUSE DONATION FUND	\$169,441.40	169,441.40	0.00
2073	COMMON PLEAS MEDIATION	\$174,612.29	198,564.22	23,951.93
2074	LAW ENFORCEMENT ASSISTANCE	\$1,662.05	1,662.05	0.00
2075	BOARD OF ELECTIONS-RECOUNT FUND	835.00	835.00	0.00
2076	NEIGHBORHOOD STABILIZATION	\$0.00	0.00	0.00
2077	LAW LIBRARY RESOURCES	\$17,187.45	8,497.66	(8,689.79)
2078	JUVENILE INTERLOCK & ALCOHOL	\$1,493.95	1,293.95	(200.00)
2079	JUVENILE CT SPECIAL PROJECTS	\$4,651.16	2,114.13	(2,537.03)
2080	PROBATE CT SPECIAL PROJECTS	\$51,404.97	47,831.80	(3,573.17)
2081	PROBATION SERVICES FUND	132,540.43	149,419.86	16,879.43

Geauga County beginning cash balances con't

FUND	GCA-014 August 30, 2024	GCA-015 #1	Net adjustment
2082 PRE-SENTENCE INV. REPORTING	0.00	0.00	0.00
2083 WETLAND MITIGATION BANK FUND	62,907.50	62,907.50	0.00
2084 PROSECUTOR DELINQUENT TAX	366,577.86	518,175.45	151,597.59
2085 TREASURER DELINQUENT TAX	142,018.56	218,885.42	76,866.86
2086 SMART Ohio Grant	0.00	0.00	0.00
2087 ELECTION REVENUE FUND	858,485.65	836,593.46	(21,892.19)
2088 T-CAP GRANT FUND	0.00	21,470.11	21,470.11
2090 PROBATE CT CONDUCT OF BUSINESS	12,725.38	17,278.38	4,553.00
2092 COMMON PLEAS SPECIAL PROJECTS	67,997.31	93,705.51	25,708.20
2093 COMMON PLEAS DRUG COURT	16,886.13	52,646.86	35,760.73
2095 COMMON PLEAS INTERLOCK & ALCOHOL	449.94	549.94	100.00
2096 DD RESERVE BALANCE	1,700,000.00	1,700,000.00	0.00
2097 LOCAL CORONAVIRUS RELIEF		0.00	0.00
2098 AMERICAN RESCUE PLAN		6,204,542.44	6,204,542.44
2099 COMMUNITY REINVESTMENT AREA	\$3,000.00	10,000.00	7,000.00
2100 SUPREME COURT TECHNOLOGY GRANT	\$0.00	20,350.00	20,350.00
2101 OPIOD SETTLEMENT FUND	\$291,140.22	535,747.08	244,606.86
2102 DEMOLITION AND SITE REVITALIZE	\$413,258.57	7.00	(413,251.57)
2103 AUTOMATED OUTBOUND TEXT MESSAGE	\$0.00	0.00	0.00
2104 SPECIAL ELECTION FUND	\$27,979.95	27,979.95	0.00
2105 MONSANTO SETTLEMENT FUND	\$17,414.03	17,414.03	0.00
2106 COMMUNITY CORRECTIONS ACT 2.0	\$0.00	8,464.79	8,464.79
2107 HEALTHY AGING GRANT	\$0.00	0.00	0.00
2109 STRATEGIC COMMUNICATIONS INVESTMENTS	0.00	250,000.00	250,000.00
2110 OH TRAFFIC SAFETY	0.00	75,000.00	75,000.00
3000 G.O. BOND RETIREMENT	241,234.93	261,874.64	20,639.71
3001 G.O. NOTE RETIREMENT	56,335.15	56,335.15	0.00
3002 SPECIAL ASSESSMENT BOND	1,247,257.32	1,133,702.06	(113,555.26)
3003 MORTGAGE REVENUE	0.00	0.00	0.00
3004 COUNTY FACILITY BOND RETIREMENT	1,420,613.66	1,420,614.16	0.50
4000 CLERK OF COURTS COMPUTERIZATION	687,553.85	738,439.47	50,885.62
4001 COMMON PLEAS COMPUTERIZATION	38,007.60	45,904.68	7,897.08
4002 ROAD & BRIDGE FUND	0.00	164,615.04	164,615.04
4003 ESCROW ROAD AND BRIDGE		0.00	0.00
4004 JUV/PROB CLERK COMPUTERIZATION	0.00	29,306.43	29,306.43
4005 JUVENILE/PROBATE COMPUTERIZATION	3,207.75	2,863.57	(344.18)
4006 COUNTY HOME PERM IMPROVEMENT	3,537.66	3,537.66	0.00
4007 YOUTH CENTER IMPROVEMENTS	146,518.84	136,918.84	(9,600.00)
4008 800 COMM PERM IMPROVEMENTS	0.00	398,226.31	398,226.31
4009 ROAD IMPROVEMENT	0.00	0.00	0.00
4010 COMPUTER EQUIPMENT FUND	167,223.28	274,639.24	107,415.96
4011 BUILDING IMPROVEMENTS	\$2,402,556.81	3,079,905.93	677,349.12
4012 AIRPORT CONSTRUCTION	\$19,602.01	13,446.38	(6,155.63)
4013 BURTON HTS ROAD CONSTRUCTION	\$4,718.00	4,718.00	0.00
4014 EMA GARAGE/STORAGE	\$3,604.64	3,604.64	0.00
4016 HUMAN SERVICES BUILDING FUND	\$1.38	1.38	0.00
4017 JAIL CONSTRUCTION	\$8,200.18	8,658.59	458.41
4018 ENGINEER BUILDING	\$2,876.68	0.00	(2,876.68)
4019 SENIOR CENTER CONSTRUCTION	\$1,073,904.58	1,986,979.66	913,075.08
4020 CHAGRIN FALLS WATER	\$261,861.95	278,387.96	16,526.01
4021 BAINBRIDGE WATER PROJECT	\$9,423.34	9,950.13	526.79
4022 MENTAL HEALTH CONSTRUCTION	115,455.83	117,686.60	2,230.77
4023 MRC CONSTRUCTION FUND	336,950.23	452,306.76	115,356.53
4024 GEAUGA/PORTAGE JUVENILE DETENTION	34,661.46	34,661.46	0.00
4026 COURTHOUSE CONSTRUCTION	54,612.03	57,665.04	3,053.01
4027 TRANSPORTATION CAPITAL	0.00	0.00	0.00
4028 THOMPSON WWTP PROJECT	0.00	0.00	0.00
4029 HUD HOUSING	163,510.08	172,650.87	9,140.79
4030 HUD CDBG	2,297.92	2,428.01	130.09
4031 COMMUNITY DEVELOPMENT BLOCK GRANT	\$58,670.69	88,672.69	30,002.00
4032 COMMISSIONERS CAPITAL RESERVE (2019)	\$253,613.49	623,027.38	369,413.89
4033 COMMISSIONERS CAPITAL RESERVE (2021)	\$522,700.25	1,474,035.50	951,335.25
4034 MENTAL HEALTH CAP RESERVE 2022	\$2,461,600.00	27,021.67	(2,434,578.33)
5001 SANITARY DEBT RETIREMENT FUND	699,533.34	291,634.33	(407,899.01)
5002 SEWER DISTRICT FUND	1,435,644.22	3,131,064.29	1,695,420.07
5003 WATER DISTRICT	1,169,843.40	1,610,525.80	440,682.40
5004 COUNTY SEWER IMPROVEMENT	1,124,108.76	260,224.48	(863,884.28)
5005 AUBURN CORNERS SEWER PROJECT	589.03	589.03	0.00
5006 AUBURN INDUSTRIAL PARK SEWER PROJECI	1,233.23	1,302.16	68.93
5007 PARKMAN SEWER PROJECT	186.80	186.80	0.00
5008 VALLEY VIEW SEWER PROJECT	2,026.50	2,139.80	113.30
5009 HUNTING VALLEY SEWER	32,623.38	32,623.38	0.00
5010 COUNTY WATER SYSTEM	799,450.07	780,787.97	(18,662.10)
5011 MCFARLAND CREEK CONSTRUCTION	3,881.85	3,881.85	0.00
5012 STORM WATER	\$54,836.47	58,332.12	3,495.65
5013 PARKMAN REVENUE BOND FUND	\$0.00	0.00	0.00
5014 REVENUE BOND RESERVE FUND	\$39,538.30	39,538.30	0.00
5015 STORM WATER- NOTTINGHAM WOODS	\$0.00	37,521.65	37,521.65
5016 STORM WATER - RES AT BRIGHTEN_PK	\$0.00	15,304.10	15,304.10
5017 STORM WATER- CYPRESS POND DEV	\$0.00	23,391.90	23,391.90
5018 STORM WATER - COLDWATER RESERVE	\$0.00	17,799.91	17,799.91
5019 STORM WATER- HUNTINGTON RIDGE	\$0.00	75.00	75.00
5020 STORM WATER- McFARLAND WOODS I	0.00	3,152.95	3,152.95
5021 STORM WATER - HUNTING VALLEY PRS	0.00	5,037.43	5,037.43
5022 CHARDON TWP WWTP & SEWER PROJECT	\$315,431.23	315,431.23	0.00
6001 HOTEL/MOTEL EXCISE TAX	9,345.38	10,827.12	1,481.74
6003 BUILDING STANDARDS ASSESSMENT	7,070.90	70.90	(7,000.00)
6006 GAPP	1,759.26	1,759.26	0.00
6009 SOIL & WATER	153,141.37	214,085.56	60,944.19
6019 WELCOME HOME		0.00	0.00
6028 EMERGENCY PLANNING	20,093.36	24,945.36	4,852.00
6029 FAMILY FIRST COUNCIL	985,332.68	1,431,589.38	446,256.70
6031 EMERGENCY MANAGEMENT AGENCY	98,976.89	115,362.68	16,385.79
TOTAL	53,143,843.16	90,460,685.81	37,316,842.65

Voice vote: Three ayes. Motion carried.

Geauga County District Board of Health – 2025 Amendment #2

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Health District’s 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 tax revenue balances and a revised other source revenue:

	Geauga Public Health	TY24	Net change	GCA-015 #1		GCA-015#2
6002	General Fund	Adjust the 1/1/2025 unencumbered cash balance from	0.00	51,603.83	estimate to	51,603.83 actual
		Increase/Decrease tax revenue	5,068.00	570,680.00	estimate to	575,748.00 actual
		Adjust other source revenue	678.00	1,818,263.00	estimate to	1,818,941.00 actual
			5,746.00	2,440,546.83		2,446,292.83
New 6002 General Fund Tax Revenue Total				2,446,292.83		
Total Certificate				<u>7,573,447.80</u>		
Net change in beginning balances				0.00		
Net change in tax revenue				5,068.00		
Net change in other source revenue (state reimbursement)				678.00		
Net adjustments				<u>5,746.00</u>		

Voice vote: Three ayes. Motion carried.

General Discussion:

Auditor Walder shared a report which highlighted idle/dormant fund balances listed in the New World system (used by county departments). This report was created at the request of Prosecutor Flaiz to identify unused/inactive funds. This is the first step in a “clean-up” process. Each identified fund would need to be closely investigated to determine its true need/actual status as well as appropriate clean-up process. It is important to note that some funds will be dictated by a statutory process.

Public Comment

Representative from Geauga League of Women Voters, Sarah McGlone, requested copies of documents and reports which were presented during the meeting. Sarah also mentioned that the League of Women Voters was providing a program open to the public tonight on the Electoral College.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 15, 2025 special meeting at 9:35 am.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission