

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Thursday, January 23, 2025 at 10:00 a.m. in the Auditor’s Office, 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder and Geauga County Prosecutor James Flaiz. Geauga County Treasurer C. P. Hitchcock was not in attendance.

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

Meeting was advertised: Regular Business
Virtual attendance was offered.

2024/2025 School Amended Certificate

Berkshire Local School District 2024/2025 - Amendment #5

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

Special Revenue Fund

Increase #019 Principal’s fund other source revenue 11,004.00, from 0.00 to 11,004.00
Increase #572 Title I funds other source revenue 10,969.20, from 217,179.26 to 228,148.46
Increase #590 Title IIA fund other source revenue 4,366.54 from 40,093.08 to 44,459.62
Net Adjustment: \$26,339.74

Capital Project Fund

Increase Capital Project fund other source revenue 750,000.00 from 0.00 to 750,000.00

New Special Revenue Fund Total: \$ 4,339,651.15
New Capital Project Fund Total: \$ 2,551,804.33
New 2024/2025 Certificate Total: \$35,227,020.25

**Appropriation form GCA-006 dated 1/23/25 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

2025 Amendments

Thompson Township Park – 2025 Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder, to amend the Thompson Township Park 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2023:

General	Increase the 1/1/2025 unencumbered cash balance from	63,525.00	estimated to	276,773.67	actual
	Unchanged other source revenue 0.00	22,482.28	estimated to	22,482.28	actual
	New General Fund Total	299,255.95			
		299,255.95			
	Net Change in Beginning Balances	213,208.67		FSL portion 233,956.36	
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	213,208.67			

**Appropriation form GCA-006 dated 8/19/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

Geauga County Park District – 2025 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz to amend the Geauga County Park District’s 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2025:

Geauga Park District	TY24CY25	Net change	GCA-014	GCA-015#1
General Fund	Adjust the 1/1/2025 unencumbered cash balance from	769,533.90	3,366,522.32	4,136,056.22
	Increase/Decrease tax revenue	64,583.00	6,741,988.00	6,806,571.00
	Adjust other source revenue	0.00	416,515.00	416,515.00
K-9	Adjust the 1/1/2025 unencumbered cash balance from	0.00	0.00	0.00
	Adjust other source revenue	0.00	0.00	0.00
4301/6015 Construction Land Fund	Adjust the 1/1/2025 unencumbered cash balance from	-994,260.49	1,932,134.20	937,873.71
	Adjust other source revenue	0.00	200,000.00	200,000.00
4901/6034 Capital Project Reserve Fund	Adjust the 1/1/2025 unencumbered cash balance from	0.00	0.00	0.00
	Increase/Decrease tax revenue	0.00	0.00	0.00
	Adjust other source revenue	0.00	0.00	0.00
		-160,143.59	12,657,159.52	12,497,015.93
General Fund			11,359,142.22	
Capital Project Funds			1,137,873.71	
Debt Service Funds			0.00	
Fiduciary Funds			0.00	
Total Certificate			<u>12,497,015.93</u>	
Net change in beginning balances			-224,726.59	
Net change in tax revenue			64,583.00	
Net change in other source revenue			0.00	
Net adjustments			<u>-160,143.59</u>	

Voice vote: Two ayes. Motion carried.

Geauga County Public Library – 2025 Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder to amend the Geauga County Public Library’s 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2025:

General	Increase the 1/1/25 unencumbered cash balance from	3,622,976.00	estimated to	3,898,877.60	actual
	Increase tax revenue 66,739.00 from	5,236,893.00	estimated to	5,303,632.00	actual
	Increase other source revenue 8,929.00 from	4,476,470.41	estimated to	4,485,399.41	actual
Special Rev	Increase the 1/1/25 unencumbered cash balance from	157,000.00	estimated to	207,524.53	actual
Debt/Bond	Increase the 1/1/25 unencumbered cash balance from	380,334.00	estimated to	423,031.44	actual
	Increase tax revenue 137,303.00 from	993,313.00	estimated to	1,130,616.00	actual
	Increase other source revenue 2,517.00 from	37,207.00	estimated to	39,724.00	actual
Building Res.	Decrease the 1/21/25 unencumbered cash balance from	2,447,516.00	estimated to	1,850,252.67	actual
Capital Improv	Increase the 1/1/25 unencumbered cash balance from	4,873,589.00	estimated to	5,151,680.69	actual
Chard. Cap Res.	Increase the 1/1/25 unencumbered cash balance from	5,261,358.00	estimated to	6,261,357.93	actual
New General Fund Total		13,687,909.01			
New Special Revenue Fund Total		207,524.53			
New Debt Service Total		1,593,371.44			
New Capital Project Funds Total		13,833,874.29			
Total 2025 Certificate		<u>29,322,679.27</u>			
Net Change in Beginning Balances		1,049,951.86			
Net Change in Tax Revenue		204,042.00			
Net Change in Other Source Revenue		11,446.00			
Total Net Change over original Certificate		<u>1,265,439.86</u>			

*Appropriation form GCA-006 dated 12/19/24 does not exceed estimated revenue.

Voice vote: Two ayes. Motion carried

Troy Township – 2025 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Troy Township 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2025:

Troy Township	TY24	Net change	GCA-014	GCA-015#1
General Fund	Adjust the 1/1/2025 unencumbered cash balance from	-19,465.45	106,714.24 estimate to	87,248.79 actual
	Increase/Decrease tax revenue	3,369.00	179,001.00 estimate to	182,370.00 actual
	Adjust other source revenue	0.00	86,777.00 estimate to	86,777.00 actual
Motor Vehicle License Tax	Adjust the 1/1/2025 unencumbered cash balance from	2,494.03	14,952.05 estimate to	17,446.08 actual
	Adjust other source revenue	0.00	7,500.00 estimate to	7,500.00 actual
Gasoline Tax	Adjust the 1/1/2025 unencumbered cash balance from	126,276.44	133,215.45 estimate to	259,491.89 actual
	Adjust other source revenue	0.00	90,000.00 estimate to	90,000.00 actual
Road and Bridge	Adjust the 1/1/2025 unencumbered cash balance from	14,529.37	228,260.90 estimate to	242,790.27 actual
	Increase/Decrease tax revenue	6,479.00	279,349.00 estimate to	285,828.00 actual
	Adjust other source revenue	0.00	0.00 estimate to	0.00 actual
Cemetery	Adjust the 1/1/2025 unencumbered cash balance from	-528.00	6,873.29 estimate to	6,345.29 actual
	Adjust other source revenue	0.00	9,000.00 estimate to	9,000.00 actual
Fire District	Adjust the 1/1/2025 unencumbered cash balance from	32,874.91	272,467.54 estimate to	305,342.45 actual
	Increase/Decrease tax revenue	24,285.00	420,682.00 estimate to	444,967.00 actual
	Adjust other source revenue	0.00	109,000.00 estimate to	109,000.00 actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2025 unencumbered cash balance from	-17.99	45,895.38 estimate to	45,877.39 actual
	Adjust other source revenue	0.00	8,000.00 estimate to	8,000.00 actual
American Rescue Plan	Adjust the 1/1/2025 unencumbered cash balance from	0.00	0.00 estimate to	0.00 actual
		190,296.31	1,997,687.85	2,187,984.16
	General Fund		356,395.79	
	Special Revenue Funds		1,831,588.37	
	Debt Service Funds		0.00	
	Capital Project Funds		0.00	
	Total Certificate		<u>2,187,984.16</u>	
	Net change in beginning balances		156,163.31	
	Net change in tax revenue		34,133.00	
	Net change in other source revenue		0.00	
	Net adjustments		<u>190,296.31</u>	

**Appropriation form GCA-006 dated 12/18/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

South Russell Village – Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder, to amend South Russell Village’s 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2025

General	Increase the 1/1/25 unencumbered cash balance from	353,059.00	estimated to	656,652.51	actual
	Increase tax revenue	3,537.00	estimated to	646,596.00	actual
	Increase other source revenue	473.00	estimated to	615,840.00	actual
Street Maint	Increase the 1/1/25 unencumbered cash balance from	78,876.00	estimated to	136,230.51	actual
State Hwy	Increase the 1/1/25 unencumbered cash balance from	18,844.00	estimated to	26,437.61	actual
Operating	Increase the 1/1/25 unencumbered cash balance from	219,429.00	estimated to	244,022.56	actual
	Increase tax revenue	2,541.00	estimated to	165,187.00	actual
	Increase other source revenue	340.00	estimated to	191,100.00	actual
Income Tax	Increase the 1/1/25 unencumbered cash balance from	63,529.00	estimated to	428,862.30	actual
Road & Brdg	Increase the 1/1/25 unencumbered cash balance from	9,174.00	estimated to	15,896.51	actual
	Increase tax revenue	(45,467.00)	estimated to	71,307.00	actual
	Increase other source revenue	5,146.00	estimated to	9,340.00	actual
Police Levy	Increase the 1/1/25 unencumbered cash balance from	218,225.00	estimated to	502,651.43	actual
	Increase tax revenue	4,408.00	estimated to	495,981.00	actual
	Increase other source revenue	569.00	estimated to	1,433,161.00	actual
Cemetery	Increase the 1/1/25 unencumbered cash balance from	81,887.00	estimated to	104,137.02	actual
Parks & Rec	Increase the 1/1/25 unencumbered cash balance from	18,904.00	estimated to	24,898.15	actual
Drug Law Enf	Unchanged the 1/1/25 unencumbered cash balance from	250.00	estimated to	250.00	actual
Playground M	Increase the 1/1/25 unencumbered cash balance from	-	estimated to	0.40	actual
OneOhio Func	Increase the 1/1/25 unencumbered cash balance from	2,897.00	estimated to	6,709.19	actual
Spec Bldg	Decrease the 1/1/25 unencumbered cash balance from	383,392.00	estimated to	370,937.07	actual
Spec Road	Increase the 1/1/25 unencumbered cash balance from	7.00	estimated to	4,046.55	actual
Spec Equip	Decrease the 1/1/25 unencumbered cash balance from	6,438.00	estimated to	6,437.97	actual
Parkland Dam	Decrease the 1/1/25 unencumbered cash balance from	12,645.00	estimated to	12,644.80	actual
Lg Equip Rese	Increase the 1/1/25 unencumbered cash balance from	100,000.00	estimated to	300,000.00	actual
Bell Rd E. Ca	Increase the 1/1/25 unencumbered cash balance from	-	estimated to	237,736.23	actual
Bidg/Const.	Increase the 1/1/25 unencumbered cash balance from	90,300.00	estimated to	110,992.84	actual
	New General Fund Total	1,919,088.51			
	New Special Revenue Fund Total	7,349,840.68			
	New Capital Project Fund Total	2,471,571.62			
	New Fiduciary Fund Total	230,992.84			
	Grand Total New Certificate- All Funds	<u>11,971,493.65</u>			
	Net Change in Beginning balances	1,331,742.65			
	Net Change in Tax Revenue	(34,981.00)			
	Net Change in Other Source Revenue	<u>9,528.00</u>			
		<u>1,306,289.65</u>			

**Appropriation form GCA-006 dated 11/26/25 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

Geauga Public Health Appropriation request:

Motion by James Flaiz, seconded by Charles E. Walder, to acknowledge the financials as presented:

Appropriation Transfers:

Fund #6040

From: Transfer Out	\$ (10,000.00)
To: Other	\$ 10,000.00

Appropriations: Unchanged

Voice Vote: Two ayes. Motion carried.

Geauga County – Amendment #2

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

Special Revenue Funds

Increase #2093 Common Pleas Drug Court other source revenue 180,137.00, from 75,000.00 to 255,137.00

Increase #2102 Community Dev./ Demolition & Site Revitalize other source revenue 1,170,000.00, from 130,000.00 to 1,300,000.00

Increase #2111 (new) Brownfield Remediation Project other source revenue 2,917,012.00, from 0.00 to 2,917,012.00

Net Adjustment: \$4,267,149.00

Capital Project Funds

Increase #4031 Comm. Dev. Block Grant other source revenue 269,000.00, from 15,000.00 to 284,000.00

Increase #4033 Comm. Cap Res. Phase II (2021) other source revenue 10,000,000.00, from 0.00 to 10,000,000.00

Net Adjustment: \$10,269,000.00

New Special Revenue Fund Total:	\$124,894,158.50
New Capital Project Fund Total:	\$ 26,995,517.01
New 2025 Certificate Total:	\$ 286,161,635.81

Voice vote: Two ayes. Motion carried.

General Discussion:

It was confirmed that the 2025^2026 school budget hearings would be held at the Auditor’s Appraisal Conference Room 231 Main St. Chardon as follows:

February 19, 2025 beginning at 9:00 am – for Cardinal, Chardon & Kenston LSD

February 20, 2025 beginning at 9:00 am – for Berkshire and West Geauga LSD

The County’s levied departments budget review will also be held in the Auditor’s Appraisal Conf. room.

Public Comment:

Sarah (LOWV) – Question: Is the Library Admin. Building going to be moved/built at the site location of the new Chardon Library? Is it official? Response: Nothing official – However, it’s been the understanding.

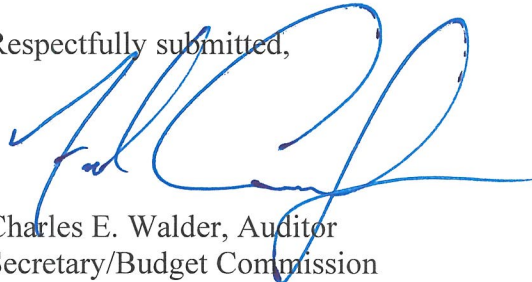
Sarah shared that she is reviewing a Kenston LSD report which indicates a meeting with the Auditor in February – is that the budget hearing for the schools?

Auditor Walder stated, for the record, that he was contacted by several people who have inquired about meeting directly with him. He shared that he has an open-door policy – extensions have been made. However, the schools have not followed-up or accepted. Collectively the members of the Budget Commission have always been willing to meet with the representatives from the schools or others. Sarah confirmed that the Budget Commission meetings/hearings are accessible via Teams not Live Stream – This issue was confirmed.

Sarah also requested copies of documents presented during the meeting.

Being no further business to conduct it was moved by James Flaiz to adjourn the January 23, 2025 special meeting at 10:30 am.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

