

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, February 3, 2025 at 10:00 a.m. in the Auditor’s Office, 215 Main Street, Chardon, Ohio. Present: Geauga County Present: Geauga County Chief Deputy Administrator, Frank Antenucci, Esq. representing Auditor Charles E. Walder who attended virtually, Geauga County Prosecutor James Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing the Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor and Fiscal Office Manager Pamela McMahan, and Deputy Auditors: Tammy Most, and Kristen Sinatra

Regular Meeting Advertised: Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes

Motion by Frank Antenucci, seconded by James Flaiz, to approve the minutes of the January 15, 2025 - special meeting.

Voice vote: Two ayes. Motion carried - Mr. Antenucci abstained

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the minutes of the January 23, 2025 - special meeting.

Voice vote: Two ayes. Motion carried - Mr. Antenucci abstained

2025 Amendments

Burton Public Library – 2025 Amendment #1

Motion by Caroline Mansfield, seconded by Frank Antenucci to amend the Burton Public Library Official Certificate of Estimated Resources as follows to reflect the “actual” January 1, 2025 unencumbered cash balances and adjustments to real estate tax revenue.

	TY24	Net Change	GCA-014		GCA-015 #1
Burton Public Library					
General	Increase the 1/1/2025 unencumbered cash balance from	195,945.57	510,108.95	estimated to	706,054.52 actual
	Increase tax revenue	(16,478.00)	435,717.00	estimated to	419,239.00 actual
	Increase other source revenue	-	654,232.00	estimated to	654,232.00 actual
June Macek Fund	Increase the 1/1/2025 unencumbered cash balance from	(1,802.43)	27,787.88	estimated to	25,985.45 actual
	Unchanged other source revenue	-	-	estimated to	0.00 actual
Reading Garden Fund	Increase the 1/1/2025 unencumbered cash balance from	922.00	5,691.56	estimated to	6,613.56 actual
	Unchanged other source revenue	-	2,000.00	estimated to	2,000.00 actual
Launch-a-young-reader fund	Increase the 1/1/2025 unencumbered cash balance from	2,001.35	1,695.54	estimated to	3,696.89 actual
	Increase other source revenue	-	200.00	estimated to	200.00 actual
Pfouts Memorial fund	Increase the 1/1/2025 unencumbered cash balance from	(10.00)	3,842.80	estimated to	3,832.80 actual
	Increase other source revenue	-	-	estimated to	0.00 actual
Capital Improvements: Building	Increase the 1/1/2025 unencumbered cash balance from	30,656.25	175,843.41	estimated to	206,499.66 actual
	Increase other source revenue	-	-	estimated to	0.00 actual
	Total Certificate(s)		Original GCA-014 1,817,119.14	GCA-015 #1	2,028,353.88
	New General Fund Total		1,779,525.52		
	New Special Revenue Fund Total		✓ 42,328.70		
	New Debt Service Fund Total		0.00		
	New Capital Projects Funds Total		✓ 206,499.66		
	New Special Assessments Funds Total		0		
	Grand Total New Certificate - All Funds		<u>2,028,353.88</u>		
	Net Change in Beginning balances		227,712.74		
	Net Change in Tax Revenue		-16,478.00		
	Net Change in Other Source Revenue		0.00		
	Total Net Changes		<u>211,234.74</u>		

**Appropriation form GCA-006 dated 1/17/25 does exceed estimated revenue in Fund 4001 by 38,500.34. Certificate was not issued. Fiscal Officer is aware and plans to remedy at the next board meeting in February.*

Voice vote: Three ayes. Motion carried.

Russell Township Citizen’s Park District (511) – 2025 Amendment #1

Motion by Frank Antenucci, seconded by James Flaiz to amend the Russell Twp. Citizen’s Park District 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances.

General	Increase the 1/1/2025 unencumbered cash balance from	2,550.42	estimated to	33,971.73	actual
	No Change other source revenue	0.00	estimated to	7,982.28	actual
Capital Fund	No Change the 1/1/25 unencumbered cash balance from	750.00	estimated to	750.00	actual
	New General Fund Total	41,954.01			
	New Capital Project Fund Total	750.00			
		<u>42,704.01</u>			
	Net Change in Beginning Balances	31,421.31			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	<u>31,421.31</u>			

**Appropriation form GCA-006 dated 12/19/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

West Geauga Joint Recreation District – 2025 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the West Geauga Joint Recreation District 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances:

General	Increase the 1/1/25 unencumbered cash balance from	21,123.16	estimated to	28,821.88	actual
	Increase tax revenue	1,673.00	estimated to	80,898.00	actual
	Increase other source revenue	10,823.00	estimated to	10,938.00	actual
Cap Proj	Decrease the 01/01/25 unencumbered cash balance from	42,902.93	estimated to	43,120.90	actual
	New General Fund Total	120,657.88			
	New Capital Project Fund Total	45,220.90			
	Grand Total New Certificate- All Funds	<u>165,878.78</u>			
	Net Change in Beginning balances	7,916.69			
	Net Change in tax revenue	1,673.00			
	Net Change in other source revenue	224.00			
	Total Net Change over original certificate	<u>9,813.69</u>			

**Appropriation form GCA-006 dated 2/3/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Huntsburg Township – 2025 Amendment #1

Motion by Caroline Mansfield, seconded by Frank Antenucci, to amend Huntsburg Township’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:

	Increase other source revenue	297.00	212,080.00	estimated to	212,377.00	actual
Motor Vehicle	Increase the 1/1/25 unencumbered cash balance from		18,504.93	estimated to	30,730.62	actual
Gasoline Tax	Increase the 1/1/25 unencumbered cash balance from		47,583.48	estimated to	86,972.08	actual
Road & Bridge	Increase the 1/1/25 unencumbered cash balance from		203,911.17	estimated to	439,649.04	actual
	Increase tax revenue	94,115.00	538,003.00	estimated to	632,118.00	actual
	Increase other source revenue	12,080.00	75,433.00	estimated to	87,513.00	actual
Cemetery	Decrease the 1/1/25 unencumbered cash balance from		962.65	estimated to	262.65	actual
Fire Levy	Increase the 1/1/25 unencumbered cash balance from		19,608.20	estimated to	43,287.21	actual
	Increase tax revenue	1,506.00	84,075.00	estimated to	85,581.00	actual
	Increase other source revenue	202.00	16,248.00	estimated to	16,450.00	actual
Permiss MVL	Increase the 1/1/25 unencumbered cash balance from		10,512.50	estimated to	34,110.80	actual
Debt Service	Increase the 1/1/25 unencumbered cash balance from		-	estimated to	-	actual
	Increase other source revenue	-	-	estimated to	-	actual
Perm Imprv	Decrease the 1/1/25 unencumbered cash balance from		25,414.49	estimated to	5,414.49	actual
	No change other source revenue	-	10,000.00	estimated to	10,000.00	actual
OPWC	No change the 1/1/25 unencumbered cash balance from		-	estimated to	-	actual
	New General Fund Total		563,250.35			
	New Special Revenue Fund Total		1,600,374.40			
	New Debt Service Funds		-			
	Capital Project Funds Total		265,414.49			
	Grand Total New Certificate- All Funds		<u>2,429,039.24</u>			
	Net Change in Beginning balances		419,359.35			
	Net Change in Tax Revenue		97,834.00			
	Net Change in Other Source Revenue		12,579.00			
			<u>529,772.35</u>		Net change from original	

**Appropriation form GCA-006 dated 1/2/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Thompson Township – 2025 Amendment #1

Motion by Frank Antenucci, seconded by James Flaiz, to amend Thompson Township’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 1/1/2025 unencumbered cash balance from	238,284.96	estimated to	278,928.61	actual
	Increase tax revenue	2,106.00	106,316.00	estimated to	108,422.00
	Increase other source revenue	282.00	63,618.00	estimated to	63,900.00
Motor Vehicle	Increase the 1/1/2025 unencumbered cash balance from	9,925.85	estimated to	21,104.68	actual
Gasoline Tax	Increase the 1/1/2025 unencumbered cash balance from	77,301.52	estimated to	92,620.42	actual
Road & Bridge	Increase the 1/1/2025 unencumbered cash balance from	190,861.84	estimated to	221,090.61	actual
	Increase tax revenue	5,965.00	292,963.00	estimated to	298,928.00
	Increase other source revenue	210.00	11,181.00	estimated to	11,391.00
Cemetery	Increase the 1/1/2025 unencumbered cash balance from	10,052.31	estimated to	15,631.90	actual
Misc/Park	Increase the 1/1/2025 unencumbered cash balance from	475.95	estimated to	975.00	actual
Fire Levy	Decrease the 1/1/2025 unencumbered cash balance from	258,899.35	estimated to	227,987.83	actual
	Increase tax revenue	6,283.00	289,695.00	estimated to	295,978.00
	Increase other source revenue	181.00	68,477.00	estimated to	68,658.00
Police Levy	Increase the 1/1/2025 unencumbered cash balance from	103,949.28	estimated to	109,854.50	actual
	Decrease tax revenue	(51,154.00)	95,340.00	estimated to	44,186.00
	Decrease other source revenue	(6,843.00)	13,755.00	estimated to	6,912.00
Safer Grant	Decrease the 1/1/2025 unencumbered cash balance from	2,801.33	estimated to	-	actual
Permissive	Increase the 1/1/2025 unencumbered cash balance from	12,081.94	estimated to	12,288.39	actual
Ligjting SPA	Increase the 1/1/2025 unencumbered cash balance from	331.69	estimated to	350.67	actual
	New General Fund Total	451,250.61			
	New Special Revenue Fund Total	1,703,207.28			
	New Debt Service Funds	-			
	Special Assessments	1,550.67			
	Grand Total New Certificate- All Funds	<u>2,156,008.56</u>			
	Net Change in Beginning balances	75,867.54			
	Net Change in Tax Revenue	(36,800.00)			
	Net Change in Other Source Revenue	(6,170.00)			
		<u>32,897.54</u>			

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

Voice vote: Three ayes. Motion carried

Russell Township – 2025 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Russell Township’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 1/1/2025 unencumbered cash balance from	621,745.13	estimated to	1,144,255.59	actual
	Increase tax revenue	5,521.00	1,030,825.00	estimated to	1,036,346.00
	Increase other source revenue	738.00	471,035.00	estimated to	471,773.00
Motor Vehicle	Decrease the 1/1/2025 unencumbered cash balance from	16,891.50	estimated to	15,464.29	actual
Gasoline Tax	Increase the 1/1/2025 unencumbered cash balance from	120,110.39	estimated to	210,377.42	actual
Road & Bridge	Increase the 1/1/2025 unencumbered cash balance from	540,515.34	estimated to	1,117,376.85	actual
	Increase tax revenue	1,304,466.00	143,265.00	estimated to	1,447,731.00
	Increase other source revenue	939.00	314,530.00	estimated to	315,469.00
Cemetery	Increase the 1/1/2025 unencumbered cash balance from	4,643.51	estimated to	16,541.01	actual
Zoning	Increase the 1/1/2025 unencumbered cash balance from	39,150.10	estimated to	44,184.35	actual
Fire Levy	Increase the 1/1/2025 unencumbered cash balance from	452,055.64	estimated to	593,264.03	actual
	Decrease tax revenue	(248,353.00)	1,217,700.00	estimated to	969,347.00
	Decrease other source revenue	(4,057.00)	115,192.00	estimated to	111,135.00
Police Levy	Increase the 1/1/2025 unencumbered cash balance from	1,125,038.66	estimated to	1,549,029.24	actual
	Increase tax revenue	18,538.00	1,711,641.00	estimated to	1,730,179.00
	Increase other source revenue	1,779.00	349,781.00	estimated to	351,560.00
Ambulance	Increase the 1/1/2025 unencumbered cash balance from	177,100.64	estimated to	288,130.96	actual
OPOT Grant	Unchanged the 1/1/2025 unencumbered cash balance fr	6,240.00	estimated to	6,240.00	actual
Permissive	Increase the 1/1/2025 unencumbered cash balance from	73,169.09	estimated to	117,641.86	actual
Ed & Enforce	Increase the 1/1/2025 unencumbered cash balance from	5,664.25	estimated to	6,327.25	actual
One Ohio Opi	Increase the 1/1/2025 unencumbered cash balance from	6,600.34	estimated to	15,804.27	actual
Road Retirement	Increase the 1/1/2025 unencumbered cash balance from	20,000.00	estimated to	40,000.00	actual
Police Retirement	Increase the 1/1/2025 unencumbered cash balance from	5,000.00	estimated to	11,625.88	actual
Strategic Com	Increase the 1/1/2025 unencumbered cash balance from	-	estimated to	223,894.19	actual
NOPEC Grant	Increase the 1/1/2025 unencumbered cash balance from	17,104.98	estimated to	23,155.54	actual
Cap-Gen Fund	Unchanged the 1/1/2025 unencumbered cash balance fr	-	estimated to	-	actual
Cap-RD Fund	Increase the 1/1/2025 unencumbered cash balance from	465,620.00	estimated to	478,289.92	actual
Cap-PD Fund	Increase the 1/1/2025 unencumbered cash balance from	235,435.33	estimated to	259,661.82	actual
Cap-FD Fund	Increase the 1/1/2025 unencumbered cash balance from	576,214.50	estimated to	672,405.50	actual
Cap RD Vehic	Unchanged the 1/1/2025 unencumbered cash balance fr	193,915.00	estimated to	201,462.30	actual
Cap-PD Vehic	Increase the 1/1/2025 unencumbered cash balance from	79,588.28	estimated to	92,116.64	actual
Cap-FD Vehic	Increase the 1/1/2025 unencumbered cash balance from	186,996.00	estimated to	188,732.56	actual
	New General Fund Total	2,652,374.59			
	New Special Revenue Fund Total	9,604,639.36			
	New Debt Service Fund Total	25,000.00			
	New Capital Project Funds	2,085,725.28			
	Grand Total New Certificate- All Funds	<u>14,367,739.23</u>			
	Net Change in Beginning balances	2,347,182.79			
	Net Change in Tax Revenue	(209,219.00)			
	Net Change in Other Source Revenue	(601.00)			
		<u>2,137,362.79</u>			

**Appropriation form GCA-006 dated 11/22/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Montville Township – 2025 Amendment #1

Motion by Caroline Mansfield, seconded by Frank Antenucci, to amend the Montville 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:

General	Increase the 1/1/25 unencumbered cash balance from	154,671.25	estimated to	186,195.15	actual
	Increase tax revenue	1,409.00	118,143.00	estimated to	119,552.00
	Increase other source revenue	188.00	74,798.00	estimated to	74,986.00
Motor Vehicle	Increase the 1/1/25 unencumbered cash balance from	7,209.88	estimated to	20,129.49	actual
Gasoline Tax	Increase the 1/1/25 unencumbered cash balance from	129,817.07	estimated to	237,577.32	actual
Road & Bridge	Increase the 1/1/25 unencumbered cash balance from	94,498.70	estimated to	245,593.52	actual
	Increase tax revenue	2,841.00	219,031.00	estimated to	221,872.00
	Increase other source revenue	231.00	18,709.00	estimated to	18,940.00
Cemetery	Increase the 1/1/25 unencumbered cash balance from	12,715.89	estimated to	25,560.43	actual
Zoning	Increase the 1/1/25 unencumbered cash balance from	1,917.63	estimated to	2,822.21	actual
Fire Levy	Increase the 1/1/25 unencumbered cash balance from	176,300.57	estimated to	233,061.38	actual
	Increase tax revenue	3,151.00	211,246.00	estimated to	214,397.00
	Increase other source revenue	422.00	32,262.00	estimated to	32,684.00
Ambulance	Decrease the 1/1/25 unencumbered cash balance from	45,221.99	estimated to	67,650.03	actual
Twp Permissiv	Increase the 1/1/25 unencumbered cash balance from	21,840.53	estimated to	22,400.35	actual
Safer Grant	Decrease the 1/1/25 unencumbered cash balance from	-	estimated to	-	actual
GF Reserv. Fu	Unchanged the 1/1/25 unencumbered cash balance from	40,000.00	estimated to	40,000.00	actual
RD Reserve Fi	Unchanged the 1/1/25 unencumbered cash balance from	165,000.00	estimated to	165,000.00	actual
Cap Pro PI/Fir	Increase the 1/1/25 unencumbered cash balance from	-	estimated to	1,250,000.00	actual
Bequest Ceme	Increase the 1/1/25 unencumbered cash balance from	214.47	estimated to	214.33	actual
	 New General Fund Total	 380,733.15			
	New Special Revenue Fund Total	1,551,737.73			
	New Capital Project Fund Total	1,540,000.00			
	New Fiduciary Funds Total	215.48			
	Grand Total New Certificate- All Funds	<u>3,472,686.36</u>			
	 Net Change in Beginning balances	 1,646,796.23			
	Net Change in Tax Revenue	7,401.00			
	Net Change in Other Source Revenue	841.00			
		<u>1,655,038.23</u>			

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

Voice vote: Three ayes. Motion carried

Bainbridge Township – 2025 Amendment #1

Motion by Frank Antenucci, seconded by James Flaiz, to amend the Bainbridge Township’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 1/1/2025 unencumbered cash balance from	1,433,104.27	estimated to	1,900,400.47	actual
	Increase tax revenue	170,777.00	estimated to	1,095,062.00	actual
	Increase other source revenue	22,848.00	estimated to	927,697.00	actual
Motor Vehicle	Increase the 1/1/2025 unencumbered cash balance from	25,554.76	estimated to	47,701.33	actual
Gasoline Tax	Increase the 1/1/2025 unencumbered cash balance from	104,004.09	estimated to	353,559.98	actual
Road & Bridge	Increase the 1/1/2025 unencumbered cash balance from	465,568.31	estimated to	1,268,099.38	actual
	Decrease tax revenue	(121,385.00)	estimated to	3,199,100.00	actual
	Decrease other source revenue	(16,239.00)	estimated to	599,998.00	actual
Cemetery	Increase the 1/1/2025 unencumbered cash balance from	63,551.58	estimated to	112,229.85	actual
Fire Levy	Increase the 1/1/2025 unencumbered cash balance from	550,144.39	estimated to	1,060,977.40	actual
	Increase tax revenue	2,261,480.00	estimated to	4,465,984.00	actual
	Increase other source revenue	3,338.00	estimated to	298,272.00	actual
Police Levy	Increase the 1/1/2025 unencumbered cash balance from	2,056,274.86	estimated to	3,039,632.57	actual
	Decrease tax revenue	(254,969.00)	estimated to	3,499,102.00	actual
	Increase other source revenue	4,247.00	estimated to	354,840.00	actual
Permissive MVI	Increase the 1/1/2025 unencumbered cash balance from	29,729.59	estimated to	47,452.92	actual
Law Enf. Trust	No change the 1/1/2025 unencumbered cash balance fi	615.92	estimated to	615.92	actual
Ambulance	Increase the 1/1/2025 unencumbered cash balance from	221,395.94	estimated to	539,348.98	actual
DARE	Increase the 1/1/2025 unencumberec	1,375.39	estimated to	17,851.57	actual
One OH Opioid	Increase the 1/1/2025 unencumbered cash balance from	3,715.57	estimated to	31,102.79	actual
1st Responder	Increase the 1/1/2025 unencumbered cash balance from	-	estimated to	101,673.76	actual
Police/Debt	No change the 1/1/2025 unencumbered cash balance fi	441,542.74	estimated to	441,542.74	actual
Fire/Debt	No change the 1/1/2025 unencumbered cash balance fi	1,402,245.60	estimated to	1,402,246.00	actual
TIF#1	Increase the 1/1/2025 unencumbered cash balance from	1,259,727.77	estimated to	1,398,841.98	actual
TIF#2	No change the 1/1/2025 unencumbered cash balance fr	59,731.26	estimated to	170,826.81	actual
TIF#3	Increase the 1/1/2025 unencumbered cash balance from	16,070.90	estimated to	26,055.80	actual
GF Cap Reserve	Increase the 1/1/2025 unencumbered cash balance from	344,000.00	estimated to	844,000.00	actual
RD Cap Reserve	No Change the 1/1/2025 unencumbered cash balance fi	250,000.00	estimated to	250,000.00	actual
PD Cap Reserve	No Change the 1/1/2025 unencumbered cash balance fi	199,500.00	estimated to	199,500.00	actual
Lighting Assess	Increased the 1/1/2025 unencumberc	7,651.91	estimated to	11,187.15	actual
4951-4954 Perr	Decrease the 1/1/2025 unencumbered cash balance fro	2,272.90	estimated to	538.73	actual
	New General Fund Total	3,923,159.47			
	New Special Revenue Fund Total	19,857,296.60			
	New Debt Service Funds Total	1,843,788.74			
	New Capital Project Fund Total	3,903,724.59			
	New Special Assessment Total	-			
	New Fiduciary Funds Total	539.79			
	Grand Total New Certificate- All Funds	29,528,509.19			
	Net Change in Beginning balances	4,314,351.36			
	Net Change in Tax Revenue	2,055,903.00			
	Net Change in Other Source Revenue	14,194.00			
	Total Net Change over Original Cert	6,384,448.36			

**Appropriation form GCA-006 dated 11/12/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

General Discussion:

Public Comment:

Representative from GLWV, Sarah McGlone, wanted to confirm the details of the next scheduled meets:

Annual School Budget Hearings - February 19th and 20th which will be held at 231 Main St – Auditor’s Appraisal Conference Room.

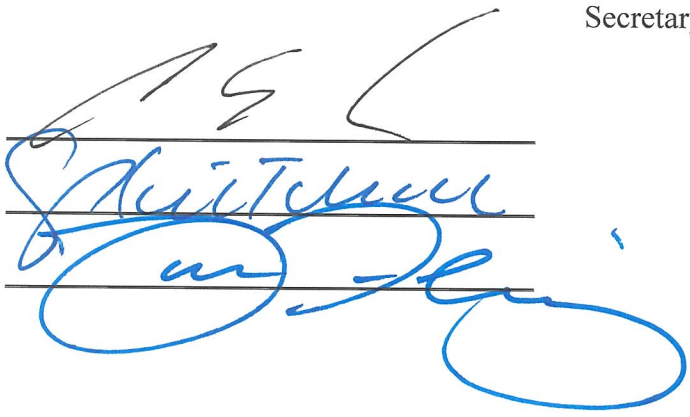
Additionally, Sarah requested the copies of the documents presented during today’s meeting.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 3, 2025 - regular meeting at 10:12 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission



Handwritten signature in blue ink, possibly reading "Sarah McGlone", written over three horizontal lines.