

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 17, 2025 at 10:00 a.m. at the Auditor’s Office, 213 Main St., Chardon, Ohio.

Present: Geauga County Prosecutor James R. Flaiz, Alternate for Auditor Walder, Deputy Chief Administrator Geauga County ADP -- DATA, CARE, DARC, Frank Antenucci, and Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Operations Officer, Pam McMahan, Deputy Auditors: Tammy Most and Kristen Sinatra

Present virtually: Geauga County Auditor Charles E. Walder

Special Meeting Advertised: **Regular Business**

Virtual attendance was offered for public viewing.

A sign-in sheet was circulated, as many people were in attendance.

Prior Minutes

Motion by Frank Antenucci, seconded by James Flaiz, to approve the minutes of the February 19, 2025 – special session, February 20, 2025 – special session, and February 24, 2025 – special session

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

Regular Business:

East Geauga Fire District – 2025 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the East Geauga Fire District 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2025:

| | | | | |
|--|------------|--------------|---------------------|--------------|
| Increase the 1/1/2025 unencumbered cash balance from | 415,459.95 | estimated to | 489,189.33 | actual |
| Increase tax revenue | 21,975.00 | from | 1,088,261.00 | estimated to |
| Increase other source revenue | 73.00 | from | 12,329.00 | estimated to |
| | | | 12,402.00 | actual |
| New General Fund Total | | | <u>1,611,827.33</u> | |
| New 2025 Certificate Total | | | <u>1,611,827.33</u> | |
| Net Change in Beginning Balances | | | 73,729.38 | |
| Net Change in Tax Revenue | | | 21,975.00 | |
| Net Change in Other Source Revenue | | | 73.00 | |
| Total Net Change over original Certificate | | | <u>95,777.38</u> | |

**Permanent Appropriations do not exceed 3-17-2025 estimated revenue.*

Voice vote: Three ayes. Motion carried

City of Chardon – 2025 Amendment #1 – revised

Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the City of Chardon's 2025 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2025 unencumbered cash balances, updated to reflect correct amount, changes to tax revenue due to the new real estate values and rates for collection in 2025, and certify additional revenue which was missed in the original submission:

GCA-015 dated 2-19-25 original

| | | |
|---|---|----------------------|
| New General Fund Total | | 15,400,616.59 |
| New Special Revenue Fund Total | | 9,976,345.48 |
| New Debt Service Fund Total | █ | 375,784.14 |
| New Capital Projects Funds Total | █ | 8,193,153.00 |
| New Enterprise Fund Total | █ | 7,162,660.92 |
| New Internal Service Fund Total | | 8,054.18 |
| New Fiduciary Fund Total | | 184,200.53 |
| Grand Total New Certificate - All Funds | | <u>41,300,814.84</u> |
| Net Change in Beginning balances | | 8,790,530.06 |
| Net Change in Tax Revenue | | 1,080,293.00 |
| Net Change in Other Source Revenue | | 0.00 |
| Total Net Changes | | <u>9,870,823.06</u> |

GCA-015 dated 2-19-25 revised as of 3-17-2025

| | | |
|---|---|----------------------|
| New General Fund Total | | 15,037,524.93 |
| New Special Revenue Fund Total | | 10,016,068.55 |
| New Debt Service Fund Total | █ | 375,784.14 |
| New Capital Projects Funds Total | | 9,417,221.57 |
| New Enterprise Fund Total | | 7,419,122.82 |
| New Internal Service Fund Total | | 8,054.18 |
| New Fiduciary Fund Total | | 183,991.68 |
| Grand Total New Certificate - All Funds | | <u>42,457,767.87</u> |
| Net Change in Beginning balances | | 6,477,076.53 |
| Net Change in Tax Revenue | | 1,080,293.00 |
| Net Change in Other Source Revenue | | 3,470,406.56 |
| Total Net Changes | | <u>11,027,776.09</u> |

**Permanent Appropriations do not exceed 3-17-2025 estimated revenue.*

Voice vote: Three ayes. Motion carried.

City of Chardon con't

| City of Chardon | TY24 | Net Change | GCA-014 | | GCA-015 #1 |
|---------------------------------------|---|----------------------------|------------------------------|--------------|--|
| 111 General | Adjust the 1/1/2025 unencumbered cash balance from Increase tax revenue | 3,851,058.93 (3,559.00) | 1,364,619.00 554,014.00 | estimated to | 5,215,677.93 actual 550,455.00 actual |
| | Increase/Decrease other source revenue | 60,230.00 | 9,211,162.00 | estimated to | 9,271,392.00 actual |
| 202 General Fund Operating Reserve | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 500,000.00 250,000.00 | 1,750,000.00 - | estimated to | 2,250,000.00 actual 250,000.00 actual |
| 204 Payroll Stabilization | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 193,663.45 | estimated to | 193,663.45 actual 0.00 actual |
| 212 SCM&R Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 403,919.62 16,000.00 | 371,635.94 605,550.00 | estimated to | 775,555.56 actual 621,550.00 actual |
| 214 State Highway Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Unchanged other source revenue | 17,987.71 (1,435.11) | 36,879.59 49,272.11 | estimated to | 54,867.30 actual 47,837.00 actual |
| 216 Cemetery Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 47,989.04 (42,155.24) | 41,982.45 71,599.24 | estimated to | 89,971.49 actual 29,444.00 actual |
| 218 Park & Recreation Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 65,981.14 71,623.73 | 702.24 427,724.27 | estimated to | 66,683.38 actual 499,350.00 actual |
| 220 Police Operating Levy | Adjust the 1/1/2025 unencumbered cash balance from Increase tax revenue | 20,597.15 (553.00) | 3,601.00 191,133.00 | estimated to | 24,198.15 actual 190,580.00 actual |
| | Increase/Decrease other source revenue | 14,999.00 | 361.00 | estimated to | 15,360.00 actual |
| 222 Police Pension Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease tax revenue | 11,714.61 (395.00) | 81,422.00 61,557.00 | estimated to | 93,136.61 actual 61,162.00 actual |
| | Increase/Decrease other source revenue | (45,000.00) | 240,000.00 | estimated to | 195,000.00 actual |
| 224 Drug Law Enforcement Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 843.86 | estimated to | 843.86 actual 0.00 actual |
| 226 Indigent Dr. Alchl Tr. Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 5,392.66 | 18,304.80 | estimated to | 23,697.46 actual 15,450.00 actual |
| 228 Alcohol Enfmcmt & Ed fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 230.00 (206.00) | 6,040.95 206.00 | estimated to | 6,270.95 actual 0.00 actual |
| 230 Fire & Ambulance Oper Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease tax revenue | 147,808.84 1,084,800.00 | 511,182.00 | estimated to | 658,990.84 actual 1,084,800.00 actual |
| | Increase/Decrease other source revenue | 317,196.00 | 130,295.00 | estimated to | 447,491.00 actual |
| 232 Permissive Tax fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 6,497.04 70,000.00 | 69,084.26 260,000.00 | estimated to | 75,581.30 actual 330,000.00 actual |
| 234 Shade Tree fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 28,869.17 (18,312.31) | 72,853.65 73,312.31 | estimated to | 101,722.82 actual 55,000.00 actual |
| 236 Street Lighting Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 15,884.69 (2,159.31) | 78,275.59 140,159.31 | estimated to | 94,160.28 actual 138,000.00 actual |
| 238 Law Enforcement Trust Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 29.40 | estimated to | 29.40 actual 0.00 actual |
| 240 Ambulance Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (79,507.65) (5,568.43) | 237,483.30 205,568.43 | estimated to | 157,975.65 actual 200,000.00 actual |
| 242 Sidewalk Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 3,536.74 | 96.56 | estimated to | 3,633.30 actual 0.00 actual |
| 244 Court Computer Projects Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 7,510.27 (4,000.00) | 23,019.63 85,000.00 | estimated to | 30,529.90 actual 81,000.00 actual |
| 246 Special Projects Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 53,586.64 (38,717.98) | 5,523.78 277,817.98 | estimated to | 59,110.42 actual 239,100.00 actual |
| 248 Probation Services Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 29,559.53 (26,999.88) | 29,863.03 383,969.88 | estimated to | 59,422.56 actual 356,970.00 actual |
| 252 Drivers Intrck & Alcohol Monitori | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (890.80) (1,542.12) | 84,322.77 15,042.12 | estimated to | 83,431.97 actual 13,500.00 actual |
| 254 Compterized Legal Research Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 1,321.73 (1,395.42) | 25,333.04 23,395.42 | estimated to | 26,654.77 actual 22,000.00 actual |
| 260 Sidewalk Improvement Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 11,933.52 3,000.00 | 2,279.14 103,000.00 | estimated to | 14,212.66 actual 106,000.00 actual |
| 290 Local Coronavirus Relief Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | - | estimated to | 0.00 actual 0.00 actual |
| 291 American Rescue Plan Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | - | estimated to | 0.00 actual 0.00 actual |
| 292 Opiod Settlement Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 28,401.50 700.00 | 32,728.97 10,300.00 | estimated to | 61,130.47 actual 11,000.00 actual |
| 340 GO Debt Service Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 0.60 | 233.54 | estimated to | 234.14 actual 375,550.00 actual |
| 450 Infrastructure Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 159,322.18 | 296,844.90 | estimated to | 456,167.08 actual 0.00 actual |
| 451 Chardon Square Capital Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (25,064.21) 425,000.33 | 25,202.27 168,702.67 | estimated to | 138.06 actual 593,703.00 actual |
| 452 General Capital Impr Reserve Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 395,289.91 1,841,890.48 | 1,206,645.00 3,348,623.52 | estimated to | 1,601,934.91 actual 5,190,514.00 actual |
| 454 John Bohl Memorial Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 146.68 | estimated to | 146.68 actual 0.00 actual |
| 460 TIF Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 11,105.63 4,600.00 | 324,980.30 82,400.00 | estimated to | 336,085.93 actual 87,000.00 actual |
| 462 Hidden Glen RID Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 4,697.49 6,916.17 | 757,876.60 119,083.83 | estimated to | 762,574.09 actual 126,000.00 actual |
| 464 Cider Mill RID Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 1,490.66 (58.91) | 3,336.44 408.91 | estimated to | 4,827.10 actual 350.00 actual |
| 466 Windermere & Willow-Tree RID Fu | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 10,047.30 36,955.00 | 112,060.02 1,545.00 | estimated to | 122,107.32 actual 38,500.00 actual |
| 468 Thistle Creek RID Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (8,019.64) 23,185.00 | 40,994.32 38,815.00 | estimated to | 32,974.68 actual 62,000.00 actual |
| 469 Redwood TIF/RID Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (16,649.28) (17,383.44) | 17,848.00 18,383.44 | estimated to | 1,198.72 actual 1,000.00 actual |
| 560 Water Operating Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 201,897.82 24,909.80 | 195,419.02 1,064,145.20 | estimated to | 397,316.84 actual 1,089,055.00 actual |
| 562 Water Capital Impr Reserve Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (42,700.96) 95,345.00 | 434,135.00 655,725.00 | estimated to | 391,434.04 actual 751,070.00 actual |
| 570 Sewer Operating Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 286,786.14 187,227.00 | 262,206.95 1,411,100.00 | estimated to | 548,993.09 actual 1,598,327.00 actual |
| 572 Sewer Capital Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 123,555.08 199,796.95 | 196,130.19 662,378.05 | estimated to | 319,685.27 actual 862,175.00 actual |
| 574 Sanitary Sewer Assmt. & Rev. Loan | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (368.32) (2,899.45) | 49,339.86 2,899.45 | estimated to | 48,971.54 actual 0.00 actual |
| 575 WPCLF Debt Service Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (985.34) (1,273.60) | 31,481.61 477,313.60 | estimated to | 30,496.27 actual 476,040.00 actual |
| 576 WSRLA Debt Service Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 3.38 5.00 | 6,011.40 396,145.00 | estimated to | 6,014.78 actual 396,150.00 actual |
| 578 WPCLF Capital Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (25.00) (25.75) | 34,782.72 25.75 | estimated to | 34,757.72 actual 0.00 actual |
| 579 WWTP Capital Impr Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 147,140.45 29,948.50 | 69,495.82 222,051.50 | estimated to | 216,636.27 actual 252,000.00 actual |
| 601 Self-Insurance Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 8,054.18 | estimated to | 8,054.18 actual 0.00 actual |
| 740 Tort Claim Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | - | 552.83 | estimated to | 552.83 actual 0.00 actual |
| 780 Cemetery Endowment Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 1,304.32 584.55 | 15,953.63 15.45 | estimated to | 17,238.15 actual 600.00 actual |
| 890 Law Library Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (600.00) | 20,600.00 | estimated to | 20,000.00 actual 12,483.33 actual |
| 892 Unclaimed Money Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | (1,133.96) 25.00 | 13,617.29 2,375.00 | estimated to | 2,600.00 actual 2,600.00 actual |
| 894 Constr. Guarantee Bond Fund | Adjust the 1/1/2025 unencumbered cash balance from Increase/Decrease other source revenue | 50,000.00 | 80,497.37 | estimated to | 130,497.37 actual 0.00 actual |
| | Total Certificate(s) | | Original GCA-014 | | GCA-015 #1 |
| | | | 31,429,991.78 | | 42,457,767.87 |
| | New General Fund Total | | 15,037,524.93 | | |
| | New Special Revenue Fund Total | | 10,016,068.55 | | |
| | New Debt Service Fund Total | | 375,784.14 | | |
| | New Capital Projects Funds Total | | 9,417,221.57 | | |
| | New Enterprise Fund Total | | 7,419,122.82 | | |
| | New Internal Service Fund Total | | 8,054.18 | | |
| | New Fiduciary Fund Total | | 183,991.68 | | |
| | Grand Total New Certificate - All Funds | | <u>42,457,767.87</u> | | |
| | Net Change in Beginning balances | | 6,477,076.53 | | |
| | Net Change in Tax Revenue | | 1,080,293.00 | | |
| | Net Change in Other Source Revenue | | 3,470,406.56 | | |
| | Total Net Changes | | <u>11,027,776.09</u> | | |

Hambden Township – 2025 Amendment #1

Motion by Frank Antenucci, seconded by James Flaiz, to amend the Hambden 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 1/1/2025 unencumbered cash balance from | 453,684.57 | estimated to | 709,882.51 | actual |
| | Increase tax revenue | 46,282.00 | estimated to | 304,870.00 | actual |
| | Increase other source revenue | 6,192.00 | estimated to | 256,691.00 | actual |
| Motor Vehicle | Increase the 1/1/2025 unencumbered cash balance from | 23,759.14 | estimated to | 34,765.29 | actual |
| Gasoline Tax | Increase the 1/1/2025 unencumbered cash balance from | 192,941.07 | estimated to | 255,004.58 | actual |
| Road & Bridge | Increase the 1/1/2025 unencumbered cash balance from | 471,264.68 | estimated to | 515,422.34 | actual |
| | Increase tax revenue | (35,672.00) | estimated to | 449,797.00 | actual |
| | Increase other source revenue | (4,986.00) | estimated to | 45,654.00 | actual |
| Cemetery | Increase the 1/1/2025 unencumbered cash balance from | 51,823.29 | estimated to | 69,098.94 | actual |
| Fire Levy | Increase the 1/1/2025 unencumbered cash balance from | 449,831.94 | estimated to | 540,231.15 | actual |
| | Decrease tax revenue | 10,276.00 | estimated to | 703,255.00 | actual |
| | Increase other source revenue | 563.00 | estimated to | 38,693.00 | actual |
| Park Levy | Increase the 1/1/2025 unencumbered cash balance from | 11,269.71 | estimated to | 10,671.87 | actual |
| | Increase tax revenue | 420.00 | estimated to | 28,491.00 | actual |
| | Increase other source revenue | 57.00 | estimated to | 4,812.00 | actual |
| Permissive MV | Increase the 1/1/2025 unencumbered ca | 1,265.38 | estimated to | 14,911.39 | actual |
| EMS Billing | Increase the 1/1/2025 unencumbered cash balance from | 53,344.88 | estimated to | 141,521.41 | actual |
| ARP Act | Increase the 1/1/2025 unencumbered cash balances from | - | estimated to | - | actual |
| EPA Recycling | Increase the 1/1/2025 unencumbered cash balances from | - | estimated to | 14.74 | actual |
| OneOhio Opioi | Increase the 1/1/2025 unencumbered cash balances from | 1,060.21 | estimated to | 2,592.51 | actual |
| Perm Imprv | Increase the 1/1/2025 unencumbered cash balance from | 298,702.01 | estimated to | 320,781.40 | actual |
| | Increase tax revenue | 1,347.00 | estimated to | 91,173.00 | actual |
| | Increase other source revenue | 180.00 | estimated to | 12,198.00 | actual |
| Misc Capital Pr | Increase the 1/1/2025 unencumbered cash balance from | - | estimated to | - | actual |
| New General Fund Total | | 1,271,443.51 | | | |
| New Special Revenue Fund Total | | 3,176,686.42 | | | |
| New Debt Service Fund Total | | - | | | |
| New Capital Project Funds Total | | 424,152.40 | | | |
| Grand Total New Certificate- All Funds | | <u>4,872,282.33</u> | | | |
| Net Change in Beginning balances | | 593,570.62 | | | |
| Net Change in Tax Revenue | | 22,653.00 | | | |
| Net Change in Other Source Revenue | | 2,006.00 | | | |
| | | <u>618,229.62</u> | | | |

**Appropriation form GCA-006 dated 3-17-2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Thompson Township – Amendment #2

Motion by James Flaiz, seconded C. P. Hitchcock, to amend the Thompson Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase #1000 Other- other source revenue 15,000.00, from 6,500.00 to 21,500.00

New General Fund Total: \$ 466,250.61
New 2025 Certificate Total: \$ 2,231,608.56

** Temporary Appropriations do not exceed 3/17/2025 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Claridon Township – 2025 Amendment #1

Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the Claridon 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:

| Claridon Township General Fund | Year end 12/31/24 | Net change | GCA-014 | GCA-015#1 |
|--|--|------------|------------------------|-------------------------|
| | Adjust the 1/1/2025 unencumbered cash balance from | 45,503.98 | 422,140.59 estimate to | 467,644.57 actual |
| | Increase/Decrease tax revenue | 3,326.00 | 283,124.00 estimate to | 286,450.00 actual |
| | Adjust other source revenue | 0.00 | 88,219.00 estimate to | 88,219.00 actual |
| 2011 Motor Vehicle License Tax | Adjust the 1/1/2025 unencumbered cash balance from | 10,341.60 | 11,853.87 estimate to | 22,195.47 actual |
| | Adjust other source revenue | 0.00 | 6,500.00 estimate to | 6,500.00 actual |
| 2021 Gasoline Tax | Adjust the 1/1/2025 unencumbered cash balance from | 151,684.07 | 96,340.53 estimate to | 248,024.60 actual |
| | Adjust other source revenue | 0.00 | 144,500.00 estimate to | 144,500.00 actual |
| 2031 Road and Bridge | Adjust the 1/1/2025 unencumbered cash balance from | 57,573.50 | 165,921.10 estimate to | 223,494.60 actual |
| | Increase/Decrease tax revenue | 2,628.00 | 150,494.00 estimate to | 153,122.00 actual |
| | Adjust other source revenue | 0.00 | 1,000.00 estimate to | 1,000.00 actual |
| 2041 Cemetery | Adjust the 1/1/2025 unencumbered cash balance from | 9,159.90 | 39,143.74 estimate to | 48,303.64 actual |
| | Adjust other source revenue | 0.00 | 13,000.00 estimate to | 13,000.00 actual |
| 2181 Zoning | Adjust the 1/1/2025 unencumbered cash balance from | 14,269.19 | 12,748.48 estimate to | 27,017.67 actual |
| | Adjust other source revenue | 0.00 | 10,000.00 estimate to | 10,000.00 actual |
| 2191 Fire District | Adjust the 1/1/2025 unencumbered cash balance from | 6,694.12 | 152,718.99 estimate to | 159,413.11 actual |
| | Increase/Decrease tax revenue | 3,287.00 | 480,698.00 estimate to | 483,985.00 actual |
| | Adjust other source revenue | 0.00 | 0.00 estimate to | 0.00 actual |
| 2231 Permissive Motor Vehicle Licens Tax | Adjust the 1/1/2025 unencumbered cash balance from | 30,225.19 | 15,692.81 estimate to | 45,918.00 actual |
| | Adjust other source revenue | 0.00 | 11,600.00 estimate to | 11,600.00 actual |
| 2281 BVFD Ambulance & EMS | Adjust the 1/1/2025 unencumbered cash balance from | -1,930.00 | 2,000.00 estimate to | 70.00 actual |
| | Adjust other source revenue | 0.00 | 18,000.00 estimate to | 18,000.00 actual |
| 2282 CFD Ambulance & EMS | Adjust the 1/1/2025 unencumbered cash balance from | -19,635.82 | 26,501.19 estimate to | 6,865.37 actual |
| | Adjust other source revenue | 0.00 | 20,000.00 estimate to | 20,000.00 actual |
| 2274 ARPA | Adjust the 1/1/2025 unencumbered cash balance from | 0.00 | 0.00 estimate to | 0.00 actual |
| 2901 Fire Equipment Grant | Adjust the 1/1/2025 unencumbered cash balance from | 0.00 | 0.00 estimate to | 0.00 actual |
| | | 0.00 | 0.00 estimate to | 0.00 actual |
| | | 0.00 | 0.00 estimate to | 0.00 actual |
| | | 0.00 | 0.00 estimate to | 0.00 actual |
| | | 0.00 | 0.00 estimate to | 0.00 actual |
| | | 313,126.73 | 2,172,196.30 GCA-014 | 2,485,323.03 GCA-015 #1 |

| | |
|--------------------------|---------------------|
| General Fund | 842,313.57 |
| Special Revenue Funds | 1,643,009.46 |
| Debt Service Funds | 0.00 |
| Capital Project Funds | 0.00 |
| Total Certificate | 2,485,323.03 |

| | |
|------------------------------------|-------------------|
| Net change in beginning balances | 303,885.73 |
| Net change in tax revenue | 9,241.00 |
| Net change in other source revenue | 0.00 |
| Net adjustments | 313,126.73 |

**Temporary Appropriations do not exceed estimated revenue*

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #2

Motion by Frank Antenucci, seconded by James Flaiz, to amend the Bainbridge Township’s 2025 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

General Fund

Increase 1001 General Fund Other – other source revenue 378,740.90, from 623,756.00 to 1,002,496.90

| | |
|------------------------------------|-------------------------|
| New General Fund Total: | \$ 4,301,900.37 |
| New 2025 Certificate Total: | \$ 29,907,250.09 |

**Appropriation form GCA-006 dated 3/12/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Bainbridge Township created a new Special Revenue #2912 for ESID revenue.

Chardon Township – 2025 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Chardon 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 | 193,493.99 | estimated to | 520,371.89 | actual |
| | Increase tax revenue | 2,475.00 | 255,480.00 | estimated to | 257,955.00 actual |
| | Increase other source revenue | 331.00 | 255,638.00 | estimated to | 255,969.00 actual |
| Motor Vehicle | Increase the 1/1/25 unencumbered cash balance from | 200.00 | estimated to | 11,207.45 | actual |
| Gasoline Tax | Increase the 1/1/25 unencumbered cash balance from | 2,000.00 | estimated to | 139,076.07 | actual |
| Road & Bridg | Increase the 1/1/25 unencumbered cash balance from | 204,181.61 | estimated to | 426,053.53 | actual |
| | Increase tax revenue | 12,401.00 | 1,217,355.00 | estimated to | 1,229,756.00 actual |
| | Increase other source revenue | 792.00 | 75,437.00 | estimated to | 76,229.00 actual |
| Cemetery | Increase the 1/1/25 unencumbered cash balance from | 1,032.39 | estimated to | 17,445.89 | actual |
| Fire Levy | Increase the 1/1/25 unencumbered cash balance from | 263,426.73 | estimated to | 279,301.22 | actual |
| | Increase tax revenue | 227,016.00 | 353,663.00 | estimated to | 580,679.00 actual |
| | Increase other source revenue | 8,635.00 | 47,315.00 | estimated to | 55,950.00 actual |
| EMS Service | Increase the 1/1/25 unencumbered cash balance from | 178,509.17 | estimated to | 181,308.13 | actual |
| Permissibe Tx | Increase the 1/1/25 unencumbered cash balance from | - | estimated to | 40,400.36 | actual |
| ARP Act Func | Decrease the 1/1/25 unencumbered cash balance from | 76,613.71 | estimated to | 1,585.34 | actual |
| Park & Rec | Increase the 1/1/25 unencumbered cash balance from | 2,500.00 | estimated to | 3,201.99 | actual |
| Debt | Increase the 1/1/25 unencumbered cash balance from | 15,176.90 | estimated to | 17,167.93 | actual |
| Misc Cap Proj | No change in the 1/1/25 unencumbered cash balance from | - | estimated to | - | actual |
| Caley Private | Decrease 1/1/25 unencumbered cash balance from | 1,004.50 | estimated to | 746.28 | actual |
| New General Fund Total | | 1,034,295.89 | | | |
| New Special Revenue Funds Total | | 3,359,393.98 | | | |
| New Debt Service Funds Total | | 43,667.93 | | | |
| New Capital Project Funds Total | | - | | | |
| New Fiduciary Funds Total | | 746.48 | | | |
| Grand Total New Certificate- All Funds | | <u>4,438,104.28</u> | | | |
| Net Change in Beginning balances | | 699,727.08 | | | |
| Net Change in Tax Revenue | | 241,892.00 | | | |
| Net Change in Other Source Revenue | | 9,758.00 | | | |
| New Increase over original certificate | | <u>951,377.08</u> | | | |

*Temporary Appropriations do not exceed 3-17-2025 estimated revenue.

Voice vote: Three ayes. Motion carried.

Chester Township Park District – 2025 Amendment #1

Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the Chester Twp Park District 2025 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances.

| Chester Twp Park | YE 12/31/24 | variance | GCA-014 | GCA-015 |
|------------------|---|----------|--------------------|------------------|
| General | Increase 1/1/24 unencumbered cash balance | 6,520.23 | 11,149.00 estimate | 17,669.23 actual |
| | Other source revenue | 0.00 | 14,482.00 estimate | 14,482.00 actual |
| | Total | | 25,631.00 | 32,151.23 |
| | New General Fund Total | | 32,151.23 | |
| | Grand Total New Certificate - All Funds | | 32,151.23 | |
| | Net change in beginning balances | | 6,520.23 | |
| | Net change in tax revenue | N/A | | |
| | Net change in other source revenue | | 0.00 | |
| | | | 6,520.23 | |

*Temporary or Permanent Appropriations have not been received.

Voice vote: Three ayes. Motion carried.

Newbury Township – Amendment #2

Motion by Frank Antenucci, seconded James Flaiz, to amend the Newbury Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified reflecting a transfer from the General Fund of: 150,000.00 and Fire Fund 2111 of 425,000.00:

Debt Fund

Increase #3101 Other- other source revenue 575,000.00, from 250,000 to 825,000.00

New Debt Fund total: \$ 965,588.24
New 2025 Certificate Total: \$ 7,347,613.10

* Permanent Appropriations do not exceed 3/17/2025 estimated revenue.

Voice vote: Three ayes. Motion carried.

Middlefield Village – Amendment #1

Motion by James Flaiz, seconded C. P. Hitchcock, to amend the Middlefield Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified,
**Note: beginning balances are not included:*

General Fund

Increase A01 Tax revenue: 5,568.00, from 380,102.00 to 385,670.00
 Decrease A01 other source revenue: 298,322.00 from 1,733,980.50 to 1,435,658.50
Net adjustment – (292,754.00)

Special Revenue Fund

Decrease B08 Police fund tax revenue: 53,776.00 from 194870.00 to 141,094.00
 Decrease B08 Police fund other source revenue: 3,094.00 from 0.00 to -3,094.00
Net adjustment – (56,870.00)

Capital Project Fund

Increase D03 Equipment replacement fund other source revenue: 5,000.00 from 335,202.11 to 340,202.11
 Decrease D09 Woodsong Water Looping fund other source revenue: 8,035.30 from 8,038.30 to 0.00
Net adjustment – (3,035.30)

| | |
|------------------------------------|-------------------------|
| New General Fund Total: | \$ 3,188,279.47 |
| New Special Revenue Fund Total: | \$10,894,345.39 |
| New Capital Project Fund total: | <u>\$ 1,582,129.12</u> |
| New 2025 Certificate Total: | \$ 21,571,481.28 |

** Permanent Appropriations do not exceed 3/17/2025 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga Park District – Amendment #2

Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the Geauga Park District’s 2025 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase 4301 Construction/Land Improvement Fund Other-other source revenue 694,482.27, from 0.00 to 694,482.27

| | | |
|---|---|-------------------------|
| - | <u>New Capital Projects Funds Totals:</u> | <u>\$ 1,832,355.98</u> |
| | New 2025 Certificate Total: | \$ 13,191,498.20 |

**Appropriation form GCA-006 dated 1/10/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #5

Motion by Frank Antenucci, seconded by James Flaiz, to amend the Geauga County’s 2025 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2104 Special Election Fund other source revenue 139,663.00, from 0.00 to 139,663.00
 Increase 2093 Common Pleas Drug Court other source revenue 28,500.00, from 255,137.00 to 283,637.00

Net Adjustment: \$168,163.00

Capital Project Funds

Increase (New) 4035 Agriculture Society other source revenue 750,000.00, 0.00 to 750,000.00

| | | |
|---|---|-------------------------|
| - | New Special Revenue Funds Total: | \$125,112,841.50 |
| | <u>New Capital Projects Funds Totals:</u> | <u>\$ 29,495,528.76</u> |
| | New 2025 Certificate Total: | \$288,880,330.56 |

Voice vote: Three ayes. Motion carried.

Other Business – Inside Millage Shift SFY 2025/2026

(Members of the School Board, Superintendent & Treasurer attended the meeting)

Prosecutor Flaiz explained that he received the school’s resolution a few weeks back. Both he and APA Kristen Rine, intended to research the school’s request. Unfortunately, their current case load had several urgent items which needed to be handled. Therefore, they were unable to devote time to research the matter; he continued by suggesting that the matter be tabled. He also offered, recognizing the number of residents in attendance (at the meeting today), that the public would be better served if the Budget Commission held a standalone public meeting to address this topic. Tabling would allow time to research the resolution submitted by the school; especially as the Budget Commission just approved the school’s 2025/2026 budget (2/20/25). Mr. Antenucci (alternate for the Auditor) shared that as a resident of the school district, several community residents reached out to him, having questions about this matter. He further stated that he agreed with tabling any action until the public has an opportunity to understand the concept proposed by the school and speak to the matter. Mr. Antenucci offered that scheduling an evening meeting to accommodate the public’s accessibility would offer a better option for attendance. Prosecutor Flaiz interjected that typically the floor is opened for public comment at the end of meetings. Perhaps it should be moved to the beginning. The change would allow the Budget Commission an opportunity to address questions/concerns before considering action. Treasurer Hitchcock added that he believes that it is very important that Auditor Walder attend in person (to vote), rather than monitoring virtually. Treasurer Hitchcock continued by saying, the extra time would allow the Berkshire LSD treasurer time to provide some history on the concept of resolutions like the one they are proposing. A discussion arose about the time sensitivity to act on the matter. Auditor Walder acknowledged that the situation could be time sensitive for the school, as they want to be able to plan. However, from the perspective of the Budget Commission, as rates will not be submitted to the state until the end of the year, the urgency is not the same. Auditor Walder echoed that he, like Mr. Antenucci, has received numerous calls from taxpayers in the Berkshire LSD area having many questions about the resolution which the Board of Education passed. Auditor Walder shared that holding a meeting during the day may not be convenient for the public to attend. He underscored that he did not want to deny them their voice on the matter. Offering an evening meeting would provide a better opportunity to pose their questions and have them addressed. Upon inviting the school treasurer to weigh in on a tentative date for a public meeting the Budget Commission took the following action:

Berkshire LSD Resolution authorizing an Unvoted Permanent Improvement Levy

Motion by James Flaiz, seconded by C. P. Hitchcock, to table the Berkshire LSD’s Resolution of an inside millage shift:

| | <i>Current millage</i> | <i>Proposed millage</i> |
|------------------------------|------------------------|-------------------------|
| <i>General Fund</i> | 4.5 | 2 |
| <i>Permanent Improvement</i> | 0 | 2.5 |

until a special meeting, to be held on April 22, 2025, at 7:00 p.m. at the Geauga County Office Building, conference rooms.

Voice vote: Three ayes. Motion carried.

General Discussion:

None


Public Comment:

Sarah McGlone – GLWV requested copies of items presented at the meeting. She further offered to assist with advertising the April 22nd special meeting via the league’s social media.

Others in attendance asked if the meeting would be advertised – Response: Standard advertising procedures in accordance with the Sunshine Laws will be followed.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the March 17, 2025 - regular meeting at 10:24 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

