

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, April 7, 2025 at 10:02 a.m. at the Auditor's Appraisal Conference Room, 231 Main St., Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Caroline Mansfield, Chief Deputy Treasurer in for Geauga County Treasurer Christopher P Hitchcock.,

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

Special Meeting Advertised: Geauga County Departments with Levies (Aging, Job and Family Service, Engineer & Mental Health) and Regular Business

**Prior Minutes**

Motion by Charles Walder, seconded by Ms. Mansfield, to approve the minutes of the March 17, 2025 – regular session

Voice vote: Three eyes. Motion carried

**Review of County Departments with Levy Income**

The focus of the Budget Commission will be the activity for the fund which receives the levy income. A summary sheet will be read outlining revenue and expenses.

**Geauga County Department of Job and Family Services 2026 Budget overview**

Representatives for Geauga Job and Family Services in attendance:

Craig Swenson, Executive Director and Alyssa Steinhoff, Financial Administrator

Mr. Hitchcock arrived at 10:04am.

Mr. Walder said his issue from the beginning is the excess amount of cash in the funds.

Ms. Steinhoff noted that there are 2025 appropriations totaling close to \$6 million that are not reflected in this budget.

Mr. Flaiz continued that the staffing seems to be an ongoing problem. In the past it seems the wages were not competitive with other counties, but yet there is plenty of cash, why are the wages not competitive? Mr. Swenson answered that there were some compensation increases which made the wages more comparable to surrounding counties. He said he believes the issue is that the work is difficult and there are not many people who want to do this work. He expressed a desire to have the child welfare workers considered first responders. The work these people do is incredible, but there is not much support at the state and federal level. Mr. Flaiz suggested a county incentive. Mr. Walder said his concern is this is going outside of what the taxpayers have approved. Mr. Swenson said he hopes to have a youth center underway next year and a cash balance of 2 to 3 million. Mr. Walder asked what basic staffing costs are and Ms. Steinhoff replied it is just short of 5 million. Mr. Swenson said it is difficult to adjust one area of salaries without adjusting all areas.

Mr. Flaiz asked about the timeline of the youth center. Mr. Swenson said there is a survey waiting on a contract. He is hoping to have a shovel in the ground this summer. Mr. Flaiz does not believe that to be reasonable. He asked if there is a separate fund for the construction costs. Ms. Steinhoff said there is a separate department set up within the fund.

Mr. Flaiz suggested the budget may be reviewed again in the future.

Mr. Hitchcock said he cannot accept this until the information is included.

Mr. Hitchcock made a motion, Mr. Flaiz seconded, to table the budget until all information is up to date.

Voice vote: Three eyes. Motion carried

**Department of Job and Family Services 2026 Budget overview – con't**

**2026 Budget Meeting**

**Geauga County Job & Family Services**

April 7, 2025

Craig Swenson - Director and Alyssa Steinhoff - Financial Administrator attendance  
was not required

<b>Fund 2013</b>	Estimated 1/1/2026 Unencumbered Cash Balance		\$	2,735,143.88
	*Estimated Revenue			\$7,607,038.00
	**Estimated Expense			\$7,765,109.00
	Estimated 12/31/2026 Cash Balance			\$2,577,072.88
<i>Requested</i>	\$7,607,038.00	<i>Revenue Considered</i>	\$7,607,038.00	
<i>*includes transfer in:</i>	\$3,922,506.00	<i>**includes transfer out</i>	\$0.00	
<b>Fund 2014</b>	Estimated 1/1/2026 Unencumbered Cash Balance			\$735,352.24
	Estimated Revenue			\$1,061,191.00
	Estimated Expense			\$1,156,396.00
	Estimated 12/31/2026 Cash Balance			\$640,147.24
<i>Requested</i>	\$1,061,191.00	<i>Revenue Considered</i>	\$1,061,191.00	
		<i>**includes transfer out</i>	\$278,000.00	
<b>Fund 2029</b> Levy placed on May 2025 Ballot	Estimated 1/1/2026 Unencumbered Cash Balance			\$6,656,807.64
	*Estimated Revenue			\$4,747,518.00
	**Estimated Expense			\$6,569,153.00
	Estimated 12/31/2026 Cash Balance			\$4,835,172.64
<i>Requested</i>	\$6,386,483.00	<i>Revenue Considered</i>	\$4,747,518.00	
<i>* includes transfer in: \$100,000</i>		<i>**includes transfer out</i>	\$4,565,903.00	
<b>Fund 2069</b>	Estimated 1/1/2026 Unencumbered Cash Balance			(\$44,205.85)
	Estimated Revenue			\$433,575.00
	**Estimated Expense			\$433,575.00
	Estimated 12/31/2026 Cash Balance			(\$44,205.85)
<i>Requested</i>	\$433,575.00	<i>Revenue Considered</i>	\$433,575.00	
		<i>**includes transfer out</i>	\$175,000.00	
<b>Fund 6029</b>	Estimated 1/1/2026 Unencumbered Cash Balance			\$1,094,461.94
	*Estimated Revenue			\$1,324,265.00
	**Estimated Expense			\$1,409,230.00
	Estimated 12/31/2026 Cash Balance			\$1,009,496.94
<i>Requested</i>	\$1,324,265.00	<i>Revenue Considered</i>	\$1,324,265.00	
<i>*includes transfer in:</i>	\$903,632.00	<i>**includes transfer out:</i>	\$68,000.00	
<b>Total estimated millage for Tax Year 2025 (2026 Collection)</b>				
0.70	Fund 2029	2011 0.70Mill @ 98%	\$2,284,719	
0.00	5/2025 Ballot	2015 0.50Mill @ 98%	\$1,638,965	If passes in May 2025
0.70	Total Mills			

MFH Revenue TY24CY24 \$4,459.42

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield

**\$4,708,028** per year and cost the owner of a single family owner occupied home with a Market

Value of \$100,000 - **\$35.00** per year.

Note: Levy collection estimates presume no suspension/reduction of collection

GCA-002

**Geauga County Department of Aging – 2026 Budget overview**

Geauga County Department of Aging representatives in attendance: Jessica Boalt and Duane Bidlak

Mr. Walder asked what the typical salary and benefits cost. Mr. Bidlack answered it is \$1.9million for 2025. If the levy is approved in May there will be an additional 3.2million. His concern is the cushion of cash balance is too high. Ms. Boalt said there is an additional transfer in to cover the



**Department of Developmental Disabilities 2026 Budget overview – cont.**

Mr. Flaiz agreed it seems like the budget is being manipulated to reflect more of a need for a renewal levy than there really is.

**2026 Budget Meeting**

**MRDD - Department of Developmental Disabilities**

April 7, 2025

Don Rice, Dave Carlson, and Rean Davis attended the meeting representing DODD.

<b>General Fund 2027</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	5,360,548.80
	Estimated Revenue *	\$	17,300,805.00
	Estimated Expense **	\$	19,387,601.56
	Estimated 12/31/2026 Cash Balance		\$3,273,752.24
<i>Requested</i>	<i>\$17,290,211.00</i>	<b>Revenue Considered</b>	<i>\$17,300,805.00</i>
<i>* Transfer in from Fund 2096 Reserve Fund</i>	<i>\$200,000.00</i>		
<i>** Transfer out to Fund 2063 Res. Services</i>	<i>\$11,748,545.00</i>	<i>***Transfer to to 4023</i>	<i>\$500,000.00</i>

<b>Resident Services Fund 2063</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	1,028,436.53
	Estimated Revenue	\$	45,000.00
	Transfer in from #2067	\$	11,748,545.00
	Estimated Expense	\$	11,748,545.36
	Estimated 12/31/2026 Cash Balance		\$1,073,436.17
<i>Requested</i>	<i>\$11,793,545.36</i>	<b>Revenue Considered</b>	<i>\$11,793,545.00</i>

<b>DODD Reserve Fund 2096</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	200,000.00
	Estimated Revenue	\$	0.00
	Estimated Expense	\$	200,000.00
	Estimated 12/31/2026 Cash Balance		\$0.00
<i>Requested</i>	<i>\$0.00</i>	<b>Revenue Considered</b>	<i>\$0.00</i>
<i>Total 2024 Expenditures:</i>	<i>\$29,333,718.33</i>	<i>40% Eligible for transfer to Reserve Fund:</i>	<i>\$11,733,487.33</i>

<b>Construction Fund 4023</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	342,156.76
	Estimated Revenue	\$	500,000.00
	Estimated Expense	\$	100,000.00
	Estimated 12/31/2026 Cash Balance		\$742,156.76
<i>Requested</i>	<i>\$0.00</i>	<b>Revenue Considered</b>	<i>\$0.00</i>

<b>Total estimated millage for Tax Year 2025 (2026 Collection)</b>				
4.30	Fund 2027	3.30 Mill	2004 @ 98% collection	\$10,210,344.00
4.30	Total Mills	1.00 Mill	2015 @ 98% collection	\$3,277,931.00

MFH Revenue TY24CY24 29,906.33

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$4,708,000** per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - **\$35.00** per year.

Motion by James Flaiz, seconded by Charles Walder, to approve the 2026 budget review as presented for the Gauga County Department of Developmental Disabilities.

Voice vote: Two ayes. Mr. Hitchcock voted no. Motion carried.

**Geauga County Department of Mental Health 2026 Budget overview**

Mental Health members in attendance: Jim Mausser and Christine Lakomiak

**2026 Budget Meeting**

Geauga County Department of Mental Health

April 7, 2025

Christine Lakomiak -Executive Director and Jim Mausser - Finance Manager attending

<b>Fund 2001</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	2,882,204.06
	Estimated Revenue		\$5,950,723.00
	Estimated Expense		\$7,202,575.00
	Estimated 12/31/2026 Cash Balance		\$1,630,352.06
<i>Requested</i>	<i>\$5,950,723.00</i>	<i>Revenue for Consideration</i>	<i>\$5,950,723.00</i>

<b>Fund 4022 (const.)</b>	Estimated 1/1/2026 Unencumbered Cash Balance	\$	121,686.60
	Estimated Revenue		\$5,000.00
	Transfer In		\$0.00
	Estimated Expense		\$0.00
Estimated 12/31/2026 Cash Balance		\$126,686.60	
<i>Requested</i>	<i>\$5,000.00</i>	<i>Revenue for Consideration</i>	<i>\$5,000.00</i>

<b>Mental Health Capital Reserve #4034</b>			
	Estimated 1/1/2026 Unencumbered Cash Balance		\$736,977.67
	Estimated Revenue		\$780,000.00
	Estimated Expense		\$30,000.00
	Estimated 12/31/2026 Cash Balance		\$1,486,977.67
<i>Maximum amt</i>	<i>\$3,000,000.00</i>	<i>Fund balance</i>	<i>\$3,322,999.67</i>

<b>Total millage for Tax Year 2024 (2025 Collection)</b>		<b>Fund 2001</b>	
0.50	2008 (Expires Tax Year 2027)	98% Current Value	1,631,942
0.70	2009 (Expires Tax Year 2028)	98% Current Value	2,284,719
1.20	Total Mills		

MFH Revenue TY24CY24 7,239.92

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$4,708,028 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.

Mr. Mausser clarified that the reserve fund is being used for reimbursable grant fund projects like the Transitional Living Center, TLC. Mr. Mausser said the project is expected to be completed in December 2025. Mr. Walder asked what the salary and benefit expenses are each year. Mr. Mausser answered there is approximately 400k in salaries and 100k in benefits. However, the fiscal year for their operation is not a calendar year. Mr Mausser added there is approximately 650k in expenses each month. This helps to make the fiscal year difference less of an issue. Mr. Walder said he is concerned that the economy is putting pressure on everyone to scrutinize spending and saving in order to assure the taxpayers are not being taken advantage of. Ms. Laomiak expressed that they are evaluating the housing options they have available and the costs associated with each option. Mr. Walder reminded them there is the option to reduce collection of a levy to save the taxpayers. Mr. Hitchcock again questioned the transfer to the Reserve fund. If there are no expenses planned from the reserve fund, why not keep the money in the General fund? Is this to give the appearance of need? Mr. Mausser clarified that the recommended cash balance minimum is 1.5million as directed by their Board. Mr. Flaiz commented that the TLC expansion project was very well done including the leveraging of much grant monies. He feels the reserve funds are often used inappropriately, but your use of the reserve fund is the best he has seen.

**Department of Mental Health 2026 Budget overview con't**

Motion by Charles Walder, seconded by Christopher Hitchcock, to approve the 2026 budget review as presented for the Geauga County Department of Mental Health.

Voice vote: Three ayes. Motion carried.

**Geauga County Engineers 2026 Budget overview**

Geauga County Engineer representatives in attendance: Katie Taylor, and Andy Haupt

**2026 Budget Meeting**

**Geauga County Engineer**

April 7, 2025

Andy Haupt, Katie Taylor

attended the

meeting representing Geauga County Engineer.

<b>Fund 2020</b>	Estimated 1/1/2025 Unencumbered Cash Balance	\$	(1,164,620.12)
	*Estimated Revenue		\$9,664,000.00
	Estimated Expense		\$11,738,144.58
	Estimated 12/31/2024 Cash Balance		(\$3,238,764.70)

<i>Requested</i>	\$9,534,000.00	<b>Revenue Considered</b>	\$9,664,000.00
<i>* INCLUDES Transfer-In \$130,000</i>		<i>Includes transfer in</i>	
<i>Unable to determine source of transfer in</i>			

<b>Fund 2022</b>	Estimated 1/1/2025 Unencumbered Cash Balance		\$445,383.58
	Estimated Revenue		\$100,000.00
	Transfer In		\$0.00
	Estimated Expense		\$100,000.00
	Estimated 12/31/2024 Cash Balance		\$445,383.58

<i>Requested</i>	\$100,000.00	<b>Revenue Considered</b>	\$100,000.00
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<b>Fund 4002</b>	Estimated 1/1/2025 Unencumbered Cash Balance		\$170,834.04
	Estimated Revenue		\$3,606,219.00
	Estimated Expense		\$3,600,000.00
	Estimated 12/31/2024 Cash Balance		\$177,053.04

<i>Requested</i>	\$3,606,219.00	<b>Revenue Considered</b>	\$3,606,219.00
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**Total millage for Tax Year 2025 (2026 Collection)**

2.50	Fund 4002	Value @ 98%	\$3,606,219
2.50	Total Mills	Levy expires 2025 last collection 2026	

MFH Revenue TY24CY24 - \$6,390.37

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$4,708,028 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.

**County Engineers 2026 Budget overview – con’t**

Mr. Walder expressed appreciation for bringing fund 4022 under control. He questioned why there are negative balances. Ms. Taylor said there are formulas that she left and maybe needed updating. Ms. Taylor suggested they like to keep their carry over balance right around \$1 million, so that the January expenses are covered.

Motion by James Flaiz, seconded by Charles Walder, to table the 2026 budget review as presented for the Geauga County Engineer until the next regular meeting on April 21<sup>st</sup>.

Voice vote: Three ayes. Motion carried.

**Budget reviews concluded at: 11:28am**

**Regular Business**

**2024/2025 School Amendments**

**Chardon LSD – 2024/2025 Amendment #4**

Motion by Charles Walder, seconded by James Flaiz, to amend Chardon LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2024/2025 School Year.

**Special Revenue Funds**

- Increase 019 Other Grants other source revenue 10,000.00, from 35,000.00 to 45,000.00.
- Decrease 401 Auxiliary Funds other source revenue (20,486.59), from 156,519.12 to 136,032.53.
- Increase 499 Misc. State Grants other source revenue 11,400.00, from 0.00 to 11,400.00.
- Increase 516 IDEA Part B other source revenue 324,269.91, from 893,853.14 to 1,218,123.05.
- Increase 572 Title I other source revenue 28,979.64, from 334,140.45 to 363,120.09
- Increase 584 Student Support & Academic other source revenue 5,950.64, from 36,200.15 to 42,150.79
- Increase 590 Title II-A other source revenue 26,593.64, from 89,065.10 to 115,658.74
- Increase 599 Title IV-A other source revenue 217,206.42, from 232,260.51 to 449,466.93

*Net Adjustment: \$603,913.66*

<u>New Special Revenue Fund Total:</u>	<u>\$ 6,782,030.09</u>
<b>New 2024/2025 Certificate Total:</b>	<b>\$ 81,716,899.17</b>

*\*Appropriation form GCA-006 dated 4/7/2025 does not exceed estimated revenue.*

Mr. Flaiz wanted to comment that under 5705.34 there is a requirement to get the Rate Resolution to the school districts who have not submitted the resolution.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz seconded by Charles Walder to send a letter to Berkshire and Kenston Local School Districts that they are in violation of 5705.34. Mr. Walder offered to draft the letter and circulate for signature.

Voice vote: Three ayes. Motion carried.

**2025 Amendments****Newbury Township – Amendment #2**

Motion by Christopher Hitchcock, seconded James Flaiz, to amend the Newbury Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Assessment Funds**

Increase #2401 Property Demolition other source revenue 757.68, from 0.00 to 757.68

New Special Assessment Fund total:	\$ 793.32
<b>New 2025 Certificate Total:</b>	<b>\$ 7,348,370.78</b>

*\*Appropriation form GCA-006 dated 4/7/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Bainbridge Township – Amendment #3**

Motion by James Flaiz, seconded Charles Walder, to amend the Bainbridge Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2081 Police Levy Fund Transfer-in - other source revenue 300,733.40, from 0.00 to 300,733.40

Increase # 2912 ESID Fund other source revenue 3,966.38 from 0.00 to 3,966.38

*Net adjustment: \$304,699.78*

<b>New Special Revenue Fund Total:</b>	<b>\$ 20,161,996.38</b>
<b>New 2025 Certificate Total:</b>	<b>\$ 30,211,949.87</b>

*\*Appropriation form GCA-006 dated 4/7/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Chester Township – Amendment #2**

Motion by Christopher Hitchcock, seconded Charles Walder, to amend the Chester Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase Other – other source revenue 27,790.00, from 289,500.00 to 317,290.00

**Special Revenue Fund**

Increase #20231 Road & Bridge Fund Other-other source revenue 10,015.00, from 151,500.00 to 161,515.00

Increase #2041 Cemetery Fund Other- other source revenue 20,500.00, from 8,000.00 to 28,500.00

Increase #2231 Permissive ML Tax other source revenue 4,000.00, from 35,700.00 to 39,700.00

Increase #2281 Ambulance & EMS Fund other source revenue 25,000.00, from 275,000.00 to 300,000.00

*Net Adjustment: \$59,515.00*

**Capital Project Fund**

Increase #4901 – GF Reserve Fund other source revenue 52,626.00, from 0.00 to 52,626.00

Increase #4902 R&B Reserve Fund other source revenue 138,208.00, from 0.00 to 138,208.00

Increase #4903 Fire Reserve Fund other source revenue 43,545.00, from 0.00 to 43,545.00

Increase #4904 Police Reserve Fund other source revenue 43,489.00, from 0.00 to 43,489.00

*Net Adjustment: \$277,868.00*

New General Fund Total:	\$ 3,520,283.16
New Special Revenue Fund Total:	\$ 12,303,635.75
<b>New Capital Project Fund Total:</b>	<b>\$ 560,768.00</b>
<b>New 2025 Certificate Total:</b>	<b>\$ 16,398,173.46</b>

*\*Appropriation form GCA-006 dated 4/7/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Claridon Township – Amendment #2**

Motion by Charles Walder, seconded Christopher Hitchcock, to amend the Claridon Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2031 Road & Bridge Transfer-in other source revenue 100,000.00, from 0.00 to 100,000.00

<b>New Special Revenue Funds Total:</b>	<b>\$ 1,743,009.46</b>
<b>New 2025 Certificate Total:</b>	<b>\$ 2,585,323.03</b>

*\*Appropriation form GCA-006 dated 3/25/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Russell Township – Amendment #2**

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

**General Fund**

Increase Other – other source revenue 10,259.58, from 254,071.00 to 264,330.58

**Special Revenue Fund**

Increase #2031 Road & Bridge Fund other source revenue 13,627.63, from 217,000.00 to 230,627.63  
 Increase #2081 Police District Fund other source revenue 16,322.06, from 196,100.00 to 212,422.06  
 Increase #2111 Fire District other source revenue 1471,70.55, from 5,000.00 to 152170.55  
 Increase #2907 Police Retirement Reserve Fund other source revenue 28,374.00, from 0.00 to 28,374.00  
*Net Adjustment: \$205,494.24*

**Capital Project Fund**

Increase #4908 Road Reserve Fund other source revenue 127,786.00, from 50,000.00 to 177,786.00

New General Fund Total:	\$ 2,662,634.17
New Special Revenue Fund Total:	\$ 9,810,133.60
New Capital Project Fund Total:	\$ 2,213,511.28
<b>New 2025 Certificate Total:</b>	<b>\$ 14,711,279.05</b>

*\*Appropriation form GCA-006 dated 4/7/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Chardon Township – Amendment #2**

Motion by James Flaiz, seconded Charles Walder, to amend the Russell Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase #2031 Road & Bridge Fund Transfer-in other source revenue 170,000.00, from 0.00 to 170,000.00  
 Increase #2041 Cemetery Fund other source revenue 4,000.00, from 26,000.00 to 30,000.00  
*Net Adjustment: \$174,000.00*

**Debt Service Fund**

Increase #3901Debt Service Fund Transfer-in other source revenue 5,500.00, from 26,500.00 to 32,000.00

New Special Revenue Fund Total:	\$ 3,533,393.98
New Debt Service Fund Total:	\$ 49,167.93
<b>New 2025 Certificate Total:</b>	<b>\$ 4,617,604.28</b>

*\*Appropriation form GCA-006 dated 4/7/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Montville Township – Amendment #2**

Motion by Charles Walder, seconded by Christopher Hitchcock, to amend the Montville Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase beginning carry-over balance 350.00, from 186,195.15 to 186,545.15

New General Fund Total:	\$ 381,083.15
<b>New 2025 Certificate Total:</b>	<b>\$3,473,036.36</b>

**Adjustments occurred as a warrant issued in 2024 was voided; destroyed in house fire.**

*\*Appropriation form GCA-006 dated 3/20/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Middlefield Township – 2025 Amendment #1**

Motion by Christopher Hitchcock, seconded by James Flaiz, to amend the Middlefield 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 fi	197,435.09	estimated to	190,220.59	actual
	Increase tax revenue	3,448.00	125,093.00	estimated to	128,541.00
	Increase other source revenue	461.00	136,224.00	estimated to	136,685.00
Motor Veh	Increase the 1/1/2025 unencumbered cash balance fi	51,577.90	estimated to	55,774.01	actual
Gasoline Tax	Increase the 1/1/2025 unencumbered cash balance fi	450,045.02	estimated to	516,280.79	actual
Road & Brid	Increase the 1/1/2025 unencumbered cash balance fi	547,727.44	estimated to	1,086,115.20	actual
	Increase tax revenue	16,080.00	540,381.00	estimated to	556,461.00
	Increase other source revenue	1,492.00	81,774.00	estimated to	83,266.00
Ambulance	Increase the 1/1/2025 unencumbered cash balance fi	88,566.61	estimated to	121,695.62	actual
	Decrease tax revenue	3,508.00	113,784.00	estimated to	117,292.00
	Decrease other source revenue	469.00	15,223.00	estimated to	15,692.00
Permissive T	Increase the 1/1/2025 unencumbered	6,409.78	38,197.42	estimated to	44,607.20
					actual
	New General Fund Total	455,446.59			
	New Special Revenue Funds Total	2,756,153.82			
	New Debt Service Funds Total	-			
	<b>Grand Total New Certificate- All Funds</b>	<b>3,211,600.41</b>			
	Net Change in Beginning balances	641,143.93			
	Net Change in Tax Revenue	23,036.00			
	Net Change in Other Source Revenue	2,422.00			
		<b>666,601.93</b>			

*\*Appropriation form GCA-006 dated 4/7/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

**Middlefield Village – 2025 Amendment #2**

Motion by James Flaiz, seconded by Charles Walder, , to amend the Middlefield Village 2025 Official Certificate of Estimated Resources as follows, to reflect “actual” January 1, 2025 unencumbered cash balances and changes to other source revenue in 2025:

		Net Change	GCA-015 #1		GCA-015 #2
TY24CY25	Middlefield Village				
General	Change the 1/1/2025 unencumbered cash balance from	339,357.68	1,099,140.97	estimated to	1,438,498.65 actual
	Change tax revenue	-	385,670.00	estimated to	385,670.00 actual
	Change other source revenue	336,286.63	1,703,468.50	estimated to	2,039,755.13 actual
B08 Police	Change the 1/1/2025 unencumbered cash balance from	47,122.98	69,409.07	estimated to	116,532.05 actual
	Change tax revenue	-	141,094.00	estimated to	141,094.00 actual
	Change other source revenue	31,317.18	(3,094.00)	estimated to	28,223.18 actual
B05 Ambulance	Change the 1/1/2025 unencumbered cash balance from	(67,738.44)	242,064.59	estimated to	174,326.15 actual
	Change other source revenue	-	-	estimated to	0.00 actual
B01 Street MC&R	Change the 1/1/2025 unencumbered cash balance from	42,561.71	230,446.98	estimated to	273,008.69 actual
	Change other source revenue	-	206,000.00	estimated to	206,000.00 actual
B02 State Highway	Change the 1/1/2025 unencumbered cash balance from	12,009.73	112,254.06	estimated to	124,263.79 actual
	Change other source revenue	-	45,500.00	estimated to	45,500.00 actual
B03 - Cemetery	Change the 1/1/2025 unencumbered cash balance from	2,523.36	165,695.45	estimated to	168,218.81 actual
	Change other source revenue	-	64,000.00	estimated to	64,000.00 actual
B04 - Parks & Recre	Change the 1/1/2025 unencumbered cash balance from	9,800.40	29,470.24	estimated to	39,270.64 actual
	Change other source revenue	-	100,500.00	estimated to	100,500.00 actual
B11 - Income Tax	Change the 1/1/2025 unencumbered cash balance from	137,416.68	4,055,503.10	estimated to	4,192,919.78 actual
	Change other source revenue	-	3,400,000.00	estimated to	3,400,000.00 actual
Indigent Driver	Fund not included in Original Certificate	5,000.00	17,319.57	estimated to	22,319.57 actual
	Change other source revenue	-	100.00	estimated to	100.00 actual
Law Enforcement Tr	Change the 1/1/2025 unencumbered cash balance from	700.00	1,160.62	estimated to	1,860.62 actual
	Change other source revenue	-	-	estimated to	0.00 actual
B21 - Income Tax In	Change the 1/1/2025 unencumbered cash balance from	98,214.13	1,141,921.71	estimated to	1,240,135.84 actual
	Change other source revenue	62,882.56	875,000.00	estimated to	937,882.56 actual
B26 - Local Fiscal R	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	- actual
	Change other source revenue	-	-	estimated to	- actual
OneOhio Opioid Fund	Change the 1/1/2025 unencumbered cash balance from	2,411.03	-	estimated to	2,411.03 actual
	Change other source revenue	-	-	estimated to	- actual
N Springdale Improv	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	- actual
	Change other source revenue	-	-	estimated to	- actual
Sewer Plant Debt	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	- actual
	Change other source revenue	-	-	estimated to	- actual
H02 - Sidewalk Cap	Change the 1/1/2025 unencumbered cash balance from	7,051.90	75,101.92	estimated to	82,153.82 actual
	Change other source revenue	-	15,000.00	estimated to	15,000.00 actual
D03 - Equipment Re	Change the 1/1/2025 unencumbered cash balance from	(81,632.89)	795,441.97	estimated to	713,809.08 actual
	Change other source revenue	-	340,202.11	estimated to	340,202.11 actual
D09 - Water Looping	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	- actual
	Change other source revenue	-	-	estimated to	- actual
D10 - Utilities Cap I	Change the 1/1/2025 unencumbered cash balance from	146,737.51	297,977.62	estimated to	444,715.13 actual
	Change other source revenue	-	30,000.00	estimated to	30,000.00 actual
Rereation Center Cor	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	- actual
	Change other source revenue	-	-	estimated to	- actual
Sperry Lane Reconst	Change the 1/1/2025 unencumbered cash balance from	5,000.00	25,010.19	estimated to	30,010.19 actual
	Change other source revenue	-	-	estimated to	0.00 actual
E13 - Water Treatme	Change the 1/1/2025 unencumbered cash balance from	1,500.00	3,395.31	estimated to	4,895.31 actual
	Change other source revenue	-	-	estimated to	0.00 actual
E 00 - Refuse Fund	Change the 1/1/2025 unencumbered cash balance from	(2,090.15)	73,937.75	estimated to	71,847.60 actual
	Change other source revenue	-	165,315.00	estimated to	165,315.00 actual
E 01 - Water Revenue	Change the 1/1/2025 unencumbered cash balance from	301,255.58	1,849,779.49	estimated to	2,151,035.07 actual
	Change other source revenue	-	771,750.00	estimated to	771,750.00 actual
E 02 - Sewer Revenue	Change the 1/1/2025 unencumbered cash balance from	207,095.66	577,238.28	estimated to	784,333.94 actual
	Change other source revenue	-	830,000.00	estimated to	830,000.00 actual
E 03 - Economic Dev	Change the 1/1/2025 unencumbered cash balance from	(657.80)	59,231.76	estimated to	58,573.96 actual
	Change other source revenue	-	25,200.00	estimated to	25,200.00 actual
E09 - Water Emerge	Change the 1/1/2025 unencumbered cash balance from	26,877.05	61,999.59	estimated to	88,876.64 actual
	Change other source revenue	-	2,500.00	estimated to	2,500.00 actual
E10 - Sewer Cap. In	Change the 1/1/2025 unencumbered cash balance from	176,869.25	490,653.65	estimated to	667,522.90 actual
	Change other source revenue	-	27,000.00	estimated to	27,000.00 actual
E12 - New Well	Change the 1/1/2025 unencumbered cash balance from	121,407.34	11,517.74	estimated to	132,925.08 actual
	Change other source revenue	-	810,000.00	estimated to	810,000.00 actual
Sick Leave	Change the 1/1/2025 unencumbered cash balance from	22,000.00	140,496.66	estimated to	162,496.66 actual
	Change other source revenue	-	1,500.00	estimated to	1,500.00 actual
G. Hoskins Endowm	Change the 1/1/2025 unencumbered cash balance from	51.35	2,042.16	estimated to	2,093.51 actual
	Change other source revenue	-	8.00	estimated to	8.00 actual
A. Thompson Trust	Change the 1/1/2025 unencumbered cash balance from	50.71	548.91	estimated to	599.62 actual
	Change other source revenue	-	2.00	estimated to	2.00 actual
Performance Bond	Change the 1/1/2025 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Change other source revenue	-	-	estimated to	0.00 actual
Unclaimed Funds	Change the 1/1/2025 unencumbered cash balance from	1,518.91	6,006.31	estimated to	7,525.22 actual
	Change other source revenue	-	-	estimated to	0.00 actual
Total Certificate(s)		GCA-015#1	21,571,481.28	GCA-015 #2	23,564,381.33
New General Fund Total			3,863,923.78		
New Special Revenue Fund Total			11,278,566.71		
New Debt Service Fund Total			0.00		
New Capital Project Fund Total			1,660,785.64		
New Enterprise Fund total			6,586,880.19		
New Fiduciary fund Total			174,225.01		
Grand Total New Certificate - All Funds			23,564,381.33		
Net Change in Beginning balances			1,562,413.68		
Net Change in Tax Revenue			0.00		
Net Change in Other Source Revenue			430,486.37		
Total Net Changes			1,992,900.05		

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

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #6**

Motion by Christopher Hitchcock, seconded by Charles Walder, to amend the Geauga County’s 2025 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

**Capital Project Funds**

Increase 4012 Airport Improvements other source revenue 800,000.00, from 25,000.00 to 825,000.00

-	<u>New Capital Projects Funds Totals:</u>	<u>\$ 30,295,528.76</u>
	<b>New 2025 Certificate Total:</b>	<b>\$289,680,330.56</b>

Voice vote: Three ayes. Motion carried.

**General Discussion**

**Hambden Township Reserve Fund creation**

Hambden Township submitted an approved Resolution #2025-4 creating Fund 4902 Facility Enhancement Reserve Account. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date will be sent to the taxing districts. There will be additional pages added to the taxing district’s budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, Hambden Township may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by Charles Walder, seconded by Christopher Hitchcock to acknowledge the creation of Reserve Account # 4902 by Hambden Township.

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Both Mr. Hitchcock and Mr. Walder expressed concern about the economic future. Parkman Township has not submitted their 2024 year end balances. The budget staff was directed to send an email and copy the Budget Commission on the message.

**Public Comment:**

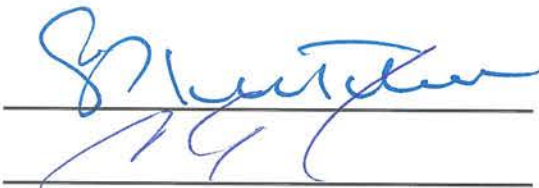
Ms. McGlone asked about the DODD situation with regard to rentals and whether that has been resolved. Mr. Walder said the State Tax Commissioner is looking into the past practice. There will be visibility going forward. The bank situation has been resolved. She requested of materials from today’s meeting.

Being no further business to conduct it was moved by Christopher Hitchcock to adjourn the April 7, 2025 - special meeting at 11:47am

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

  
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