

BUDGET COMMISSION

The Geauga County Budget Commission met in special session Monday, September 29, 2025, at 10:00 a.m. in the Auditor’s Appraisal Conference Room 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Geauga County Chief Deputy Treasurer Caroline Mansfield in for Treasurer C. P. Hitchcock.

Also Present: ADP Deputy Chief Administrator, Frank Antenucci, Assistant Prosecuting Attorney, Kristen Rine, Chief Operations Officer, Pam McMahan and Deputy Auditor Kristen Sinatra

Meeting Advertised: To consider the Geauga County Park District’s - Virtual attendance offered. 2022 tax budget, on remand from the Board of Tax Appeals, BTA, review and confirm receipt of Rate Resolutions TY25CY26 and Regular Business

Prior Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield, to approve the minutes of the September 15, 2025 regular session.

Voice vote: Three ayes. Motion carried.

A discussion arose about moving the Geauga Park District’s 2022 Tax Budget Hearing (on remand from the Board of Tax Appeal) to the end of the meeting to afford additional time for any park representatives to attend the meeting, should they decide to come.

Rate Resolutions TY25CY26 – Review and acknowledgement of receipt:

Motion by Charles E. Walder, seconded by Caroline Mansfield to acknowledge and approve the submitted Rate Resolutions pursuant to the checklist in its current form provided by the budget staff.

Rate Resoultion Checklist Tax Year 2025 (2026 Collection)	
VILLAGES	RECEIVED
Aquilla	N/A
Burton	09/24/25
Chardon	09/12/25
Middlefield	09/25/25
South Russell	09/09/25
Hunting Valley	N/A
TOWNSHIPS	RECEIVED
Auburn	09/03/25
Bainbridge	08/26/25
Burton	08/22/25
Chardon	08/22/25
Chester	08/21/25
Claridon	09/17/25
Hambden	Ten. Mtg 10-1-2025
Huntsburg	09/03/25
Middlefield	Will contact
Montville	08/20/25
Munson	09/09/25
Newbury	08/22/25
Parkman	08/25/25
Russell	09/11/25
Thompson	09/08/25
Troy	08/20/25
REC/SPECIAL DI:	RECEIVED
Gauga Park	09/15/25
W. G. Joint Rec.	08/25/25
E. Geauga Fire Dist	09/17/25
LIBRARIES	RECEIVED
Gauga	See Geauga Cty
Burton	See Berkshire LSD
GEAUGA COUNTY	RECEIVED Session 9/30/25
SCHOOLS	RECEIVED
Berkshire	05/08/25
Cardinal	03/18/25
Chardon	03/18/25
Kenston	04/16/25
West Geauga	03/11/25

No Levies Currently / No Resolution	
Chester Park	No levy
Russell Park	No Levy
Thompson Park	No Levy

Voice vote: Three ayes. Motion carried.

2025 Certificate Amendments**Chester Township – Amendment #3**

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the 2025 Chester Township Certificate of Estimate Resources, form GCA-015, to reflect the following changes to revenue previously certified:

Special Assessment Fund

Increase Fund 2041 Cemetery other source revenue Transfer-in 14,000.00, from 17,000.00 to 31,000.00.

<u>New Special Revenue Fund Total:</u>	<u>\$12,317,635.75</u>
<u>New 2025 Certificate Total:</u>	<u>\$16,412,173.46</u>

**Appropriation form GCA-006 dated 9/29/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga Health District

Katie Taylor from the Health District submitted Fund Balance Adjustment requests, late this past Thursday for consideration by the Budget Commission. Mr. Walder began by saying that he felt there was not sufficient time to review the submission before today's meeting. Additionally, the forms were not executed properly. His suggestion is to table the matter until the requests can be properly executed and vetted. Mr. Flaiz added that he believes she is trying to fix errors from before she came on board. Mr. Walder thought perhaps this issue is similar to the ones the State had when they conducted their audit.

Motion by James Flaiz, seconded by Charles Walder, to table the Geauga Health District's Fund Balance Adjustment requests.

Voice vote: Three ayes. Motion carried.

GEAUGA PARK DISTRICT 2022 Budget Hearing on remand

Natalie Ray, Senior Government Advisor, joined the meeting at 10:06

Mr. Flaiz began by talking about the scheduling of this hearing. The Park District met on September 15th which was a couple weeks after the September 4th Court of Appeals had made their decision. The Park District had received the decision electronically on September 4th. The Budget Commission was going to meet on October 1st. However, if this was going to alter tax collection, it was determined that the meeting had to occur prior to October 1st. Correspondence went back and forth trying to schedule this meeting prior to October 1st due to the deadline. The Park District representatives were unable to meet prior to October 1st. Mr. Walder suggested the Park District was under no specific time requirement based on the decision of the Court. Ms. Rine said there was no specific time requirement, however, there is a statutory requirement that tax rates are completed by a certain time. Mr. Flaiz, said since the Park District has already submitted their tax rates for 2026, they did not include any additional changes from the remanded 2022 budget. Mr. Walder surmised perhaps the Board of Tax Appeals, BTA, may not understand the timeframes necessary to complete the decision they have made. Mr. Flaiz said the BTA did not require the budget hearing process to be recreated. The Budget Commission went out of their way to accommodate their schedules and were met with little cooperation from the Park District Mr. Flaiz continued.

Mr. Flaiz said he is confused since the budget process is forward facing, but this is now backward facing.

Mr. Flaiz opened the hearing for the Geauga Park District's 2022 budget.

After considerable debate as to whether the figures from before or after the Budget Commission's corrections should be read, it was decided that the revenue figures that were originally submitted by the Park District are the ones that should be read. It was further determined that the word "Approved" should be changed to "Considered" in reference to estimated revenue figures.

2022 BUDGET HEARINGS
On remand from the BTA

Geauga County Park District

9/29/2025

Representatives for GPD did not attend the hearing representing Geauga County Park District. attended the

General Fund	Estimated 1/1/2022 Unencumbered Cash Balance	\$	2,752,851.00
	Estimated Revenue		\$6,872,860.00
	Estimated Expense		\$7,387,311.00
	Estimated 12/31/2022 Cash Balance		\$2,238,400.00

<i>Requested</i>	\$6,872,860.00	<i>Considered</i>	\$4,950,099.00	\$	2,752,851.00
			2013 levy -1.00 Mill reduced to .40 Mill		\$4,950,099.00
<i>Parks no longer receiving UDLG distribution</i>			\$(1,879,301) reduction at 98% collection		\$7,387,311.00
			Revised 12/31/2022 cash balance	\$	315,639.00

Land Improvement - Construction Fund Q41	Estimated 1/1/2022 Unencumbered Cash Balance		\$981,978.00
	Estimated Revenue		\$650,000.00
	Estimated Expense		\$280,000.00
	Estimated 12/31/2022 Cash Balance		\$1,351,978.00

<i>Requested</i>	\$650,000.00	<i>Considered</i>	\$650,000.00
------------------	--------------	-------------------	--------------

Retirement Reserve Fund RRA	Estimated 1/1/2022 Unencumbered Cash Balance		\$75,492.00
	Estimated Revenue		\$500.00
	Estimated Expense		\$0.00
	Estimated 12/31/2022 Cash Balance		\$75,992.00

<i>Requested</i>	\$500.00	<i>Considered</i>	\$500.00
------------------	----------	-------------------	----------

Capital Reserve	Estimated 1/1/2022 Unencumbered Cash Balance		\$496,885.00
	Estimated Revenue		\$6,500.00
	Estimated Expense		\$305,000.00
	Estimated 12/31/2022 Cash Balance		\$198,385.00

<i>Requested</i>	\$6,500.00	<i>Considered</i>	\$6,500.00
------------------	------------	-------------------	------------

K-9 Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$193.00
	Estimated Revenue		\$1,500.00
	Estimated Expense		\$1,534.00
	Estimated 12/31/2022 Cash Balance		\$159.00

<i>Requested</i>	\$1,500.00	<i>Considered</i>	\$1,500.00
------------------	------------	-------------------	------------

Total millage for Tax Year 2021 (2022 Collection)

	Revised Millage	
0.70	0.7	1986 Last collection year - 2026
0.90	0.9	2000 Last collection 2040 renewed w/reduction to begin 2021
1.00	0.4	2013 Last collection year - 2033
2.60	2.00	Total Mills

Mr. Flaiz began by saying the problem with the budget process in general, is the beginning estimated cash balances of the upcoming year are likely to be impacted by the current year's balances changing. However, with this instance, the benefit of knowing that information is tough to ignore. Mr. Walder said he can play this out one of a couple ways: calculate the ending balances to \$3,864,914 assuming all submitted estimates were accurate. This amounts to a 52% cash carryover. This is still too high. He then calculated the cash carryover with the 1.85 million deducted, and the carry over was at 25%, which is the target. Alternately, having the benefit of hindsight, the actual numbers at the end of the 2022 year may be used. In this case, the actual ending balance was: 3,358,143. Which exceeds the estimate submitted for the General fund. In the Land Improvement fund, the actual ending balance was: 2,006,157. The point is, there was more carryover than even what was predicted. And that is after funds were withheld.

		Total CIO = 2,238,400 + 1,351,978 + 75,992 + 198,385 + 159 <hr/> 3,864,914	
		PREDICTED =>	
On remand from the BTA 2022 Budget Hearing			
Geauga County Park District		10:00 a.m. 09/29/25	3,864,914
John Oros, Howard Bates, and Todd Hicks, Legal Counsel hearing representing Geauga County Park District.		attended the	2/0 = 52.3%
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance	\$ 2,152,861.00	
	Estimated Revenue	64,956,899.00 6,872,860	
	Estimated Expense	\$7,387,311.00	
	Estimated 12/31/2022 Cash Balance	\$246,639.00 2,238,400	
Requested	\$8,872,860.00		
Considered 6,872,860 Approved 84,650,000.00 Propose 4,950,099 Parks no longer receiving UDLG distribution			
<hr/>			
Land Improvement - Construction Fund Q41	Estimated 1/1/2022 Unencumbered Cash Balance	\$981,978.00	
	Estimated Revenue	\$650,000.00	
	Estimated Expense	\$280,000.00	
	Estimated 12/31/2022 Cash Balance	\$1,351,978.00	
Requested	\$650,000.00	Considered Approved	\$650,000.00
<hr/>			
Retirement Reserve Fund RRA	Estimated 1/1/2022 Unencumbered Cash Balance	\$75,492.00	
	Estimated Revenue	\$500.00	
	Estimated Expense	\$0.00	
	Estimated 12/31/2022 Cash Balance	\$75,992.00	
Requested	\$500.00	Considered Approved	\$500.00
<hr/>			
Capital Reserve	Estimated 1/1/2022 Unencumbered Cash Balance	\$496,886.00	
	Estimated Revenue	\$6,500.00	
	Estimated Expense	\$305,000.00	
	Estimated 12/31/2022 Cash Balance	\$198,385.00	
Requested	\$6,500.00	Considered Approved	\$6,500.00
<hr/>			
K-9 Fund	Estimated 1/1/2022 Unencumbered Cash Balance	\$193.00	
	Estimated Revenue	\$1,500.00	
	Estimated Expense	\$1,534.00	
	Estimated 12/31/2022 Cash Balance	\$159.00	
Requested	\$1,500.00	Considered Approved	\$1,500.00
<hr/>			
Total millage for Tax Year 2021 (2022 Collection)			
0.70	1986 Last collection year - 2026		
0.90	2000 Last collection year 2040 renewed w/reduction to begin 2021		
0.40	2013 Last collection year - 2033		
2.00	Total Mills		
IF 9F REV IS REDUCED FROM 6,872,860 TO 4,950,099 THEN CIO = 315,639 + 1,351,978 + 75,992 + 198,385 + 159 = 1,942,153 TOTAL OR 26.3% OF GPF EXP.			

Geauga Park District 2022 Tax Budget con't.

Actuals ⇒

3,725,729
+ 1,858,237
5,583,968
C/O = 72.7%
2023

Comparison of Budget versus Actual
Geauga Park District

	10 1/2 yrs										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1000 General Fund											
Actual Beginning Balance	4,116,322	3,777,119	3,281,527	2,717,706	3,314,055	3,093,336	2,532,431	3,011,526	2,770,033	2,766,422	2,740,258
John Crow, Matthew McCree, Re	4,338,932	4,271,879	2,656,433	4,126,031	3,915,142	4,792,185	6,424,415	5,463,728	5,361,068	6,237,729	4,233,652
Committed Revenue	63,792.11	6,600,437	6,797,216	6,991,752	6,599,213	7,611,214	6,172,099	6,889,566	6,999,474	7,479,374	7,116,561
Actual Revenue	6,119,589	6,921,237	7,048,177	7,115,596	7,610,091	7,117,139	7,131,919	6,301,742	8,121,467	7,779,210	
Committed Expense	(1,117,561)	(9,712,099)	(8,336,996)	(7,991,251)	(6,509,439)	(7,199,141)	(6,993,335)	(7,747,911)	(7,279,926)	(7,221,761)	(6,269,719)
Actual Expense	6,212,062	10,516,152	6,278,176	6,651,819	6,433,691	6,599,142	7,118,195	5,516,334	7,796,799	6,766,116	
Committed Ending Balance	7,793,174	8,987,561	12,222,967	14,827,045	17,507,891	19,699,917	22,922,241	25,679,965	27,911,111	29,632,662	31,549,724
Actual Ending Balance	6,175,579	2,658,661	1,418,131	1,915,141	4,781,185	5,410,182	5,376,269	3,358,110	2,725,729	4,238,351	

4001 Park District Land Improvements

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actual Beginning Balance	5,162,219	2,885,716	2,791,310	2,592,219	654,412	254,583	1,094,351	1,875,635	2,006,157	1,852,235	1,321,933
Committed Revenue	113,566	1,749,996	1,647,096	949,666	1,147,146	1,400,000	1,000,000	900,000	900,000	900,000	900,000
Actual Revenue	527,476	2,497,356	705,190	128,852	1,549,116	2,735,932	1,791,827	1,116,214	1,423,872	939,025	
Committed Expense	277,085	2,156,908	1,949,088	1,779,809	2,273,669	1,335,000	2,771,691	2,090,000	1,900,000	1,800,000	1,800,000
Actual Expense	505,931	2,597,853	896,259	2,861,669	1,109,063	1,574,975	3,127,615	1,315,291	1,570,950	1,421,195	
Committed Ending Balance	5,441,196	2,799,527	7,091,936	8,670,706	781,511	32,247	271,272	1,491,971	1,499,911	1,750,000	1,421,933
Actual Ending Balance	3,481,746	2,783,209	2,592,319	654,412	451,581	1,996,351	1,875,635	2,006,157	1,852,239	1,632,933	

Geauga Park District 0001 Capital Reserve Fund

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actual Beginning Balance	0	2,868,426	792,183	692,773	479,356	483,023	483,222	483,222	441,978.17		
Committed Revenue	2,868,426	0	0	0	0	0	0	0	0	0	0
Actual Revenue	2,568,426	317,471	1,209,739	13,277	4,189	4,189	4,189	4,189	4,189	4,189	4,189
Committed Expense	0	2,868,426	1,800,000	1,800,000	0	0	0	0	0	0	0
Actual Expense	0	3,435,711	1,985,262	218,261	0	0	0	0	0	0	0
Committed Ending Balance	2,868,426	0	0	0	0	0	0	0	0	0	0
Actual Ending Balance	2,568,426	317,471	1,209,739	13,277	4,189	4,189	4,189	4,189	4,189	4,189	4,189

3,358,143
+ 2,100,157
+ 144,470
5,598,770
C/O = 64.7%
2022

4,238,852
+ 1,352,935
5,591,787
C/O = 82.6%
2024

Actuals ⇒

* Acc C/O = CASH AS % OF GR EXP.

Mr. Flaiz wanted to clarify that if the Budget Commission had not taken funds away, the Park District estimated their General Fund ending balance to be at: \$2,238,400. The actual ending balance was: \$3,358,143. Mr. Flaiz clarified, the estimated ending balance in the General Fund was lower than the actual ending balance by \$1.1million. “Yes” replied Mr. Walder. Taking away 1.85million, resulted in still higher actual ending cash balances than what was submitted. Mr. Flaiz continued the Land Improvement fund ended with an additional \$700k than what was submitted. Conclusion, even with taking away 1.85million, the Park district ended up with higher ending actual cash balances than what they had budgeted. The actual cash carryover ended up at 64.7% from 52% even after expenditures were greater than what was budgeted. The actual expenditures were higher than budgeted, even after the Budget Commission reduced the revenue.

The 3rd option is to take the amended revenue certificates and compare those numbers. Looking back, in August of 2021 total revenues were at: \$11,795,000; in February of 2022 total revenues were at: \$12,830,000; in January of 2023 total revenues were at: \$12,014,000. Down by less than \$800k.

Geauga Park District 2022 Tax Budget con’t.

In conclusion, Mr. Walder could not ‘square’ this. Mr. Flaiz said, in any of these scenarios, the need is not demonstrated in the budget or the actual numbers. There has never been any suggestion by the Park District of cutbacks or layoffs since the initial decision to cut revenue. Instead, improvements have been implemented since the revenue was cut. There has not been a petition from the Park district since 2022 to the Budget Commission due to the cuts. Mr. Walder felt the actions of the Budget Commission were correct, but the behavior should have been different. The problem is, there is no history of analyzing any other entity this way. When we analyze this, and see the cash balances actually grew, it is difficult not to conclude

that even more money should have been taken away. Mr. Flaiz said, since 2021 up to today, there has never been a need demonstrated for this money. Mr. Walder calculated the cash carryover as a percentage of expenses using actual numbers. For 2022 it was 65%, for 2023 it was 72% and in 2024 it was 82.6%. He concluded, if he had known then what he knows now, he would have taken more.

Mr. Walder made a motion, seconded by Ms. Mansfield to reduce the revenue in the 2022 Geauga Park District General Fund by \$1.85 million due to a lack of demonstrated need. The certificate remains unchanged. Mr. Flaiz said the date should change to reflect today's date and add "on remand from the BTA for re-hearing". The certificate will be circulated for signatures following the meeting, then sent to the Park District.

Voice Vote: Three ayes. Motion carried.

General Discussion:

Public Comment: Ms. McGlone commented that if an adjustment had been made today those who have moved or passed on since 2022 would not benefit from the adjustment. Mr. Walder agreed that it is a part of the problem.

Being no further business to conduct, a motion was made by Charles Walder, to adjourn the September 29, 2025 regular meeting at 11:26 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

