

Geauga County Park District - 2026 Budget

Fund Name	General Fund - 6017 / 1000	Retirement Reserve Fund - 6033 / 2901	New K-9 Fund Fund - 6035 / 2902	Construction/Land Improvement Fund - 6015 / 4301	Fund 6034 Capital Improvement Reserve Fund 2016 / 4901	Land Acquisition Reserve Fund 6034	Totals	Bal
Fund Balance - Beginning of Year	2,589,236.19	0.00	0.00	2,842,417.65	0.00	0.00	5,431,653.84	
Revenues:								
Property and Other Local:								
Real Estate Taxes	6,003,396.00	0.00		0.00				
Personal Property Taxes	0.00	0.00		0.00				
Sales	0.00							
Charges for Services/Sales	0.00	0.00		0.00				
Licenses, Permits, and Fees	230,000.00	0.00		0.00				
Fines and Forfeitures	0.00							
Intergovernmental								
Local Government	0.00	0.00		0.00				
Estate Tax	0.00							
Rollback, Homestead, Per.Prop, SB3,TVLR	803,175.00	0.00		0.00				
Other	0.00	0.00		385,000.00				
Donations	0.00	0.00	0.00	0.00				
Interest	45,000.00	0.00		0.00	0.00			
Miscellaneous	166,515.00	0.00		10,000.00	0.00			
Total Revenues	7,248,086.00	0.00	0.00	395,000.00	0.00	0.00	7,643,086.00	
Total Expenditures	7,379,741.08	0.00	0.00	2,630,000.00	0.00	0.00	10,009,741.08	
Total other Financing Sources	0.00	0.00	0.00	250,000.00	0.00	0.00	250,000.00	
Total other Financing Uses	250,000.00	0.00	0.00	0.00	0.00	0.00	250,000.00	
Balance at End of Year	2,207,581.11	0.00	0.00	857,417.65	0.00	0.00		
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00		
Unencumbered Balance	2,207,581.11	0.00	0.00	857,417.65	0.00	0.00	3,064,998.76	
submitted ending balance	2,207,581.11							
variance	0.00							



Geauga County Budget Commission

James R. Flaiz, Chairman
Christopher P. Hitchcock, Vice Chairman
Charles E. Walder, Secretary

Geauga Park District Dawn
Sweeney, Fiscal/Treasurer
9160 Robinson Road
Chardon, OH 44024
dsweeney@geaugapakdistrict.org
sent via email

Dear Dawn,
John Oros, Matthew
McCue, Ray Guarino, GPD
Legal Counsel and

June 27, 2025

In preparation for the Annual Tax Budget Hearings, your 2026 tax budget has been reviewed and may require additional information. In an effort to be proactive, the Budget Commission is notifying you in advance of the hearings.

The following items may have been noted:

	Tax revenue does not match estimates, or does not include Schedule B
	State revenue (LGF, MVL, Twp. Permissive) is under/over estimated
	Transfers out/Transfers in do not balance
	Expenses exceed revenue – New Levy?
	Debt Service requirements – source of repayment is not identified
	Copy of advertisement of Budget not received
	Reserve Fund
	Homestead rollback credits not broken out in budget
X	Reviewed - balanced

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

2026 BUDGET HEARINGS

Geauga County Park District

Time:

August 19, 2025

John Oros, Ray Guarino, Matthew McCue, GPD Legal Counsel and

Dawn Sweeney attended the hearing representing Geauga County Park District.

1000 General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	2,589,236.19
	Estimated Revenue		\$7,248,086.00
	* Estimated Expense		\$7,629,741.08
	Estimated 12/31/2026 Cash Balance		<u>\$2,207,581.11</u>

<i>Requested</i>	\$7,248,086.00	<i>Revenue Considered</i>	\$7,248,086.00
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* Includes a transfer-out to 4301

4301 Park Board Land Improvement	Estimated 1/1/2026 Unencumbered Cash Balance		\$2,842,417.65
	* Estimated Revenue		\$645,000.00
	Estimated Expense		<u>\$2,630,000.00</u>
	Estimated 12/31/2026 Cash Balance		\$857,417.65

<i>Requested</i>	\$645,000.00	<i>Revenue Considered</i>	\$645,000.00
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* Transfer from GF

4901 Capital Reserve	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2026 Cash Balance		\$0.00

<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
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Levies on Nov. 2025 ballot

UPDATE WITH BOE INFO

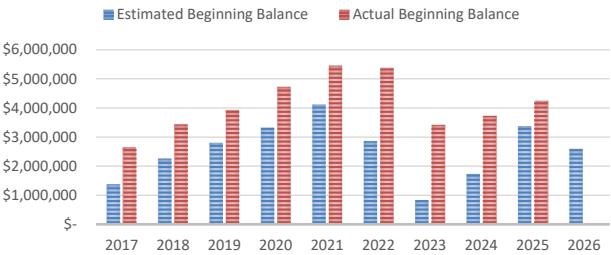
Total millage for Tax Year 20245 (2026 Collection)		
0.70	1986	Last collection year - 2026
0.90	2000	Last collection year 2040 (renewed w/reduction)
1.00	2013	Last collection year - 2033
2.60	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$4,708,000**

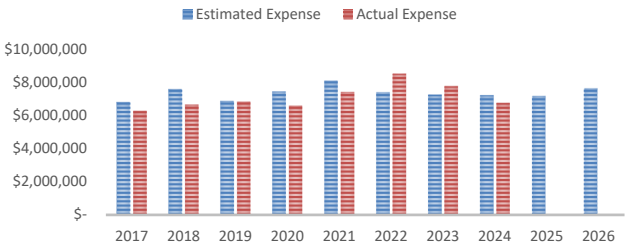
**Comparison of Budget versus Actual
Geauga Park District**

10:12 a.m.												
1000 General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Beginning Balance	5,848,298	4,145,322	1,373,445	2,254,525	2,793,750	3,314,035	4,094,336	2,852,851	834,829	1,733,035	3,366,522	2,589,236
John Oros, Matthew McCue, Ra	6,328,932	6,275,579	2,650,633	3,428,434	3,915,182	4,702,185	5,434,445	5,363,738	3,361,065	3,725,729	4,238,852	
Estimated Revenue	6,579,884	6,648,437	6,705,218	6,801,752	6,850,215	7,034,219	6,872,860	6,898,366	6,899,575	7,573,575	7,158,503	7,248,086
Actual Revenue	6,159,509	6,921,237	7,048,177	7,138,596	7,610,094	7,317,139	7,351,959	6,504,742	8,121,463	7,279,240		
Estimated Expense	6,443,704	9,834,055	6,816,596	7,594,231	6,880,510	7,439,161	8,084,333	7,387,311	7,258,920	7,221,764	7,164,511	7,629,741
Actual Expense	6,212,862	10,546,152	6,270,376	6,651,849	6,823,091	6,599,142	7,410,195	8,510,336	7,756,799	6,766,116		
Estimated Ending Balance	5,984,478	959,704	1,262,067	1,462,046	2,763,455	2,909,093	2,882,863	2,363,906	475,484	2,084,846	3,360,514	2,207,581
Actual Ending Balance	6,275,579	2,650,664	3,428,434	3,915,181	4,702,185	5,420,182	5,376,209	3,358,143	3,725,729	4,238,852		
4301 Park Board Land Improv	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Beginning Balance	3,404,602	1,866,837	805,916	1,721,280	1,482,984	317,817	973,459	1,081,978	2,548,951	1,491,571	1,932,134	2,842,418
Actual Beginning Balance	3,262,219	2,883,746	2,783,280	2,592,219	654,412	834,503	1,996,353	1,875,635	2,006,157	1,858,239	1,352,935	
Estimated Revenue	514,500	3,369,000	3,493,000	50,000	1,495,340	1,050,000	2,068,813	650,000	50,000	913,255	200,000	645,000
Actual Revenue	527,478	2,497,386	705,190	123,853	1,569,156	2,735,924	1,701,937	1,445,814	1,423,072	919,055		
Estimated Expense	875,000	2,446,500	3,500,000	1,575,000	2,273,960	1,335,600	2,771,000	280,000	1,500,000	1,099,860	1,005,000	2,630,000
Actual Expense	905,951	2,597,852	896,250	2,061,660	1,389,065	1,574,075	3,422,655	1,315,291	1,570,990	1,424,359		
Estimated Ending Balance	3,044,102	2,789,337	798,916	196,280	704,364	32,217	271,272	1,451,978	1,098,951	1,304,966	1,127,134	857,418
Actual Ending Balance	2,883,746	2,783,280	2,592,219	654,412	834,503	1,996,353	1,875,635	2,006,157	1,858,239	1,352,935		

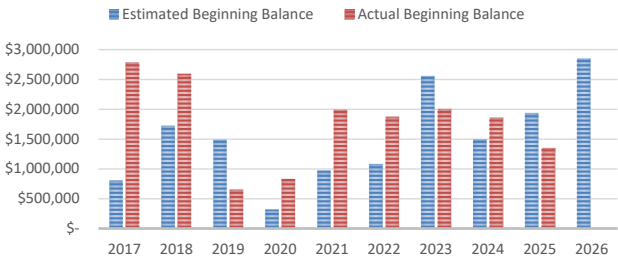
GEAUGA PARK DISTRICT
GENERAL FUND



GEAUGA PARK DISTRICT
GENERAL FUND EXPENSES



GEAUGA PARK DISTRICT LAND
CONSTRUCTION FUND



GEAUGA PARK DISTRICT LAND
CONSTRUCTION FUND

