



GEAUGA PARK DISTRICT MEMORANDUM

DATE: June 17, 2025
TO: Geauga County Tax Budget Commission
Gauga County Deputy Auditors, Kristen Sinatra, and Tammy Most
FROM: Dawn Sweeney, Director of Finance
RE: 2026 Tax Budget

2026 Geauga Park District (GPD) Tax Budget Packet Documents:

- 1) Geauga County Auditor's Cover Letter (Form GCA-011) and 2026 Schedule B (Form GCA-001E)
 - 2) 2026 Tax Budget Resolution No. 12-2025
 - 3) UAN 2026 Tax Budget
 - 4) UAN 2026 Schedule A
 - 5) UAN 2026 Schedule B
 - 6) Five-Year Capital Improvement Plan
 - 7) 2026 Tax budget advertising receipt and website posting
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On March 10, 2025, the Geauga Park District received a 2026 property tax collection estimate from the Geauga County Auditor's Office totaling \$6,806,571 based on the recommended 98% collected on the 2.6 total outside mills of the three levies approved by the voters of Geauga County (1). The following documents provide support for GPD's 2026 Tax Budget (3).

Pursuant of Section 5705.30 of the Ohio Revised Code and based on the estimates for the three levies generated by the Geauga County Auditor's Office, GPD was able to input the information into the Ohio Auditor of State's Uniform Accounting Network to generate Schedule A (4) and Schedule B (5). This is the Geauga County Auditor's Estimate of Tax Rate to be levied based on the recommended 98% collection of the three park levies as follows:

- 1986 0.70 outside mill (authorized by voters on 11/8/2005 not to exceed 20 years),
- 2000 0.90 outside mill (authorized by voters on 11/5/2019 not to exceed 20 years), and
- 2013 1.00 outside mill (authorized by voters on 11/6/2012 not to exceed 20 years).

Per Section 5705.28 of the Ohio Revised Code, the GPD Board of Commissioners adopted a tax budget for the next succeeding fiscal year on or before July 15th, and did so on Monday, June 16, 2025 (2).

The contents of 2026 GPD Tax Budget follows Section 5705.29 of the Ohio Revised Code. As required, the 2026 Tax budget presents actual revenue and expenses for the prior two years (2023 and 2024 - unaudited), estimates for the current fiscal year (2025), as well as projected budget figures for 2026. Please note that GPD does not have any outstanding debt nor intends to issue debt in 2026.

GPD has included the Five-Year Capital Improvement Plan (2026-2030) (6). The revenues and expenditures for GPD's capital program are found in the Land Improvement Fund (3).

Also pursuant of Section 5705.30, the tax budget shall be made available for "public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of the hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision." Included is the timestamp of the GPD website posting of 2026 Tax Budget (7) available for public inspection 10 days prior to June 16, 2025, GPD Board of Commissioners meeting, as well as a copy of the receipt for the legal notice published in the Geauga County Maple Leaf (7).

The GPD representatives look forward to discussing the 2026 Tax Budget with Geauga County Budget Commission at the 2026 Tax Budget Hearing. The GPD representatives will be:

- Ray Guarino, President of the GPD Board of Commissioners
- Dawn Sweeney, Director of Finance
- John Oros, Executive Director
- Matthew McCue, Deputy Director
- GPD Legal Counsel



Geauga County Budget Commission

Christopher P. Hitchcock, Chairman

James Flaiz, Vice Chairman

Charles E. Walder, Secretary

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

(440) 285-2222, 834-1856, 564-7131

Direct Line: (440) 279-1600 FAX: (440) 279-2184

Email: auditor@co.geauga.oh.us

March 10, 2025

SENT VIA EMAIL

Dear Fiscal Officers,

As another Tax Budget cycle approaches, please find enclosed Form GCA-001E (Schedule B), which details the most recent, values, estimated revenue, and levy information for Tax Year 2025 Collection Year 2026 (TY25CY26) used in preparing your 2026 Tax Budget. When calculating 2026 levy yields, it is recommended that you use 98% figures from Form GCA-001E. Use the GCA-001E, which may have multiple pages, as well as the DTE27 to identify which levies receive state credits. Please scroll through the file to find the DTE27 form(s) for your district. Please review and return a copy with acknowledgement, initials and date at the bottom, at your earliest convenience. Also enclosed is Form GCA-010, detailing millage and levy renewal versus replacement options.

Per ORC 5705.30 all budgets must be advertised, public hearings held, and budgets approved by the appropriate governing body prior to submission to the Auditor. One (1) completed budget form must be filed with the Auditor's Office, no later than July 18, 2025, after which no further amendments are allowed. Electronic submission is permitted. All submitted budgets must present actual revenue and expense for the previous two years, estimates for the current fiscal year, as well as projected budget figures for 2026. The 2026 Budget Hearings are scheduled for August 18th and 19th 2025. Specific scheduling details will follow as the date draws closer.

The Auditor's office intends to provide each district a copy of the Budget Hearing Summary Sheet, Form GCA-002, at least one week prior to the hearing, to provide the opportunity to review any differences. It is strongly suggested that a member of the Board/Council attend the Budget Hearing as well. Should more than one member choose to attend please ensure that Sunshine Laws are properly executed. As always, if additional information or further assistance is required, please do not hesitate to contact us at 440-279-1600.

Please remember to include a copy of the advertisement of your budget with your submission.

Sincerely,

Kristen Sinatra and Tammy Most
Gauga County Deputy Auditors

Attachments: GCA-001E, GCA-010, DTE 27

GGAUGA PARK DISTRICT

2026 Estimate

Schedule B

10:12 a.m.

Tax Year 2024 Value (2025 Collection)

\$4,708,027,670

REAL

	Agricultural & Residential	Other	Public Utilities	TANGIBLE	TOTALS @ 100%	Totals @ 98%	Totals @ 95%
	\$4,104,284,420	\$444,879,510	\$158,863,740	\$0			
1986 0.70 mill Park (Expires Tax Year 2025)	0.000188564	0.000326427	0.0007	0.0007	REAL \$1,030,346 \$0 \$0	\$1,009,739 \$0	\$978,828 \$0
2000 0.90 mill Park Levy (Expires Tax Year 2039)	0.000515769	0.000730085	0.0009	0.0009	REAL \$2,584,640 \$0 \$0	\$2,532,947 \$0	\$2,455,408 \$0
2013 1.0 mill Park (Expires Tax Year 2032)	0.000680976	0.000846773	0.001	0.001	REAL \$3,330,495 \$0 \$0	\$3,263,885 \$0	\$3,163,970 \$0
					REAL \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
					REAL \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
					REAL \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
					REAL \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0

2.60 TOTAL MILLS

TOTALS:

REAL	\$6,945,480	\$6,806,571	\$6,598,206
	\$0	\$0	\$0
	\$0	\$0	\$0

Geauga Park District Board of Commissioners
2026 Annual Tax Budget

Resolution No. 12-2025

Date: June 16th, 2025

The Board of Commissioners of Geauga County Park District met in regular session on the 16th day of June 2025 at the Meyer Center, Big Creek Park with the following Commissioners present:

R. Guarino X H. Bates X S. LaMarca X F. Stein X

Commissioner Ray Guarino presented the following resolution and moved it's adoption,
which motion was seconded by Commissioner Frank Stein.

Be it Resolved, the Board of Commisioners of Geauga County Park District hereby submits its' Annual Tax Budget for the
fiscal year beginning January 1st, 2026, for consideration of the Geauga County Budget Commission.

Therefore, It is resolved, that this resolution becomes part of the permanent record of the Board of Commissioners of the
Gauga Park District.

Voting thereon:

Ray Guarino yes
Ray Guarino

Howard Bates yes
Howard Bates

Sally LaMarca yes
Sally LaMarca

Frank Stein yes.
Frank Stein

*I Ray Guarino, President of the Geauga Park District Board of Commissioners do herby certify that the foregoing is a true
and correct copy of Resolution No. 12-2025 as adopted by the Geauga Park District Board in its regular meeting on the
16th day of June 2025.*

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$3,358,143.34	\$3,725,728.77	\$4,238,852.26	\$2,589,236.19
Fund Balance Adjustments	\$2,921.25	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$6,939,019.32	\$6,371,343.67	\$6,003,396.00	\$6,806,571.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$271,319.32	\$241,132.22	\$255,000.00	\$230,000.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$372,546.78	\$0.00	\$0.00
Other	\$98,775.76	\$0.00	\$803,175.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$68,319.93	\$68,666.83	\$30,000.00	\$45,000.00
Miscellaneous	\$654,839.12	\$225,550.47	\$131,515.00	\$166,515.00
Total Revenue	\$8,032,273.45	\$7,279,239.97	\$7,223,086.00	\$7,248,086.00
Expenditures				
Administrative - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Other General Government - Salaries	\$295,654.47	\$420,668.49	\$439,786.00	\$454,774.48
Other General Government - Other	\$105,014.59	\$148,921.82	\$141,397.94	\$148,651.36
Police Protection - Salaries	\$406,948.93	\$426,612.87	\$432,934.00	\$448,682.62
Police Protection - Other	\$244,605.36	\$273,699.29	\$286,182.59	\$301,038.72
Other Public Safety - Salaries	\$703,206.45	\$745,430.26	\$770,512.00	\$790,107.42
Other Public Safety - Other	\$351,889.99	\$452,720.98	\$450,579.02	\$466,659.72
Other Public Works - Salaries	\$84,827.69	\$68,194.75	\$69,966.00	\$72,414.81
Other Public Works - Other	\$174,285.80	\$193,425.32	\$182,789.75	\$149,588.49
Other Health - Salaries	\$248,618.45	\$141,692.07	\$140,621.00	\$145,275.71
Other Health - Other	\$259,891.89	\$223,832.38	\$250,585.94	\$270,194.95
Other Human Services - Salaries	\$1,113,952.00	\$1,174,708.12	\$1,119,775.00	\$1,152,042.13
Other Human Services - Other	\$1,383,787.25	\$1,382,269.90	\$1,216,044.24	\$1,480,706.55
Parks and Recreation - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00	\$0.00
Other Conservation - Recreation - Salaries	\$428,707.54	\$453,133.60	\$547,000.00	\$557,315.00
Other Conservation - Recreation - Other	\$260,311.13	\$311,080.17	\$262,945.50	\$369,618.12
Other - Other	\$624,295.08	\$349,726.46	\$561,583.09	\$572,671.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Bond Principal Payment - Other	\$0.00	\$0.00	\$0.00	\$0.00
Note Principal Payment - Other	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Interest - Other	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Charges - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$6,685,996.62	\$6,766,116.48	\$6,872,702.07	\$7,379,741.08
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$89,189.80	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	-\$1,070,802.45	\$0.00	-\$2,000,000.00	-\$250,000.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$981,612.65	\$0.00	-\$2,000,000.00	-\$250,000.00
Fund Balance 12/31	\$3,725,728.77	\$4,238,852.26	\$2,589,236.19	\$2,207,581.11
Less: Encumbrances 12/31	\$138,649.61	\$102,796.04	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$3,587,079.16	\$4,136,056.22	\$2,589,236.19	\$2,207,581.11

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2025.1

2026 Tax Budget

Year 2025

Fund Classification: 2902 Special Revenue

Fund Name: Park District K-9 Donation Fund

Description	2023	2024	Current 2025	2026
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 1/1	\$394.34	\$0.00	\$0.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$395.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$395.00	\$0.00	\$0.00	\$0.00
Expenditures				
Police Protection - Other	\$789.34	\$0.00	\$0.00	\$0.00
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$789.34	\$0.00	\$0.00	\$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 2902 Special Revenue

Fund Name: Park District K-9 Donation Fund

Description	2023	2024	Current 2025	2026
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 4301 Capital Projects

Fund Name: Park Board Land Improvement Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$2,006,157.47	\$1,858,239.20	\$1,352,935.38	\$2,842,417.65
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$348,760.00	\$378,434.32	\$694,482.27	\$385,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$3,509.68	\$540,620.42	\$0.00	\$10,000.00
Total Revenue	\$352,269.68	\$919,054.74	\$694,482.27	\$395,000.00
Expenditures				
Administrative - Other	\$0.00	\$0.00	\$0.00	\$0.00
Other General Government - Other	\$1,570,990.40	\$1,424,358.56	\$1,205,000.00	\$2,630,000.00
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$1,570,990.40	\$1,424,358.56	\$1,205,000.00	\$2,630,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$1,070,802.45	\$0.00	\$2,000,000.00	\$250,000.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 4301 Capital Projects

Fund Name: Park Board Land Improvement Fund

Description	2023	2024	Current 2025	2026
Total Other Financing Sources & Uses	\$1,070,802.45	\$0.00	\$2,000,000.00	\$250,000.00
Fund Balance 12/31	\$1,858,239.20	\$1,352,935.38	\$2,842,417.65	\$857,417.65
Less: Encumbrances 12/31	\$1,109,748.52	\$415,061.67	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$748,490.68	\$937,873.71	\$2,842,417.65	\$857,417.65

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
 Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Tax Budget

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Park 2016 Capital Reserve Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$144,470.17	\$0.00	\$0.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Other General Government - Other	\$55,280.37	\$0.00	\$0.00	\$0.00
Total Expenditures	\$55,280.37	\$0.00	\$0.00	\$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	-\$89,189.80	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$89,189.80	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

UAN v2025.1

2026 Tax Budget

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Park 2016 Capital Reserve Fund

Description	2023	2024	Current 2025	2026
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Office of the Board of Trustees of Geauga County Park District, Geauga County, OH
To the County Auditor:

The Board of Trustees of said Special District hereby submits its Annual Budget for the year
commencing January 1st, 2026 for consideration of the County Budget Commission
pursuant of Section 5705.30 of the Revised Code.

Dawn Sweeney
Fiscal Officer

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES

		Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
Fund Description	Levy Description	Column I	Column II	Column III	Column IV
1000 - General	1986 .70 mill Park				1,009,739.00
1000 - General	2000 .90 mill Park				2,532,947.00
1000 - General	2013 1.0 mill Park				3,263,885.00
TOTAL					6,806,571.00

GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
1000-General authorized by voters on 11/08/2005 not to exceed 20 years	1986 0.70 mill Park	0.700	\$1,009,739.00
1000-General authorized by voters on 11/05/2019 not to exceed 20 years	2000 .90 mill Park	0.900	\$2,532,947.00
1000-General authorized by voters on 11/06/2012 not to exceed 20 years	2013 1.0 mill Park	1.000	\$3,263,885.00



Geauga Park District
Five Year Year Capital Improvement Plan (2026 - 2030)
 Updated: 05.21.25

Year	Project	Budget	Percentage Funded (GPD)	Percentage Funded (Grant)	Funding	Priority
2026	Hambden Hills - Dam Improvements	\$300,000	100%		Geauga Park District	1
	Frohning Meadows - Dragonfly Trail Improvements	\$60,000	100%		Geauga Park District	1
	Big Creek Park - Deepwoods Restroom improvements	\$300,000	100%		Geauga Park District	3
	TWW - Discovery & Trout Lilly Trail Improvements	\$60,000	100%		Geauga Park District	1
	West Operations Facility - Improvements	\$935,000	100%		Geauga Park District	2
	Mountain Run Station - Asphalt Improvements	\$250,000	100%		Geauga Park District	2
	VLW - Stream Daylighting & Wetland Restoration	\$475,000		100%	Pursuing Funding	2
	A/E Professional Services & Permits	\$250,000	100%		Geauga Park District	
		\$2,630,000				
2027	The Rookery - Shelter & Playground Improvements	\$175,000	100%		Geauga Park District	2
	TWW Nature Center - Exhibit Improvements & Playground	\$875,000	100%		Geauga Park District	3
	Swine Creek Lodge Restroom Improvements	\$250,000	100%		Geauga Park District	2
	Swine Creek Lodge - Pedestrian Bridge Improvements	\$50,000	100%		Geauga Park District	2
	Cold Water Stream Habitat & wetland Restoration	\$1,200,000		100%	Pursuing Funding	2
	A/E Professional Services & Permits	\$250,000	100%		Geauga Park District	
		\$6,155,000				
2028	Hambden Hills - Improvements	\$500,000	100%		Geauga Park District	3
	Big Creek Park - Hemlock & Creek Trail Connector (Bridge)	\$300,000	100%		Geauga Park District	3
	MHT - Asphalt & Bridge Improvements	\$750,000	100%		Geauga Park District	2
	A/E Professional Services & Permits	\$250,000	100%		Geauga Park District	
		\$1,800,000				
2029	Eldon Russell - Shelter Improvements	\$200,000	100%		Geauga Park District	2
	Swine Creek - Valley Improvements	\$200,000	100%		Geauga Park District	2
	Observatory Park - Asphalt Improvements	\$350,000	100%		Geauga Park District	2
	Whitlam Woods - Improvements	\$75,000	100%		Geauga Park District	3
	BTL - Asphalt Improvements	\$300,000	100%		Geauga Park District	2
	Burton Wetlands - Improvements	\$125,000	100%		Geauga Park District	3
	A/E Professional Services & Permits	\$250,000	100%		Geauga Park District	
		\$1,500,000				
2030	Claridon Woodlands MP - Phase II Improvements	\$500,000	100%		Geauga Park District	3
	The West Woods - MP Improvements	\$500,000	100%		Geauga Park District	3

Observatory Park McCullough Center - Restroom improvements	\$300,000	100%		Geauga Park District	2
Bass Lake Preserve - Dam Improvements	\$500,000	100%		Geauga Park District	2
A/E Professional Services & Permits	\$250,000	100%		Geauga Park District	
\$2,050,000					
Projects were prioritized utilizing a scale of 1 to 4 based on following criteria for assessing capital improvements.					
1. Critical - Cannot be deferred due to consequences					
a. Safety risk					
b. Legal or compliance risk					
c. Risk of further damage if not addressed					
2. Necessary – Completion is in the best interests of the Park District and the public					
a. Prevents or reduces future operating and/or maintenance cost					
b. Leverages grants, donations, or other funding specific to a project and otherwise unusable					
c. Contributes positively to the mission, or to the communities served					
d. Removes or replaces obsolete public assets					
3. Desirable – Beneficial to the served communities but not consequential if deferred					
a. Further serves the mission of Geauga Park District (Preserve, Conserve, Education, & Recreation)					
b. Improves, expands, or adds amenities or services for the public					
c. Promotes sustainability and/or positive environmental impacts					
d. Protects, enhances, or increases natural resources					
4. Transformational – Desirable but long-term due to funding or other requirements					
a. May be significant in size and require multiple years to accumulate necessary resources					
b. May require collaboration among multiple agencies, communities, or constituencies					
c. May require legislative action or support					
The capital improvement plan is a working document to be reviewed throughout the year and updated to reflect changing needs, priorities, and funding opportunities to best meet the mission of Geauga Park District.					

GEAUGA COUNTY MAPLE LEAF
P.O. BOX 1166
CHARDON, OHIO 44024-5166
PHONE: (440) 285-2013
FAX: (440) 285-2015

GEAUGA PARK DISTRICT
JOHN OROS, EXECUTIVE DIRECTOR
9160 ROBINSON RD
CHARDON OH 44024-9148

Invoice: ML27404
Date: 6/5/2025

Purchase Order No.

Customer ID
GCMLPARK

JUN 10 2025

TAX BUDGET HEARING NOTICE

\$45.50

DATE OF PUBLICATION: 6/5/2025

ENTERED

JUN 12 2025

HEARING DATE: 6/16/2025
NUMBER OF INSERTIONS: 1

OK TO PAY
Finance Director
Purchase Order # 10-2025B

Tear off and return with payment

GCMLPARK	Invoice #	ML27404
GEAUGA PARK DISTRICT	Total	\$45.50
JOHN OROS, EXECUTIVE DIRECTOR	Payment	\$0.00
9160 ROBINSON RD	Amount Due	\$45.50
CHARDON OH 44024-9148		

Please Remit Payment To:

GEAUGA COUNTY MAPLE LEAF
8389 MAYFIELD RD STE B5
CHESTERLAND, OH 44026-2553

Amount Paid: 45.50

STATE OF OHIO }
COUNTY OF GEAUGA } ss.

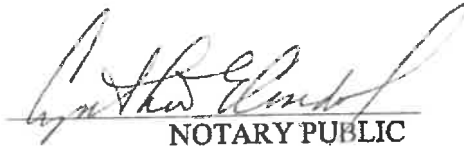
CAPTION: GEAUGA PARK DISTRICT:
TAX BUDGET HEARING: JUNE 16, 2025

COST: \$45.50

I, Jeffrey B. Karlovec, being duly sworn,
upon oath, depose and say that I am the
agent of the Geauga County Maple Leaf,
and that the annexed advertisement
attached hereto was published in the
GEAUGA COUNTY MAPLE LEAF, a
weekly newspaper of general circulation
published in the County of Geauga, State
of Ohio, on June 5, 2025.



Sworn to and subscribed in my presence
this 5 day of June, A.D. 2025.


NOTARY PUBLIC

CYNTHIA E. CONDOL, Notary Public
STATE OF OHIO (2018-RE-761035)
My Commission Expires December 26, 2028

GEAUGA COUNTY MAPLE LEAF
8389 MAYFIELD RD STE B5
CHESTERLAND OH 44026-2553

PROOF OF PUBLICATION



LEGAL NOTICE

Gauga Park District

Per Ohio Revised Code 5705.80, the Gauga
Park District 2026 Tax Budget is currently
available for public inspection at www.geaugaparkdistrict.org under News & Updates, and
two copies are available to review in person
at Big Creek Park's Meyer Center in Chardon,
prior to a public hearing on said budget at the
Board of Commissioners' regular meeting at
the Meyer Center on June 16, 2025, at 8:30
a.m.

John Oros, Executive Director

June 5, 2025