



GEAUGA PARK DISTRICT MEMORANDUM

DATE: July 8, 2024
TO: Geauga County Tax Budget Commission
Gauga County Deputy Auditors, Kristen Sinatra and Tammy Most
FROM: Dawn Sweeney, Director of Finance
RE: 2025 Tax Budget

2025 Geauga Park District (GPD) Tax Budget Packet Documents:

- 1) Geauga County Auditor's Cover Letter (Form GCA -011) and 2025 Schedule B (Form GCA-001E)
- 2) UAN Schedule A
- 3) UAN Schedule B
- 4) 2025 GPD Tax Budget
- 5) GPD June 17, 2024, Board Meeting Certified Minutes
- 6) GPD Five-Year Capital Improvement Plan
- 7) GPD Tax budget advertisement receipt and GPD website posting.
- 8) Form GCA-002 Budget Hearing Schedule

On April 25, 2024, the Geauga Park District received a 2025 property tax collection estimate from the Geauga County Auditor's Office totaling \$6,741,988 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 2025 Tax Budget (4).

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 a Schedule A (2) and Schedule B (3). 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 17, 2024 (5).

The contents of 2025 GPD Tax Budget follows Section 5705.29 of the Ohio Revised Code. As required, the 2025 Tax budget presents actual revenue and expenses for the prior two years (2022 and 2023 - unaudited), estimates for the current fiscal year (2024), as well as projected budget figures for 2025. Please note that GPD does not have any outstanding debt nor intends to issue debt in 2025.

GPD has included the Five-Year Capital Improvement Plan (2025-2029) (6). The revenues and expenditures for GPD's capital program are found in the Land Improvement Fund (4).

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 2025 Tax Budget (7B) available for public inspection 10 days prior to the June 17, 2024, GPD Board of Commissioners meeting, as well as a copy of the receipt for the legal notice published in the Geauga County Maple Leaf (7A).

The GPD representatives look forward to discussing the 2025 Tax Budget with Geauga County Tax Budget Commission on Tuesday, August 20th, 2024, at 9:45 a.m. (8) 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 & Planning Director
- GPD Legal Counsel

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2025 Budget material Forms: GCA-001E, GCA-010, and DTE27

Most, Tammy <TMost@gcauditor.com>

Thu 4/25/2024 9:43 AM

To: West Geauga Rec District Fiscal Officer <eacurtis@roadrunner.com>; Nicholas Giardina <nicholas@accountingconsultantsllc.com>; Dawn Sweeney <dsweeney@geaugaparkdistrict.org>; Russell Twp Park 1545 <dsuhay.russellparksboard@yahoo.com>; Perry Howland <PBHowland@aol.com>; Maria Livers <9livers@gmail.com>; Lisa Havlin <lhavlin@geaugalibrary.net>; Marie Schwindl <marie.schwindl@burton.lib.oh.us>; Auburn Admin <admin@auburntownship.com>; Burton Township Fiscal Officer <burtongeauga@hotmail.com>; Jarrett, Patricia <PJjarrett@chestertwp.org>; Claridon Township Fiscal Officer <claridonfiscal@gmail.com>; clerk <clerkbainbridgetwp.com@CO.GEAUGA.OH.US>; Matsko, Daniel <DMatsko@auburntownship.com>; Romans, Mike <MRomans@hambdentownship.com>; huntsburgtwp@windstream.net <huntsburgtwp@windstream.net>; middlefield.township@yahoo.com <middlefield.township@yahoo.com>; khawkins@montvillegeauga.com <khawkins@montvillegeauga.com>; Munson Township Fiscal Officer <Trray@munsontwp.com>; Parkman Township Fiscal Officer <ParkmanFO@gmail.com>
Cc: Sinatra, Kristen <ksinatra@gcauditor.com>

📎 4 attachments (22 MB)

Outlook-NamePlate3; 2025 Tax Budget (estimate) GCA-001E.pdf; DTE 27 TY24CY25 PDF TLM District copies.pdf; 2025 Tax Budget Millage Info GCA-010.pdf;

Dear Fiscal Officers,

As yet 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 2024 Collection Year 2025 (TY24CY25) used in preparing your 2025 Tax Budget. When calculating 2025 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 and return a copy with acknowledgement. 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 19, 2024, after which no further amendments are allowed. 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 2025. The 2025 Budget Hearings are scheduled for August 15th and 16th 2024. 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, in order 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.

Beginning with 2023 Tax Budgets, please include a copy of the advertisement of your budget with your submission.

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Feel free to contact us with anything further.

Sincerely,

Kristen Sinatra and Tammy Most
Geauga County Deputy Auditors

Tammy Most, Deputy Auditor
Phone: 440-279-1621
Email: budget@gcauditor.com



1B

GEAUGA PARK DISTRICT

2025 Estimate

Schedule B

Tax Year 2023 Value ('2024 Collection)

\$4,668,253,350

REAL

	Agricultural & Residential	Other	Public Utilities	TANGIBLE		TOTALS		Totals	
					\$0	@ 100%		@ 98%	@ 95%
1986 0.70 mill Park (Expires Tax Year 2025)	\$4,068,510,320	\$456,108,030	\$143,635,000	0.0007	REAL	\$1,016,982	\$996,642	\$966,133	\$0
2000 0.90 mill Park Levy (Expires Tax Year 2039)	0.000188513	0.000327708	0.0007	0.0009	REAL	\$0	\$0	\$0	\$0
2013 1.0 mill Park (Expires Tax Year 2032)	0.000515629	0.000732951	0.0009	0.0009	REAL	\$2,561,418	\$2,510,190	\$2,433,347	\$0
	0.000680792	0.000850096	0.001	0.001	REAL	\$3,301,180	\$3,235,156	\$3,136,121	\$0
					REAL	\$0	\$0	\$0	\$0
					REAL	\$0	\$0	\$0	\$0
					REAL	\$0	\$0	\$0	\$0
					REAL	\$0	\$0	\$0	\$0
					REAL	\$0	\$0	\$0	\$0
					REAL	\$0	\$0	\$0	\$0

2.60 TOTAL MILLS

TOTALS:									
REAL	\$6,879,580	\$6,741,988	\$6,535,601						
	\$0	\$0	\$0						
	\$0	\$0	\$0						

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, 2025 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				996,642.00
1000 - General	2000 .90 mill				2,510,190.00
1000 - General	2013 1.0 mill				3,235,156.00
TOTAL					6,741,988.00

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 .70 mill	0.700	\$996,642.00
1000-General authorized by voters on 11/05/2019 not to exceed 20 years	2000 .90 mill	0.900	\$2,510,190.00
1000-General authorized by voters on 11/06/2012 not to exceed 20 years	2013 1.0 mill	1.000	\$3,235,156.00

(4)

GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

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Financial Worksheet - Budget

UAN v2024.2

2025 Tax Budget

Year 2024

Fund Classification: **1000 General**

Fund Name: General

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$5,343,538.07	\$3,358,143.34	\$3,725,728.77	\$3,366,522.32
Fund Balance Adjustments	\$20,199.46	\$2,921.25	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$4,814,266.59	\$6,939,019.32	\$5,946,433.00	\$6,741,988.00
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	\$234,046.59	\$271,319.32	\$255,000.00	\$255,000.00
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	\$0.00	\$795,555.00	\$0.00
Other	\$3,145.36	\$98,775.76	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$17,512.56	\$68,319.93	\$30,000.00	\$30,000.00
Miscellaneous	\$1,435,770.46	\$654,839.12	\$131,515.00	\$131,515.00
Total Revenue	\$6,504,741.56	\$8,032,273.45	\$7,158,503.00	\$7,158,503.00
Expenditures				
Administrative - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Other General Government - Salaries	\$346,759.31	\$295,654.47	\$425,853.41	\$419,614.00
Other General Government - Other	\$158,037.71	\$105,014.59	\$163,772.03	\$136,953.00
Police Protection - Salaries	\$412,145.90	\$406,948.93	\$415,787.08	\$431,512.00
Police Protection - Other	\$243,463.15	\$244,605.36	\$275,341.81	\$276,531.00
Other Public Safety - Salaries	\$664,960.35	\$703,206.45	\$759,312.82	\$773,786.00
Other Public Safety - Other	\$391,666.50	\$351,889.99	\$427,256.59	\$436,698.00
Other Public Works - Salaries	\$128,256.24	\$84,827.69	\$65,520.00	\$69,966.00
Other Public Works - Other	\$270,460.36	\$174,285.80	\$197,283.64	\$197,626.00
Other Health - Salaries	\$290,662.64	\$248,618.45	\$136,517.26	\$134,119.00
Other Health - Other	\$291,882.50	\$259,891.89	\$250,162.58	\$268,521.00
Other Human Services - Salaries	\$1,049,260.56	\$1,113,952.00	\$1,259,054.37	\$1,161,988.00
Other Human Services - Other	\$1,666,237.25	\$1,383,787.25	\$1,678,739.66	\$1,528,677.00
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	\$406,249.35	\$428,707.54	\$495,442.08	\$472,368.00
Other Conservation - Recreation - Other	\$267,020.03	\$260,311.13	\$333,216.12	\$270,692.00
Other - Other	\$582,213.90	\$624,295.08	\$634,450.00	\$585,460.00
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



GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

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Financial Worksheet - Budget

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2025 Tax Budget

Year 2024

Fund Classification: 1000 General

Fund Name: General

Description	2022	2023	Current 2024	2025
Interest - Other	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Charges - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$7,169,275.75	\$6,685,996.62	\$7,517,709.45	\$7,164,511.00
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	\$89,189.80	\$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	-\$1,341,060.00	-\$1,070,802.45	\$0.00	-\$200,000.00
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	-\$1,341,060.00	-\$981,612.65	\$0.00	-\$200,000.00
Fund Balance 12/31	\$3,358,143.34	\$3,725,728.77	\$3,366,522.32	\$3,160,514.32
Less: Encumbrances 12/31	\$113,337.90	\$138,649.61	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$3,244,805.44	\$3,587,079.16	\$3,366,522.32	\$3,160,514.32

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.

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Financial Worksheet - Budget

2025 Tax Budget

Year 2024

Fund Classification: **2902 Special Revenue**

Fund Name: Park District K-9 Donation Fund

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$678.39	\$394.34	\$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	\$655.95	\$395.00	\$0.00	\$0.00
Total Revenue	\$655.95	\$395.00	\$0.00	\$0.00
Expenditures				
Police Protection - Other	\$940.00	\$789.34	\$0.00	\$0.00
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$940.00	\$789.34	\$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	\$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	\$394.34	\$0.00	\$0.00	\$0.00

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Financial Worksheet - Budget

2025 Tax Budget

Year 2024

Fund Classification: 2902 Special Revenue

Fund Name: Park District K-9 Donation Fund

Description	2022	2023	Current 2024	2025
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	\$394.34	\$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.

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GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

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Financial Worksheet - Budget

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2025 Tax Budget

Year 2024

Fund Classification: **4301 Capital Projects**

Fund Name: Park Board Land Improvement Fund

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$1,875,635.06	\$2,006,157.47	\$1,858,239.20	\$1,932,134.20
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	\$348,760.00	\$903,255.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$104,753.79	\$3,509.68	\$10,000.00	\$0.00
Total Revenue	\$104,753.79	\$352,269.68	\$913,255.00	\$0.00
Expenditures				
Administrative - Other	\$0.00	\$0.00	\$0.00	\$0.00
Other General Government - Other	\$1,315,291.38	\$1,570,990.40	\$839,360.00	\$1,005,000.00
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	\$1,315,291.38	\$1,570,990.40	\$839,360.00	\$1,005,000.00
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	\$1,341,060.00	\$1,070,802.45	\$0.00	\$200,000.00
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



GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

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Financial Worksheet - Budget

UAN v2024.2

2025 Tax Budget

Year 2024

Fund Classification: 4301 Capital Projects

Fund Name: Park Board Land Improvement Fund

Description	2022	2023	Current 2024	2025
Total Other Financing Sources & Uses	\$1,341,060.00	\$1,070,802.45	\$0.00	\$200,000.00
Fund Balance 12/31	\$2,006,157.47	\$1,858,239.20	\$1,932,134.20	\$1,127,134.20
Less: Encumbrances 12/31	\$352,297.92	\$1,109,748.52	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,653,859.55	\$748,490.68	\$1,932,134.20	\$1,127,134.20

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

2025 Tax Budget

Year 2024

Fund Classification: **4901 Capital Projects**

Fund Name: Park 2016 Capital Reserve Fund

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$484,223.14	\$144,470.17	\$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	\$339,752.97	\$55,280.37	\$0.00	\$0.00
Total Expenditures	\$339,752.97	\$55,280.37	\$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	\$0.00	-\$89,189.80	\$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	-\$89,189.80	\$0.00	\$0.00
Fund Balance 12/31	\$144,470.17	\$0.00	\$0.00	\$0.00
Less: Encumbrances 12/31	\$55,280.37	\$0.00	\$0.00	\$0.00

4

GEAUGA COUNTY PARK DISTRICT, GEAUGA COUNTY

6/7/2024 8:49:42 AM

Financial Worksheet - Budget

UAN v2024.2

2025 Tax Budget

Year 2024

Fund Classification: 4901 Capital Projects

Fund Name: Park 2016 Capital Reserve Fund

Description	2022	2023	Current 2024	2025
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$89,189.80	\$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.

5A

**GEAUGA PARK DISTRICT BOARD
OF PARK COMMISSIONERS
BOARD MEETING MINUTES
June 17, 2024
(DRAFT)**

The regular meeting of the Geauga Park District Board was held June 17, 2024, at the Meyer Center, Big Creek Park. The meeting was called to order at 8:30 a.m. Commissioners Howard Bates, Ray Guarino, Jolene Carnabuci and Frank Stein were present. Les LaGatta was absent.

Mr. Oros called the meeting to order. The Pledge of Allegiance was recited.

Park District Employees	GUESTS
John Oros, Executive Director	Todd Hicks
Matthew McCue, Deputy Director	Kaci Krupko – Enterprise Fleet Management, Inc.
Dennis Sloan, Chief Ranger	
Lucas Beamer, IT Manager	
Jessica Alpers, Administrative Assistant	
Dawn Sweeney, Fiscal Officer	
Sandy Ward, Marketing Manager	
Meredith McKeon, Park Planner	
John Kolar, Chief Naturalist	

APPROVAL OF AGENDA/ADDENDUM ITEMS

Mr. Oros asked for a motion to approve the agenda. Mr. Bates made a motion to approve the agenda; Mr. Guarino seconded the motion. After a roll-call voice vote, the motion was approved.

Ms. Carnabuci	Yes
Mr. LaGatta	Absent
Mr. Stein	Yes
Mr. Bates	Yes
Mr. Guarino	Yes

APPROVE OR AMEND MEETING MINUTES

Mr. Oros asked for a motion to approve last month's meeting minutes. Mr. Guarino made a motion to approve the meeting minutes from May 20, 2024, Ms. Carnabuci seconded the motion. After a roll-call voice vote, the motion was approved.

Mr. Stein	Yes
Mr. LaGatta	Absent
Mr. Bates	Yes
Mr. Guarino	Yes
Ms. Carnabuci	Yes

PRESENTATION OF FINANCIAL STATEMENT – MAY FINANCE

Ms. Sweeney stated that for the month of May the General Fund had a beginning balance was \$5,305,848 with an ending balance of \$4,657,459. The Land Improvement Fund had a beginning balance of \$1,857,748 with an ending balance of \$1,912,802. Ms. Sweeney shared that all funds combined had an ending balance of \$6,570,261 Mr. Oros asked if there were any questions about the financial statement. No questions were asked.

PRESENTATION OF PAYMENT REPORT – MAY FINANCE

Mr. Oros asked if there were any questions about the payments made in May. Mr. Bates inquired about the liability insurance payment listed in the report. Mr. Oros explained that it was an annual bulk fee. No further questions were asked.

5A

OLD BUSINESS

Planning Update

Mr. McCue stated that the internal construction on the upper dam along with planting by the lodge and work on benches at Claridon Woodlands has concluded. Mr. McCue shared that there are upcoming plans to resurface the entry drive and parking lot at the Rookery starting on June 18th. Mr. McCue also said that resurfacing will take place at Orchard Hills later this month and that Ms. Sandy Ward will post notices of park closures on social media. Mr. McCue stated that construction crews are currently working at Swine Creek on trail improvements.

Resolution 3-2024: Enterprise Fleet Management Agreement

Mr. Oros presented a resolution for an Agreement with Enterprise Fleet Management for reconsideration. Mr. Oros shared that since the previous meeting two items, language of indemnity and disposition of vehicles were in question. The District is permitted to work with Enterprise with the disposition of vehicles. Indemnity language would need to be eliminated from the agreement. Ms. Kaci Krupko, of Enterprise Fleet Management Co., presented a five-year outlook on the actual cost of a potential agreement based on the Park District's Capital Budget with cash and leasing options available through Enterprise. Mr. Oros inquired about the process of buying out leased vehicles at the end of the contract term. Ms. Krupko explained that buying a vehicle out is based on the reduced quote received when lease term begins, but it can be bought out prior to the end of a lease term. Mr. Oros stated previously shared vehicle expenditures. This agreement may be beneficial for cost savings. Mr. Oros asked about the process regarding the termination of a contractual agreement with Enterprise. Ms. Krupko shared that if the Park District wanted to terminate the partnership the leased vehicles would be purchased at their reduced book value and they would remain with the Park District. Mr. Oros expressed that one of the challenges that Geauga Park District faces is finding enough vehicles through local dealerships. Mr. Oros also shared the average annual mileage for the fleet is around 7600 miles. Mr. Guarino inquired about discussing this matter during the Executive Session. Mr. Oros stated that he must consult with the legal consul to move the matter to Executive Session. This resolution has been tabled until July.



NEW BUSINESS

Resolution 4-20-24: 2025 Tax Budget

Mr. Oros shared that Ohio Revised Code 5705.28 the Park District requires taxing authorities to pass their tax budget by July 15th of each year, which must be submitted to the County Auditor on or before July 19th, 2024. This legal requirement is separate from the annual appropriation resolution (i.e., the budget) which sets expenditure limits via the legal level of budgetary control and is typically passed by the end of each fiscal year (December 31) for Geauga Park District (GPD).

For further clarification, Mr. Oros stated the tax budget process in Ohio establishes "need" of taxing authorities which they present to the County Budget Commission consisting of the County Auditor, Treasurer and Prosecutor. County Auditors in Ohio are responsible for determining property values which are the basis of tax collections derived from millage levied by taxing authorities and approved by voters. Therefore, the 2.6 mills in property taxes that voters approved to support GPD are collected by the County Auditor based on the property values they assigned and are distributed to GPD the following year. In other words, 2024 taxes of voter supported millage based on that year's property values are collected by the County Auditor and will distribute to the various governments in the county like school districts, cities, park districts, etc. in 2025.

Mr. Oros stated that once the 2025 Tax Budget Resolution is approved by the Geauga Park District Board of Commissioners, it will be forwarded to the Geauga County Budget Commission along with supporting documents in preparation for the budget hearings scheduled for August 19th and 20th, 2024.

Ms. Sweeney shared that for the 2025 tax budget the Total Estimated Revenue is expected to be \$7,158,503. The General Fund expenditures are estimated to be \$7,164,511. The Land Improvement Fund will receive a transfer from the General Fund in the amount of \$200,000 to help fund capital projects. The Land Improvement expenditures are estimated to be \$1,005,000 for projects listed on the capital improvement plan. Mr. Oros asked if there were any questions for Ms. Sweeney. Mr. Guarino inquired if grants were included in the budget in the form of revenue transfer. Mr. Oros stated that most grants are revenue in and expenditures back out with any

carryover going into the General Fund. Mr. Bates asked if there was any projected carryover in this budget. Ms. Sweeney shared that the projected carryover for 2025 is \$3,160,514 for the General Fund and \$1,127,134 for the Land Improvement Fund resulting in a total carryover of \$4,287,648.

Mr. Oros asked for a motion to approve the 2025 Tax Budget. Mr. Bates made a motion to approve, Mr. Guarino seconded the motion. After a roll-call voice vote, the motion was approved.

Mr. Bates	Yes
Mr. Guarino	Yes
Mr. LaGatta	Absent
Mr. Stein	Yes
Ms. Carnabuci	Yes

Surplus Property

Mr. Oros presented surplus property item for auction (1) Chest Waders; (2) Hip Waders; (1) EnviroScope Watershed Model – which will be donated to Geauga Soil & Water Conservation District

Mr. Oros asked for a motion to approve items sent to auction. Mr. Guarino made a motion to approve; Mr. Stein seconded the motion. After a roll-call voice vote, the motion was approved.

Mr. Guarino	Yes
Mr. LaGatta	Absent
Mr. Stein	Yes
Mr. Bates	Yes
Ms. Carnabuci	Yes

COMMISSIONERS TIME

Mr. John Kolar shared a presentation entitled “Natural Treasures” which detailed the natural wonders of the over 10,000 acres that Geauga Park District preserves which is home to scenic views and a wide range of plants and animals. Mr. Kolar shared that GPD is home to an abundance of mature Beech Maple forests with small groupings of Chestnut trees as well, especially at The West Woods and Welton’s Gorge. These forests are often home to the state wildflower, the Trillium and are critical to several species like the Luna Moth and the Hooded Warbler. Mr. Kolar stated that Swine Creek is home to one of the only places in the county where he has spotted wild rose-shell azaleas. Mr. Kolar emphasized the importance of Swine Creek, Eldon Russel, and Big Creek Park in the preservation of the Cerulean Warbler which is on the brink of becoming endangered. The gorges like Welton’s Gorge and Ansel’s Cave provide habitat for the northern nesting birds like the Black-Footed Green Warbler, the Dark-eyed Junco, and the Blue-Headed Vireo, these are birds are not typically seen at feeders, in this county alone Mr. Kolar has seen around 200 different species of bird in Geauga County this year alone. Mr. Kolar shared that the swamp forests of Bass Lake is full of life with unusual plants like the Cardinal Flower and Eldon Russel provides one of the best spaces in the northeast to see the Prothonotary Warbler which is very habitat specific. The wetlands like Lake Kelso, born of the Ice Age, are part of one of the most pristine wetlands areas and the bog provides opportunities for patrons to see carnivorous sundew plants like the Venus Flytrap and wild Calla. Lake Kelso is also home to the rare northern nesting bird, like the Northern Water Thrush, while also providing habitat to a wide variety of dragonflies and damselflies with close to 110 species being found in Geauga Park District. Mr. Kolar detailed that the wetlands, while also being a great habitat for comeback critters, those that have been absent for a while but are making a return, also house the Baltimore Checker-spot Butterfly, the Four-Toed Salamander, Western Chorus Frogs, and the endangered Spotted Turtle. Mr. Kolar shared that Geauga County is one of the best spots to see Sandhill Cranes with a pair spotted at Welton’s Gorge, Burton Wetlands, and Eldon Russel. Mr. Kolar shared that vernal pools are one of the most critically important, yet threatened wetlands the Geauga Park District protects because they provide habitat for frogs, salamanders and other amphibians to lay eggs without fear of predation. The lakes of GPD like Bass Lake, Best Lake, East Branch Reservoir, and Headwaters are critical stopping points for migratory birds and waterfowl like the Tundra Swan, the Common Loon, the Trumpeter Swan, and Long-tail Duck. Mr. Kolar stated that Headwaters Park and Bass Lake provide habitat for Bald Eagles, which are a tremendous comeback species alongside river otters. Mr.

Kolar stated that a variety of GPD Parks provide habitat for black bears as well which is an endangered species in the state of Ohio. Geauga Park District also maintains meadowlands which provide habitat for declining species of birds such as the Bobolink and the Eastern Meadowlark while also providing a critical stop-over for monarch butterflies. In the winter, the meadowlands also become home for tundra birds like the Rough-legged Hawk, the Long-Eared Owl, and the Short-Eared Owl finding habitat in Modroo Preserve, Chickagami Park, Swine Creek and Frohing Meadows. Mr. Kolar that we also protect Springbrook and Woodiebrook which are the last native populations of brook trout. Mr. Kolar continued that the park waterways allow for a variety of life like minnows and Rainbow Darters, the Mottled Sculpin. Furthermore, the Park maintains Affelder Falls at the West Woods is home to the greatest diversity of salamanders in the county. Mr. Kolar emphasized the historic sites of old sugarbushes and sugar mills which still produces syrup while also providing historical education for residents about the history of maple sugaring. Mr. Kolar detailed the importance of Observatory Park, a silver tier international dark sky park, which protects the night sky which is a fragile natural resource. Mr. Kolar concluded that the variety of educational and recreational programs that GPD offers promotes wellness and emphasizes the significance of our natural environment and the importance of protecting and preserving it.

Mr. Oros shared the following staff and department updates from the month of May:

- Mr. McCue introduced Geauga Park District's newest Park Planner, Meredith McKeon, a recent graduate of The Ohio State University's Knowlton School of Architecture, who grew up and graduated from Chardon High School. Ms. McKeon expressed her excitement to begin her career and be back in her community.
- NRM is pleased to announce that Geauga Park District has officially been awarded and signed the contract paperwork for a Great Lakes Restoration Initiative (GLRI) grant for a large reforestation effort at Veterans Legacy Woods. This grant will provide \$159,000 to fund the purchase and planting of approximately 2,400 native trees and shrubs as part of the on-going natural resource restoration plan for the park.
- At Veterans Legacy Woods, the exciting WRRSP coldwater stream and wetland restoration project is well underway and will really start to take shape over the next few months (mid-July-Aug-Sept) when the majority of stream construction will take place. Again, the main goal is to create special habitat: a new coldwater stream that will be an introduction site for our State Endangered Brook Trout.
- Last week over at Observatory Park, IT Manager Lucas Beamer and Naturalist Chris Mentrek installed and configured a new earthquake sensor in the park's seismograph vault. Chris shared that the magnetic sensor that converts earth-movements into electrical signals is called a *geophone*. Live data online from this device can now be viewed anytime on our Observatory Park webpage. The first chart shown here shows the bumps of Lucas and Chris closing up the vault; the second shows 24 hours of nearly-flatline calm (with the exception of some vibrations toward the bottom due to nearby summer-campers running around after their model rockets).
- This May we finished up another year of *Nature Scopes* with our "Binocular Blitz" and Graduation programs held at The Rookery. In total, fifth graders from 10 schools attended these field trips with an attendance of 883 students and teachers. *Nature Scopes* is funded with primary support from the Foundation for Geauga Parks, culminating in these field trips where students learn they get to keep the binoculars they've been using all year.
- In May the Naturalist Department held a total of 131 programs in with total attendance of 4,546.

EXECUTIVE SESSION

Mr. Oros asked if there were any items for Executive Session. No items were brought forward.

ANNOUNCEMENT OF NEXT BOARD MEETING: Mr. Oros announced the next meeting is Monday, July 15, 2024, at 8:30a.m.

5A

ADJOURNMENT

Mr. Oros asked for a motion to adjourn. Mr. Guarino made a motion to adjourn the meeting, Ms. Carnabuci seconded the motion and after a roll-call voice vote, the motion was approved.

Mr. Bates	Yes
Mr. Stein	Yes
Mr. Guarino	Yes
Ms. Carnabuci	Yes
Mr. LaGatta	Yes

The meeting was adjourned at 9:15a.m.

SUNSHINE LAW COMPLIANCE

It is declared that notification of this meeting and any business conducted therein by the Geauga Park District Board of Commissioners was in compliance with Ohio's Sunshine Laws.

Respectfully submitted,

John Oros, Executive Director

Ray Guarino, President

Geauga Park District Board of Commissioners
2025 Annual Tax Budget

(5B)

Resolution No. 4-2024

Date: June 17th, 2024

The Board of Commissioners of Geauga County Park District met in regular session on the 17th day of June 2024 at the Meyer Center, Big Creek Park with the following Commissioners present:

R. Guarino X H. Bates X J. Carnabuci X L. LaGatta _____ F. Stein X

Commissioner Howard Bates presented the following resolution and moved its adoption, which motion was seconded by Commissioner Ray Guarino.

Be it Resolved, the Board of Commissioners of Geauga County Park District hereby submits its' Annual Tax Budget for the fiscal year beginning January 1st, 2025, 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 Geauga Park District.

Voting thereon:

Ray Guarino
Ray Guarino

Howard Bates
Howard Bates

Jolene Carnabuci
Jolene Carnabuci

Les LaGatta

Frank Stein

Ray Guarino
I Ray Guarino, President of the Geauga Park District Board of Commissioners do hereby certify that the foregoing is a true and correct copy of Resolution No. 4-2024 as adopted by the Geauga Park District Board in its regular meeting on the 17th day of June 2024. _____



Geauga Park District
Five Year Year Capital Improvement Plan (2025 - 2029)
Updated: 06.06.24

Year	Project	Budget	Percentage Funded (GPD)	Percentage Funded (Grant)	Funding	Priority
2025	TWW - Bridge Replacement	\$50,000.00	5.00%	95.00%	Geauga Park District / ODOT (Fuded)	1
	Big Creek Camping - Improvements	\$75,000.00	100.00%		Geauga Park District	3
	Sunnybrook Preserve - Asphalt Improvements	\$80,000.00	100.00%		Geauga Park District	2
	Big Creek Park: Tupelo Pond - Improvements	\$125,000.00	100.00%		Geauga Park District	2
	The Rookery - Shelter & Playground Improvements	\$175,000.00	100.00%		Geauga Park District	2
	FM Wetland & Boardwalk Improvements	\$100,000.00	75.00%	25.00%	Geauga Park District	3
	MHT North - Node	\$200,000.00	100.00%		Geauga Park District	3
	A/E Professional Services & Permits	\$200,000.00	100.00%		Geauga Park District	
		\$1,005,000.00				
2026	Kittredge Property - Dam Improvements	\$300,000.00	100.00%		Geauga Park District	1
	VLW - Stream and Wetland Restoration	\$500,000.00		100.00%	Pursue funding	3
	Beartown Lakes - Playground & Site Amenities Improvements	\$400,000.00	100.00%		Geauga Park District	2
	TWW Nature Center - Exhibit Improvements & Playground	\$250,000.00	100.00%		Geauga Park District	3
	West Operations Facility - Improvements	\$850,000.00	100.00%		Geauga Park District	2
	A/E Professional Services & Permits	\$200,000.00	100.00%		Geauga Park District	
			\$2,500,000.00			
2027	Bass Lake Preserve: Springbrook - Cold Water Stream Restoration	\$300,000.00		100.00%	Pursue funding	3
	Whitlam Woods - Improvements	\$100,000.00	100.00%		Geauga Park District	3
	MHT - Asphalt & Bridge Improvements	\$750,000.00	100.00%		Geauga Park District	2
	A/E Professional Services & Permits	\$500,000.00	100.00%		Geauga Park District	
		\$1,650,000.00				
2028	MHT South - Middlefield to Burton Connection	\$3,415,000.00	20.00%	80.00%	Pursue Funding	4
	Kittredge Property - Improvements	\$200,000.00	100.00%		Geauga Park District	3
	Frohring Meadows - Lodge	\$1,500,000.00	100.00%		Geauga Park District	3
	A/E Professional Services & Permits	\$500,000.00	100.00%		Geauga Park District	
		\$5,615,000.00				
2029	TMHT South - Burton Library Connection	\$300,000.00	100.00%		Pursue Funding	3
	Bass Lake Preserve - Dam Improvements	\$500,000.00	100.00%		Geauga Park District	2
	The West Woods - MP Improvements	\$750,000.00	100.00%		Geauga Park District	3
	Burton Wetlands - Improvements	\$125,000.00	100.00%		Geauga Park District	3
	A/E Professional Services & Permits	\$250,000.00	100.00%		Geauga Park District	
		\$1,925,000.00				

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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

1A

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

Invoice: ML26927
Date: 6/6/2024

Purchase Order No.

Customer ID
GCMLPARK

TAX BUDGET HEARING NOTICE

\$40.95

DATE OF PUBLICATION: 6/6/2024

HEARING DATE: 6/17/2024
NUMBER OF INSERTIONS: 1

Tear off and return with payment

GCMLPARK

Invoice # ML26927

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

Total	\$40.95
Payment	\$0.00
Amount Due	\$40.95

Please Remit Payment To:

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

Amount Paid: _____

7A

STATE OF OHIO }
COUNTY OF GEAUGA } ss.

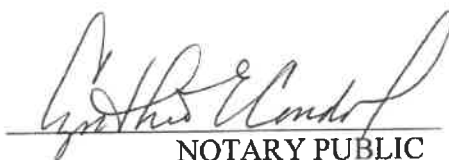
CAPTION: GEAUGA PARK DISTRICT:
TAX BUDGET HEARING: JUNE 17, 2024

COST: \$40.95

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 6, 2024.



Sworn to and subscribed in my presence
this 6 day of June, A.D. 2024.


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 2025 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 17, 2024, at 8:30 a.m.
John Oros, Executive Director
Jun6, 2024



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Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

2025 BUDGET HEARING SCHEDULE

<u>Monday, August 19, 2024</u>	
9:00am	Thompson Twp. & Thompson Park Bainbridge Twp. Troy Twp. Chardon Twp. Burton Twp. Montville Twp.
10:00am	Claridon Twp Parkman Twp. Chester Twp. Hambden Twp. Munson Twp. Russell Twp.
<i>Lunch approximately: 12:15 p.m.</i>	
1:15pm	Newbury Twp Huntsburg Twp Middlefield Twp Auburn Twp Gauga Trumbull Solid Waste Gauga County

<u>Tuesday, August 20, 2024</u>	
9:00am	Russell Park 1545 Chester Park Russell Citizens Park Gauga Library City of Chardon Burton Village Burton Library West Gauga Recreation District
9:45am	Middlefield Village & East Gauga Fire South Russell Village Gauga Park District Aquila Village

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

Direct Line: (440) 279-1600 FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us> Email: auditor@co.geauga.oh.us