

**Commissioners' Journal**  
**June 10, 2025**

*The Geauga County Board of Commissioners met in session on June 10, 2025 at 9:30 a.m. in the Commissioners' Offices located at 12611 Ravenwood Drive, in Room B303 in Chardon, Ohio.*

*It is declared and determined that all formal actions of the Board of County Commissioners concerning and relating to the adoption of all resolutions that were adopted in this meeting, and that all deliberations of the Board of County Commissioners that resulted in such formal action were open to the public and were in compliance with all legal requirements, including section 121.22 of the Ohio Revised Code.*

*President of the Board, James W. Dvorak opened the meeting at 9:30 a.m. by leading the Board and audience in reciting the Pledge of Allegiance.*

*Commissioner Dvorak read the following prayer:*

*A prayer for America*

*Father in heaven,*

*We, the people, in the land of the free and home of the brave, desperately need you.*

*Oh, that we would leave our ways of seeking to be blessed and instead seek to bless others.*

*We beg for your guidance and wisdom for our leaders.*

*We ask you to protect our land from enemies, both within and without.*

*And we praise you for the freedom, we have through the blood of your son.*

*May your plan be the desire of our nation.*

*Amen*

**COMMISSIONERS' OFFICE - COUNTY ADMINISTRATOR'S REPORT**

*County Administrator Amy Bevan reported on the items approved, as authorized by Resolution #25-004 under the direction and supervision of the County Commissioners that was approved January 7, 2025, pursuant to O.R.C. 305.30.*

*Ms. Bevan explained that the County Administrator approved the following items on June 9, 2025, for the Department on Aging:*

*Accepted the resignation of Natalie Schoonover, Full-time Transportation Driver to be effective June 13, 2025.*

*Granted permission to advertise for the position of Full-time Transportation Driver (#1020). This position will remain posted until filled.*

**APPROVE FINANCIALS**

*Budget and Finance Manager Adrian Gorton explained the financials for today as including a Cash transfer from the General Fund to the Department on Aging for a CORSA check for their totaled ADA van that was deposited into the General Fund; Cash transfers to the Sheriff 911 and 800 Communications funds from the General Fund for the 1<sup>st</sup> half of 2025 budgeted commitment; Travel request for the Commissioners' Office and Job and Family Services; Formal contract from Maintenance to Geauga Mechanical Company, Incorporated for the Annex HVAC Automation Upgrade and a payment for ADP to Tyler Technologies Incorporated for 2025 licensing and support payments on the County's financial system plus cloud integration in the amount of \$235,686.00 (last year total was \$272,622.85).*

*Commissioner Brakey inquired about the voucher for the Airport Authority. Ms. Brakey noted that an agreement had been sent over by the Airport Authority in which Mr. Blamer signed as an authorized agent of the Commissioners. Mr. Dvorak noted that it was most likely a mistake. Ms. Brakey asked if a new agreement was coming. Mr. Gorton explained that the voucher on the financials is a reimbursement to the airport for electrical costs that were used by the construction company on the parallel taxiway project. The construction company paid the Commissioners, and we are just reimbursing the airport for those funds. Ms. Brakey expressed concern on the agreement and hopes the airport understands their legal position and that they are not executing agreements on behalf of the Commissioners.*

*Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute Resolution #25-130 itemizing the financials for the meeting of June 10, 2025.*

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Roll Call Vote:	Commissioner Spidalieri	Aye
	Commissioner Brakey	Aye
	Commissioner Dvorak	Aye

COMMISSIONERS' OFFICE – ADVERTISE PUBLIC HEARING – GEAUGA COUNTY 2026 TAX BUDGET

Mr. Gorton asked the Board to grant permission to advertise to hold a public hearing to discuss the 2026 tax budget. Ms. Brakey asked about the tax budget process and what the next steps are, noting that they held budget hearings with the individual departments. Mr. Gorton stated that by law we have to have a public hearing discussing the tax budget and the advertisement is required to be so many days prior to the hearing. That public meeting has to be so many days prior to the adoption of the tax budget and it has to be adopted no later than July 15<sup>th</sup> and to be to the Auditor's Office by July 20<sup>th</sup>. Mr. Gorton added that a copy of the proposed tax budget is at the Auditor's Office so many days prior to the adoption of the budget, and it is also posted on the county website.

Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to grant permission to advertise to hold a Public Hearing to discuss the Geauga County 2026 Tax Budget, to be held on Tuesday, July 1, 2025, at 10:00 a.m. Notice of this Public Hearing will be advertised on June 19, 2025, and on the county website.

Roll Call Vote:	Commissioner Spidalieri	Aye
	Commissioner Brakey	Aye
	Commissioner Dvorak	Aye

COUNTY ENGINEER'S OFFICE – RESOLUTION AUTHORIZING PARTICIPATION IN THE ODOT COOPERATIVE PURCHASING PROGRAM

Deputy Engineer Shane Hajjar asked the Board to approve a resolution authorizing participation in the ODOT Cooperative Purchasing Program.

Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute Resolution #25-131 Authorizing Participation in the ODOT Cooperative Purchasing Program, pursuant to O.R.C. 5513.01(B), which authorizes the President of the Board, James W. Dvorak to participate in ODOT contracts for the purchase of machinery, materials, supplies and for the purchase of a Portable Salt Conveyor.

Board of County Commissioners, Geauga County, Ohio

Resolution: #25 -131  
Date: June 10, 2025

**RESOLUTION NO. 25-131**  
**A RESOLUTION AUTHORIZING PARTICIPATION IN THE ODOT COOPERATIVE PURCHASING PROGRAM PURSUANT TO R.C. 5513.01(B)**

The Board of County Commissioners of the County of Geauga, State of Ohio, met in regular session on the 10<sup>th</sup> day of June 2025, commencing at 9:30 o'clock a.m. at the Commissioners' Meeting Room, 12611 Ravenwood Drive, Room B303, Chardon, Ohio, 44024, with the following members present:

James W. Dvorak	Carolyn Brakey, Esq.	Ralph Spidalieri
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The Clerk advised the Board of County Commissioners that the notice requirements of Ohio Revised Code § 121.22 and the implementing rules adopted by the Board thereto were complied with for the meeting.

WHEREAS, Section 5513.01(B) provides the opportunity for Counties, Townships, Municipal Corporations, Conservancy Districts, Township Park Districts, Park Districts created under Chapter 1545 of the Revised Code, Port Authorities, Regional Transit Authorities, Regional Airport Authorities, Regional Water and Sewer Districts, County Transit Boards, State

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*Universities or Colleges to participate in contracts of the Ohio Department of Transportation (“ODOT”) for the purchase of machinery, material, supplies or other articles; and*

*WHEREAS, the Geauga County Engineer has requested that the Geauga County Board of Commissioners authorize Geauga County to participate in ODOT contracts for the purchase of machinery, materials, supplies or other articles which ODOT has entered into pursuant to R.C. 5513.01(B).*

*NOW, THEREFORE, BE IT RESOLVED by the Geauga County Board of County Commissioners:*

- 1. That the Geauga County Board of Commissioners desires to participate in the ODOT cooperative purchasing program pursuant to R.C. 5513.01(B).*
- 2. That the Geauga County Engineer has requested that the Geauga County Board of Commissioners authorize Commissioner James W. Dvorak to participate in the Ohio Department of Transportation contracts for the purchase of machinery, materials, supplies or other articles which the Department has entered into pursuant to Ohio Revised Code Section 5513.01(B) in the name of Geauga County.*
- 3. That the Geauga County Engineer has specifically requested that the Board of County Commissioners authorize Commissioner James W. Dvorak to participate in ODOT contract #135-25 in order to purchase a Portable Salt Conveyor and the Geauga County Board of County Commissioners hereby authorizes the Geauga County to participate in said contract.*
- 4. That Geauga County Commissioner James W. Dvorak is authorized, subject to legal review and approval, to agree in the name of Geauga County to be bound by all terms and conditions as prescribed by the Director of Transportation relative to ODOT Contract #135-25.*
- 5. That Geauga County agrees to be responsible for resolving all claims or disputes arising out of its participation in the cooperative purchasing program under Section 5513.01(B) of the Ohio Revised Code. Geauga County agrees to waive any claims, actions, expenses, or other damages arising out of its participation in the cooperative purchasing program which Geauga County may have or claim to have against ODOT or its employees, unless such liability is the result of negligence on the part of ODOT or its employees.*

*This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken in an open meeting of this Board and that all deliberations of this Board and of any committees that resulted in those formal actions were in meetings open to the public, in compliance with the law, including Ohio Revised Code § 121.22.*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*COUNTY ENGINEER’S OFFICE – ACKNOWLEDGE RECOMMENDATION AND POST LOAD LIMITS – STRUCTURES ON WOODIN ROAD, WISNER ROAD, CEDAR ROAD AND GEM ROAD*

*Mr. Hajjar explained that according to the 2025 bridge inspection reports, the following structures are now being load rated as such, legal loads are still permitted to cross the bridge, but under the current bridge design manual, it’s required to be 108%, so they are allowed legally to be overloaded. Under the law this would put them at the legal load limit, rather than the 108%. In some places, bridges are rated below that legal limit, as they are structurally deficient. These are not; they are at an in-between state and can carry fully loaded trucks, just not overloaded. Mr. Hajjar noted that annual inspections are completed on the bridges and criteria has to be met and as the bridge ages, some of the criteria are no longer met and they fall below the thresholds. These four structures are structurally sound, but don’t meet the requirements of the 108%.*

*Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to acknowledge the recommendation and post load limits on Woodin Road for Structure #GEA-C0025-0080, in Chardon Township for a weight limit of a single unit as follows: 2 AXLE – 15T, 3 AXLE – 23T, 4AXLE – 27T, 5 AXLE – 31T, 6+ AXLE – 34T and Tractor Trailer – 40T, pursuant to O.R.C. 5577.071.*

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*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

*Motion:*            *by Commissioner Brakey, seconded by Commissioner Spidalieri to acknowledge the recommendation and post load limits on Wisner Road for Structure #GEA-T0084-0156, in Chardon Township for a weight limit of a single unit as follows: 2 AXLE – 15T, 3 AXLE – 23T, 4AXLE – 27T, 5 AXLE – 31T, 6+ AXLE – 34T and Tractor Trailer – 40T, pursuant to O.R.C. 5577.071.*

*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

*Motion:*            *by Commissioner Brakey, seconded by Commissioner Spidalieri to acknowledge the recommendation and post load limits on Cedar Road for Structure #GEA-T0098-0161, in Newbury Township for an Emergency Vehicle weight limit as follows: 2 AXLE – 27T, 2 AXLE – 43T, pursuant to. O.R.C. 5577.071.*

*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

*Motion:*            *by Commissioner Brakey, seconded by Commissioner Spidalieri to acknowledge the recommendation and post load limits on Gem Road for Structure #GEA-T0064-0029, in Chester Township for a weight limit of a single unit as follows: 2 AXLE – 15T, 3 AXLE – 23T, 4AXLE – 27T, 5 AXLE – 31T, 6+ AXLE – 34T and Tractor Trailer – 40T, pursuant to O.R.C. 5577.071.*

*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

*COUNTY ENGINEER'S OFFICE – HIGHWAY EASEMENT – ALEXANDER P. BECKER AND KAYLEIGH E. BECKER – IMPROVEMENTS TO RIVERVIEW DRIVE*

*Mr. Hajjar asked the Board to execute the Highway Easement with the Beckers for improvements to Riverview Drive.*

*Motion:*            *by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute the Highway Easement between the Geauga County Board of Commissioners and Alexander P. Becker and Kayleigh E. Becker (Parcel #02-053500) for roadway improvements to Riverview Drive (TR-0380) in Bainbridge Township in the amount of \$920.00.*

*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

*COUNTY ENGINEER'S OFFICE – HIGHWAY EASEMENT – TEDD W. ISHAM AND NANCY C. ISHAM – IMPROVEMENTS TO RIVERVIEW DRIVE*

*Mr. Hajjar asked the Board to execute the Highway Easement with the Isham's for improvements to Riverview Drive.*

*Motion:*            *by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute the Highway Easement between the Geauga County Board of Commissioners and Tedd W. Isham and Nancy C. Isham (Parcel #02-246100) for roadway improvements to Riverview Drive (TR-0380) in Bainbridge Township in the amount of \$980.00.*

*Roll Call Vote:*            *Commissioner Spidalieri*     *Aye*  
                                  *Commissioner Brakey*        *Aye*  
                                  *Commissioner Dvorak*        *Aye*

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COUNTY ENGINEER'S OFFICE – HIGHWAY EASEMENT – ELIZEBETH H. FALKENSTEIN – IMPROVEMENTS TO RIVERVIEW DRIVE

Mr. Hajjar asked the Board to execute the Highway Easement with Ms. Falkenstein for improvements to Riverview Drive.

*Motion:* by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute the Highway Easement between the Geauga County Board of Commissioners and Elizabeth H. Falkenstein (Parcel #02-262700) for roadway improvements to Riverview Drive (TR-0380) in Bainbridge Township in the amount of \$1,000.00.

<i>Roll Call Vote:</i>	Commissioner Spidalieri	Aye
	Commissioner Brakey	Aye
	Commissioner Dvorak	Aye

COUNTY ENGINEER'S OFFICE – HIGHWAY EASEMENT – EILEEN BOHINC, TRUSTEE OF EILEEN BOHINC TRUST – IMPROVEMENTS TO RIVERVIEW DRIVE

Mr. Hajjar asked the Board to execute the Highway Easement with Ms. Bohinc for improvements to Riverview Drive.

*Motion:* by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute the Highway Easement between the Geauga County Board of Commissioners and Eileen Bohinc, Trustee of Eileen Bohinc Trust (Parcel #02-033900) for roadway improvements to Riverview Drive (TR-0380) in Bainbridge Township in the amount of \$820.00.

<i>Roll Call Vote:</i>	Commissioner Spidalieri	Aye
	Commissioner Brakey	Aye
	Commissioner Dvorak	Aye

COUNTY ENGINEER'S OFFICE – HIGHWAY EASEMENT – ANNETTE APICELLA – ROADWAY IMPROVEMENTS TO HASKINS ROAD

Mr. Hajjar asked the Board to execute the Highway Easement with Ms. Apicella for improvements to Haskins Road. Mr. Hajjar noted that the easements are for bridge projects being worked on for this year. Ms. Brakey asked how they determine the market value of the easement. Mr. Hajjar explained that it is based on the total surface area, square footage of the easement and comparative analysis of the real estate value for that acreage. It varies depending on the size of the area needed. Ms. Brakey inquired about the negotiation. Mr. Hajjar stated that sometimes they ask for some other offset, for example for assistance with fixing a grading issue, or to remove vegetation that is problematic, but it is often easier to write a check than to get involved in those scenarios.

*Motion:* by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and execute the Highway Easement between the Geauga County Board of Commissioners and Annette Apicella (Parcel #02-323500) for roadway improvements to Haskins Road (TR-0191) in Bainbridge Township in the amount of \$550.00.

<i>Roll Call Vote:</i>	Commissioner Spidalieri	Aye
	Commissioner Brakey	Aye
	Commissioner Dvorak	Aye

DOG WARDEN – WAIVER OF NOTICE OF HEARING ON INVENTORY – BEQUEST FROM ESTATE OF INGEBORG SZOHATZKY

Dog Warden Matt Granito, was accompanied by Bo, a Great Pyrenees / Doodle mix who is five months old and is currently looking for a home, along with his brother Luke. Mr. Granito anticipates Bo will grow to be about 120 pounds. Mr. Granito asked the Board to authorize him to execute the waiver of notice of hearing on inventory and necessary documents related to a bequest from the estate of Ingeborg Szohatky. Mr. Granito explained that this has been going on for a while. This was someone who passed away in Thompson and the property was part of the estate bequest. That property has been sold and this is part of the process to receive the funding from the bequest. The anticipated amount will be around \$75,000.00 - \$80,000.00. Ms. Brakey asked if there are plans for the funding. Mr. Granito explained that they are looking at using the

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*funds towards the radios, cameras, computers and software, new vehicles or towards the kennel improvements. Anyone interested in adopting Bo can go to the dog shelter and the fee is \$200.00.*

*Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to approve and authorize Matt Granito, Dog Warden to accept and execute the Waiver of Notice of Hearing on Inventory and other necessary documents related to a bequest from the Estate of Ingeborg Szohatzky to the Geauga County Dog Warden to help the dogs at the Dog Shelter and to deposit all funds received into the Dog and Kennel Fund.*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*MAINTENANCE – ADVERTISE BIDS – COUNTY HOME NEXT STEP BUILDING WING DEMOLITION PROJECT*

*Project Manager Charles Tkach asked the Board to grant permission to advertise for the County Home Next Step Building Wing Demolition project. The white building that currently houses Next Step is two sections: a front section and rear wing. The back section has not been used for a long time and is in disrepair, so that wing and the breezeway that connects the building will be removed. The porch will need to be redone where the breezeway is detached from it. During construction there may be some interruptions during re-capping of utilities, but it will be brief.*

*Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to grant permission to advertise for Bids for the County Home Next Step Building Wing Demolition Project, to be held on Wednesday, July 9, 2025, at 2:00 p.m. Notice of this Bid Opening will be advertised on June 13, 2025, June 20, 2025, and on the county website.*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*COMMISSIONERS' OFFICE – EXECUTIVE SESSION*

*Motion: by Commissioner Spidalieri, seconded by Commissioner Brakey to move into Executive Session for the purpose of discussing the compensation of public employees, pursuant to O.R.C. 121.22 (G)(1).*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*The Board moved into Executive Session at 9:53 a.m. with Ms. Bevan, Director Craig Swenson and Financial Administrator Alyssa Steinhoff. The Board returned at 10:02 a.m. and as a result the following action was taken:*

*Motion: by Commissioner Spidalieri, seconded by Commissioner Brakey to approve the recommendation for an overall three percent (3%) increase to the department's compensation to be effective June 22, 2025, the first day of the fourteenth payroll period of 2025.*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*COMMISSIONER'S OFFICE – RECAP OF 2026 TAX BUDGET HEARINGS*

*Mr. Gorton thanked everyone and explained that the Board recently completed budget hearings with the different departments, meeting with all of them to allow Ms. Brakey to get familiar with the budget process.*



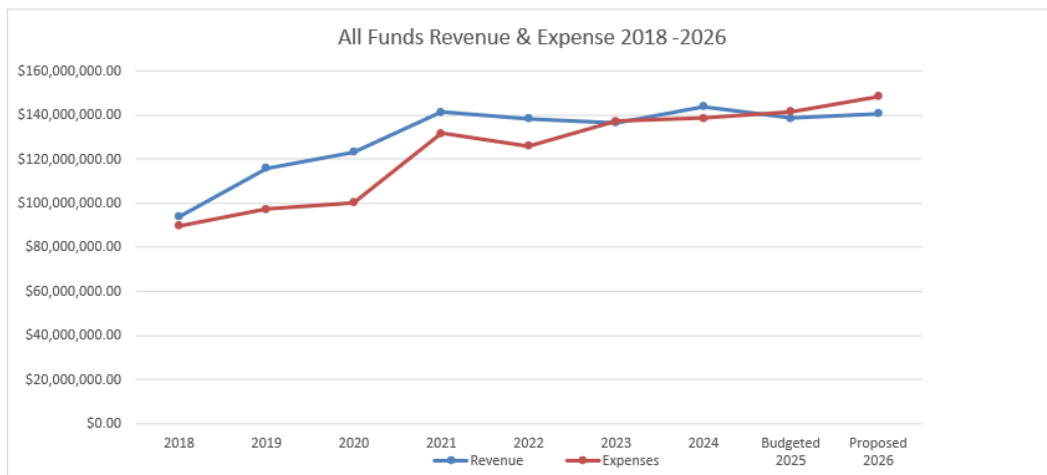
## Geauga County 2026 Tax Budget Hearings

### Budget Hearing Recap June 10, 2025

Amy S. Bevan, County Administrator  
Adrian Gorton, Budget & Finance Manager



## Geauga County 2026 Tax Budget Requests

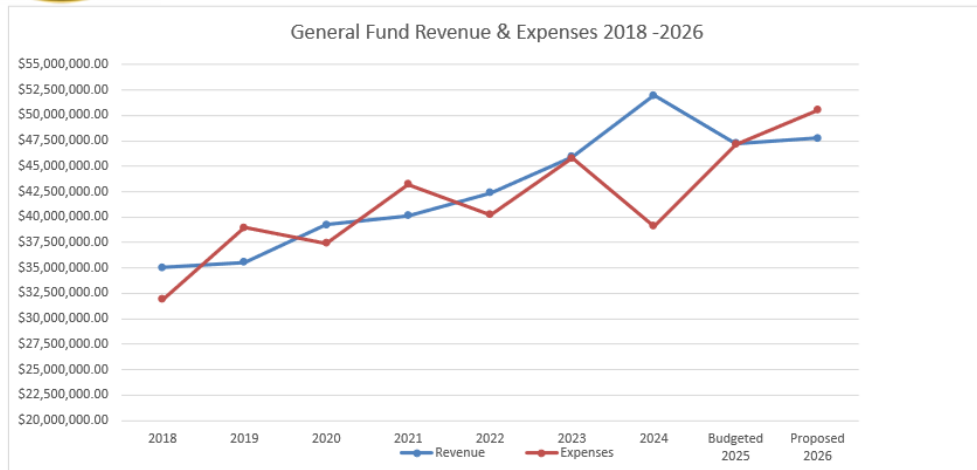


All Funds	2018	2019	2020	2021	2022	2023	2024	Budgeted 2025	Proposed 2026
Revenue	\$93,989,268.26	\$115,854,437.65	\$123,375,543.76	\$141,534,159.35	\$138,431,600.99	\$136,559,207.65	\$143,900,293.34	\$138,735,653.00	\$140,895,731.00
Expenses	\$89,843,064.16	\$97,292,663.49	\$100,377,199.55	\$131,815,730.08	\$126,188,291.73	\$137,268,598.12	\$138,762,956.64	\$141,604,495.00	\$148,602,610.00

*Mr. Gorton explained that this is the revenue and expenses for all the County funds since 2018 including what we have budgeted so far for 2025 and what is currently being requested for 2026. As you can see, the 2025 Budgeted and the 2026 Proposed are both in the negative. This is not an unusual thing. Most departments tend to budget more appropriations than they need. In all the funds for the last three years we have averaged about an 80% utilization rate on appropriations. In the General Fund we have an average of about 90%. The above also does not take into consideration the cash carryovers of many of these funds.*



## Geauga County 2026 Tax Budget Requests

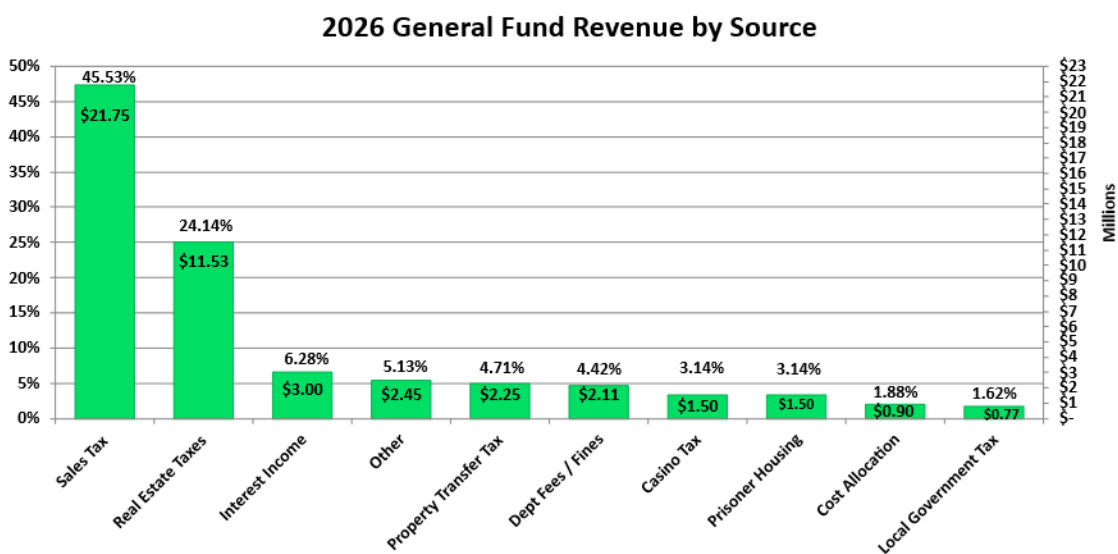


General Fund	2018	2019	2020	2021	2022	2023	2024	Budgeted 2025	Proposed 2026
Revenue	\$35,021,759.29	\$35,571,381.25	\$39,259,067.49	\$40,132,724.24	\$42,390,272.96	\$45,955,281.04	\$51,982,504.83	\$47,223,674.00	\$47,773,121.00
Expenses	\$31,899,651.59	\$38,965,178.37	\$37,405,198.95	\$43,221,102.83	\$40,228,703.06	\$45,782,226.49	\$39,130,419.68	\$47,128,230.00	\$50,540,158.00

Mr. Gorton stated that these are the revenue and expenses for the County General Fund since 2018 including what we have budgeted so far for 2025 and what is currently being requested for 2026. The big dip in 2024 on the expense side was due to payroll being paid with ARPA funds. Most of the payroll for the second half of the year was paid using ARPA, and then the funds in the General Fund were used to do a capital transfer for the Courthouse project.



## Geauga County 2026 Tax Budget Requests General Fund Revenue



Mr. Gorton stated that this is a breakdown of the revenue that has been budgeted for 2026. The Commissioners set the revenue budgets for the Sales Tax and the Cost Allocation. Revenue requests for 2026 have gone up versus this year's adopted budget close to \$550,000.00 mostly from increased sales tax (\$250,000.00). In addition, there is an extra \$100,000.00 in cost allocation, \$97,000.00 in property tax and State reimbursement, \$50,000.00 in refunds and reimbursements, \$35,000.00 in Fees, \$13,000.00 in Sheriff Web Check Fees and \$5,000.00 in

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*Insurance. Sales Tax is about fifty percent of the revenue in the General Fund. Next is real estate taxes. Interest income, which used to be at the other end of the spectrum, has now moved back to being the third highest revenue received. Mr. Gorton continued to note the other sources of revenue.*



## Gauga County 2026 Tax Budget Requests General Fund Summary

Gauga County Accounting System  
Fund Summary for Year 2025  
Fund 1001 - General Fund

	Auditor	
Beginning Balance	24,599,244.06	
+ Outstanding Warrants		
Beginning Cash	24,599,244.06	
- CarryOver Encumbrances	2,580,962.47	
Jan 1 Unencumbered Cash	22,018,281.59	
YTD Revenue	23,772,196.00	
- YTD Expense	30,868,515.92	
Sub Total	-7,096,319.92	
+ Beginning Cash	24,599,244.06	
Current Balance	17,502,924.14	
CY Certified Revenue	47,321,121.00	
+ Jan 1 Unencumbered Cash	<u>22,018,281.59</u>	
Total CY Certifications		69,339,402.59
- Current Year Appropriations		<u>62,670,069.00</u>
Total Unappropriated		6,669,333.59

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*Mr. Gorton stated that this was a breakdown of the General Fund Summary. The General Fund at the bottom shows the total unappropriated balance and will become the beginning cash balance for 2026.*



## Gauga County 2026 Tax Budget Requests Cash Balances

Row Labels	Sum of Cash Balance
Commissioners	\$26,841,040.53
General Fund	\$17,502,924.14
JFS	\$13,275,873.26
DD	\$12,541,278.02
Water Resources	\$8,710,984.01
Mental Health	\$5,991,236.42
Engineer	\$5,565,068.58
Auditor	\$5,247,437.60
Public Health	\$4,511,831.95
Development	\$4,197,028.73
Solid waste	\$4,050,522.76
Sheriff	\$2,722,013.92
Aging	\$2,302,283.12
Clerk of Courts	\$1,796,239.61
Courts	\$1,764,794.27
ADP	\$957,458.25
Board of Elections	\$868,673.03
Prosecutor	\$628,188.59
Soil and Water	\$483,996.88
Treasurer	\$367,662.18
Dog Warden	\$307,968.08
Recorder	\$304,900.37
Emergency Services	\$157,961.50
Planning Comm	\$77,873.85
Law Library	\$10,231.87
Parks	\$132.42
Building Dept	\$70.90
Transit	\$0.00
<b>Grand Total</b>	<b>\$121,185,674.84</b>

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*Mr. Gorton stated that this was a breakdown of the cash that all the departments have. Mr. Gorton noted the Commissioners' balance includes all the funds that we control and the General Fund comes out of that number.*



## Geauga County 2026 Tax Budget Requests Cash Balances

Row Labels	Sum of Cash Balance
COMMISSIONERS CAPITAL RESERVE PHASE 2	\$12,756,139.40
AMERICAN RESCUE PLAN	\$6,180,669.44
BUILDING IMPROVEMENTS	\$3,224,815.40
SENIOR CENTER CONSTRUCTION	\$2,651,249.49
COMMISSIONERS CAPITAL RESERVE	\$816,678.27
OPIOID SETTLEMENT FUND	\$474,849.90
Strategic Community Investments	\$250,000.00
AIRPORT CONSTRUCTION	\$187,965.63
YOUTH CENTER IMPROVEMENTS	\$136,918.84
COURTHOUSE CONSTRUCTION	\$58,994.48
GEAUGA/PORTAGE JUVENILE	\$34,661.46
Monsanto Settlement Fund	\$17,414.03
LIABILITY INSURANCE	\$16,721.43
JAIL CONSTRUCTION	\$8,858.21
CENTRAL VEHICLE MAINTENANCE	\$6,084.16
BURTON HTS ROAD CONSTRUCTION	\$4,718.00
EMAGARAGE/STORAGE	\$3,604.64
COUNTY HOME PERM IMPROVEMENTS	\$3,537.66
HOTEL/MOTEL EXCISE TAX	\$3,360.57
GAPP	\$1,759.26
EPA - WATER POLLUTION CONTROL	\$1,745.76
Public Defender Fees	\$294.50
JUVENILE ACCTB. BD OF EDUCATION	\$0.00
County Agricultural Society Fund	\$0.00
Health Aging Grant	\$0.00
COUNTY HOME	\$0.00
Sick & Vacation Accrual	\$0.00
MEDICAID LOCAL SALES TAX TRASIT	\$0.00
LOCAL CORONA VIRUS RELIEF	\$0.00
Fueling Station Construction	\$0.00
Library Construction Fund	\$0.00
<b>Grand Total</b>	<b>\$26,841,040.53</b>

OPIOID SETTLEMENT FUND	\$474,849.90
GEAUGA/PORTAGE JUVENILE	\$34,661.46
Monsanto Settlement Fund	\$17,414.03
LIABILITY INSURANCE	\$16,721.43
CENTRAL VEHICLE MAINTENANCE	\$6,084.16
HOTEL/MOTEL EXCISE TAX	\$3,360.57
GAPP	\$1,759.26
EPA - WATER POLLUTION CONTROL	\$1,745.76
Public Defender Fees	\$294.50
	<b>\$556,891.07</b>

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*Mr. Gorton stated that this was a breakdown of the cash balances, noting a majority of it is for capital projects. Mr. Gorton briefly explained how some of the funds work and requirements that some of them have.*



## Geauga County 2026 Tax Budget Requests General Fund Expense Requests

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>ADP Board</b>	<b>1,601,013.84</b>	<b>1,901,033.44</b>	<b>2,142,149.30</b>	<b>2,214,342.65</b>	<b>3,379,293.49</b>	<b>3,306,286.00</b>
500 - Personal Services	856,034.68	954,644.39	1,291,139.03	1,162,614.37	1,899,473.00	2,000,486.00
600 - Contract Services	595,353.46	731,593.11	610,804.10	685,919.27	1,028,477.73	782,500.00
700 - Materials and Supplies	2,116.97	3,917.08	4,276.02	3,494.08	5,575.82	5,000.00
800 - Capital Outlay	9,763.16	55,168.46	48,248.12	49,963.60	100,990.22	260,000.00
900 - Other Expense	137,745.57	155,710.40	187,682.03	312,351.33	344,776.72	258,300.00
<b>Auditor</b>	<b>1,213,003.53</b>	<b>1,254,070.46</b>	<b>1,347,263.85</b>	<b>1,100,866.68</b>	<b>1,690,137.87</b>	<b>1,575,062.00</b>
500 - Personal Services	921,378.86	913,588.95	990,942.20	619,577.81	1,093,010.00	1,102,237.00
600 - Contract Services	122,038.45	143,480.22	135,184.16	193,365.03	263,207.72	175,000.00
700 - Materials and Supplies	6,716.88	2,871.87	8,512.64	7,055.12	15,576.01	10,250.00
800 - Capital Outlay	13,397.41	39,026.34	70,466.91	22,115.95	45,057.78	22,800.00
900 - Other Expense	149,471.93	155,103.08	142,157.94	258,752.77	273,286.36	264,775.00

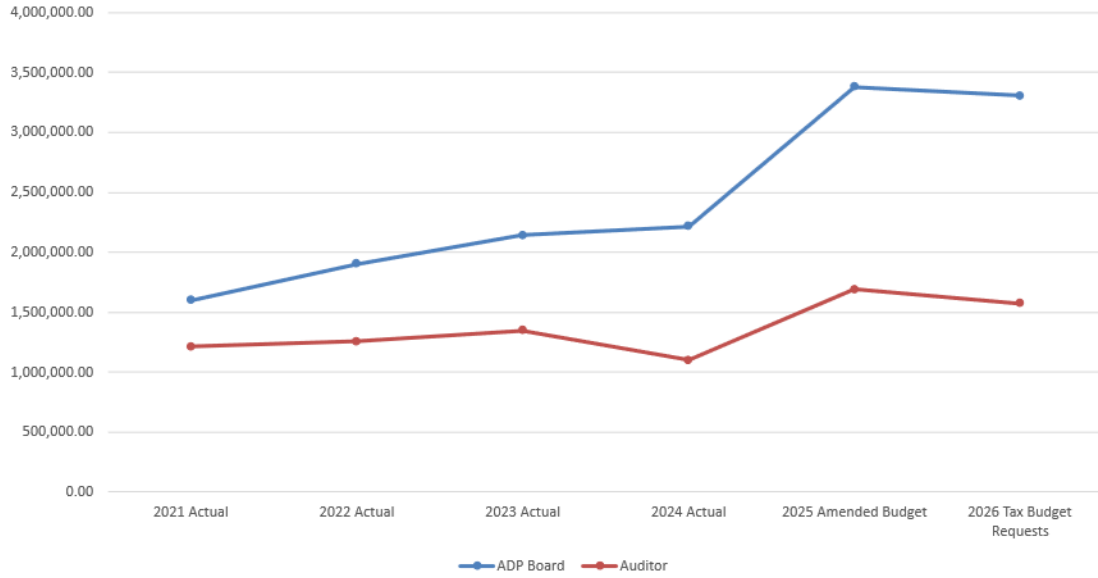
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*Mr. Gorton explained that these were the expense requests from the departments. This is the ADP Board and the Auditor. 2024 for most departments are going to be lower than normal due to payroll being absorbed by ARPA.*



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Board of Elections</b>	<b>811,798.73</b>	<b>966,328.14</b>	<b>992,323.14</b>	<b>889,836.71</b>	<b>1,465,250.00</b>	<b>1,347,020.00</b>
500 - Personal Services	651,026.02	746,281.11	776,014.87	546,533.89	949,020.00	879,890.00
600 - Contract Services	70,384.44	113,075.13	76,667.68	118,570.77	310,000.00	310,000.00
700 - Materials and Supplies	57,324.36	83,195.99	112,751.24	86,813.54	120,000.00	120,000.00
800 - Capital Outlay	0.00	0.00	0.00	113,751.86	49,100.00	0.00
900 - Other Expense	33,063.91	23,775.91	26,889.35	24,166.65	37,130.00	37,130.00
<b>BOCC Miscellaneous</b>	<b>15,450,032.50</b>	<b>10,770,272.02</b>	<b>13,518,596.03</b>	<b>11,381,748.65</b>	<b>21,902,477.36</b>	<b>8,240,562.00</b>
500 - Personal Services	0.00	0.00	0.00	0.00	20.00	18.00
600 - Contract Services	480,695.09	737,280.63	471,307.41	551,674.81	710,945.90	522,500.00
700 - Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00
800 - Capital Outlay	4,400.00	4,400.00	4,400.00	4,150.00	29,650.00	4,400.00
900 - Other Expense	14,964,937.41	10,028,591.39	13,042,888.62	8,425,923.84	20,161,861.46	7,713,644.00
999 - Transfers Out	0.00	0.00	0.00	2,400,000.00	1,000,000.00	0.00

*Mr. Gorton stated that this was the Board of Elections and the Commissioners' Miscellaneous accounts. The Commissioners' Miscellaneous Contract services include payments for the Youth Center and the Juvenile Detention contracts. Other Expenses include operational transfers to Court Technology, 911, 800 Communications, Community Development, the Airport and the Computer Equipment Improvement fund. Other also represents capital transfers to fund various*

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*construction projects including the new County office building and the courthouse expansion. Transfers Out is for levy reimbursements for the JFS levies that have been reduced in the last couple of years to help offset the property tax increase that resulted last year from increased property values.*



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



**Geauga County 2025 Tax Budget Requests  
General Fund Expense Requests**

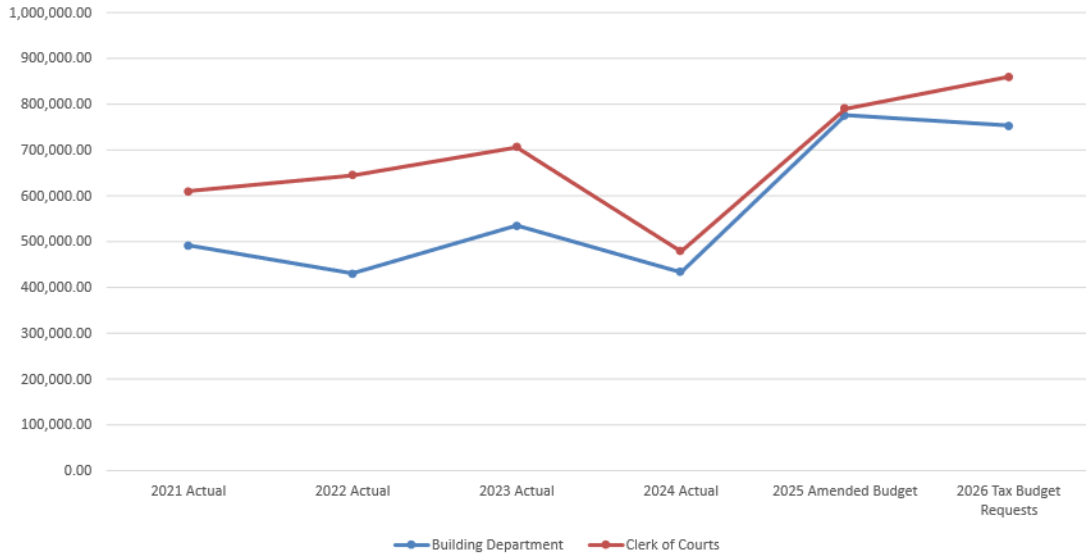
Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Building Department</b>	<b>492,035.53</b>	<b>430,540.66</b>	<b>534,844.58</b>	<b>433,718.70</b>	<b>775,726.46</b>	<b>753,252.00</b>
500 - Personal Services	424,829.09	345,368.60	429,014.76	268,255.63	651,924.00	655,237.00
600 - Contract Services	53,667.70	64,671.94	60,937.64	84,362.51	96,297.93	71,415.00
700 - Materials and Supplies	9,378.46	9,262.17	9,039.36	6,978.49	13,890.01	10,700.00
800 - Capital Outlay	0.00	6,997.54	32,500.00	69,739.73	5,000.00	5,000.00
900 - Other Expense	4,160.28	4,240.41	3,352.82	4,382.34	8,614.52	10,900.00
<b>Clerk of Courts</b>	<b>610,575.87</b>	<b>645,602.29</b>	<b>707,091.32</b>	<b>479,125.93</b>	<b>790,961.04</b>	<b>860,479.00</b>
500 - Personal Services	585,354.07	625,789.45	682,326.05	453,056.30	757,133.00	831,046.00
600 - Contract Services	1,537.83	695.00	6,215.25	1,039.25	1,370.00	1,233.00
700 - Materials and Supplies	15,169.36	10,712.06	9,540.06	18,647.09	20,827.04	17,100.00
800 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
900 - Other Expense	8,514.61	8,405.78	9,009.96	6,383.29	11,631.00	11,100.00

*Mr. Gorton stated that this was the Building Department and the Clerk of Courts.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Commissioners</b>	<b>1,270,002.35</b>	<b>1,393,330.72</b>	<b>1,568,747.80</b>	<b>949,845.41</b>	<b>1,444,211.02</b>	<b>1,507,236.00</b>
500 - Personal Services	1,098,194.70	1,132,029.44	1,305,463.21	702,331.93	1,179,845.00	1,243,961.00
600 - Contract Services	8,045.82	9,079.63	15,162.85	7,774.67	9,397.84	9,725.00
700 - Materials and Supplies	3,500.13	3,131.11	5,238.58	4,011.30	4,308.46	3,500.00
800 - Capital Outlay	5,079.07	30,622.84	15,699.90	8,648.35	0.00	0.00
900 - Other Expense	155,182.63	218,467.70	227,183.26	227,079.16	250,659.72	250,050.00
<b>Common Pleas Court</b>	<b>1,381,766.57</b>	<b>1,519,298.00</b>	<b>1,642,774.34</b>	<b>1,702,221.08</b>	<b>2,180,943.84</b>	<b>2,256,786.00</b>
500 - Personal Services	1,332,238.84	1,464,264.63	1,589,313.04	1,629,594.97	2,052,234.74	2,151,786.00
600 - Contract Services	10,949.60	22,564.95	9,676.90	19,033.10	35,746.00	25,000.00
700 - Materials and Supplies	8,880.64	6,707.58	6,378.88	5,067.37	14,778.58	14,000.00
800 - Capital Outlay	11,832.65	8,371.05	14,449.90	20,392.43	38,000.00	25,000.00
900 - Other Expense	17,864.84	17,389.79	22,955.62	28,133.21	40,184.52	41,000.00

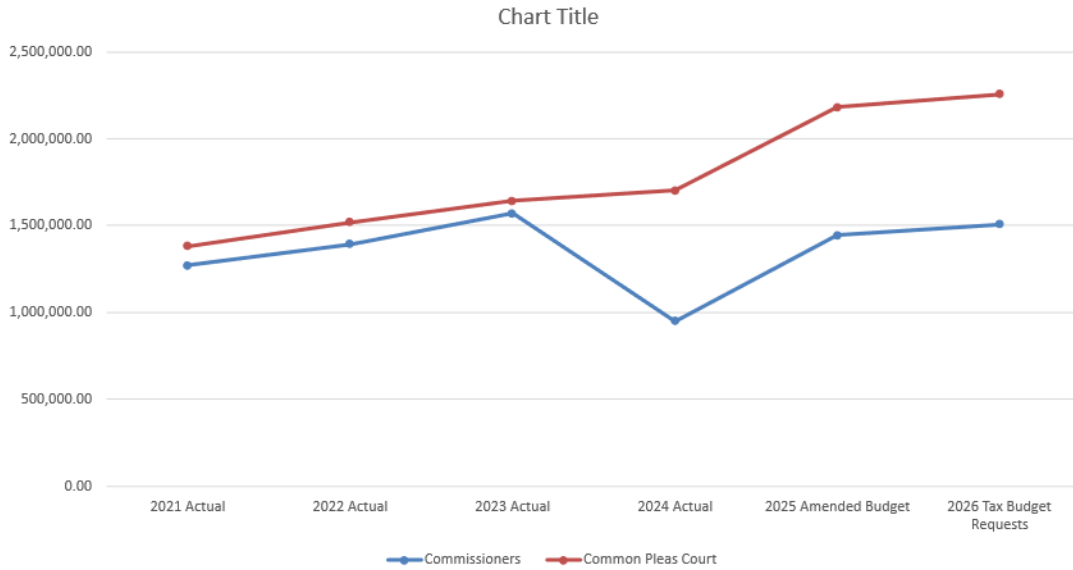
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*Mr. Gorton stated that this was the Commissioners and the Courts, noting that the courts have seen some changes due to there being a new judge along with retirements both this year and next year.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



*Mr. Gorton noted that the Common Pleas Court payroll was not included in the ARPA funds usage.*



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

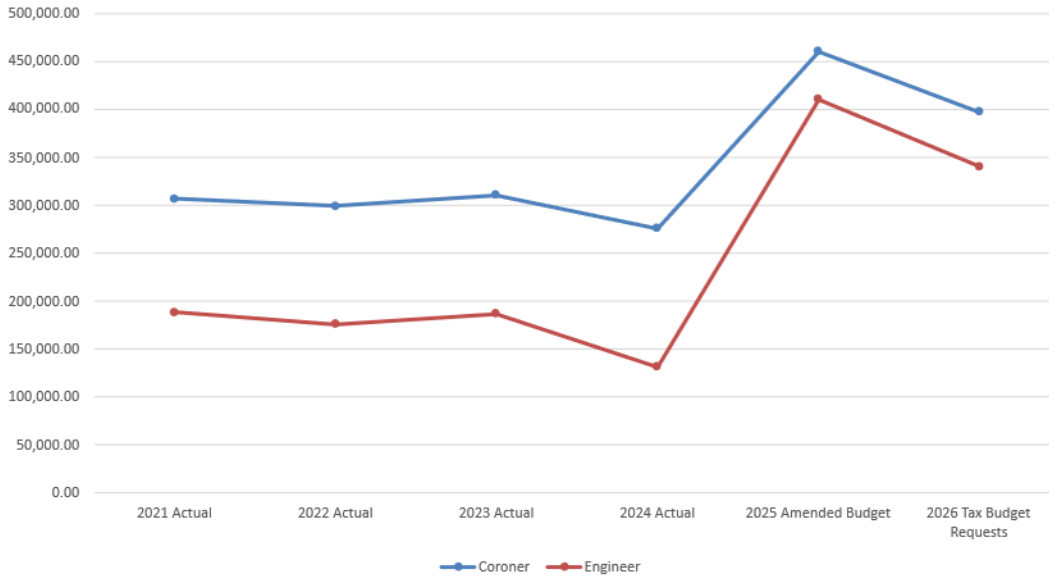
Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Coroner</b>	<b>306,607.26</b>	<b>299,321.34</b>	<b>310,631.37</b>	<b>275,633.81</b>	<b>460,252.18</b>	<b>397,657.00</b>
500 - Personal Services	158,974.60	175,605.21	186,783.63	133,351.57	233,113.00	240,707.00
600 - Contract Services	119,841.00	63,709.84	92,707.24	123,007.00	181,825.00	145,100.00
700 - Materials and Supplies	914.33	537.06	593.13	1,311.26	8,685.56	3,500.00
800 - Capital Outlay	0.00	43,950.37	9,314.08	0.00	0.00	0.00
900 - Other Expense	26,877.33	15,518.86	21,233.29	17,963.98	36,628.62	8,350.00
<b>Engineer</b>	<b>188,294.78</b>	<b>175,845.64</b>	<b>186,763.12</b>	<b>131,688.91</b>	<b>410,396.00</b>	<b>340,541.00</b>
500 - Personal Services	186,364.12	175,845.64	186,763.12	131,688.91	332,541.00	332,541.00
700 - Materials and Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00
800 - Capital Outlay	1,930.66	0.00	0.00	0.00	74,855.00	5,000.00
900 - Other Expense	0.00	0.00	0.00	0.00	2,000.00	2,000.00

*Mr. Gorton noted that this was the Coroner and the Engineer. Mr. Gorton noted that this is only the General Fund accounts for the Engineer's office. Their Road and Bridge and General Maintenance funds are not included here.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



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*Mr. Gorton stated the Coroner now has a full-time office person, and the Engineer added another person to the tax map staff.*



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Juvenile</b>	<b>1,222,772.85</b>	<b>1,141,294.76</b>	<b>1,218,183.57</b>	<b>1,247,789.42</b>	<b>1,460,839.53</b>	<b>1,432,700.00</b>
500 - Personal Services	1,103,581.23	1,058,192.40	1,130,287.26	1,081,560.99	1,079,287.00	1,089,700.00
600 - Contract Services	70,552.17	31,762.73	39,614.06	88,402.96	170,744.04	168,000.00
700 - Materials and Supplies	8,748.40	9,716.71	13,402.52	12,792.46	15,606.34	15,500.00
800 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
900 - Other Expense	39,891.05	41,622.92	34,879.73	65,033.01	195,202.15	159,500.00
<b>Probate Court</b>	<b>707,877.76</b>	<b>792,808.06</b>	<b>809,696.25</b>	<b>980,496.39</b>	<b>1,228,411.47</b>	<b>1,197,034.00</b>
500 - Personal Services	649,105.16	699,041.85	745,371.07	842,257.45	922,447.00	928,334.00
600 - Contract Services	25,308.53	42,987.53	37,083.60	80,272.91	153,218.59	153,000.00
700 - Materials and Supplies	6,446.55	7,619.06	5,861.58	11,028.09	15,018.61	15,000.00
800 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
900 - Other Expense	27,017.52	43,159.62	21,380.00	46,937.94	137,727.27	100,700.00

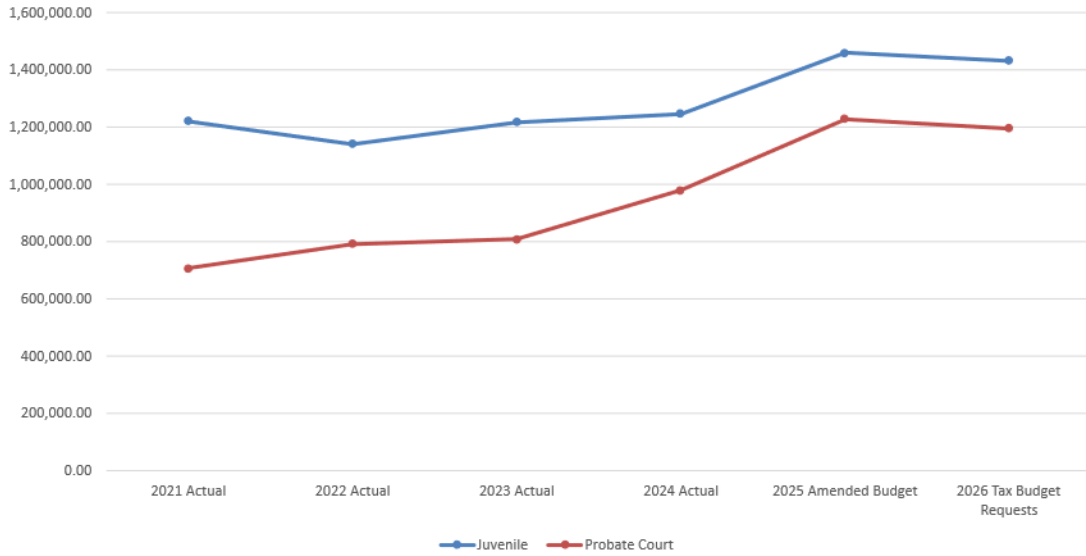
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*Mr. Gorton stated that this was the Juvenile and Probate Court. Although they do not participate in the budget meetings, they did submit a budget for 2026.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

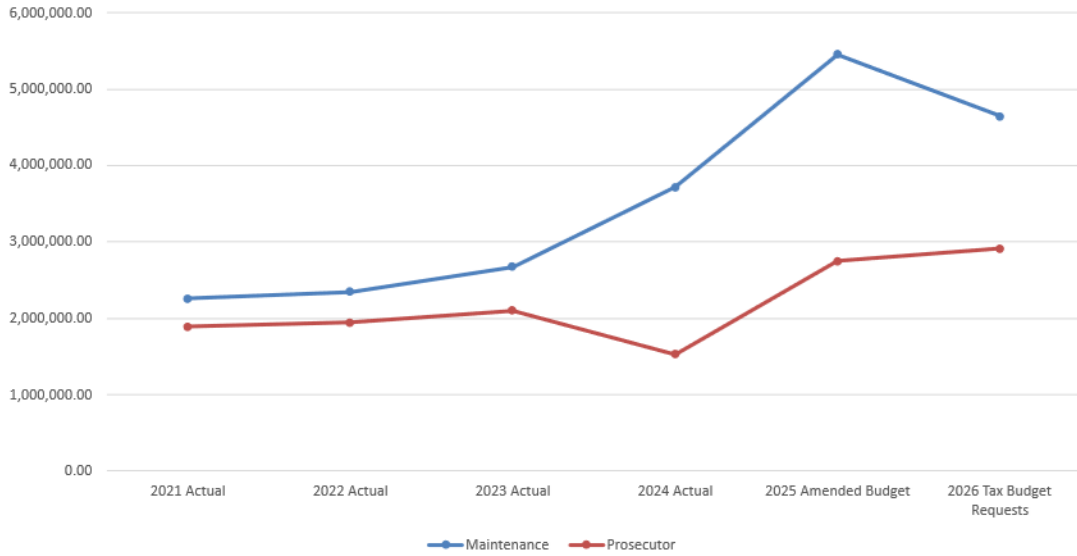
Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Maintenance</b>	<b>2,255,217.54</b>	<b>2,345,287.62</b>	<b>2,676,336.58</b>	<b>3,715,890.59</b>	<b>5,454,526.23</b>	<b>4,640,463.00</b>
500 - Personal Services	1,199,820.41	1,174,272.66	1,228,449.34	1,486,535.64	1,832,275.00	1,983,944.00
600 - Contract Services	331,228.01	399,970.67	450,205.37	946,925.78	1,650,526.93	1,171,700.00
700 - Materials and Supplies	65,282.92	84,534.50	96,178.39	97,579.14	184,348.53	126,000.00
800 - Capital Outlay	25,803.03	30,670.71	18,057.75	256,034.19	366,690.00	257,519.00
900 - Other Expense	633,083.17	655,839.08	883,445.73	928,815.84	1,420,685.77	1,101,300.00
<b>Prosecutor</b>	<b>1,891,305.74</b>	<b>1,943,518.19</b>	<b>2,104,277.47</b>	<b>1,527,176.39</b>	<b>2,750,527.49</b>	<b>2,912,736.00</b>
500 - Personal Services	1,761,319.76	1,826,615.93	1,990,691.27	1,352,632.13	2,597,762.00	2,756,337.00
600 - Contract Services	3,116.32	11,339.56	3,090.79	17,993.04	21,947.50	30,000.00
700 - Materials and Supplies	19,735.42	21,106.20	18,764.81	48,536.30	26,626.19	24,000.00
800 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
900 - Other Expense	107,134.24	84,456.50	91,730.60	108,014.92	104,191.80	102,399.00

*Mr. Gorton stated that this was Maintenance and the Prosecutor. Mr. Gorton explained that the Prosecutor took over municipal prosecutions last year, which was only a partial year and was mostly paid for by ARPA funds. 2025 will be the first full year in which the Prosecutor will be responsible for municipal prosecutions.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Municipal Court</b>	<b>141,687.53</b>	<b>141,379.29</b>	<b>142,424.07</b>	<b>146,494.91</b>	<b>189,012.63</b>	<b>177,223.00</b>
500 - Personal Services	123,763.93	125,021.39	121,994.93	130,460.01	155,025.13	149,998.00
900 - Other Expense	17,923.60	16,357.90	20,429.14	16,034.90	33,987.50	27,225.00
<b>Planning Commission</b>	<b>207,941.32</b>	<b>201,781.18</b>	<b>208,563.34</b>	<b>219,474.24</b>	<b>254,819.15</b>	<b>254,459.00</b>
500 - Personal Services	164,248.34	189,874.42	202,593.70	210,485.78	232,154.00	240,974.00
600 - Contract Services	37,254.00	92.58	342.23	441.82	890.00	600.00
700 - Materials and Supplies	1,882.24	1,230.24	1,024.98	1,504.81	2,000.00	1,500.00
800 - Capital Outlay	0.00	6,839.12	105.00	0.00	5,424.00	0.00
900 - Other Expense	4,556.74	3,744.82	4,497.43	7,041.83	14,351.15	11,385.00

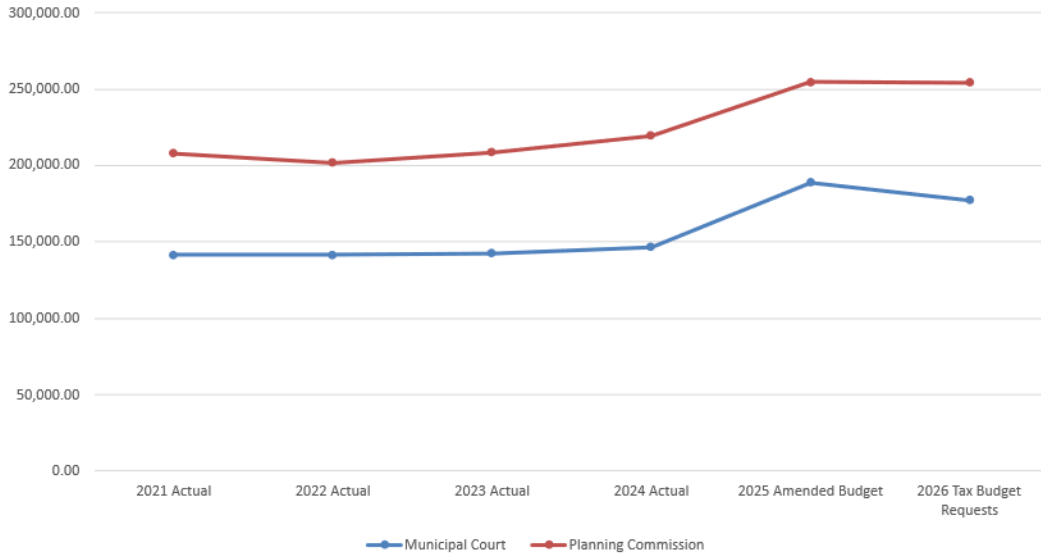
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*Mr. Gorton stated that this was the Municipal Court and Planning Commission.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Public Defender</b>	<b>700,707.69</b>	<b>763,535.67</b>	<b>815,661.25</b>	<b>523,166.43</b>	<b>968,574.91</b>	<b>970,936.00</b>
500 - Personal Services	672,492.23	735,148.09	785,372.80	496,113.27	911,875.00	933,414.00
600 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
700 - Materials and Supplies	2,203.28	5,005.86	3,354.43	2,852.55	7,071.41	4,300.00
800 - Capital Outlay	5,688.00	0.00	0.00	0.00	12,800.00	0.00
900 - Other Expense	20,324.18	23,381.72	26,934.02	24,200.61	36,828.50	33,222.00
<b>Recorder</b>	<b>290,628.80</b>	<b>305,995.01</b>	<b>318,786.99</b>	<b>204,900.87</b>	<b>404,005.21</b>	<b>382,190.00</b>
500 - Personal Services	279,442.24	294,567.45	309,810.10	193,481.88	374,102.00	356,690.00
600 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
700 - Materials and Supplies	6,518.37	7,081.58	5,837.67	7,182.39	13,577.81	10,500.00
900 - Other Expense	4,668.19	4,345.98	3,139.22	4,236.60	16,325.40	15,000.00

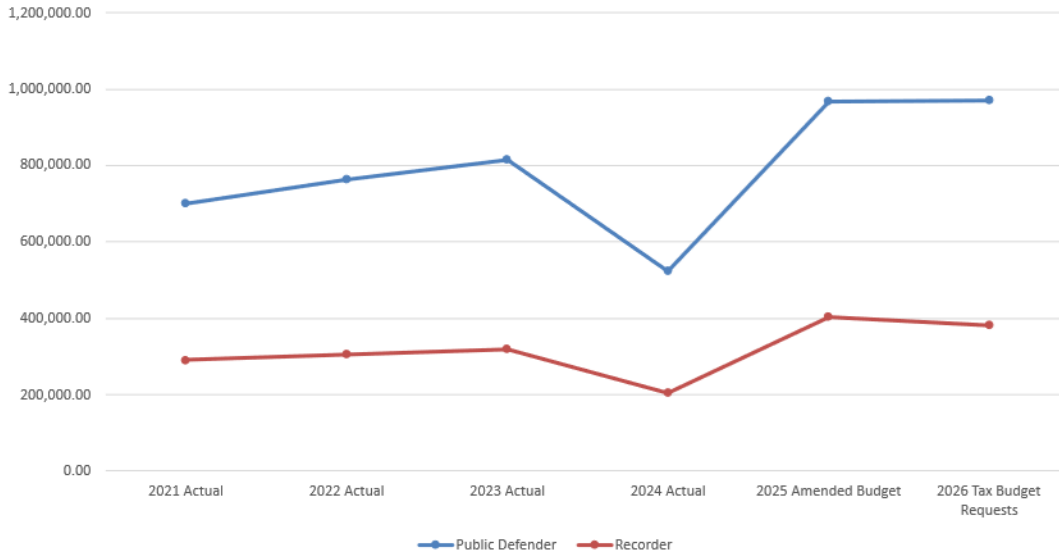
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*Here is the Public Defender and Recorder*

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Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests



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Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Treasurer</b>	<b>457,381.82</b>	<b>482,080.80</b>	<b>509,351.38</b>	<b>374,215.54</b>	<b>561,779.38</b>	<b>511,181.00</b>
500 - Personal Services	342,253.00	362,069.20	379,894.14	240,922.50	397,598.00	374,098.00
600 - Contract Services	31,395.00	38,256.00	38,904.16	33,815.89	56,406.11	48,256.00
700 - Materials and Supplies	1,734.48	1,660.67	1,635.80	1,255.96	1,900.00	1,710.00
800 - Capital Outlay	0.00	0.00	0.00	13,745.00	0.00	0.00
900 - Other Expense	81,999.34	80,094.93	88,917.28	84,476.19	105,875.27	87,117.00
<b>Veterans</b>	<b>416,827.37</b>	<b>491,564.64</b>	<b>488,341.36</b>	<b>303,316.38</b>	<b>752,654.76</b>	<b>718,000.00</b>
500 - Personal Services	359,437.65	371,752.61	358,278.69	225,989.70	429,112.00	451,500.00
800 - Capital Outlay	0.00	50,878.00	9,053.00	0.00	0.00	0.00
900 - Other Expense	57,389.72	68,934.03	121,009.67	77,326.68	323,542.76	266,500.00

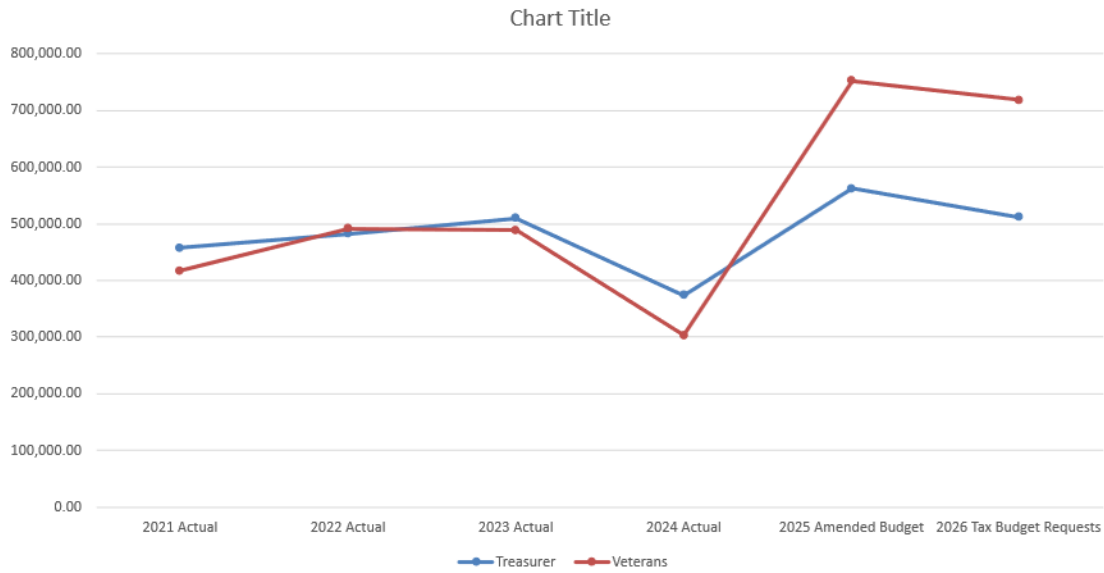
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*Here is the Treasurer and Veterans*

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Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests



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Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>Sheriff</b>	<b>11,602,357.08</b>	<b>12,262,151.80</b>	<b>13,517,613.85</b>	<b>10,243,852.14</b>	<b>16,593,262.09</b>	<b>16,721,555.00</b>
500 - Personal Services	10,365,278.66	10,785,910.29	11,783,595.24	7,774,364.56	13,468,517.53	14,237,101.00
600 - Contract Services	325,899.19	295,245.83	448,013.86	572,445.03	1,030,067.31	786,736.00
700 - Materials and Supplies	468,196.43	592,314.90	678,591.92	669,662.66	995,021.21	776,694.00
800 - Capital Outlay	323,619.84	445,678.74	461,046.25	1,087,798.63	916,923.79	753,315.00
900 - Other Expense	119,362.96	143,002.04	146,366.58	139,581.26	182,732.25	167,709.00

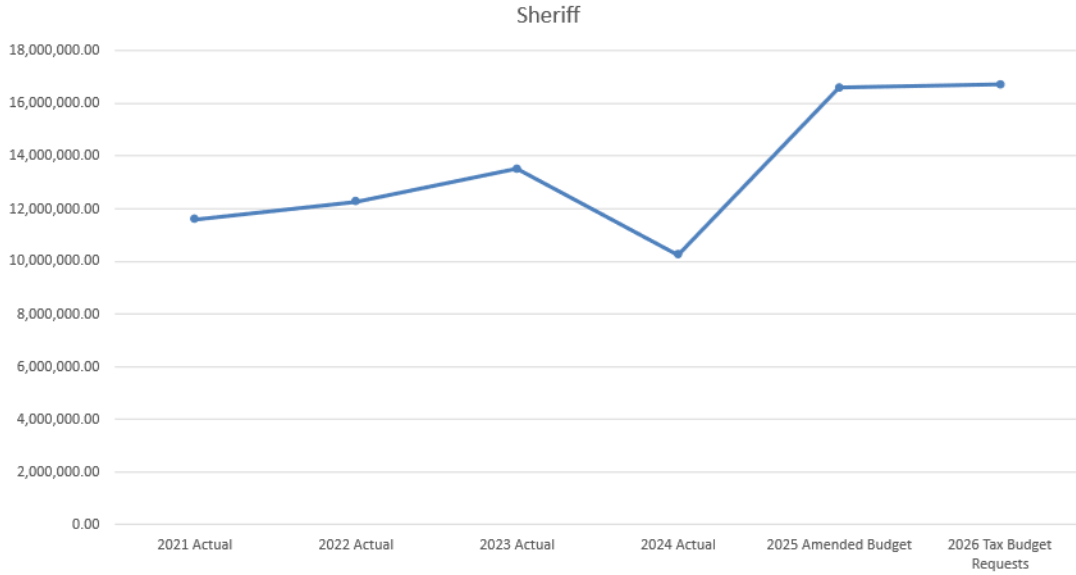
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*Mr. Gorton stated that this was the Sheriff's Office.*

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**Geauga County 2026 Tax Budget Requests  
General Fund Expense Requests**



**Geauga County 2026 Tax Budget Requests  
General Fund Payroll Requests**

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests	2026 Request Over 2025	3 Percent Cap	Amount Over Cap
<b>1001 General Fund</b>									
ADP Board	856,034.68	954,644.39	1,291,139.03	1,162,614.37	1,899,473.00	2,000,486.00	5.32%	56,980.00	44,033.00
Auditor	921,378.86	913,588.95	990,942.20	619,577.81	1,093,010.00	1,102,237.00	0.84%		
Board of Elections	651,026.02	746,281.11	776,014.87	546,533.89	949,020.00	879,890.00	-7.28%		
BOCC Miscellaneous	0.00	0.00	0.00	0.00	20.00	18.00			
Building Department	0.00	0.00	0.00	0.00	651,924.00	655,237.00	0.51%		
Clerk of Courts	585,354.07	625,789.45	682,326.05	453,056.30	757,133.00	831,046.00	9.76%	22,710.00	51,203.00
Commissioners	1,098,194.70	1,132,029.44	1,305,463.21	702,331.93	1,179,845.00	1,243,961.00	5.43%	35,400.00	28,716.00
Common Pleas Court	1,332,238.84	1,464,264.63	1,589,313.04	1,629,594.97	2,052,234.74	2,151,786.00	4.85%	61,570.00	37,981.26
Coroner	158,974.60	175,605.21	186,783.63	133,351.57	233,113.00	240,707.00	3.26%		
Department of Development	424,829.09	345,368.60	429,014.76	268,255.63	0.00	0.00			
Engineer	186,364.12	175,845.64	186,763.12	131,688.91	332,541.00	332,541.00	0.00%		
Jury Commission	0.00	0.00	0.00	0.00	0.00	0.00			
Juvenile	1,103,581.23	1,058,192.40	1,130,287.26	1,081,560.99	1,079,287.00	1,089,700.00	0.96%		
Maintenance	1,199,820.41	1,174,272.66	1,228,449.34	1,486,535.64	1,832,275.00	1,983,944.00	8.28%	54,970.00	96,699.00
Municipal Court	123,763.93	125,021.39	121,994.93	130,460.01	155,025.13	149,998.00	-3.24%		
Planning Commission	164,248.34	189,874.42	202,593.70	210,485.78	232,154.00	240,974.00	3.80%	6,960.00	1,860.00
Probate Court	649,105.16	699,041.85	745,371.07	842,257.45	922,447.00	928,334.00	0.64%		
Prosecutor	1,761,319.76	1,826,615.93	1,990,691.27	1,352,632.13	2,597,762.00	2,756,337.00	6.10%	77,930.00	80,645.00
Public Defender	672,492.23	735,148.09	785,372.80	496,113.27	911,875.00	933,414.00	2.36%		
Recorder	279,442.24	294,567.45	309,810.10	193,481.88	374,102.00	356,690.00	-4.65%		
Sheriff	10,365,278.66	10,785,910.29	11,783,595.24	7,774,364.56	13,468,517.53	14,237,101.00	5.71%	404,060.00	364,523.47
Treasurer	342,253.00	362,069.20	379,894.14	240,922.50	397,598.00	374,098.00	-5.91%		
Veterans	359,437.65	371,752.61	358,278.69	225,989.70	429,112.00	451,500.00	5.22%	12,870.00	9,518.00
<b>Grand Total</b>	<b>23,235,137.59</b>	<b>24,155,883.71</b>	<b>26,474,098.45</b>	<b>19,681,809.29</b>	<b>31,548,468.40</b>	<b>32,939,999.00</b>			

*Here are the various payroll requests that were presented for the General Fund. Mr. Gorton used the amended budget for this sheet. Some departments are expanding salaries over and above the 3%. The Sheriff's office has a union contract and most of the other departments increases involves overlapping either due to new employees, for retirements, personnel being promoted or granting merit increases as well as budgeting for some positions that are currently vacant.*

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Geauga County 2026 Tax Budget Requests  
General Fund Contracts Requests

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Tax Budget Requests	Increase Over 2025	2026 Request Over 2025
<b>1001 General Fund</b>								
ADP Board	595,353.46	731,593.11	610,804.10	685,919.27	787,000.00	782,500.00		
Auditor	122,038.45	143,480.22	135,184.16	193,365.03	174,978.00	175,000.00	22.00	0.01%
Board of Elections	70,384.44	113,075.13	76,667.68	118,570.77	310,000.00	310,000.00		
BOCC Miscellaneous	480,695.09	737,280.63	471,307.41	551,674.81	535,000.00	522,500.00		
Building Department	0.00	0.00	0.00	0.00	79,350.00	71,415.00		
Clerk of Courts	1,537.83	695.00	6,215.25	1,039.25	1,370.00	1,233.00		
Commissioners	8,045.82	9,079.63	15,162.85	7,774.67	6,350.00	9,725.00	3,375.00	53.15%
Common Pleas Court	10,949.60	22,564.95	9,676.90	19,033.10	25,000.00	25,000.00		
Coroner	119,841.00	65,709.84	92,707.24	123,007.00	141,400.00	145,100.00	3,700.00	2.62%
Department of Development	53,667.70	64,671.94	60,937.64	84,362.51	0.00	0.00		
Jury Commission	0.00	419.00	21,113.00	85,389.24	38,500.00	34,000.00		
Juvenile	70,552.17	31,762.73	39,614.06	88,402.96	83,000.00	168,000.00	85,000.00	102.41%
Maintenance	331,228.01	399,970.67	450,205.37	946,925.78	983,000.00	1,171,700.00	188,700.00	19.20%
Planning Commission	37,254.00	92.58	342.23	441.82	800.00	600.00		
Probate Court	25,308.53	42,987.53	37,083.60	80,272.91	78,500.00	153,000.00	74,500.00	94.90%
Prosecutor	3,116.32	11,339.56	3,090.79	17,993.04	18,000.00	30,000.00	12,000.00	66.67%
Public Defender	0.00	0.00	0.00	0.00	0.00	0.00		
Recorder	0.00	0.00	0.00	0.00	0.00	0.00		
Sheriff	325,899.19	295,245.83	448,013.86	572,445.03	666,836.00	786,736.00	119,900.00	17.98%
Treasurer	31,395.00	38,256.00	38,904.16	33,815.89	42,542.00	48,256.00	5,714.00	13.43%
<b>2011 Court Technology Fund</b>								
Common Pleas Court	97,594.41	94,201.77	120,159.73	99,967.36	185,700.00	192,861.00	7,161.00	3.86%
<b>2015 911 Program</b>								
Sheriff	243,376.92	345,128.46	277,006.31	463,456.20	347,547.00	316,555.00		
<b>2021 800 Communications Fund</b>								
Sheriff	334,313.45	327,295.89	317,081.00	310,882.37	402,439.00	405,000.00	2,561.00	0.64%
<b>2036 Community Development Fund</b>								
Community Development	0.00	0.00	0.00	0.00	2,500.00	5,900.00	3,400.00	136.00%
Department of Development	17,835.45	31,352.59	2,105.29	13,267.39	0.00	0.00		
<b>4010 Computer Equip Improvements</b>								
ADP Board	0.00	7,750.00	297,105.32	484,790.12	523,000.00	536,500.00	13,500.00	2.58%
<b>Grand Total</b>	<b>2,980,386.84</b>	<b>3,511,953.06</b>	<b>3,530,487.95</b>	<b>4,980,796.52</b>	<b>5,432,812.00</b>	<b>5,891,581.00</b>		

These are the Contract Services requests for 2026 in the General Fund and some of the funds that get their resources from the General Fund. The departments not highlighted have either stayed the same or gone down. A lot of the increases were due to the licenses for Office 365 increasing in price dramatically.



Geauga County 2026 Tax Budget Requests  
General Fund Equipment Requests

Row Labels	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Tax Budget Requests
<b>1001 General Fund</b>						
ADP Board	9,763.16	55,168.46	48,248.12	49,963.60	100,990.22	260,000.00
Auditor	13,397.41	39,026.34	70,466.91	22,115.95	45,057.78	22,800.00
Board of Elections	0.00	0.00	0.00	113,751.86	49,100.00	0.00
BOCC Miscellaneous	4,400.00	4,400.00	4,400.00	4,150.00	29,650.00	4,400.00
Building Department	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Clerk of Courts	0.00	0.00	0.00	0.00	0.00	0.00
Commissioners	5,079.07	30,622.84	15,699.90	8,648.35	0.00	0.00
Common Pleas Court	11,832.65	8,371.05	14,449.90	20,392.43	38,000.00	25,000.00
Coroner	0.00	43,950.37	9,314.08	0.00	0.00	0.00
Department of Development	0.00	6,997.54	32,500.00	69,739.73	0.00	0.00
Engineer	1,930.66	0.00	0.00	0.00	74,855.00	5,000.00
Jury Commission	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance	25,803.03	30,670.71	18,057.75	256,034.19	366,690.00	257,519.00
Planning Commission	0.00	6,839.12	105.00	0.00	5,424.00	0.00
Probate Court	0.00	0.00	0.00	0.00	0.00	0.00
Prosecutor	0.00	0.00	0.00	0.00	0.00	0.00
Public Defender	5,688.00	0.00	0.00	0.00	12,800.00	0.00
Sheriff	323,619.84	445,678.74	461,046.25	1,087,798.63	916,923.79	753,315.00
Treasurer	0.00	0.00	0.00	13,745.00	0.00	0.00
Veterans	0.00	50,878.00	9,053.00	0.00	0.00	0.00
<b>2011 Court Technology Fund</b>						
Common Pleas Court	139,481.67	36,496.41	51,688.80	31,613.99	80,842.39	64,320.00
<b>2015 911 Program</b>						
Sheriff	0.00	0.00	19,039.12	9,617.35	94,382.65	76,000.00
<b>2021 800 Communications Fund</b>						
Sheriff	0.00	4,262.18	532,406.85	54,811.79	67,821.75	46,800.00
<b>2036 Community Development Fund</b>						
Community Development	0.00	0.00	0.00	0.00	0.00	0.00
Department of Development	0.00	0.00	2,050.00	108,863.98	0.00	0.00
<b>4010 Computer Equip Improvements</b>						
ADP Board	134,000.75	79,926.27	160,171.70	187,516.96	348,660.33	270,000.00
<b>Grand Total</b>	<b>674,996.24</b>	<b>843,288.03</b>	<b>1,448,697.38</b>	<b>2,038,765.81</b>	<b>2,236,197.91</b>	<b>1,790,154.00</b>

Here are the equipment requests. In the past, Mr. Gorton did not budget for equipment requests until after the start of the new budget year. Mr. Gorton noted that the Sheriff's request includes equipment and vehicles.



## Geauga County 2026 Tax Budget Requests Talking "Potential" Balance

General Fund Revenue	\$47,773,121.00
General Fund Expense	<u>\$50,540,158.00</u>
Deficit	<b>-\$2,767,037.00</b>
Unappropriated Balance	<b><u>+\$6,669,333.59</u></b>
Balance	<b><u>\$3,902,296.59</u></b>

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*The current deficit is almost \$2.8Million. With the unappropriated balance of almost \$6.7Million, this means the ending balance of the tax budget would be about \$4.0Million. Mr. Gorton asked the Board if they were comfortable with using the unappropriated balance in order to not make cuts to the requests to balance the budget. Mr. Gorton expressed that he felt we were in a good position to go forward this way.*



## Geauga County 2026 Tax Budget Requests Take Aways

- The County must stay vigilant regarding its budgets.
- We should budget honestly and not be foolish regarding revenue and keep a watchful eye on expenses.
- We will spend what we need to and endeavor to put unneeded revenue back in the pockets of citizens.

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*There was some brief discussion about the levies that were suppressed and what that may look for next year. Mr. Gorton noted that they could discuss that with the Budget Commission when the Board meets with them in August and make the necessary adjustments on the revenue and expenses to ensure they balance. Ms. Brakey recommended the Board take a proposal when they go before the Budget Commission so they are all in agreement.*

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Geauga County 2026 Tax Budget  
Requests

Thank you for your attention

## Questions ?

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*Skip Claypool, Chester Township, asked for a copy of the presentation from today. He expressed that he was shocked at some of the numbers that keep trending upwards, noting ADP, and asked if the Commissioners were concerned with that. Mr. Gorton replied that the cost of things has continued to go up and at the same time we are receiving more revenue. Regarding ADP, an average organization should spend about 5-8% of revenue on IT expenses, and we are at about 3%, so overall we are spending less. ADP supports everything in the county and outside agencies as well. We are technically still below the average.*

### COMMISSIONERS' OFFICE – EXECUTIVE SESSION

*Motion: by Commissioner Brakey, seconded by Commissioner Spidalieri to move into Executive Session for the purpose of considering the purchase of property for public purposes, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest, pursuant to O.R.C. 121.22 (G)(2).*

<i>Roll Call Vote:</i>	<i>Commissioner Spidalieri</i>	<i>Aye</i>
	<i>Commissioner Brakey</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>

*The Board moved into Executive Session at 10:40 a.m. with Ms. Bevan and Assistant County Administrator Linda Burhenne. The Board returned at 11:04 a.m. and no action was taken.*

### BOARD DISCUSSION

*O and M Program letter:*

*Ms. Brakey explained that she was finalizing the letter regarding the Operation and Maintenance Program managed by Geauga Public Health and should have that ready for next Tuesday.*

### PUBLIC COMMENT

*No comments or questions*

### OTHER

*The Board reviewed upcoming events.*

### MEETINGS

*Tue., 6/10 Planning Commission, 7:30 a.m. County Office Building, Room A334*

*Wed., 6/11 Board of Revision, 9:00 a.m. Auditor's Office – Appraisal Conference Room*

*Fri., 6/13 CCC / EAPA Meeting, Geauga County, 10:00 a.m. – 2:00 p.m.*

*Mon., 6/16 Family First Council, 1:30 p.m. County Office Building, First Floor*

*Tue., 6/17 The Commissioners will hold session at 9:30 a.m.*

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Tue., 6/17 *Geauga Trumbull Solid Waste Management District, Board of Directors meeting, 2:00 p.m., Warren, District Office*

Thu., 6/19 **County offices will be closed for general business due to the Juneteenth holiday. Twenty-four-hour operations will continue to operate as usual.**

Tue., 6/24 *The Commissioners will hold session at 9:30 a.m.*

**BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD**

*Motion: by Commissioner Dvorak, seconded by Commissioner Brakey to adjourn the meeting at 11:04 a.m.*

*Geauga County Board of Commissioners*

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*James W. Dvorak*

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*Carolyn Brakey, Esq.*

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*Ralph Spidalieri*

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*Christine Blair, Commissioners' Clerk*

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