

Berkshire LSD – 2025/2026 Amendment #1

Motion by Christopher Hitchcock, seconded by Charles Walder, to amend Berkshire LSD’s Official Certificate of Estimated Resources for the 2025/2026 School Year to reflect “actual” July 1, 2025 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s beginning year balance sheet.

Berkshire LSD 2025-2026	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	25,081,391.81	(585,514.08) 0.00	Beginning Balances Other Source Revenue
Special Revenue funds	4,375,497.36	1,107,104.36 1,128,869.00	Beginning Balances Other Source Revenue
Debt Service	1,609,211.37	(23,522.91) 0.00	Beginning Balances Other Source Revenue
Capital Project Funds	442,166.48	(110,904.54) 0.00	Beginning Balances Other Source Revenue
Enterprise Funds	882,491.27	44,991.27 2,500.00	Beginning Balances Other Source Revenue
Internal Service Funds	460,181.82	27,681.82 (1,000.00)	Beginning Balances Other Source Revenue
Fiduciary Funds	197,472.01	78,472.01 4,000.00	Beginning Balances Other Source Revenue
New total - All Funds	33,048,412.12		
Net Change over Original Certificate		1,672,676.93	
	New General Fund Total		25,081,391.81
	New Special Revenue Fund Total		4,375,497.36
	New Debt Service Fund Total		1,609,211.37
	New Capital Projects Funds Total		442,166.48
	New Enterprise Funds Total		882,491.27
	New Internal Service Funds Total		460,181.82
	New Fiduciary Funds Total		197,472.01
	Grand Total New Certificate - All Funds		33,048,412.12
	Net Change in Beginning balances		538,307.93
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		1,134,369.00
	Total Net Changes		1,672,676.93

**Appropriation form GCA-006 dated 7-21-2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2025 Certificate Amendments

Kenston Local School District 2024/2025 - Amendment # 3 Final

Motion by Charles Walder, seconded by James Flaiz, to amend the Kenston LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

	Kenston LSD	FY25	Net Change	GCA-015 #2		GCA-015 #3 Final
General	General	Adjust the 7/1/24 revenue total	1,410,380.46	49,510,195.75	to	50,920,576.21
Special	018 Public School Support	Adjust the 7/1/24 revenue total	3,506.02	458,920.34	to	462,426.36
Special	019 Local Grants	Adjust the 7/1/24 revenue total	(2,979.00)	29,866.37	to	26,887.37
Special	200 Student Activities	Adjust the 7/1/24 revenue total	23,255.52	170,012.91	to	193,268.43
Special	300 Student Activities	Adjust the 7/1/24 revenue total	(196,615.49)	740,199.67	to	543,584.18
Special	451 Data Communications	Adjust the 7/1/24 revenue total	(1,226.58)	21,600.00	to	20,373.42
Special	466 Straight A Fund	Adjust the 7/1/24 revenue total	-	3,876.74	to	3,876.74
Special	499 Misc State Grant	Adjust the 7/1/24 revenue total	1,307.77	31,989.77	to	33,297.54
Special	516 Title VIB	Adjust the 7/1/24 revenue total	131,867.41	511,489.95	to	643,357.36
Special	572 Title I	Adjust the 7/1/24 revenue total	140,365.22	105,000.00	to	245,365.22
Special	584 Title IV	Adjust the 7/1/24 revenue total	8,983.34	10,000.00	to	18,983.34
Special	587 ECSE	Adjust the 7/1/24 revenue total	(12,500.00)	12,500.00	to	0.00
Special	590 Class Size Reduction	Adjust the 7/1/24 revenue total	47,821.90	52,000.00	to	99,821.90
Special	599 Misc Fed Grants	Adjust the 7/1/24 revenue total	3,973.77	43,120.00	to	47,093.77
Debt	02 Bond Retirement	Adjust the 7/1/24 revenue total	132,816.05	4,029,217.51	to	4,162,033.56
Debt	02 Bond Retirement (2017 Tax	Adjust the 7/1/24 revenue total	-	1,014,560.40	to	1,014,560.40
Debt	IB64 Energy Conservation Note	Adjust the 7/1/24 revenue total	-	149,753.39	to	149,753.39
Capital	03 Permanent Improvement	Adjust the 7/1/24 revenue total	(353,210.84)	2,317,570.89	to	1,964,360.05
Capital	04 Construction Fund	Adjust the 7/1/24 revenue total	(9,570.00)	99,374.85	to	89,804.85
Capital	070 Special Construction Fund	Adjust the 7/1/24 revenue total	2,000.00	43,179.50	to	45,179.50
enterprise	006 Lunchroom Supplies	Adjust the 7/1/24 revenue total	322,140.59	1,869,573.64	to	2,191,714.23
enterprise	009 Uniform Supplies	Adjust the 7/1/24 revenue total	15,928.54	208,182.70	to	224,111.24
Internal	014 Rotary	Adjust the 7/1/24 revenue total	8,015.17	538,985.66	to	547,000.83
Internal	024 Rate Stabilization	Adjust the 7/1/24 revenue total	(525,749.27)	9,538,349.05	to	9,012,599.78
Fiduciary	007 Martha Holden Jennings	Adjust the 7/1/24 revenue total	(1,105.61)	58,185.16	to	57,079.55
Internal	022 Unclaimed Funds	Adjust the 7/1/24 revenue total	(2,914.00)	33,546.68	to	30,632.68
Total Certificate(s)			1,146,490.97	71,601,250.93		72,747,741.90
New General Fund Total				50,920,576.21		
New Special Revenue Fund Total				2,338,335.63		
New Debt Service Fund Total				5,326,347.35		
New Capital Projects Funds Total				2,099,344.40		
New Enterprise Funds Total				2,415,825.47		
New Internal Service Fund Total				9,559,600.61		
New Fiduciary Funds Total				87,712.23		
Grand Total New Certificate - All Funds				72,747,741.90		
General Fund changes				1,410,380.46		
Special Revenue net change				147,759.88		
Debt Service net change				132,816.05		
Capital Projects net change				-360,780.84		
Enterprise Funds net change				338,069.13		
Internal Service net change				-520,648.10		
Fiduciary net change				-1,105.61		
Total Net Changes				1,146,490.97		

**Appropriation form GCA-006 dated 7-21-25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Voice vote: Three ayes. Motion carried.

Geauga Trumbull Solid Waste Financials (Supplemental Appropriation):

Motion by James Flaiz, seconded by Christopher Hitchcock, to acknowledge the Supplemental Appropriations as presented:

Supplement Appropriations

Fund 6007 Solid Waste: Increase Contract Services- Prof. \$30,600.00

New total unappropriated balance: \$2,783,832.48

Voice Vote: Three ayes. Motion carried.

Geauga County – Amendment #8

Motion by Christopher Hitchcock, seconded by Charles Walder, to amend the Geauga County’s 2025 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase Aging #2034 Other- other source revenue 91,035.33, from 845,250.00 to 936,285.33.

New Special Revenue Funds Totals: \$126,232,376.83

New 2025 Certificate Total: \$290,799,865.89

Voice vote: Three ayes. Motion carried.

General Business:

All subdivisions of 2026 budgets have been received by the deadline.

Mr. Walder said there are 5 replacement levies on the (proposed) ballot. Hambden Township and Huntsburg Township are both replacing qualified levies. He went on to say replacing a qualified levy is not advisable. The other two levy replacement submissions were received from Burton Township which is not a qualified levy, and *Geauga Park District.

**It has since been learned that the Park District is instead renewing and increasing a qualified levy.*

Motion by James Flaiz seconded by Christopher Hitchcock to authorize the Budget Staff to prepare a letter, with final approval by the Auditor, to these districts explaining the Budget Commission’s opinion on replacing qualified levies due to the negative impact on the taxpayers.

Voice vote: Three ayes. Motion carried.

Christopher Hitchcock exited the meeting at approximately 10:25 am

Motion by James Flaiz, seconded by Charles Walder, to schedule a special/emergency meeting on 8/27/25 at 10am in case it is needed for continued budget hearings as well as regular business.

Voice vote: Two ayes. Motion carried.

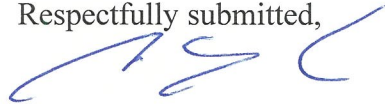
Christopher Hitchcock re-joined the meeting at approximately 10:30 am

Public Comment:

Ms. McGlone requested the revenue certificates. She also asked to be notified when budgets are uploaded to the website. Mr. Walder requested: 2026 Budgets, submitted schedule A & B, GCA-001E, and submitted budget checklist be placed on the website.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 21, 2025 regular meeting at 10:34 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission



