

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, August 4, 2025 at 10:00 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz and Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Operations Officer Pam McMahan, Deputy Auditors: Kristen Sinatra, and Tammy Most

Regular Meeting was advertised – Annual Reorganizational meeting, 2026 est. PLF and UDLG allocations and regular business.

Prior Minutes

Motion by Charles Walder, seconded by James Flaiz, to approve the minutes of the July 21, 2025 regular session.

Voice vote: Three ayes. Motion carried.

Annual Organizational Meeting

Pursuant to ORC 5705.27 the Budget Commission shall re-organize on the first Monday of August of each year by electing a chairman for the ensuing year.

Motion by Christopher Hitchcock, seconded by Charles Walder, to appoint James Flaiz, Chairman of the Budget Commission for the period covering August 1, 2025 through July 31, 2026.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Christopher Hitchcock, to hold regular meetings on the first and third Monday of each month at 10:00 a.m. in the Auditor's Office at 215 Main Street. Special meetings are to be held as necessary upon proper notification.

Voice vote: Three ayes. Motion carried.

Appointment of Alternate Members to the Geauga County Budget Commission

Motion by James Flaiz, seconded by Christopher Hitchcock, to appoint the following alternate members to the Geauga County Budget Commission for the period August 1, 2025, through July 31, 2026, in the event of a member's absence:

Chief Compliance Officer Kate Jacob, Chief Administrator Frank Antenucci, and Chief Operations Officer, Pam McMahan, – Alternates for County Auditor Charles E. Walder,

Chief Deputy Treasurer Caroline Mansfield, and Deputy Treasurers Donna Borsi, and Brittany Pograss – Alternates for County Treasurer C.P. Hitchcock.

First Assistant Prosecutor Laura LaChapelle, Assistant Prosecutor Kristen Rine, and Samantha Harris – Alternates for County Prosecutor James R. Flaiz.

Voice vote, Three ayes. Motion carried.

2026 Undivided Local Government and Undivided Local Government Revenue Assistance Funds

<u>Villages/City</u>	<u>Amount</u>
Aquilla	0.00
Burton	30,577.60
Chardon City	73,036.84
Middlefield	45,424.30
South Russell	58,975.87
	<u>208,014.61</u>
<u>Townships</u>	
Auburn	87,783.35
Bainbridge	157,744.38
Burton	47,903.85
Chardon	64,755.50
Chester	125,238.14
Claridon	49,355.09
Hambden	66,769.94
Huntsburg	55,488.05
Middlefield	65,098.27
Montville	36,456.38
Munson	93,463.85
Newbury	73,058.99
Parkman	64,223.95
Russell	74,829.79
Thompson	38,737.64
Troy	45,756.53
	<u>1,146,663.70</u>
Geauga County	830,286.69
	<u>2,184,965.00</u>
Grand Total	<u>2,184,965.00</u>

It was moved by Christopher Hitchcock, seconded by Charles Walder, that:

WHEREAS, it is the duty of the Geauga County Budget Commission to approve the Undivided Local Government Fund for 2026 and:

WHEREAS, Ohio Revised Code 5747.53 and 5747.63 authorizes the apportionment of the Undivided Local Government Funds by an alternative method; and;

WHEREAS, the Board of County Commissioners and the majority of Board of Township Trustees and legislative authorities of Municipal Corporations have approved an alternate method of apportionment of said funds, presented under a revised formula dated May 25, 2021 and further revised June 15, 2021. Last Public Hearing 8/19/24.

THEREFORE, be it resolved, that the Geauga County Budget Commission does hereby adopt and certify the 2026 Undivided Local Government Funds in the total amount of \$2,184,965.00 and it is hereby apportioned as listed on the left.

**Per Ohio Department of Taxation July 2025 estimate*

Alternate methods remove the Commission’s discretion to withhold UDLG Funds from a taxing district. As such, this may be acted on by the Commission prior to the Annual Budget Hearings. The method must be voted annually by the Commission by the first Monday in August per ORC 5747.53

Recognizing the requirement to comply with Ohio Revised Code sections 5705.29 and 5705.30 - Hunting Valley will not participate in the 2026 distribution of Geauga County’s UDLG distribution.

The allocation of distribution to be advertised.

Voice vote: Three ayes. Motion carried.

2026 Public Library Fund Distribution

Motion by Charles Walder, seconded by James Flaiz, to distribute the 2026 Public Library Fund money to the libraries and eligible park districts according to the funding formula submitted by the Geauga County Library and Burton Public Library.

The Public Library Fund was presented for certification and apportionment to the eligible entities.

**ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED PUBLIC LIBRARY FUND
FOR Calendar Year 2026**

<u>Library/Subdivision</u>	<u>Amount</u>	<u>%Grand Total</u>
Geauga Library	\$3,448,630.51	84.63%
Burton Library	\$608,581.86	14.93%
Thompson Park	\$4,482.66	0.11%
Russell 1545 Park	\$4,482.66	0.11%
Russell Citizens Park	\$4,482.66	0.11%
Chester Park	\$4,482.66	0.11%
	\$4,075,143.00	100.00%

Allocation based on most recent agreement between Geauga County Public Library and Burton Public Library dated April 16, 2019.

Voice vote: Three ayes. Motion carried.

2026 Tax Budget

Mr. Walder questioned whether this is the correct timing for this rate disclosure. His argument was to do this in January each year.

Mr. Flaiz left the meeting at 10:08am and returned at 10:09am

Mr. Hitchcock was hesitant to change the rate before he has enough information to make an informed decision. Mr. Walder is looking for consistency with the timing of when this is decided. Mr. Flaiz suggested looking at collections from the prior year in January and make a decision at that time.

Motion by James Flaiz, seconded by Christopher Hitchcock to consider adopting a collection rate to be used for budget preparation at the second Budget Commission meeting in January each year, for Real Estate, UDLG, HB49 supplemental, and Library distribution monies in the preparation of the 2027 Tax budgets.

Voice vote: Three ayes. Motion carried.

2025/2026 School Amended Certificate

Chardon LSD – 2025/2026 Amendment #1

Motion by Charles Walder, seconded by James Flaiz, to amend Chardon 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 year-end balance sheet.

Chardon LSD 2025-2026	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	16,867,922.87	(1,217,532.13)	Beginning Balances
	39,903,187.00	468,106.00	Other Source Revenue
Special Revenue funds	2,288,403.57	1,201,403.57	Beginning Balances
	3,738,380.00	217,280.00	Other Source Revenue
Debt Service	40,377.43	5,377.43	Beginning Balances
	411,100.00	0.00	Other Source Revenue
Capital Project Funds	1,490,331.40	1,453,436.40	Beginning Balances
	2,308,647.00	0.00	Other Source Revenue
Enterprise Funds	0.00	0.00	Beginning Balances
		0.00	Other Source Revenue
Internal Service Funds	3,445,200.22	595,200.22	Beginning Balances
	5,830,000.00	(250,000.00)	Other Source Revenue
Fiduciary Funds	35,642.98	(64,357.02)	Beginning Balances
	60,000.00	0.00	Other Source Revenue
New total - All Funds	76,419,192.47		
Net Change over Original Certificate		2,408,914.47	
	New General Fund Total		56,771,109.87
	New Special Revenue Fund Total		6,026,783.57
	New Debt Service Fund Total		451,477.43
	New Capital Projects Funds Total		3,798,978.40
	New Enterprise Funds Total		0.00
	New Internal Service Funds Total		9,275,200.22
	New Fiduciary Funds Total		95,642.98
	Grand Total New Certificate - All Funds		76,419,192.47
	Net Change in Beginning balances		1,973,528.47
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		435,386.00
	Total Net Changes		2,408,914.47

**Appropriation form GCA-006 dated 8-4-2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2025 Amendments

Bainbridge Township– Amendment #5

Motion by James Flaiz, seconded by Christopher Hitchcock, to amend the Bainbridge Township’s Official Certificate of Estimated Resources to reflect the following changes to previously certified revenue:

Special Revenue Fund

Increase Fund 2081 Fund other source revenue 441,542.74 from, 300,733.00 to 742,276.14.

<u>New Special Revenue Fund Total:</u>	<u>\$20,603,539.12</u>
New 2025 Certificate Total:	\$31,453.992.61

**Appropriation form GCA-006 dated 8/4/25 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Geauga Park District– Amendment #4

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

General Fund

Increase Other – other source revenue 906,500.00, from 1,219,690.00 to 2,126,190.00.

<u>New General Fund Total:</u>	<u>\$12,265,642.22</u>
New 2025 Certificate Total:	\$15,897,998.20

**Appropriation form GCA-006 dated 5/19/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #9

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

Enterprise Funds

Increase Sewer #5002 Other- other source revenue 85,145.28, from 7,697,000.00 to 7,782,145.28.

<u>New Enterprise Funds Totals:</u>	<u>\$52,255,044.13</u>
New 2025 Certificate Total:	\$290,885,011.17

Voice vote: Three ayes. Motion carried.

General Discussion:

Thompson Township Reserve fund

Thompson Township submitted an approved Resolution #60-25 creating #4902 Reserve Account. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date will be sent to the taxing districts. There will be additional pages added to the taxing district’s budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, the Thompson Township may need to produce updated reports to support the cap amount of the Fund being adjusted.

General Discussion cont.

Mr. Walder asked if the APA had stamped the resolution. This was not previously required. Mr. Walder requested the Mr. Flaiz’s office begin to review and stamp these resolutions since there are approximately 50% of subdivisions using reserve funds.

Motion by Christopher Hitchcock, seconded by Charles Walder to require all Reserve accounts created from this point forward to be reviewed by the APA, and stamped as approved, prior to acknowledgement by the Budget Commission.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Christopher Hitchcock to acknowledge the creation of Reserve Account #4902 by Thompson Township.

Voice vote: Three ayes. Motion carried.

Mr. Walder distributed 2 letters he had sent to Hambden and Huntsburg Townships regarding the replacement levies that were prospectively on the upcoming November 4 ballot. Hambden Township took action immediately and Mr. Walder attended their meeting to change this to a renewal with an increase which saved the taxpayers the 12.5% in state credits and will yield the same amount to the Township. There was no response from Huntsburg Township. Mr. Walder thanked the League of Women voters who monitored the Board of Elections site for the subdivisions with approved levies that were replacing qualified levies.



Geauga County Budget Commission
Christopher P. Hitchcock, Chairman
James R. Flaiz, Vice Chairman
Charles E. Walder, Secretary

July 21, 2025

Hambden Township Trustees & Fiscal Officer

[Sent via Email](#)

Dear Hambden Elected Officials:

At today’s meeting of the Geauga County Budget Commission a review of levy initiatives for the November 2025 ballot were reviewed and discussed. Of particular concern were replacement levies qualifying for State of Ohio rollback discounting (non-business and owner occupied). This qualifying discount saves your taxpayers money amounting to 12.5% of the current levy value.

Your entity has been identified as having two (2) ballot issues which not only increase taxation of your residents, due to the levies being replaced vs. renewed, but also represent an additional and unnecessary 12.5% increase in tax to your residents on the original levy’s qualified portion. This is not advantageous to taxpayers.

The Budget Commission strongly discourages replacement of these qualified levies and urges you to reconsider your ballot issues to allow your residents to keep the advantage of the 12.5% rollback from these qualified levies. If you need assistance or guidance, please call your Assistant Prosecuting Attorney or the Auditor budget staff who can provide you with more taxpayer-friendly options. This is a very time-sensitive issue, please do not delay.

Sincerely,

Christopher P. Hitchcock

James R. Flaiz

Charles E. Walder



Geauga County Budget Commission

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

July 21, 2025

Huntsburg Township Trustees & Fiscal Officer

[Sent via Email](#)

Dear Huntsburg Elected Officials:

At today’s meeting of the Geauga County Budget Commission a review of levy initiatives for the November 2025 ballot were reviewed and discussed. Of particular concern were replacement levies qualifying for State of Ohio rollback discounting (non-business and owner occupied). This qualifying discount saves your taxpayers money amounting to 12.5% of the current levy value.

Your entity has been identified as having a ballot issue which not only increases taxation of your residents, due to the levy being replaced vs. renewed, but also represents an additional and unnecessary 12.5% increase in tax to your residents on the original levy. This is not advantageous to taxpayers.

The Budget Commission strongly discourages replacement of these qualified levies and urges you to reconsider your ballot issue to allow your residents to keep the advantage of the 12.5% rollback from this qualified levy. If you need assistance or guidance, please call your Assistant Prosecuting Attorney or the Auditor budget staff who can provide you with more taxpayer-friendly options. This is a very time-sensitive issue, please do not delay.

Sincerely,

Christopher P. Hitchcock

James R. Flaiz

Charles E. Walder

Public Comment:

Sarah McGlone (LWV) asked for all revenue certificates and UDLG and PLF information to be sent to her. She asked whether Emergency levies for schools will also be no longer permitted like Replacement levies. West G is proceeding as if that is the case and working hard to get this on the November ballot. Mr. Flaiz was not at the meeting and has not read the legislation. He was assuming their concerns were a result of the Budget hearing from 2 years ago when Mr. Flaiz questioned the Emergency levies and whether they were appropriate for the West G district. Mr. Flaiz said the Emergency levies will be considered in the 20 mill floor calculation going forward. She also questioned about the Budget Commission minutes on the website, are missing from April to present. Mr. Walder said the website is in the process of being updated. Mr. Flaiz pointed out the minutes are typically adopted at the next meeting.

Being no further business to conduct it was moved by Christopher Hitchcock to adjourn the August 4, 2025 regular meeting at 10:36 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

