

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, October 6, 2025 at 10:02 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Geauga County Treasurer C. P. Hitchcock, Also Present: Deputy Auditor and Chief Administrator ADP/DOIT Frank Antenucci, Chief Operations Officer Manager Pamela McMahan, and Deputy Auditor Kristen Sinatra

Meeting advertised: Regular Business
 The option of virtual viewing was offered to the public.

Prior Minutes

School District Amendments 2025/2026

Cardinal LSD 2025/2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend Cardinal 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.

Cardinal LSD 2025-2026	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	20,707,458.85	794,196.51	Beginning Balances
		(454,088.66)	Other Source Revenue
Special Revenue funds	1,864,727.60	(65,693.12)	Beginning Balances
		(342,346.63)	Other Source Revenue
Debt Service	1,356,156.52	28,822.70	Beginning Balances
		(63,391.76)	Other Source Revenue
Capital Project Funds	2,470,003.33	(219,582.67)	Beginning Balances
		2,114,930.00	Other Source Revenue
Enterprise Funds	648,040.47	3,902.82	Beginning Balances
		(22,142.67)	Other Source Revenue
Internal Service Funds	78,661.95	(61,338.05)	Beginning Balances
		40,000.00	Other Source Revenue
Fiduciary Funds	57,494.46	(295.52)	Beginning Balances
		(21,354.48)	Other Source Revenue
New total - All Funds	27,182,543.18		
Net Change over Original Certificate		1,731,618.47	
	New General Fund Total	20,707,458.85	
	New Special Revenue Fund Total	1,864,727.60	
	New Debt Service Fund Total	1,356,156.52	
	New Capital Projects Funds Total	2,470,003.33	
	New Enterprise Funds Total	648,040.47	
	New Internal Service Funds Total	78,661.95	
	New Fiduciary Funds Total	57,494.46	
	Grand Total New Certificate - All Funds	27,182,543.18	
	Net Change in Beginning balances	480,012.67	
	Net Change in Tax Revenue	0.00	
	Net Change in Other Source Revenue	1,251,605.80	
	Total Net Changes	1,731,618.47	

**Appropriation form GCA-006 dated 10-6-2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Regular Business:

Geauga County – Amendment #11

Motion by James Flaiz seconded by C. P. Hitchcock, to amend the 2025 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase (new) 2113 Board of Elections Security Grant Fund other source revenue 14,300.00, from 0.00 to 14,300.00.

Internal Service Fund

Increase 1008 ADP Contract Fund other source revenue 20,000.00, 15,000.00 to 175,000.00.

New Special Revenue Funds Total:	\$ 126,349,571.84
New Internal Service Fund Total:	\$ 1,759,600.37
New 2025 Certificate Total:	\$ 291,022,206.18

Voice vote: Three ayes. Motion carried.

Geauga Trumbull Solid Waste Financials (Appropriation Transfer):

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to acknowledge the Appropriation Transfer as presented:

Appropriation Transfer Fund 6007

From: Advertising	\$(36,273.87)	
To: Hospitalization		\$10,070.87
Cost Allocation		\$ 1,203.00
Contract services – Professional		<u>\$25,000.00</u>
		\$36,273.87

Appropriations unchanged

Voice Vote: Three ayes. Motion carried.

Geauga Public Health District – Financials

Motion by Charles E. Walder, seconded by James Flaiz, to return the submitted package of Fund Balance Transfers to the Fiscal officer for Geauga Public Health for further review and correction.

As some deficiencies were identified and shared with the Fiscal Officer via email with no response, it was decided that it would be prudent to return the package with a notice documenting items which needed to be addressed.

Voice Vote: Three ayes. Motion carried.



Auditor
Charles E. Walder
Chief Fiscal Officer

Return Fund Balance Adjustment Form

Date: 10/14/2025

To: Fiscal Officer, Department Head, or Accounting Staff of Geauga Public Health

From: Auditor's Office Budget Staff

SUBJECT: Fund Balance Adjustment

<input checked="" type="checkbox"/> Dept. Head Signature Missing on Form	<input type="checkbox"/> Incorrect Vendor Numbers (s)
<input type="checkbox"/> Incorrect Account Number	<input type="checkbox"/> Incorrect/No Encumbrance No.
<input type="checkbox"/> Incorrect Remit Address	<input type="checkbox"/> Incorrect Visa/Bat Amount
<input type="checkbox"/> Insufficient Cash Balance Available	<input type="checkbox"/> Incorrect G/L Date
<input type="checkbox"/> Batch not Approved in New World	<input type="checkbox"/> Expense Precede Encumbrance
<input type="checkbox"/> Insufficient Balance Available on PO	<input type="checkbox"/> Remit Copy Missing
<input type="checkbox"/> Missing Original Invoice/Supporting Documents	<input type="checkbox"/> Due Date Deadline Missed
<input type="checkbox"/> Missing "Ok to Pay" in Sub/Signature	<input checked="" type="checkbox"/> Other

Other: Improper use of Fund Balance Adjustment Form. Please refer to email sent on Oct. 1, 2025

General Discussion:

Motion by C. P. Hitchcock, seconded Charles E. Walder, to approve the tentative 2026 Budget Commission meeting schedule subject to possible change as needed.



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

Tentative meeting dates for the
Geauga County Budget Commission Calendar Year 2026

January 5, 2026	Monday	10:00 am	
January 19, 2026	Holiday	Cancelled	
*January 22, 2026	Thursday	10:00 am	
February 2, 2026	Monday	10:00 am	
February 16, 2026	Holiday	Cancelled	
*February 18, 2026	Wednesday	9:00 AM	2026*2027 School Budget Hearing
*February 19, 2026	Thursday	9:00 AM	2026*2027 School Budget Hearing
March 2, 2026	Monday	10:00 am	
March 16, 2026	Monday	10:00 am	
*April 6, 2026	Monday	10:00 am	Levied Depts. Budget Review
April 20, 2026	Monday	10:00 am	
May 4, 2026	Monday	10:00 am	
May 18, 2026	Monday	10:00 am	
*June 1, 2026	Monday	10:00 am	Geauga Public Health Budget Hearing
June 15, 2026	Monday	10:00 am	
*June 29, 2026	Monday	10:00 am	LSD Year-end Financials
July 6, 2026	Monday	10:00 am	
July 20, 2026	Monday	10:00 am	
August 3, 2026	Monday	10:00 am	Annual Organizational Meeting
*August 17, 2026	Monday	9:00 am	2026 Budget Hearing
*August 18, 2026	Tuesday	9:00 am	2026 Budget Hearing cont.
*August 27, 2026	Thursday	10:00 am	Budget Hearing Follow up – if needed
September 7, 2026	Holiday	Cancelled	
September 21, 2026	Monday	10:00 am	
*September 30, 2026	Wednesday	10:00 am	Rate Resolutions
October 5, 2026	Monday	10:00 am	
October 19, 2026	Monday	10:00 am	
November 2, 2026	Monday	10:00 am	
November 16, 2026	Monday	10:00 am	
December 7, 2026	Monday	10:00 am	
December 21, 2026	Monday	10:00 am	
*December 30, 2026	Tuesday	10:00 am	Year-end – may not be needed

*Denotes "special". Location change could also create a "special"

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 Website: <https://auditor.geauga.oh.gov>
 Email: auditor@co.geauga.oh.us

Voice vote: Three ayes. Motion carried.

2025/2026 Rate resolution update:

Motion by James Flaiz, seconded by C. P. Hitchcock to accept the 3 outstanding resolutions as of 9/29/25 - Geauga County, Hambden Twp., and Middlefield Twp. acknowledging that all applicable Rate Resolutions for TY25CY26 were received in good form.

Rate Resolution Checklist Tax Year 2025 (2026 Collection)	
VILLAGES	RECEIVED
Aquilla	N/A
Burton	09/24/25
Chardon	09/12/25
Middlefield	09/25/25
South Russell	09/09/25
Hunting Valley	N/A
TOWNSHIPS	RECEIVED
Auburn	09/03/25
Bainbridge	08/26/25
Burton	08/22/25
Chardon	08/22/25
Chester	08/21/25
Ciandon	09/17/25
Hambden	10/01/25 meeting date
Huntsburg	09/03/25
Middlefield	09/30/25
Montville	08/20/25
Munson	09/09/25
Newbury	08/22/25
Parkman	08/25/25
Russell	09/11/25
Thompson	09/08/25
Troy	08/20/25
REC/SPECIAL DIS	RECEIVED
Geauga Park	09/15/25
W. G. Joint Rec.	08/25/25
E. Geauga Fire Distric	09/17/25
LIBRARIES	RECEIVED
Geauga	See Geauga Cty
Burton	See Berkshire LSD
GEAUGA COUNTY	RECEIVED
	9.30.25
SCHOOLS	RECEIVED
Berkshire	05/08/25
Cardinal	03/18/25
Chardon	03/18/25
Kenston	04/16/25
West Geauga	03/11/25

Outstanding as of
9/29/25

- Hambden Township
- Middlefield Township
- Geauga County

Voice vote: Three ayes. Motion carried

Geauga Park District (GPD) 2022 Tax Budget -on remand from the Board of Tax Appeals:

Prosecutor Flaiz inquired if the 9/29/2025 executed Geauga Park District 2022 Original Revenue Certificate (GCA-014) identified as *on remand from the Board of Tax Appeals*, was sent to the GPD. It was confirmed that the document was sent via USPS mail. It was noted that there has not been any further communication with the park district. Therefore, it was decided to send the certificate to representatives of the GPD by email to ensure delivery.

Auditor update:

Auditor Walder shared updates from the Auditor’s quarterly meeting which he recently attended. Four House Bill initiatives to be aware of: After governor veto components of property tax reform, both the House and Senate overrode the allowance of Replacement, Substitute, and Emergency levies from going forward. Therefore, after the November 2025 election season is over, those identified levy types will no longer be allowed. An attempt to overturn the other vetoed items is still in process. However, as a cautionary measure the House has proposed the following initiatives:

- HB309 - Budget Commission Reform
- HB129 – Levies used for the 20 mill calculation
- HB186 – Cap the 20 mill floor to inflation
- HB335 - Cap inside millage to inflation

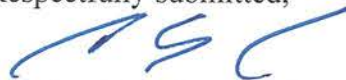
Auditor Walder shared many pros and cons that surfaced at the meeting as well as expressing his concern about possible consequences which could occur regardless of which camp a person supports.

Public Comment:

Representative from Geauga League of Women Voters, confirmed that the two components of taxation not subject to vote (referenced by Auditor Walder) were the 20 mill floor and inside millage, which Auditor Walder confirmed. The representative also requested whose signatures were needed on the tabled Geauga Health District documents - Lake County or Geauga Board of Health. The response was a representative for Geauga. The representative continued by offering a reminder that the last candidate forum will be Thursday night (10/9/2025) at Westview Middle School. The GLWV representative concluded with a request for copies of documents which were shared during the meeting, including a copy of the tentative 2026 Budget Commission calendar which was discussed.

Being no further business to conduct, C. P. Hitchcock, adjourn October 6. 2025 regular meeting at 10:34 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

