

## BUDGET COMMISSION

The Geauga County Budget Commission met in regular session Monday, December 1, 2025 at 10:03 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, and Geauga County Treasurer C.P. Hitchcock.

Also present: Chief Operations Manager, Pamela McManhan, Deputy Chief Administrator DATA, CARE, DARC, Frank Antenucci and Deputy Auditors Kristen Sinatra and Tina Kloski. Representing Geauga Public Health – Finance Director, Katie Taylor.

Meeting Advertised: Regular Business - Virtual attendance offered.

### Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the November 17, 2025 regular session.

Voice vote: Three ayes. Motion carried.

### School District Amendments 2025/2026

#### Chardon LSD – 2025/2026 Amendment #3

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

#### Special Revenue Fund

Increase Fund 401 Auxiliary Services other source revenue 41,232.97, from 88,600.00 to 129,832.97.

Increase Fund 516 IDEA other source revenue 242,670.00, from 932,493.59 to 1,175,163.59

Increase Fund 584 Title IV other source revenue 14,800.00, from 26,229.91 to 41,029.91

*Net adjustment \$298,702.97*

#### Capital Projects Funds

Increase Fund 003 Perm Improv. Other -other source revenue 65,000.00, from 5,600.00 to 70,600.00.

Increase Fund 493 Capital Grants Projects other source revenue 1,234,300.63, from 0.00 to 1,234,300.63

*Net adjustment \$1,299,300.63*

#### Fiduciary Funds

Increase Fund 022 District Agency other source revenue 20,000.00, from 60,000.00 to 80,000.00.

<b>New Special Revenue Fund Total:</b>	<b>\$ 6,556,213.20</b>
<b>Capital Projects Funds Total:</b>	<b>\$ 5,578,279.03</b>
<b><u>Fiduciary Funds Total:</u></b>	<b><u>\$ 115,642.98</u></b>
<b>New 2025/2026 Certificate Total:</b>	<b>\$ 79,647,261.73</b>

*\*Appropriation form GCA-006 dated 12/1/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**2025 Certificate Amendments**

**Bainbridge Township – Amendment #9**

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the 2025 Bainbridge Township Certificate of Estimate Resources, form GCA-015, to reflect the following changes to revenue previously certified: *(Rescind Res. 09082025-C)*

**Special Revenue Fund**

Decrease #2041 Cemetery Fund other source revenue (2,272.83), from 30,272.83 to 28,000.00

**Fiduciary Fund**

Decrease Funds (4951-4954) beginning balance Non-spendable amounts (1,733.88), from 2,272.61 to 538.73.

Increase Funds (4951-4954) other source revenue 0.84, from 0.22 to 1.06

*Net adjustment: \$(1,732.20)*

New Special Revenue Funds Total:	\$20,607,505.50
New Fiduciary Fund Total:	\$ 539.79
<b>New 2025 Certificate Total:</b>	<b>\$31,897,958.99</b>

*\*Appropriation form GCA-006 dated 12/1/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #15**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Capital Project Funds**

Decrease #4034 Mental Health Capital Reserve other source revenue (663,399.67), from 2,009,956.00 to 1,346,556.33.

**Enterprise Funds**

Decrease #5004 County Sewer Improv. other source revenue (1,767,000.00) from 1,815,000.00 to 48,000.00

Decrease #5023 McFarland WWTP Upgrades project other source revenue (32,896,163.24), from 34,000,000.00 to 1,103,836.76

*Net Adjustment: \$(34,663,163.24)*

New Capital Project Fuds Total:	\$ 30,382,129.09
New Enterprise Funds Total:	\$ 17,591,880.89
<b>New 2025 Certificate Total</b>	<b>\$256,888,773.27</b>

Voice vote: Three ayes. Motion carried

**Other Business:**

**Geauga Public Health District – Fund Balance Adjustments:**

Motion by James Flaiz, seconded by C. P. Hitchcock, to acknowledge the financials as presented:

**FUND BALANCE ADJUSTMENT 2024**

Months	Fund 6004	Fund 6005	Fund 6011	Fund 6018	Fund 6023	Fund 6030	Fund 6040
Jan.	316.26	12,333.95	3,478.81	474.38	21,347.23	237.19	3,162.55
Feb.	304.84	11,888.91	3,353.28	457.27	20,576.95	228.63	3,048.44
Sep., Oct., Nov.	1,254.75	48,935.21	13,802.24	1,882.12	84,695.56	941.06	12,547.49
Dec.	421.47	16,437.39	4,636.19	632.21	28,449.33	316.10	4,214.72
Totals:	\$2,297.32	\$89,595.46	\$25,270.52	\$3,445.98	\$155,069.07	\$1,722.98	\$22,973.20

Grand Total: \$300,374.53 Transferred to Fund 6002

**CASH TRANSFER 2025**

Months	Fund 6004	Fund 6005	Fund 6011	Fund 6018	Fund 6023	Fund 6030	Fund 6040
Jan	467.23	18,221.92	5,139.51	700.84	31,537.93	350.42	4,672.29
Feb., Mar.	1,190.77	46,439.86	13,098.42	1,786.15	80,376.67	893.07	11,907.66
April	489.99	19,109.78	5,389.94	734.99	33,074.62	367.50	4,899.93
Totals:	\$2,147.99	\$83,771.56	\$23,627.87	\$3,221.98	\$144,989.22	\$1,610.99	\$21,479.88

Grand Total: \$280,849.49 Transferred to Fund 6002

Total transferred to Fund 6002 BOH \$581,224.02

Appropriations	6004	6005	6011	6018	6023	6030	6040
Total Needed:	\$4,445.31	\$173,367.02	\$48,898.39	\$6,667.96	\$300,058.29	\$3,333.97	\$44,453.08

**Fund Key:**

- 6004 Trailer Park Fund
- 6005 Food Service Fund
- 6011 Private Water Systems Fund
- 6018 Swimming Pool Fund
- 6023 Sewage Treatment Fund
- 6030 Emergency Response Fund
- 6040 Injury Prevention Fund

Voice vote: Three ayes. Motion carried

**General Discussion:**

Geauga Public Health District alter 2026 budget prior to Jan. 1, 2026 – email from Adam Litke:

*The Budget Staff will work with Ms. Taylor on ensuring that the 2026 budget (approved by the Budget Commission on 6/30/25) is input in the New World system so that budgeted appropriations are available to support the 2026 encumbrances.*

Cardinal LSD request date change for 2026/2027 Budget Hearing – (email from Treasurer D. Wilson):

Motion by James Flaiz, seconded by C. P. Hitchcock, to accommodate the Cardinal LSD treasurer’s request to move the school’s scheduled School Budget Hearing to February 18, 2025.

Voice vote: Three ayes. Motion carried

The Budget Staff will notify Dan Wilson, Treasurer for Cardinal LSD.

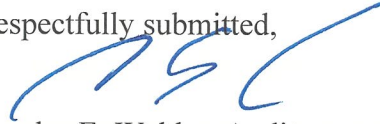
Auditor Walder introduced Deputy Auditor, Tina Kloski. He shared that she applied for the open position in Budget as Tammy Most took another position.

**Public Comment:**

Sarah McGlone requested copies of the documents from the meeting.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the December 1, 2025 regular meeting at 10:22 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

