

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, December 30, 2025 at 10:00 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 Chief Deputy Treasurer Caroline Mansfield alternate for 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.

Meeting was advertised: Special Business
Virtual attendance was offered.

Prior Minutes
Motion by Charles E. Walder, seconded James Flaiz, to approve the minutes of the December 15, 2025 - Regular meeting.

Voice vote: Three ayes. Motion carried

Treasurer Hitchcock entered the meeting at 10:02 am

2025 Amendments

Middlefield Village – Amendment #3
Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Middlefield Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund
Increase Other – other source revenue 1,016,027.37, from 2,066,752.13 to 3,082,779.50

Special Revenue Funds
Increase B01 Streets other source revenue 26,000.00, from 206,000.00 to 232,000.00
Increase B02 State Highway other source revenue 12,400.00, from 45,500.00 to 57,900.00
Increase BO# Cemetery other source revenue 10,560.00, from 64,000.00 to 74,560.00
Increase B04 Parks/Rec other source revenue 39,750.00, from 100,500.00 to 140,250.00
Decrease B08 Police Other- other source revenue (7,317.18), from 28,223.18 to 20,906.00
Increase B21 Income Tax Infrastructure other source revenue 382,117.44, from 937,882.56 to 1,320,000.00

Net Adjustment: 463,510.26

Capital Project Funds
Increase D03 Equipment Replacement other source revenue 7,000.00, from 347,202.11 to 347,202.11
Increase D10 Utilities Cap. Imp. Other source revenue 170,000.00, from 30,000.00 to 200,000.00
Increase H02 Sidewalk Cap. Imp. Other source revenue 10,000.00, from 15,000.00 to 25,000.00

Net Adjustment: \$187,000.00

Enterprise Funds
Increase E00 Refuse other source revenue 14,810.00, from 165,315.00 to 180,125.00.
Increase E01 Water other source revenue 71,750.00, from 771,750.00 to 843,500.00
Increase E02 Sewer other source revenue 125,000, from 830,000.00 to 955,000.00
Increase E03 Economic Dev. other source revenue 17,800.00, from 25,200.00 to 43,000.00
Increase E09 Water Emergency other source revenue 2,500.00, from 2,500.00 to 5,000.00
Increase E10 Sewer Cap Imp. Other source revenue 13,000.00 from 27,000.00 to 40,000.00
Increase E12 New Well other source revenue 10,000.00, from 810,000.00 to 820,000.00

Net Adjustment: \$254,860.00

New General Fund Total:	\$ 4,879,951.15
New Special Revenue Funds Total:	\$11,742,076.97
New Capital Project Funds Total:	\$ 1,847,785.64
New Enterprise Funds Total:	\$ 6,841,740.19
New 2025 Certificate Total:	\$25,485,778.96

**Appropriation form GCA-006 dated 12/30/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #17

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

Special Revenue Funds

Decrease #2069 Workforce Investment other source revenue (6,468.01), from 350,814.63 to 344,346.62

New Special Revenue Fund Total:	\$123,608,753.48
New 2025 Certificate Total:	\$253,901,451.54

The Budget Commission asked when the submission was made for the decrease in revenue. It was determined that it was approved at BoCC Session on the 23rd of the month. Auditor Walder asked what the ramification would be if this action was not executed. He continues, asking the Chief Operations Manager how much more work would be generated if this request was not processed. He raised concerns over the lack of timeliness of the submission in relation to year end closing procedures. Auditor Walder shared that there are two events occurring. This will be the first year that we will be closing the year with the Cloud. Second, the impact of the request for departments to review and adjust funds mid-December (which has been the practice every year) in order to lock down the system, in preparation for the final closing, being ignored. The Chief Operations Manager inserted that funds cannot be in the negative. Auditor Walder explained that his office will be closed on January 2nd but many other departments (mostly under the Commissioner’s hiring authority) are going to start business as usual that day and he cannot guarantee that New World will be up and running. He asked who the watchdog was for the negative accounts. Treasurer Hitchcock questioned how the motion might be amended so that this will not be repeated. Prosecutor Flaiz offered, there is nothing we can do unless we just don’t approve their items and make it a hardship. Auditor Walder commented that he doesn’t understand why regular staff meetings were not conducted to address year-end closing items, especially with the number of people hired by the Commissioners (BoCC) on the administrative side. Prosecutor Flaiz inquired if other financials were being presented at the Commissioner’s Session (today). Response: One small appropriation transfer for \$3.50, de-appropriation for Juvi / Probate for salaries and supplementals; Community Development, salaries also had a shortage. The Chief Operations Manager explained how multiple payroll entries in New World impact the same general ledger accounts (payroll and benefit line accounts). Therefore, a negative occurrence may not surface until all entries are posted. Should that happen, she communicates with the county Finance Manager.

Voice vote: Two ayes. Motion carried.
Charles E. Walder voted No

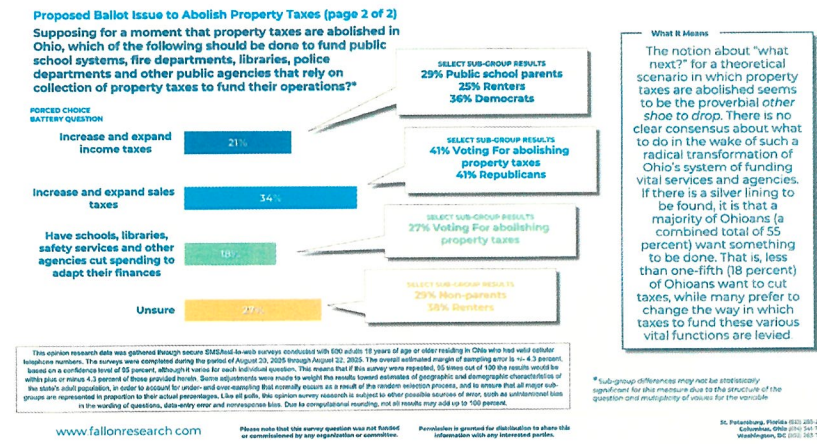
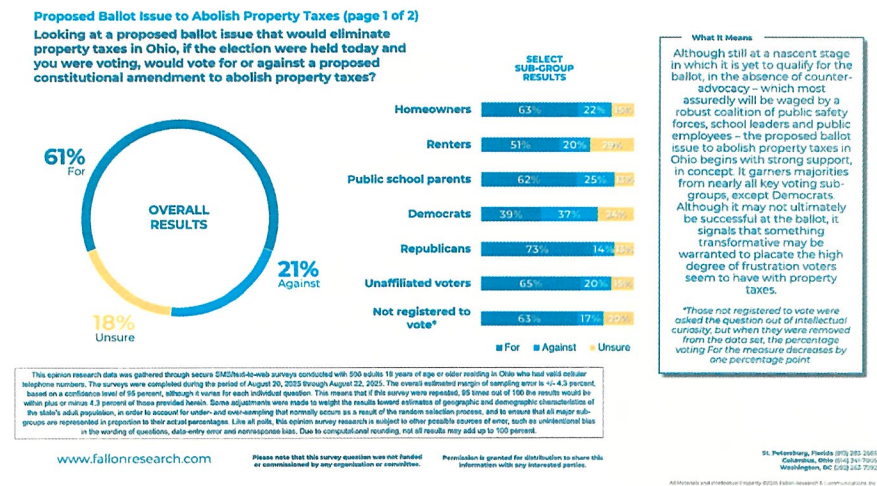
Other Business:

Review and approval of 2025 Tax Rates (collection 2026) – this item was tabled.
The Budget Commission requested that the Auditor’s office add to line 14 - Aquilla Village (Dissolved) as well as confirm rates for Bainbridge Twp – Chagrin Falls EVSD and Russell Twp – Chagrin Falls EVSD. C.P. Hitchcock would like a copy of the data emailed to him in excel. This item will be ratified in the January 8, 2026 meeting.

Additionally, the Budget staff shared that all supporting reports provided by the Department of Taxation and Equalization have been sent to ISSG (real estate software provider) to be uploaded in the system. Arrangements have been made for the Appraisal section of the Auditor’s office to assist with the system balancing so that the information can be promptly shared with the Treasurer’s officer for the preparation and mailing of the tax bills.

General Discussion:

Charles E. Walder reviewed and shared study done by an independent group, Fallon Research, two-page handout provided.



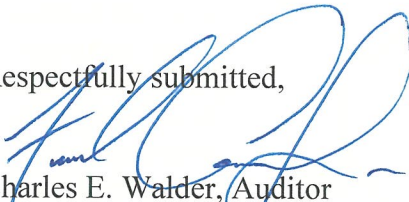
Board feedback was it may be too soon to know how accurate the taxpayer temperament is as the taxpayers do not know yet the effect or impact on other taxes to make a final decision at this early stage.

Public Comment:

Representative from Geauga LWV asked for a clarification regarding the JFS de-certification of revenue. Auditor Walder explained that if action was not taken the result would be that the department would close the year with a negative balance. This happened as JFS certified revenue which they were anticipating receiving. However, the funds were not received prior to year-end. She also requested the documents and revenue certificates that were reviewed and/or approved, and/or presented.

Katie Talyor, fiscal for Geauga Public Health wanted to thank the board and the Auditor’s staff for their assistance since she joined the Health Department.

Being no further business to conduct, C. P. Hitchcock moved to adjourn the December 30, 2025 Special meeting at 10:44 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

