

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Thursday, January 8, 2026 2025 at 10:00 a.m. in the Auditor’s Office, 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Chief Deputy Treasurer, Carline 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: Regular Business

Virtual attendance was offered.

Rates of Taxation for Tax Year 2025 (2026 Collection)

Motion by James Flaiz, seconded by Caroline Mansfield, to set the Geauga County rates of taxation for tax year 2025 collection year 2026 as presented.:

Rates of Taxation for Geauga County Tax Year 2025 (2026 Collection Year)

GEAUGA COUNTY
Rates of Taxation for the Tax Year 2025 (2026 Collection)

LOCAL TAXING DISTRICT	Agri/Resid	Other	Full Tax Rates										Previous Year			
			Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Park	Total Library	Total 2025	Total 2024	Non-Bus Credit	Owner Occ. Credit		
01. Auburn Twp-Kenston LSD	54.011844	72.333483	12.400	12.950	89.760	1.500					2.600	2.320	121.530	121.550	8.4394%	2.1088%
02. Bainbridge Twp-Kenston LSD	60.189785	81.086808	12.400	30.350	89.760	1.500					2.600	2.320	138.930	138.430	8.4550%	2.1137%
03. Bainbridge Twp-Chagrin Falls EVSD	70.845830	89.948026	12.400	30.350	122.650						2.600	2.320	170.320	170.630	8.0823%	2.0205%
04. Burton Twp-Berkshire LSD	42.585221	46.803422	12.400	10.350	52.250	1.500					2.600	1.700	80.800	80.830	8.1242%	2.0310%
05. Burton Village-Berkshire LSD	45.986720	52.588301	12.400		52.250	1.500		15.000			2.600	1.700	85.450	85.700	7.9067%	1.9766%
06. Chardon Twp-Chardon LSD	53.192344	68.429621	12.400	11.450	80.680	1.500					2.600	2.320	110.950	111.100	7.7544%	1.9386%
07. Chardon Twp-Riverside LSD	50.283400	60.603632	12.400	11.450	59.520	1.500	4.900				2.600	2.320	94.690	94.050	7.8701%	1.9675%
08. Chardon Twp-Kirtland LSD	54.793894	57.898229	12.400	11.450	71.180	1.500					2.600	1.000	100.130	100.350	9.0220%	2.2555%
09. Chardon Twp-Mentor EVSD	48.030821	67.678990	12.400	11.450	79.070						2.600	2.000	107.520	107.720	8.3998%	2.0999%
10. City of Chardon-Chardon LSD	53.398836	69.858420	12.400		80.680	1.500		15.500			2.600	2.320	115.000	115.150	7.9352%	1.9838%
11. Chester Twp-West Geauga LSD	50.826941	56.891697	12.400	23.220	48.090		0.200				2.600	2.320	88.830	86.640	8.8137%	2.2034%
12. Claridon Twp-Berkshire LSD	42.563458	44.318332	12.400	11.450	52.250	1.500					2.600	1.700	81.900	82.150	8.5923%	2.1480%
13. Claridon Twp-Chardon LSD	51.291671	64.745265	12.400	11.450	80.680	1.500					2.600	2.320	110.950	111.100	8.1304%	2.0326%
14. Aquilla Village (Dissolved)	00.000000	00.000000	0.000	0.000	0.000	0.000		0.000			0.000	0.000	0.000	110.180	0.0000%	0.0000%
15. Hamboen Twp-Chardon LSD	52.822837	68.331141	12.400	11.850	80.680	1.500					2.600	2.320	111.350	111.500	7.9478%	1.9669%
16. Huntsburg Twp-Cardinal LSD	43.493280	55.563296	12.400	12.000	57.600	1.500					2.600	2.320	88.420	88.570	8.0090%	2.0022%
17. Huntsburg Twp-Berkshire LSD	44.694218	48.119066	12.400	12.000	52.250	1.500					2.600	2.320	83.070	83.270	8.3896%	2.0974%
18. Middlefield Twp-Cardinal LSD	45.881013	59.151397	12.400	9.800	57.600	1.500	5.700				2.600	2.320	91.720	91.870	6.9706%	1.7426%
19. Middlefield Village-Cardinal LSD	43.139237	55.887938	12.400		57.600	1.500	5.700	6.000			2.600	2.320	88.120	86.700	7.5180%	1.8795%
20. Montville Twp-Berkshire LSD	41.719750	45.512031	12.400	9.900	52.250	1.500					2.600	2.320	80.970	82.670	8.8491%	2.2122%
21. Munson Twp-Chardon LSD	54.004442	70.882743	12.400	14.200	80.680	1.500					2.600	2.320	113.700	113.850	7.8700%	1.9575%
22. Munson Twp-West Geauga LSD	47.701316	52.531931	12.400	14.200	48.090		0.200				2.600	2.320	79.810	78.120	9.0402%	2.2600%
23. Newbury Twp-West Geauga LSD	48.016426	52.497963	12.400	14.000	48.090		0.200				2.600	2.320	79.610	77.920	8.9123%	2.2280%
24. Newbury Twp-Kenston LSD	55.094294	73.302386	12.400	14.000	89.760	1.500					2.600	2.320	122.580	122.600	8.2893%	2.0723%
25. Parkman Twp-Cardinal LSD	41.869543	55.180428	12.400	10.800	57.600	1.500					2.600	2.320	87.220	87.370	8.2923%	2.0730%
26. Russell Twp-West Geauga LSD	54.397962	61.288370	12.400	28.800	48.090		0.200				2.600	2.320	94.410	89.730	8.5022%	2.1255%
27. Hunting Valley/W. Geauga LSD	52.055300	55.188398	12.400		48.090		0.200	16.100			2.600	2.320	81.710	80.020	8.4792%	2.1198%
28. Russell Twp-Chagrin Falls EVSD	71.931875	90.954011	12.400	28.800	122.650						2.600	2.320	168.770	166.610	7.6925%	1.9231%
29. S Russell Village-Chagrin Falls EVSD	61.415008	77.662206	12.400		122.650			13.450			2.600	2.320	153.420	153.250	8.3022%	2.0755%
30. Thompson Twp-Berkshire LSD	44.935340	51.348421	12.400	15.000	52.250	1.500					2.600	2.320	86.070	85.270	8.0065%	2.0016%
31. Thompson Twp-Madison LSD	46.875701	59.943756	12.400	15.000	59.640	1.500	4.900				2.600		96.040	95.480	8.0387%	2.0096%
32. Troy Twp-Berkshire LSD	44.340829	47.979260	12.400	15.400	52.250	1.500					2.600	1.700	85.850	86.100	8.5257%	2.1314%
33. Troy Twp-Cardinal LSD	43.621051	55.926975	12.400	15.400	57.600	1.500					2.600	2.320	91.820	91.970	8.3674%	2.0918%

I hereby certify that these are the tax rates for tax year 2025 as approved by the Geauga County Budget Commission, certified by each taxing district to the County Auditor, with the effective tax rates as certified by the Department of Tax Equalization applied


Charles E. Walder, Geauga County Auditor 1/5/2024
(Date)

Special Disticts include East Geauga Fire District, West Geauga Rec District, and Lake County Financing District (aka ESC of The Western Reserve)

Voice vote: Three ayes. Motion carried.

2026 Amendments

2026 Certificate of The Total Amount Available for Expenditures and Balance

Motion by Charles E. Walder, seconded by James Flaiz to accept the Certificate of The Total Amount Available for Expenditures and Balance as presented; known as Cash Carry-Over Balance report.

Certificate of The Total Amount Available for Expenditures and Balance. GEALGA COUNTY INSD. 01/01/2026. Includes columns for Fund, Balance, Encumbrances, and Total Amount Available.

Certificate of The Total Amount Available for Expenditures and Balance. GEALGA COUNTY INSD. 01/01/2026. Includes columns for Fund, Balance, Encumbrances, and Total Amount Available.

Main budget table listing various funds such as 6014 GEAGAU TRUMBULL CONSTRUCTION, 6015 PARK BOARD LAND IMPROVEMENT, 6016 PARK BOARD RETAINAGE, etc., with columns for 2025 Balance, 2025 Encumbrances, and 2026 Total Amount Available.

SIGNED: CHARLES E. WALDER, GEALGA COUNTY AUDITOR

2026 FUNDS: 60130, 60140, 60150, 60160, 60170, 60180, 60190, 60200, 60210, 60220, 60230, 60240, 60250, 60260, 60270, 60280, 60290, 60300, 60310, 60320, 60330, 60340, 60350, 60360, 60370, 60380, 60390, 60400, 60410, 60420, 60430, 60440, 60450, 60460, 60470, 60480, 60490, 60500, 60510, 60520, 60530, 60540, 60550, 60560, 60570, 60580, 60590, 60600, 60610, 60620, 60630, 60640, 60650, 60660, 60670, 60680, 60690, 60700, 60710, 60720, 60730, 60740, 60750, 60760, 60770, 60780, 60790, 60800, 60810, 60820, 60830, 60840, 60850, 60860, 60870, 60880, 60890, 60900, 60910, 60920, 60930, 60940, 60950, 60960, 60970, 60980, 60990, 61000.

Voice vote: Three ayes. Motion carried.

County of Geauga – 2026 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder to amend the County of Geauga’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances, and revise estimate of Other Source Revenues in 2026:

Geauga County Certificate	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	14,253,658.85	7,584,325.26	Beginning Balances
	47,925,898.96	112,770.00	Other Source Revenue
Special Revenue funds	37,825,455.94	11,062,769.60	Beginning Balances
	75,070,397.00	(1,355,448.00)	Other Source Revenue
Debt Service	2,109,988.26	24,122.64	Beginning Balances
	3,107,553.00	0.00	Other Source Revenue
Special Assessment	1,135,055.59	598.53	Beginning Balances
	10,000.00	0.00	Other Source Revenue
Capital Project Funds	11,058,706.14	2,144,051.31	Beginning Balances
	7,801,942.00	48,723.00	Other Source Revenue
Enterprise Funds	7,461,062.52	(1,406,146.75)	Beginning Balances
	24,843,527.00	0.00	Other Source Revenue
Internal Service Funds	322,243.64	(120,071.73)	Beginning Balances
	1,429,272.00	0.00	Other Source Revenue
Fiduciary Funds	1,301,144.29	(688,433.60)	Beginning Balances
	2,482,739.00	0.00	Other Source Revenue
New total - All Funds	238,138,644.19		
Net Change over Original Certificate		17,407,260.26	
	New General Fund Total		62,179,557.81
	New Special Revenue Fund Total		112,895,852.94
	New Debt Service Fund Total		5,217,541.26
	New Spec. Assessment Funds Total		1,145,055.59
	New Capital Projects Funds Total		18,860,648.14
	New Enterprise Funds Total		32,304,589.52
	New Internal Service Funds Total		1,751,515.64
	New Fiduciary Funds Total		3,783,883.29
	Grand Total New Certificate - All Funds		238,138,644.19
	Net Change in Beginning balances		18,601,215.26
	Net Change in Tax Revenue		-1,241,393.00
	Net Change in Other Source Revenue		47,438.00
	Total Net Changes		17,407,260.26

Revenue Certification Includes:

Special Revenue

Increase in Fund 2106 CCA 2.0 other source revenue 7,600.00

Increase in Fund 2112 OneOhio Grant other source revenue 28,500.00

Also: Adjustments to all levy tax revenue – adjusting for new rates and values.

Voice vote: Three eyes. Motion carried.

Geauga County District Board of Health – 2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Health District’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 tax revenue balances and a revised other source revenue:

Geauga Public Health			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	165,865.99	(499,275.57)	Beginning Balances
	2,472,574.00	6,985.00	Other Source Revenue
Special Revenue funds	3,891,448.43	1,643,396.69	Beginning Balances
	2,002,850.00	0.00	Other Source Revenue
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New total - All Funds	8,532,738.42		
Net Change over Original Certificate		1,151,106.12	
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	New General Fund Total		2,638,439.99
	New Special Revenue Fund Total		5,894,298.43
	Grand Total New Certificate - All Funds		<u>8,532,738.42</u>
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	Net Change in Beginning balances		1,144,121.12
	Net Change in Tax Revenue		6,161.00
	Net Change in Other Source Revenue		824.00
	Total Net Changes		<u>1,151,106.12</u>

Revenue Certification Includes:

Adjustments to all levy tax revenue – adjusting for new rates and values.

Voice vote: Three ayes. Motion carried.

Geauga Trumbull Solid Waste – 2026 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Geauga Trumbull Solid Waste 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 tax revenue balances and a revised other source revenue:

Geauga Trumbull Solid Waste			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	3,239,388.89	391,717.91	Beginning Balances
	2,090,000.00	0.00	Other Source Revenue
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New total - All Funds	5,329,388.89		
Net Change over Original Certificate		391,717.91	
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	New General Fund Total		5,329,388.89
	New Special Revenue Fund Total		0.00
	Grand Total New Certificate - All Funds		<u>5,329,388.89</u>
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	Net Change in Beginning balances		391,717.91
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		0.00
	Total Net Changes		<u>391,717.91</u>

Voice vote: Three ayes. Motion carried.

General Discussion:

Auditor Walder asked if any school budgets were submitted. The budget staff shared that nothing has been submitted and reminded the Budget Commission that they are due to the Auditor’s office by the 20th of January. Auditor Walder shared with the Commission members that he will be conducting a virtual training class for the Auditors in the State. He shared that he has been receiving many calls due to the recently passed legislation. He explained that unfortunately very little preparation has been made as many were waiting for the results. It appears that most counties are now going to conduct budget hearings. Unfortunately, there is only a few weeks to prepare for the school budget hearings, and they are the more difficult ones to grasp especially recognizing that their fiscal year is different; straddling two calendar years: July 1st – June 30th. The Budget Commission reviewed the timeline for annual school tax budgets – approved by their BOE by the 15th of January, submitted to the Auditor’s office by the 20th of January and the Budget Commission must complete its work by the end of February. We are going to be recording ours. Therefore, many will probably be watching to see what we do and how we perform, a test model. Prosecutor Flaiz offered that in a lot of counties the elected official doesn’t have a depth of knowledge. Unless you have a knowledgeable person at the table you’re wasting your time.

Auditor Walder further offered that our county is fortunate to have a strong support staff feeding us the data. These other counties are so deep in the weeds. Which is the point of the training session.

Auditor Walder shared that he underscored to his fellow auditors “start slow” - you’ve got to create a good record and build the record every year. Auditor Walder extended thanks to the outside offices that have supported his office with the recent staff changes and loss of institution knowledge.

A brief discussion arose regarding the possible questions which may arise once the tax bills are mailed out. Auditor Walder also addressed another matter – H.B. 129. Which allows Emergency levies that were enabled before 2026 a loophole for a one-time renewal as a fixed sum levy up to 5 years (cannot combine levies) and then it falls off. There are a lot of moving pieces.

A discussion began regarding the voters’ general lack of understanding of the impact on their tax bills when they vote for levies.

Public Comment

Representative from Geauga League of Women Voters, Sarah McGlone, requested copies of documents and reports which were presented during the meeting.

Caroline Mansfield exited the meeting at 10:52 am

Being no further business to conduct it was moved by Charles E. Walder to adjourn the January 8, 2026 special meeting at 10:54 am.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission