

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Thursday, January 22, 2026 at 10:02 a.m. in the Auditor’s Office, 215 Main Street, Chardon, Ohio.

Present: Deputy Chief Administrator DATA, CARE, DARC, Frank Antenucci alternate for Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz and Deputy Treasurer Donna Borsi alternate for Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Operations Manager, Pamela McManhan, and Deputy Auditors Kristen Sinatra and Tina Kloski.

Meeting was advertised: Regular Business
Virtual attendance was offered.

Prior Minutes

Motion by Frank Antenucci, seconded James Flaiz to approve the minutes of the December 30, 2025 – Special meeting.

Voice vote: Two ayes. Motion carried

Prior Minutes

Motion by James Flaiz, seconded Frank Antenucci to approve the minutes of the January 8, 2026 – Special meeting.

Voice vote: Two ayes. Motion carried

2025/2026 School Amended Certificate

Berkshire Local School District 2025/2026 - Amendment #6

Motion by Frank Antenucci, seconded by Prosector James Flaiz, to amend the Berkshire LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase Other – other source revenue 116,650.03, from 2,023,432.00 to 2,140,082.03

Special Revenue Fund

Increase #019 Martha Holden Jennings fund other source revenue 500.00, from 204,210.00 to 204,710.00

Increase #572 Title I funds other source revenue 1,025.03, from 228,280.80 to 229,305.83

Increase #584 Drug Free Grant other source revenue 95.87, from 28,250.77 to 28,346.64

Increase #590 Title IIA fund other source revenue 871.52, from 21,617.27 to 22,488.79

Net Adjustment: \$1,992.42

New General Fund Total:	\$25,372,369.84
New Special Revenue Fund Total:	\$ 4,488,200.56
New 2025/2026 Certificate Total:	\$33,752,551.46

**Appropriation form GCA-006 dated 1/22/26 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

2026 Amendments

Russell Township Citizen’s Park District (511) – 2025 Amendment #1

Motion by James Flaiz, seconded by Frank Antenucci to amend the Russell Twp. Citizen’s Park District 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances.

General	Increase the 1/1/2026 unencumbered cash balance from	6,704.01	estimated to	7,668.19	actual
	No Change other source revenue	3,000.00	estimated to	10,482.28	actual
Capital Fund	No Change the 1/1/26 unencumbered cash balance from	0.00	estimated to	0.00	actual
	New General Fund Total	18,150.47			
	New Capital Project Fund Total	0.00			
		<u>18,150.47</u>			
	Net Change in Beginning Balances	964.18			
	Net Change in Other Source Revenue	3,000.00			
	Total Net Change over original Certificate	<u>3,964.18</u>			

**Temporary Appropriation form GCA-006 dated 12/19/2025 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

Newbury Township – 2026 Amendment #1

Motion by Frank Antenucci, seconded by James Flaiz, to amend the Newbury Township’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

General	Increase the 1/1/26 unencumbered cash balance from	726,429.82	estimated to	1,110,535.17	ac
	Increase tax revenue	3,193.00	estimated to	314,603.00	ac
	Increase other source revenue	427.00	estimated to	373,537.83	ac
Motor Vehicle	Increase the 1/1/26 unencumbered cash balance from	42,563.50	estimated to	44,191.17	ac
Gasoline Tax	Increase the 1/1/26 unencumbered cash balance from	208,667.78	estimated to	525,933.34	ac
Road & Bridge	Increase the 1/1/26 unencumbered cash balance from	39,126.01	estimated to	166,811.23	ac
	Increase tax revenue	3,648.00	estimated to	359,546.00	ac
	Increase other source revenue	489.00	estimated to	48,103.00	ac
Cemetery	Increase the 1/1/26 unencumbered cash balance from	56,941.40	estimated to	67,216.03	ac
Fire Levy	Increase the 1/1/26 unencumbered cash balance from	36,698.82	estimated to	221,414.67	ac
	Increase tax revenue	14,659.00	estimated to	1,359,254.00	ac
	Increase other source revenue	373.00	estimated to	33,883.00	ac
Road Improv	Increase the 1/1/26 unencumbered cash balance from	293,978.46	estimated to	443,630.68	ac
	Increase tax revenue	6,952.00	estimated to	631,752.00	ac
	Increase other source revenue	930.00	estimated to	84,520.00	ac
Permissive Veh	Increase the 1/1/26 unencumbered cash	1,564.23	estimated to	29,446.97	ac
Loan Fire Statuti	Decrease the 1/1/26 unencumbered cash	(16,942.31)	estimated to	14,145.93	ac
Srv. Garage Cap.	Increase the 1/1/26 unencumbered cash	367,975.85	estimated to	367,975.85	ac
Oberland Pk Cap	Increase the 1/1/26 unencumbered cash	76,276.92	estimated to	133,818.27	ac
Cap. Res. Vehicle/	Increase the 1/1/26 unencumbered cash	1,649.66	estimated to	1,649.66	ac
Special Assessm	Decrease the 1/1/26 unencumbered cash	(7.68)	estimated to	35.64	ac
	New General Fund Total	1,798,676.00			
	New Special Revenue Fund Total	4,066,202.09			
	New Debt Service Funds Total	364,145.93			
	New Capital Project Fund Total	730,943.78			
	New Spec. Assessment Fund Total	1,535.64			
	Grand Total New Certificate- All Funds	<u>6,961,503.44</u>			
	Net Change in Beginning balances	1,015,877.87			
	Net Change in Tax Revenue	28,452.00			
	Net Change in Other Source Revenue	2,219.00			
	Total Net Change over Original Cert	<u>1,046,548.87</u>			

** Temporary Appropriations form GCA-006 dated 12-19-25 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Troy Township – 2026 Amendment #1

Motion by Frank Antenucci, seconded by Prosector James Flaiz, to amend the Troy Township 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

Troy Township	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	91,334.24	10,664.50	Beginning Balances
	271,261.44	2,082.00	Other Source Revenue
Special Revenue funds	1,302,618.17	870,129.80	Beginning Balances
	961,812.00	8,017.00	Other Source Revenue
Capital Project Funds	0.00	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
Enterprise Funds	0.00	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
Fiduciary Funds	0.00	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
New total - All Funds	2,627,025.85		
Net Change over Original Certificate		890,893.30	
			New General Fund Total 362,595.68
			New Special Revenue Fund Total 2,264,430.17
			New Capital Project Funds Total 0.00
			New Enterprise Funds Total 0.00
			New Fiduciary Funds Total 0.00
			Grand Total New Certificate - All Funds 2,627,025.85
			Net Change in Beginning balances 880,794.30
			Net Change in Tax Revenue 9,163.00
			Net Change in Other Source Revenue 936.00
			Total Net Changes 890,893.30

**Temporary Appropriation form GCA-006 dated 12/17/25 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

Donna Borsi alternate for Treasurer, Christopher Hitchcock joined meeting at 10:08am.

Geauga County Public Library – 2026 Amendment #1

Motion by Frank Antenucci, seconded by Prosector James Flaiz to amend the Geauga County Public Library’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

General	Increase the 1/1/26 unencumbered cash balance from	3,716,884.00	estiimed to	3,834,091.52	actual
	Increase tax revenue 57,586.00 from	5,303,632.00	estiimed to	5,361,218.00	actual
	Increase other source revenue 7,704.00 from	4,424,713.90	estiimed to	4,432,417.90	actual
Special Rev	Increase the 1/1/26 unencumbered cash balamce from	141,711.00	estiimed to	149,688.16	actual
Debt/Bond	Increase the 1/1/26 unencumbered cash balance from	195,509.00	estiimed to	245,939.42	actual
	Increase tax revenue 222,573.00 from	1,130,616.00	estiimed to	1,353,189.00	actual
	Increase other source revenue 4,080.00 from	34,724.00	estiimed to	38,804.00	actual
Building Res.	Increase the 1/21/26 unencumbered cash balance from	1,761,648.00	estiimed to	1,958,981.32	actual
Capital Improv	Increase the 1/1/26 unencumbered cash balance from	3,873,701.00	estiimed to	3,441,435.20	actual
Chard. Cap Res.	Increase the 1/1/26 unencumbered cash balance from	6,261,358.00	estiimed to	7,559,357.93	actual
	New General Fund Total	13,627,727.42			
	New Special Revenue Fund Total	149,688.16			
	New Debt Service Total	1,637,932.42			
	New Capital Project Funds Total	13,555,358.45			
	Total 2026 Certificate	<u>28,970,706.45</u>			
	Net Change in Beginning Balances	1,238,682.55			
	Net Change in Tax Revenue	280,159.00			
	Net Change in Other Source Revenue	11,784.00			
	Total Net Change over original Certificate	<u>1,530,625.55</u>			

**Appropriation form GCA-006 dated 12/17/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

County of Geauga – 2026 Amendment #1 -revised due to clerical error

Motion by Donna Borsi, seconded by Frank Antenucci to revise the County of Geauga’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 revise estimate of Other Source Revenues in 2026:

Special Revenue

Fund 2014 revised other source revenue 30,000.00, from, 1,031,191.00 to reflect budgeted figure 1,061,191.00.

New Special Revenue Fund Total: \$ 112,925,852.94
New 2026 Certificate Total: \$ 238,168,644.19

Revised certificate was re-signed.

Voice vote: Three ayes. Motion carried.

Other Business:

From 8-4-25 meeting Motion by James Flaiz, seconded by Christopher Hitchcock, 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.

Motion by James Flaiz seconded by Donna Borsi to tentatively use 98% collection rate for certifying revenue generated by Real Estate, UDLG, HB49 supplemental, and Library distribution monies in the preparation of the 2027 Tax budgets. Final confirmation is to be addressed when the County Treasurer and County Auditor are present (next meeting 2/2/2026) to offer their insight and opinion for consideration.

Voice vote: Three ayes. Motion carried.

2027 School Tax Budgets

The Budget staff informed the Budget Commission that the 2027 Tax Budgets were received by the 1/20/2026 deadline.

Berkshire LSD

Cardinal LSD

Chardon LSD

Kenston LSD

West Geauga LSD

It was discussed that the Budget staff would plan on using the existing DTE515 (TY25CY26) and revise levy collection data if changes are made in the second half [due to the State claw back for those impacted by the 20-mill floor adjustment]. The matter was addressed recognizing the recent change in legislation that may impact second half tax collection. The Budget staff shared that two of the schools would be affected [West Geauga & Berkshire]. Prosecutor Flaiz commented he would be curious to know where their cash balances are and if this was going to be a significant amount of money. Prosecutor Flaiz questioned how they submitted their budget. The Budget staff shared that the two schools reported the totals, but as two parts, to account for the claw back. The State is expected compute the second half changes and the Auditor may be receiving a new DTE515 for second half. The understanding is that the State will perform the computation (this year). However, going forward the Auditor's office will be expected to complete the computation. They are calling it an inflation cap and doing a lookback. Prosecutor Flaiz would like to have a sense of the impact prior to the school's scheduled budget hearings. He inquired if the impacted schools considered the adjustment of the second half reduction. The Budget staff advised that the schools reduced the tax collection and added the sum to State reimbursements (understanding the reduction is to be paid back by the State).

Public Comment:

Sarah McGlone representative League of Women Voters (LOWV) –

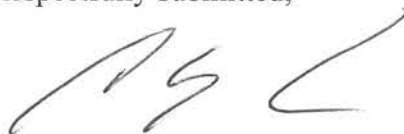
Sarah shared that Berkshire LSD is looking to establish a 5% increase on the school district income tax. They took the first step at their last board meeting, and they are having another meeting next week. The LOWV reached out to Beth to see how likely it was. Prosecutor Flaiz said, ‘thank you for that’. They are looking to put it on for the May primary. The League is very interested in the matter as this will be a huge issue and they are working on their candidate forum for the primary.

Additionally, Sarah offered that someone from the Protection Geauga Parks reached out to the LOWV stating, two of the Geauga Park District’s (GPD) Board members resigned. Further, there is no evidence that they have been reappointed but were at the meeting last week and voted. Prosecutor Flaiz stated that he was aware that there are two Judgement entries signed by Judge Berger, who was assigned to fill in for Judge Grendell (suspended), accepting the resignations of GPD board members on December 31st. He offered that he was aware that at the GPD January 20th meeting they participated in and voted on matters at that meeting. As soon as that was brought to his attention, he reached out to GPD’s legal counsel to provide an explanation. That was yesterday morning. The GPD legal counsel did follow up with him yesterday afternoon and advised that she was still looking into it. If he does not get an explanation, he will set up a meeting with Judge Berger to inquire. He hopes to know something by the end of the week.

Sarah also requested copies of documents presented during the meeting. She also advised that she will be out of town for the next meeting and that Carol or Gail will be joining instead of her.

Being no further business to conduct it was moved by James Flaiz to adjourn the January 22, 2026, special meeting at 10:26 am.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

