

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, February 2, 2026 at 10:03 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 Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Chief Administrator DATA, CARE, DARC, Frank Antenucci, Chief Operations Manager, Pamela McManhan, and Deputy Auditors Kristen Sinatra and Tina Kloski.

Regular Meeting Advertised: Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz to approve the minutes of the January 22, 2026 - special meeting.

Voice vote: Three ayes. Motion carried

School District Amendments 2025/2026

Chardon LSD – 2025/2026 Amendment #4

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:

General Fund

Increase Other – other source revenue 314,246.00, from 4,625,320.00 to 4,939,566.00

Special Revenue Fund

Increase Fund 572 Title I Services other source revenue 25,608.53, from 364,883.76 to 390,492.29.

Increase Fund 584 Title IV other source revenue 20,224.38, from 41,029.91 to 61,254.29

Increase Fund 590 Title II-A other source revenue 36,978.60, from 98,453.02 to 135,431.62

Net adjustment \$82,811.51

Capital Projects Funds

Increase Fund 493 Capital Grants Projects other source revenue 3,315.00, from 480,000.00 to 483,315.00

New General Fund Total:	\$ 57,984,694.87
New Special Revenue Fund Total:	\$ 6,639,024.71
Capital Projects Funds Total:	\$ 5,581,594.03
New 2025/2026 Certificate Total:	\$ 80,047,634.24

**Appropriation form GCA-006 dated 2-2-2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2026 Amendments

Newbury Township – 2026 Amendment #1 -revised due to clerical error

Motion by Frank Antenucci, seconded by James Flaiz to revise the Newbury Township’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 revise estimate of Unencumbered Balance in 2026:

Capital Project Fund

Fund 4902 revised beginning unencumbered balance 2.00, from, 133,818.27, to 133,816.27. (typo)

New Capital Project Fund Total: \$ 730,941.78
New 2026 Certificate Total: \$6,961,501.44

Revised certificate was re-signed.

Voice vote: Two ayes. Motion carried.

Burton Public Library – 2026 Amendment #1

Motion by C.P. Hitchcock, seconded by Charles E. Walder to amend the Burton Public Library Official Certificate of Estimated Resources as follows to reflect the “actual” January 1, 2026 unencumbered cash balances and adjustments to real estate tax revenue.

Burton Public Library	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	865,773.23	310,277.74	Beginning Balances
	1,059,280.00	3,630.00	Other Source Revenue
Special Revenue funds	44,973.62	33,052.72	Beginning Balances
	7,000.00	0.00	Other Source Revenue
Capital Project Funds	190,199.66	190,199.66	Beginning Balances
	0.00	0.00	Other Source Revenue
New total - All Funds	2,167,226.51		
Net Change over Original Certificate		537,160.12	
New General Fund Total			1,925,053.23
New Special Revenue Fund Total			51,973.62
New Capital Projects Funds Total			190,199.66
Grand Total New Certificate - All Funds			2,167,226.51
Net Change in Beginning balances			533,530.12
Net Change in Tax Revenue			3,535.00
Net Change in Other Source Revenue			95.00
Total Net Changes			537,160.12

**Temporary Appropriation form GCA-006 dated 12-26-2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Chester Township Park District – 2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz to amend the Chester Twp. Park District 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances.

Chester Township Park District			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	19,031.00	4,884.00	Beginning Balances
	15,393.01	0.01	Other Source Revenue
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New total - All Funds	34,424.01		
Net Change over Original Certificate		391,717.91	
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			34,424.01
New General Fund Total			0.00
New Special Revenue Fund Total			<u>34,424.01</u>
Grand Total New Certificate - All Funds			
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			4,884.00
Net Change in Beginning balances			0.00
Net Change in Tax Revenue			0.01
Net Change in Other Source Revenue			<u>4,884.01</u>
Total Net Changes			

**Temporary Appropriation form GCA-006 dated 12/23/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Munson Township – 2026 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock to amend the Munson 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:

Munson Township			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	412,366.83	(56,881.35)	Beginning Balances
	1,292,934.70	2,081.00	Other Source Revenue
Special Revenue funds	587,520.86	6,276.52	Beginning Balances
	3,752,062.00	8,108.00	Other Source Revenue
Capital Project Funds	0.00	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
Spec. Assessment Funds	0.00	0.00	Beginning Balances
	2,100.00	0.00	Other Source Revenue
New total - All Funds	6,046,984.39		
Net Change over Original Certificate		-40,415.83	
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			1,705,301.53
New General Fund Total			4,339,582.86
New Special Revenue Fund Total			0.00
New Capital Project Funds Total			2,100.00
New Spec. Assessment Funds Total			<u>6,046,984.39</u>
Grand Total New Certificate - All Funds			
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			-50,604.83
Net Change in Beginning balances			9,370.00
Net Change in Tax Revenue			819.00
Net Change in Other Source Revenue			<u>-40,415.83</u>
Total Net Changes			

** Temporary Appropriations do not exceed 12/24/25 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Burton Township – 2026 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Burton 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:

Burton Township	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	325,661.39	42,861.32	Beginning Balances
	348,290.23	1,389.00	Other Source Revenue
Special Revenue funds	685,219.12	134,451.63	Beginning Balances
	875,912.00	5,097.00	Other Source Revenue
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New total - All Funds	2,235,082.74		
Net Change over Original Certificate		183,798.95	
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	New General Fund Total		673,951.62
	New Special Revenue Fund Total		1,561,131.12
	Grand Total New Certificate - All Funds		<u>2,235,082.74</u>
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	Net Change in Beginning balances		177,312.95
	Net Change in Tax Revenue		6,069.00
	Net Change in Other Source Revenue		417.00
	Total Net Changes		<u>183,798.95</u>

* *Temporary Appropriations do not exceed 12/05/2025 estimated revenue.*

Voice vote: Three ayes. Motion carried.

West Geauga Joint Recreation District – 2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the West Geauga Joint Recreation District 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances:

West Geauga Joint Recreation District	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	26,865.93	1,256.05	Beginning Balances
	92,640.00	839.00	Other Source Revenue
Capital Project Funds	32,769.93	8,856.00	Beginning Balances
	7,100.00	0.00	Other Source Revenue
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New total - All Funds	159,375.86		
Net Change over Original Certificate		10,951.05	
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	New General Fund Total		119,505.93
	New Special Revenue Fund Total		0.00
	New Capital Projects Funds Total		39,869.93
	Grand Total New Certificate - All Funds		<u>159,375.86</u>
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	Net Change in Beginning balances		10,112.05
	Net Change in Tax Revenue		740.00
	Net Change in Other Source Revenue		99.00
	Total Net Changes		<u>10,951.05</u>

* *Appropriation form GCA-006 dated 2/2/2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

City of Chardon – 2026 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the City of Chardon’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances, (changes to tax revenue due to the new real estate values and rates for collection in 2026, and revisions in other source revenue increases/decreases as provided by fiscal):

City of Chardon	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	4,662,184.56	2,026,960.56	Beginning Balances
	10,561,001.00	540,109.90	Other Source Revenue
Special Revenue funds	4,729,553.03	(137,135.29)	Beginning Balances
	5,578,853.00	798,573.00	Other Source Revenue
Debt Service Funds	234.94	0.80	Beginning Balances
	378,807.00	0.00	Other Source Revenue
Capital Projects Funds	3,510,304.59	(371,349.98)	Beginning Balances
	5,135,229.00	1,936,647.00	Other Source Revenue
Enterprise Funds	2,848,853.29	886,967.68	Beginning Balances
	5,555,051.00	434,067.80	Other Source Revenue
Internal Service Funds	8,054.18	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
Fiduciary Funds	160,471.00	(1,990.68)	Beginning Balances
	23,200.00	(315.00)	Other Source Revenue
New total - All Funds	43,151,796.59		
Net Change over Original Certificate		6,112,535.79	
	New General Fund Total		15,223,185.56
	New Special Revenue Fund Total		10,308,406.03
	New Debt Service Funds Total		379,041.94
	New Capital Projects Funds Total		8,645,533.59
	New Enterprise Funds Total		8,403,904.29
	New Internal Service Funds		8,054.18
	New Fiduciary Funds Total		183,671.00
	Grand Total New Certificate - All Funds		43,151,796.59
	Net Change in Beginning balances		2,403,453.09
	Net Change in Tax Revenue		29,398.00
	Net Change in Other Source Revenue		3,679,684.70
	Total Net Changes		6,112,535.79

* Temporary Appropriations do not exceed 12/12/25 estimated revenue.

Voice vote: Three ayes. Motion carried.

Montville Township – 2026 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Montville 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:

Montville Township

	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	266,931.93	144,297.66	Beginning Balances
	201,971.08	1,516.00	Other Source Revenue
Special Revenue funds	856,416.90	265,852.20	Beginning Balances
	630,405.00	5,332.00	Other Source Revenue
Capital Project Funds	1,586,600.00	1,176,600.00	Beginning Balances
	677,000.00	0.00	Other Source Revenue
Fiduciary Funds	213.13	0.01	Beginning Balances
	0.00	-2.00	Other Source Revenue
New total - All Funds	4,219,538.04		
Net Change over Original Certificate		1,593,595.87	
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New General Fund Total		468,903.01	
New Special Revenue Fund Total		1,486,821.90	
New Capital Projects Funds Total		2,263,600.00	
New Fiduciary Funds Total		213.13	
Grand Total New Certificate - All Funds		4,219,538.04	
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Net Change in Beginning balances		1,586,749.87	
Net Change in Tax Revenue		6,040.00	
Net Change in Other Source Revenue		806.00	
Total Net Changes		1,593,595.87	

**Temporary Appropriation form GCA-006 dated 12/17/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

South Russell Village – Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Village of South Russell’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances, updated to reflect correct amount, changes to tax revenue due to the new real estate values and rates for collection in 2026, and certify additional revenue which was missed in the original submission:

South Russell		New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund		676,018.44	317,635.44	Beginning Balances
		1,477,799.00	1,104.00	Other Source Revenue
Special Revenue funds		1,919,375.95	1,026,221.95	Beginning Balances
		6,019,014.00	3,543.00	Other Source Revenue
Capital Project Funds		740,619.26	88,413.26	Beginning Balances
		2,279,769.00	0.00	Other Source Revenue
Fiduciary Funds		173,824.64	62,831.64	Beginning Balances
		120,000.00	0.00	Other Source Revenue
New total - All Funds		13,406,420.29		
Net Change over Original Certificate			1,499,749.29	
New General Fund Total				2,153,817.44
New Special Revenue Fund Total				7,938,389.95
New Capital Projects Funds Total				3,020,388.26
New Fiduciary Funds Total				293,824.64
Grand Total New Certificate - All Funds				13,406,420.29
Net Change in Beginning balances				1,495,102.29
Net Change in Tax Revenue				4,105.00
Net Change in Other Source Revenue				542.00
Net Change in Fiduciary Funds				62,831.64
Total Net Changes				1,499,749.29

**Appropriation form GCA-006 dated 11/26/25 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Thompson Township – 2026 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend Thompson 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:

Thompson Township		New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund		206,841.74	15,334.20	Beginning Balances
		173,531.36	3,335.61	Other Source Revenue
Special Revenue funds		820,458.66	152,700.53	Beginning Balances
		1,100,723.00	21,970.00	Other Source Revenue
Capital Project Funds		100,000.00	50,000.00	Beginning Balances
		50,000.00	0.00	Other Source Revenue
Spec. Assessment Funds		647.01	596.34	Beginning Balances
		1,200.00	0.00	Other Source Revenue
New total - All Funds		2,453,401.77		
Net Change over Original Certificate			243,936.68	
New General Fund Total				380,373.10
New Special Revenue Fund Total				1,921,181.66
New Capital Project Funds Total				150,000.00
New Spec. Assessment Funds Total				1,847.01
Grand Total New Certificate - All Funds				2,453,401.77
Net Change in Beginning balances				218,631.07
Net Change in Tax Revenue				23,898.00
Net Change in Other Source Revenue				1,407.61
Total Net Changes				243,936.68

**Appropriation form GCA-006 dated 12/11/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Huntsburg Township – 2026 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend Huntsburg Township’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2025 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

Huntsburg Township	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	206,045.61	155,735.26	Beginning Balances
	391,801.67	3,068.00	Other Source Revenue
Special Revenue funds	520,130.40	269,942.00	Beginning Balances
	1,060,487.00	170,431.00	Other Source Revenue
Capital Project Funds	5,414.49	5,000.00	Beginning Balances
	5,000.00	0.00	Other Source Revenue
New total - All Funds	2,188,879.17		
Net Change over Original Certificate		604,176.26	
New General Fund Total			597,847.28
New Special Revenue Fund Total			1,580,617.40
New Capital Projects Funds Total			10,414.49
Grand Total New Certificate - All Funds			<u>2,188,879.17</u>
Net Change in Beginning balances			430,677.26
Net Change in Tax Revenue			153,525.00
Net Change in Other Source Revenue			19,974.00
Total Net Changes			<u>604,176.26</u>

**Appropriation form GCA-006 dated 12/3/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Geauga Park District – 2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga Park District’s 2026 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2026 unencumbered cash balances, (changes to tax revenue due to the new real estate values and rates for collection in 2026, and revisions in other source revenue increases/decreases as provided by fiscal):

Geauga Park District	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	4,010,288.09	1,421,051.90	Beginning Balances
	7,350,164.00	102,078.00	Other Source Revenue
Capital Project Fund	2,847,601.29	5,183.64	Beginning Balances
	695,000.00	50,000.00	Other Source Revenue
New total - All Funds	14,903,053.38		
Net Change over Original Certificate		1,578,313.54	
New General Fund Total			11,360,452.09
New Capital Projects Fund Total			3,542,601.29
Grand Total New Certificate - All Funds			<u>14,903,053.38</u>
Net Change in Beginning balances			1,426,235.54
Net Change in Tax Revenue			67,982.00
Net Change in Other Source Revenue			84,096.00
Total Net Changes			<u>1,578,313.54</u>

** Temporary Appropriations do not exceed 12/22/25 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Other Business:**Action taken at the 1-22-2026 meeting:**

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.

Collection rate to be used in the preparation of 2027 Tax Budgets:

Motion by C. P. Hitchcock, seconded by Charles E. Walder, that a 98% collection rate will be used in the preparation of the 2027 tax budgets for the following revenue sources:

Real Estate Tax, UDLG, HB49 supplemental, and Public Library.

Voice Vote: Three Ayes. Motion carried.

School Budget Packets:

Packets were created and shared with the members of the Budget Commission for the scheduled School Tax Budget Hearings on February 18th and 19th – 2026. The packets included the 2027 tax budget submitted by each school treasurer, as well as material compiled from the submitted data by the budget staff for the following school districts.

Berkshire LSD Cardinal LSD

Chardon LSD Kenston LSD

And West Geauga LSD

Auditor Walder requested that the budget staff investigate to determine if any schools will be impacted by a 20 mill floor adjustment and advise the Budget Commission members prior to the scheduled hearing.

Email from John Oros Geauga Park District:

The email requested that Mr. Oros be contacted regarding any budget matters. He explained that the appointed Fiscal for Geauga Park District (GPD) was not available due to a personal matter. The Budget Commission agreed that the Budget Staff will assist should a need arise. Tina Kloski will serve as point person having direct contact with GPD and Kristen Sinatra will provide review of any actions.

Ms. Kloski will respond to Mr. Oros' email.

Gauga County Dormant Funds:

A five-year look back was performed to identify any funds which the County has, as dormant. Treasurer Hitchcock offered that the total of the identified funds totaled approximately \$431,000. He commented that these funds should be released and used to benefit the taxpayers.

The budget staff was asked to provide a copy of the findings to the County Budget & Finance Manger for review and input.

General Discussion:

Auditor Walder shared that he will be at the Winter Conference offered by the Ohio Township Association on Wednesday, February 4th. He will be one of the presenters discussing the topic of Reserve Funds. His discussion will address the role of the Budget Commission and Reserve Funds.

Auditor Walder also offered information regarding a series of events which the League of Women Voters (LWOV) will be hosting on property taxes. Carol, representative for LOWV, confirmed the following dates and locations:

February 25th – Bainbridge Public Library

March 10th – Geauga County Office Building

April 7th – Middlefield Public Library

Auditor Walder said that the Budget Commission may want to interject. He is planning on attending each event and would be happy to share the time with the other members of the Budget Commission if they were interested in going. He continued by offering that the events are basically going to be an educational opportunity. Not a pro or con discussion. There will be a panel of elected officials representing various political entities to share how they utilize property tax revenue received and more importantly the ramifications if they no longer have that revenue stream. Auditor Walder thanked Carol and the LOWV for spearheading the initiative. He concluded by stating, educating the taxpayer is the best offense for good decision making.

Public Comment:

Representative from G-LOWV, Carol, in the absence of Sarah McGlone, requested the copies of the documents presented during today’s meeting.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the February 2, 2026 - regular meeting at 10:30 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission