

Original

CERTIFICATE OF THE COUNTY BUDGET COMMISSION  
O.R.C. 5705.35/5705.36  
Office of the Budget Commission, Geauga County, Chardon, Ohio  
to the Taxing Authority of

**BERKSHIRE LOCAL SCHOOL DISTRICT**

February 19,2026

The Budget Commission of Geauga County, Ohio hereby makes the following Official  
Certificate of Estimated Resources for the fiscal year beginning July 1, 2026

| Fund                   | Unencumbered<br>Balance<br>July 1, 2026 | Taxes           | Other<br>Sources | Total           |
|------------------------|-----------------------------------------|-----------------|------------------|-----------------|
| General Fund           | \$2,001,509.73                          | \$9,373,622.00  | \$13,457,943.00  | \$24,833,074.73 |
| Special Revenue Funds  | \$1,449,259.00                          | \$0.00          | \$1,025,254.00   | \$2,474,513.00  |
| Debt Service Funds     | \$393,705.09                            | \$1,197,858.00  | \$30,714.00      | \$1,622,277.09  |
| Capital Project Funds  | \$300,000.00                            | \$0.00          | \$0.00           | \$300,000.00    |
| Spec. Assessment Funds | \$0.00                                  | \$0.00          | \$0.00           | \$0.00          |
| Enterprise Funds       | \$500,000.00                            | \$0.00          | \$335,000.00     | \$835,000.00    |
| Internal Service Funds | \$3,000.00                              | \$0.00          | \$430,500.00     | \$433,500.00    |
| Fiduciary Funds        | \$45,000.00                             | \$0.00          | \$70,000.00      | \$115,000.00    |
| Total                  | \$4,692,473.82                          | \$10,571,480.00 | \$15,349,411.00  | \$30,613,364.82 |

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate for the rate of each tax necessary to be levied within and without the 10 mil limitation set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriation from such fund.

YES NO  
\_\_\_\_\_  
Budget Commission Member

YES NO  
\_\_\_\_\_  
Budget Commission Member

APPROVED YES NO  
\_\_\_\_\_  
Budget Commission Member

DECLINED

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| Fund                            | Unencumbered            |        | Taxes                    | Other<br>Sources                                                                    | Total                                                                                              |
|---------------------------------|-------------------------|--------|--------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
|                                 | Balance<br>July 1, 2026 |        |                          |                                                                                     |                                                                                                    |
| <b>GENERAL FUND</b>             | \$2,001,509.73          | R<br>T | \$9,373,622.00<br>\$0.00 | HS/RB<br>10EX<br>SB3SB287<br>H.B.186 reimburse<br>Foundation<br>Income Tax<br>Other | \$1,254,067.00<br>\$0.00<br>\$0.00<br>\$0.00<br>\$6,103,363.00<br>\$4,147,527.00<br>\$1,952,986.00 |
| <b>SPECIAL REVENUE FUNDS</b>    |                         |        |                          |                                                                                     |                                                                                                    |
| 018 Public School Supt.         | \$10,000.00             |        |                          | \$15,000.00                                                                         | \$25,000.00                                                                                        |
| 019 Martha Holden Jennings      | \$15,000.00             |        |                          | \$0.00                                                                              | \$15,000.00                                                                                        |
| 020 Latchkey                    | \$0.00                  |        |                          | \$20,000.00                                                                         | \$20,000.00                                                                                        |
| 29 Education Foundation         | \$200,000.00            |        |                          | \$50,000.00                                                                         | \$250,000.00                                                                                       |
| 034 Classroom Facilities        | \$985,000.00            |        |                          | \$169,854.00                                                                        | \$1,154,854.00                                                                                     |
| 035 Termination Benefits        | \$229,259.00            |        |                          | \$75,000.00                                                                         | \$304,259.00                                                                                       |
| 300 Student Activities          | \$10,000.00             |        |                          | \$95,000.00                                                                         | \$105,000.00                                                                                       |
| 401 Auxiliary Funds Passthrough | \$0.00                  |        |                          | \$20,000.00                                                                         | \$20,000.00                                                                                        |
| 402 D.P.P.F.                    | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 416 Teacher Development         | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 432 EMIS                        | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 451 Data Communications         | \$0.00                  |        |                          | \$5,400.00                                                                          | \$5,400.00                                                                                         |
| 452 School Net Prof Dev         | \$0.00                  |        |                          |                                                                                     | \$0.00                                                                                             |
| 460 Summer Intervention         | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 464 School Model Report Card    | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 499 Partnership Grant           | \$0.00                  |        |                          | \$20,000.00                                                                         | \$20,000.00                                                                                        |
| 507 CARES ACT                   | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 510 Corona Virus Relief Fund    | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 514 D. Title II                 | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
| 516 Idea Part B                 | \$0.00                  |        |                          | \$300,000.00                                                                        | \$300,000.00                                                                                       |
| 532 State Stabilization         | \$0.00                  |        |                          |                                                                                     |                                                                                                    |
| 572 Title I                     | \$0.00                  |        |                          | \$200,000.00                                                                        | \$200,000.00                                                                                       |
| 584 Drug Free Grant             | \$0.00                  |        |                          | \$15,000.00                                                                         | \$15,000.00                                                                                        |
| 587 ARP Earlychildhood          | \$0.00                  |        |                          |                                                                                     |                                                                                                    |
| 590 Title IIA                   | \$0.00                  |        |                          | \$40,000.00                                                                         | \$40,000.00                                                                                        |
| 599 Title IID Technology        | \$0.00                  |        |                          | \$0.00                                                                              | \$0.00                                                                                             |
|                                 |                         |        |                          |                                                                                     |                                                                                                    |
| <b>TOTAL SPECIAL REVENUE</b>    | <b>\$1,449,259.00</b>   |        | <b>\$0.00</b>            | <b>\$1,025,254.00</b>                                                               | <b>\$2,474,513.00</b>                                                                              |
|                                 |                         |        |                          |                                                                                     |                                                                                                    |
| <b>DEBT SERVICE FUNDS</b>       |                         |        |                          |                                                                                     | \$0.00                                                                                             |
| 02 Bond Retirement              | \$393,705.09            | R<br>T | \$1,197,858.00<br>\$0.00 | HS/RB<br>10EX                                                                       | \$30,714.00<br>\$0.00                                                                              |
| 03 Energy Conservation          | \$0.00                  |        | \$0.00                   |                                                                                     | \$0.00                                                                                             |
|                                 |                         |        |                          |                                                                                     |                                                                                                    |
| <b>TOTAL DEBT SERVICE FUNDS</b> | <b>\$393,705.09</b>     |        | <b>\$1,197,858.00</b>    | <b>\$30,714.00</b>                                                                  | <b>\$1,622,277.09</b>                                                                              |
|                                 |                         |        |                          |                                                                                     |                                                                                                    |
| <b>CAPITAL PROJECT FUNDS</b>    |                         |        |                          |                                                                                     |                                                                                                    |
| 03 Permanent Improvement        | \$0.00                  | R<br>T | \$0.00<br>\$0.00         | HS/RB<br>SB3SB287<br>TVLR<br>Other                                                  | \$0.00<br>\$0.00<br>\$0.00<br>\$0.00                                                               |
| 04 Construction Fund            | \$0.00                  |        |                          |                                                                                     | \$0.00                                                                                             |
| 070 Capital Projects            | \$300,000.00            |        |                          |                                                                                     | \$0.00                                                                                             |
| 010 Classroom Facilities        | \$0.00                  |        |                          |                                                                                     | \$0.00                                                                                             |
| 450 School Net Plus             |                         |        |                          |                                                                                     |                                                                                                    |
| <b>TOTAL CAPITAL PROJECT</b>    | <b>\$300,000.00</b>     |        | <b>\$0.00</b>            | <b>\$0.00</b>                                                                       | <b>\$300,000.00</b>                                                                                |

\*Estimated 1.00% income tax receipts

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| Fund                          | Unencumbered<br>Balance<br>July 1, 2026 | Taxes         | Other<br>Sources    | Total               |
|-------------------------------|-----------------------------------------|---------------|---------------------|---------------------|
| <b>SPEC. ASSESSMENT FUNDS</b> |                                         |               |                     |                     |
|                               |                                         |               |                     | \$0.00              |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
| <b>TOTAL SPEC. ASSESSMENT</b> | <b>\$0.00</b>                           | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>ENTERPRISE FUNDS</b>       |                                         |               |                     |                     |
| 006 Lunchroom Supplies        | \$500,000.00                            |               | \$330,000.00        | \$830,000.00        |
| 009 Uniform Supplies          | \$0.00                                  |               | \$5,000.00          | \$5,000.00          |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
| <b>TOTAL ENTERPRISE FUNDS</b> | <b>\$500,000.00</b>                     | <b>\$0.00</b> | <b>\$335,000.00</b> | <b>\$835,000.00</b> |
| <b>INTERNAL SERVICE FUNDS</b> |                                         |               |                     |                     |
| 014 Rotary                    | \$1,500.00                              |               | \$11,500.00         | \$13,000.00         |
| 022 Pop Accounts              | \$1,500.00                              |               | \$1,000.00          | \$2,500.00          |
| 023 Device Insurance          | \$0.00                                  |               | \$18,000.00         | \$18,000.00         |
| 024 Insurance Fund            | \$0.00                                  |               | \$400,000.00        | \$400,000.00        |
|                               |                                         |               |                     | \$0.00              |
| <b>TOTAL INTERNAL SERVICE</b> | <b>\$3,000.00</b>                       | <b>\$0.00</b> | <b>\$430,500.00</b> | <b>\$433,500.00</b> |
| <b>FIDUCIARY FUNDS</b>        |                                         |               |                     |                     |
| 007 Trust Funds               | \$25,000.00                             |               | \$5,000.00          | \$30,000.00         |
| 008 Endowment Funds           | \$0.00                                  |               | \$0.00              | \$0.00              |
| 200 Activity Clubs            | \$20,000.00                             |               | \$65,000.00         | \$85,000.00         |
| 401 Auxiliary Service         | \$0.00                                  |               | \$0.00              | \$0.00              |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
|                               |                                         |               |                     |                     |
| <b>TOTAL FIDUCIARY FUNDS</b>  | <b>\$45,000.00</b>                      | <b>\$0.00</b> | <b>\$70,000.00</b>  | <b>\$115,000.00</b> |