

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

CARDINAL LOCAL SCHOOL DISTRICT

February 18, 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 Balance July 1, 2026	Taxes	Other Sources	Total
General Fund	\$6,382,197.00	\$10,355,728.00	\$4,726,372.00	\$21,464,297.00
Special Revenue Funds	\$382,500.00	\$0.00	\$1,357,634.00	\$1,740,134.00
Debt Service Funds	\$245,641.00	\$0.00	\$400,891.00	\$646,532.00
Capital Project Funds	\$197,555.00	\$208,901.00	\$2,529,733.00	\$2,936,189.00
Spec. Assessment Funds	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds	\$88,038.00	\$0.00	\$578,000.00	\$666,038.00
Internal Service Funds	\$0.00	\$0.00	\$140,000.00	\$140,000.00
Fiduciary Funds	\$51,864.00	\$0.00	\$10,500.00	\$62,364.00
Total	\$7,347,795.00	\$10,564,629.00	\$9,743,130.00	\$27,655,554.00

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 mill 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.

Budget Commission Member YES NO

Budget Commission Member YES NO

APPROVED _____
Budget Commission Member YES NO

DECLINED

CARDINAL LOCAL SCHOOL DISTRICT

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Fund	Unencumbered Balance July 1, 2026		Taxes		Other Sources	Total
GENERAL FUND	\$6,382,197.00	R	\$10,355,728.00	HS/RB	\$939,254.00	\$21,464,297.00
		T	\$0.00	10EX	\$0.00	
				SB3SB2	\$0.00	
				TVLR	\$0	
				SF	\$2,919,140.00	
				Other	\$867,978.00	
SPECIAL REVENUE FUND						
018 Public School Support	\$37,015.00				\$79,795.00	\$116,810.00
019 Other Local Grants	\$3,254.00				\$250.00	\$3,504.00
035 Termination Benefits	\$0.00				\$0.00	\$0.00
200 Activity Clubs	\$29,689.00				\$38,975.00	\$68,664.00
300 Student Activities	\$50,896.00				\$128,050.00	\$178,946.00
402 D.P.P.F.	\$0.00				\$0.00	\$0.00
413 Post Secondary Educ.	\$0.00				\$0.00	\$0.00
416 Teacher Development	\$0.00				\$0.00	\$0.00
442 At Risk	\$0.00				\$0.00	\$0.00
445 Private/Public Match	\$0.00				\$0.00	\$0.00
447 DPIA	\$0.00				\$0.00	\$0.00
451 Data Communications	\$0.00				\$8,562.00	\$8,562.00
455 Instructional Materials	\$0.00				\$0.00	\$0.00
459 Ohio Reads	\$0.00				\$0.00	\$0.00
460 Summer Intervention	\$0.00				\$0.00	\$0.00
467 Student Wellness	\$0.00				\$0.00	\$0.00
499 Safety Grant	\$36,549.00				\$75,000.00	\$111,549.00
507 ESSER CARES Fund	\$213,033.00				\$0.00	\$213,033.00
510 Coronavirus Relief Fund	\$108.00				\$0.00	\$108.00
516 Idea Part B	\$5,656.00				\$335,526.00	\$341,182.00
551 Title III - LEP	\$0.00				\$0.00	\$0.00
572 Title I	\$0.00				\$450,000.00	\$450,000.00
584 Student Support and Academic	\$0.00				\$81,476.00	\$81,476.00
587 EHA Preschool	\$0.00				\$0.00	\$0.00
588 E Rate	\$0.00				\$0.00	\$0.00
590 Title IIA Teacher Quality	\$6,300.00				\$160,000.00	\$166,300.00
599 Student Support	\$0.00				\$0.00	\$0.00
TOTAL SPECIAL REVENUE	\$382,500.00		\$0.00		\$1,357,634.00	\$1,740,134.00
DEBT SERVICE FUNDS						
02 Bond Retirement	\$210,569.00	R	\$0.00	HS/RB	\$0.00	\$210,569.00
		T	\$0.00	10EX	\$0.00	
				SB3SB2	\$0.00	
				TVLR	\$0	
02 Library Bond	\$0.00	R	\$0.00	HS/RB	\$0.00	\$0.00
		T	\$0.00	10EX	\$0.00	
				SB3SB2	\$0.00	
				TVLR	\$0.00	
002-920R funds from 2000 bond	\$0.00		\$0.00	TR	\$0.00	\$0.00
002-9024 COPS Ground lease	\$35,072.00			TR	\$400,891.00	\$435,963.00
TOTAL DEBT SERVICE FUNDS	\$245,641.00		\$0.00		\$400,891.00	\$646,532.00

Fund	Unencumbered Balance July 1, 2026	Taxes	Other Sources	Total
CAPITAL PROJECT FUNDS				
003 Permanent Improvement	\$190,478.00	R T \$208,901.00	HS/RB \$23,211.00 10EX \$0.00 TVLR \$0.00 OTHER \$0.00	\$422,590.00
003-9201 Science lab donation			\$0.00	\$0.00
004 Middle School Const. Project	\$0.00		\$0.00	\$0.00
450 School Net	\$0.00		\$0.00	\$0.00
004 Middlefield Library Const Prog	\$0.00		\$0.00	\$0.00
Building Construction	\$7,077.00		\$2,506,522.00	\$2,513,599.00
TOTAL CAPITAL PROJECT	\$197,555.00	\$208,901.00	\$2,529,733.00	\$2,936,189.00
SPEC. ASSESSMENT FUNDS				
				\$0.00
TOTAL SPEC. ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS				
006 Food Service	\$54,150.00		\$495,000.00	\$549,150.00
009 Uniform Supplies	\$19,372.00		\$13,000.00	\$32,372.00
013 Recreation Program	\$14,516.00		\$70,000.00	\$84,516.00
TOTAL ENTERPRISE FUNDS	\$88,038.00	\$0.00	\$578,000.00	\$666,038.00
INTERNAL SERVICE FUNDS				
Self Insurance	\$0.00		\$0.00	\$0.00
014 Rotary Funds (moved fm Fuducia	\$0.00		\$140,000.00	\$140,000.00
TOTAL INTERNAL SERVICE	\$0.00	\$0.00	\$140,000.00	\$140,000.00
FIDUCIARY FUNDS				
Scholarship Funds	\$0.00		\$0.00	\$0.00
007 Trust Funds	\$51,364.00		\$6,500.00	\$57,864.00
008 Endowment Funds	\$0.00		\$0.00	\$0.00
014 Rotary Funds (Moved to Internal Se	\$0.00			
022 Safety/Sectionals	\$500.00		\$4,000.00	\$4,500.00
				\$0.00
TOTAL FIDUCIARY FUNDS	\$51,864.00	\$0.00	\$10,500.00	\$62,364.00