

Cardinal LSD



2023 Sexenniel/2024/2025 BoR/School Map

2023 Geauga County Revaluation

County Residential Total Value Increase + 29.5%

County Agricultural Total Value Increase + 26.1%

All Percentages Rounded to the Nearest Tenth %

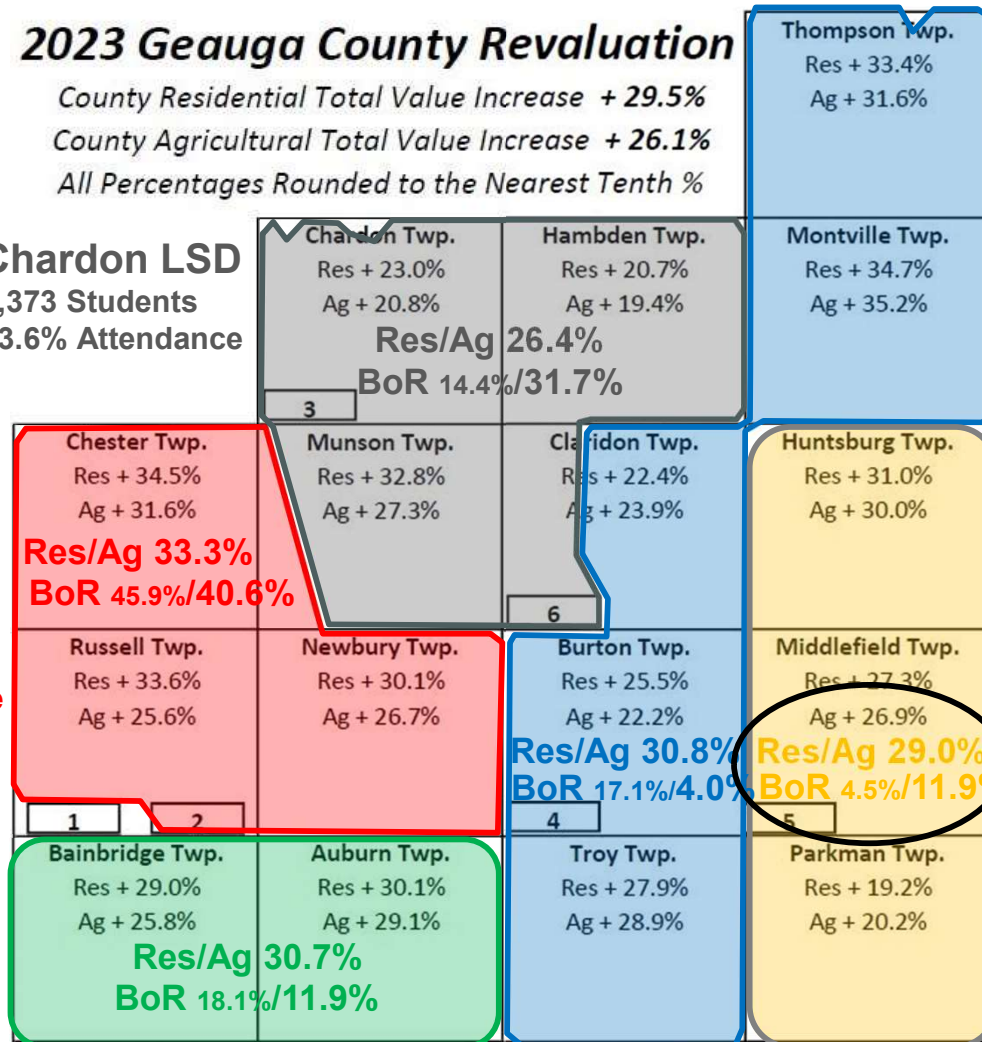
Chardon LSD
2,373 Students
93.6% Attendance

West Geauga LSD
@ Floor
2,373 Students
94.1% Attendance

Kenston LSD
2,464 Students
93.9% Attendance

Berkshire LSD
@ Floor
1,295 Students
93.3% Attendance

Cardinal LSD
@ Floor
680 Students
93.0% Attendance



- 1. S. Russell Village
- 2. Hunting Valley
- 3. Chardon City
- 4. Burton Village
- 5. Middlefield Vill
- 6. Aquilla Village

- Res + 37.7% (Small amount of Ag)
In Russell Twp. %
- Res + 23.1% (Small amount of Ag)
- Res + 23.9% (Small amount of Ag)
- Res + 23.9% (Small amount of Ag)
- In Claridon Twp. %



School Assessed Values

Geauga County School Districts Assessed Value Comparison

	TY2025 Valuation				Change in Valuation					
	Res/Ag	Other	Public Utility	Total	Res / Ag	Percent	Other	Percent	Public Utility	Total
Kenson LSD	1,081,774,680	118,337,180	24,523,393	1,224,635,253	8,756,620	0.72%	4,663,780	3.94%	1,131,333	4.61%
Chardon LSD	823,894,960	107,671,030	36,851,857	968,417,847	4,559,380	0.47%	(1,539,730)	-1.43%	2,222,477	6.03%
West Geauga LSD	1,141,278,370	66,842,260	55,649,173	1,263,769,803	5,487,150	0.43%	666,190	1.00%	1,836,493	3.30%
Berkshire LSD	441,162,170	50,835,680	19,693,872	511,691,722	3,549,330	0.69%	1,602,390	3.15%	1,009,252	5.12%
Cardinal LSD	355,060,860	95,902,410	22,734,219	473,697,489	6,608,960	1.40%	2,617,630	2.73%	1,362,019	5.99%
Total	3,843,171,040	439,588,560	159,452,514	4,442,212,114	28,961,440	0.75%	8,010,260	1.82%	7,561,574	4.74%

The Above Includes Overlap Values



School Taxation Ranking

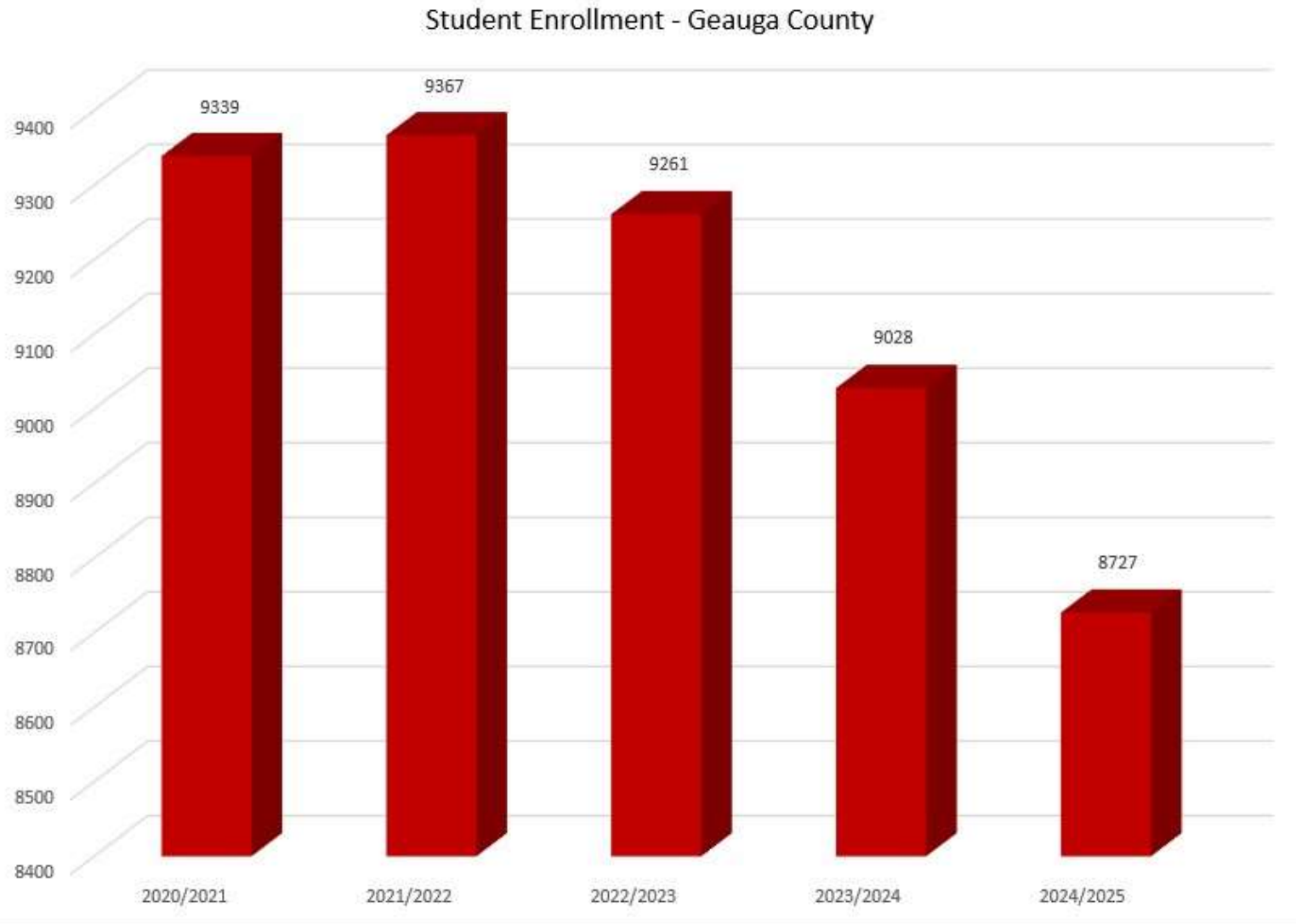
Geauga County
 School Taxation Evaluation
 Tax Year 2025/Collection 2026

Residential Effective Rates

	Full Rates		Residential Effective Rates								Total Eff.	
	Rate	Rank	General	Perm Improv.	Current Expense*	Perm Improv.	Bond	Classroom Facilities	Emergency	Substitute	Total	Rank
Kenston LSD	89.760000	1	4.500000	0.000000	23.210935	0.998860	2.770000	0.000000	0.000000	0.000000	31.479795	1
Chardon LSD	80.680000	2	3.500000	1.000000	24.816403	1.388650	0.000000	0.000000	0.000000	0.000000	30.705053	2
West Geauga LSD	48.090000	5	4.500000	0.000000	16.545053	0.000000	0.000000	0.000000	4.790000	0.000000	25.835053	3
Berkshire LSD	52.250000	4	4.500000	0.000000	15.508001	0.000000	2.450000	0.000000	0.000000	0.000000	22.458001	4
Cardinal LSD	57.600000	3	4.000000	0.500000	16.757063	0.000000	0.000000	0.000000	0.000000	0.000000	21.257063	5
Auburn JVSD	1.500000		1.500000								1.500000	
Lake County Financing	4.900000		1.466349								1.466349	



Geauga Enrollment Trend



**County Wide
-6.6% -> 5Yr**

* Source: Ohio Department of Education & Workforce Website
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)



Enrollment



Enrollment by Student Demographic (District) - 5-Year Trend

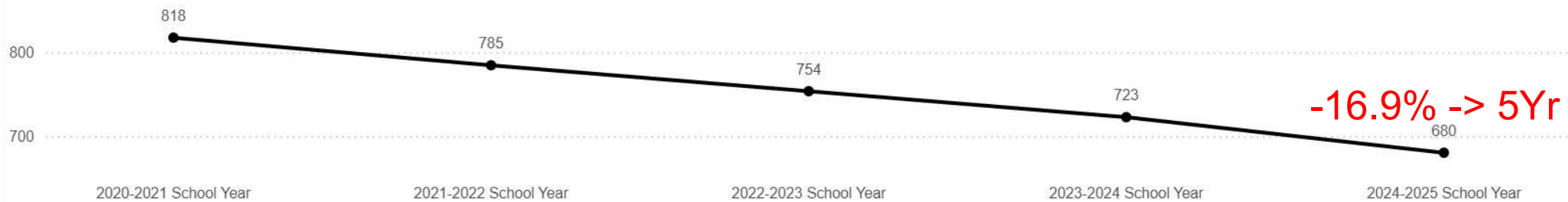
Choose a District

Cardinal Local - 047175 (Geauga)

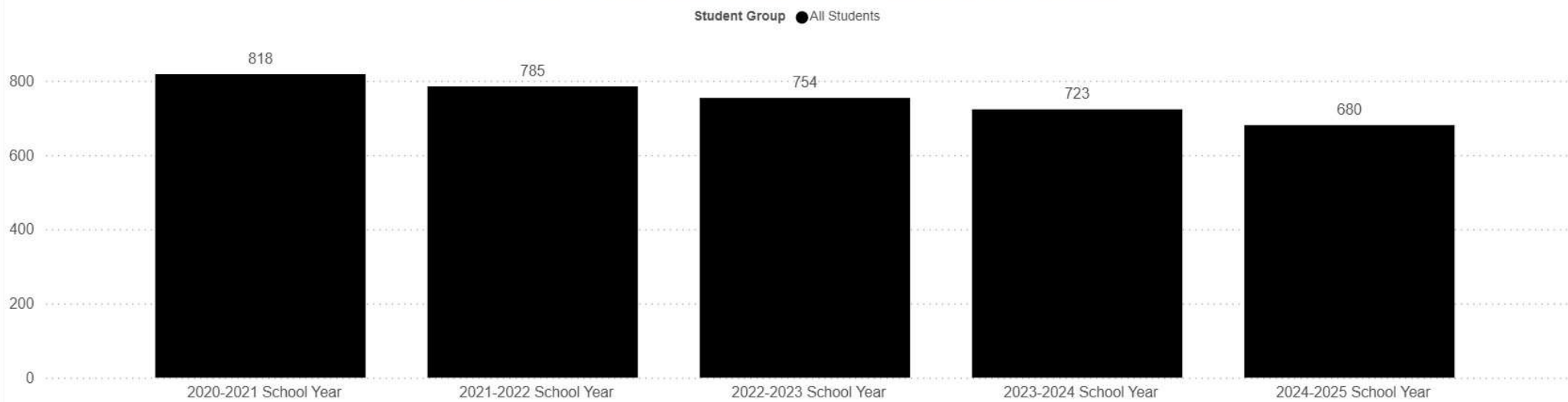
Choose a Student Group

All Students

Enrollment Trend for Cardinal Local - 047175 (Geauga)



Enrollment Trend for Cardinal Local - 047175 (Geauga) by All Students



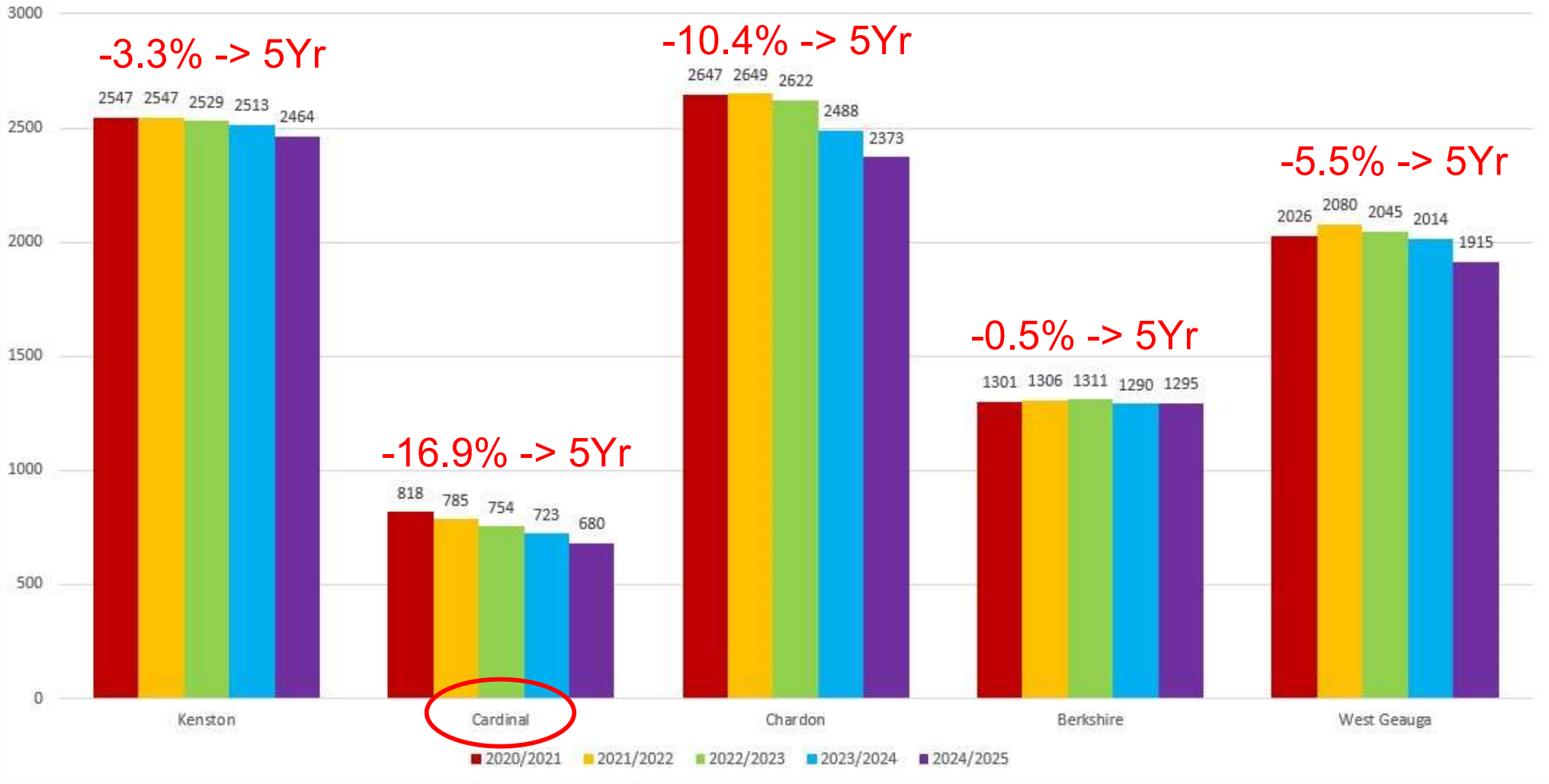
**County Wide
-6.6% -> 5Yr**

* Source: Ohio Department of Education & Workforce Website
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)



Geauga Enrollment Trend by District

Student Enrollment by District - Last 5 Years



County Wide
-6.6% -> 5Yr

* Source: Ohio Department of Education & Workforce Website
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)



Cardinal Budget Submission Summary

- General Fund (Adjusted):

Beginning Balance	\$ 6,382,197	↑
Revenue (As Certified)	\$15,082,100	↑
Expenses	<u>\$15,211,405</u>	↓
Ending Balance	\$ 6,252,892	↑

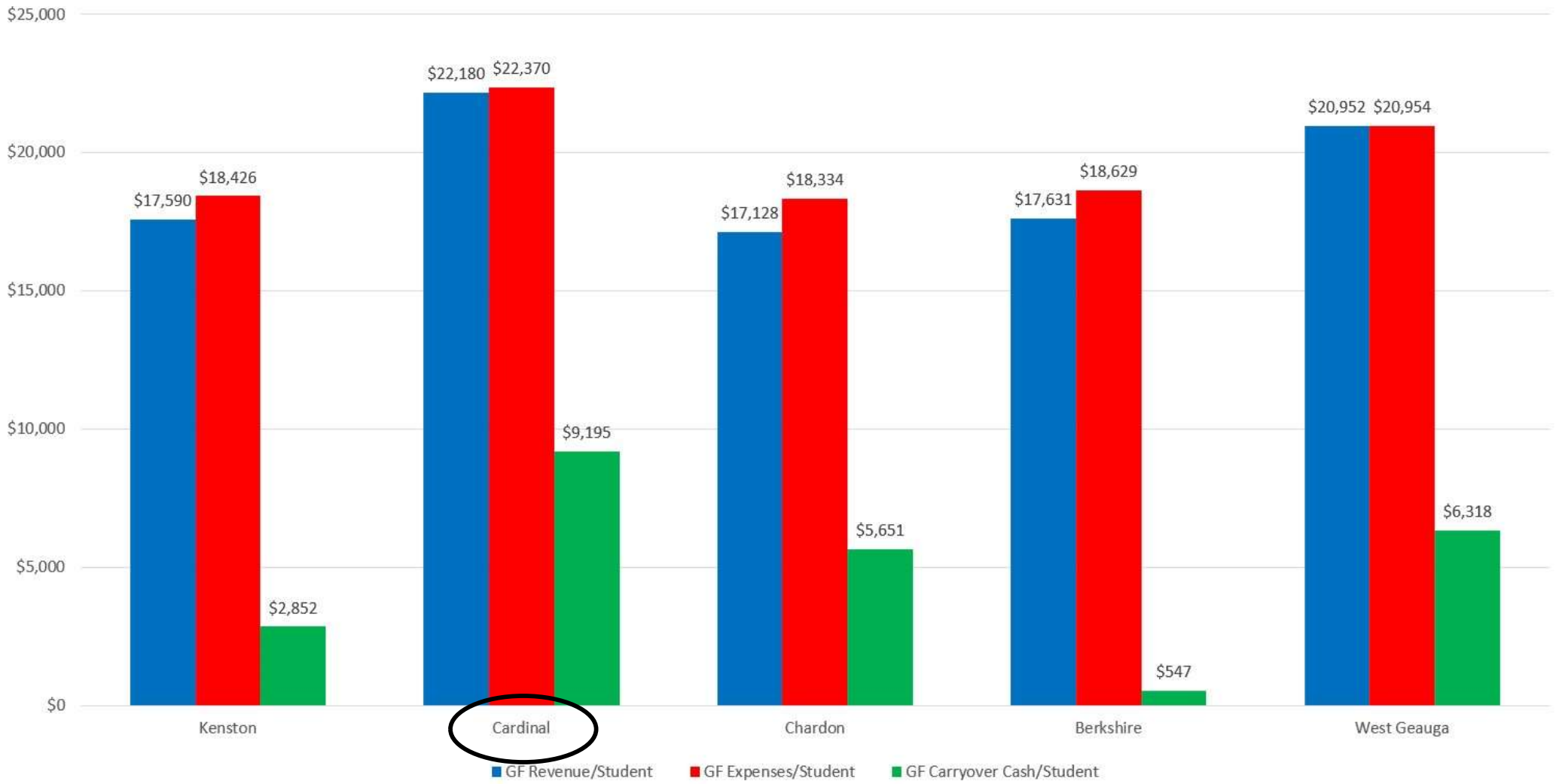
- Estimated Cash as % of Expenses 41.1% ↑
- GF Revenue per Student* \$ 22,180 ↑
- GF Expenses per Student* \$ 22,370 ↑
- Carryover Cash per Student* \$ 9,195 ↑



* Source: Ohio Department of Education & Workforce Website (2024/2025 = 680 Students)
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)

Geauga Revenue/Expense/Carryover per Student Comparisons

2026/2027 Budget - GF Revenue vs GF Expense vs GF Carryover per Student



* Source: Ohio Department of Education & Workforce Website
 (<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)



Cash as % of Expense

Cash as % of Expense Traditional District Comparison

[Return to Traditional District Data](#)

[Return to Selection Page](#)

Choose a District

Cardinal Local - 047175 (Geauga) ▼

Choose a Fiscal Year

Multiple selections ▼

CARDINAL

2025 - 45.5%

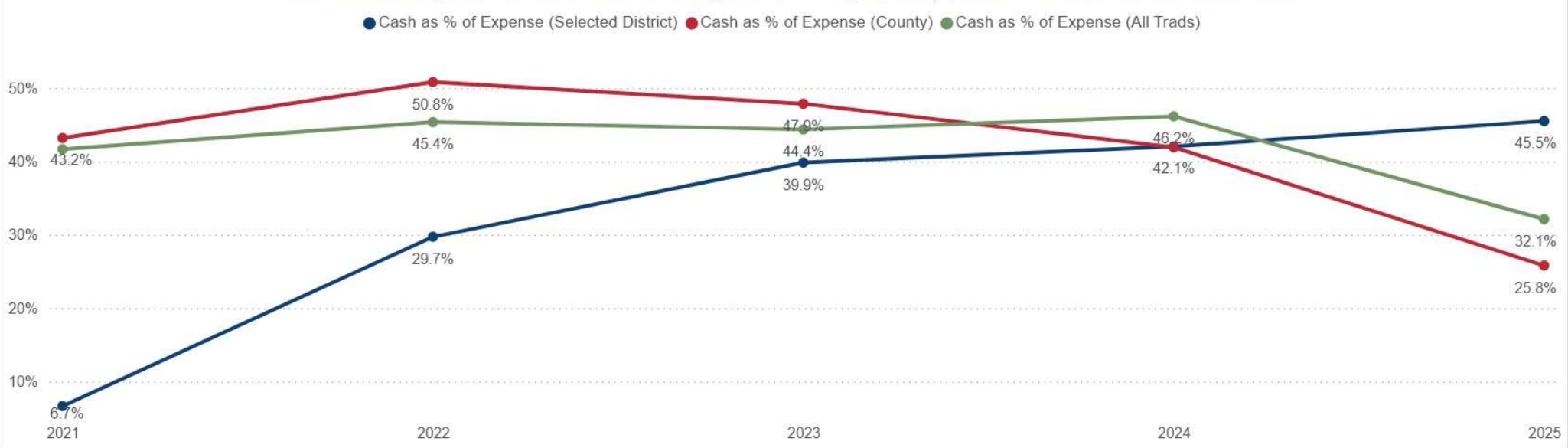
2026 - 45.2%

Budget Year - 41.1%

Cash as % of Expense for Cardinal Local Compared to Geauga County and to All Traditional School Districts

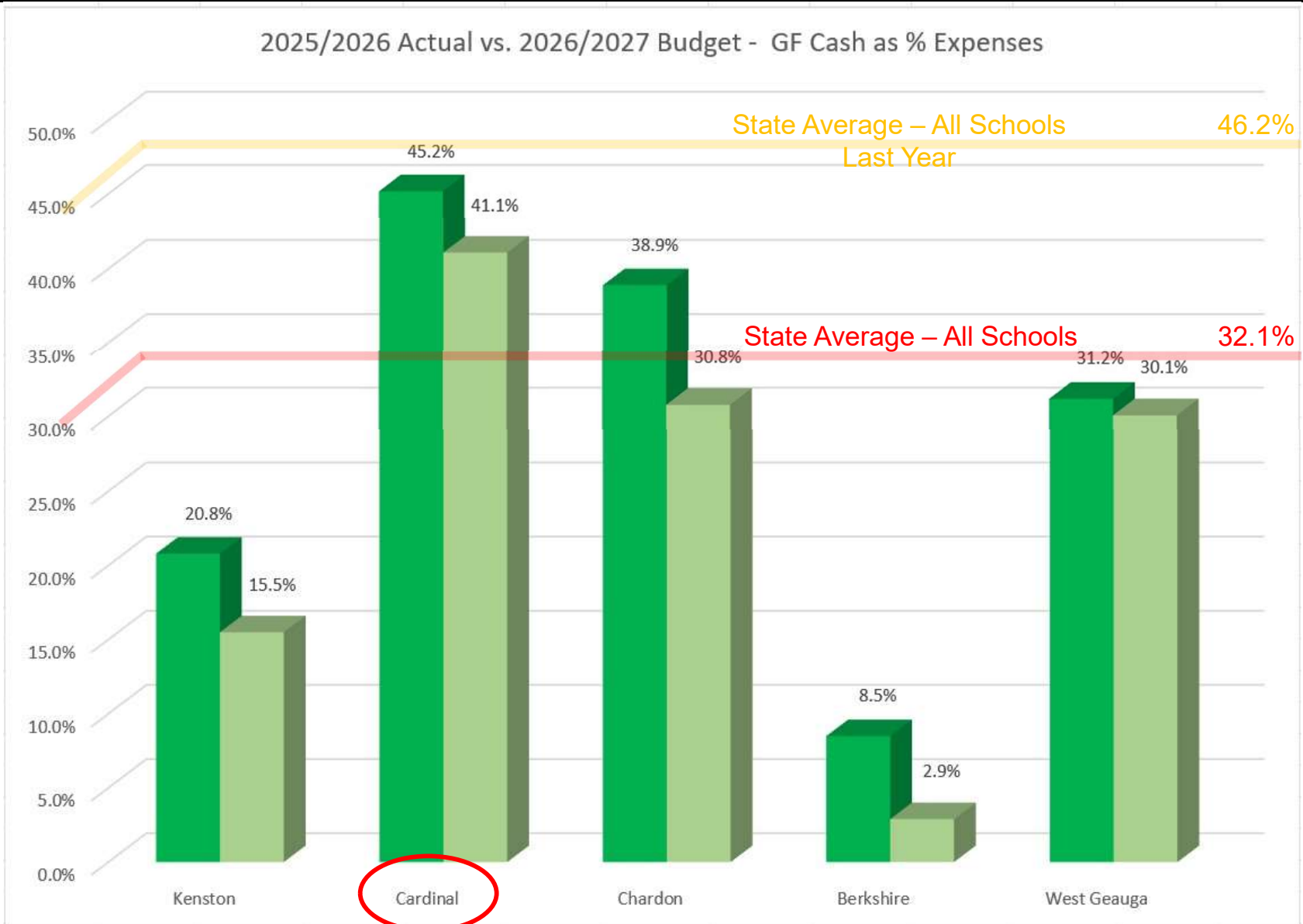
Fiscal Year District	2021			2022			2023			2024			2025		
	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)
Cardinal Local - 047175 (Geauga)	6.7%	43.2%	41.7%	29.7%	50.8%	45.4%	39.9%	47.9%	44.4%	42.1%	41.9%	46.2%	45.5%	25.8%	32.1%

Cash as % of Expense for Cardinal Local Compared to Geauga County and to All Traditional School Districts



* Source: Ohio Department of Education & Workforce Website
 (https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic)

Geauga 2025/2026 Actual vs 2026/2027 Budget GF Cash Comparisons



* Source: Ohio Department of Education & Workforce Website
 (<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)



Cardinal Budget PI & COPS/Lease Summary

- Permanent Improvement Fund (Adjusted):

Beginning Balances	\$	190,478
Revenues (As Certified)	\$	232,112
Expenses	\$	<u>320,000</u>
Ending Balances	\$	102,590

- Represents 32% Cash as a % of Expenses.

- COPS/Ground Lease Debt Fund:

Beginning Balances	\$	35,072
Revenues (As Certified)	\$	400,891
Expenses	\$	<u>400,891</u>
Ending Balances	\$	35,072



Cardinal School Summary

- 1mil = \$474k @ 100% collection.
- New construction added \$8.5k revenue to certain 2026 levies.
- 2023 Revaluation raised Inside Millage ~ \$400k.
- 0.5mill Inside -> Permanent Improvement.
- Near the 20mill floor (20.757mills Res/Ag).
- 2024/2025 GF Revenue increased \$336k over 2023/2024.
- 2024/2025 GF Expenditures increased over \$621k over 2023/2024.
- **2029 Sexennial has been moved to 2030 to better align cycles.**
- **Recommend accepting post 1/20/26 PI/COPS submission & Approving Budget.**

