

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

CHARDON 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	\$16,270,631.00	\$26,699,654.00	\$13,944,827.00	\$56,915,112.00
Special Revenue Funds	\$1,395,386.00	\$0.00	\$3,835,500.00	\$5,230,886.00
Debt Service Funds	\$45,186.00	\$0.00	\$405,000.00	\$450,186.00
Capital Project Funds	\$2.53	\$2,043,694.00	\$350,027.00	\$2,393,723.53
Spec. Assessment Funds	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds	\$0.00	\$0.00	\$0.00	\$0.00
Internal Service Funds	\$2,300,000.00	\$0.00	\$5,830,000.00	\$8,130,000.00
Fiduciary Funds	\$62,000.00	\$0.00	\$105,000.00	\$167,000.00
Total	\$20,073,205.53	\$28,743,348.00	\$24,470,354.00	\$73,286,907.53

The Budget Commission further certified 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 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

CHARDON LOCAL SCHOOL DISTRICT
Page 2

Fund		Unencumbered Balance July 1, 2026	Taxes	Other Sources	Total
GENERAL FUND	\$16,270,631.00	R T	\$26,699,654.00 \$0.00	HS/RB \$3,202,125.00 10EX \$0.00 SB3SB287 \$0.00 Other Foundation \$0.00 Other \$10,742,702.00	\$56,915,112.00
SPECIAL REVENUE FUNDS					
006 Lunchroom Supplies	\$300,000.00			\$800,000.00	\$1,100,000.00
007 Expendable Trusts	\$22,913.00			\$7,000.00	\$29,913.00
008 Endowment Funds	\$88,856.00			\$3,000.00	\$91,856.00
009 Uniform Supplies	\$35,000.00			\$3,000.00	\$38,000.00
018 Public School Supt.	\$200,000.00			\$190,000.00	\$390,000.00
019 Other Grants	\$18,617.00			\$35,000.00	\$53,617.00
020 District Fund/Latchkey	\$30,000.00			\$120,000.00	\$150,000.00
031 Underground Storage Tanks	\$0.00			\$0.00	\$0.00
035 Termination Benefits (rechar. IS)	\$400,000.00			\$0.00	\$400,000.00
200 Activity Clubs	\$100,000.00			\$100,000.00	\$200,000.00
300 Student Activities	\$200,000.00			\$1,000,000.00	\$1,200,000.00
401 Auxiliary Funds	\$0.00			\$130,000.00	\$130,000.00
416 Professional Dev.	\$0.00			\$0.00	\$0.00
447 DPIA	\$0.00			\$0.00	\$0.00
451 Data Communication	\$0.00			\$4,500.00	\$4,500.00
467 Student Wellness	\$0.00			\$0.00	\$0.00
499 Misc State Grants	\$0.00			\$0.00	\$0.00
507 ESSER	\$0.00			\$0.00	\$0.00
510 CFR Suburban SD	\$0.00			\$0.00	\$0.00
514 Title II	\$0.00			\$0.00	\$0.00
516 Idea Part B	\$0.00			\$1,000,000.00	\$1,000,000.00
551 Title III/LEP	\$0.00			\$4,000.00	\$4,000.00
572 Title I	\$0.00			\$300,000.00	\$300,000.00
584 Student Support & Academ Enrich	\$0.00			\$26,000.00	\$26,000.00
587 IDEA Part-B Preschool	\$0.00			\$23,000.00	\$23,000.00
590 II-A	\$0.00			\$90,000.00	\$90,000.00
599 Title IV-A	\$0.00			\$0.00	\$0.00
TOTAL SPECIAL REVENUE	\$1,395,386.00		\$0.00	\$3,835,500.00	\$5,230,886.00
DEBT SERVICE FUNDS					\$0.00
02 Bond Retirement Tax Anticipation No	\$45,186.00	R T	\$0.00 \$0.00	\$0.00 TR \$405,000.00	\$450,186.00
Revenue is transferred from Perm Improv tax revenue - see Budget Worksheet					
TOTAL DEBT SERVICE FUNDS	\$45,186.00		\$0.00	\$405,000.00	\$450,186.00
CAPITAL PROJECT FUNDS					
03 Permanent Improvement	\$2.53	R T	\$2,043,694.00 \$0.00	HS/RB \$273,419.00 Other \$76,608.00	\$2,393,723.53
04 Construction Fund	\$0.00			\$0.00	\$0.00
					\$0.00
					\$0.00
TOTAL CAPITAL PROJECT	\$2.53		\$2,043,694.00	\$350,027.00	\$2,393,723.53

Fund	Unencumbered Balance July 1, 2026	Taxes	Other Sources		Total
SPEC. ASSESSMENT FUNDS					
					\$0.00
TOTAL SPEC. ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS					
011 Summer School	\$0.00		\$0.00		\$0.00
012 Adult Education	\$0.00		\$0.00		\$0.00
TOTAL ENTERPRISE FUNDS	\$0.00	##	\$0.00	\$0.00	\$0.00
INTERNAL SERVICE FUNDS					
014 NEOEA	\$0.00		\$0.00		\$0.00
023 Chromebook Self Insurance	\$200,000.00		\$30,000.00		\$230,000.00
024 Insurance Fund	\$2,100,000.00		\$5,800,000.00		\$7,900,000.00
035 Severance Pay moved to SR	\$0.00		\$0.00		\$0.00
					\$0.00
TOTAL INTERNAL SERVICE	\$2,300,000.00	\$0.00	\$5,830,000.00		\$8,130,000.00
FIDUCIARY FUNDS					
022 District Agency	\$62,000.00		\$105,000.00		\$167,000.00
TOTAL FIDUCIARY FUNDS	\$62,000.00	##	\$0.00	\$0.00	\$105,000.00
					\$167,000.00