

Chardon 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

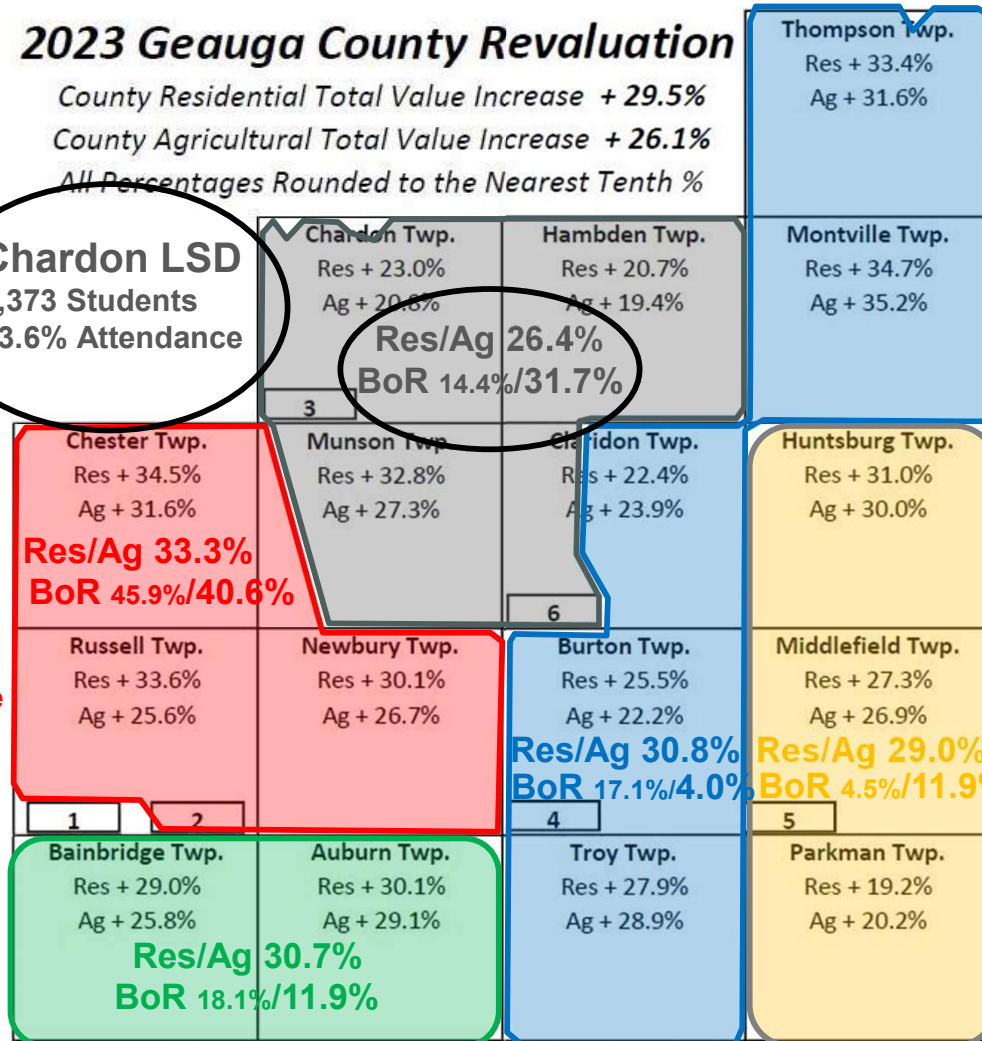
Res/Ag 26.4%
BoR 14.4%/31.7%

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

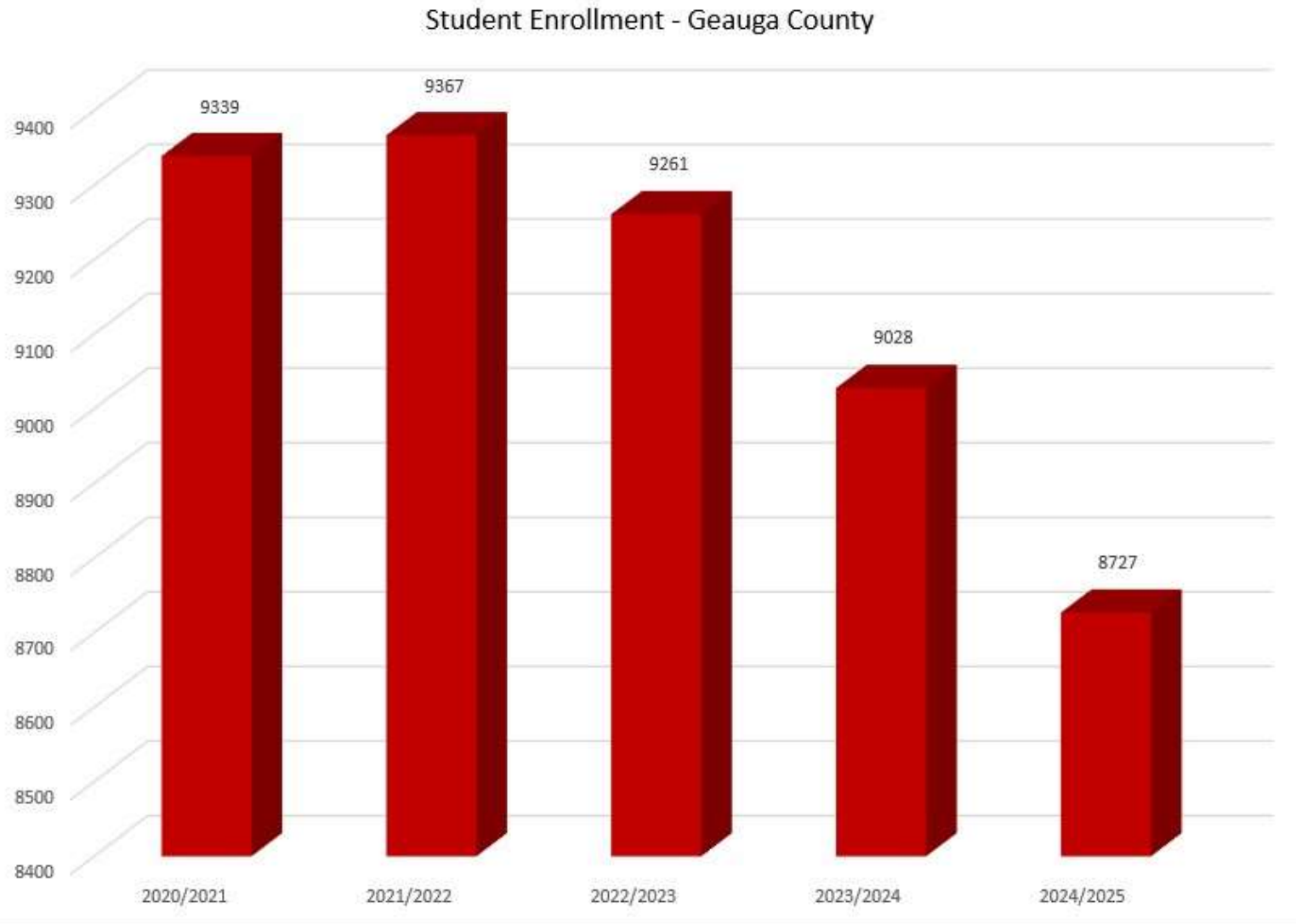
Geauga County
 School Taxation Evaluation
 Tax Year 2025/Collection 2026

Residential Effective Rates

	Full Rates		Residential Effective Rates								Total Eff. Rank	
	Rate	Rank	General	Inside* Perm Improv.	Current Expense*	Perm Improv.	Bond	Classroom Facilities	Emergency	Substitute		Total
Keaton LSD	89.780000	1	4.500000	0.000000	23.210925	0.998880	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 JSD	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

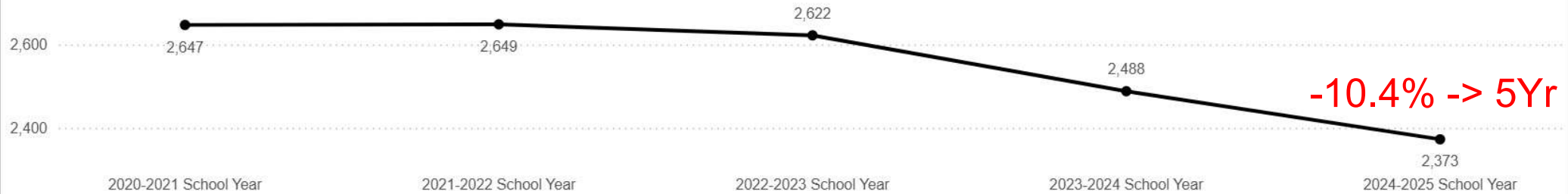
Choose a District

Chardon Local - 047183 (Geauga)

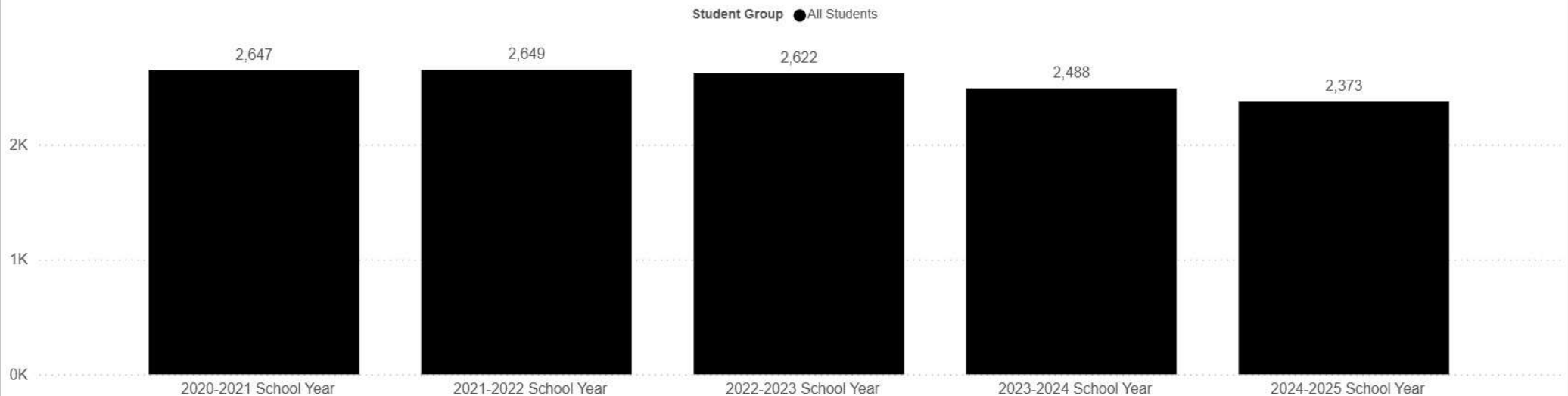
Choose a Student Group

All Students

Enrollment Trend for Chardon Local - 047183 (Geauga)



Enrollment Trend for Chardon Local - 047183 (Geauga) by All Students

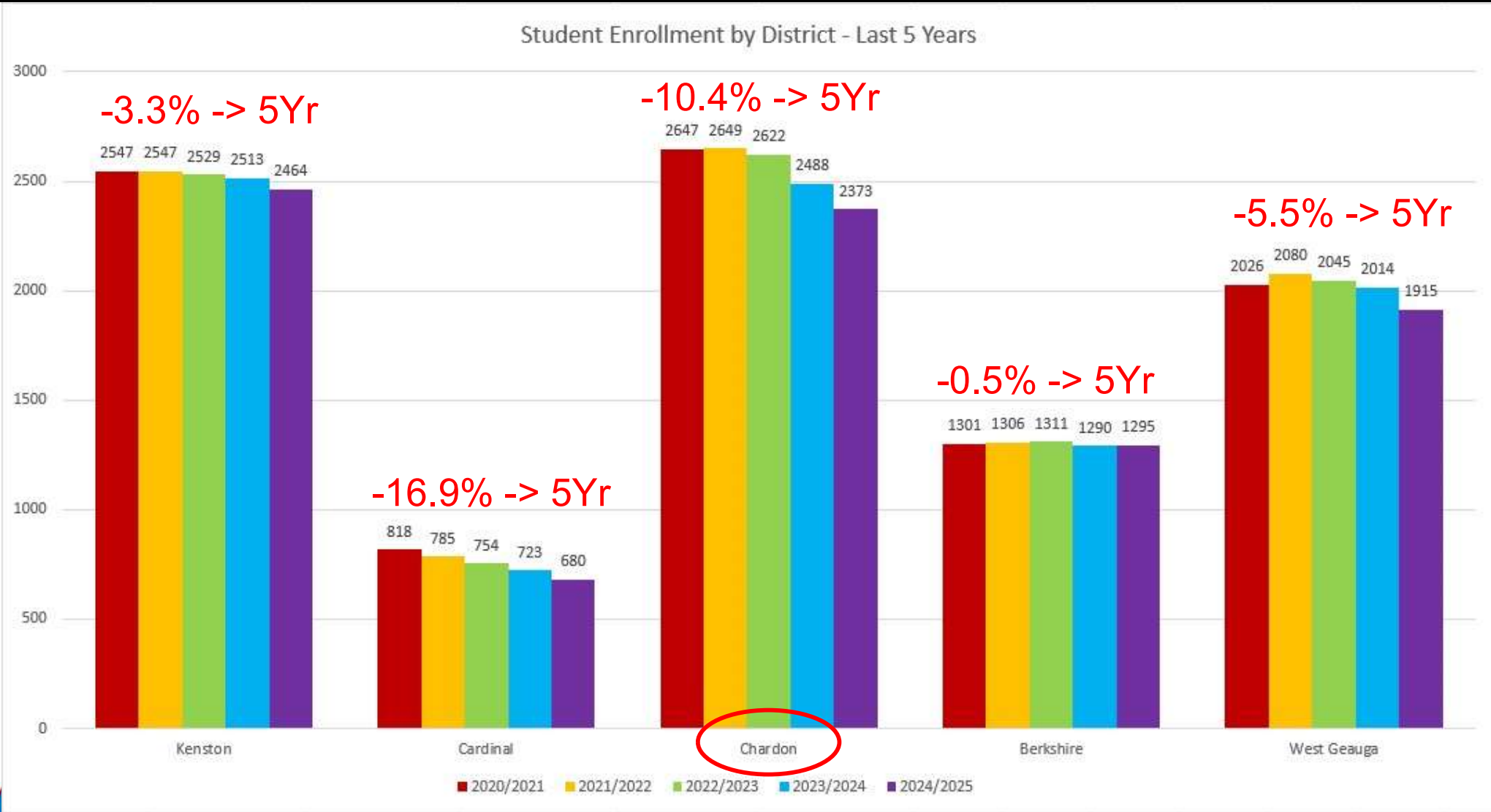


**County Wide
-6.6% -> 5Yr**

* 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



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>)

Chardon Budget Submission Summary

- General Fund (Adjusted):

Beginning Balance	\$16,270,631	↓
Revenue (As Certified)	\$40,644,482	↑
Expenses	<u>\$43,506,452</u>	↓
Ending Balance	\$13,408,661	↓

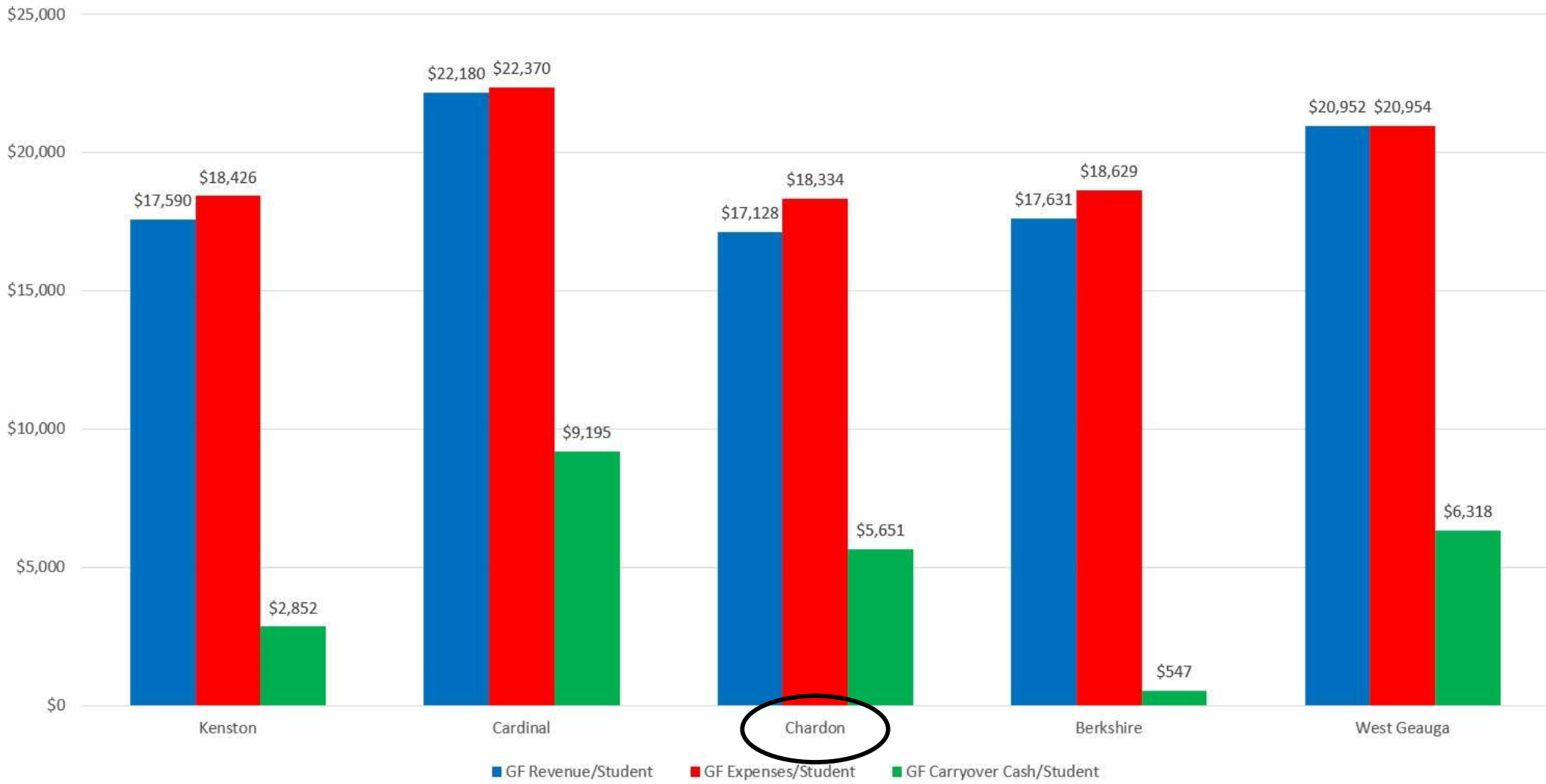
- Estimated Cash as % of Expenses 30.8% ↑
- GF Revenue per Student* \$ 17,128 ↑
- GF Expenses per Student* \$ 18,334 ↑
- Carryover Cash per Student* \$ 5,651 ↑



* Enrollment from Ohio Department of Education Website (2024/2025 = 2,373 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
 Chardon Local - 047183 (Geauga) ▼

Choose a Fiscal Year
 Multiple selections ▼

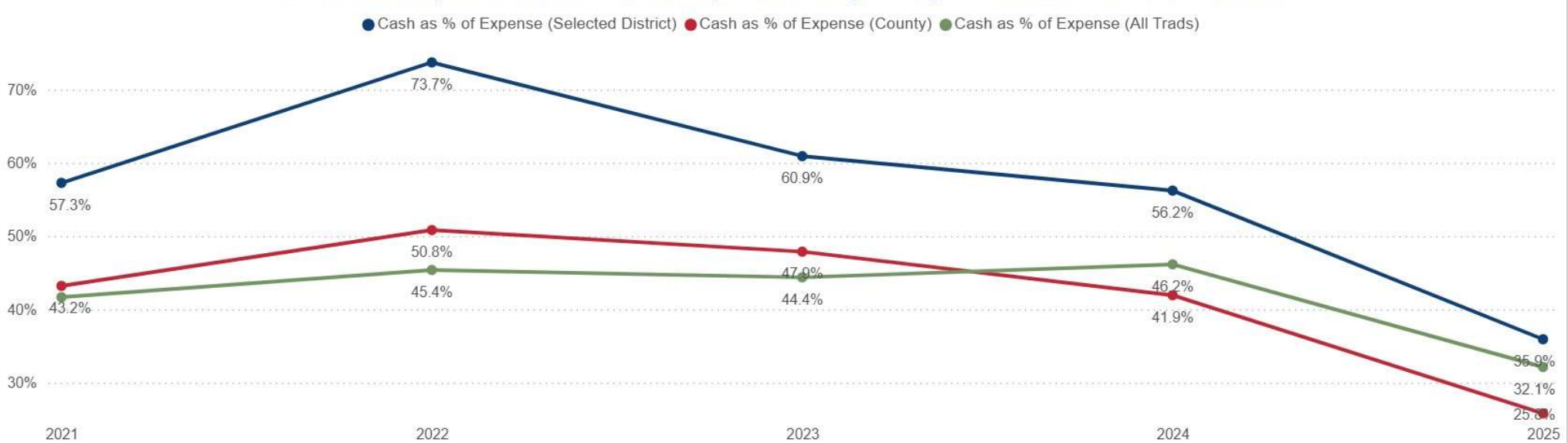
CHARDON

2025 - 35.9%
 2026 - 38.9%
 Budget Year - 30.8%

Cash as % of Expense for Chardon 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)
Chardon Local - 047183 (Geauga)	57.3%	43.2%	41.7%	73.7%	50.8%	45.4%	60.9%	47.9%	44.4%	56.2%	41.9%	46.2%	35.9%	25.8%	32.1%

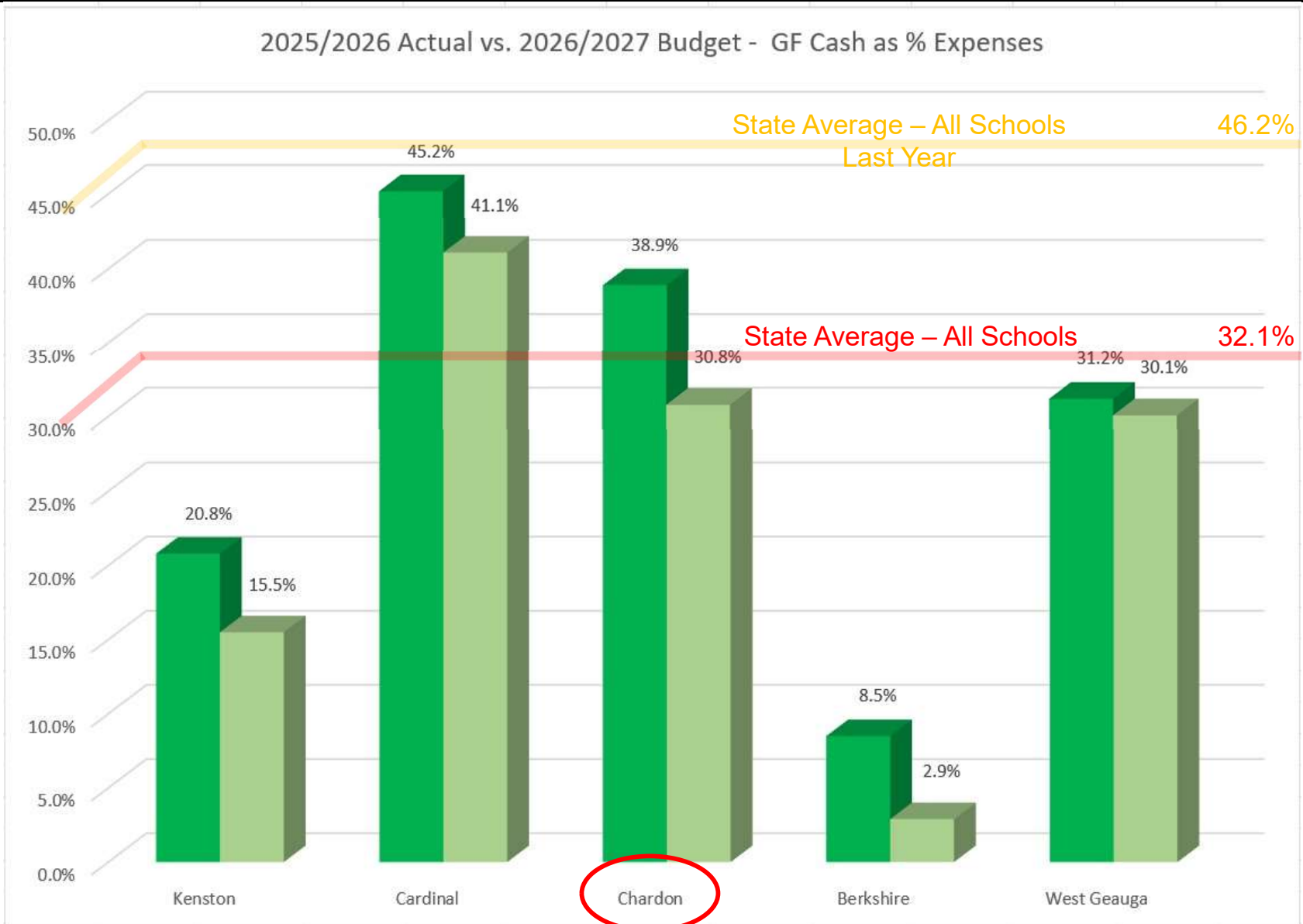
Cash as % of Expense for Chardon Local Compared to Geauga County and to All Traditional School Districts



* 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>)



Chardon Budget PI Summary

- Permanent Improvement Fund (Adjusted):

Beginning Balances	\$	2
Revenues (As Certified)	\$	2,393,721
Expenses	\$	<u>2,371,941</u>
Ending Balances	\$	21,782

- Represents 1% Cash as a % of Expenses.



Chardon School Summary

- 1mil = \$968k @ 100% collection.
- New construction added \$6.1k revenue to certain 2026 levies.
- 2023 Revaluation raised Inside Millage ~ \$828k.
- Above the 20mil floor – (28.316mills Res/Ag).
- 2024/2025 GF Revenue decreased \$1.66M over 2023/2024.
- 2024/2025 GF Expenditures increased over \$4.98M over 2023/2024.
- **2029 Sexennial has been moved to 2030 to better align cycles.**

- **Recommend Approving Budget.**

