

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

WEST GEAUGA 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 Balance July 1, 2026	Taxes	Other Sources	Total
General Fund	\$12,103,713.00	\$29,290,445.00	\$12,204,074.00	\$53,598,232.00
Special Revenue Funds	\$861,700.00	\$0.00	\$2,013,500.00	\$2,875,200.00
Debt Service Funds	\$0.00	\$0.00	\$0.00	\$0.00
Capital Project Funds	\$13,233,467.00	\$0.00	\$1,000,000.00	\$14,233,467.00
Spec. Assessment Funds	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds	\$452,500.00	\$0.00	\$891,000.00	\$1,343,500.00
Internal Service Funds	\$57,000.00	\$0.00	\$250,000.00	\$307,000.00
Fiduciary Funds	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Total	\$26,708,380.00	\$29,290,445.00	\$16,361,574.00	\$72,360,399.00

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.

YES NO

Budget Commission Member

YES NO

Budget Commission Member

YES NO

Budget Commission Member

APPROVED

DECLINED

W. GEAUGA LOCAL SCHOOL DISTRICT

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Unencumbered

Fund	Balance July 1, 2026		Taxes		Other Sources	Total
GENERAL FUND	\$12,103,713.00	R T	\$24,058,078.00	HS/RB 10EX SB3SB287 SF Other	\$3,218,654.00 \$0.00 \$0.00 \$5,609,762.00 \$2,675,636.00	\$47,665,843.00
Emergency Levy 001-9005	\$0.00	R Rate	\$5,232,367.00	HS/RB 10EX	\$700,022.00 \$0.00	\$5,932,389.00
TOTAL GENERAL FUND						\$53,598,232.00
SPECIAL REVENUE FUNDS						
007 Special Trust from Fiduciary	\$150,000.00				\$20,000.00	\$170,000.00
018 Public School Support	\$30,000.00				\$15,000.00	\$45,000.00
019 Other Local Grants	\$10,000.00				\$1,000.00	\$11,000.00
029 Education Foundation	\$1,200.00				\$10,000.00	\$11,200.00
035 Termination Benefits	\$430,000.00				\$250,000.00	\$680,000.00
200 Student Managed Activities	\$75,000.00				\$60,000.00	\$135,000.00
300 Student Activities-District Manage	\$120,000.00				\$195,000.00	\$315,000.00
401 Auxiliary Service	\$0.00				\$325,000.00	\$325,000.00
416 Staff Development	\$0.00				\$0.00	\$0.00
450 School Net Equipment	\$0.00				\$0.00	\$0.00
451 OECN Network	\$0.00				\$8,500.00	\$8,500.00
452 School Net Professional Dev	\$0.00				\$0.00	\$0.00
460 Student Intervention	\$0.00				\$0.00	\$0.00
467 State Student Wellness & Support	\$0.00				\$0.00	\$0.00
499 Misc State Grants	\$23,500.00				\$0.00	\$23,500.00
507 ESSER Grant	\$0.00				\$0.00	\$0.00
510 Coronavirus Relief Fund	\$0.00				\$0.00	\$0.00
514 Title II	\$0.00				\$0.00	\$0.00
516 Idea Part B	\$20,000.00				\$850,000.00	\$870,000.00
533 Title IID	\$0.00				\$0.00	\$0.00
551 LEP Title III	\$0.00				\$4,500.00	\$4,500.00
572 Title I	\$2,000.00				\$185,000.00	\$187,000.00
590 Title IIA	\$0.00				\$75,000.00	\$75,000.00
599 Misc	\$0.00				\$0.00	\$0.00
584 Title IV	\$0.00				\$14,500.00	\$14,500.00
TOTAL SPECIAL REVENUE	\$861,700.00		\$0.00		\$2,013,500.00	\$2,875,200.00
DEBT SERVICE FUNDS						
002 Bond Retirement	\$0.00	R	\$0.00	HS/RB Other	\$0.00 \$0.00	\$0.00
002 Energy Bond	\$0.00	*	\$0.00		\$0.00	\$0.00
TOTAL DEBT SERVICE	\$0.00		\$0.00		\$0.00	\$0.00

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Fund	Unencumbered Balance July 1, 2026	Taxes	Other Sources	Total
CAPITAL PROJECT FUNDS				
003 Permanent Improvement	\$1,833,467.00	R T \$0.00 \$0.00	HS/RB 10EX SB3SB287 TR \$0.00 \$0.00 \$0.00 \$1,000,000.00	\$2,833,467.00
004 Construction Fund	\$0.00		\$0.00	\$0.00
450 School Net				
070 Capital Projects	\$11,400,000.00		\$0.00	\$11,400,000.00
TOTAL CAPITAL PROJECT	\$13,233,467.00	\$0.00	\$1,000,000.00	\$14,233,467.00
SPEC. ASSESSMENT FUNDS				
				\$0.00
TOTAL SPEC. ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS				
006 Lunchroom Supplies	\$285,000.00		\$725,000.00	\$1,010,000.00
009 Uniform Supplies	\$165,000.00		\$160,000.00	\$325,000.00
011 Rotary Special Service	\$2,500.00		\$6,000.00	\$8,500.00
012 Adult Education	\$0.00		\$0.00	\$0.00
020 Video Sales Fund	\$0.00		\$0.00	\$0.00
TOTAL ENTERPRISE FUNDS	\$452,500.00	\$0.00	\$891,000.00	\$1,343,500.00
INTERNAL SERVICE FUNDS				
014 Special Rotary	\$5,000.00		\$50,000.00	\$55,000.00
020 Special Enterprise	\$0.00		\$0.00	\$0.00
021 Rotary/Unclaimed Funds	\$12,000.00		\$0.00	\$12,000.00
024 Insurance Fund	\$40,000.00		\$200,000.00	\$240,000.00
025 Library Network	\$0.00		\$0.00	\$0.00
TOTAL INTERNAL SERVICE	\$57,000.00	\$0.00	\$250,000.00	\$307,000.00
FIDUCIARY FUNDS				
007 Trust Funds moved to SRF	\$0.00		\$0.00	\$0.00
200 Activity Clubs Moved to SRF	\$0.00		\$0.00	\$0.00
021 Unclaimed Funds moved IF	\$0.00	\$0.00	\$0.00	\$0.00
022 Agency Funds	\$0.00		\$3,000.00	\$3,000.00
TOTAL FIDUCIARY FUNDS	\$0.00	\$0.00	\$3,000.00	\$3,000.00