BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 2, 2026 at 10:00 a.m. at the Auditor's Office, 213 Main St., Chardon, Ohio.
Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.
Also Present: Deputy Chief Administrator DATA, CARE, DARC, Frank Antenucci, Chief Operations Officer, Pam McMahan, and Deputy Auditor Tina Kloski.

Regular Meeting Advertised: Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the February 18, 2026 – special session, subject to any spelling corrections made by the Prosecutor.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by Christopher Hitchcock, to approve the minutes of the February 19, 2026 – special session, subject to any spelling corrections made by the Prosecutor. Minutes were not printed and will be submitted for signature to the Commission March 16, 2026.

Voice vote: Three ayes. Motion carried

2025/2026 School Amendments

West Geauga L.S.D. – Amendment #2
Motion by Christopher P. Hitchcock, seconded by James Flaiz, to amend the West Geauga LSD's 2026 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Fund
Increase #19 Special Grant other source revenue 7,600.00, from 1,000.00 to 8,600.00
Increase #029 Education Foundation other source revenue 8,000.00, from 10,000.00 to 18,000.00
Increase #401 Auxiliary Services 1,000.00, from 305,000.00 to 306,000.00
Increase #516 Idea Part B other source revenue 108,000.00, from 800,000.00 to 908,000.00
Decrease #551 other source revenue (757.16), from 4,500.00 to 3,742.84
Decrease #572 Title I other source revenue (26,744.00), from 225,000.00 to 198,256.00
Increase #584 Title IV other source revenue 4.68, from 21,510.63 to 21,515.31
Increase #590 Title II – A other source revenue 25,379.26, from 40,000.00 to 65,379.26
Net Adjustment: $122,482.78

Fiduciary Funds
Increase #022 Agency Funds other source revenue 2,083.30, from 0.00 to 2,083.30

New Special Fund Total:	$ 3,894,259.58
New Fiduciary Funds Total:	$ 2,083.30
New 2025/2026 Certificate Total:	**$76,115,212.70**

**Appropriation form GCA-006 dated 3/2/2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

South Russell Village – Amendment #2
Motion by Charles E. Walder seconded James Flaiz, to amend the Village of South Russell's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund
Increase Street Maintenance transfer-in-other source revenue 50,000.00, from 39,000.00 to 89,000.00

Capital Project Funds
Increase Special Building/Land Fund other source revenue 50,000.00, 0.00 to 50,000.00
Increase Special Road Fund other source revenue 135,000.00, from 0.00 to 135,000.00

New Special Revenue Fund Total:	$ 7,988,389.95
New Capital Project Fund Total:	$ 3,205,388.26
New 2026 Certificate Total:	**$13,641,420.29**

* *Appropriation form GCA-006 dated 3/2/2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Claridon Township – 2026 Amendment #1
Motion by James Flaiz, seconded by Christopher P. Hitchcock, to amend the Claridon Township's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

Claridon Twp			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	636,937.70	195,327.13	Beginning Balances
	397,377.57	605.00	Other Source Revenue
Special Revenue funds	590,870.50	(40,977.66)	Beginning Balances
	923,766.00	2,817.00	Other Source Revenue
New total - All Funds	2,548,951.77		
Net Change over Original Certificate		157,771.47	
	New General Fund Total		1,034,315.27
	New Special Revenue Fund Total		1,514,636.50
	Grand Total New Certificate - All Funds		2,548,951.77
	Net Change in Beginning balances		154,349.47
	Net Change in Tax Revenue		3,089.00
	Net Change in Other Source Revenue		333.00
	Total Net Changes		157,771.47

**Temporary Appropriation form GCA-006 dated 12/19/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Bainbridge Township – Amendment #2
Motion by Christopher P. Hitchcock, seconded Charles E. Walder, to amend the Bainbridge Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Fund
Increase #4909 General Fund Reserve other source revenue 500,000.00, from 500,000.00 to 1,000,000.00

New Capital Project Fund total:	$ 5,791,434.47
New 2026 Certificate Total:	**$ 31,522,826.16**

* *Appropriation form GCA-006 dated 2/24/2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Auburn Township – 2026 Amendment #1
Motion by Charles E. Walder, seconded by James Flaiz, to amend the Auburn Township's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2026:

Auburn Township			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	483,617.88	195,049.58	Beginning Balances
	770,345.42	3,242.00	Other Source Revenue
Special Revenue funds	1,530,604.86	697,874.54	Beginning Balances
	3,514,553.00	21,212.00	Other Source Revenue
Debt Service Funds	0.00	0.00	Beginning Balances
	221,552.00	0.00	Other Source Revenue
Capital Project Funds	178,861.16	26,803.17	Beginning Balances
	80,000.00	0.00	Other Source Revenue
New total - All Funds	6,779,534.32		
Net Change over Original Certificate		944,181.29	
	New General Fund Total		1,253,963.30
	New Special Revenue Fund Total		5,045,157.86
	New Debt Service Funds Total		221,552.00
	New Capital Project Funds Total		258,861.16
	Grand Total New Certificate - All Funds		6,779,534.32
	Net Change in Beginning balances		919,727.29
	Net Change in Tax Revenue		20,900.00
	Net Change in Other Source Revenue		3,554.00
	Total Net Changes		944,181.29

**Temporary Appropriation form GCA-006 dated 12/16/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Middlefield Village – Amendment #1

Motion by James Flaiz, seconded Christopher P. Hitchcock, to amend the Middlefield Village's Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances.

Village of Middlefield			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	1,307,403.26	206,683.09	Beginning Balances
	2,247,179.50	10,662.00	Other Source Revenue
Special Revenue funds	5,570,979.57	(588,058.73)	Beginning Balances
	4,968,008.00	5,511.00	Other Source Revenue
Capital Projects Funds	1,512,041.11	268,755.47	Beginning Balances
	385,202.11	0.00	Other Source Revenue
Enterprise Funds	4,167,527.15	628,384.75	Beginning Balances
	2,631,765.00	0.00	Other Source Revenue
Fiduciary Funds	177,866.25	25,741.24	Beginning Balances
	1,510.00	0.00	Other Source Revenue
New total - All Funds	22,969,481.95		
Net Change over Original Certificate		557,678.82	
	New General Fund Total		3,554,582.76
	New Special Revenue Fund Total		10,538,987.57
	New Capital Projects Funds Total		1,897,243.22
	New Enterprise Funds		6,799,292.15
	New Fiduciary Funds Total		179,376.25
	Grand Total New Certificate - All Funds		22,969,481.95
	Net Change in Beginning balances		541,505.82
	Net Change in Tax Revenue		15,242.00
	Net Change in Other Source Revenue		931.00
	Total Net Changes		557,678.82

**Temporary Appropriation form GCA-006 dated 12/18/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

East Geauga Fire District – 2026 Amendment #1 – revised

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to amend the East Geauga Fire District's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026, unencumbered cash balances, updated to reflect correct amount:

East Geauga Fire District			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	633,562.25	144,372.92	Beginning Balances
	1,149,829.00	0.00	Other Source Revenue
New total - All Funds	1,783,391.25		
Net Change over Original Certificate		144,372.92	
	New General Fund Total		1,783,391.25
	Grand Total New Certificate - All Funds		1,783,391.25
	Net Change in Beginning balances		144,372.92
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		0.00
	Total Net Changes		144,372.92

Voice vote: Three ayes. Motion carried

Russell 1545 Park – 2026 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Russell 1545 Park District's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances in 2026:

Russell Township 1545 Park			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	39,036.35	(56.38)	Beginning Balances
	11,752.08	0.00	Other Source Revenue
Special Fund	51,367.38	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
New total - All Funds	102,155.81		
Net Change over Original Certificate		-56.38	
	New General Fund Total		102,155.81
	Grand Total New Certificate - All Funds		102,155.81
	Net Change in Beginning balances		-56.38
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		0.00
	Total Net Changes		-56.38

**Temporary Appropriation form GCA-006 dated 12/19/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Chardon Township – 2026 Amendment #1
Motion by James Flaiz, seconded by Christopher P. Hitchcock, to amend the Chardon Township's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances, updated to reflect correct amount, changes to tax revenue due to the new real estate values and rates for collection in 2026, and certify additional revenue which was missed in the original submission:

ChardonTownship			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	800,503.18	311,918.94	Beginning Balances
	636,089.84	1,345.00	Other Source Revenue
Special Revenue funds	631,892.68	(56,759.27)	Beginning Balances
	2,289,417.00	9,253.00	Other Source Revenue
Debt Service Funds	162,709.17	151,041.24	Beginning Balances
	34,662.00	0.00	Other Source Revenue
Capital Project Funds	350,000.00	350,000.00	Beginning Balances
	0.00	0.00	Other Source Revenue
Fiduciary Funds	788.27	(258.21)	Beginning Balances
	50.00	0.00	Other Source Revenue
New total - All Funds	4,906,112.14		
Net Change over Original Certificate		766,540.70	
	New General Fund Total		1,436,593.02
	New Special Revenue Fund Total		2,921,309.68
	New Debt Service Funds Total		197,371.17
	New Capital Project Funds Total		350,000.00
	New Fiduciary Funds		838.27
	Grand Total New Certificate - All Funds		4,906,112.14
	Net Change in Beginning balances		755,942.70
	Net Change in Tax Revenue		9,789.00
	Net Change in Other Source Revenue		809.00
	Total Net Changes		766,540.70

**Temporary Appropriation form GCA-006 dated 12/02/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Hambden Township – 2026 Amendment #1

Motion by Chritopher P. Hitchcock, seconded by James Flaiz, to amend the Hambden Township's 2026 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2026 unencumbered cash balances, updated to reflect correct amount, changes to tax revenue due to the new real estate values and rates for collection in 2026, and certify additional revenue which was missed in the original submission:

Hambden Township			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	507,321.89	169,237.28	Beginning Balances
	520,264.65	1,581.00	Other Source Revenue
Special Revenue funds	1,304,590.19	272,596.77	Beginning Balances
	1,680,606.00	10,265.00	Other Source Revenue
Capital Projects Funds	387,629.84	144,027.44	Beginning Balances
	1,700.00	0.00	Other Source Revenue
New total - All Funds	4,402,112.57		
Net Change over Original Certificate		597,707.49	
	New General Fund Total		1,027,586.54
	New Special Revenue Fund Total		2,985,196.19
	New Capital Projects Funds Total		389,329.84
	Grand Total New Certificate - All Funds		4,402,112.57
	Net Change in Beginning balances		585,861.49
	Net Change in Tax Revenue		11,067.00
	Net Change in Other Source Revenue		779.00
	Total Net Changes		597,707.49

**Temporary Appropriation form GCA-006 dated 12/12/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #3

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase #2114 [New] Jail Opioid Remediation Grant other source revenue 100,000.00, from 0.00 to 100,000.00.

New Special Revenue Fund Total:	$ 113,025,852.94
New 2026 Certificate Total:	**$ 240,868,644.19**

Voice vote: Three ayes. Motion carried

Geauga Trumbull Solid Waste Appropriation request (Supplemental Appropriations):
Motion by James Flaiz, seconded by Christopher P. Hitchcock, to acknowledge the financials as presented:

Supplemental Appropriation:

Fund #6007

Grant Special Expense	$152,889.66	
	$152,889.66	New Total: Unappropriated $2,190,467.23 (verbal notation was incorrect)

Geauga Public Health Financials (Appropriation Transfer & Supplemental Appropriations):
Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to acknowledge the financials as presented:

Supplemental Appropriations:

Fund #6002

Contract Services	$50,000.00	
Material & Supplies	$ 10,000.00	New Total: Unappropriated $141,865.99
	$60,000.00	

Fund #6005

Equipment	$70,000.00	New Total: Unappropriated $484,021.19
Refunds	$ 1,000.00	
	$71,000.00	

Fund #6011

Refunds	**$500.00**	New Total: Unappropriated $158,749.54

Fund #6023

Equipment	$35,000.00	New Total: Unappropriated $512,579.70
Refunds	$ 1,000.00	
	$36,000.00	

Voice Vote: Three ayes. Motion carried.

General Discussion:

Auditor Charles Walder asked whether the Prosecutor and Treasurer could attend the next property-tax-abolishment discussion on the 10th. He has heard from several residents who want the presentation streamlined, noting that many elected officials repeated the same points. Some residents also suggested giving the pro-abolishment side five minutes to speak. Walder questioned whether that would be allowed, since the original format was only for elected officials, and the pro-abolishment advocates are not elected in Geauga. He plans to check with the League of Women Voters.

Mr. Flaiz noted that the League has rules and that the situation would be different if the issue were already on the ballot. He reiterated his view that local governments have not been held accountable and that the tax system is fundamentally unfair—state revenue sources are protected, while local governments must repeatedly ask voters for levies to keep up with inflation. He criticized the pro-abolishment argument that the state is constitutionally required to fund schools, pointing out that the state has repeatedly ignored Supreme Court rulings on school funding.

Auditor Walder questioned how essential services could operate without upfront funding, using ambulance services as an example. Flaiz added that all public services have fixed operating costs, which is why consolidation can make sense. He also argued that some services—like mail delivery, police, and roads—cannot operate on a for-profit model.

Treasurer Hitchcock supported inviting Commissioner Spidalieri, though he doubted he would accept. He suggested providing public bullet points to help frame the discussion, noting that state funding for local services has declined for decades. Eliminating income tax would further reduce state support, leaving locals with even fewer resources. He also warned that even if Geauga County overwhelmingly opposed abolishing property taxes, the rest of the state could still pass it.

Auditor Walder observed that voters often want lower taxes across the board but still expect high-quality services, creating a contradiction. He believes the real issue is public frustration with the state, not local governments, and that abolishing property taxes would actually benefit the state financially. He argued that the messaging should focus less on emotion and more on the structural reality: eliminating property taxes does not punish the state—it strengthens it and helps advance its goal of eliminating income tax.

Public Comment:
Sarah McGlone – GLWV requested copies of items presented at the meeting.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the March 2, 2026 - regular meeting at 10:52 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission