BUDGET COMMISSION

The Geauga County Budget Commission met in Special session on Monday, April 6, 2026 at 10:02 a.m. at the Auditor's Appraisal Conference Room Office, 231 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: Chief Operations Officer, Pam McMahan, Deputy Chief Administrator DATA, CARE, DARC, Frank Antenucci, Deputy Auditors: Tina Kloski, Kristen Sinatra & Jennifer Hess.

Special Meeting Advertised: **Special Meeting – Levied Departments & Regular Business**
Virtual attendance was offered for public viewing.

A sign-in sheet was circulated, as many people were in attendance.

Geauga County Department of Aging:

Geauga County Department of Aging representatives in attendance: Jessica Boalt and Duane Bidlak

Auditor Walder clarified for people who had not been through this before that the budget for the county is not due until July 20th and these are all preliminary. They need to be completed by July 20th for Adrian to have enough time to present his budget.

The topic of the new building was brought up and Ms Boalt stated that $3,200.000 was for the purchase of the new library administrative building.Prosecuter Fliaz stated it has been a complete calendar year and none of the money has been spent. He stated that if the building was not purchased by August 1st, he would vote to reduce their levy collection.

2027 Budget Meeting

Geauga County Dept. of Aging

April 6,2026

Jessica Boalt - Director and Duane Bidlack - Fiscal Officer attended the meeting representing Department of Aging.

Fund 2034	Estimated 1/1/2027 Unencumbered Cash Balance		$ 1,548,247.97
	Estimated Revenue		$4,284,491.00
	Estimated Expense		$4,713,149.97
	Estimated 12/31/2027 Cash Balance		$1,119,589.00
Requested *$4,284,491.00*	***Revenue Considered***	***$4,284,491.00***	

Fund 4019 **Commissioner Fund for Senior Center Construction**	Estimated 1/1/2027 Unencumbered Cash Balance		$ 1,656,362.06
	Estimated Revenue		$0.00
	Transfer In		$0.00
	Estimated Expense		$1,450,000.00
	Estimated 12/31/2027 Cash Balance		$206,362.06
Requested *$0.00*	***Revenue Considered***	***$0.00***	

Total millage for Tax Year 2026 (2027 Collection)		Fund 2034	
1.00	2010	98% Current Value	$3,298,816
1.00	Total Mills		
		MFH Revenue TY25CY25	**8,484.07**

Mill Value $4,754,056

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock, to approve the 2027 budget review as presented, for Geauga County Department of Aging

Voice vote: Two ayes. Prosecutor Flaiz voted no. Motion carried

Geauga County Department of Developmental Disabilities:

Representatives of DODD in attendance: Don Rice, Dave Carlson and Rean Davis

The initial question focused on revenues, but Prosecutor Flaiz raised the concern about why the reserve fund is being depleted. The Residential Services Fund relies heavily on the General Fund as its primary source of revenue. Typically, funds are transferred from the General Fund in the first quarter to cover labor expenses, particularly Medicaid-related costs. This year, that transfer amounted to $1.35 million.

The concern raised is why the reserve fund is being drawn down to help cover the increased Medicaid match instead of relying solely on the usual funding structure.

Auditor Walder noted that the full financial picture may not be visible unless the 2063 fund balance is considered, suggesting that this fund plays a role in understanding the overall funding strategy. Auditor Walder stressed that we need to see the full financial picture to make an informed decision.

2027 Budget Meeting

MRDD - Department of Developmental Disabilities

April 7, 2026

Don Rice, Dave Carlson, and Rean Davis attended the meeting representing DODD.

General Fund 2027		Estimated 1/1/2027 Unencumbered Cash Balance	$ 3,808,164.06	*calculated*
		Estimated Revenue	$16,805,594.00	
		Estimated Expense **	$18,590,143.00	
		Estimated 12/31/2027 Cash Balance	$2,023,615.06	
Requested	*$17,051,262.00*	***Revenue Considered***	***$16,805,594.00***	
	$0.00			
*** Transfer out to Fund 2063 Res. Services*	*$11,229,908.00*			

Resident Services Fund 2063		Estimated 1/1/2027 Unencumbered Cash Balance	$2,427,969.91	*calculated*
		Estimated Revenue	$45,000.00	
		Transfer in from #2027	$11,229,908.00	
		Estimated Expense	$11,229,908.00	
		Estimated 12/31/2027 Cash Balance	$2,472,969.91	
Requested	*$11,274,908.00*	***Revenue Considered***	***$11,274,908.00***	

DODD Reserve Fund 2096		Estimated 1/1/2027 Unencumbered Cash Balance	$0.00	*calculated*
		Estimated Revenue	$0.00	
		Estimated Expense	$0.00	
		Estimated 12/31/2027 Cash Balance	$0.00	
Requested	*$0.00*	***Revenue Considered***	$0.00	
Total 2025 Expenditures:	*$19,609,807.00*	*40% Eligible for transfer to Reserve Fund:*	*$7,843,922.80*	

Construction Fund 4023		Estimated 1/1/2027 Unencumbered Cash Balance	$650,366.05	*calculated*
		Estimated Revenue	$0.00	
		Estimated Expense	$75,000.00	
		Estimated 12/31/2027 Cash Balance	$575,366.05	
Requested	*$0.00*	***Revenue Considered***	$0.00	

Total estimated millage for Tax Year 2026 (2027 Collection)

4.30	Fund 2027	3.30 Mill	2004 @ 98% collection	$10,321,432.00
4.30	Total Mills	1.00 Mill	2015 @ 98% collection	$3,312,965.00

MFH Revenue TY25CY25 34,840.50

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **$4,754,000** per year and cost the owner of a single family owner occupied home with a Market Value of $100,000 - **$35.00** per year.

Motion by Christopher P. Hitchcock, seconded by James Flaiz, to approve the 2027 budget review as presented, for Geauga County Department of Developmental Disabilities.

Voice vote: Three ayes. Motion carried

Geauga County Job & Family Services (Children's Services):

Representatives for Geauga Job and Family Services in attendance: Craig Swenson, Executive Director and Alyssa Steinhoff, Financial Administrator

Auditor Walder mentioned that the levy fund is being reduced to ease taxpayer burden, but the money is being replaced through the general fund. This creates a "ping-pong" effect where money moves between funds, making it harder to track. Multiple moving parts must all be monitored at once.

Auditor Walder mentioned the potential for loss of funding due to potential for the abolishment of property taxes. This is uncertain but needs to be looked at as a real possibility. Mr. Swenson mentioned that the impact of loss of funding would hit staffing first and hardest, certain costs (like caring for kids in custody) are legally required and cannot be reduced.

Prosecutor Flaiz brought up the new youth center. Mr. Swenson said they moved sites which caused a delay, but it is for the benefit of the project.

2027 Budget Meeting

Geauga County Job & Family Services April 6, 2026

Craig Swenson - Director and Alyssa Steinhoff - Financial Administrator attendance was not required

Fund 2013			Estimated 1/1/2027 Unencumbered Cash Balance	$ 2,611,773.50
			*Estimated Revenue	$7,579,360.00
			**Estimated Expense	$7,801,266.00
			Estimated 12/31/2027 Cash Balance	$2,389,867.50
Requested	*$7,579,360.00*	***Revenue Considered***	*$7,579,360.00*	
**includes transfer in:*	***$4,115,194.00***		***includes transfer out*	***$573,582.00***
Fund 2014			Estimated 1/1/2027 Unencumbered Cash Balance	$642,215.84
			Estimated Revenue	$1,082,394.00
			Estimated Expense	$1,158,386.00
			Estimated 12/31/2027 Cash Balance	$566,223.84
Requested	*$1,082,394.00*	***Revenue Considered***	*$1,082,394.00*	
			***includes transfer out*	***$276,560.00***
Fund 2029			Estimated 1/1/2027 Unencumbered Cash Balance	$1,100,557.47
Levy			*Estimated Revenue	$6,809,459.00
			**Estimated Expense	$7,084,007.00
			Estimated 12/31/2027 Cash Balance	$826,009.47
Diff. in calculation of RE Tax revenue				
Requested	*$6,953,062.00*	***Revenue Considered***	*$6,809,459.00*	
** includes transfer in: $100,000*			***includes transfer out*	***$4,948,007.00***
Fund 2069			Estimated 1/1/2027 Unencumbered Cash Balance	$44,395.24
			Estimated Revenue	$340,000.00
			**Estimated Expense	$340,000.00
			Estimated 12/31/2027 Cash Balance	$44,395.24
Requested	*$340,000.00*	***Revenue Considered***	*$340,000.00*	
			***includes transfer out*	***$185,000.00***
Fund 6029			Estimated 1/1/2027 Unencumbered Cash Balance	$432,375.38
			*Estimated Revenue	$1,448,290.00
			**Estimated Expense	$1,659,523.00
			Estimated 12/31/2027 Cash Balance	$221,142.38
Requested	*$1,448,290.00*	***Revenue Considered***	*$1,448,290.00*	
**includes transfer in:*	***$1,003,481.00***		***includes transfer out:*	***$74,000.00***

Total estimated millage for Tax Year 2026 (2027 Collection)

0.70	Fund 2029	2011 0.70Mill @ 98%	$2,309,168
0.50	5/2025 Ballot	2015 0.50Mill @ 98%	$1,656,482
1.20	Total Mills		

MFH Revenue TY25CY25 $7,638.47

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **$4,754,056** per year and cost the owner of a single family owner occupied home with a Market Value of $100,000 - **$35.00** per year.

Note: Levy collection estimates presume no suspension/reduction of collection

GCA-002

Motion by James Flaiz, seconded by Charles E. Walder to approve the 2027 budget review as presented, for Geauga County Department of Job & Family Services.

Voice vote: Three ayes. Motion carried

Geauga County Department of Mental Health

Representatives for Geauga County Department of Mental Health: Christine Lakomiak and Danette Richards

Prosecutor Flaiz mentioned they had a healthy balance of money, but he felt they were getting into the vicinity of possibly looking to suppress some levy collection due to their balances. Auditor Walder stated he wasn't where Prosecutor Flaiz was yet but would want to see where they stood when the

TLC project was completed and inquire what the plans were for the funding by the time August rolled around. There was discussion regarding apartment building, but Prosecutor Flaiz mentioned that the board would never approve that project.
Deputy Walder also mentioned that your biggest asset is your employees. "You can spend 4 or 5% to keep the people you have, or you can spend 50% to replace them". Deputy Walder stated he appreciates their hesitation to make commitments not knowing what the future holds for property taxes and that is a healthy caution. Even if a decision is not made in November, those signatures will go on, and we could be revisiting this next year.

2027 Budget Meeting

Geauga County Department of Mental Health April 6, 2026

Christine Lakomiak -Executive Director and Danette Richards attending

Fund 2001	Estimated 1/1/2027 Unencumbered Cash Balance	$ 2,196,774.00
	Estimated Revenue	$6,004,909.00
	Estimated Expense	$6,414,548.00
	Estimated 12/31/2027 Cash Balance	$1,787,135.00
Requested *$6,004,909.00*	***Revenue for Consideration***	***$6,004,909.00***

Fund 4022 (const.)	Estimated 1/1/2027 Unencumbered Cash Balance	$ 128,092.11
	Estimated Revenue	$5,000.00
	Transfer In	$0.00
	Estimated Expense	$0.00
	Estimated 12/31/2027 Cash Balance	$133,092.11
Requested *$5,000.00*	***Revenue for Consideration***	***$5,000.00***

Mental Health Capital Reserve #4034

Estimated 1/1/2027 Unencumbered Cash Balance	$1,162,308.88
Estimated Revenue	$0.00
Estimated Expense	$0.00
Estimated 12/31/2027 Cash Balance	$1,162,308.88

Maximum amt *$3,000,000.00* *Fund balance* *$1,162,308.88*

Total millage for Tax Year 2025 (2026 Collection)		Fund 2001	
0.50	2008 (Expires Tax Year 2027)	98% Current Value	1,649,408
0.70	2009 (Expires Tax Year 2028)	98% Current Value	2,309,168
1.20	Total Mills		
		MFH Revenue TY25CY25	10,177.78

Based on Tax Year 2025 (2026 Collection) values, 1.0 "New/Additional" Mill will yield **$4,754,056** per year and cost the owner of a single family owner occupied home with a Market Value of $100,000 - **$35.00** per year.

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock, to approve the 2027 budget review as presented, for Geauga County Department of Mental Health.

Voice vote: Three ayes. Motion carried

Geauga County Engineer

Geauga County Engineer representatives in attendance: Andy Haupt & Traci Salkiewicz

The budget staff stated that the levy expired in 2025 and this is the last collection year (2026) Therefore, there is no revenue to consider. Prosecutor Flaiz asked why they did not put the levy for renewal last year as they normally do? Auditor Walder echoed these concerns stating this was the worst time to put a levy on. There are imbalances between transfers in and out. They may be using place holder numbers and the commission would like updated figures by July before the August budget hearings. There are approximately 10 vacant positions which is creating an artificially high cash carryover. If hiring happens late in the fiscal year, savings can pile up and can lead to spending spikes later. Prosecutor Flaiz brought up Engineering would be one of the easiest departments to get rid of excess cash as there is always a road that needs paved, so it is just a matter of having the people in place.

2027 Budget Meeting

Geauga County Engineer

April 6, 2026

Andy Haupt, Traci Salkiewicz attended the meeting representing Geauga County Engineer.

Fund 2020		Estimated 1/1/2027 Unencumbered Cash Balance	$ -
		*Estimated Revenue	$9,444,000.00
		Estimated Expense	$9,425,712.00
		Estimated 12/31/2027 Cash Balance	$18,288.00
Requested	*$9,444,000.00*	***Revenue Considered***	*$9,444,000.00*
** INCLUDES Transfer-In $130,000*		Includes transfer in	
Unable to determine source of transfer in			

Fund 2022		Estimated 1/1/2027 Unencumbered Cash Balance	$262,979.86
		Estimated Revenue	$100,000.00
		Transfer In	$0.00
		Estimated Expense	$100,000.00
		Estimated 12/31/2027 Cash Balance	$262,979.86
Requested	*$100,000.00*	***Revenue Considered***	*$100,000.00*

Fund 4002		Estimated 1/1/2027 Unencumbered Cash Balance	$48,723.00
Levy Fund		Estimated Revenue	$0.00
		Estimated Expense	$3,650,500.00
		Estimated 12/31/2027 Cash Balance	($3,601,777.00)
Requested	*$3,654,942.00*	***Revenue Considered***	$0.00
2.50 Mill			
Levy Expired 2025 -2026 last collection			

Transfer Ins do not balance with Transfer Out

Total millage for Tax Year 2026 (2027 Collection)

0.00	Fund 4002	Value @ 98%	$3,654,942
0.00	Total Mills	Levy expires 2025 last collection 2026	

MFH Revenue TY25CY26 - $8,941.59

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **$4,754,056** per year and cost the owner of a single family owner occupied home with a Market Value of $100,000 - **$35.00** per year.

Motion by Christopher P. Hitchcock, seconded by James Flaiz, to approve the 2027 budget review as presented, for Geauga County Engineer.

Christopher P. Hitchcock left meeting 11:16 returning at 11:18

Prior Minutes

Motion by James Flaiz, seconded by Charles E. Walder, to approve the minutes of the March 16, 2026, Regular Business

Voice vote: Three ayes. Motion carried.

Regular Business:

2025/2026 School Amendments

Chardon LSD – 2025/2026 Amendment #6
Motion by Charles Walder, seconded by Christopher P. Hitchcock, to amend Chardon LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2025/2026 School Year.

Special Revenue Funds:
Increase 401 Auxiliary Funds other source revenue 17,666.41, from 129,930.00 to 147,596.41
Increase 499 Misc State Grants other source revenue 10,677.31, from 43,832.00 to 54,509.31
Increase 516 Idea Part B other source revenue 6,000.00, from 1,253,823.26 to 1,259,823.26
Decrease 599 Title-IV-A other source revenue 5.00, from 184,751.56 to 184,746.56
Net Adjustment: $34,338.72

Capital Revenue Funds:
Increase 70 Transportation Business Compound other source revenue 65,699.37, from $2,634,300.63 to $2,700,000

New Special Revenue Fund Total:	$6,675,798.75
New Capital Revenue Fund Total:	$5,647,293.40
New 2025/2026 Certificate Total:	**$80,150,107.65**

** Appropriations do not exceed 04/06/2026 estimated revenue.*

Voice vote: Three ayes. Motion carried.

West Geauga LSD – 2025/2026 Amendment #3
Motion by Christopher P. Hitchcock, seconded by James Flaiz, to amend West Geauga LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2025/2026 School Year.

Special Revenue Funds:

Increase 029 Education Foundation Funds other source revenue 4,000.00, from 18,000.00 to 22,000.00
Increase 499 Misc. State Grants other source revenue 16,477.00, from 0.00 to 16,477.00

Net Adjustment: $20,477.00

New Special Revenue Fund Total:	$3,914,736.58
New 2025/2026 Certificate Total:	**$76,135,689.70**

** Appropriations do not exceed 04/06/2026 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Kenston LSD – 2025/2026 Amendment #2
Motion by James Flaiz, seconded by Charles E. Walder to amend Kenston LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2025/2026 School Year.

Special Revenue Funds:
Increase 516 Title I Funds other source revenue 47,729.10, from 538,000.00 to 585,729.10.
Decrease 572 Title I other source revenue (2,789.53), from 110,000.00 to 107,210.47.
Increase 584 Title IV other source revenue 6,114.69, from 11,000.00 to 17,114.69.

Increase 587 ECSE other source revenue 44.35, from $12,500.00 to 12,544.35
Increase 590 Class Size Reduction other source revenue 1,300.16, from 67,000.00 to 68,300.16.
Increase 599 Misc. Fed. Grants other source revenue 37,093.77, from 10,000.00 to 47,093.77.

Net Adjustment: $89,492.54

New Special Revenue Fund Total:	$ 2,087,258.02
New 2025/2026 Certificate Total:	**$71,830,731.91**

* *Appropriations do not exceed 04/06/2026 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #3

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

Capital Projects Fund

Decrease #4401 Public Works Commission other source revenue (200,000.00), from 400,000.00 to 200,000.00

New Capital Projects Fund Total:	$ 5,091,434.47
New 2026 Certificate Total:	**$30,822,826.16**

* *Appropriations do not exceed 4/6/2026 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Middlefield Village – Amendment #2

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

General Fund

Increase General Fund - other source revenue 217,509.50, from 1,878,590.50 to 2,096,100.00

Special Fund

Increase Special Fund – Street MC&R other revenue 18,000.00, from 206,000 to 224,000
Increase Special Fund – State Highway other revenue 9,000.00, from 45,500.00 to 54,500.00
Increase Special Fund – Cemetery other revenue 8,500.00, from 62,000.00 to 70,500.00
Increase Special Fund – Parks & Rec other revenue 9,500.00 from 100,500 to 110,000.00

Net Adjustment $ 45,000.00

Capital Fund

Increase Capital Projects Fund – Equipment Replacement other source revenue 1,500.00, from 340,202.11 to 341,702.11

Enterprise Fund

Increase Enterprise Fund – Sewer other revenue 75,000.00, from 830,000.00 to 905,000.00
Increase Enterprise Fund – Sewer other revenue 9,800.00, from 25,200.00 to 35,000.00

Net Adjustment $ 84,800.00

New General Fund Total:	$ 3,772,092.26
New Special Fund Total:	$ 10,583,987.57
New Capital Projects Fund Total:	$ 1,898,743.22
New Enterprise Fund Total:	$ 6,884,092.15
New 2026 Certificate Total:	**$ 23,318,291.45**

* *Permanent Appropriations do not exceed 04/06/2026 estimated revenue.*

Voice vote: Three ayes. Motion carried.

Middlefield Township – 2026 Amendment #1

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock, to amend the Middlefield 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:

Middlefield Township			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	152,098.28	53,201.69	Beginning Balances
	268,603.68	3,781.00	Other Source Revenue
Special Revenue funds	1,712,211.55	805,057.73	Beginning Balances
	995,691.15	20,496.00	Other Source Revenue
New total - All Funds	3,128,604.66		
Net Change over Original Certificate		882,536.42	
	New General Fund Total		420,701.96
	New Special Revenue Fund Total		2,707,902.70
	Grand Total New Certificate - All Funds		3,128,604.66
	Net Change in Beginning balances		858,259.42
	Net Change in Tax Revenue		21,962.00
	Net Change in Other Source Revenue		2,315.00
	Total Net Changes		882,536.42

** Appropriations form GCA-006 dated 04/06/2026 do not exceed estimated revenue*

Voice vote: Three ayes. Motion carried.

Chester Township – Amendment #2

Motion by Christopher P. Hitchcock, seconded by James Flaiz, to amend Chester Township's 2026 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase 2271 Enforcement & education Fund other source revenue 20,000.00, from 00.00 to 20,000.00.

Increase 2281 Fire & Rescue Ambulance & EMS other source revenue 525,000.00, from 275,000.00 to 800,000.00.

Net Adjustment: $545,000.00

New Special Revenue Fund Total: $ 13,035,888.21
New 2026 Certificate Total: $ 17,539,254.19

**Appropriation form GCA-006 dated 4/6/2026 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Munson Township – Amendment #2

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

Special Revenue Fund

Increase #2905 American-Croation Lodge Fund other source revenue 226,266.67, from 0.00 to 226,266.67.

New Special Revenue Fund Total:	$ 4,565,849.53
New 2026 Certificate Total:	**$ 6,273,251.06**

* *Appropriations form GCA-006 dated 4/6/206 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Newbury Township – New Reserve Fund Account
Motion by Charles E. Walder, seconded Christopher P. Hitchcock, to acknowledge Newbury's new Road Paving and Improvement Capital Reserve Fund #4905.

Newbury Township submitted an approved Resolution #20260313-02 creating a Road Paving and Improvement Capital Reserve Fund #4905. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date. A copy of the form will be sent to the taxing district. There will be additional pages added to the taxing district's budget folder and hearing documents to ensure the reserve accounts will be reviewed annually.

Voice vote: Three ayes. Motion carried.

Newbury Township – 2026 Amendment #2
Motion by Christopher P. Hitchcock, seconded by James Flaiz to amend the Newbury Twp Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Revenue Fund
Increase ODNR Oberland Park #2901 other source revenue 98,000.00, from 0.00 to 98,000.00

Capital Project Funds
Increase (new) Road Paving & Improvement Reserve Fund #4905 other source revenue 200,338.00, from 0.00 to 200,338.00

New Special Revenue Fund Total:	$4,164,202.09
New Capital Project Fund total:	$ 931,279.78
New 2026 Certificate Total:	**$ 7,259,839.44**

* *Appropriations form GCA-006 dated 4/6/206 does not exceed estimated revenue.*
Voice vote: Three ayes. Motion carried.

Parkman Township – 2026 Amendment #1
Motion by James Flaiz, seconded by Chales E. Walder, to amend the Parkman 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:

Parkman Township			
	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	478,884.22	24,784.30	Beginning Balances
	298,756.54	3,491.00	Other Source Revenue
Special Revenue Funds	1,225,396.03	(176,865.61)	Beginning Balances
	950,412.00	14,926.00	Other Source Revenue
Special Assessment Funds	5,893.47	165.63	Beginning Balances
	6,000.00	0.00	Other Source Revenue
Fiduciary Funds	14,759.00	0.00	Beginning Balances
	0.00	0.00	Other Source Revenue
New total - All Funds	2,980,101.26		
Net Change over Original Certificate		-133,498.68	
	New General Fund Total		777,640.76
	New Special Revenue Fund Total		2,175,808.03
	New Capital Project Funds Total		11,893.47
	New Spec. Assessment Funds Total		14,759.00
	Grand Total New Certificate - All Funds		2,980,101.26
	Net Change in Beginning balances		-151,915.68
	Net Change in Tax Revenue		16,652.00
	Net Change in Other Source Revenue		1,765.00
	Total Net Changes		-133,498.68

* *Appropriations form GCA-006 dated 4/6/206 does not exceed estimated revenue.*
Voice vote: Three ayes. Motion carried.

Geauga Public Health Appropriation request (Supplemental Appropriations):
Motion by James Flaiz, seconded by Christpher P. Hitchcock, to acknowledge the financials as presented:

Fund #6002
Other vs. Remit to State $25,303.84 New Total Unappropriated $116,562.15

Fund #6043
Contract Services $100,000.00
Refunds $ 1,000.00 New Total Unappropriated $237,512.51

Voice vote: Three ayes. Motion carried.

General Discussion:
Geauga LSD:
All schools executed and submitted the 2027 Rate Resolutions prior to the April 1st due date and reviewed.

Discussion of proposed schedule for School Budget Hearings

Schedule (Aug 17–18):
- August 17: Full day
- August 18: Half day

Changes Proposed by members of the Budget Commission-Schedule will be updated and re-presented for approval at the next meeting.

Permanent Appropriation Update:
Three outstanding: 1.) Chardon Twp. 2.) Geauga Park District 3.) Russell 1545 Park District

Auditor Walder mentioned he was not sure how Chardon Twp. was paying bills after April 1st without Permanent Appropriations in place. Believes the Park District completed but did not submit to the Auditor's office.

Public Comment:

Sarah McGlone – GLWV requested copies of items presented at the meeting.
Sarah also mentioned that today (April 10th) was the last day to register to vote and mentioned the last property tax forum is tomorrow (April 11th) and the candidate forum for the primary election is Thursday (April 13th)

There was no further business to conduct it was moved by C.P. Hitchcock to adjourn the April 6, 2026 – special / regular meeting at 11:51 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission