BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, April 20, 2026, at 10:02 a.m. in the Auditor's Office, 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder and Geauga County Treasurer Christopher P Hitchcock, Geauga County Prosecutor James R. Flaiz.
Also Present: Chief Administrative Officer Pam McMahan, and Deputy Auditors: Jennifer Hess, Tina Kloski and Kristen Sinatra.

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

Regular Business:
2025/2026 School Amendments

Berkshire LSD – 2025/2026 Amendment #7
Motion by Charles E. Walder, seconded by James Flaiz, to amend Berkshire LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2025/2026 School Year.
General Fund:
Increase in Taxes 373,393.73, from 9,243,198.00 to 9,616,591.73
Decrease (net) in other source revenue (146,803.55), from 13,378,922.03 to 13,232,118.48
Net Adjustment: $226,590.18
Special Revenue Funds:
Decrease #18 Pub. School Sup. Other source revenue (6,173.31), from 15,000.00 to 8,826.69
Increase #19 MHJ other source revenue 50,056.00, from 204,710.00 to 254,766.00
Increase #29 Education Foundation other source revenue 45,053.72, from 50,000.00 to 95,053.72
Decrease #35 Termination Bene other source revenue (147,000.00), from 297,000.00 to 150,000.00
Increase #300 Student Activities other source revenue 7,285.00, from 614,689.62 to 621,974.62.00
Increase #499 Partnership Grant other source revenue 5,829.13, from 210,128.16 to 215,957.29
Increase #516 Idea Part B other source revenue 38,884.84, from 339,032.89 to 377,917.73
Increase #584 Drug Free Grant other source revenue 5.32 from 28,346.64 to 28,351.96
Increase #587 ARP Early Childhood other source revenue 14.01, from 7,961.15 to 7,975.16
Increase #590 Title IIA other source revenue 22,637.48, from 22,488.79 to 45,126.27
Net Adjustment: $16,592.19
Debt Service Funds:
Increase in taxes 51,160.50, from 1,207,586.00 to 1258,746.50
Decrease in other source revenue (6,182.65), from 30,964.00 to 24,781.35
Net Adjustment: $44,977.85
Enterprise Funds:
Increase #06 Food Services other source revenue 73,745.36, from 330,000.00 to 403,745.36
Increase #09 Uniform Supplies other source revenue 127.00, from 7,627.00 to 7,754.00
Net Adjustments: $73,872.36
Internal Services Funds:
Increase #22 POP Accounts other source revenue 2,909.96, from 20,000.00 to 22,909.96
Increase #24 Insurance Fund other source revenue 65,917.79, from 400,000.00 to 465,917.79
Net Adjustments: $68,827.75

New General Fund Total:	$25,598,960.02
New Special Revenue Fund Total:	$ 4,504,792.75
New Debt Service Funds Total:	$ 1,654,189.22
New Enterprise Funds Total:	$ 956,363.63
New Internal Services Funds Total:	$ 549,009.57
New 2025/2026 Certificate Total:	**$34,183,411.79**

* *Appropriations do not exceed 04/20/2026 estimated revenue.*
Voice vote: Three ayes. Motion carried.

Newbury Township – 2026 Amendment #3
Motion by James Flaiz, seconded by Christopher P. Hitchcock to amend the Newbury Twp Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Capital Project Funds
Increase Service Garage Cap. Reserve #4901 other source revenue 77,000.00, from 75,000.00 to 152,000.00

New Capital Project Fund total:	$ 1,008,279.78
New 2026 Certificate Total:	**$ 7,336,839.44**

* *Appropriations form GCA-006 dated 4/6/2026 does not exceed estimated revenue.*
Voice vote: Three ayes. Motion carried.

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

Special Revenue Funds
Increase Road & Bridge Fund #2031 Transfer – in other source revenue 350,000.00, from 0.00 to 350,000.00.
Increase Ambulance & EMS Fund #2281 other source revenue 125,000.00, from 103,000.00 to 228,000.00.

Net Adjustment: $475,000.00

New Special Revenue Fund total:	$ 3,396,309.68
New 2026 Certificate Total:	**$ 5,381,112.14**

* *Appropriations from GCA-006 dated 4/20/2026 do not exceed estimated revenue.*

Budget staff mentioned that the $350,000 that should have been made from the OPWC fund was instead paid out of the road and bridge fund in a prior year. After Chardon Township consulted with Auditor Charles Harris and LGS the recommended fix is to reimburse the road and bridge fund using money from OPWC. This should be treated as a fund balance adjustment. This will temporarily make the road and bridge fund appear to have more cash this year although it reflects a correction of past spending.

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #5
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:

Capital Projects Fund
Increase #4011 Building Improvement other source revenue 1,000,000.00, from 1,500,000.00 to 2,500,000.00.

Capital Projects Fund Total:	$ 23,544,048.14
New 2026 Certificate Total:	**$242,952,044.19**

Voice vote: Three ayes. Motion carried

Other Business:

Geauga Public Health Supplemental Appropriations:
Motion by James Flaiz, seconded by Christopher P. Hitchcock, to acknowledge the financials as presented:

Fund #6011 Private Water
Other $10,000.00 New Total Unappropriated $148,749.54

Fund #6018 Swimming Pool
Materials & Supplies $3,000.00 New Total Unappropriated $13,049.00

Fund #6037 Health For Sale of Property
Contract Services $460,000.00
Other $ 500.00 New Total Unappropriated $94,258.57
$460,500.00

Fund 6040 Injury Prevention
Contract Services $53,066.05 New Total Unappropriated $0.00

Voice vote: Three ayes. Motion carried.

Charles Walder inquired about how we are coming along with fixing items from last year.

Geauga Trumbull Solid Waste Cash Transfer request:
Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to acknowledge the financial as presented:

Cash Transfer:
Fund #6007 Q2 Cost Allocation 2024 bill in 2026

From: GTSW – Cost Allocation	$(7,145.00)
To: BOCC – Cost Allocation	$ 7,145.00

Voice vote: Three ayes. Motion carried.

Present updated Budget Hearing Schedule for approval [last meeting updates made]
Motion by Charles E. Walder, seconded by James Flaiz, to approve as presented:

Follow up question – when would the Commission like to have these by for review?

Discussion of follow-up from the levied departments meeting. There were some specific follow-up questions from the meetings on April 6th. Specifically, Prosecutor Flaiz had a question to Aging about the building purchase. Auditor Walder said in general we would need an update of some kind before the hearings in August, but we do not need to meet again. Prosecutor Flaiz mentioned he would be interested to see the cash balances of Engineering regarding the vacancies and where the cash balances stand.

Email Communication:
Email question from Mr. Duncan. "Did you know at Cardinal, athletics is more important than academics? They can increase the levy every day if they choose to because of the writing."

The Budget Commission acknowledged this was provided to the Budget Commission.

General Discussion:

Auditor Walder mentioned he would be at a meeting hosted by Ideastream on April 30th in downtown Cleveland regarding property tax issues. They want to meet off the record with the reporters that are doing the Ideastream interview. He will bring back information if they want budget commission participation. Also Thursday April 23rd at 2:00 there is a press conference with the abolish property tax movement. It's a private press conference and it is at someone's house in Kirtland Hills. Deputy Walder also mentioned that the budget commission has been invited to speak at the Claridon Township Trustee Meeting on Monday May 4th. The meeting starts at 6:00 but the budget commission presentation is at 6:30. ADP will livestream it. Auburn has also asked to have one, but they have not given a date yet.

Katie Taylor from the Health department commented about the outstanding invoices with the bills to Lake County. She mentioned she is working with legal and budget commission staff to resolve the issue. Auditor Walder indicated that in speaking with their legal counsel he wanted the legislative body to be able to waive the legal responsibility of 5705. In speaking with our legal counsel, he was advised that 'No, we cannot do that.'

Public Comment:

Ms. McGlone inquired about whether there were any entities missing permanent appropriations. Auditor Walder advised Geauga Park District and Russell 1545 Park District. As he mentioned before, he does not believe there is a legal requirement for them to submit their permanent. However, we will not be able to consider a supplemental until Budget Commission is aware they are in permanent. Ms. McGlone asked for an update from the last meeting regarding the three entities that were missing permanent appropriations. Ms McGlone confirmed the logistics for the township trustee meeting on May 4th. She also inquired about the actual information for the foreclosures. Prosecutor Flaiz said he had it but was not in a format that was ready to present in the format it is in. Ms McGlone wants to get the information out to the public as soon as possible. Prosecutor Flaiz said he would give her the spreadsheet and provide a summary.

Ms. McGlone said the League of Women Voters requested the information from this meeting.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the April 20, 2026 - special meeting at 10:32AM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission