## BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, June 1, 2026 at 10:00 a.m. in the Auditor's Appraisal Conference Room at 215 Main Street, Chardon, Ohio. Present: Chief Deputy Auditor, Deputy Chief Administrator Frank Antenucci, Geauga County Prosecutor James Flaiz and Geauga County Treasurer C. P. Hitchcock.
Also Present: Chief Operations Officer, Pam McMahan, Deputy Auditors: Tina Kloski and Jennifer Hess, and Geauga Public Health Finance Director Katie Taylor

Meeting Advertised: Geauga Public Health Budget Hearing & Regular Business
Virtual attendance was offered for public viewing.

**Prior Minutes**
Motion by Frank Antenucci seconded by James Flaiz, to approve the minutes for the May 4, 2026 - regular session

Voice vote: Three ayes. Motion carried

**Geauga County Department of Health – 2027 Budget Hearing**

## 2027 BUDGET HEARINGS

**Geauga County Health District** — 10:00 a.m., June 1,2026
Board
Geauga Public Health Administrator Adam Litke
Katie Taylor - Fiscal

attended the hearing representing Geauga County Health District

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 219,525.99 |
| **6002 - General Fund** | Estimate Revenue | 1,049,761.00 |
| Levied fund | Estimated Expense | 956,750.27 |
| | Estimated 12/31/2027 Cash Balance | 312,536.72 |
| *Requested* $1,047,584.00 | **Revenue Considered** | **1,049,761.00** |

*Based on 98% RE Tax collection*

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 8,598.44 |
| **6004 - Trailer Park Fund** | Estimated Revenue | 4,000.00 |
| | Estimated Expense | 3,100.00 |
| | Estimated 12/31/2027 Cash Balance | 9,498.44 |
| *Requested* $4,000.00 | **Revenue Considered** | **4,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 555,021.19 |
| **6005 - Food Service** | Estimated Revenue | 268,700.00 |
| | Estimated Expense | 258,606.90 |
| | Estimated 12/31/2027 Cash Balance | 565,114.29 |
| *Requested* $268,700.00 | **Revenue Considered** | **268,700.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 63,807.06 |
| **6008 - Infectious Waste** | Estimated Revenue | 15,000.00 |
| | Estimated Expense | 15,000.00 |
| | Estimated 12/31/2027 Cash Balance | 63,807.06 |
| *Requested* $15,000.00 | **Revenue Considered** | **15,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 159,249.54 |
| **6011- Private Water System** | Estimated Revenue | 92,000.00 |
| | Estimated Expense | 83,500.00 |
| | Estimated 12/31/2027 Cash Balance | 167,749.54 |
| *Requested* $92,000.00 | **Revenue Considered** | **92,000.00** |

Geauga County Health District - 2027 Budget Hearing (Continued)

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 16,049.00 |
| **6018 - Swimming Pool** | Estimated Revenue | 11,250.00 |
| | Estimated Expense | 2,880.00 |
| | Estimated 12/31/2027 Cash Balance | 24,419.00 |
| *Requested* $11,250.00 | **Revenue Considered** | **11,250.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 640,115.77 |
| **6021 - Public Health Infrastructure** | Estimated Revenue | 160,000.00 |
| | Estimated Expense | 153,000.00 |
| | Estimated 12/31/2027 Cash Balance | 647,115.77 |
| *Requested* $160,000.00 | **Revenue Considered** | **160,000.00** |

*Funded by Grants-*

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 548,579.70 |
| **6023 - Sewage Treatment** | Estimated Revenue | 409,300.00 |
| | Estimated Expense | 391,606.90 |
| | Estimated 12/31/2027 Cash Balance | 566,272.80 |
| *Requested* $409,300.00 | **Revenue Considered** | **409,300.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 0.18 |
| **6025 - Immunization Action Plan** | Estimated Revenue | 0.00 |
| | Estimated Expense | 0.00 |
| | Estimated 12/31/2027 Cash Balance | 0.18 |
| *Requested* $0.00 | **Revenue Considered** | 0.00 |

*Grant now housed in GF as LCGHD*

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 0.03 |
| **6030 - Emergency Response Fund** | Estimated Revenue | 0.00 |
| | Estimated Expense | 0.00 |
| | 0 | 0.03 |
| *Requested* $0.00 | **Revenue Considered** | **0.00** |

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|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 30,252.49 |
| **6036 - Environmental Health Assis.** | Estimated Revenue | 160,000.00 |
| | Estimated Expense | 150,000.00 |
| | Estimated 12/31/2027 Cash Balance | 40,252.49 |
| *Requested* $160,000.00 | **Revenue Considered** | **160,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 554,758.57 |
| **6037 - For Sale Of Property** | Estimated Revenue | 10,000.00 |
| | Estimated Expense | 10,000.00 |
| | Estimated 12/31/2027 Cash Balance | 554,758.57 |
| *Requested* $10,000.00 | **Revenue Considered** | **10,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 0.66 |
| **6039 - Alcohol, Tobacco & Other Drugs** | Estimated Revenue | 0.00 |
| | Estimated Expense | 0.00 |
| | Estimated 12/31/2027 Cash Balance | 0.66 |
| *Requested* $0.00 | **Revenue Considered** | **0.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 53,066.05 |
| **6040 - Injury Prevention** | Estimated Revenue | 0.00 |
| | Estimated Expense | 0.00 |
| | Estimated 12/31/2027 Cash Balance | 53,066.05 |
| *Requested* $0.00 | **Revenue Considered** | **0.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 348,543.34 |
| **6041 - Workforce Development** | Estimated Revenue | 100,000.00 |
| | Estimated Expense | 100,000.00 |
| | Estimated 12/31/2027 Cash Balance | 348,543.34 |
| *Requested* $100,000.00 | **Revenue Considered** | **100,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 119,033.90 |
| **6042 - Population Health** | Estimated Revenue | 40,000.00 |
| | Estimated Expense | 40,000.00 |
| | 0 | 119,033.90 |
| *Requested* $40,000.00 | **Revenue Considered** | **40,000.00** |

| | | |
|---|---|---|
| | Estimated 1/1/2027 Unencumbered Cash Balance | 476,103.76 |
| **6043 - Operations & Maintenance** | Estimated Revenue | 300,000.00 |
| | Estimated Expense | 286,106.90 |
| | Estimated 12/31/2027 Cash Balance | 489,996.86 |
| *Requested* $300,000.00 | **Revenue Considered** | **300,000.00** |

Total millage for Tax Year 2026 (2027 Collection)

| | |
|---|---|
| 0.20 | 2009 Current Expense (expires in 2028) |
| 0.20 | Total Mills |

MFH Revenue TY24CY24 $1,715.31

Based on Tax Year 2024 (2025 Collection) values. 1.0 "New/Additional" Mill will yield **$4,708,028** per year and cost the owner of a single family owner occupied home with a Market lue of $100.000 - **$35.00** per year.

**CHARDON**
OHIO

May 28, 2026

Geauga County Public Health
12611 Ravenwood Dr.
Suite 300
Chardon, OH 44024

Re: Fiscal Year 2027 Supplemental Funding

Dear Geauga County Public Health District,

Pursuant to Ohio Revised Code 3709.28(F) and the contract for the Union of the City of Chardon Health District and the Geauga County Combined Health District and Creating a Combined Board of Health the City's required contribution to the district for fiscal year 2027 is $0.00.

Please let this letter serve as official record that for fiscal year 2027 Chardon City Council does not intend to appropriate any funds for a voluntary contribution to the Health Department. As such, the Department will not receive any supplemental funding from the City.

Should you have any questions, need additional information, or if this letter is insufficient, please feel free to reach out.

Respectfully,

Benjamin R. Young
**Benjamin Young**
City Manager

Cc: Geauga County Auditor

(440)-286-2600
byoung@cityofchardon.gov
111 Water St.
Chardon, OH

Per R.C. 3709.28(F) and the Contract for the Union of City of Chardon Health District with the Geauga County Combined Health District, Motion by Jim Flaiz seconded by C. P. Hitchcock, to acknowledge the letter signed by the City of Chardon's City Manager, Benjamin Young dated May 18, 2026.

Voice vote: Three ayes. Motion carried.

Continued Discussion regarding the financial condition of Geauga Public Health, specifically the existence of the large cash balances and outstanding liabilities owed to Lake County Public Health. Ms. Taylor reiterated that the cash balances are so high due to the significant of money owed to Lake County. During the discussion, a question came up as to whether or not the health department funds are included within the county tax budget. Mr. Gorton clarified that they are not. Ms. Taylor gave a comprehensive overview of what led to this situation. Stating the cash is there but in the last 6 months of 2025, the money was not appropriated to the proper

funds. She stated she is meeting with Brian tomorrow to figure out the best solution since they can't go back and do a then and now encumbrance for any of those program funds. Ms. Taylor stated that she is good going forward. Mr. Flaiz stated that he believed that Lake County would have to file legal action against us. Budget Commission staff questioned if Ms. Taylor had heard from Lake County regarding the large amount outstanding and she stated she had not. Mr. Antenucci questioned why no one from the Lake County board was here or questioned the large cash balance.
There was then discussion on clarifying the timeline of the budget process for the Health Department and if there are a different set of deadlines as opposed to other entities.
It was clarified that nothing needed to be approved today and that there wasn't a deadline.
Ms. Rine clarified that the way the statues are set up, the levying authority for the tax is the board of commissioners. Mr. Antenucci and Mr. Flaiz stated that they would like to see two board members at one of our meetings and someone from Lake County as well to get the historical piece. Mr. Flaiz made a motion to table this, seconded by Mr. Hitchcock.

10:02 James Flaiz left the meeting
10:05 James Flaiz returned to the meeting
10:33 James Flaiz Left the meeting

**2025/2026 School Amendments**

**Chardon LSD – 2025/2026 Amendment #7**
Motion by C. P. Hitchcock, seconded by Frank Antenucci, 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 Fund**
Increase #572 Title I other source revenue 7,179.30, from 391,743.61 to 398,922.91.
Increase #599 Title IV-A other source revenue 5,500.00, from 73,118.36 to 78,618.36.
***Net Adjustment: $12,679.30***

| | |
|---|---|
| New Special Revenue Funds Total: | $ 6,688,478.05 |
| **New 2025/2026 Certificate Total:** | **$80,162,786.95** |

* *Appropriations do not exceed 6/1/2026 estimated revenue.*

Voice vote: Two ayes. Motion carried

**2026 Certificate Amendments**

**Tabled from 5-18-26 meeting Chardon Township – 2026 Amended/Modified Amendment #1**
(Amendment #1 dated 3/2/26 due to refiled year-end certificate 5-12-2026)
Motion by Frank Antenucci, seconded by C. 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 Refiled YE Cert as of 5/12/2026

| | 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 | 631,892.53 | (56,759.42) | Beginning Balances |
| | 2,289,417.00 | 9,253.00 | Other Source Revenue |
| Debt Service Funds | 12,709.17 | 1,041.24 | Beginning Balances |
| | 34,662.00 | 0.00 | Other Source Revenue |
| Capital Project Funds | 0.00 | 0.00 | 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 | 4,406,111.99 | | |
| Net Change over Original Certificate | | 266,540.55 | |

| | |
|---|---|
| New General Fund Total | 1,436,593.02 |
| New Special Revenue Fund Total | 2,921,309.53 |
| New Debt Service Funds Total | 47,371.17 |
| New Capital Project Funds Total | 0.00 |
| New Fiduciary Funds | 838.27 |
| Grand Total New Certificate - All Funds | 4,406,111.99 |

| | |
|---|---|
| Net Change in Beginning balances | 255,942.55 |
| Net Change in Tax Revenue | 9,789.00 |
| Net Change in Other Source Revenue | 809.00 |
| Total Net Changes | 266,540.55 |

*-$500,000.15* **Charge from original submission**
Special Revenue/Debt Serice/Capital Projects

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

Voice vote: Two ayes. Motion carried

**Tabled from 5-18-26 meeting Chardon Township –Amended/Modified Amendment #2**
(Amendment #2 dated 4/20/26 due to refiled year-end certificate 5/12/2026)
Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the Chardon Township Official Certificate of Estimated Resources to reflect the following changes in revenue previously certified:

***Special Revenue Funds Action taken on 4/20/26***
*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*

Updated funds inclusive of above action taken on 4/20/26

| | |
|---|---|
| New General Fund Total: | $1,436,593.02 |
| New Special Revenue Fund Total: | $3,396,309.53 |
| New Debt Service Fund Total: | $ 47,371.17 |
| New Fiduciary Funds Total: | $ 838.27 |
| **New 2026 Certificate Total:** | **$4,881,111.99** |

**Appropriation form GCA-006 dated 04/20/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried. Certificate was resigned

**Table from 5-18-26 meeting Chardon Township – Amendment #3**
Motion by Frank Antenucci, seconded by C. P. Hitchcock, to amend the Chardon Township Official Certificate of Estimated Resources to reflect the following changes in revenue previously certified:

**Special Revenue Funds**
Increase Cemetery und #2041 other source revenue 6,000.00, from 36,000.00 to 42,000.00
Increase Park & Rec. Fund #2902 other source revenue 6,000.00 from 36,000.00 to 42,000.00
***Net Adjustment: $12,000.00***

| | |
|---|---|
| New Special Revenue Funds Total: | $3,408,309.53 |
| **New 2026 Certificate Total:** | **$4,893,111.99** |

**Appropriation form GCA-006 dated 06/1/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**Newbury Township – Amendment #4**
Motion by C. P. Hitchcock, seconded by Frank Antenucci, to amend the Newbury Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**
Increase #2031 Road & Bridge Fund – other source revenue 1,000.00, from 0.00 to $1,000.00
Increase #2041 Cemetery – insurance claim - other source revenue 5,370.00, from 0.00 to 5,370.00.

| | |
|---|---|
| New Special Revenue Funds Total: | $4,170,572.09 |
| **New 2026 Certificate Total:** | **$7,343,209.44** |

**Appropriation form GCA-006 dated 05/19/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**Geauga County – Amendment #6**
Motion by Frank Antenucci seconded by C. P. Hitchcock to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Enterprise Funds**
Increase #5002 Sewer other source revenue 54,918.27, from 7,930,000.00 to 7,984,918.27.

| | |
|---|---|
| Capital Projects Fund Total: | $ 32,359,507.79 |
| **New 2026 Certificate Total:** | **$243,006,962.46** |

Voice vote: Two ayes. Motion carried

**Other Business:**

**Russell 1545 Park** – Permanent Appropriation for 2026 [received] Motion by C. P. Hitchcock, seconded by Frank Antenucci to accept their permanents.

Voice Vote: Two Ayes Motion carried

**Geauga Park District** – Received correspondence this morning from the Park District regarding permanent operating levy documentation. The Park District does not yet have approved minutes for the permanents. They submitted draft minutes and were asked if those would suffice for review. Consensus was that they may be used for informational purposes, but they cannot be relied upon for official documentation and official approval cannot be based on unapproved draft minutes. The Park District also inquired whether there is a deadline for submitting new transactions/items for upcoming meetings.

**Geauga Public Health-**
Revenue figures in New World do not match what was approved by the budget commission. Historical documentation is incomplete or missing, making it difficult to determine how expenditures were originally classified and reported. Ms. Taylor stated that revenue categories such as fees, inspection fees, permits etc. were entered inconsistently over the years by multiple individuals. HDIS and New World use different coding structures which creates classification issues. GPH is attempting to reconstruct historical records, document procedures and establish consistent classifications going forward. Staff reviewing whether revenue certifications and decertification's may be needed to correct discrepancies. There was also discussion regarding approximately $1.3 million that had previously been budgeted as "Transfers In" to the general fund. Since the process has changed and transfers are no longer being used, there was discussion about decertifying the transfer revenue and instead certifying the revenue directly to the appropriate program funds.

**Fire District Mapping Project Update-**
Finalizing verbiage on form to send out to the districts to solicit information. Budget staff will begin soliciting information this week to the districts requesting information.

**Russell Township – Amendment #2**
Mr. Hitchcock stated he attended the Russell Township Budget hearing and he was the only member of the public in attendance. Motion by Frank Antenucci, seconded by C. P. Hitchcock to table this item.

**Special Revenue Funds**
Increase #2906 Misc. Special Revenue from 2031 Road & Bridge 10,568.52, from 9,431.48 to $20,000.00
Increase #4908 Road Vehicles Reserve Fund 185,500.00, from 199,336.60 to 384,836.60.
Increase #4910 Fire Vehicles Reserve Fund 157,000.00, from 190,369.57 to 347,369.57.

| | |
|---|---|
| New Special Revenue Funds Total: | $10,577,063.15 |
| New Capital Project Funds Total: | $2,648,078.24 |
| **New 2026 Certificate Total:** | **$15,882,470.92** |

**Appropriation form GCA-006 dated 05/22/2026 does not exceed estimated revenue.*

**BOCC Letter-**
Review of a draft of a letter to Board of Commissioners regarding their budget hearing. Frank Antenucci stated they should wait for Jim Flaiz before signing. C. P. Hitchcock agreed.

**General Discussion:**

**Public Comment:**

Sarah McGlone, of the Geauga League of Women Voters asked for some clarification on Russell #2. Mr. Antenucci stated it was something they need to review but she could quote "they have a lot of money". Ms. McGlone also asked what the letter to the board of commissioners was about. Chief Deputy Auditor, Deputy Chief Administrator, Mr. Antenucci, stated that since it was draft form it was not a public record yet, but she could share that is was involving the Commissioners budget hearing later this year. She also requested certificates from today and the Geauga Public Health items.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the regular meeting at 10:59AM

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission