BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday June 15, 2026 at 10:03 am in the Auditor's office 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, and Deputy Auditors, Tina Kloski & Jennifer Hess, Katie Taylor, Geauga County Department of Health

2026 Certificate Amendments

Newbury Township – Amendment #5

Motion by Frank Antenucci, seconded by Jim Flaiz, to approve the Newbury Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase fund #1000 General Fund other source revenue 3,352.60.00 from 373,537.83 to 376,890.43

Net Adjustment $3,352.60

New General Fund Total:	**$ 1,802,028.60**
New 2026 Certificate Total:	**$ 7,346,562.04**

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

Voice vote: Two ayes. Motion carried.

Geauga County Treasurer C. P. Hitchcock joined at 10:12 a.m.

Other Business:

Geauga Park District – Permanent Appropriations - Tabled

Motion by Jim Flaiz, seconded by C.P. Hitchcock, to table consideration of the Geauga Park District's Permanent Appropriations, Amendment #2, and Appropriations until this information is reviewed.

Voice vote: Three ayes. Motion carried.

Geauga Park District – Amendment #2 – Tabled

Motion by ___________, seconded by __________, to amend the Geauga Park District's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Increase Land Improvement Fund for land acquisition 2,050,000, from 0.00 to $2,050,000.

New Capital Project Funds Total:	$5,592,601.29
New 2026 Certificate Total:	**$16,953,053.38**

**Appropriation form GCA-006 dated 06/15/2026 does not exceed estimated revenue.*

Geauga Park District (Appropriations) - Tabled

Motion by ___________, seconded by ___________, to acknowledge the Appropriations as presented:

Decrease	General Fund	($2,050,000)	
Increase	Land Improvement Fund	$ 2,050,000	
Decrease	General Fund	($ 16,500)	
Increase	General Fund: Ranger Dept.	$ 16,500	
		Total:	$0.00

New Total Unappropriated: $3,893,514.38

Geauga Public Health Financials (Supplemental Appropriations):
Motion by C.P. Hitchcock, seconded by Jim Flaiz, to acknowledge the Supplemental Appropriations as presented:

Fund #6002
Contract Services $116,562.15 New Total Unappropriated $0.00

Fund #6004
Contract Services $ 4,000.00 New Total Unappropriated $4,598.44

Fund #6005
Contract Services $300,000.00 New Total Unappropriated $184,021.19

Fund #6011
Contract Services $ 30,000.00 New Total Unappropriated $118,749.54

Fund #6018
Contract Services $ 5,000.00 New Total Unappropriated $8,000.00

Fund #6021
Contract Services $240,000.00 New Total Unappropriated $408,067.77

Fund #6023
Contract Services $180,000.00 New Total Unappropriated $332,579.70

Fund #6037
Contract Services $ 18,258.57
Contract Services $ 76,000.00 New Total Unappropriated $0.00

Fund #6042
Contract Services $ 20,000.00 New Total Unappropriated $99,033.90

Fund #6043
Contract Services $237,512.51 New Total Unappropriated $0.00

Christopher Hitchcock asked Katie Taylor for a breakdown of the anticipated appropriations and the current status. Katie explained that after meeting with legal counsel two weeks ago, they developed a plan to resolve the issue before year-end. A special Board of Health meeting was held to approve the supplemental appropriations, which is the first step toward completing approximately 17 Then-and-Now certifications. Completing this will allow about $505,000, roughly half of the outstanding balance, to be paid. Christopher Hitchcock asked whether this would allow the Budget Commission to adjust cash balances, but Katie noted it would not, since only half of the amount is being addressed. Jim Flaiz stated that the only viable path forward would be for Lake County Public Health to file a lawsuit in Geauga County Common Pleas Court against Geauga Public Health. He would represent Geauga Public Health, and ideally the Lake County Prosecutor would represent Lake County, avoiding costs for both sides. A court-approved settlement would then authorize payment of the remaining bills. Jim clarified that Brian is a consultant and cannot represent the department without a court order; the Prosecutor's Office is their legal counsel. The remaining outstanding balance after the Then-and-Now's is estimated at $800,000, plus lab costs, totaling approximately $979,979. The issue stems from the lack of appropriations in the prior year for the special program funds, leaving all funds in the general fund and preventing proper Then-and-Now processing. There was also discussion regarding the Health Department's budget submission timeline. After review, it was determined that their board does not need to approve the budget until July 15, with submission to the Auditor's Office due by July 20. Their hearing will be added to the August schedule.

Voice Vote: Three ayes. Motion carried.

Geauga Public Health Financials (Appropriation Transfer):
Motion by Frank Antenucci, seconded by Jim Flaiz, to acknowledge the Appropriation Transfer as presented:

Fund #6002

Contract Services	Decrease	Salaries	($50,000.00)
	Increase	Contract Services	$50,000.00
		Total:	$0.00

New Total Unappropriated: Unchanged

Voice Vote: Three ayes. Motion carried.

Update of Tabled 06-01-2026 Russell Township – Amendment #2 Other Business:

Frank Antenucci stated that he had numerous questions and requested additional information. He was unsure whether the other members had been made aware of this. Budget staff clarified that the request pertained to the subsequent resolutions referenced within the presented resolution. Frank asked the rest of the board to review the submitted documentation. Jim Flaiz asked about the purpose of the amendment and why it was being proposed. He questioned whether funds were being moved into reserve accounts. Budget staff confirmed that they were. Jim noted that it appeared the entity had an overabundance of funds and was attempting to move money into reserves before the budget review. He stated that the board would need to see the reserve study and determine whether caps existed to justify the transfers. Frank Antenucci added that this was the part he did not understand, and without a clear conclusion, the movement of funds appeared arbitrary. It seemed funds were being placed into reserves without the study dictating the appropriate amounts. Jim Flaiz added that he would need to verify current requirements, but there is now more scrutiny under the law than in the past, and he was unsure whether this has been tested. Christopher Hitchcock commented that they appeared to be trying to obscure the issue of cash reserves. He noted that he attended their Police and General Fund hearing as the only member of the public present, where discussion included potentially returning $1 million to taxpayers. Chris Hare asked him how best to develop a plan, and he jokingly suggested consulting a Ouija board. He noted that while this is a significant amount of money for some institutions, it does not seem to be for them. Questions were raised about whether a fiscal officer had been appointed. Budget staff advised that none had been reported. The board also questioned who was currently paying the entity's bills. It was determined that the reserve studies and the information provided would require further review.

Motion by Jim Flaiz, seconded by C.P. Hitchcock, to table consideration of the Russell Township's Amendment #2 until this information is reviewed.

Voice vote: Three ayes. Motion carried.

Jim Flaiz added that if a special Budget Commission meeting is needed for the Park District or this matter, the board should be notified.

Fire District Mapping Project Update

Data has been trickling in. Staff advised Christopher Hitchcock of questions coming in as to 'why are we doing this?' Christpher noted it is "the third rail." They are afraid to share how public funds are spent. That is embarrassing. They should not be afraid; they should welcome the opportunity to provide information. He mentioned how he had to file a lawsuit against one of the fire companies in the County because they would not say how much people were getting paid. Jim Flaiz added he received a very good court option on that; so that is helpful.

Present draft of letter to Geauga County Commissioners for review

Letter reviewed by board members. Jim Flaiz and C.P. Hitchcock signed. Frank Antenucci deferred to permit Charles Walder to sign.

Motion by Jim Flaiz, seconded by Christopher Hitchcock, to send this letter to the Commissioner's.

Voice vote: Three ayes. Motion carried.

Budget staff shared e-mail received from Mr. Duncan that as asked to be shared with the Budget Commission. Jim Flaiz acknowledged they received it.

General Discussion:

Public Comment:
Sarah McGlone, of the Geauga League of Women Voters inquired clarification on the Health District budget hearing that was tabled last time; confirming that would not be resumed until sometime in August. Jim Flaiz explained that Health Districts are unique in that a lot of Health Districts have the option to go out and grab money from different political subdivisions, which ours does not as it is property tax levy based. However, if we did not, the District could go out to the political subdivisions and with notice, make apportionments stating how much they need from each political subdivision. Due to this, they were historically reviewed on a different tax budget schedule. Frank reviewed this, and to his credit, since this does not apply in the case of our County, the Commission will hear this on the same schedule as the rest of the County. They do still have an issue with some bills from Lake County to pay for services provided, which occurred before Katie, that they are still working on. Sarah questioned how HDAC plays in to this. Frank advised that the statute guiding HDAC does not specifically state that HDAC needs to approve nor be aware of the budget. It speaks to the accounting of the financials. It is not directly on point with the approval or review of a budget. Jim Flaiz added that he thinks that HDAC may be for those Districts whose financials need to be reviewed as they source funds from political subdivisions to contribute to the Health District.

Sarah McGlone, of the Geauga League of Women Voters requested copies of the materials from today, including the letter that was approved for the Commissioner's, and a copy of the email from Mr. Duncan.

There being no further business to conduct, a motion was made by C.P. Hitchcock, to adjourn the June 15,2026 special meeting at 10:48 am.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

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