BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, June 29, 2026, at 10:00 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. Present: Chief Deputy Auditor / Deputy Chief Administrator Frank Antenucci and Geauga County Treasurer C. P. Hitchcock.
Also Present: Chief Operations Officer, Pam McMahan, Geauga County Finance Director Adrian Gorton and Deputy Auditors, Tina Kloski and Jennifer Hess

Meeting Advertised: Local School Districts year-end financials & Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes
Motion by Frank Antenucci, seconded by C. P Hitchcock, to approve the minutes of June 1, 2026 - regular session.

Voice vote: Two ayes. Motion carried.

Motion by C. P Hitchcock, seconded by Frank Antenucci, to approve the minutes of June 15, 2026 - regular session.

Voice vote: Two ayes. Motion carried.

2025/2026 School Amendments

West Geauga Local School District 2025/2026 - Amendment # 4 Final

Motion by Frank Antenucci, seconded by C.P. Hitchcock, to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

	West G LSD	FY26	Net Change	GCA-015 #3	GCA-015 #4 [Final]
General	001 General	Change 07/01/2025 revenue total	$ 773,190.30	$ 44,994,592.27	$ 45,767,782.57
EM Levies	001-9005 E.L. 5.6 Mills*	Change 07/01/2025 revenue total	$ 132,819.14	$ 4,781,132.00	$ 4,913,951.14
Special	007 Special Trust	Change 07/01/2025 revenue total	$ 27,978.62	$ 168,724.59	$ 196,703.21
Special	018 Principals' Support	Change 07/01/2025 revenue total	$ (1,150.09)	$ 39,492.20	$ 38,342.11
Special	019 Special Grant	Change 07/01/2025 revenue total	$ 2,400.00	$ 18,197.85	$ 20,597.85
Special	029 Education Foundation	Change 07/01/2025 revenue total	$ 146.99	$ 23,292.48	$ 23,439.47
Special	035 Termination Benefits	Change 07/01/2025 revenue total	$ (25,000.00)	$ 1,552,233.37	$ 1,527,233.37
Special	200 Student Managed Activities	Change 07/01/2025 revenue total	$ 2,598.42	$ 133,758.38	$ 136,356.80
Special	300 District Managed Activities	Change 07/01/2025 revenue total	$ 47,033.45	$ 309,947.30	$ 356,980.75
Special	401 Auxiliary Services	Change 07/01/2025 revenue total	$ 2,858.26	$ 401,415.55	$ 404,273.81
Special	432 EMIS	Change 07/01/2025 revenue total	$ -	$ -	$ -
Special	451 OECN Network Connectivity	Change 07/01/2025 revenue total	$ 233.12	$ 8,000.00	$ 8,233.12
Special	452 SchoolNet Professional Dev.	Change 07/01/2025 revenue total	$ -	$ 21.10	$ 2[illegible]
Special	467 State Student Wellness & Support	Change 07/01/2025 revenue total	$ -	$ -	$ [illegible]
Special	499 Misc State Grants	Change 07/01/2025 revenue total	$ -	$ 51,055.09	$ 51,05[illegible]
Special	507 ESSER Grants	Change 07/01/2025 revenue total	$ -	$ -	$ -
Special	510 Coronavirus Relief Fund	Change 07/01/2025 revenue total	$ -	$ -	$ -
Special	516 IDEA Part B Special Education	Change 07/01/2025 revenue total	$ (157,857.30)	$ 908,086.07	$ 750,228.77
Special	551 LEP Title III	Change 07/01/2025 revenue total	$ (3,742.84)	$ 11,892.01	$ 8,149.17
Special	572 Title I	Change 07/01/2025 revenue total	$ (42,252.76)	$ 201,687.03	$ 159,434.27
Special	584 Title IV - Student Support & Academic Enrichment	Change 07/01/2025 revenue total	$ (9,606.21)	$ 21,515.31	$ 11,909.10
Special	587 Preschool 6b Restoration	Change 07/01/2025 revenue total	$ 12,724.00	$ -	$ 12,724.00
Special	590 Title II-A Teacher Quality	Change 07/01/2025 revenue total	$ (12,092.72)	$ 65,418.25	$ 53,325.53
Special	599 Misc Federal Funds - Title IV	Change 07/01/2025 revenue total	$ -	$ -	$ -
Debt	002 Debt Service Fund Class	Change 07/01/2025 revenue total	$ -	$ -	$ -
Debt	002/9002 School Improvement Bond	Change 07/01/2025 revenue total	$ -	$ -	$ -
Capital	003 Permanent Improvement	Change 07/01/2025 revenue total	$ 131,045.94	$ 2,275,334.71	$ 2,406,380.65
Capital	070 Capital Projects	Change 07/01/2025 revenue total	$ -	$ 18,281,380.00	$ 18,281,380.00
Capital	450 School Net Plus	Change 07/01/2025 revenue total	$ -	$ 1,062.40	$ 1,062.40
Enterprise	006 Food Service	Change 07/01/2025 revenue total	$ (15,605.86)	$ 1,113,454.44	$ 1,097,848.58
Enterprise	009 Uniform Supplies	Change 07/01/2025 revenue total	$ (20,634.44)	$ 429,605.14	$ 408,970.70
Enterprise	011 Rotary - Café 306	Change 07/01/2025 revenue total	$ (1,504.11)	$ 11,375.42	$ 9,871.31
Enterprise	012 Adult Education	Change 07/01/2025 revenue total	$ -	$ 11.68	$ 11.68
Internal	014 Special Rotary	Change 07/01/2025 revenue total	$ (13,012.17)	$ 76,582.53	$ 63,570.36
Internal	021 Unclaimed Funds	Change 07/01/2025 revenue total	$ -	$ 12,179.83	$ 12,179.83
Internal	024 Employee Benefits Self-Insurance	Change 07/01/2025 revenue total	$ (33,208.40)	$ 242,159.10	$ 208,950.70
Fiduciary	022 Agency Funds	Change 07/01/2025 revenue total	$ 2,400.00	$ 2,083.30	$ 4,483.30

*Tax collected reflected an increase from original.

New General Fund Total	$	50,681,733.71
New Special Fund Total	$	3,759,007.52
New Debt Service Fund Total	$	-
New Capital Projects Fund Total	$	20,688,823.05
New Enterprise Fund Total	$	1,516,702.27
New Internal Service Fund Total	$	284,700.89
New Fiduciary Fund Total	$	4,483.30
Grand Total New Certificate - All Funds	$	76,935,450.74

General Fund Net Change	$	906,009.44
Special Revenue Net Change	$	(155,962.18)
Debt Service Net Change	$	-
Capital Projects Net Change	$	131,045.94
Enterprise Fund Net Change	$	(37,744.41)
Internal Service Fund Net Change	$	(46,220.57)
Fiduciary Fund Net Change	$	2,400.00
Total Net Changes	$	799,528.22

***Appropriation form GCA-006 dated 6-29-2026 does not exceed estimated revenue.**

Voice vote: Two ayes. Motion carried.

West Geauga Local School District 2025/2026
Acknowledge receipt of their final 2025/2026 appropriations received June 23, 2026.

2026 Certificate Amendments

South Russell Village – Amendment #3
Motion C.P. Hitchcock, seconded by Frank Antenucci, to amend the South Russell Village's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund
Increase Income Tax other source revenue 100,000.00, from 3,492,855.89 to 3,592,855.89
Increase Street Maintenance Fund revenue 270,000.00, from 725,058.77 to 995,058.77
Increase Park Fund revenue $1,000.00, from 36,692.72 to 37,692.72
Net Adjustment $371,000

Capital Project Fund
Decrease D15 Bell Road East other source revenue 1,000,000.00 from 2,417,213.93 to 1,417,213.93
Net Adjustment: (1,000,000.00)

New Special Revenue Fund Total:	**$ 8,359,389.95**
New Capital Fund Total:	**$ 2,205,388.26**
New 2026 Certificate Total:	**$13,012,420.29**

**Appropriation form GCA-006 dated 6-29-2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Russell Township – Amendment #2
Motion by Frank Antenucci, seconded C.P Hitchcock, to reject the Russell Township's Official Certificate of Estimated Resources and send it back to Russell Township for review. Frank Antenucci and C.P. Hitchcock are also not comfortable making a decision without Prosecutor James Flaiz present.

Special Revenue Funds
Decrease #2031 Road & Bridge Fund revenue $10,568.52 from 2,915,782.12, to 2,905,213.60
Increase #2906 Road Misc. Fund revenue $10,568.52 from 9,431.48 to 20,0000.00
Net Adjustment $0.00

New Special Revenue Funds Total:	**$ 10,566,494.63**
New 2026 Certificate Total:	**$ 15,529,402.40**

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

Voice vote: Two ayes. Motion carried.

Burton Village – Amendment #1 - Corrected
Motion by C.P. Hitchcock, seconded by Frank Antenucci , to approve the Burton Village's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds
Increase of B05 Taxes from $57,809.00 to $60,246.00
Increase of B05 Other Sources from $2,097.00 to $2,185.00
Net Adjustment $2,525.00

New Special Revenue Funds Total:	**$ 2,099,666.88**
New 2026 Certificate Total:	**$ 9,053,027.34**

**Appropriation form GCA-006 dated 11/18/2025 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Burton Village – Amendment #2
Motion by Frank Antenucci seconded by C.P Hitchcock to approve the Burton Village's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds
Increase #B05 Police Fund revenue $50,000.00 from $667,847.22, to $717,847.22
Net Adjustment $50,000.00

New Special Revenue Funds Total:	**$ 2,149,666.88**
New 2026 Certificate Total:	**$ 9,103,027.34**

**Appropriation form GCA-006 dated 06/29/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Geauga Trumbull Solid Waste Financials (Supplemental Appropriation):
Motion by C.P. Hitchcock, seconded by Frank Antenucci, to acknowledge the Supplemental Appropriation as presented:

Fund #6007

Grant Special Expense	$ 5,500.00	
Legal Fees	$12,000.00	New Total Unappropriated $1,872.967.23

Voice Vote: Two ayes. Motion carried.

Other Business:

Geauga Park District
Update to Budget Commission on Geauga Park District request to compare submitted Permanent Appropriations to approved Budget submitted in 2025.

Geauga Park District – Permanent Appropriations – Tabled from June 15, 2026

John Oros (Director of Geauga Park District) gave a brief synopsis stating that per Dawn Sweeney (who was the fiscal officer at the time) final appropriations were entered into UAN. Fast forward to their last board meeting and Ron Leyde (current fiscal for the Geauga Park District) attested that those numbers were indeed their final appropriations. Frank Antenucci asked Mr. Oros what he believes is the date for the final appropriations. Mr. Oros stated that the date they were approved at the board meeting was December 15th, 2025. Frank Antenucci questioned the validity of an attestation or affidavit that appeared to reference December 15, noting there was no visible date on the document. The auditor asked how an individual could legally attest to actions that occurred during a period when they were not present in office, seeking clarification on how that attestation could be considered effective for events that predated the individual's involvement.
Frank Antenucci emphasized that they were not asking for privileged legal advice but simply wanted an explanation of the basis for the attestation.
John Oros stated that the attestation was based on the fact that the appropriation numbers had been established by former Fiscal Officer Dawn Sweeney.

- Those appropriations were set in conjunction with the park board during the December meeting.
- The current official's affirmation was intended to confirm that the appropriations being referenced were the same appropriations previously adopted by the former fiscal officer and the board, rather than representing new decisions made by the current official.

The discussion centers on whether a successor fiscal officer (Ron Leyde) can attest to the accuracy of appropriations adopted before taking office by affirming that they accurately reflect the official records established by the previous fiscal officer and the governing board. C. P. Hitchcock asked Mr. Leyde to clarify his current title. Mr. Leyde stated his current title was Director of Finance.

Motion by Frank Antenucci, seconded by C.P. Hitchcock to accept the Geauga Park District's Permanent Appropriations, effective today, based on the attestation of Ron Leyde.

Voice vote: Two ayes. Motion carried.

Public Comment:

Shelley Chernin (citizen) thanked the Budget Commission for allowing public comment, explaining that she has not had an opportunity to publicly address the Geauga Park District Board since it eliminated public comment at its meetings in 2016. She said she planned to send her remarks to the Park District commissioners as well, although she was uncertain whether they would receive her emails.

She recalled comments she made to the Park District Board ten years earlier, stating that her concerns have not changed. She said she has long believed the Park District does not welcome or value public input, unlike most other public agencies, which typically encourage citizen participation even when members of the public disagree with their decisions. She questioned why the Park District does not engage in open dialogue with the public and suggested that Judge Tim Grendell's influence is the reason public comment has not been restored.

Chernin also raised concerns about what she described as an ongoing appearance of impropriety involving a Park District commissioner whose business receives Park District contracts. Although she acknowledged there may be nothing improper about the arrangement and that the commissioner abstains from voting on those contracts, she said the situation creates public concern and appears inconsistent with the Park District's bylaws requiring commissioners to avoid even the appearance of impropriety.

Finally, she criticized the way Park District Board meetings are conducted, stating that Executive Director John Oros appears to run the meetings while commissioners rarely ask questions, discuss policy matters, or actively deliberate before approving agenda items. She said this creates the impression that either discussions occur outside the public meeting or commissioners simply approve recommendations without meaningful oversight. She concluded by thanking the Budget Commission for providing a rare opportunity for the public to voice concerns about the Park District after ten years without a public comment period.

Anastasia Nicholas of the *Geauga Times Courier* asked questions about former Auditor's Office employee Ron Leyde, stating that she understood he had been terminated from the Auditor's Office following issues involving alcohol that had been mentioned in connection with a state audit before being hired by the Geauga Park District. She asked whether those issues were related, why the Park District chose to hire him despite them, and what his salary had been at the Auditor's Office compared with his current salary at the Park District.

Frank Antenucci responded that he did not know Mr. Leyde's former salary but said that information could be obtained through a public records request. He explained that the Auditor's Office does not provide narrative comments regarding personnel or disciplinary matters and only releases records as required under Ohio's public records law.

Nicholas clarified that her main question was directed at the Park District and specifically sought an explanation for its hiring decision. John Oros, speaking on behalf of the Park District commissioners, declined to discuss the matter and instead stated that the Park District would also respond to any public records request. Nicholas replied that a public records request would not answer the substance of her question. Frank Antenucci acknowledged her point but reiterated that the agencies were limited to providing public records rather than commenting on personnel decisions, and no explanation for the hiring decision was provided.

John Augustine (Parkman Resident)- Mr. Augustine began by expressing agreement with Shelley Chernin's comments and thanked the Budget Commission for allowing public comment. He said he believes the Geauga Park District should restore public comment at its board meetings because it would allow for meaningful dialogue, follow-up questions, and accountability, rather than relying on emails or phone messages that may go unanswered.

He suggested that one reason the Park District may avoid public comment is that many of the commissioners do not appear to have background or expertise in parks, natural areas, or biodiversity. He said that if public comment were permitted, citizens could ask commissioners about their views and priorities and receive answers or follow-up responses at future meetings.

The speaker then argued that the Park District has not made conservation its primary focus, despite stating that preserving natural land was the original purpose of park districts under Ohio law. He cited several examples to support his concerns. At East Branch Reservation, he said a protected nature preserve containing centuries-old sugar maple trees was clear-cut by the City of Akron, which owns the property, and questioned whether the Park District had made any effort to purchase a conservation easement to preserve the area. He stated that although he had asked the Park District about the matter, he never received a response.

He also criticized the Park District's management practices at West Woods, where storm-damaged trees were removed and reportedly processed into lumber for park use. In his view, fallen trees should remain in the forest because they provide important habitat and contribute to the ecosystem, and he argued that park forests should not be treated as a source of lumber.

Finally, he described concerns at Chickagami Park, where he said maintenance crews caused damage to the forest floor by driving equipment off the trail and where standing dead trees were cut down and converted into firewood for campers. He argued that many of those trees should have been left standing because they provide habitat for wildlife, including woodpeckers. He questioned whether the park biologist had been consulted before these decisions were made and concluded that these examples reflected a broader pattern of prioritizing construction and maintenance over conservation. He ended by saying that these are the types of questions he would like the opportunity to raise directly at Park District board meetings.

Geauga Park District – Amendment #2 – Tabled from June 15, 2026

Motion by C.P. Hitchcock , seconded by Frank Antenucci, 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 06/29/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Geauga Park District (Appropriations) - Tabled from June 15, 2026

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
		Net Adjustment $0.00

New Total Unappropriated: $3,893,514.38

Prior to the vote the Board requested clarification on the purchase. John Oros clarified that these are for two parcels in Newbury and Burton.

Review of Amended Draft of Special Meeting Notice: Annual Tax Budget Hearings August 17th and 18th

Monday, August 17, 2026	
9:00am	Thompson Twp. & Thompson Park
	Bainbridge Twp.
	Troy Twp.
	Chardon Twp.
	Burton Twp.
	Montville Twp.
10:00am	Claridon Twp.
	Parkman Twp.
	Chester Twp.
	Hambden Twp.
	Munson Twp.
	West Geauga Recreation District
Lunch approximately: 12:15pm	
1:15pm	Newbury Twp.
	Huntsburg Twp.
	Middlefield Twp.
	Auburn Twp.
	Geauga Trumbull Solid Waste
	Geauga County

Tuesday, August 18, 2026	
9:00am	Russell Park 1545
	Chester Park
	Russell Citizens Park
	Geauga Library
	City of Chardon
	Burton Village
	Burton Library
9:45am	Middlefield Village & East Geauga Fire
	South Russell
	Geauga Park District
	Russell Twp.
Lunch approximately: 12:15pm	
1:15pm	Geauga Public Health

Motion by Frank Antenucci , seconded by C.P. Hitchcock , to accept Amended Special Meeting Notice for advertisement:

Voice vote: Two ayes. Motion carried.

Burton Township – Request for guidance on Reserve Funds e-mail dated June 16, 2026. Mr. Antenucci stated that he responded to an email from Katie O'Neill on June 16 by providing factual information about reserve funds. Because some of her questions involved legal issues, he referred her to her assistant prosecuting attorney for legal advice. He said he had not heard from her since and believed she had the information she needed, adding that the commission encourages public entities to consider using reserve funds.

School District Update:
Finals for Berkshire LSD and Chardon LSD were received. Staff will have these ready for presentation at the next meeting.

2027 Budget Submission Guidance:

Budget Staff requests guidance on how Budget Commission would like School District Revenue Certificate changes to be reflected due to drop in revenue due to HB 186 (now that these figures have been computed and shared). The Budget Commission discussed the potential impact of House Bill 186 on school district revenues and whether any guidance should be provided for budget submissions. The chair said he did not believe any changes were necessary at that time because the State of Ohio had stated it would reimburse school districts for any lost revenue. However, he agreed that the commission should verify the potential impact by reviewing calculations from the school districts at the next meeting. The discussion concluded with a request to delay another agenda item so staff could focus on preparing school district certificates during the shortened holiday week.

Budget Staff received a request from Chester Twp. for guidance from the Budget Commission on what rate to use for estimating the Non-Business Credit and the Owner Occupancy Credits. The Budget Commission declined to comment. C.P. Hitchcock stated that tax bills have been submitted to their delivery vendor and should be delivered within 10 days. The bills are available on the web as of today.

Budget Staff requests guidance on when Budget Commission would like to begin reviewing submissions. Discussed giving them weekly as they come in.

Fire District Project Update:
Submissions are still trickling in. C.P. Hitchcock stated it was important to collect this information.

General Discussion:

Public Comment:
Sarah McGlone, of the Geauga League of Women Voters asked for copies of the revenue certifications and other materials from today's meeting. She also asked to receive the agenda for future meetings.

Adrian Gordon from the Geauga County Commissioners' Office invited members of the Budget Commission to attend the County Commissioners' 2027 tax budget presentation scheduled for 10:00 a.m. the following day. He noted that he had brought advance draft copies of the presentation for review and confirmed that the presentation would be recorded and posted to YouTube for those unable to attend.
Adrian also thanked the Budget Commission for its letter inviting the Commissioners to participate in the joint budget hearing on August 17. He explained that the Commissioners intended to request an earlier meeting with the Budget Commission, tentatively proposed for Wednesday, August 5, to review the budget and address any questions before the formal hearing. He said the advance meeting would provide enough time to make any necessary revisions to the budget requests before the end-of-month deadlines.

A reporter from the Geauga Maple Leaf asked for clarification on House Bill 186, explaining that it reduces local property taxes for certain homeowners by increasing owner-occupied and non-business tax credits, which temporarily reduces the amount of revenue collected for school districts. The state has committed to reimbursing school districts for the lost revenue so they remain financially whole. Budget Commission noted that because the legislation was enacted in the middle of the tax collection cycle, counties were forced to delay tax collection and make significant administrative adjustments. They also explained that taxpayers who already paid their first-half taxes will receive credits on their second-half bills, which may create confusion, especially for those who have since sold their property. Overall, the commission described the law as providing modest tax relief to property owners while creating considerable administrative work.

There being no further business to conduct, a motion was made by Christopher Hitchcock, to adjourn the June 29,2026 special meeting at 11:00 am.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission