## BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, July 6, 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: Deputy Auditor Jennifer Hess

Meeting Advertised: Regular Business

## 2025/2026 School Amended Certificate

### Berkshire LSD – 2025/2026 Amendment #9 (Final)

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

| | Berkshire LSD | FY26 | Net Change | GCA-015 #8 | GCA-015 #9 [Final] |
|---|---|---|---|---|---|
| General | 001 General | Change 07/01/2025 revenue total | $ (50,725.33) | $ 26,266,352.44 | $ 26,215,627.11 |
| Special | 018 Public School Supprt | Change 07/01/2025 revenue total | $ 683.00 | $ 51,998.99 | $ 52,681.99 |
| Special | 019 Martha Holden Jennings | Change 07/01/2025 revenue total | $ 4,044.00 | $ 141,287.73 | $ 145,331.73 |
| Special | 020 Latchkey | Change 07/01/2025 revenue total | $ (3,806.09) | $ 25,021.07 | $ 21,214.98 |
| Special | 029 Education Foundation | Change 07/01/2025 revenue total | $ 8,433.73 | $ 430,417.95 | $ 438,851.68 |
| Special | 034 Classroom Facilities | Change 07/01/2025 revenue total | $ - | $ 1,286,335.25 | $ 1,286,335.25 |
| Special | 035 Termination Benefits | Change 07/01/2025 revenue total | $ - | $ 369,259.00 | $ 369,259.00 |
| Special | 300 Student Activities | Change 07/01/2025 revenue total | $ 41,075.33 | $ 700,382.91 | $ 741,458.24 |
| Special | 401 Auxiliary Funds Passthough | Change 07/01/2025 revenue total | $ - | $ 104.82 | $ 104.82 |
| Special | 402 D.P.P.F. | Change 07/01/2025 revenue total | $ - | $ - | |
| Special | 416 Teacher Development | Change 07/01/2025 revenue total | $ - | $ - | |
| Special | 451 Data Communications | Change 07/01/2025 revenue total | $ 774.84 | $ 5,400.00 | $ 6,174.84 |
| Special | 464 School Model Report Card | Change 07/01/2025 revenue total | $ - | $ 24.42 | $ 24.42 |
| Special | 499 Partnership Grant | Change 07/01/2025 revenue total | $ (69,039.84) | $ 857,444.22 | $ 788,404.38 |
| Special | 516 IDEA Part B | Change 07/01/2025 revenue total | $ - | $ 378,799.26 | $ 378,799.26 |
| Special | 524 Equity for Each | Change 07/01/2025 revenue total | $ 41,167.23 | $ - | $ 41,167.23 |
| Special | Title I | Change 07/01/2025 revenue total | $ (4,438.05) | $ 231,883.38 | $ 227,445.33 |
| Special | 584 Drug Free Grant | Change 07/01/2025 revenue total | $ - | $ 28,351.96 | $ 28,351.96 |
| Special | 587 ARP Earlychildhood | Change 07/01/2025 revenue total | $ - | $ 7,975.16 | $ 7,975.16 |
| Special | 590 Title IIA | Change 07/01/2025 revenue total | $ - | $ 44,093.51 | $ 44,093.51 |
| Debt | 02 Bond Retirement | Change 07/01/2025 revenue total | $ - | $ 1,654,189.22 | $ 1,654,189.22 |
| Capital | 003 Permanent Improvement | Change 07/01/2025 revenue total | $ 38,171.55 | $ 484,772.95 | $ 522,944.50 |
| Capital | 04 Construction Fund | Change 07/01/2025 revenue total | $ - | $ 35,414.13 | $ 35,414.13 |
| Capital | 070 Capital Projects | Change 07/01/2025 revenue total | $ - | $ 153,892.24 | $ 153,892.24 |
| Capital | 010 Classroom Supplies | Change 07/01/2025 revenue total | $ - | $ 48,545.27 | $ 48,545.27 |
| Enterprise | 006 Lunchroom Supplies | Change 07/01/2025 revenue total | $ 92,715.07 | $ 945,464.88 | $ 1,038,179.95 |
| Enterprise | 009 Uniform Supplies | Change 07/01/2025 revenue total | $ 546.00 | $ 10,898.75 | $ 11,444.75 |
| Internal | 014 Rotary | Change 07/01/2025 revenue total | $ (6,119.09) | $ 14,572.46 | $ 8,453.37 |
| Internal | 022 Pop Accounts | Change 07/01/2025 revenue total | $ 17,269.76 | $ 35,127.07 | $ 52,396.83 |
| Internal | 023 Device Insurance | Change 07/01/2025 revenue total | $ (3,300.00) | $ 18,000.00 | $ 14,700.00 |
| Internal | 024 Insurance Fund | Change 07/01/2025 revenue total | $ 22,280.10 | $ 481,310.04 | $ 503,590.14 |
| Fiduciary | 007 Trust Funds | Change 07/01/2025 revenue total | $ 13,639.00 | $ 42,306.36 | $ 55,945.36 |
| Fiduciary | 200 Activity Clubs | Change 07/01/2025 revenue total | $ 4,887.78 | $ 155,165.65 | $ 160,053.43 |
| | *Tax collected reflected an increase from original. | | | | |
| | | New General Fund Total | | $ 26,215,627.11 | |
| | | New Special Fund Total | | $ 4,577,673.78 | |
| | | New Debt Service Fund Total | | $ 1,654,189.22 | |
| | | New Capital Projects Fund Total | | $ 760,796.14 | |
| | | New Enterprise Fund Total | | $ 1,049,624.70 | |
| | | New Internal Service Fund Total | | $ 579,140.34 | |
| | | New Fiduciary Fund Total | | $ 215,998.79 | |
| | | Grand Total New Certificate - All Funds | | $ 35,053,050.08 | |
| | | General Fund Net Change | | $ (50,725.33) | |
| | | Special Revenue Net Change | | $ 18,894.15 | |
| | | Debt Service Net Change | | $ - | |
| | | Capital Projects Net Change | | $ 38,171.55 | |
| | | Enterprise Fund Net Change | | $ 93,261.07 | |
| | | Internal Service Fund Net Change | | $ 30,130.77 | |
| | | Fiduciary Fund Net Change | | $ 18,526.78 | |
| | | Total Net Changes | | $ 148,258.99 | |

**Appropriation form GCA-006 dated 07/06/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

## Acknowledge receipt of Berkshire LSD final 2025/2026 appropriations received June 25, 2026.

**Chardon LSD – 2025/2026 Amendment #8**

Motion by C. P. Hitchcock seconded by Frank Antenucci, to amend Chardon LSD's Official Certificate of Estimated Resources for the 2025/2026 School Year to reflect "actual" July 1, 2025 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer's beginning year balance sheet.

| | Chardon LSD | FY26 | Net Change | GCA-015 #7 | GCA-015 #8 [Final] |
|---|---|---|---|---|---|
| General | 001 General | Change 07/01/2025 revenue total | $ - | $ 57,984,694.87 | $ 57,984,694.87 |
| Special | 006 Nutrition Services | Change 07/01/2025 revenue total | $ - | $ 1,561,523.73 | $ 1,561,523.73 |
| Special | 007 Expendable Trust | Change 07/01/2025 revenue total | $ - | $ 23,833.93 | $ 23,833.93 |
| Special | 008 Endowment Fund | Change 07/01/2025 revenue total | $ - | $ 85,657.04 | $ 85,657.04 |
| Special | 009 Uniform School Supplies | Change 07/01/2025 revenue total | $ - | $ 92,565.60 | $ 92,565.60 |
| Special | 018 Principal's Support | Change 07/01/2025 revenue total | $ (98,000.00) | $ 436,099.87 | $ 338,099.87 |
| Special | 019 Other Grants | Change 07/01/2025 revenue total | $ (12,300.00) | $ 69,416.71 | $ 57,116.71 |
| Special | 020 Topper Care | Change 07/01/2025 revenue total | $ - | $ 193,626.06 | $ 193,626.06 |
| Special | 031 Underground Storage | Change 07/01/2025 revenue total | $ - | $ 11,000.00 | $ 11,000.00 |
| Special | 200 Student Managed Activity | Change 07/01/2025 revenue total | $ (19,000.00) | $ 279,326.97 | $ 260,326.97 |
| Special | 300 District Managed Activity | Change 07/01/2025 revenue total | $ - | $ 1,582,859.45 | $ 1,582,859.45 |
| Special | 401 Auxiliary Services | Change 07/01/2025 revenue total | $ - | $ 147,596.41 | $ 147,596.41 |
| Special | 451 Network Connectivity | Change 07/01/2025 revenue total | $ (166.88) | $ 27,839.95 | $ 27,673.07 |
| Special | 499 Other State Grants | Change 07/01/2025 revenue total | $ 9,999.56 | $ 54,509.31 | $ 64,508.87 |
| Special | 516 IDEA Title VI-B | Change 07/01/2025 revenue total | $ (22,059.94) | $ 1,259,823.26 | $ 1,237,763.32 |
| Special | 551 Title III | Change 07/01/2025 revenue total | $ (1,609.01) | $ 15,254.44 | $ 13,645.43 |
| Special | 572 Title I | Change 07/01/2025 revenue total | $ (3,769.09) | $ 423,264.31 | $ 419,495.22 |
| Special | 584 Other Federal Grants | Change 07/01/2025 revenue total | $ - | $ 51,388.54 | $ 51,388.54 |
| Special | 587 IDEA - Special Ed. Preschool | Change 07/01/2025 revenue total | $ - | $ 34,511.87 | $ 34,511.87 |
| Special | 590 Improving Teacher Quality | Change 07/01/2025 revenue total | $ 1,200.00 | $ 148,134.04 | $ 149,334.04 |
| Special | 599 Other Federal Grants | Change 07/01/2025 revenue total | $ - | $ 190,246.56 | $ 190,246.56 |
| Debt | 002 Bond Retirement | Change 07/01/2025 revenue total | $ - | $ 451,477.43 | $ 451,477.43 |
| Capital | 003 Permanent Improvement | Change 07/01/2025 revenue total | $ 28,353.29 | $ 2,463,978.40 | $ 2,492,331.69 |
| Capital | 070 Capital Projects Fund | Change 07/01/2025 revenue total | $ 992,580.72 | $ 2,700,000.00 | $ 3,692,580.72 |
| Capital | 493 Other State Grants | Change 07/01/2025 revenue total | $ - | $ 483,315.00 | $ 483,315.00 |
| Internal | 023 Chromebook Ins | Change 07/01/2025 revenue total | $ - | $ 266,201.18 | $ 266,201.18 |
| Internal | 024 Employee Benefits | Change 07/01/2025 revenue total | $ - | $ 8,251,188.93 | $ 8,251,188.93 |
| Internal | 035 Severance | Change 07/01/2025 revenue total | $ - | $ 757,810.11 | $ 757,810.11 |
| Fiduciary | 022 District Agency | Change 07/01/2025 revenue total | $ - | $ 115,642.98 | $ 115,642.98 |

*Tax collected reflected an increase from original.

| | |
|---|---|
| New General Fund Total | $ 57,984,694.87 |
| New Special Fund Total | $ 6,542,772.69 |
| New Debt Service Fund Total | $ 451,477.43 |
| New Capital Projects Fund Total | $ 6,668,227.41 |
| New Enterprise Fund Total | $ - |
| New Internal Service Fund Total | $ 9,275,200.22 |
| New Fiduciary Fund Total | $ 115,642.98 |
| Grand Total New Certificate - All Funds | $ 81,038,015.60 |

| | |
|---|---|
| General Fund Net Change | $ - |
| Special Revenue Net Change | $ (145,705.36) |
| Debt Service Net Change | $ - |
| Capital Projects Net Change | $ 1,020,934.01 |
| Enterprise Fund Net Change | $ - |
| Internal Service Fund Net Change | $ - |
| Fiduciary Fund Net Change | $ - |
| Total Net Changes | $ 875,228.65 |

**Appropriation form GCA-006 dated 07/06/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**Acknowledge receipt of Chardon LSD final 2025/2026 appropriations received June 26, 2026.**

**Acknowledge receipt of Chardon LSD final 2026/2027 temporary appropriations received June 26, 2026.**

**Munson Township – Amendment #3**

Motion by Frank Antenucci, seconded by C. P. Hitchcock, to approve the Munson Township's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Fund**

Increase fund #2041 General Fund Reserve Fund other source revenue 10,000.00 from 40,697.08 to 50,697.08.

***Net Adjustment $10,000.00***

| | |
|---|---|
| **New Special Funds Total:** | **$ 4,575,849.53** |
| **New 2026 Certificate Total:** | **$ 6,283,251.06** |

**Appropriation form GCA-006 dated 07/06/2026 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**Other Business:**

2027 Budget Submission update. Budget staff advised they have received 8 of the 33 entities. Two have gone through the full review process. Chief Deputy Frank Antenucci inquired who the eight were for the minutes: Burton Village, South Russell Village, Bainbridge Twp., Troy Twp., Russell 511 Park, East Geauga Fire District, Geauga County Library, and Burton Library.

**General Business:**

**Public Comment:**

Ms. McGlone requested the materials from today. She also asked if we had received anything from Kenston or Cardinal Schools for their fiscal year end.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 6th, 2026 regular meeting at 10:11 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission