

**2026 Annual
Budget Hearing Summary
(Auditor Notes)
DAY 2**



20. Russell Park 1545

- ✓ Budget Ad Publication, Schedules A & B - N/A
- ✓ This Year: GF c/o @ 464%, (Ending Cash Balance = \$42k)
- ✓ This Year: Special Revenue Fund Cash Balance = \$51k
 - ✓ Last Year: Special Revenue Fund Cash Balance = \$51k
- ✓ 2026 Revenue is Public Library Fund and Interest
- ✓ What 2026 Expenditures are directly going to parks?

✓ Professional Services	\$ 1,000
✓ UAN	\$ 866
✓ Contract Services	\$ 300
✓ Accounting and Legal	\$ 3,600
✓ Auditing Services	\$ 500
✓ Other Expenses	\$ 200
✓ Advertising	\$ 150
✓ Insurance and Bonds	\$ 2,200
✓ <u>Office Supplies</u>	<u>\$ 200</u>
✓ TOTAL 2026 EXPENDITURES	\$ 9,016



21. Chester Park

- ✓ Budget Ad Publication, Schedules A & B – N/A
- ✓ This Year: GF c/o @ 55%
 - ✓ Last Year: GF c/o @ 33%
- ✓ This Year: Estimated 2026 Cash Balance = \$10.6k
 - ✓ Last Year: Estimated 2025 Cash Balance = \$6k
- ✓ This Year: UAN but no UAN Budget?
 - ✓ Last Year: UAN but no UAN Budget?
- ✓ Very high direct park % of Expenditures



22. Russell Citizen's Park (511)

- ✓ *NO Budget Ad Publication, Schedules A & B – N/A*
- ✓ Confusing submission
- ✓ This Year: GF c/o @ 105%. Estimated ending cash = \$7,260
 - ✓ Last Year: GF c/o @ \$3,500
- ✓ This Year: UAN but no UAN Budget? Why are you paying for UAN?
 - ✓ Last Year: UAN but no UAN Budget?
- ✓ 2026 Revenue is Public Library Fund and Funds from Russell TTs
- ✓ What 2026 Expenditures are directly going to parks?

✓ <u>Administration</u>	<u>\$ 6,926</u>
✓ TOTAL 2026 EXPENDITURES	\$ 6,926



23. Geauga Library

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2025 & 2026)
- ✓ This Year: GF c/o @ 30%, Debt Fund is negative
 - ✓ Last Year: GF c/o @ 27%
- ✓ Reserve Funds: Bldg Repair (\$1.6M), Chardon Capital (\$0)
- ✓ Major Capital Expenditure 2025



24. City of Chardon

- ✓ Budget Ad Publication, Schedule B
- ✓ GF c/o @ 7%, Police c/o @ 36%, Fire c/o @ 78% (All as % of Expenditures)
 - ✓ GF EOY cash = \$717k, Police EOY cash = \$85k, Fire EOY cash = \$1.1M
- ✓ Estimated 12/31/2026 Ending Balance in all other funds = \$9.9M
 - ✓ Reserve Funds for GF, General Capital, Water, & Sewer Improvement
 - ✓ Multiple other Capital Improvement Funds



25. Burton Village

- ✓ Budget Ad Publication, Schedules A & B
- ✓ This Year: GF c/o @ 18%, Fire c/o @ 31%, Police c/o @ 1%
 - ✓ Last Year: GF c/o @ 11.5%
- ✓ Estimated 12/31/2026 Ending Balance in all other funds = \$1.6M
 - ✓ No Reserve Funds?
 - ✓ Road, Special Service, Debt, Capital, Enterprise, Spec Assessment, and Trust/Agency Funds
- ✓ Ballot Issue 1: Renewal of 3 mills - Street, Road, & Bridges
 - ✓ Term is 5 years
 - ✓ If passed, no additional tax
 - ✓ Tax Revenue currently = \$95,154 Annually @ 100% collection
- ✓ Ballot Issue 2: Renewal of 2 mills - Police
 - ✓ Term is 3 years
 - ✓ If passed, no additional tax
 - ✓ Tax Revenue currently = \$63,262 Annually @ 100% collection



26. Burton Library

- ✓ Budget Ad Publication, Schedules A & B
- ✓ GF c/o @ 27%
- ✓ Good Budget!



27. West-G Rec District

- ✓ Budget Ad Publication, *No Schedules A & B Submitted*
- ✓ GF c/o @ 21%
- ✓ Would like to see UAN, but your spreadsheet history has been flawless!
- ✓ 100% of Expenditures are going toward facilities, programs, or improvements.
- ✓ Good Budget, Thank You



28. Middlefield Village

- ✓ Budget Ad Publication, Schedule B submitted
 - ✓ Last Year: Suppressing Ambulance & Emergency Levy for 2025 (1.45mills → 0mills)
 - ✓ Last Year: Reducing Ambulance & Emergency Levy for 2026 & 2027 (1.45mills → 1mills)
- ✓ This Year (Last Year) c/o by Fund (As % of Expenditures):
 - ✓ GF = 33% (27%), Police = 44% (12%), Amb = 119% (212%), Inc. Tax Infra = 99% (122%), Street = 55% (113%), State Hwy = 264% (360%), Cemetery = 91% (130%), Rec = 6% (9%), Inc. Tax = 143% (132%), Law Enf Trust = 66% (66%), Ind Driver Alcohol = 250% (248%), Equip Repl = 265% (277%), Utility Cap = 410% (299%), New Well Cap = 44% (10%), Water Imp = 126% (126%), Sidewalks = 174% (200%), Sick Leave = 533% (545%), Sperry Ln = 400% (400%), Refuse = 216% (405%), Water Rev = 173% (165%), Sewer Rev = 278% (300%), Econ Dev = 14% (69%), Water Emer = 167% (158%), Sewer Cap Imp = 236% (321%)
- ✓ Very detailed & comprehensive budget, great transparency, thank you
- ✓ WINNER – BEST BUDGET!



29. East Geauga Fire

- ✓ Budget Ad Publication? No Schedule B submitted
- ✓ GF c/o @ 41%
- ✓ Who buys capital? (Reserves?)
- ✓ Good Budget, Thank You



30. South Russell Village

- ✓ Budget Ad Publication, Schedules A & B
- ✓ This Year: GF c/o = 11%, Safety c/o = 12%, Operating c/o = 12%, Road/Bridge c/o = 305%, Special Service c/o = 6%, Capital Projects c/o = 11% (All as a % of Expenditures)
 - ✓ Last Year: GF c/o = 8%, Safety c/o = 6%, Operating c/o = 21%, Road/Bridge c/o = 405%, Special Service c/o = 6%, Capital Projects c/o = 17%
- ✓ Reserves?
- ✓ Good Budget



31. Geauga Park District

- ✓ Budget Ad Publication, Schedules A & B
- ✓ This Year: GF c/o @ 29%, Land Imp c/o @ 33%
 - ✓ Last Year: 2025 Anticipated c/o @ 60%
- ✓ GF EOY 2026 cash = \$2.2M, Land Imp EOY 2026 EOY cash = \$.86M
- ✓ Total cash EOY 2026 = \$3.06M
- ✓ Ballot Issue: Renewal of .7mills w/ 0.5mills increase to 1.2mills
 - ✓ Term is 20 years - Increase tax of \$2,354,013 Annually @ 100% (\$47M lifetime)
 - ✓ Tax Revenue currently = \$6,945,480 Annually @ 100%
 - ✓ If passed, Tax Revenue = \$ 9,299,493 Annually @ 100% (34% increase)
 - ✓ If passed, Total Park Tax funding increases by 34%

