

BUDGET COMMISSION

The Gauga County Budget Commission met in special session on Monday, August 18, 2025 at 9:00 a.m. in the Appraisal Conference Room at 231 Main Street, Chardon, Ohio.

Present: Gauga County Auditor Charles E. Walder, Gauga County Prosecutor James Flaiz, Gauga County Treasurer Christopher P Hitchcock, Chief Operations Officer, Pamela McMahan, Deputy Auditor and Chief Administrator ADP/DOIT Frank Antenucci, Deputy Auditors: Tammy Most, and Kristen Sinatra Also Present: Chief Compliance Officer, Kate Jacob-McClain (virtually)

Special Meeting advertised: 2026 Tax Budget Hearings & Regular Business
The option of virtual viewing was offered to the public.

Prosecutor Flaiz called the 2026 Tax Budget Hearings to order at 9:01 a.m.

2026 Budget Hearings

The following slides were presented by Mr. Walder to each district where applicable:

Table: Gauga County Levy Ranking. Millage and Revenues include Inside and Outside Millage for that Purpose. Residential Rates and Total Revenues are reflected in these Calculations. Tax Year 2024 for 2025 Collection Values, Rates, and Revenues.

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2026 BUDGET HEARINGS

Thompson Township Time: August 18, 2025
 Cindy Lausin, Fiscal Officer and Erwin Leffel, Trustee attended the hearing representing Thompson Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 191,507.54
	Estimated Revenue	\$170,195.36
	Estimated Expense	\$169,420.00
	Estimated 12/31/2026 Cash Balance	\$192,282.90
Requested	\$168,395.75 <i>Revenue Considered</i>	\$170,195.36

Est. 2026 UDLG revenue has been updated at 98 % collection

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$193,789.61
	Estimated Revenue	\$309,319.00
	Estimated Expense	\$358,375.00
	Estimated 12/31/2026 Cash Balance	\$144,733.61
Requested	\$309,319.00 <i>Revenue Considered</i>	\$309,319.00

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$199,588.83
	Estimated Revenue	\$373,136.00
	Estimated Expense	\$397,806.00
	Estimated 12/31/2026 Cash Balance	\$174,918.83
Requested	\$373,136.00 <i>Revenue Considered</i>	\$373,136.00

Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$107,427.50
	Estimated Revenue	\$110,698.00
	Estimated Expense	\$108,625.00
	Estimated 12/31/2026 Cash Balance	\$109,500.50
Requested	\$110,698.00 <i>Revenue Considered</i>	\$110,698.00

4902	Estimated 1/1/2026 Unencumbered Cash Balance	\$50,000.00
Fire Reserve Account	Estimated Revenue	\$50,000.00
	Estimated Expenses	\$0.00
10 years beginning CY25	Estimated 12/31/2026 Cash Balance	\$100,000.00
<i>Maximum amount</i>	500,000.00	<i>Balance current year</i> 0.00

4901	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
Police Reserve Account	Estimated Revenue	\$0.00
	Estimated Expenses	\$0.00
10 years beginning CY2023	Estimated 12/31/2026 Cash Balance	\$0.00
<i>Maximum amount</i>	250,000.00	<i>Balance current year</i> 0.00

Special Assessments
 Budget reflects we are to collect \$1,200 in street light assessments
 Updated resolution was passed and delivered to Real Estate Office

Total millage for Tax Year 2025 (2026 Collection)		
1.50	Inside General Fund	Levies submitted for Nov. 2025
1.20	Inside Road & Bridge	2M R&B Additional yielding: 167,248.00
3.35	Outside Road & Bridge	TY25CY26
5.95	Outside Fire	
3.00	Outside Police	
15.00	Total Mills	
1.0 "New/Additional" Mill will yield		\$83,600

Mr. Flaiz expressed concern about too much money in the General Fund. Ms. Lausin explained that there were some projects that there are some expenses for Roads that the General Fund will supplement this year that are not reflected in these numbers. Ms. Lausin explained that in the Fire Fund, they are saving for a pumper tanker truck. A new squad truck was purchased last year. Mr. Hitchcock was concerned that there is a new levy on the ballot despite having high cash balances. Mr. Walder explained that the original budget did not contain any transfers. Subsequent budget submissions containing transfers into the Fire Fund but which may not be considered as it was submitted after the deadline. He encouraged putting money into the Police reserve account to address the high cash balances. He went over a report which details revenue and cost per resident and Thompson is in the middle of the group. He is less concerned about having too much cash but more concerned about the management of the cash. Ms. Lausin asked about having a reserve fund for road projects and another for equipment, Mr. Walder responded that is an option. Mr. Flaiz suggested if the levy passes, a plan for the revenue will be necessary.

Motion made by Charles Walder, seconded by Christopher Hitchcock, to approve the 2026 Tax Budget for Thompson Township totaling: \$2,209,465.09.

Voice vote: Two ayes. One nay. Motion carried. Mr. Hitchcock voted no.

2026 BUDGET HEARINGS			
Thompson Park District		Time:	August 18, 2025
Cindy Lausin		attended the	
hearing representing Thompson Park District			
		Estimated 1/1/2026 Unencumbered Cash Balance	\$ 161,589.00
General Fund	Estimated Revenue		\$22,482.28
	Estimated Expense		\$30,000.00
		Estimated 12/31/2026 Cash Balance	\$154,071.28
<i>Requested</i>	\$22,000.00	Revenue Certified	\$22,482.28
PLF updated 2026 revenue w/all parks participating @ 98%			
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
0.00	Inside General Fund		
0.00	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$83,600

Mr. Walder began by saying there is a good deal of cash in the account. Ms. Lausin said that is largely grant money.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for Thompson Township Park District totaling: \$184,071.28.

Voice vote: Two ayes. Motion carried.

2026 BUDGET HEARINGS									
Bainbridge Township					Time: August 18, 2025				
Janice Sugarman, Fiscal Officer and Trustee, Kristina O'Brien and Terry Rose, Bookkeeper									
attended the hearing representing Bainbridge Township.									
General Fund Estimated 1/1/2026 Unencumbered Cash Balance \$ 1,425,200.70 Estimated Revenue \$2,018,851.61 Estimated Expense * \$2,836,676.25 Estimated 12/31/2026 Cash Balance \$ 607,376.06 Requested \$2,008,026.81 Revenue Considered \$2,018,851.61					General Fund Reserve Estimated 1/1/2026 Unencumbered Cash Balance \$ 139,000.00 Estimated Revenue \$500,000.00 Estimated Expense * \$300,000.00 Estimated 12/31/2026 Cash Balance \$ 339,000.00 Maximum Amt \$3,440,000.00 Current balance thru CY24 \$1,439,000.00				
UDLG updated to 98% of 2026 estimate * Includes Trans Out 550,000									
Road & Bridge Estimated 1/1/2026 Unencumbered Cash Balance \$547,872.38 Estimated Revenue \$4,024,845.86 Estimated Expense \$3,947,600.00 Estimated 12/31/2026 Cash Balance \$ 625,118.24 Requested \$4,024,845.86 Revenue Considered \$4,024,845.86 * Includes Transfer-in of 50K and sale of assets 100K					Road & Bridge Reserve Estimated 1/1/2026 Unencumbered Cash Balance \$400,000.00 Estimated Revenue \$0.00 Estimated Expense \$0.00 Estimated 12/31/2026 Cash Balance \$ 400,000.00 Maximum Amt \$3,440,000.00 Current balance thru CY24 \$400,000.00				
Police Fund Estimated 1/1/2026 Unencumbered Cash Balance \$653,807.97 Estimated Revenue \$4,151,477.00 Estimated Expense * \$4,098,000.00 Estimated 12/31/2026 Cash Balance \$ 707,284.97 Requested \$4,151,476.00 Revenue Considered \$4,151,477.00 * Includes Trans Out of 70,000					Police Fund Reserve Estimated 1/1/2026 Unencumbered Cash Balance \$399,000.00 Estimated Revenue \$70,000.00 Estimated Expense \$0.00 Estimated 12/31/2026 Cash Balance \$ 469,000.00 Maximum Amt \$1,995,000.00 Current balance thru CY24 \$769,500.00				
Fire Fund Estimated 1/1/2026 Unencumbered Cash Balance \$908,233.40 Estimated Revenue \$4,764,256.00 Estimated Expense * \$4,884,965.00 Estimated 12/31/2026 Cash Balance \$ 787,624.40 Requested \$4,764,256.00 Revenue Considered \$4,764,256.00 * Includes Trans Out of 500,000					Fire Fund Reserve Estimated 1/1/2026 Unencumbered Cash Balance \$500,000.00 Estimated Revenue \$500,000.00 Estimated Expense \$0.00 Estimated 12/31/2026 Cash Balance \$1,000,000.00 Maximum Amt \$4,863,280.00 Current balance thru CY24 \$1,000,000.00				
Special assessments (lighting) Budget reflects collection of \$ 8,600.00 Project #20-403 thru 406					TIF Fund 4905 #1 Est 1/1/2026 bal 1,497,841.98 Est Revenue 500,000.00 Est Expense 270,500.00 Est Balance 1,727,341.98 10 years Tax year 2019 Fund 4906 #2 220,726.81 70,000.00 60,500.00 230,226.81 10 years Tax year 2020 Fund 4907 #3 39,955.80 15,000.00 1,150.00 53,805.80 10 years Tax year 2020				
Total millage for Tax Year 2025 (2026 Collection) Levies on the Nov. 2025 Ballot 1.30 Inside General Fund Auditor has certified a 2M Road Renewal Yield: 835,134 1.70 Inside Road & Bridge 5.00 Outside Road & Bridge 12.25 Outside Police 10.10 Outside Fire 30.35 Total Mills									
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$833,400									

Mr. Walder noted there is a transfer issue from 2025 that apparently is a work in progress. The cash carry over as a percentage of expenses has been cleaned up nicely. Ms. Sugarman said there are some small funds that are being cleaned up. The recommended percentage of carry over cash with reserve funds are around 25% so he is pleased with the carry over balances. Ms. Sugarman expressed that they have been working very hard to get the balances to where they are. Mr. Hitchcock expressed concern that the estimated expenditures are low as compared to actual expenditures. Ms. Sugarman said that what is proposed to be spent has been spent. The estimated balances in the Fire fund were much lower than what the actual was. Ms. Sugarman said that is a credit to the Fire chief who conserved funds due to the levy which may or may not have been approved. She went on to say that there was a lot of work to educate the residents after the first attempt failed. Mr. Hitchcock believed that the budget as presented was misleading to the taxpayers. Ms. Sugarman responded that she believed that the work done by the Fire Chief was a great service to the residents and department. Mr. Flaiz questioned the balances in the Police fund. Ms. Sugarman explained that there were some expenses and transfers to the reserve fund. Mr. Walder pointed out that the amounts listed in the GCA-008 report are unencumbered monies.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2026 Tax Budget for Bainbridge Township totaling: \$26,781,873.02.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS			
Troy Township		Time:	August 18, 2025
Jane Grudowski, Fiscal Officer and Leonard Barcikoski, Trustee		attended the	
hearing representing Troy Township.			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	80,669.74
	Estimated Revenue		\$269,179.44
	Estimated Expense		\$267,180.00
	Estimated 12/31/2026 Cash Balance		\$82,669.18
<i>Requested</i>	\$269,050.00	<i>Revenue Considered</i>	\$269,179.44
Updated UDLG to 2026 estimate at 98%			
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$68,618.27
	Estimated Revenue		\$285,828.00
	Estimated Expense		\$305,020.00
	Estimated 12/31/2026 Cash Balance		\$49,426.27
<i>Requested</i>	\$253,900.00	<i>Revenue Considered</i>	\$285,828.00
Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$298,709.45
	Estimated Revenue		\$553,967.00
	Estimated Expense		\$521,800.00
	Estimated 12/31/2026 Cash Balance		\$330,876.45
<i>Requested</i>	\$502,961.00	<i>Revenue Considered</i>	\$553,967.00
Special Assessments	No Special Assessments		
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
2.00	Inside General Fund	2021 - Fire 2.90Mill Renewal	\$210,344 yield
1.00	Inside Road & Bridge		
5.00	Outside Road		
7.40	Outside Fire		
15.40	Total Mills		
		1.0 "New/Additional" Mill will yield	\$93,000

Mr. Hitchcock expressed that this is the best budget he saw this year. Mr. Flaiz expressed concern in the Road fund ending balance. Ms. Grudowski explained that a road project will be completed this year at a cost of approximately 550K. Mr. Walder expressed concern as well about the low balance in the Road fund. Fire fund is a bit high. He recommended a reserve fund for the Fire.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2026 Tax Budget for Troy Township totaling: \$1,736,132.55.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Chardon Township

Time: August 18, 2025

Ed Slusarski, Fiscal Officer and Trustee Michael Brown attended the hearing representing Chardon Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$488,584.24
	Estimated Revenue		\$634,744.84
	*Estimated Expense		\$726,216.38
	Estimated 12/31/2026 Cash Balance		\$397,112.70
<i>Requested</i>	\$596,461.00	<i>Revenue Considered</i>	\$634,744.84
<i>Difference is Property Tax Allocation</i>			
<i>Updated UDLG with 2026 estimates</i>			
<i>* Includes \$310,000 Transfer-out</i>			

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$300,000.50
	Estimated Revenue *		\$1,303,985.00
	Estimated Expense		\$1,286,754.01
	Estimated 12/31/2026 Cash Balance		\$317,231.49
<i>Requested</i>	\$1,303,985.00	<i>Revenue Considered</i>	\$1,303,985.00

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$177,295.22
	Estimated Revenue		\$636,629.00
	Estimated Expense		\$760,000.00
	Estimated 12/31/2026 Cash Balance		\$53,924.22
<i>Requested</i>	\$636,629.00	<i>Revenue Considered</i>	\$636,629.00

Unvoted Debt Fund	Road & Bridge transfer used to support the following debt.		
	Approx. pmts.	2018 SIB Loan	\$32,362.28
	Approx. Pmts.	OPWC	\$2,229.38
		Total	\$34,591.66

Special Assessments	No Special Assessments	
<hr/>		
Total millage for Tax Year 2025 (2026 Collection)	Levies on the Nov. 2025 Ballot	
1.30	Inside General Fund	None
1.40	Inside Road & Bridge	
5.00	Outside Road & Bridge	
3.75	Outside Fire	
11.45	Total Mills	

1.0 "New/Additional" Mill will yield \$229,500

Mr. Walder expressed concern that the transfers do not balance amounting to close to 500k. Mr. Slusarski stated that that has been addressed, but it was after the deadline. He said that the errors in 2025 may be addressed now, but the 2026 errors will need to be addressed in January. He also noted that there were no expenditures in the debt fund. Mr. Slusarski and Brown said that also has been fixed. Mr. Hitchcock suggested the fire fund ending balance needs to be more realistic to the expenses for the 1st quarter. Discussion ensued over the expectation of the Township to contribute to the purchase of a ladder truck for the Chardon Fire Department. Mr. Flaiz pointed out that the City of Chardon is getting the tax revenues from those businesses who require the ladder truck. He complimented the work on correcting the budget from zero based budgeting.

Motion made by Christopher Hitchcock seconded by James Flaiz, to approve the 2026 Tax Budget for Chardon Township totaling: \$4,139,571.44.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Burton Township

Time: August 18, 2025
 attended the

Katie O'Neill, Fiscal Officer Ken Burnett and Daniel Whiting, Trustees
 hearing representing Burton Twp.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	282,800.07
	Estimated Revenue		\$346,901.23
	Estimated Expense		\$324,615.00
	Estimated 12/31/2026 Cash Balance		\$305,086.30
<i>Requested</i>	<i>\$344,406.00</i>	<i>Revenue Considered</i>	<i>\$346,901.23</i>
	<i>2026 UDLG updated revenue</i>		

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$173,248.35
	Estimated Revenue		\$433,408.00
	Estimated Expense		\$477,350.00
	Estimated 12/31/2026 Cash Balance		\$129,306.35
<i>Requested</i>	<i>\$433,408.00</i>	<i>Revenue Considered</i>	<i>\$433,408.00</i>

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$154,708.41
	Estimated Revenue		\$273,807.00
	Estimated Expense		\$341,320.00
	Estimated 12/31/2026 Cash Balance		\$87,195.41
<i>Requested</i>	<i>\$273,807.00</i>	<i>Revenue Considered</i>	<i>\$273,807.00</i>

Debt Fund No Debt

Special Assessments
 No Special Assessments

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 ballot	
2.00	Inside General Fund	Replacement of 2016 3.M R&B levy	
1.00	Inside Road & Bridge	yielding \$351,333.00	
4.10	Outside Road & Bridge	TY26CY27	
3.25	Outside Fire & Emerg		
10.35	Total Mills		

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$117,100

Mr. Hitchcock expressed concern about the General and Road funds actual balances for 2025, *not listed here*, as being too high. Mr. Flaiz said he felt the budget was well done. He complimented them on the new garage building. This accounts for a bit of the problem in the general and road and bridge funds. Ms. O'Neill expressed that there is approximately 500k variance in those funds due to this project. Mr. Walder said the budget was cleaned. He suggested a reserve fund in the General Fund. He stated the total revenue is low cost to the residents. He said the Road fund is just below the middle of the group.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2026 Tax Budget for Burton Township totaling: \$2,051,283.79.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS								
Montville Township		Time:		August 18, 2025				
Karen Hawkins, Fiscal Officer, Jim Marsic, Trustee attended the hearing representing Montville Township.								
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	122,834.27	4901 General Fund Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	80,000.00	
	Estimated Revenue		\$200,455.08		Estimated Revenue		\$40,000.00	
	Estimated Expense *		\$269,530.00		Estimated Expense		\$0.00	
	Estimated 12/31/2026 Cash Balance	\$	53,559.35		Estimated 12/31/2026 Cash Balance		\$120,000.00	
Requested	\$198,996.00	Revenue Considered	\$200,455.08	10 year term beginning CY24	Maximum Amount	\$500,000.00	Current balance thru CY24	\$40,000.00
2026 UDLG revenue has been updated at 98 % collection * Includes transfer-out to Reserve Fund of \$40,000								
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$	168,242.52	4902 Road & Bridge Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$330,000.00	
	Estimated Revenue		\$158,392.00		Estimated Revenue		\$0.00	
	Estimated Expense *		\$260,960.00		Estimated Expense		\$122,000.00	
	Estimated 12/31/2026 Cash Balance		\$65,674.52		Estimated 12/31/2026 Cash Balance		\$208,000.00	
Requested	\$158,392.00	Revenue Considered	\$158,392.00	10 year term beginning CY24	Maximum Amount	\$500,000.00	Current balance thru CY24	\$165,000.00
Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$147,992.38					
	Estimated Revenue		\$246,081.00					
	Estimated Expense		\$367,900.00					
	Estimated 12/31/2026 Cash Balance		\$26,173.38					
Requested	\$246,081.00	Revenue Considered	\$246,081.00					
Debt				Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$81,300 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 \$35.00 per year.				
Special Assessments						No Special Assessments		
Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot						
1.70	Inside General Fund							
1.30	Inside Road & Bridge							
1.00	Outside Road & Bridge							
5.90	Outside Fire							
9.90	Total Mills							

Mr. Hitchcock said this budget was well done. The concern centered mostly on the Fire fund. Mr. Walder said the majority of the levy activity is in Fire. If a fire levy is in the future, he suggested to advance funds from the General Fund in order to be able to return it to the General Fund once the levy passes.

Motion made by Charles Walder, seconded by Christopher Hitchcock, to approve the 2026 Tax Budget for Montville Township totaling: \$2,265,942.17.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Claridon Township Time: August 18, 2025
 Clint Hardman, Fiscal Officer and Trustees, Jonathan Tiber attended
 representing Claridon Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	441,610.57
	Estimated Revenue		\$396,772.57
	*Estimated Expense		\$283,681.67
	Estimated 12/31/2026 Cash Balance		\$554,701.47

Requested \$387,805.00 Revenue Considered \$396,772.57

UDLG updated with 2026 est.

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$207,855.30
	**Estimated Revenue	\$160,861.00
	Estimated Expense	\$164,415.52
	Estimated 12/31/2026 Cash Balance	\$204,300.78

Requested \$160,860.00 Revenue Considered \$160,861.00

** Includes a transfer in from the GF

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$163,898.11
	Estimated Revenue	\$505,688.00
	Estimated Expense	\$512,400.43
	Estimated 12/31/2026 Cash Balance	\$157,185.68

Requested \$505,362.00 Revenue Considered \$505,688.00

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 ballot
2.50	Inside General Fund	Additional 1.50M R & B; yielding \$183,175
0.50	Inside Road & Bridge	TY25CY26
2.40	Outside Road & Bridge	
6.05	Outside Fire	
11.45	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$122,100

Mr. Tiber submitted an additional report to supplement the budget knowing this budget was not complete due to timing of personnel vacancies. He knows there is way too much carry over, and understands the levy is making this look worse.

Claridon Township
 2026 Budget Hearing
 8/18/2025

2026 BUDGET ADJUSTMENTS		
Budget as Originally Submitted		
General Fund - Estimated 12/31/2026 Cash Balance	\$	545,733.90
Road and Bridge Fund - Estimated 12/31/2026 Cash Balance	\$	204,300.78
Total Estimated GF and R&B Carryover	\$	750,034.68
Subsequent 2026 Estimated Expenditures		
Resurfacing of Vista Pointe Drive	\$	250,000.00
Loader Replacement	\$	110,000.00 <i>loading salt and other materials</i>
Various Other High Priority Maintenance Equipment	\$	132,000.00 <i>mower, plow blades, equipment trailer, etc.</i>
Total Subsequent 2026 Estimated Expenditures	\$	492,000.00
Reserve Fund Allocation for 2026		
Revised Estimate GF and R&B Carryover (Pre Reserve Funds)	\$	258,034.68
Reserve Fund: Resurfacing of Ensign Road	\$	100,000.00
Revised Estimate GF and R&B Carryover (Post Reserve Funds)	\$	158,034.68
Supplemental 2025 Appropriations		
Revised Estimate GF and R&B Carryover (Post Reserve Funds)	\$	158,034.68
Tewksbury Lane Resurfacing Overages	\$	42,165.90
Final Revised Estimated GF and R&B Carryover	\$	115,868.78

RESERVE FUND: RESURFACING OF ENSIGN ROAD		
Savings Plan		
2026 - First Year	\$	100,000.00 <i>reflects suspension of 2025 Road Levy (if passed)</i>
2027 - Second Year	\$	380,000.00 <i>reflects collection of 2025 Road Levy (if passed)</i>
2028 - Third Year	\$	380,000.00 <i>reflects collection of 2025 Road Levy (if passed)</i>
2029 - Fourth Year	\$	380,000.00 <i>reflects collection of 2025 Road Levy (if passed)</i>
2030 - Fifth Year	\$	380,000.00 <i>reflects collection of 2025 Road Levy (if passed)</i>
Total Reserve Fund Goal	\$	1,620,000.00

Claridon Township
 2026 Budget Hearing
 8/18/2025

2026 BUDGET REVISED FUND BALANCES				
	As Originally Submitted	Adjustments	Revised	
GF and R&B: Estimated 1/1/2026 Unencumbered Cash Balance	\$ 649,465.87	\$ (42,165.90)	\$ 607,299.97	<i>Tewksbury Lane resurfacing overages</i>
GF and R&B: Estimated Revenue	\$ 548,666.00		\$ 548,666.00	
GF and R&B: Estimated Expense	\$ 448,097.19	\$ 592,000.00	\$ 1,040,097.19	<i>sum of additional maintenance expenses and reserve fund</i>
GF and R&B: Estimated 1/1/2026 Unencumbered Cash Balance	\$ 750,034.68	\$ (634,165.90)	\$ 115,868.78	
Percentage Carryover within GF and R&B Funds	167%		11%	<i>will require a transfer from the GF to the R&B Fund</i>

Mr. Walder agreed that 90% of the solution is here, but he added that a General Fund reserve would be a great addition. Mr. Tiber said they are considering possibly suspending the collection of the levy should it pass. Mr. Walder continued that Claridon is the lowest countywide in taxing residents for

roads. Mr. Flaiz said there have been some issues but there will be some unforeseen costs coming up as well. Mr. Tiber agreed that significant progress will be made by next year’s budget.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for Claridon Township totaling: \$2,391,180.30.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Parkman Township

Time: August 18, 2025

Denise Villers, Fiscal Officer and Joyce Peters, Trustee

Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$454,099.92
	Estimated Revenue		\$295,265.54
	Estimated Expense		\$552,942.00
	Estimated 12/31/2026 Cash Balance		\$196,423.46

Requested \$280,056.00 *Revenue Considered* \$295,265.54

UDLG update with 2026 est @ 98% collection

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$275,613.12
	Estimated Revenue		\$438,813.00
	Estimated Expense		\$459,688.00
	Estimated 12/31/2026 Cash Balance		\$254,738.12

Requested \$425,382.00 *Revenue Considered* \$438,813.00

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$355,868.07
	Estimated Revenue		\$232,873.00
	Estimated Expense		\$345,070.00
	Estimated 12/31/2026 Cash Balance		\$243,671.07

Requested \$225,974.00 *Revenue Considered* \$232,873.00

Difference in tax revenue

Special Assessments

Budget reflects we are to collect street lighting assessments in 2026 totaling \$6,000

Real Estate Division requests that you submit an updated listing of parcels to be assessed

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot:
1.70	Inside General Fund	
1.30	Inside Road & Bridge	
4.40	Outside Road & Bridge	
3.40	Outside Fire	
10.80	Total Mills	

1.0 "New/Additional" Mill will yield \$105,500 per year using TY23CY24 values

Mr. Flaiz noted that the balances are high and asked if they are saving for a road project. Ms. Peters said that they are saving for Hosmer Road and will use both road and general fund money. Ms. Villers said the community house is also a project requiring some of these funds. Mr. Hitchcock agreed that the actual cash balance is too high. Suggested a reserve fund to correct this. Ms. Peters said they are also saving for a new ambulance in the Fire fund. Mr. Walder agreed that reserve funds were a must for possibly all 3 funds. He encouraged them that they have corrected the issues from the past.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2026 Tax Budget for Parkman Township totaling: \$3,113,599.94.

Voice vote: Three ayes. Motion carried.

Chester Township Board of Trustees opened their meeting.

2026 BUDGET HEARINGS

Chester Township		Time: August 18, 2025			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 885,815.16	General Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$ -
	Estimated Revenue	\$2,078,114.20		Estimated Revenue	\$52,626.00
	Estimated Expense	\$2,418,508.84		Estimated Expense *	\$52,626.00
	Estimated 12/31/2026 Cash Balance	\$545,420.52		Estimated 12/31/2026 Cash Balance	\$ -
Requested	\$2,069,755.00	Revenue Considered	\$2,078,114.20	Maximum Amt	\$1,500,000.00
	Expenses include \$17,500 noted as contingencies & Transfer out 861323 UDLG updated to 98% of 2026 estimate			Current balance thru CY24	\$105,252.00
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$562,677.08	Road & Bridge Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$2,682,375.00		Estimated Revenue	\$138,208.00
	Estimated Expense	\$2,549,500.00		Estimated Expense	\$138,208.00
	Estimated 12/31/2026 Cash Balance	\$695,552.08		Estimated 12/31/2026 Cash Balance	\$ -
Requested	\$2,682,375.00	Revenue Considered	\$2,682,375.00	Maximum Amt	\$1,500,000.00
	Revenue includes \$50,000 Other financing source & \$600,000 transfer-in (GF) Expenses includes \$15,000 noted as contingencies			Current balance thru CY24	\$276,416.00
Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$541,126.34	Police Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$2,820,429.00		Estimated Revenue	\$43,489.00
	Estimated Expense	\$2,680,150.00		Estimated Expense	\$43,489.00
	Estimated 12/31/2026 Cash Balance	\$681,405.34		Estimated 12/31/2026 Cash Balance	\$ -
Requested	\$2,820,429.00	Revenue Considered	\$2,820,429.00	Maximum Amt	\$1,500,000.00
	Revenue includes \$10,000 transfer-in (GF) Expenses includes \$30,000 notes as contingencies			Current balance thru CY24	\$87,090.00
Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$1,488,493.18	Fire Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$2,067,243.00		Estimated Revenue	\$50,000.00
	Estimated Expense	\$2,498,250.00		Estimated Expense	\$50,000.00
	Estimated 12/31/2026 Cash Balance	\$1,057,486.18		Estimated 12/31/2026 Cash Balance	\$0.00
Requested	\$2,067,243.00	Revenue Considered	\$2,067,243.00	Maximum Amt	\$1,500,000.00
	Expenses include \$50,000 noted as contingencies & \$50,000 Transfer out			Current balance thru CY24	\$86,978.00
Debt Fund	No Debt				
Special Assessments	Sperry Road	Is this still active?			
Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot:			
3.00	Inside General Fund				
0.00	Inside Road & Bridge				
0.00	Inside Park				
5.00	Outside Road & Bridge				
8.97	Outside Police				
6.25	Outside Fire				
23.22	Total Mills				
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield approximately		\$552,800			

Mr. Walder pointed out that fund 2281 uses contingencies and it is too high per RC 5705.29(A) (1) and he felt it was the responsibility of the Trustees to make sure this is correct each year. He also noted that carryover balances should be around 20-25% if reserve funds are in place. He made a mention of the Chester Park District and how they spend their money on the park. Ms. Jarrett explained that there was road projects included in this budget without adding the revenue expected from grants. Mr. Hitchcock said the balances were higher than expected and asked where that came from. Mr. Radtke explained that was a transition from a levy that had not passed yet. Mr. Richter said the reserve payments thus far have come from the General Fund.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2026 Tax Budget for Chester Township totaling: \$14,546,360.88.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Hambden Township

Time: August 18, 2025

Mike Romans, Fiscal Officer and Trustee Keith McClintock
 attended the hearing representing Hambden Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	338,084.61
	Estimated Revenue		\$518,683.65
	Estimated Expense		\$681,988.49
	Estimated 12/31/2026 Cash Balance		\$174,779.77

Requested \$564,808.00 *Revenue Considered* \$518,683.65
Inside Millage corrected after budget was submitted.
2026 UDLG revenue has been updated at 98% collection.

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$475,988.34
	Estimated Revenue		\$544,585.00
	Estimated Expense		\$597,060.14
	Estimated 12/31/2026 Cash Balance		\$423,513.20

Requested \$496,251.00 *Revenue Considered* \$544,585.00
Inside Millage corrected after budget was submitted.

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$375,350.40
	Estimated Revenue		\$741,373.00
	Estimated Expense		\$977,782.50
	Estimated 12/31/2026 Cash Balance		\$138,940.90

Requested \$741,373.00 *Revenue Considered* \$741,373.00

Park Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$6,870.87
	Estimated Revenue		\$32,303.00
	Estimated Expense		\$35,922.00
	Estimated 12/31/2026 Cash Balance		\$3,251.87

Requested \$32,303.00 *Revenue Considered* \$32,303.00

Permanent Improvement	Estimated 1/1/2026 Unencumbered Cash Balance		\$178,102.40
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$178,102.40

Requested \$101,844.00 *Revenue Considered* \$0.00

Debt Fund

Special Assessments

No Special Assessments

<u>Total millage for Tax Year 2025 (2026 Collection)</u>		<u>Levies on Nov. 2025 Ballot</u>
1.30	Inside General Fund	Renewal 0.80 Mill PI TY25CY26; yield \$105,480
0.50	Outside General Fund/Current Exp.	Renewal 1.5M 2006 Fire; yield \$274,000
1.70	Inside Road & Bridge	Renewal with .78M increase 1.5M 2011 Fire; yield \$350,285.00
0.00	Outside Perm. Improv.	
1.80	Outside Road & Bridge	
5.50	Outside Fire	
0.25	Outside Park	
11.05	<u>Total Mills</u>	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$182,600

Facility Enhancement fund 4902	Estimated 1/1/2026 Unencumbered Cash Balance	\$	65,500.00
	Estimated Revenue		\$1,700.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$67,200.00

Maximum amt \$147,500.00 *CY balance w/o expenses* \$149,200.00

Hambden Township con't:

Mr. Hitchcock complimented them on the budget but said there is too much cash in the General fund. Mr. McClintock said he was going to propose a reserve fund at the upcoming meeting. The plan is to fund the reserve funds with General Fund money. Mr. Flaiz agreed there is too much money in the General Fund. He felt the Road fund was alright. He went on to comment that the road garage was in rough shape. Mr. McClintock said they are contemplating a prefab structure. Mr. Romans commented that the current reserve fund was set up to rehab the old fire station. Mr. Walder pointed out the numbers on the Schedule B were incorrect due to a missed shift of inside millage. He went on to talk about the levies on the ballot and complimented the Township on their quick response to a letter sent earlier which recommended saving the taxpayers' money by not replacing qualified levies. Mr. Flaiz also wanted to compliment them on the quick and thorough response to the letter to save the taxpayers' money.

Motion made by Christopher Hitchcock seconded by James Flaiz, to approve the 2026 Tax Budget for Hambden Township totaling: \$3,804,405.08.

Voice vote: Three ayes. Motion carried.

Munson Township opened their meeting at 11:35am

2026 BUDGET HEARINGS			
Munson Township		Time:	August 18, 2025
Todd Ray, Fiscal Officer and Andrew Bushman and Jim McCaskey, Trustee representing Munson Township		Attended the hearing	
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$ 469,248.18
	Estimated Revenue		\$1,290,853.70
	*Estimated Expense		\$1,611,766.00
	Estimated 12/31/2026 Cash Balance		\$148,335.88
<i>Requested</i>	\$1,281,873.00	<i>Revenue Considered</i>	\$1,290,853.70
<i>UDLG 2026 revenue has been updated at 98 % collection</i>			
<i>* Includes a transfer-out of \$300,000 and Contingencies of \$30,000</i>			
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$165,039.77
	*Estimated Revenue		\$1,174,131.00
	Estimated Expense		\$1,183,900.00
	Estimated 12/31/2026 Cash Balance		\$155,270.77
<i>Requested</i>	\$1,174,131.00	<i>Revenue Considered</i>	\$1,174,131.00
<i>* Includes transfer-in of \$300,000</i>			
Fire Operating & Apparatus Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
	*Estimated Revenue		\$1,985,323.00
	Estimated Expense		\$1,985,323.00
	Estimated 12/31/2026 Cash Balance		\$0.00
<i>Requested</i>	\$1,985,323.00	<i>Revenue Considered</i>	\$1,985,323.00
Debt Fund	Fund 2281 Ambulance & EMS indicates a Note payment - debt schedule should be provided		
	P&I	\$	87,132.03
Special Assessments	5 years Beginning TY22CY23 FUND 2401 \$10,110/5=\$2,022 ann ORC505.86		Projected to collect in 2026 \$2,100.00
Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 ballot	
3.00	Inside General Fund	None	
0.00	Inside Road & Bridge		
3.70	Outside Road & Bridge		
7.50	Outside Fire		
14.20	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$369,500

Mr. Flaiz began by saying the budget was well done. He also noted the budget summary was impressive as well. Mr. Hitchcock asked about the fire and whether the township owns the building and equipment. Mr. Ray responded yes, the township owns the building and equipment. The Fire contract is paid as the revenue comes in. Mr. Hitchcock’s concern is the estimated balances are much lower than actual. Mr. Ray responded that the revenue estimates are intentionally low in order to prevent over appropriating. Mr. Walder acknowledged that the township used to use zero based budgeting and has come a long way under Mr. Ray. He would like the township to get to a point where they can create reserve funds. Mr. Ray said the intention of the Trustees is to spend the maximum amount they have. Mr. Walder said there is a salary load in Road, so the estimated beginning balance must have that as a consideration. There is also a consideration of unplanned expenses like a roof collapsing. This is a way to have a plan for those unexpected expenses. Mr. Flaiz agreed but said it is difficult to plan for these expenses.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2026 Tax Budget for Munson Township totaling: \$6,087,400.22

Voice vote: Three ayes. Motion carried.

Munson Township adjourned their meeting at: 11:50 pm

At 11:51 a.m. Auditor Walder exited the meeting. Alternate, Chief Operations Officer Pam McMahan, took over for the Auditor.

Russell Township

Time: 18-Aug-25

Karen Walder, Fiscal Officer and Trustees Kristina Port and Christopher Hare attended the hearing representing Russell Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 481,422.14	4909 Police Vehicle Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$65,517.64		
	Estimated Revenue	\$1,583,916.38		Estimated Revenue	\$78,769.00		
	*Estimated Expense	\$1,716,544.43		Estimated Expense	\$65,000.00		
	Estimated 12/31/2026 Cash Balance	\$348,794.09		Estimated 12/31/2026 Cash Balance	\$79,286.64		
<i>Requested</i>	\$1,579,379.00	<i>Revenue Considered</i>	\$1,583,916.38	\$4,537.38	10 year term beginning CY2023	Estimated 12/31/2026 Cash Balance	\$79,286.64
				<i>Maximum amt</i>	\$876,954.00	<i>Current Balance thru CY24</i>	\$142,105.34
10 years beginning CY25 ending CY34							
UDLG 2026 revenue has been updated at 98 % collection							

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$815,016.50	4910 Fire Vehicle Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$19,732.56		
	Estimated Revenue	\$1,657,382.34		Estimated Revenue	\$150,000.00		
	*Estimated Expense	\$2,103,011.33		Estimated Expense	\$226,500.00		
	Estimated 12/31/2026 Cash Balance	\$369,387.51		Estimated 12/31/2026 Cash Balance	(\$56,767.44)		
<i>Requested</i>	\$1,657,382.34	<i>Revenue Considered</i>	\$1,657,382.34		10 year term beginning CY2023	Estimated 12/31/2026 Cash Balance	(\$56,767.44)
				<i>Maximum amt</i>	\$2,929,715.00	<i>Current Balance thru CY24</i>	\$360,000.00

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$489,544.58	2906 Special Revenue Fund - Road PTO accruals	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00		
	Estimated Revenue	\$1,262,434.00		Estimated Revenue	\$0.00		
	*Estimated Expense	\$1,447,236.00		Estimated Expense	\$0.00		
	Estimated 12/31/2026 Cash Balance	\$304,742.58		Estimated 12/31/2026 Cash Balance	\$0.00		
<i>Requested</i>	\$1,262,434.00	<i>Revenue Considered</i>	\$1,262,434.00	0			
				<i>Maximum amt</i>	\$40,000.00	<i>Current Balance thru CY24</i>	\$0.00
1039753							

Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$843,938.48	2907 Special Revenue Fund - Police PTO accruals	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00		
	Estimated Revenue	\$2,091,839.00		Estimated Revenue	\$0.00		
	*Estimated Expense	\$3,073,285.70		Estimated Expense	\$0.00		
	Estimated 12/31/2026 Cash Balance	(\$137,508.22)		Estimated 12/31/2026 Cash Balance	\$0.00		
<i>Requested</i>	\$2,091,839.00	<i>Revenue Considered</i>	\$2,091,839.00	0			
				<i>Maximum amt</i>	\$30,000.00	<i>Current Balance thru CY24</i>	\$0.00

<u>Total millage for Tax Year 2025 (2026 Collection)</u>		*Expenses include Transfers out	
3.00	Inside General Fund		
0.00	Inside Road & Bridge		
7.05	Outside Road & Bridge	Levies on the Nov. 2025 ballot	
6.80	Outside Fire	Additional 2.5M Police Levy, yielding \$999,145	
9.45	Outside Police		
26.30	Total Mills		

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield: \$399,658.00

4904 General Fund Reserve		
Estimated 1/1/2026 Unencumbered Cash Balance		\$304,000.00
Estimated Revenue		\$61,513.00
Estimated Expense		\$206,000.00
10 year term beginning CY2020	Estimated 12/31/2026 Cash Balance	\$159,513.00
<i>Maximum amt</i>	\$965,130.00	<i>Current Balance thru CY24</i>
		\$0.00
Fund was rescinded in 2023 & re-established in 2024		

4905 Road Fund Reserve		
Estimated 1/1/2026 Unencumbered Cash Balance		\$388,289.92
Estimated Revenue		\$0.00
Estimated Expense		\$28,000.00
10 year term beginning CY2020	Estimated 12/31/2026 Cash Balance	\$360,289.92
<i>Maximum amt</i>	\$1,039,753.00	<i>Current Balance thru CY24</i>
		\$480,620.00

4906 Police Fund Reserve		
Estimated 1/1/2026 Unencumbered Cash Balance		\$244,661.82
Estimated Revenue		\$70,382.00
Estimated Expense		\$58,000.00
10 year term beginning CY2020	Estimated 12/31/2026 Cash Balance	\$257,043.82
<i>Maximum amt</i>	\$709,732.00	<i>Current Balance thru CY24</i>
		\$178,524.33

4907 Fire Fund Reserve		
Estimated 1/1/2026 Unencumbered Cash Balance		\$321,885.50
Estimated Revenue		\$0.00
Estimated Expense		\$24,000.00
10 year term beginning CY2020	Estimated 12/31/2026 Cash Balance	\$297,885.50
<i>Maximum amt</i>	\$1,828,439.00	<i>Current Balance thru CY24</i>
		\$501,161.50

4908 Road Vehicle Reserve		
Estimated 1/1/2026 Unencumbered Cash Balance		\$161,248.30
Estimated Revenue		\$25,000.00
Estimated Expense		\$47,800.00
10 year term beginning CY2023	Estimated 12/31/2026 Cash Balance	\$138,448.30
<i>Maximum amt</i>	\$1,691,574.00	<i>Current Balance thru CY24</i>
		\$290,000.00

Ms. McMahan introduced herself.
Russell Township opened their meeting.

Russell Township con't

Ms. McMahan began by going over the carryover amounts and the information for the proposed new levy projected to yield \$999,145. She observed that the levy will raise the police fund revenue, if passed, by 52%. She continued that the township is the highest taxed subdivision in the County. She asked, what is this new levy as the residents are already taxed at the highest rate in the county. Mr. Flaiz and Hitchcock continued and calculated that the police fund alone is at approximately \$500 per resident. Ms. Port said that adding a Detective is going to cost around \$200k with salary and benefits given union contracts. Mr. Flaiz asked what a Class A patrolman makes. In 2025 that rate is \$41.78/hour. He was trying to get to how this position will cost \$200k. He ended up calculating it to be closer to \$140k. His question then went to what is the additional \$860k for? Ms. Port said there were additional contributions from previous years to the reserve fund, as well as a roof replacement. Mr. Flaiz continued, asking as this levy is for a continuous term. Ms. Port said the levy will decrease in collection over time. Police Chief Snaidner said there is approximately \$460k needed to fund the reserve fund. Mr. Flaiz continued, the request is for close to a million dollars per year on a continuous basis, to add one position for \$140k? Chief Snaidner continued explaining that the amount was to prevent them from going back to the voters for additional funds in 5 years based on the recommendations from the Fiscal Officer. Mr. Flaiz continued, Russell Township has little to no commercial district, and the majority of vacant land is under conservation easements. Ms. Port argued that residential districts cost more than commercial districts. Mr. Flaiz disagreed. Ms. McMahan asked if there has even been a Detective in the township. Chief Snaidner replied that there was a part time detective. Mr. Hare added that the levy was meant to get through the first year or two but the salary and benefits will catch up. Mr. Flaiz again disagreed, saying they are spending essentially 14% of the increase on the new position, but the additional \$860k which compounds year over year will amount to 4.3million in 4 years. He asserted that was ridiculous. Mr. Hitchcock again said this is wrong. It is a continuing levy that has not been proven to be needed. Ms. Port said with the changes proposed at the state level of removing Replacement levies it is an unknown. Mr. Flaiz said this has no bearing on the levy that is currently placed on the ballot. Mr. Hitchcock pointed out the actual cash balances are high. If this levy passes, which is unsure, he will likely end up foreclosing on homes in one of the wealthiest communities in our county. It seems like the government is working against the taxpayers. Ms. Port pointed out that the township did mitigate during the revaluation for the past two years. She said when they looked at their projections, it was clear that a levy was needed. Police activity and training is increasingly costly. The detective will be the one overseeing this activity. Ms. McMahan pointed out that General fund monies can be used for this. Ms. Port replied that the General fund is supporting the Fire Fund. Mr. Hitchcock was puzzled that close to \$1million was needed for 1 officer. If this levy passes, the Budget Commission will strongly consider giving some of this back to the taxpayers next year. Ms. Walder said the Board asked her to calculate what it would cost to add the Detective, fund the reserve balances, 3% salary increase and 7% benefit increase for the next 5 years. Mr. Flaiz said if this levy passes he will vote to reduce collection by around \$800k this time next year. Mr. Flaiz asked about the negative balance in the Police fund. Ms. Walder explained the expenses included the cost of the Detective. Mr. Flaiz said actual expenses in Police have been relatively similar in recent years, to now an estimated expense of 30% higher. What happened? The negative balance can't stay in, so the expense will need to be stripped out he said. Ms. Walder stated the budget was short of funding the reserve requirements. Mr. Flaiz went over the actual expenses from 2021 at \$1.1million to estimated expenses in 2026 of \$3 million, just by adding a detective.

Mr. Flaiz directed the budget staff to take out \$140k from the Police fund to bring the fund to the positive.

Motion made by James Flaiz, seconded by Christopher Hitchcock to table the 2026 Tax Budget for Russell Township totaling: \$12,090,945.63 until August 27th.

Voice vote: Three ayes. Motion carried.

Russell Township ended their meeting.

Motion made by James Flaiz, at 12:28pm to recess until 1:15pm seconded by Christopher Hitchcock

Voice vote: Three ayes. Motion carried.

The Budget Commission reconvened their budget hearings at approximately 1:15 pm

2026 BUDGET HEARINGS			
Newbury Township		Time:	August 18, 2025
Lindsay Pollock, Fiscal Officer and Greg Tropf, David Lair Jr. and Bill Skomrock Trustees		attended the hearing representing Newbury Township.	
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$ 726,429.82
	Estimated Revenue		\$684,520.83
	*Estimated Expense		\$952,134.50
	Estimated 12/31/2026 Cash Balance		\$458,816.15
<i>Requested</i>	\$680,098.00	<i>Revenue Considered</i>	\$684,520.83
<i>*Includes Transfer-out to Reserve Fund - Park</i>			
UDLG 2026 revenue has been updated			
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$39,126.01
	Estimated Revenue		\$403,512.00
	Estimated Expense		\$305,883.00
	Estimated 12/31/2026 Cash Balance		\$136,755.01
<i>Requested</i>	\$403,512.00	<i>Revenue Considered</i>	\$403,512.00
Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$36,698.82
	*Estimated Revenue		\$1,378,105.00
	*Estimated Expense		\$1,393,500.00
	Estimated 12/31/2026 Cash Balance		\$21,303.82
<i>Requested</i>	\$1,378,105.00	<i>Revenue Considered</i>	\$1,378,105.00
<i>* Tax revenue from Fund and add from GF as a Transfer out allocated to Debt Service to support Fire Station Loan per budget</i>			
Road Improvement Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$293,978.46
	Estimated Revenue		\$708,390.00
	Estimated Expense		\$636,300.00
	Estimated 12/31/2026 Cash Balance		\$366,068.46
<i>Requested</i>	\$708,390.00	<i>Revenue Considered</i>	\$708,390.00
Debt Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$31,088.24
	*Estimated Revenue		\$350,000.00
	Estimated Expense		\$370,000.00
	Estimated 12/31/2026 Cash Balance		\$11,088.24
<i>Requested</i>	\$350,000.00	<i>Revenue Considered</i>	\$350,000.00
Revenue is transfer from Fire and GF.			
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2025(2026 Collection)		Levies on the Nov. 2025 Ballot	
1.40	Inside General Fund	None	
1.60	Inside Road & Bridge		
3.90	Outside Road District		
7.10	Outside Fire		
14.00	Total Mills		
1.0 "New/Additional"Mill will yield		\$257,300	

Newbury Township con't:

4901 Road Reserve Fund			
		Estimated 1/1/2026 Unencumbered Cash Balance	\$353,802.98
		Estimated Revenue	\$75,000.00
		Estimated Expense	\$0.00
10 years beginning TY22		Estimated 12/31/2026 Cash Balance	\$428,802.98
<i>Maximum amt</i>	<i>\$500,000.00</i>	<i>Current year balance</i>	<i>\$318,802.98</i> not including appropriations

4902 Oberland Park Reserve Fund			
		Estimated 1/1/2026 Unencumbered Cash Balance	\$57,541.35
		Estimated Revenue	\$100,000.00
		Estimated Expense	\$0.00
10 years beginning TY22		Estimated 12/31/2026 Cash Balance	\$157,541.35
<i>Maximum amt</i>	<i>\$1,000,000.00</i>	<i>Current year balance</i>	<i>\$131,056.09</i> not including appropriations

Ms. Pollock wanted to make sure the record was correct with regard to the Road Improvement fund estimated expenses.
The correction is below:

		Estimated 1/1/2026 Unencumbered Cash Balance	\$293,978.46
Road Improvement Fund		Estimated Revenue	\$708,390.00
		Estimated Expense *	\$711,300.00
		Estimated 12/31/2026 Cash Balance	\$291,068.46
<i>Requested</i>	<i>\$708,390.00</i>	<i>Revenue Considered</i>	<i>\$708,390.00</i>
<i>* Includes a transfer-out to the Road Reserve</i>			

Mr. Flaiz began by saying that the budget was outstanding. He asked about the Fire building and when that is projected to be paid off. Ms. Pollock said it is expected to be paid off significantly earlier than anticipated. Mr. Walder asked about the interest rate on the loan. He continued his inquiry by stating if it is low, why is the plan to pay it off earlier? Ms. Sustar (former Fiscal for Newbury Twp.) suggested that the sooner it is paid off, the sooner the trustees will voluntarily lower the levy collection amount. Ms. Pollock said she was cognizant of the carry over balances with regard to Mr. Hitchcock’s concerns. Mr. Trof said the COVID money inflated the General fund balance. There has also been mention of installing pickleball courts. Mr. Hitchcock stated that if the balances don’t come down, he will not vote in favor of the budget next year. Mr. Walder went over the cash balances and indicated he felt they were largely in line with the standard percentage he looks for. Ms. Pollock said she intentionally manipulated the budget to leave the balances within the reasonable range. He again recommended reserve funds.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2026 Tax Budget for Newbury Township totaling: \$5,914,954.57.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Huntsburg Township

Time: August 18, 2025

Michele Saunders, Fiscal Officer and Trustee Nancy Saunders
 hearing representing Huntsburg Township.

attended the

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$50,310.35
	Estimated Revenue	\$388,733.67
	Estimated Expense	<u>\$317,590.00</u>
	Estimated 12/31/2026 Cash Balance	\$121,454.02

Requested \$377,732.40 *Revenue Considered* \$388,733.67

Expense includes \$5,000 transfer-out RE Tax @ 95%
2026 UDLG revenue has been updated with estimated revenue at 98 % collection

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$194,594.04
	Estimated Revenue	\$738,256.00
	Estimated Expense	<u>\$853,000.00</u>
	Estimated 12/31/2026 Cash Balance	\$79,850.04

Requested \$777,295.00 *Revenue Considered* \$738,256.00

RE Tax @ 95% plus add'l allocated for Property Tax

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$36,318.21
	Estimated Revenue	\$10,100.00
	Estimated Expense	<u>\$41,900.00</u>
	Estimated 12/31/2026 Cash Balance	\$4,518.21

Requested \$10,100.00 *Revenue Considered* \$10,100.00

Debt Fund

Debt is not indicated in 2025

Special Assessments

None

Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot
1.70	Inside General Fund	Replacement 2005 1.5M Fire levy; yield \$158,737
1.30	Inside Road & Bridge	TY25CY26
7.50	Outside Road & Bridge	
0.00	Outside Fire	
<u>10.50</u>	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$105,800

Mr. Walder noted the transfers did not balance. Ms. Saunders said the issue has been corrected. Mr. Walder also pointed out that the township is below average in cost per resident in total revenue and near the bottom for fire fund. Ms. Saunders said the replacement levy was needed due to the increasing expenses for the department. Mr. Walder explained the other option was to renew with an increase which would have retained the state credits. This Budget Commission typically discourages replacement levies for that reason. The State has now removed the option of replacement levies. Mr. Hitchcock went on to point out that the actual cash balances as compared to estimates were off. Ms. Saunders said there will be money spent on pickleball courts and totally repairing the court surface.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for Huntsburg Township totaling: \$1,584,702.91.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Middlefield Township		Time:	
Mary Ann Pierce, Fiscal Officer and Trustee Paul Porter		August 18, 2025	
hearing representing Middlefield Township.		attended the	
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		98,896.59
	Estimated Revenue		264,822.68
	Estimated Expense		277,102.38
	Estimated 12/31/2026 Cash Balance		86,616.89
<i>Requested</i>	\$283,511.72	<i>Revenue Considered</i>	\$264,822.68
<i>UDLG has been updated to 98% of 2026 estimates</i>			
Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		357,842.20
	Estimated Revenue		627,353.00
	Estimated Expense		467,642.42
	Estimated 12/31/2026 Cash Balance		517,552.78
<i>Requested</i>	\$627,353.00	<i>Revenue Considered</i>	\$627,353.00
Ambulance Fund	Estimated 1/1/2026 Unencumbered Cash Balance		139,679.62
	Estimated Revenue		132,984.00
	Estimated Expense		94,062.42
	Estimated 12/31/2026 Cash Balance		178,601.20
<i>Requested</i>	\$132,984.00	<i>Revenue Considered</i>	\$132,984.00
Debt	R & B Fund pays OPWC Loan Transfer entry- 2 payments of \$10,000 Jan & Jul 2026 beginning loan balance \$180,0000 15 year loan expires in 2034		
Special Assessments	No Special Assessments		
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
1.30	Inside General Fund	None	
1.70	Inside Road & Bridge		
5.00	Outside Road & Bridge		
1.60	Outside Ambulance		
9.60	Total Mills		

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$114,300

Mr. Hitchcock began by saying the General Fund and Ambulance funds look good. Ms. Pierce listed the road projects and costs associated with each project. Mr. Hitchcock asked why the cash balances grew with all those projects. Mr. Flaiz said the budget was good. He continued by saying that they needed to look at those projects and possibly get more aggressive with the road projects to spend down some of that money. Mr. Walder said the extra cash in the General and Ambulance funds should go into a reserve fund. The road fund can also have a reserve fund for capital equipment or projects. Mr. Flaiz, you need to assess what is more important to save for.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2026 Tax Budget for Middlefield Township totaling: \$2,246,068.24.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Auburn Township

Time:

August 18, 2025

Dan Matsko, Fiscal Officer and Gene McCune, Trustee
 hearing representing Auburn Township.

attended the

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	288,568.30
	Estimated Revenue		\$767,103.42
	Estimated Expense		<u>\$825,053.00</u>
	Estimated 12/31/2026 Cash Balance		\$230,618.72

Requested \$765,004.00 *Revenue Considered* \$767,103.42
UDLG updated with 2026 est.

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$209,213.35
	Estimated Revenue		\$1,888,152.00
	Estimated Expense		<u>\$1,839,873.00</u>
	Estimated 12/31/2026 Cash Balance		\$257,492.35

Requested \$1,888,152.00 *Revenue Considered* \$1,888,152.00

Revenue reduced to support debt see Debt Fund

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$405,456.54
	Estimated Revenue		\$1,351,189.00
	Estimated Expense		<u>\$1,504,421.00</u>
	Estimated 12/31/2026 Cash Balance		\$252,224.54

Requested \$1,351,189.00 *Revenue Considered* \$1,351,189.00

Revenue reduced to support debt see Debt Fund

Debt Fund

Fire Station Renovation USDA Bond \$119,064 - paid from Fire Levy Fund	\$119,064.00
New Road Garage Improvement Debt - \$102,488 - paid from Road & Bridge Levy Fund	<u>\$102,488.00</u>
	\$221,552.00

Special Assessments

No Special Assessments

<u>Total millage for Tax Year 2025 (2026 Collection)</u>		<u>Levies on the Nov. 2025 Ballot</u>
1.40	Inside General Fund	Renewal 1.M R&B levy, yielding \$277,573
1.60	Inside Road & Bridge	TY26CY27
4.65	Outside Road & Bridge	
5.30	Outside Fire & EMS	
12.95	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$406,500

Fund 4903 Single Axle Dump Truck reserve

Estimated 1/1/2026 Unencumbered cash balance	\$76,443.00
Estimated Revenue	\$60,000.00
Estimated Expense	<u>\$117,270.00</u>
Estimated 12/31/26 cash balance	\$19,173.00

Maximum amt \$240,000.00 *Current Balance* \$180,000.00

10 year term beginning TY2022 Funds originated from: Fund 2021

Mr. Walder pointed out that the contingency figures were too high. He also pointed out that the debt fund is being paid by two different funds. As the debts are paid off it is difficult to determine which fund any residual money goes back into. Mr. Matsko said he has a spreadsheet. Mr. Walder suggested reserve funds. He also mentioned Pam McMahan and Krissy Rine for their work on the refund of the Road levy money. He pointed out that Auburn is the highest cost per resident in the road fund but that is largely due to the refund. He complimented Mr. Matsko on a well done budget.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2026 Tax Budget for Auburn Township totaling: \$5,111,258.98.

Voice vote: Three ayes. Motion carried.

2026 BUDGET HEARINGS

Geauga Trumbull Solid Waste District			Time
			August 18, 2025
Jennifer Jones, Director			attended the
hearing representing Geauga Trumbull Solid Waste District			
Estimated 1/1/2025 Unencumbered Cash Balance			\$ 2,847,670.98
General Operating Fund		Estimated Revenue	\$2,090,000.00
6007		Estimated Expense	\$2,986,032.00
Estimated 12/31/2025 Cash Balance			\$1,951,638.98
Requested	\$2,090,000.00	<i>Revenue Considered</i>	\$2,090,000.00
<hr/>			
Construction Fund		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
6014		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
Estimated 12/31/2025 Cash Balance			\$0.00
Current Balance	\$ -		
<hr/>			
Recycle Ohio Grant		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
6020		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
Estimated 12/31/2025 Cash Balance			\$0.00
Current Balance			
<hr/>			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
0.00		None	
0.00			
0.00			
0.00			
0.00	Total Mills		

Mr. Flaiz began by saying Ms. Jones is doing a wonderful job. He used the facility on Merritt Rd and he said it is a great resource. Ms. Jones said they would be sending another postcard. Cash balances are creeping up. She said there are new programs in the works including new grants, and programs like maple syrup tubing, but the biggest push is to encourage curbside recycling.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for Geauga Trumbull Solid Waste District totaling: \$4,937,670.98.

Voice vote: Three ayes. Motion carried.

Prior Minutes

Motion by Charles Walder, seconded by Christopher Hitchcock, to approve the minutes of the August 4, 2025 Regular session.

Voice vote: Three ayes. Motion carried.

Regular Business:

Berkshire LSD 2025/2026 – Amendment #2

Motion by Christopher Hitchcock, seconded by James Flaiz, to amend the 2025/2026 Berkshire LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds:

Increase Idea Part B #516 other source revenue 16,149.43, from 320,883.46 to 337,032.89

Increase Title I #572 other source revenue 33,889.56, from 189,953.19 to 223,842.75

Net Adjustments: \$50,038.99

Capital Project Funds:

Increase Permanent Improvement #03 other source revenue 280,458.11, from 0.00 to 280,458.11

New Special Revenue Fund Total:	\$ 4,425,536.35
New Capital Project Fund Total:	\$ 722,624.59
New 2025/2026 Certificate Total:	\$33,378,909.22

**Appropriation form GCA-006 dated 8/18/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2025 Certificate Amendments

Bainbridge Township – Amendment #6

Motion by James Flaiz, seconded by Charles Walder, to amend the Bainbridge Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Funds

Increase #24909 General Fund Capital Reserve fund other source revenue 320,000.00, from 95,000.00 to 415,000.00.

New Capital Project Funds Total:	\$ 5,024,224.59
New 2025 Certificate Total:	\$31,773,992.61

**Appropriation form GCA-006 dated 8/18/2025 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

General Discussion:

Public Comment:

Mr. Flaiz made a motion seconded by Mr. Hitchcock to recess the budget hearings until 9:00am tomorrow 8/19/25.

Voice vote: Three ayes. Motion carried.

**The Budget Commission will reconvene on August 19, 2025 at 9:00 a.m. at Auditor's Appraisal Conference Room, 231 Main St., Chardon, OH
Special meeting advertised: 2026 Budget Hearings and Regular business.**

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission



