

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 19, 2025 at 9:00 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio.

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

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

Prosecutor Flaiz reconvened the 2026 Tax Budget Hearings (coming out of recess) at 9:01 a.m.

2026 Budget Hearings

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

Geauga 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 Years, Rates, and Revenues

	Total Revenue				2020 Population	Population Rank	Res Per Resident	RPR Rank
	Full Millage	Total Ass't Millage	EM Millage	Rate				
Auburn Township	57,900,000	4,889,713	7	4,080,554	4	6,574	4	87
Bainbridge Township	28,400,000	15,119,119	1	13,762,352	1	12,893	1	98
Barton Township	10,100,000	7,788,486	13	9,513,361	12	2,972	13	76
Chariton Township	11,400,000	9,488,938	8	2,276,631	7	4,484	9	86
Chardon Township	27,200,000	11,199,611	3	7,326,145	2	6,951	2	77
Clinton Township	** 11,400,000	1,914,016	14	964,421	10	3,834	12	81
Hamden Township	*** 11,400,000	9,487,985	11	5,254,059	8	4,426	7	82
Huntsburg Township	12,000,000	8,982,725	12	9,757,689	11	3,937	11	80
Midfield Township	* 15,000,000	11,969,120	4	1,427,899	9	4,325	8	83
Marietta Township	11,000,000	7,821,970	16	813,675	16	1,938	16	52
Muron Township	14,200,000	10,611,272	5	4,011,379	5	7,087	3	94
Newbury Township	14,000,000	10,813,364	5	1,905,122	4	5,244	6	53
Parkman Township	10,000,000	7,961,299	13	817,264	13	4,446	10	59
Russell Township	25,000,000	14,514,018	2	5,929,358	3	5,404	5	101
Thompson Township	15,000,000	9,842,274	9	853,247	14	2,344	15	40
Troy Township	15,000,000	7,312,296	10	812,801	11	2,778	14	67
Barton Village	15,000,000	11,042,127	2	480,679	4	5,407	4	95
Chardon City	15,000,000	10,064,091	2	2,231,632	1	5,242	1	102
Midfield Village	* 10,000,000	8,488,028	8	1,332,048	9	2,748	13	24
South Russell Village	12,000,000	8,133,400	4	1,793,142	2	3,932	2	85
Average	297,170,000	201,857,966		53,544,049		95,261		885

* Includes East Geauga Fire District
** Includes Aquilla Village values in to Chardon Township at Current Claridon Rates
*** Includes Hamden Township Park Recreation Levy
Excludes Hunting Valley Village (Geauga County Population 136)
Actual Total Geauga County Population per the 2020 Census is 95,397
Does not include monies transferred from other funds

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Tax Year 2024 for 2025 Collection Years, Rates, and Revenues

	Current Expense/General Fund				2020 Population	Population Rank	Res Per Resident	RPR Rank
	Full General Millage	General Millage	EM Millage	Revenue Rank				
Auburn Township	1,400,000	1,400,000	113	568,216	5	6,574	4	87
Bainbridge Township	1,300,000	1,300,000	11	1,084,905	2	12,893	1	98
Barton Township	2,000,000	2,000,000	76	214,222	16	2,972	13	76
Chariton Township	1,400,000	1,400,000	113	298,419	9	4,484	9	86
Chardon Township	3,000,000	3,000,000	13	1,634,627	2	6,951	2	77
Clinton Township	** 2,700,000	2,700,000	8	305,292	8	3,834	12	81
Hamden Township	2,000,000	1,722,991	7	152,712	7	4,426	7	82
Huntsburg Township	2,000,000	1,700,000	78	179,896	12	3,937	11	80
Midfield Township	1,300,000	1,300,000	113	168,717	18	4,325	8	83
Marietta Township	1,700,000	1,700,000	78	138,322	15	1,938	16	71
Muron Township	1,000,000	1,000,000	11	1,108,714	3	7,087	3	94
Newbury Township	1,400,000	1,400,000	113	962,378	4	5,244	6	53
Parkman Township	1,700,000	1,700,000	78	179,422	11	4,446	10	59
Russell Township	4,000,000	4,000,000	11	1,298,374	3	5,404	5	101
Thompson Township	1,500,000	1,500,000	12	125,136	16	2,344	15	40
Troy Township	2,000,000	2,000,000	75	186,062	11	2,778	14	67
Barton Village	1,000,000	1,000,000	12	113,689	4	5,407	4	95
Chardon City	2,700,000	2,700,000	8	761,489	2	5,242	1	102
Midfield Village	1,000,000	1,000,000	12	193,542	9	2,748	13	24
South Russell Village	2,700,000	1,978,112	1	118,173	1	3,932	2	85
Average	46,900,000	41,333,817		10,171,315		95,261		200

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	Total Revenue				2020 Population	Population Rank	Res Per Resident	RPR Rank
	Full Millage	Total Ass't Millage	EM Millage	Rate				
Auburn Township	5,200,000	1,927,489	8	2,029,142	2	6,374	4	88
Bainbridge Township	4,900,000	17,881,914	1	1,911,139	1	11,891	1	102
Barton Township	4,800,000	2,890,760	10	422,260	12	2,972	13	76
Chariton Township	6,000,000	5,964,917	2	1,120,534,009	1	4,484	9	86
Chardon Township	5,000,000	2,799,433	14	1,038,182	9	6,951	2	77
Clinton Township	** 2,900,000	1,262,727	16	348,224	16	3,834	12	81
Hamden Township	7,000,000	1,306,119	11	1,014,191	10	4,426	7	82
Huntsburg Township	8,000,000	4,957,127	1	498,752	8	3,937	11	80
Midfield Township	6,000,000	1,133,930	9	643,213	9	4,325	8	83
Marietta Township	1,800,000	2,782,520	18	242,479	15	1,938	16	52
Muron Township	3,700,000	2,390,654	12	892,170	5	7,087	3	94
Newbury Township	5,900,000	4,777,814	5	1,134,794	4	5,244	6	53
Parkman Township	5,700,000	4,107,211	7	487,709	11	4,446	10	59
Russell Township	7,900,000	1,905,911	4	1,463,866	4	5,404	5	101
Thompson Township	4,500,000	1,674,611	9	1,153,121	11	2,344	15	40
Troy Township	6,800,000	1,048,880	11	793,443	11	2,778	14	67
Barton Village	3,000,000	2,168,692	2	95,151	1	5,407	4	95
Chardon City	6,000,000	6,000,000	1	0	11	5,242	1	102
Midfield Village	3,000,000	0,000,000	13	0	13	2,748	13	24
South Russell Village	0,000,000	0,157,912	7	47,867	2	3,932	2	85
Average	51,240,000	44,241,931		16,119,711		95,261		286

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	Fire & EMS Levies				2020 Population	Population Rank	Res Per Resident	RPR Rank
	Full Fire Millage	Fire EM Millage	EM Millage	Revenue Rank				
Auburn Township	5,300,000	3,572,223	9	1,495,972	4	6,574	4	226
Bainbridge Township	10,100,000	5,505,957	1	4,461,484	1	12,893	1	177
Barton Township	4,700,000	2,291,806	14	278,782	11	2,972	13	94
Chariton Township	3,700,000	2,782,178	11	695,621	8	4,484	9	195
Chardon Township	6,200,000	3,598,646	8	2,109,432	2	6,951	2	212
Clinton Township	** 4,000,000	4,159,978	8	346,048	10	3,834	12	106
Hamden Township	5,700,000	4,008,272	7	756,504	7	4,426	7	182
Huntsburg Township	1,300,000	0,884,204	16	89,012	16	3,937	11	27
Midfield Township	* 2,800,000	5,884,892	2	682,215	8	4,325	8	180
Marietta Township	5,900,000	2,944,050	12	248,047	14	1,938	16	128
Muron Township	7,500,000	5,345,214	3	2,032,435	3	7,087	3	287
Newbury Township	7,100,000	5,298,239	4	1,408,305	5	5,244	6	258
Parkman Township	1,400,000	2,105,044	15	279,973	15	4,446	10	152
Russell Township	6,100,000	2,966,401	11	1,214,991	6	5,404	5	229
Thompson Township	5,900,000	1,819,665	10	308,322	12	2,344	15	144
Troy Township	7,400,000	4,684,486	5	454,049	11	2,778	14	163
Barton Village	7,000,000	4,442,172	2	202,914	9	1,407	4	144
Chardon City	8,500,000	6,466,015	3	1,437,045	2	5,242	1	270
Midfield Village	* 5,700,000	4,377,856	1	635,183	2	2,748	13	224
South Russell Village	0,000,000	0,000,000	4	0	4	3,932	2	0
Average	511,740,000	245,948,899		19,562,297		95,261		172

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	Police Levies				2020 Population	Population Rank	Res Per Resident	RPR Rank
	Full Police Millage	Police EM Millage	EM Millage	Revenue Rank				
Auburn Township	0,000,000	0,000,000	75	0	75	6,574	4	0
Bainbridge Township	11,500,000	4,146,111	2	1,912,583	1	12,893	1	205
Barton Township	0,000,000	0,000,000	75	0	75	2,972	13	0
Chariton Township	0,000,000	0,000,000	75	0	75	4,484	9	0
Chardon Township	8,400,000	8,209,261	8	2,796,501	2	6,951	2	737
Clinton Township	** 0,000,000	0,000,000	75	0	75	3,834	12	0
Hamden Township	0,000,000	0,000,000	75	0	75	4,426	7	0
Huntsburg Township	0,000,000	0,000,000	75	0	75	3,937	11	0
Midfield Township	0,000,000	0,000,000	75	0	75	4,325	8	0
Marietta Township	0,000,000	0,000,000	75	0	75	1,938	16	0
Muron Township	0,000,000	0,000,000	75	0	75	7,087	3	0
Newbury Township	0,000,000	0,000,000	75	0	75	5,244	6	0
Parkman Township	0,000,000	0,000,000	75	0	75	4,446	10	0
Russell Township	9,400,000	8,614,495	2	3,324,123	3	5,404	5	156
Thompson Township	3,000,000	1,202,126	8	112,917	4	2,344	15	13
Troy Township	0,000,000	0,000,000	75	0	75	2,778	14	0
Barton Village	2,000,000	1,418,444	2	63,262	4	1,407	4	45
Chardon City	4,300,000	0,918,000	8	256,679	2	5,242	1	49
Midfield Village	1,400,000	1,033,663	3	143,974	1	2,748	13	52
South Russell Village	4,700,000	2,193,627	1	171,672	1	3,932	2	144
Average	41,100,000	19,588,651		9,301,761		95,261		Based on 1 unit/yr

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Russell Park District

2026 BUDGET HEARINGS

Russell 1545 Park District		Time:	
			August 19, 2025
Susan Skrovan, Fiscal Officer and Barbara Walter		attended the	
hearing representing Russell Park District			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	39,092.73
	Estimated Revenue		\$11,752.08
	Estimated Expense		\$9,016.00
	Estimated 12/31/2026 Cash Balance		\$41,828.81
<i>Requested</i>	\$11,752.08	<i>Revenue Considered</i>	\$11,752.08
PLF updated to 2026 estimates			
Land Purchase (AKA: Park Levy Fund)	Estimated 1/1/2026 Unencumbered Cash Balance		\$51,367.38
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$51,367.38
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
0.00	Inside General Fund		
0.00	Outside Park		
0.00	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$399,600

Chief Deputy Administrator Frank Antenucci, opened the discussion addressing the members of the Park Board – What, if any, expenses have anything to do with parks? The response was – nothing. The follow-up response from the Budget Commission was, “Why do you exist?”. Representatives of the Park Board agreed. The Park Board offered that the parks were passive. However, they did inspect and oversee the removal of some deer stands. All the members of the Park Board were new. They shared that they had the impression that they had to hold the properties, as the properties were donated. Prosecutor Flaiz shared that there was a statutory process to dissolve. It was further determined that the Park Board could make a motion to begin the process of dissolving and disposition of the assets. The Park Board inquired about what they should do. Prosecutor Flaiz encouraged the board to talk with their legal counsel.

As the board properly advertised their meeting:

The members of the Park Board made a motion to contact their legal counsel to initiate action to properly dissolve. Motion passed unanimously

Russell 1545 Park District continued:

The Park Board did underscore that they were not fans of wasting taxpayer money. They shared that they just didn’t know the process. The Budget Commission was pleased with the action that the Park Board took. Treasurer Hitchcock said, “That’s a win!”

Motion made by Frank Antenucci, seconded by C. P. Hitchcock, to approve the 2026 Tax Budget for Russell Park District totaling: \$102,212.19.

Voice vote: Three ayes. Motion carried.

Chester Township Park District

2026 BUDGET HEARINGS			
Chester Township Park District		Time:	August 19, 2025
Michael Colagiovanni, Fiscal Officer and Robert Somrak Jr.		attended	
the hearing representing Chester Park District			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	14,147.00
	Estimated Revenue		\$15,393.00
	Estimated Expense		\$19,004.00
	Estimated 12/31/2026 Cash Balance		\$10,536.00
<i>Requested</i>	<i>\$15,482.00</i>	<i>Revenue Considered</i>	<i>\$15,393.00</i>
	<i>PLF 2026 updated</i>		
Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	-
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$0.00
<i>Requested</i>	<i>\$0.00</i>	<i>Revenue Considered</i>	<i>\$0.00</i>
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot.	
0.00	Inside General Fund		
0.00	Total Mills	None	
1.0 "New/Additional" Mill will yield \$552,800			

Prosecutor Flaiz asked if the township provided any money for the operation of the park. Mr. Colagiovanni shared that it has been a challenge. The understanding was that the township would provide \$10,000 annually for operation expenses. He continued by stating that they did receive 8,500 in 2023 which went to the maintenance of the pickle ball courts leaving only 1,500. The township did provide funding in 2025. However, he continued saying, it has been difficult to work with the township, the park commissioners are frustrated. It's difficult to operate without any money. Prosecutor Flaiz shared with Mr. Colagiovanni the 2025 unencumbered cash position in Chester Township's General fund - \$1,450,528 adding that they have a ton of cash. He continued saying that he was amazed that the most well-run entity in the entire township struggles to get funding from the township.

Every year we tell you that you do a better job than all the other parks in Geauga County, operating on a shoestring budget. The Budget Commission agreed, the best run park in the county. Mr. Colagiovanni offered that they have great people on the Board. They know a lot of people and get things done efficiently. Prosecutor Flaiz offered that the residents think it's the trustees taking care of the park. You guys make the township trustees look good. It's shameful that the Park Board gets treated so badly. It's such a community asset. The Budget Commission collectively said, thank you for keeping at it. Be proud!!

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for Chester Township Park District totaling: \$29,540.01.

Voice vote: Three ayes. Motion carried.

Russell Township Citizen's 511 Park District

2026 BUDGET HEARINGS

Russell Township Citizens' 511 Park District		Time:	August 19, 2025
Perry Howland, Commissioner		attended the	
hearing representing Russell Park District			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	6,704.01
	Estimated Revenue		\$7,482.28
	Estimated Expense		\$6,926.00
	Estimated 12/31/2026 Cash Balance		\$7,260.29
<i>Requested</i>	\$6,000.00	<i>Revenue Considered</i>	\$7,482.28
Allocation of Public Library Funds 98%			
Receiving \$3,000 from Township			
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
0.00	Inside General Fund	None	
0.00	Outside Park		
0.00	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$399,600

Prosecutor Flaiz shared that he was at a quandary as to why the Citizens Park Board exists, other than to perpetuate government bureaucracy that doesn't accomplish anything. Chief Deputy Administrator Antenucci asked which portion of the listed budget expenses would go to benefit the park - upkeep and/or assets such as swings, programs, mulch, trails? Mr. Howland's response, none. The follow-up question: Why does it exist, what is the point? Mr. Howland explained that it appeared that the 1545 Park Board was heading in a different tangent. The trustees wanted to establish something where the local people could govern the park and not the Probate Judge. Mr. Howland continued by offering information that under their existence a bridge was built and that they were interested in building another bridge in 2026. He further shared that they are waiting on the Corp. of Army Engineers, as they have an erosion problem. Prosecutor Flaiz inquired about the cost of the bridge construction. Mr. Howland said that the construction was \$30,000. Prosecutor Flaiz read aloud the actual expenses over the past few years which did not indicate a total to support that figure. Prosecutor Flaiz said that he was confused and asked if the township paid for the project or if the Park did. Mr. Howland explained that the township paid for half and that the Park's portion is being expensed this year. In response, Prosecutor Flaiz questioned, why wouldn't the citizens simply form a committee/advisory group? It seems like it's a scheme to take \$7,482.28 from the libraries. Additional questions arose around the projected expenses and the actual benefits to the land that the Park Board oversees. Chief Deputy Administrator Antenucci added, what's the point in having approximately \$7,000 of administrative fees if the citizens could be a committee appointed by the trustees, then the fees could go directly to support the parks. Prosecutor Flaiz commented that in the future the Park hearing should be scheduled at the same time as the township's hearing. We should be directing a lot of these issues to the trustees; it's not the Park Board's fault. Treasurer Hitchcock addressed the fact that the money belongs to the people. He shared that the other Russell Park Board took action to investigate dissolving, for the benefit of the people. They will need to spend money to legally accomplish it. However, Citizen's 511 Park Board is in a different situation legally. A majority of vote from your Park Board commissioners to begin the process to cease as a Board is a start and the county Prosecutor's office can assist as your legal counsel. It would be a positive thing. Prosecutor Flaiz continued by affirming that there would still be a need for the members of the current board. They would just function as a committee/advisory board. Treasurer Hitchcock stated, it would be the right thing to do.

Motion made by James Flaiz, seconded by Frank Antenucci, to approve the 2026 Tax Budget for Russell Township Citizen's 511 Park District totaling: \$14,186.29.

Voice vote: Three ayes. Motion carried.

Geauga County Public Library

2026 BUDGET HEARINGS

Geauga County Public Library Time: August 19, 2025

Lisa Havlin, Treasurer Kris Carroll, Director Joshua Hutchinson, Jake Yanchar, and Karen Delano attended the hearing representing Geauga Public Library

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	3,716,884.00
	Estimated Revenue		\$9,728,345.90
	*Estimated Expense		<u>\$10,332,943.00</u>
	Estimated 12/31/2026 Cash Balance		\$3,112,286.90

Requested \$9,935,497.00 *Revenue Considered* \$9,728,345.90
 2026 est. PLF revenue has been updated at 98 % collection

*includes transfer out of \$495,584

Debt Service Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$195,509.00
	Estimated Revenue		\$1,165,340.00
	Estimated Expense		<u>\$1,399,175.00</u>
	Estimated 12/31/2026 Cash Balance		(\$38,326.00)

Requested \$1,165,340.00 *Revenue Considered* \$1,165,340.00

Combined debt payment = \$1,378,175

401 Building & Repair Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2026 Cash Balance		\$0.00

Requested \$0.00 *Revenue Considered* \$0.00

450 Capital Improvement Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$3,873,701.00
	Estimated Revenue		\$100,000.00
	Estimated Expense		<u>\$3,973,701.00</u>
	Estimated 12/31/2026 Cash Balance		\$0.00

Requested \$100,000.00 *Revenue Considered* \$100,000.00

402 Building Repair Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$1,761,648.00
	Estimated Transfer amt		\$495,584.00
	Estimated Expense		<u>\$625,000.00</u>
	Estimated 12/31/2026 Cash Balance		\$1,632,232.00

Limit \$7,447,827.00 *YTD* \$2,413,648.00 *trans from GF*
 10 year term starting 2023

460 Chardon Capital Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$6,261,358.00
	Estimated Transfer amt		\$0.00
	Estimated Expense		<u>\$6,261,358.00</u>
	Estimated 12/31/2026 Cash Balance		\$0.00

Limit \$15,000,000.00 *YTD* \$6,261,358.00 *trans from GF*
 10 year term starting 2023

Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot	
2.00	General Fund	None	
0.27	2017 Bond Levy		
2.27	Total Mills		

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$4,351,200

Geauga County Public Library con't:

The members of the library provided the following update:

The Administrative Office building has been sold for 3.2 million to the County. Today, they will be finishing the design for the new facility on Park Ave. (provided a draft drawing to the Budget Commission). The new facility will also incorporate the administrative offices, thereby reducing their buildings by one. They also received some expressed interest in the property of the current Chardon Library located on the square – 3 possible buyers.

Prosecutor Flaiz commented that almost every government entity typically goes to the taxpayers to ask for money to build, even before a structure is even designed. The fact that the Geauga Library has managed the money so well, to do a project like they're doing, and creating efficiencies without increasing the load on the taxpayers is one of the great wins in county-wide government that he has ever seen. Prosecutor Flaiz acknowledged the library's positive willingness to take advice and remain open-minded, as noted by how closely they worked with Auditor Walder and his office. The conversation continued, acknowledging that it would have been nice if the library could have remained on Chardon Square. However, recognizing the limitations (space/parking) the acquired location was a positive win, especially with enhanced efficiency. Chief Deputy Administrator Antenucci offered appreciation for how differential the library and its board has been in terms of sharing the credit across the board. He further complimented the Director, Kris Carroll, stating that her involvement has made a huge difference. He continued by offering the library's demonstration of projecting reasonable carryover balances at 30%, which also underscores the judicious use of the taxpayer dollars; kudos to everyone.

Motion made by Frank Antenucci, seconded by C. P. Hitchcock, to approve the 2026 Tax Budget for Geauga County Public Library totaling: \$27,440,080.90.

Voice vote: Three ayes. Motion carried.

Auditor Walder joined the meeting at approximately 9:56 am. Chief Deputy Administrator Antenucci exited his position at the table.

City of Chardon

2026 BUDGET HEARINGS

City of Chardon

Time:

August 19, 2025

Mark Iacofano, Heide Delaney and City Manager Randal Sharp

attended the

hearing representing City of Chardon.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	2,635,224.00
	Estimated Revenue		\$10,020,891.10
	Estimated Expense		\$11,938,923.00
	Estimated 12/31/2026 Cash Balance		\$717,192.10

Requested \$10,017,121.00 *Revenue Considered* \$10,020,891.10

UDLG updated with 2026 revenue

Police Levy	Estimated 1/1/2026 Unencumbered Cash Balance		\$3,128.00
	Estimated Revenue		\$315,930.00
	Estimated Expense		\$233,708.00
	Estimated 12/31/2026 Cash Balance		\$85,350.00

Requested \$315,930.00 *Revenue Considered* \$315,930.00

Fire and Ambulance	Estimated 1/1/2026 Unencumbered Cash Balance		\$927,107.00
	Estimated Revenue		\$1,515,204.00
	Estimated Expense		\$1,367,491.00
	Estimated 12/31/2026 Cash Balance		\$1,074,820.00

Requested \$1,515,203.00 *Revenue Considered* \$1,515,204.00

Police Pension	Estimated 1/1/2026 Unencumbered Cash Balance		\$41,402.00
	Estimated Revenue		\$321,162.00
	Estimated Expense		\$302,416.00
	Estimated 12/31/2026 Cash Balance		\$60,148.00

Requested \$321,162.00 *Revenue Considered* \$321,162.00

Special Assessments

Budget reflects shade tree and street lighting. If these are special assessments, do we have proper resolutions?

Total millage for Tax Year 2025 (2026 Collection)	Levies on Nov. 2025 Ballot:
2.70 Inside General Fund	
0.30 Inside Police Pension	
4.00 Outside Police	
8.50 Outside Fire/EMS	
15.50 Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$208,000.00**. Auditor Walder opened the discussion for the City of Chardon's hearing addressing the carryover balances, using cash to expenses to establish the percentage. He continued by observing that villages and municipalities establish their own method of metrics, as they have access to other external funds to supplement and align carryover requirements such as income tax and such. Auditor Walder shared that the city has several established reserve accounts as well as capital funds. He offered that nothing jumps out as a problem. He added a brief comment that current work is underway at the legislative level to further empower the Budget Commission to require more data. However, that matter will be addressed should the veto get overturned. Auditor Walder shared a set of charts which provided levy ranking by both inside and outside millage by type. The data could prove helpful as the city does partner with some townships on shared services. Overall, the Budget Commission found no issues with the city's submitted budget.

City of Chardon con't.

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for City of Chardon totaling: \$37,039,260.80.

Voice vote: Three ayes. Motion carried.

Prosecutor Flaiz exited the meeting at 10:06 am and returned at 10:08 am

Village of Burton

2026 BUDGET HEARINGS

Burton Village		Time:	
		August 19, 2025	
Jennell Dalhausen, Fiscal Officer and Charles Boehnlein and Ruth Spanos		attended the	
hearing representing Burton Village.			
Estimated 1/1/2026 Unencumbered Cash Balance		\$ 405,023.39	
General Fund	Estimated Revenue	\$1,127,979.00	
	*Estimated Expense	\$1,315,335.00	
Estimated 12/31/2026 Cash Balance		\$217,667.39	
<i>Requested</i>	\$1,125,000.00	<i>Revenue Considered</i>	\$1,127,979.00
<i>UDLG updated with 2026 revenue</i>			
<i>* Estimated Exp includes a \$780,000 transfer out</i>			
Estimated 1/1/2026 Unencumbered Cash Balance		\$26,269.89	
Fire Fund	Estimated Revenue	\$292,000.00	
	Estimated Expense	\$243,000.00	
Estimated 12/31/2026 Cash Balance		\$75,269.89	
<i>Requested</i>	\$292,000.00	<i>Revenue Considered</i>	\$292,000.00
<i>*Estimated Revenue includes 75,000 transfer in from GF</i>			
Estimated 1/1/2026 Unencumbered Cash Balance		\$95,840.71	
Police Fund	*Estimated Revenue	\$415,350.00	
	Estimated Expense	\$503,950.00	
Estimated 12/31/2026 Cash Balance		\$7,240.71	
<i>Requested</i>	\$415,350.00	<i>Revenue Considered</i>	\$415,350.00
<i>*Estimated Revenue includes 400,000 transfer in from GF</i>			
Estimated 1/1/2026 Unencumbered Cash Balance		\$45,132.25	
Road Improvement Fund	Estimated Revenue	\$500.00	
	Estimated Expense	\$0.00	
Estimated 12/31/2026 Cash Balance		\$45,632.25	
<i>Requested</i>	\$500.00	<i>Revenue Considered</i>	\$500.00
Special Assessments			
Street lighting	Budget shows revenue of \$36,100.00		
Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot	
3.00	Inside General Fund	3.0 Mill Road Improvement Renewal Levy; yield \$95,154	
4.75	Outside Fire	TY25CY26	
0.00	Outside Police	2.0 Mill Police Renewal; Yield 63,262.00	
0.00	Road Improvement	TY25CY26	
7.75	Total Mills		

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$39,800**

Treasure Hitchcock addressed the subject of very low ending balances in many of the funds. He continued, qualifying that the village does have other revenue resources such as income tax by which the funds could be supplemented. However, from a budget standpoint it is very skewed. Auditor Walder also made the same observation and ran through the various funds' carryover positions, stated as percentages (revenue to expenses). He too acknowledged that the village had other sources of money. He suggested the use of establishing reserve funds for items which

Burton Village con't

would require maintenance and/or repair with projected life expectancy such as roofs, windows, asphalt or gutters. He concluded by providing a set of charts which provides levy ranking by both inside and outside millage by type.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2026 Tax Budget for the Village of Burton totaling: \$6,939,949.22.

Voice vote: Three ayes. Motion carried.

Burton Public Library

2026 BUDGET HEARINGS

Burton Public Library		Time:	_____
			August 19, 2025
Marie Schwindl, Fiscal Officer, K. Ringenbach Director & D. Tolchinsky		attended the	
hearing representing Burton Public Library.			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	555,495.49
	Estimated Revenue		\$1,055,650.00
	Estimated Expense		\$1,266,904.02
	Estimated 12/31/2026 Cash Balance		\$344,241.47
Requested	\$1,067,771.00	Revenue Considered	\$1,055,650.00
2026 PLF estimated value; 98 % collection			
<u>Difference in project PLF.</u>			
Debt Service	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$0.00
Requested	\$0.00	Revenue Considered	\$0.00
No Debt at this time			
<u>Total millage for Tax Year 2025 (2026 Collection)</u>		<u>Levies on the Nov. 2025 Ballot</u>	
1.70	General Fund	None	
1.70	Total Mills		

No Rate Resolution - Berkshire BOE signs with school budget

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$341,500

Public Library Fund

Mutual agreement between Geauga County Library and Burton Public Library was signed in April 2019

The Budget Commission equally agreed that the budget was very good. A brief discussion arose regarding Reserve funds. The Budget Commission complimented the Burton Library Board.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2026 Tax Budget for Burton Public Library totaling: \$1,630,066.39.

Voice vote: Three ayes. Motion carried.

West Geauga Recreation District

<u>2026 BUDGET HEARINGS</u>			
West Geauga Recreation District		Time:	August 19, 2025
Ed Curtis, fiscal officer		attended the	
hearing representing West Geauga Recreation District			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$ 25,609.88
	Estimated Revenue		\$91,801.00
	Estimated Expense		\$97,000.00
	Estimated 12/31/2026 Cash Balance		\$20,410.88
<i>Requested</i>	\$91,801.00	<i>Revenue Considered</i>	\$91,801.00
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 Ballot	
0.20	Outside General Fund		
0.20	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$1,255,700

At the opening of the hearing the comment was made: Best run recreational facility in the county. The Budget Commission agreed that the budgets are always done well, even if it is created using a spreadsheet. No issues. Kudos!

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for the West Geauga Recreation District totaling: \$148,424.81.

Voice vote: Three ayes. Motion carried.

Village of Middlefield

<u>2026 BUDGET HEARINGS</u>			
Middlefield Village		Time:	August 19, 2025
		#	
In preparation for the Annual Tax Budget Hearings, your 2026 tax budget has been attended the hearing representing Middlefield Village.			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$ 1,100,720.17
	*Estimated Revenue		\$2,236,517.50
	**Estimated Expense		\$2,509,572.75
	Estimated 12/31/2026 Cash Balance		\$827,664.92
<i>Requested</i>	\$2,198,130.50	<i>Revenue Considered</i>	\$2,236,517.50
* Transfer -in \$1,350,000			
** Transfer-out \$180,000		UDLG updated with 2026 est at 98% collection	
Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$73,957.05
	Estimated Revenue		\$197,334.00
	*Estimated Expense		\$187,812.75
	Estimated 12/31/2026 Cash Balance		\$83,478.30
<i>Requested</i>	\$197,334.00	<i>Revenue Considered</i>	\$197,334.00
<i>*Transfer-out \$250</i>			
Ambulance Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$98,026.15
	Estimated Revenue		\$76,063.00
	Estimated Expense		\$79,399.00
	Estimated 12/31/2026 Cash Balance		\$94,690.15
<i>Requested</i>	\$76,063.00	<i>Revenue Considered</i>	\$76,063.00
Debt Fund	No Debt		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 Ballot	
3.00	Inside General Fund	None	
0.00	Outside General		
1.00	Outside Ambulance (Reduced by Ord. 24-139 TY25CY26)		
2.00	Outside Police		
6.00	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$131,100.00

Auditor Walder complimented the budget submission. He shared that out of all the submissions, the budget which Middlefield Village submitted was the most thorough, transparent and accurate representation. After reviewing the data there were zero questions. You're doing everything according to the book; reserve funds, adequate revenue, and returning funds to the taxpayers when not needed, by suppressing a levy. You're doing a good job!

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2026 Tax Budget for Middlefield Village totaling \$22,411,803.13.

Voice vote: Three ayes. Motion carried.

East Geauga Fire District

<u>2026 BUDGET HEARINGS</u>			
East Geauga Fire District		Time:	August 19, 2025
Nick Giardina, Fiscal Officer and Jessica Giardina & Mayor Garlich		attended the	
hearing representing East Geauga Fire District			
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$ 482,389.25
	Estimated Revenue		\$1,123,388.00
	Estimated Expense		\$1,137,800.00
	Estimated 12/31/2026 Cash Balance		\$467,977.25
<i>Requested</i>	\$1,123,388.00	<i>Revenue Considered</i>	\$1,123,388.00
<i>taxes at 98%</i>			
Capital Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$0.00
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00
2025 TVLR Estimate is \$0.0			
Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 Ballot	
4.70	Fire - 2023	None	
1.00	Fire - 2016		
5.70	Total Mills		
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield			\$245,500

Auditor Walder inquired about the capital equipment and who owned it. Nick, the Fiscal Officer, explained that Middlefield Volunteer Fire Department buys their equipment. He continued by offering that where they are very (financially) strong, they experience issues with not having large sums of money for those types of items and would need to take out large loans. A general discussion arose regarding the costs associated with various equipment utilized such as Fire, Tanker and Ladder trucks upwards of a million dollars. Auditor Walder addressed the use of creating Reserve Funds as fire is so capital intensive. Nick agreed and said that the plan was to establish a new fund to defer money for equipment. He continued, saying that they have a very good relationship with the fire department and they talk often about their needs. That way, we will be able to provide a portion of the money for their purchase. In the long run our contribution should help by reducing the amount financed, the interest paid. The less debt load, the less they need from us. Nick again commented that they have a very good relationship with the fire department, open book. We have a login to their books and can check any time. Treasurer Hitchcock opened a discussion about the contract and timing of the payment. Nick explained that it was paid quarterly in advance such as April 1st for the 2nd quarter. Therefore, Nick acknowledged that he does require a sizeable carryover to cover the 1st quarterly payment. The Budget Commission offered that Nick was doing a great job.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2026 Tax Budget for East Geauga Fire District totaling: \$1,605,777.25.

Voice vote: Three ayes. Motion carried.

Village of South Russell

2026 BUDGET HEARINGS					
South Russell Village			Time:	a.m.	
				August 19, 2025	
Danielle Romanowski, Fiscal Officer, Mayor William Koons,					
attended the hearing representing South Russell Village.					
General Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$	358,383.00	
	Estimated Revenue			\$1,476,695.00	
	Estimated Expense			\$1,655,849.00	
	Estimated 12/31/2026 Cash Balance			\$179,229.00	
<i>Requested</i>	\$1,473,361.00	<i>Revenue Considered</i>	\$1,476,695.00		
UDLG updated with 2026 est. @ 98%					
Police/Safety Fund	Estimated 1/1/2026 Unencumbered Cash Balance			\$324,967.00	
	Estimated Revenue			\$2,024,243.00	
	Estimated Expense			\$2,100,524.00	
	Estimated 12/31/2026 Cash Balance			\$248,686.00	
<i>Requested</i>	\$2,024,243.00	<i>Revenue Considered</i>	\$2,024,243.00		
Operating Fund	Estimated 1/1/2026 Unencumbered Cash Balance			\$118,890.00	
	Estimated Revenue			\$564,287.00	
	Estimated Expense			\$609,330.00	
	Estimated 12/31/2026 Cash Balance			\$73,847.00	
<i>Requested</i>	\$564,287.00	<i>Revenue Considered</i>	\$564,287.00		
Road & Bridge Levy	Estimated 1/1/2026 Unencumbered Cash Balance			\$44.00	
	Estimated Revenue			\$243,541.00	
	Estimated Expense			\$59,500.00	
	Estimated 12/31/2026 Cash Balance			\$184,085.00	
<i>Requested</i>	\$243,541.00	<i>Revenue Considered</i>	\$243,541.00		
South Russell Village					
2022-51 Reserve Fund	Estimated 1/1/2026 Unencumbered Cash Balance			\$400,000.00	
	Estimated Transfer amt			\$100,000.00	
	Estimated Expense			\$365,000.00	
	Estimated 12/31/2026 Cash Balance			\$135,000.00	
Term: 6 years beginning CY22-27					
	<i>Maximum</i>	\$600,000.00	<i>YTD</i>	\$500,000.00	<i>trans from IT fund</i>
Debt Fund No Debt					
Total millage for Tax Year 2025 (2026 Collection) Levies on the Nov. 2025 Ballot					
3.00	Inside General Fund				
4.20	Outside Operating				
4.75	Outside Police				
1.50	Outside Roads & Bridges				
13.45	Total Mills				
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield : \$249,300					

Village of South Russell con't:

Prosecutor Flaiz complimented Danielle, the Fiscal officer, saying you always do a great job, and you hit your numbers. As a resident of South Russell, I'm very happy that you are managing the finances.

Auditor Walder reviewed several of the village funds carryover balances, as a percentage of cash to expenses for the year in question. He offered that road construction is the hardest to budget as the village's Road fund has a high percentage of 305%. Projects can get pushed back or bids come in high or low. He asked if there were plans in the works to establish Reserve funds. Danielle, offered that they did have a Special Equipment Reserve Fund already but there are talks about establishing others. Auditor Walder also complimented Danielle on submitting a good budget sharing that she always provides a lot of data.

A discussion arose about upcoming projects: Bell Rd. East to be repaved next year and then possibly including walking trails although the Council is still in the discussion phase. The discussion continued with the topic focusing on the various fire departments in the area and the capital costs which seem to be impacting many districts. Danielle shared that their fire contract is up for renewal and it's a significant increase. The Budget Commission suggested that the costs for capital equipment which many fire departments need have just exploded. We have been seeing the costs of this fire capital in many of the budgets.

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2026 Tax Budget for South Russell Village totaling: \$11,906,671.00.

Voice vote: Three ayes. Motion carried.

Geauga County Park District

2026 BUDGET HEARINGS

Geauga County Park District Time: August 19, 2025

John Oros, Ray Guarino, Matthew McCue, GPD Legal Counsel and

Dawn Sweeney attended the hearing representing Geauga County Park District.

	Estimated 1/1/2026 Unencumbered Cash Balance	\$	2,589,236.19
1000 General Fund	Estimated Revenue		\$7,248,086.00
	* Estimated Expense		\$7,629,741.08
	Estimated 12/31/2026 Cash Balance		\$2,207,581.11
<i>Requested</i>	\$7,248,086.00	<i>Revenue Considered</i>	\$7,248,086.00

* Includes a transfer-out to 4301

	Estimated 1/1/2026 Unencumbered Cash Balance	\$2,842,417.65
4301 Park Board Land Improvement	* Estimated Revenue	\$645,000.00
	Estimated Expense	\$2,630,000.00
	Estimated 12/31/2026 Cash Balance	\$857,417.65

Requested \$645,000.00 *Revenue Considered* \$645,000.00
*Transfer from GF

4901 Capital Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2026 Cash Balance	\$0.00

Requested \$0.00 *Revenue Considered* \$0.00

Levies on Nov. 2025 ballot

		Renewal .7M with .5M increase
Total millage for Tax Year 2025 (2026 Collection)		yielding \$3,384,359.00 TY26CY27
0.70	1986 Last collection year - 2026	
0.90	2000 Last collection year 2040 (renewed w/reduction)	
1.00	2013 Last collection year - 2033	
2.60	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$4,708,000**

Auditor Walder shared his analysis of the Geauga Park District (GPD) 2026 projected year end total at \$3.06 million. He continued by addressing the levy (renewal with an increase) which the GPD has placed on the November ballot. He explained that the taxpayers will be disadvantaged by about 12.5% which is the impact of the .05 mill increase, as that portion will not be qualified (eligible to receive state funding). If the levy passes the GPD's total tax funding increases by 34%. He noted that he saw no material issues with the budget. However, he personally expressed concern as the temperament of the public across the state is to abolish all property taxes. He was concerned that new levies may fuel that fire. Prosecutor Flaiz echoed that he didn't have issues with the 2026 budget. However, the additional request of \$47 million from the taxpayers over 20 years was tone-deaf. He focused on the bump of expenses in the Land Improvement Fund which hovered at approximately \$1.1 million over the past three years. Then in 2026 expenses are projected to increase to \$2.6 million. The sudden jump in expenses is a phenomenon which taxing entities use if they place a levy on the ballot, to justify the need for revenue. Treasurer Hitchcock agreed with his colleagues, adding that it is imprudent to ask taxpayers for a 34% increase when people are being forced to sell their homes. He shared that he doesn't believe that's the intention of the Park Board but it will be the result. He continued by suggesting that it would be incumbent on the Park Board Commissioners to reconsider their support for this levy at this event.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2026 Tax Budget for Geauga County Park District totaling: \$13,324,739.84.

Voice vote: Two ayes. Motion carried.

Treasurer Hitchcock voted no.

The Budget Commission opened the floor for public comment:

Mr. Partington of Protect Geauga Parks, began by thanking the Budget Commission for the opportunity to address the Park District. He explained that this opportunity is the only chance he has as the GPD does not allow public comments at their meetings and continued that it was interesting that the District has no issue asking the public to vote for a levy but provides no opportunity for input at their meetings. He said there is much the public might offer the district. He asked that the park might reconsider and offer public comment at their meetings going forward.

Mr. Walder closed the public hearing at 10:57am.

General Business

Note: There was an error in the 2026 Undivided Local Government signed report and subsequent legal advertisement. The correction applied to the County and Claridon Township. The August 4th presentation of UDLG figures and vote was accurate, as reflected in the minutes. The corrected form is below:

LEGAL NOTICE		
GEAUGA COUNTY		
CALENDAR YEAR 2026		
UNDIVIDED LOCAL GOVERNMENT FUNDS DISTRIBUTION		
\$2,184,965		
Villages/City	Allocation Amount	% of Total Distribution
Aquilla	0.00	0.00%
Burton	30,577.60	1.40%
Chardon City	73,036.84	3.34%
Middlefield	45,424.30	2.08%
South Russell	58,975.87	2.70%
	208,014.61	9.52%
Townships		
Auburn	87,783.35	4.02%
Bainbridge	157,744.38	7.22%
Burton	47,903.85	2.19%
Chardon	64,755.50	2.96%
Chester	125,238.14	5.73%
Claridon	49,355.09	2.26%
Hambden	66,769.94	3.06%
Huntsburg	55,488.05	2.54%
Middlefield	65,098.27	2.98%
Montville	36,456.38	1.67%
Munson	93,463.85	4.28%
Newbury	73,058.99	3.34%
Parkman	64,223.95	2.94%
Russell	74,829.79	3.42%
Thompson	38,737.64	1.77%
Troy	45,756.53	2.09%
	1,146,663.70	52.47%
Gauga County	830,286.69	38.00%
	2,184,965.00	100.0000%
Grand Total	2,184,965.00	

The corrected figures will be re-advertised.

Motion by James Flaiz, seconded by C. P. Hitchcock, to readvertise the corrected 2026 Undivided Local Government distribution.

Voice vote: Three ayes. Motion carried.

Russell Township – Revised (reduced expenses by \$140,000.00 in the Police Fund)

Russell Township **2026 BUDGET HEARINGS** Time: August 19, 2025
 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
Requested	\$1,579,379.00	Revenue Considered \$1,583,916.38		10 year term beginning CY2023	
				Maximum amt	\$876,954.00
				Current Balance thru CY24	\$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)
Requested	\$1,657,382.34	Revenue Considered \$1,657,382.34		10 year term beginning CY2023	
				Maximum amt	\$2,929,715.00
				Current Balance thru CY24	\$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
Requested	\$1,262,434.00	Revenue Considered \$1,262,434.00		0	
				Maximum amt	\$40,000.00
				Current Balance thru CY24	\$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	\$2,933,285.70		Estimated Expense	\$0.00
	Estimated 12/31/2026 Cash Balance	\$2,491.78		Estimated 12/31/2026 Cash Balance	\$0.00
Requested	\$2,091,839.00	Revenue Considered \$2,091,839.00		0	
				Maximum amt	\$30,000.00
				Current Balance thru CY24	\$0.00

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

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
Maximum amt	\$1,828,439.00	Current Balance thru CY24 \$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
Maximum amt	\$1,691,574.00	Current Balance thru CY24 \$290,000.00

Auditor Walder abstained. Alternate Pam McMahan sat in as alternate

Motion made by James Flaiz, seconded by Pam McMahan, to approve the 2026 Tax Budget for Russell Township totaling: \$12,090,945.63.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Pam McMahan to cancel the August 27, 2025 Budget Hearing scheduled for Rusell Township.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by C. P. Hitchcock, to adjourn the 2026 Budget Hearings at 11:03 a.m.

Voice vote: Three ayes. Motion carried.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission



