

2026 BUDGET HEARINGS

Chester Township

Time:
August 18, 2025

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 885,815.16
	Estimated Revenue	\$2,069,755.00
	*Estimated Expense	<u>\$2,418,508.84</u>
	Estimated 12/31/2026 Cash Balance	\$537,061.32

Requested \$2,069,755.00 **Revenue Considered** \$2,069,755.00

Expenses include \$17,500 noted as contingencies & Transfer out 861323

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$562,677.08
	Estimated Revenue	\$2,682,375.00
	Estimated Expense	<u>\$2,549,500.00</u>
	Estimated 12/31/2026 Cash Balance	\$695,552.08

Requested \$2,682,375.00 **Revenue Considered** \$2,682,375.00

Revenue includes \$50,000 Other financing source & \$600,000 transfer-in (GF)
Expenses includes \$15,000 noted as contingencies

Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$541,126.34
	Estimated Revenue	\$2,820,429.00
	Estimated Expense	<u>\$2,680,150.00</u>
	Estimated 12/31/2026 Cash Balance	\$681,405.34

Requested \$2,820,429.00 **Revenue Considered** \$2,820,429.00

Revenue includes \$10,000 transfer-in (GF)
Expenses include \$30,000 notes as contingencies

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$1,488,493.18
	Estimated Revenue	\$2,067,243.00
	Estimated Expense	<u>\$2,498,250.00</u>
	Estimated 12/31/2026 Cash Balance	\$1,057,486.18

Requested \$2,067,243.00 **Revenue Considered** \$2,067,243.00

Expenses include \$50,000 noted as contingencies & \$50,000 Transfer out

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

General Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$ -
	Estimated Revenue	\$52,626.00
	Estimated Expense *	<u>\$52,626.00</u>
	Estimated 12/31/2026 Cash Balance	\$ -

Maximum Amt \$1,500,000.00 *Current balance thru CY24* \$105,252.00

Road & Bridge Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$138,208.00
	Estimated Expense	<u>\$138,208.00</u>
	Estimated 12/31/2026 Cash Balance	\$ -

Maximum Amt \$1,500,000.00 *Current balance thru CY24* \$276,416.00

Police Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$43,489.00
	Estimated Expense	<u>\$43,489.00</u>
	Estimated 12/31/2026 Cash Balance	\$ -

Maximum Amt \$1,500,000.00 *Current balance thru CY24* \$87,090.00

Fire Fund Reserve	Estimated 1/1/2026 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$50,000.00
	Estimated Expense	<u>\$50,000.00</u>
	Estimated 12/31/2026 Cash Balance	\$0.00

Maximum Amt \$1,500,000.00 *Current balance thru CY24* \$86,978.00



Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

Chester Township
Attn: Fiscal Officer
12701 Chillicothe Road
Chesterland, OH 44026

pjarrett@chestertwp.org

sent via email

July 18, 2025

Dear Patricia,

In preparation for the Annual Tax Budget Hearings, your 2026 tax budget has been reviewed and may require additional information. In an effort to be proactive, the Budget Commission is notifying you in advance of the hearings.

The following items may have been noted:

	Tax revenue does not match estimates, or does not include Schedule B
	State revenue (LGF, MVL, Twp. Permissive) is under/over estimated
	Transfers out/Transfers in do not balance
	Expenses exceed revenue – New Levy?
	Debt Service requirements – source of repayment is not identified
	Copy of advertisement of Budget not received
	Other
	Reviewed- Looks good.

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

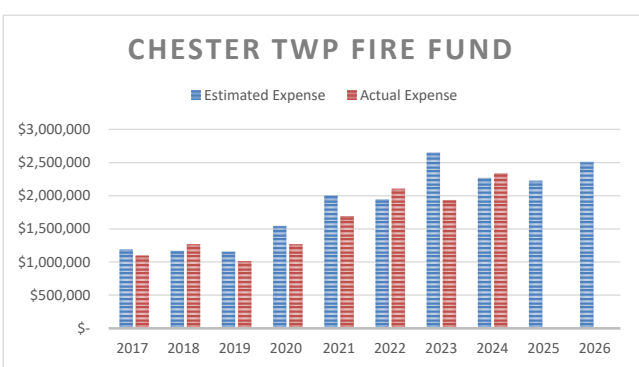
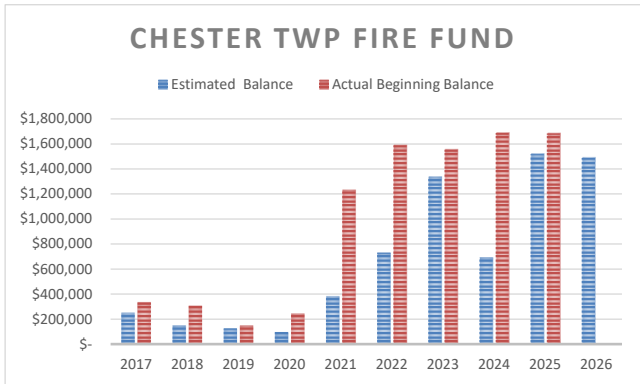
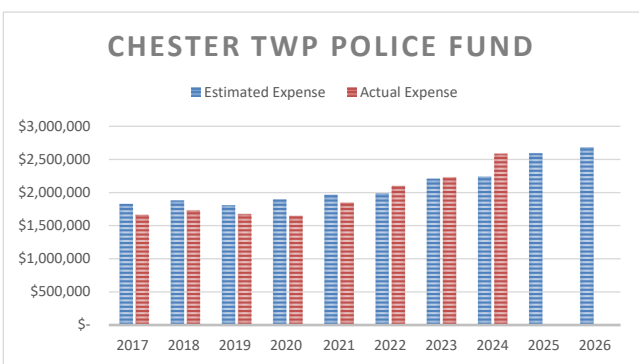
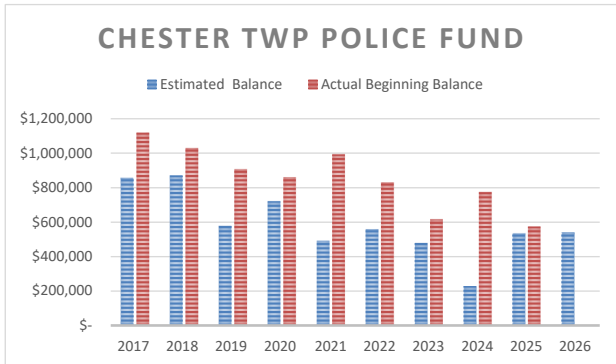
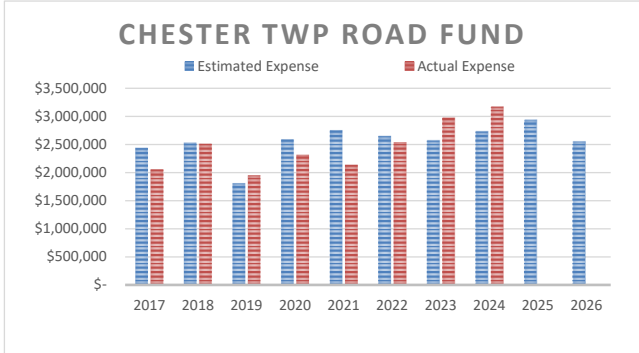
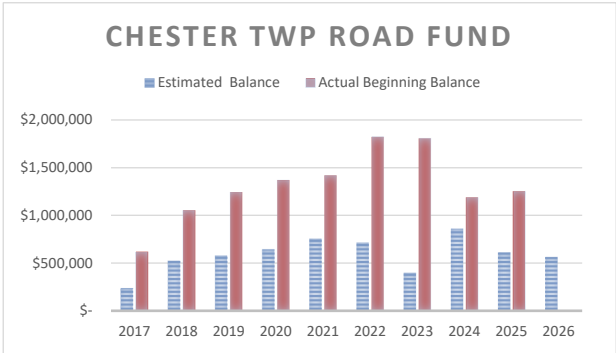
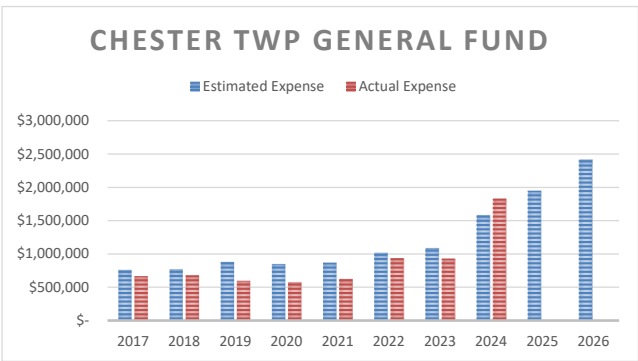
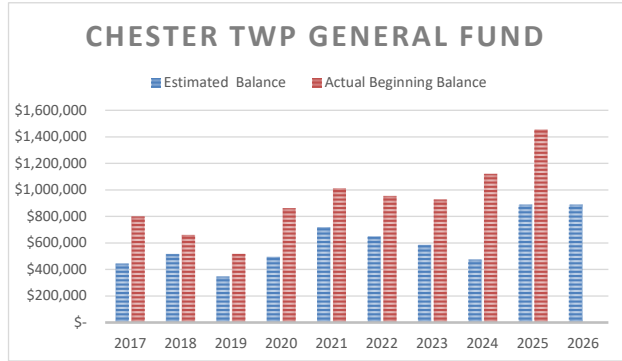
Chester Township

Form GCA-008 3

Chester Township

Police Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	1,086,965	987,167	855,344	871,086	578,640	721,015	491,055	559,306	479,654	229,506	533,824	541,126
Actual Beginning Balance	1,274,720	1,147,292	1,117,499	1,027,185	904,328	857,977	992,305	828,313	615,118	773,939	573,404	
			Bal Adj				Bal. Adj.			(239,286)		
Estimted Revenue	1,015,270	1,171,883	1,478,034	1,519,093	1,572,129	1,624,150	1,593,864	1,654,938	1,869,468	2,158,278	2,804,033	2,820,429
Actual Revenue	1,520,685	1,544,905	1,569,071	1,605,140	1,625,057	1,788,897	1,678,369	1,879,519	2,379,629	2,617,318		
Estimated Expense	1,734,661	1,764,809	1,830,689	1,879,554	1,806,475	1,896,075	1,967,419	1,987,366	2,209,425	2,239,700	2,592,950	2,680,150
Actual Expense	1,648,123	1,578,307	1,659,384	1,728,057	1,671,885	1,646,001	1,842,361	2,092,824	2,220,808	2,578,566		
Estimated Ending Balance	367,574	374,241	502,689	510,626	344,294	449,090	117,499	226,878	131,508	148,084	744,907	681,405
Actual Ending Balance	1,147,292	1,113,890	1,027,186	904,268	857,977	991,745	828,313	615,118	773,939	573,404		

Fire Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	384,885	55,902	252,450	152,319	127,174	98,420	385,053	731,323	1,336,182	693,749	1,518,155	1,488,493
Actual Beginning Balance	457,523	420,690	338,505	310,588	152,374	247,729	1,232,260	1,588,838	1,555,795	1,686,479	1,684,064	
			Bal Adj				Bal. Adj.	Bal. Adj.		239,286		
Estimted Revenue	744,236	993,176	999,595	1,015,000	1,077,186	2,070,777	1,942,161	2,018,111	2,009,868	2,022,915	2,048,488	2,067,243
Actual Revenue	1,031,915	1,033,120	1,069,923	1,111,350	1,101,650	2,251,423	2,048,611	2,070,491	2,061,944	2,093,107		
Estimated Expense	1,109,800	1,167,110	1,188,350	1,167,000	1,154,000	1,540,000	1,996,070	1,939,415	2,640,665	2,261,300	2,222,450	2,498,250
Actual Expense	1,069,661	1,128,541	1,097,840	1,269,567	1,013,983	1,267,592	1,692,142	2,103,534	1,931,260	2,334,807		
Estimated Ending Balance	19,321	(118,032)	63,695	319	50,361	629,197	331,144	810,019	705,385	455,364	1,344,193	1,057,486
Actual Ending Balance	420,690	325,269	310,588	152,371	246,273	1,231,560	1,588,728	1,555,795	1,686,479	1,684,064		



Entity Name: <u>Chatter Township</u>	Calendar year	Req. Balance	Revenue	Amount remaining	Appropriations	Actual exp.	Budget Bal.	Actual Bal.	Column 8
Reserve Fund Name and #: <u>Police Capital Projects Fund</u>	2024	0.00	43,489.00	43,489.00			0.00	0.00	
Maximum Amount of reserve: <u>\$1,500,000.00</u>	2025		43,489.00	86,978.00	86,978.00		0.00	0.00	
Source of Funds: <u>2081 Police Fund</u>	2026		43,489.00	130,467.00	43,489.00		0.00	0.00	
Purpose of reserve: <u>for the purpose of the acquisition, construction and/or improvement of fixed assets as identified in the Reserve Report;...</u>	2027			130,467.00			0.00	0.00	
	2028			130,467.00			0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
Date of Reserve Report: <u>February 22, 2023</u>									
Term: <u>5 years</u>									
R.C. statute: <u>5705.132</u>									
Initial transfer amount: <u>\$43,489.00</u>									
Board Resolution #: <u>2024-468</u>									
Resolution date: <u>10/3/2024</u>									
Reviewed by Geauga County Budget Commission: <u>10/21/2024</u>									
	Current year balance		86,978.00						
	Limit		1,500,000.00						
	Any remaining balance at the end of the term will revert to the: <u>2081 Police Fund</u>								