

**2027 Annual
Budget Hearing Summary
(Auditor Notes)
DAY 1 - Afternoon**



14. Newbury Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ GF Xfer Out Overstated by \$37,350; Xfers In = Xfers Out (2027)
- ✓ Cash as % O&M: GF – 66% (Adj); MVL/Gas/R&B/Road/Perm – 40%
 - ✓ Last Year: GF - 48% c/o, Gas/MVL/Perm/R&B - 50% c/o
- ✓ Cash as % O&M: Fire – 24%
 - ✓ Last Year: Fire - 2% c/o
- ✓ Fund 4301 - Fire Capital Reserve - \$108,500
- ✓ Fund 4901 – Road Service Capital Reserve - \$539,976
- ✓ Fund 4902 – Oberland Park Capital Reserve - \$95,894
- ✓ Fund 4903 – Road Vehicle/Equipment Capital Reserve - \$3,050
- ✓ Fund 4904 – Veterans Park Capital Reserve - \$0
- ✓ Fund 4905 – Road Paving Capital Reserve - \$279,138



14. Newbury Township

✓ Questions/Concerns:

✓ Reserves:

- ✓ 66% (Adj.) GF Carryover – Need Reserve Study & Fund or some plan?
- ✓ Vets Park Reserve – Not Needed?

✓ Xfers:

- ✓ Correct 2026 GF Xfer Out (Decrease **\$37,350**) - DONE

✓ Contract Checks & Balances



15. Huntsburg Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2026 & 2027)
- ✓ Cash as % O&M: GF – 10%; MVL/Gas/R&B/Perm – 9%
 - ✓ Last Year: GF - 38% c/o, Gas/MVL/Perm/R&B - 10% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS – 24%
 - ✓ Last Year: Fire - 11% c/o
- ✓ Fund 4301 - Capital Improvement - \$5,414
- ✓ Questions/Concerns:
 - ✓ Reserves:
 - ✓ Fund 4301 Capital Improvement – Purpose?
 - ✓ Contract Checks & Balances



16. Middlefield Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ No Xfers (2026 & 2027)
- ✓ Tax Revenue: Amb/EMS Overstated by \$16,136
- ✓ Cash as % O&M: GF – 38%; MVL/Gas/R&B/Perm – 52%
 - ✓ Last Year: GF - 31% c/o, Gas/MVL/Perm/R&B - 167% c/o
- ✓ Cash as % O&M: Amb/EMS – 184% (Adj)
 - ✓ Last Year: Amb - 158% c/o
- ✓ Road & Amb c/o too high!
 - ✓ Last Year: Road & Amb c/o too high!
- ✓ Reserve Funds!
 - ✓ Must do Road and Ambulance? Reserve Funds



16. Middlefield Township

✓ Questions/Concerns:

✓ Revenue:

- ✓ Correct Tax Revenue in Amb/EMS (Decrease **\$16,136**)

✓ Reserves:

- ✓ Lots of Cash Carryover for Reserves?

✓ Contract Checks & Balances



17. Auburn Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2026 & 2027)
- ✓ Cash as % O&M: GF – 15%; MVL/Gas/R&B/Perm – 30%
 - ✓ Last Year: GF - 28% c/o, Gas/MVL/Perm/R&B - 18% c/o
- ✓ Cash as % O&M: Fire – 13%
 - ✓ Last Year: Fire - 17% c/o
- ✓ Fund 4901 – Property Acquisition/Improv Reserve - \$40,763 (Study?)
- ✓ Fund 4902 – Auburn Park Capital Reserve - \$0
- ✓ Fund 4903 – Misc. Capital Reserve - \$60,000 (Study?)
- ✓ *Good Budget!*
- ✓ Questions/Concerns:
 - ✓ Reserves:
 - ✓ Reserve Studies & Resolution Adopting?
 - ✓ Contract Checks & Balances



18. GTSWMD

- *NO Tax Money Used*
- ✓ Schedules A & B – N/A
- ✓ Thank you
- ✓ Questions/Concerns:
 - ✓ None



19. Geauga County

- ✓ Second year for fully funded budgets!
- ✓ Cash as % O&M: GF – 4% (\$2.2M) BoCC announced \$12M & \$15M
 - ✓ Last Year: GF - 7.6% c/o, (\$3.8M) – **actual was \$16.9M**
- ✓ Reserve Funds? – Repeat of Last Year?
 - ✓ Last Year: Capital Projects needing \$\$\$\$:
 - ✓ Courthouse Renovation & Courthouse Phase 2
 - ✓ GCOB Parking Expansion
 - ✓ Safety Center Roof and Parking Lot
 - ✓ Courthouse Annex Basement Conference Room
 - ✓ 215 Main Rear Brickwork Repair
 - ✓ Auditor Fiscal Renovation
 - ✓ Prosecutor Project
- ✓ Questions/Concerns:
 - ✓ Reserves:
 - ✓ Reserve Studies & Resolution Adopting Reserves?

