2027 Annual
Budget Hearing Summary
(Auditor Notes)
DAY 2 Morning

20. Russell Park 1545

- ✓ Budget Ad Publication, Schedules A & B - N/A
- ✓ Cash as % O&M: GF – 474% (Cash Balance = $40,522)
  - ✓ Last Year: GF c/o @ 464%, (Ending Cash Balance = $42k)
- ✓ Cash as % O&M: Spec Rev Fund – Infinity (Cash Balance = $51,367)
  - ✓ Last Year: Special Revenue Fund Cash Balance = $51k
- ✓ Questions/Concerns:
  - ✓ None

21. Chester Park

- ✓ No Budget Ad Publication, Schedules A & B – N/A
- ✓ No 2-year Lookback (1-Year Lookback provided)
- ✓ Cash as % O&M: GF – 12%
  - ✓ Last Year: GF c/o @ 55%
- ✓ Estimated 2027 EOY Cash Balance = $2,167
  - ✓ Last Year: Estimated 2026 Cash Balance = $10.6k
- ✓ No UAN Budget but on UAN
  - ✓ Last Year: UAN but no UAN Budget?
- ✓ Questions/Concerns:
  - ✓ None

22. Russell Citizen's Park (511)

- ✓ Budget Ad Publication, Schedules A & B – N/A
- ✓ Cash as % O&M: GF – 34% (Cash Balance = $4,143)
  - ✓ Last Year: GF c/o @ 105%. Estimated ending cash = $7,260
- ✓ Questions/Concerns:
  - ✓ None

23. Geauga Library

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2026 & 2027)
- ✓ Cash as % O&M: GF - 31%
  - ✓ Last Year: GF c/o @ 30%, Debt Fund is negative
- ✓ Fund 401 – Building & Repair - $0
- ✓ Fund 402 – Building & Repair Reserve - $1,648,984
- ✓ Fund 450 – Capital Improvement - $0
- ✓ Fund 460 – Chardon Capital Improvement - $0
- ✓ Questions/Concerns:
  - ✓ None

24. City of Chardon

- ✓ Budget Ad Publication, Schedule B
- ✓ Cash as % O&M: GF – 11%; Police – 2%; Fire – 29%
  - ✓ Last Year: GF c/o @ 7%, Police c/o @ 36%, Fire c/o @ 78%
- ✓ Estimated 12/31/2027 Ending Balance in all funds = $11.7M
  - ✓ Reserve Funds for GF, General Capital, Water, & Sewer Improvement
  - ✓ Multiple other Capital Improvement Funds
- ✓ Cash as % Expenditures All Funds – 45%
- ✓ Good Budget Detail
- ✓ Questions/Concerns:
  - ✓ Contract Checks & Balances

25. Burton Village

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers Out = Xfers In
- ✓ Cash as % O&M: GF – 18%; Fire – 1%; Police – 12%; Road – 13,909%
  - ✓ Last Year: GF c/o @ 18%, Fire c/o @ 31%, Police c/o @ 1%
- ✓ Estimated 12/31/2027 Ending Balance in all other funds = $1.6M
  - ✓ Road, Special Service, Debt, Capital, Enterprise, Spec Assessment, and Trust/Agency Funds
- ✓ Good Budget
- ✓ Questions/Concerns:
  - ✓ None

26. Burton Library

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Cash as % O&M: GF – 28%
  - ✓ Last Year: GF c/o @ 27%
- ✓ Good Budget!
- ✓ Questions/Concerns:
  - ✓ None

27. Middlefield Village

- ✓ Budget Ad Publication, Schedule B submitted
- ✓ This Year (Last Year) c/o by Fund (Cash As % of Expenditures):
  - ✓ GF = 12% (33%), Police = 4% (44%), Amb = 29% (119%), Inc. Tax Infra = 29% (99%), Street = 107% (55%), State Hwy = 254% (264%), Cemetery = 56% (91%), Rec = 622% (6%), Inc. Tax = 82% (143%), Law Enf Trust = 66% (66%), Ind Driver Alcohol = 250% (250%), Equip Repl = 285% (265%), Utility Cap = 515% (410%), New Well Cap = 50% (44%), Water Imp = 126% (126%), Sidewalks = 195% (174%), Sick Leave = 559% (533%), Sperry Ln = 400% (400%), Refuse = 13% (216%), Water Rev = 145% (173%), Sewer Rev = 6% (278%), Econ Dev = 145% (14%), Water Emer = 200% (167%), Sewer Cap Imp = 244% (236%)
- ✓ Very detailed & comprehensive budget, great transparency, thank you
- ✓ WINNER – BEST BUDGET!
- ✓ Questions/Concerns:
  - ✓ Contract Checks & Balances

28. East Geauga Fire

- ✓ Budget Ad Publication, Schedule B Submitted
- ✓ Cash as % O&M: GF – 41%
  - ✓ Last Year: GF c/o @ 41%
- ✓ Good Budget, Thank You
- ✓ Questions/Concerns:
  - ✓ Contract Checks & Balances

29. South Russell Village

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Cash as % O&M - This Year (Last Year): GF c/o = 13% (11%), Safety c/o = 15% (12%), Operating c/o = 15% (12%), Road/Bridge c/o = 5,711% (305%), Special Service c/o = 6% (6%), Capital Projects c/o = 6% (11%)
- ✓ Good Budget
- ✓ Questions/Concerns:
  - ✓ Reserves?
  - ✓ Contract Checks & Balances

30. Geauga Park District

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Cash as % O&M: GF – 38%
  - ✓ Last Year: GF c/o @ 29%
- ✓ GF EOY 2027 cash = $2.9M; Land Improv EOY 2027 cash = $134k
  - ✓ Last Year: GF EOY 2026 cash = $2.2M; Land Imp EOY 2026 EOY cash = $.86M
- ✓ Total cash EOY 2027 = $3.07M
  - ✓ Last Year: Total cash EOY 2026 = $3.06M
- ✓ Questions/Concerns:
  - ✓ Revenue:
    - ✓ No Property Tax Rollback for Qualifying Levies on financials
    - ✓ Earnings on Investments down (2026 & 2027) but EOY cash is essentially the same year over year
  - ✓ Land Improvement Fund (Capital Projects):
    - ✓ Other General Governmental – Other Expenditures purpose?
    - ✓ Are project expenses categorized as Other General Governmental – Why no capital?
    - ✓ Availability of 5-Year Capital Improvement Project Plan?
    - ✓ Shouldn't accounting mimic Capital Projects with Expenditure line items for transparency?

31. Russell Township

- ✓ Budget Ad Publication, Schedules A & B Submitted (Don’t match budget)
- ✓ Xfers In ≠ Xfers (2026 OK); 2027 Police Xfer Out underfunded $444,500)
- ✓ Tax Revenue: R&B understated $386,745; Police understated $414,370; Fire PILOT missing $11,600 & Employee Ins Contribution
- ✓ 2027 R&B Xfer > R&B Vehicle Reserve overfunded $66,900 per Study
- ✓ 2027 Police Xfer > Police Bldg Reserve overfunded $55,118 per Study
- ✓ Cash as % O&M: GF - 74%; MVL/Gas/R&B/Perm – 69% (Adj)
  - ✓ Last Year: GF @ 20% c/o, Gas/MVL/Perm/R&B @ 19% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 27% (Adj); Police - 60%
  - ✓ Last Year: Fire/Amb @ 22% c/o, Police @ 0% c/o (Levy)
- ✓ Total in Reserve & Special Revenue Funds - $1.8M
  - ✓ See Next Page

31. Russell Township

- ✓ Fund 2906 – Special Revenue (Road Retirement Reserve) - $9k
- ✓ Fund 2907 – Special Revenue (Police Retirement Reserve) - $40k
- ✓ Fund 2908 – Special Revenue (Senate Capital Grant) - $0
- ✓ Fund 4903 – Capital Projects (NOPEC Grant) - $23k
- ✓ Fund 4904 – Capital Projects (GF Reserve) - $137k
- ✓ Fund 4905 – Capital Projects (Road Reserve) - $388k
- ✓ Fund 4906 – Capital Projects (Police Reserve) - $363k
- ✓ Fund 4907 – Capital Projects (Fire Reserve) - $466k
- ✓ Fund 4908 – Capital Projects (Road Vehicle Reserve) - $256k
- ✓ Fund 4909 – Capital Projects (Police Vehicle Reserve) - $45k
- ✓ Fund 4910 – Capital Projects (Fire Vehicle Reserve) - $32k

Auditor's Office Geauga County, Ohio

31. Russell Township

- ✓ Questions/Concerns:
  - ✓ Revenue:
    - ✓ Correct Tax Revenue in R&B Fund (Increase **$386,745**)
    - ✓ Correct Tax Revenue in Police Fund (increase **$414,370**)
    - ✓ Correct Revenue in Fire Fund (PILOT & Employee Ins. Reimburse. (Increase ~ **$11,600 + $15,000**)
  - ✓ Reserves:
    - ✓ Correct Fund 4908 Road Vehicle Reserve Overfunding (Decrease $200,000 - $133,100 = **$66,900**)
    - ✓ Correct Fund 4906 Police Building Reserve Overfunding (Decrease $125,500 - $70,382 = **$55,118**)
    - ✓ Why aren't you fully funding Reserves (GF Bldg, R&B Retirement, Police Retirement, Police Vehicle, Fire Bldg, & Fire Vehicle – Totaling $353k+)?
  - ✓ Unencumbered Cash:
    - ✓ Question Fund 4905 Road Building Reserve anticipated use (**$388,090**) – Unencumbered cash?
    - ✓ Question GF Capital expenditures in 2026 & 2027 as Reserve redundant (**$239,200**)?
    - ✓ Question R&B Capital expenditures in 2026 & 2027 as Reserve redundant (**$300,000**)?
    - ✓ Question Fire Capital expenditures in 2027 as Reserve redundant (**$157,000**)?
  - ✓ Xfers:
    - ✓ Correct Police Xfer Out Overfunding to Reserves (should be **$149,151 not -$252,000**) - Done
  - ✓ Other:
    - ✓ Numerous other concerns - minor in comparison to the above (Investment Income reduced, Fees/Fine Revenue $0, R&B Service reduction w/o corresponding cost reduction, etc.)