

GEAUGA
COUNTY

B U D G E T -
O F -
M I D D L E F I E L D
T O W N S H I P

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2025

Filed _____,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE
TAX LEVIES AND RATES FOR _____. IN MIDDLEFIELD TOWNSHIP.
TAX VALUATION \$ _____

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	

Financial Worksheet - Budget

2025 Budget

Year 2024

RECEIVED

JUL 19 2024

Fund Classification: 1000 General

Fund Name: General

Geauga County Auditor

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$232,819.17	\$217,173.78	\$231,694.65	\$197,435.09
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$100,290.21	\$108,407.45	\$125,093.00	\$124,809.52
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$67,744.16	\$69,355.42	\$65,915.00	\$65,915.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$11,673.73	\$17,045.26	\$16,736.00	\$17,019.48
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$1,613.60	\$14,976.94	\$0.00	\$11,320.00
Miscellaneous	\$55,326.30	\$51,552.69	\$37,928.00	\$41,818.00
Total Revenue	\$236,648.00	\$261,337.76	\$245,672.00	\$260,882.00
Expenditures				
Administrative - Salaries	\$59,390.30	\$60,891.46	\$72,541.56	\$69,373.00
Administrative - Other	\$34,967.43	\$31,062.27	\$44,250.00	\$24,821.00
Townhalls, Memorial Buildings and Ground	\$3,703.69	\$4,062.20	\$4,500.00	\$4,650.00
Lighting- Other	\$12,186.50	\$12,343.92	\$14,000.00	\$3,500.00
Other - Other	\$141,846.55	\$137,488.94	\$155,000.00	\$138,504.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$252,094.47	\$245,848.79	\$290,291.56	\$240,848.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$11,360.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 1000 General

Fund Name: General

Description	2022	2023	Current 2024	2025
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	-\$198.92	-\$968.10	-\$1,000.00	\$0.00
Total Other Financing Sources & Uses	-\$198.92	-\$968.10	\$10,360.00	\$0.00
Fund Balance 12/31	\$217,173.78	\$231,694.65	\$197,435.09	\$217,469.09
Less: Encumbrances 12/31	\$480.51	\$41.56	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$216,693.27	\$231,653.09	\$197,435.09	\$217,469.09

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$34,942.65	\$41,971.22	\$48,798.90	\$51,577.90
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$9,256.69	\$9,426.78	\$8,279.00	\$10,050.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$25.65	\$0.00	\$175.00
Miscellaneous	\$1,500.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$10,756.69	\$9,452.43	\$8,279.00	\$10,225.00
Expenditures				
Highways - Other	\$3,728.12	\$2,624.75	\$5,500.00	\$2,000.00
Total Expenditures	\$3,728.12	\$2,624.75	\$5,500.00	\$2,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$41,971.22	\$48,798.90	\$51,577.90	\$59,802.90
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$41,971.22	\$48,798.90	\$51,577.90	\$59,802.90

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$355,844.98	\$428,312.31	\$511,993.02	\$450,045.02
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$137,432.64	\$142,099.09	\$110,552.00	\$138,814.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$260.74	\$0.00	\$1,600.00
Miscellaneous	\$919.60	\$50.00	\$0.00	\$0.00
Total Revenue	\$138,352.24	\$142,409.83	\$110,552.00	\$140,414.00
Expenditures				
Highways - Salaries	\$44,633.80	\$42,374.78	\$150,000.00	\$127,583.00
Highways - Other	\$21,251.11	\$16,354.34	\$22,500.00	\$7,000.00
Total Expenditures	\$65,884.91	\$58,729.12	\$172,500.00	\$134,583.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$428,312.31	\$511,993.02	\$450,045.02	\$455,876.02

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2022	2023	Current 2024	2025
Less: Encumbrances 12/31	\$869.99	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$427,442.32</u>	<u>\$511,993.02</u>	<u>\$450,045.02</u>	<u>\$455,876.02</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$807,614.21	\$599,698.92	\$785,564.60	\$547,727.44
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$523,688.26	\$508,157.61	\$540,381.00	\$520,216.40
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$41,986.51	\$41,897.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$22,884.21	\$0.00	\$50,774.00	\$70,938.60
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$36,323.27	\$52,769.95	\$0.00	\$31,000.00
Total Revenue	\$582,895.74	\$602,914.07	\$633,052.00	\$622,155.00
Expenditures				
Administrative - Other	\$7,963.22	\$8,340.10	\$12,500.00	\$7,439.62
Other General Government - Other	\$1,077.44	\$0.00	\$1,500.00	\$1,500.00
Highways - Salaries	\$92,811.79	\$90,635.03	\$20,889.16	\$4,150.66
Highways - Other	\$688,958.58	\$318,073.26	\$836,000.00	\$561,690.32
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$790,811.03	\$417,048.39	\$870,889.16	\$574,780.60
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2022	2023	Current 2024	2025
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$599,698.92	\$785,564.60	\$547,727.44	\$595,101.84
Less: Encumbrances 12/31	\$745.46	\$889.16	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$598,953.46	\$784,675.44	\$547,727.44	\$595,101.84

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$19,307.46	\$27,681.56	\$36,081.22	\$38,197.42
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$8,374.10	\$8,399.66	\$7,116.20	\$8,331.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$8,374.10	\$8,399.66	\$7,116.20	\$8,331.00
Expenditures				
Other Public Works - Other	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$27,681.56	\$36,081.22	\$38,197.42	\$41,528.42
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$27,681.56	\$36,081.22	\$38,197.42	\$41,528.42

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2281 Special Revenue

Fund Name: Ambulance

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$368,052.37	\$410,879.56	\$424,392.61	\$88,566.61
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$125,036.09	\$129,205.11	\$87,471.00	\$113,526.16
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$404.47	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$2,419.36	\$0.00	\$11,703.00	\$15,480.84
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$127,455.45	\$129,609.58	\$99,174.00	\$129,007.00
Expenditures				
Administrative - Other	\$84,628.26	\$116,096.53	\$435,000.00	\$67,833.04
Total Expenditures	\$84,628.26	\$116,096.53	\$435,000.00	\$67,833.04
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$410,879.56	\$424,392.61	\$88,566.61	\$149,740.57
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2281 Special Revenue

Fund Name: Ambulance

Description	2022	2023	Current 2024	2025
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$410,879.56	\$424,392.61	\$88,566.61	\$149,740.57

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.