

2026 BUDGET HEARINGS

Auburn Township

Time: August 18, 2025
attended the

Dan Matsko, Fiscal Officer and Gene McCune, Trustee

hearing representing Auburn Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 288,568.30
	Estimated Revenue	\$767,103.00
	Estimated Expense	<u>\$825,053.00</u>
	Estimated 12/31/2026 Cash Balance	\$230,618.30

Requested \$765,004.00 *Revenue Considered* \$767,103.00
UDLG updated with 2026 est.

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$209,213.35
	Estimated Revenue	\$1,888,152.00
	Estimated Expense	<u>\$1,839,873.00</u>
	Estimated 12/31/2026 Cash Balance	\$257,492.35

Requested \$1,888,152.00 *Revenue Considered* \$1,888,152.00

Revenue reduced to support debt see Debt Fund

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$405,456.54
	Estimated Revenue	\$1,351,189.00
	Estimated Expense	<u>\$1,504,421.00</u>
	Estimated 12/31/2026 Cash Balance	\$252,224.54

Requested \$1,351,189.00 *Revenue Considered* \$1,351,189.00

Revenue reduced to support debt see Debt Fund

Debt Fund

Fire Station Renovation USDA Bond \$119,064 - paid from Fire Levy Fund	\$119,064.00
New Road Garage Improvement Debt - \$102,488 - paid from Road & Bridge Levy Fund	<u>\$102,488.00</u>
	\$221,552.00

Special Assessments

No Special Assessments

Total millage for Tax Year 2025 (2026 Collection)	Levies on the Nov. 2025 Ballot
1.40 Inside General Fund	Renewal 1.M R&B levy; yielding \$277,573
1.60 Inside Road & Bridge	TY26CY27
4.65 Outside Road & Bridge	
5.30 Outside Fire & EMS	
<u>12.95</u> Total Mills	

sed on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$406,500

Fund 4903 Single Axle Dump Truck reserve

Estimated 1/1/2026 Unencumbered cash balance	\$76,443.00
Estimated Revenue	\$60,000.00
Estimated Expense	<u>\$117,270.00</u>
Estimated 12/31/26 cash balance	\$19,173.00

Maximum amt \$240,000.00 *Current Balance* \$180,000.00

10 year term beginning TY2022 Funds originated from: Fund 2021

Auburn Township - 2026 Budget

Auburn Township - 2026 Budget																				
	General	Motor Vehicle	Gasoline Tax	Road & Bridge	Cemetery	Fire Levy	Permissive Tax	Coronavirus	ARPA	Cemetery	2901 Museum	2902 Cemetery	3101 Debt	3201 Fire Dept	3202 Road Dept	4902 Auburn	4901 Property	4903 Misc.		
Fund Name	1000	License Tax 2011	2021	2031	2041	2191	2231	Relief Fund 2272	2273	Bequest	Donation	Donation	Retirement	Sinking Fund	Sinking Fund	Community Park	Acquisition	Capital Projects	Totals	Balance to Certificate
Fund Balance - Beginning of Year	288,568.30	9,471.68	92,557.59	209,213.35	17,889.55	405,456.54	28,606.61	0.00	0.00	0.00	69,535.00	0.00	0.00	0.00	0.00	0.00	75,614.99	76,443.00	1,273,356.61	1,273,356.61
Revenues:																				
Property and Other Local:																				
Real Estate Taxes	492,027.00			1,464,679.00		1,224,844.00							221,552.00							
Personal Property Taxes	0.00			0.00		0.00														
Other Taxes	0.00						28,000.00													
Charges for Services																				
Licenses, Permits, and Fees	24,000.00	10,000.00			6,000.00												20,000.00			
Fines and Forfeitures	0.00																			
Intergovernmental																				
Local Government	96,099.00																			
Estate Tax	0.00																			
Rollback, Homestead, Per.Prop, SB:	65,827.00			417,473.00		112,345.00														
Other	12,150.00	24,000.00	172,000.00	0.00																
Special Assessments	0.00																			
Interest	50,000.00	600.00	8,400.00			9,000.00	3,000.00	0.00		0.00							0.00	0.00		
Miscellaneous	27,000.00			6,000.00	2,000.00	5,000.00							0.00				0.00	0.00		
Total Revenues	792,103.00	34,600.00	180,400.00	1,888,152.00	8,000.00	1,351,189.00	31,000.00	0.00	0.00	0.00	0.00	0.00	221,552.00	0.00	0.00	0.00	0.00	20,000.00	0.00	4,501,996.00
Total Expenditures	825,053.00	31,000.00	141,007.00	1,839,873.00	16,500.00	1,504,421.00	45,000.00	0.00	0.00	0.00	5,000.00	0.00	221,552.00	0.00	0.00	0.00	0.00	25,000.00	117,270.00	
Total other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
Total other Financing Uses	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
Balance at End of Year	230,618.30	13,071.68	71,950.59	257,492.35	9,389.55	252,224.54	14,606.61	0.00	0.00	0.00	64,535.00	0.00	0.00	0.00	0.00	0.00	0.00	70,614.99	19,173.00	905,362.00
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	230,618.30	13,071.68	71,950.59	257,492.35	9,389.55	252,224.54	14,606.61	0.00	0.00	0.00	64,535.00	0.00	0.00	0.00	0.00	0.00	0.00	70,614.99	19,173.00	905,362.00
Difference	2,099			0		0							0							
Submitted ending balance 12/31/26	228,519.30			257,492.35		252,224.54							0.00							
Submitted budget tax revenue amounts	651,854.00			1,882,152.00		1,337,189.00							217,160.00							
Auditor Certified tax revenue amounts	653,953.00			1,882,152.00		1,337,189.00							221,552.00							
Difference	2,099.00			0.00		0.00							(4,392.00)							



Geauga County Budget Commission

James R. Flaiz, Chairman
Christopher P. Hitchcock, Vice Chairman
Charles E. Walder, Secretary

Auburn Township
Dan Matsko, Fiscal Officer
11010 Washington Street
Chagrin Falls, OH 44023
dmatsko@auburntownship.com
sent via email

Dear Dan,

July 25, 2025

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:

	Schedule A and B not included
	State revenue (LGF, MVL, Twp. Permissive) is under/over estimated
	Transfers out/Transfers in do not balance
	Expenses exceed revenue – New Levy?
	Debt schedule not submitted
	Copy of advertisement of Budget not received
X	Reviewed

Sincerely,

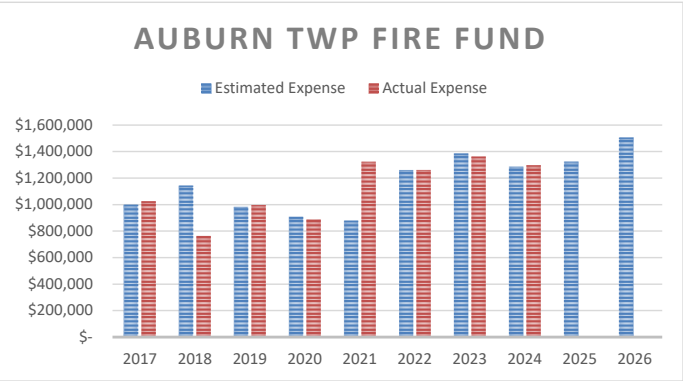
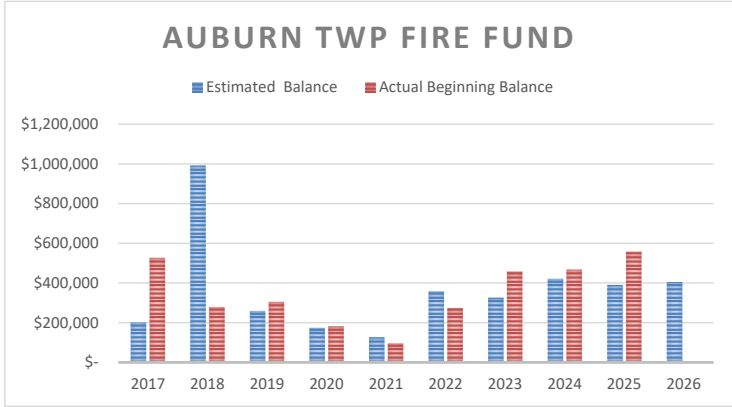
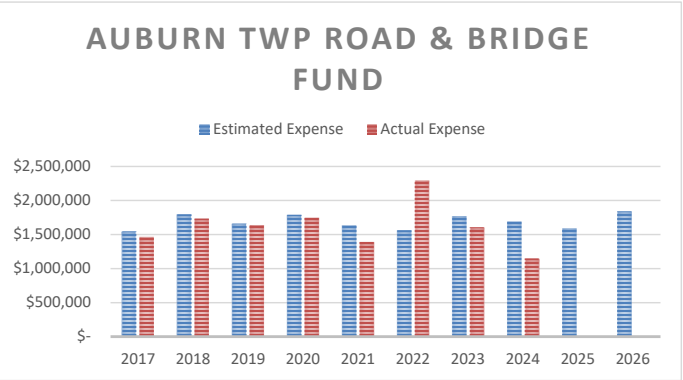
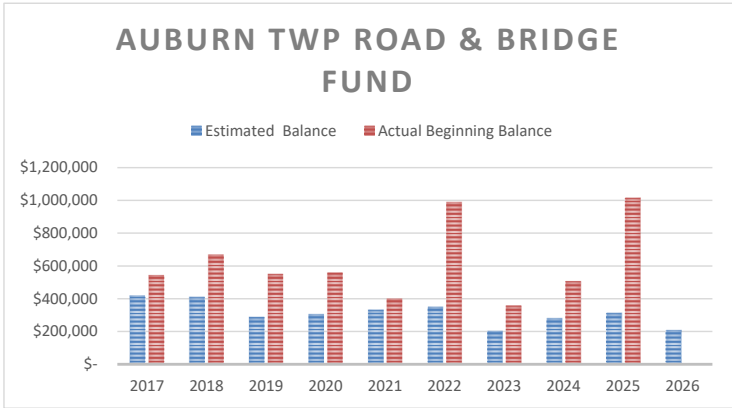
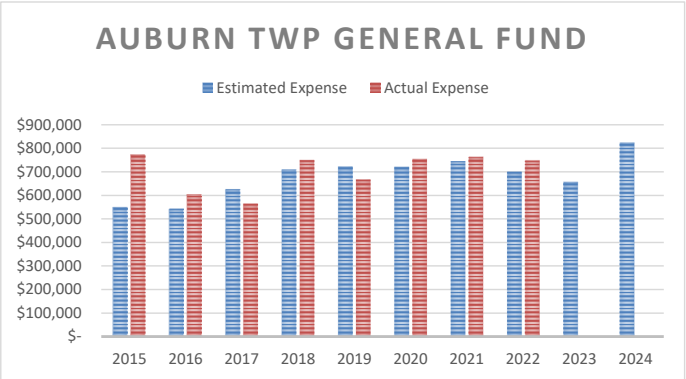
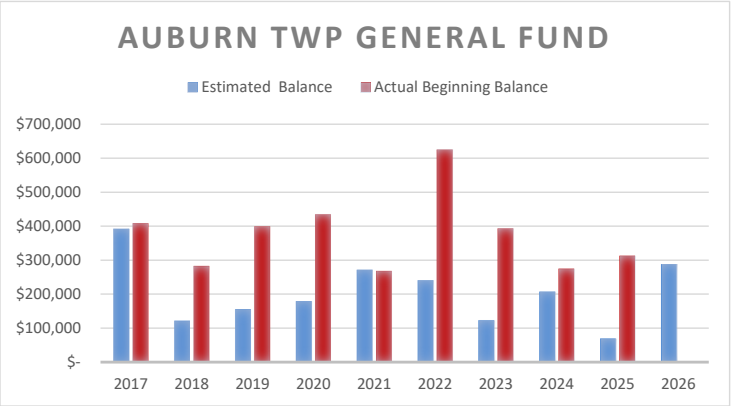
Kristen Sinatra and Tammy Most, Budget Commission Clerks

Comparison of Budget versus Actual

Auburn Township

General Fund	2011	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	235,109	860,725	391,943	122,180	156,082	179,456	271,964	241,339	123,250	207,942	70,169	288,568
Actual Beginning Balance	260,119	68,374	408,781	283,009	399,194	435,123	268,554	625,239	393,753	274,975	313,141	
Estimted Revenue	647,239	506,525	571,647	544,770	552,002	577,523	587,627	664,198	708,928	614,611	745,760	765,004
Actual Revenue	727,585	2,568,566	646,229	720,416	684,969	602,171	1,364,032	628,059	643,272	785,626		
Estimated Expense	566,500	552,597	551,661	543,958	626,687	710,310	723,613	722,273	745,471	700,830	658,616	825,053
Actual Expense	633,493	2,628,158	772,002	604,232	564,824	749,445	667,612	753,474	762,539	747,460		
Estimated Ending Balance	252,272	814,653	411,929	122,992	81,397	46,669	107,978	171,445	86,707	121,723	157,313	228,519
Actual Ending Balance	354,210	408,781	283,010	399,194	435,123	268,554	965,103	499,824	274,486	313,141		
Fund Balance Adjustment												
Road & Bridge	2011	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	145,784	506,693	415,337	408,218	288,159	303,884	330,476	348,003	202,801	278,873	311,138	209,213
Actual Beginning Balance	171,500	909,409	544,718	668,489	550,448	558,936	401,133	988,037	358,746	506,340	1,014,639	
Estimted Revenue	879,864	1,757,551	1,462,471	1,808,562	1,520,941	1,540,922	1,496,598	1,603,788	1,619,052	1,446,416	1,606,076	1,888,152
Actual Revenue	1,139,599	3,725,180	1,589,614	1,616,831	1,649,110	1,588,353	1,980,477	1,647,962	1,752,865	1,656,963		
Estimated Expense	1,121,540	1,133,892	1,545,274	1,797,483	1,661,320	1,792,133	1,638,457	1,565,026	1,768,828	1,692,240	1,592,800	1,839,873
Actual Expense	1,233,061	4,089,871	1,467,838	1,734,873	1,640,623	1,746,156	1,393,572	2,291,155	1,605,279	1,148,664		
Estimated Ending Balance	(95,892)	1,130,351	332,534	419,297	147,780	52,674	188,617	236,766	53,025	33,049	324,414	257,492
Actual Ending Balance	78,038	544,718	668,489	550,448	558,936	401,133	988,037	344,844	506,332	1,014,639		
Fund Balance Adjustment												
Fire Operating & Apparatus	2011	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	88,386	337,043	201,813	990,409	259,471	174,855	127,225	358,734	325,840	420,365	389,518	405,457
Actual Beginning Balance	95,816	560,849	523,687	277,571	304,371	181,895	97,566	272,865	455,805	466,108	554,368	
Estimted Revenue	970,932	972,584	927,520	1,081,700	741,448	748,959	730,254	1,296,707	1,307,629	1,315,271	1,341,466	1,351,189
Actual Revenue	911,065	765,343	778,343	790,326	789,259	794,020	1,565,272	1,339,586	1,371,290	1,384,362		
Estimated Expense	607,500	860,024	999,487	1,142,938	984,251	908,265	878,915	1,257,795	1,385,537	1,285,249	1,324,188	1,504,421
Actual Expense	709,669	802,505	1,024,459	763,526	995,950	888,350	1,322,344	1,258,811	1,360,987	1,296,102		
Estimated Ending Balance	451,819	449,603	129,846	88,993	16,668	15,548	6,563	398,417	247,932	450,388	406,796	252,225
Actual Ending Balance	297,211	523,687	277,571	304,371	181,895	97,566	340,494	353,640	466,108	554,368		
Fund Balance Adjustment												

Note for 2025 Tax Budget: BC altered GF Rev and Exp and R&B Rev.



Entity Name: Auburn Township

Reserve Fund Name and #: 4903 Capital Project Fund - Single Axle Dump Truck with Plow

Maximum Amount of reserve: \$240,000.00

Source of Funds: 2021 Fund

Purpose of reserve: Acquisition, construction and/or improvement of fixed assets -
Single axle Dump Truck with plow

Date of Reserve Report: N/A

Term: 10 years beginning TY22

R.C. statute: 5705.13(c)

Initial transfer amount: \$60,000.00

Board Resolution #: 2023-35

Resolution date: 12/18/2023

Reviewed by Geauga County Budget Commission: 12/28/2023

Calendar year	Beg Balance	Revenue	Amount remaining	Appropriations	Actual exj Budget Bal	Actual Bal	Column8	Column9
2023	0.00	60,000.00	60,000.00		60,000.00	60,000.00		
2024		60,000.00	120,000.00	103,557.00	60,000.00	60,000.00		
2025		60,000.00	180,000.00	117,270.00	60,000.00	60,000.00		
2026		60,000.00	240,000.00		60,000.00	60,000.00		
2027			240,000.00		0.00	0.00		
2028			240,000.00		0.00	0.00		
2029			240,000.00		0.00	0.00		
2030			240,000.00		0.00	0.00		
2031			240,000.00		0.00	0.00		
2032			240,000.00		0.00	0.00		
Total		240,000.00						
Limit		240,000.00						
Any remaining balance at the end of the term will revert to the:			2021 Fund					