2026 BUDGET HEARINGS

East Geauga Fire District Time: ______

August 19, 2025

Nick Giardina, Fiscal Officer and Jessica Giardina & Mayor Garlich attended the hearing representing East Geauga Fire District

	Estimated 1/1/2026 Unencumbered Cash Balance	$ 482,389.25
General Fund	Estimated Revenue	$1,123,388.00
	Estimated Expense	$1,137,800.00
	Estimated 12/31/2026 Cash Balance	$467,977.25

Requested $1,123,388.00 ***Revenue Considered*** $1,123,388.00

taxes at 98%

	Estimated 1/1/2026 Unencumbered Cash Balance	$0.00
Capital Fund	Estimated Revenue	$0.00
	Estimated Expense	$0.00
	Estimated 12/31/2026 Cash Balance	$0.00

Requested *$0.00* ***Revenue Considered*** *$0.00*

2025 TVLR Estimate is $0.0

Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 Ballot
4.70	Fire - 2023	None
1.00	Fire - 2016	
5.70	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield $245,500

Geauga County Budget Commission
James R. Flaiz, Chairman
Christopher P. Hitchcock, Vice Chairman
Charles E. Walder, Secretary

East Geauga Fire District
Nicholas Giardina, Fiscal Officer
P.O. Box 1197
Middlefield, OH 44062

nicholas@accountingconsultantsllc.com
sent via email

Dear Nicholas,

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:

Missing Schedule A & B	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
Please provide.	Copy of advertisement of Budget not received
X	Reviewed

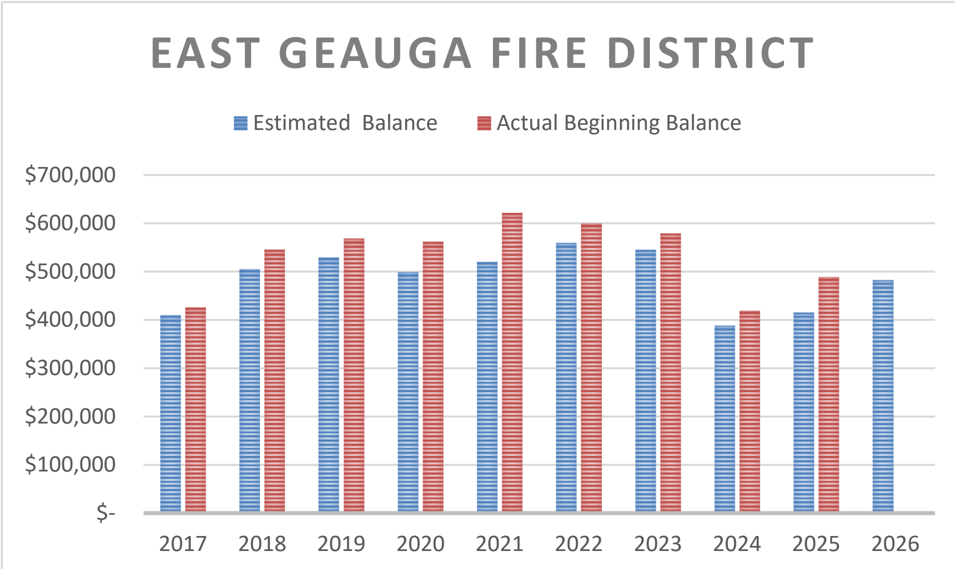
Sincerely,

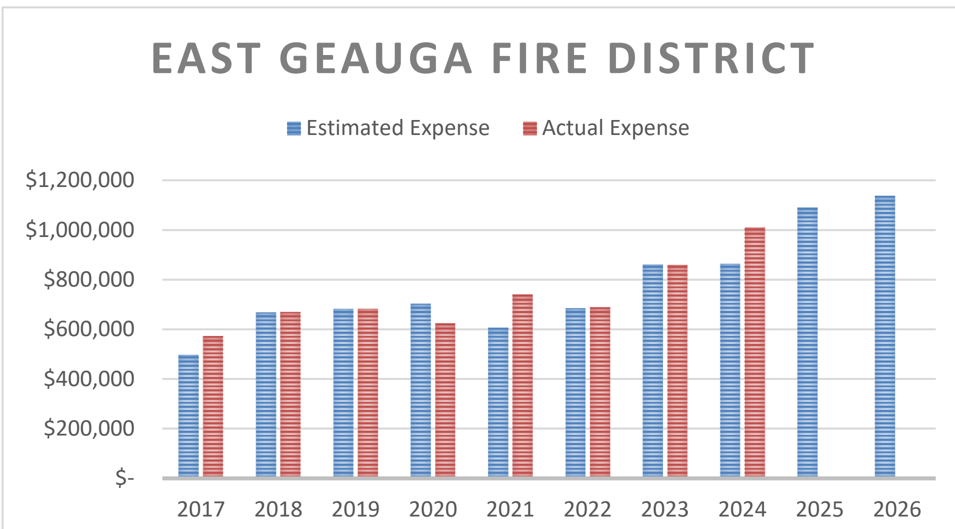
Kristen Sinatra and Tammy Most, Budget Commission Clerks

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
(440) 279-1600 budget@gcauditor.com

Comparison of Budget versus Actual
East Geauga Fire District

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	317,261	343,543	409,865	505,105		498,937	520,045	559,377	544,969	388,286	415,460	482,389
Actual Beginning Balance	**291,554**	**291,553**	**425,876**	**546,050**	**568,197**	**561,911**	**621,378**	**599,377**	**579,206**	**419,610**	**489,189**	
Estimted Revenue	523,871	517,643	669,446	651,435	659,712	668,334	606,271	670,060	646,810	659,627	1,067,166	1,123,388
Actual Revenue	**553,034**	**531,609**	**652,452**	**691,554**	**675,982**	**684,370**	**678,518**	**708,397**	**698,865**	**1,078,979**		
Estimated Expense	466,067	481,780	497,800	668,366	682,786	702,857	606,221	684,468	861,059	864,480	1,090,900	1,137,800
Actual Expense	**479,930**	**479,736**	**572,634**	**669,407**	**682,268**	**624,902**	**740,520**	**688,568**	**858,462**	**1,009,399**		
Estimated Ending Balance	375,065	379,406	581,511	488,174		464,414	520,095	544,969	330,720	183,433	391,726	467,977
Actual Ending Balance	**364,658**	**343,426**	**505,694**	**568,197**	**561,911**	**621,379**	**559,377**	**619,206**	**419,610**	**489,189**		


EAST GEAUGA FIRE DISTRICT
Estimated Balance
Actual Beginning Balance
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


EAST GEAUGA FIRE DISTRICT
Estimated Expense
Actual Expense
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026