

2026 BUDGET HEARINGS**Hambden Township**

Time:

August 18, 2025

Mike Romans, Fiscal Officer and Trustee Keith McClintock

attended the

hearing representing Hambden Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$	338,084.61
	Estimated Revenue		\$563,091.00
	Estimated Expense		\$681,988.49
	Estimated 12/31/2026 Cash Balance		\$219,187.12

Requested \$564,808.00 **Revenue Considered** \$563,091.00

2026 UDLG revenue has been updated at 98% collection.

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance		\$475,988.34
	Estimated Revenue		\$496,251.00
	Estimated Expense		\$597,060.14
	Estimated 12/31/2026 Cash Balance		\$375,179.20

Requested \$496,251.00 **Revenue Considered** \$496,251.00

Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$375,350.40
	Estimated Revenue		\$741,373.00
	Estimated Expense		\$977,782.50
	Estimated 12/31/2026 Cash Balance		\$138,940.90

Requested \$741,373.00 **Revenue Considered** \$741,373.00

Park Fund	Estimated 1/1/2026 Unencumbered Cash Balance		\$6,870.87
	Estimated Revenue		\$32,303.00
	Estimated Expense		\$35,922.00
	Estimated 12/31/2026 Cash Balance		\$3,251.87

Requested \$32,303.00 **Revenue Considered** \$32,303.00

Permanent Improvement	Estimated 1/1/2026 Unencumbered Cash Balance		\$178,102.40
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2026 Cash Balance		\$178,102.40

Requested \$101,844.00 **Revenue Considered** \$0.00

Debt Fund**Special Assessments**

No Special Assessments

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot
1.30	Inside General Fund	Renewal 0.80 Mill PI TY25CY26; yield \$105,480
0.50	Outside General Fund/Current Exp.	Replacement 1.5M 2006 Fire; yield \$274,000
1.70	Inside Road & Bridge	Replacement 1.5M 2011 Fire; yield \$274,000
0.00	Outside Perm. Improv.	
1.80	Outside Road & Bridge	
5.50	Outside Fire	
0.25	Outside Park	
11.05	Total Mills	
Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield		\$182,600

Hambden Township
Mike Romans, Fiscal Officer
13887 GAR Highway
Chardon, OH 44024
mromans@hamdentownship.com
sent via email

Dear Mike,

July 10, 2024

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:

- _____ 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
- _____ Copy of advertisement of Budget not received
- _____ Looks Good!

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Comparison of Budget versus Actual

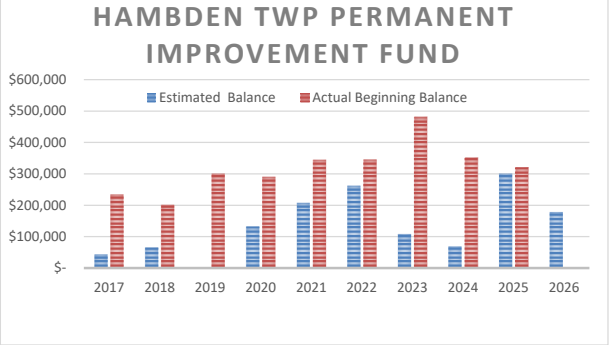
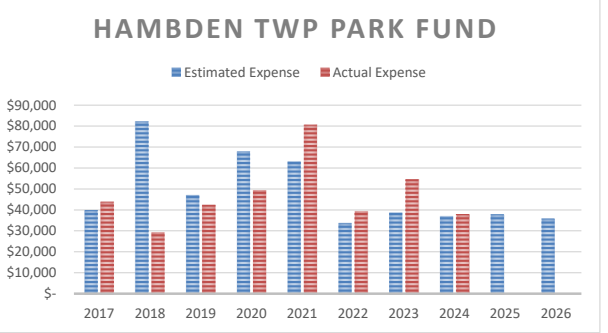
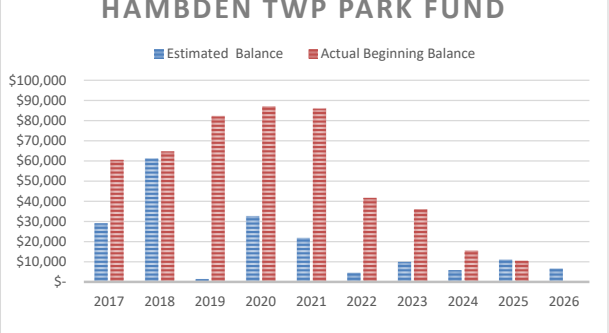
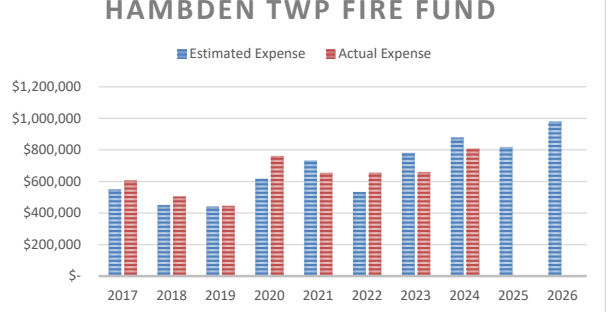
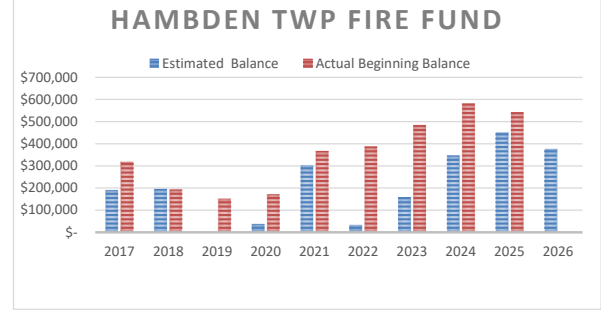
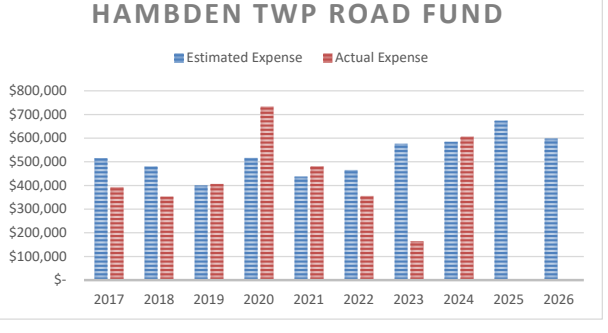
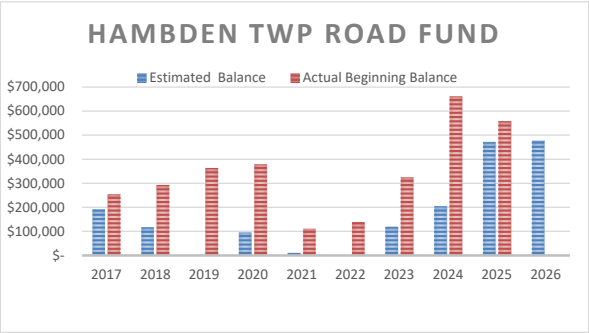
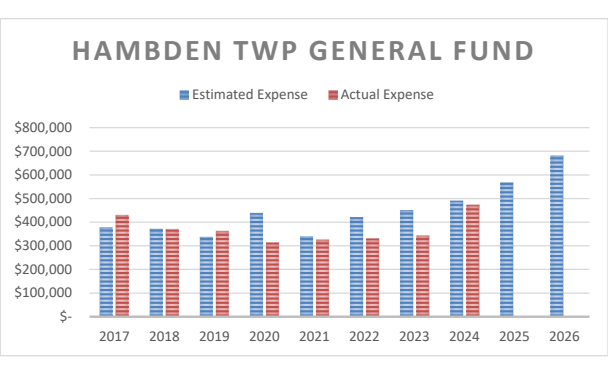
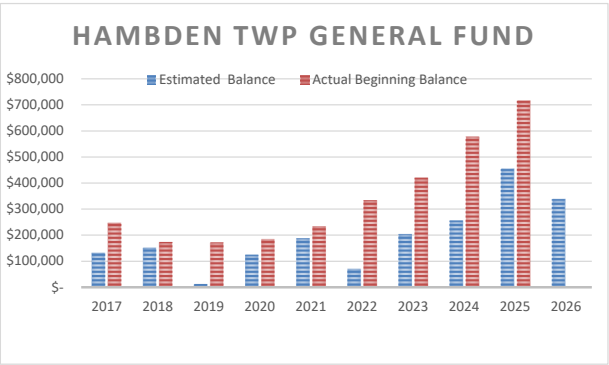
Hambden Township

General Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	114,185	132,671	152,572	12,978	125,250	188,016	70,929	204,249	255,952	453,685	338,085
Actual Beginning Balance	287,810	248,283	173,596	172,066	185,511	235,403	334,960	420,732	578,328	716,948	
						BA (14,631)		BA 220			
Estimated Revenue	338,551	299,650	304,780	324,423	346,940	370,844	356,256	377,927	403,800	511,804	564,808
Actual Revenue	322,343	353,829	379,805	363,282	376,188	424,081	415,916	499,410	610,649		
Estimated Expense	377,500	377,450	371,450	337,340	438,320	340,257	421,650	450,927	490,445	568,551	681,988
Actual Expense	361,870	428,516	368,357	361,187	313,294	324,523	330,364	341,814	472,029		
Estimated Ending Balance	75,236	54,871	85,902	61	33,870	127,289	5,535	131,249	169,307	396,937	220,904
Actual Ending Balance	248,283	173,596	172,066	185,511	250,034	334,960	420,512	578,328	716,948		
Road & Bridge	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	97,661	191,491	117,216	200	95,691	10,432	0	119,269	204,208	471,265	475,988
Actual Beginning Balance	176,891	254,665	293,308	363,844	378,982	111,559	139,610	325,166	661,677	557,788	
						BA 103,298					
Estimated Revenue	379,000	382,500	386,675	399,483	442,575	436,074	479,596	476,717	481,988	536,109	496,251
Actual Revenue	406,426	430,618	423,639	420,504	359,397	507,880	540,436	501,522	500,154		
Estimated Expense	182,000	515,000	480,000	399,600	515,500	437,100	464,750	575,312	583,800	672,300	597,060
Actual Expense	328,653	391,974	353,103	405,366	730,119	479,829	354,881	165,011	604,043		
Estimated Ending Balance	294,661	58,991	23,891	83	22,766	9,406	14,846	20,674	102,396	335,074	375,179
Actual Ending Balance	254,665	293,309	363,844	378,982	8,261	139,610	325,166	661,677	557,788		
Fire Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	215,800	191,237	196,095	0	38,688	302,080	33,589	159,500	347,127	449,832	375,350
Actual Beginning Balance	285,237	319,981	194,027	152,009	171,908	368,181	388,232	485,074	583,044	542,968	
Estimated Revenue	431,500	435,500	439,147	441,656	623,732	614,408	516,768	720,653	724,929	731,109	741,373
Actual Revenue	461,498	479,367	461,198	464,247 *	954,809	672,697	749,963	754,631	763,632		
Estimated Expense	455,000	550,000	450,000	441,600	616,500	731,451	532,951	779,000	877,400	815,570	977,783
Actual Expense	426,754	605,322	503,216	444,348	758,535	652,647	653,121	656,661	803,709		
Estimated Ending Balance	192,300	73,737	185,242	56	45,920	185,037	17,406	101,153	194,656	365,371	138,941
Actual Ending Balance	319,981	194,026	152,009	171,908	368,181	388,232	485,074	583,044	542,968		

* includes note proceeds and sale of fixed assets

Hambden Township

Park Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	28,650	29,027	60,877	1,500	32,591	21,910	4,764	9,944	5,839	11,270	6,871
Actual Beginning Balance	38,527	60,464	64,656	82,021	86,774	85,792	41,724	36,037	15,709	10,672	
Estimated Revenue	16,000	43,520	45,189	46,149	45,893	45,722	31,035	31,711	32,381	32,826	32,303
Actual Revenue	52,939	48,134	46,723	47,197	48,298	36,334	33,748	34,259	33,030		
Estimated Expense	31,500	40,000	82,200	47,250	68,000	63,300	33,780	38,920	37,180	37,970	35,922
Actual Expense	30,502	43,943	29,357	42,444	49,281	80,401	39,435	54,587	38,067		
Estimated Ending Balance	13,150	32,547	23,866	399	10,484	4,332	2,019	2,735	1,040	6,126	3,252
Actual Ending Balance	60,964	64,656	82,021	86,774	85,792	41,724	36,037	15,709	10,672		
		Balance Adjustment									
Permanent Improvement	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	31	44,375	65,975	0	132,456	206,948	260,886	109,206	70,023	298,702	178,102
Actual Beginning Balance	267,725	234,475	201,881	300,133	289,996	344,185	344,949	480,018	351,516	320,781	
						BA (103,298)					
Estimated Revenue	93,149	94,062	96,006	95,452	96,617	95,201	99,311	100,037	101,058	101,844	0
Actual Revenue	98,090	100,955	99,798	106,397	212,061	107,808	105,224	120,169	130,717		
Estimated Expense	1,500	1,500	26,700	92,000	3,000	268,500	103,000	102,000	3,000	222,000	0
Actual Expense	131,341	133,549	1,546	116,534	54,574	107,045	1,601	248,671	161,452		
Estimated Ending Balance	92,680	137,937	135,281	3,452	226,073	33,649	257,197	107,243	168,081	178,546	178,102
Actual Ending Balance	234,475	201,881	300,133	289,996	447,483	344,949	480,018	351,516	320,781		



Entity Name: Hambden Township

Reserve Fund Name and #: Facility Enhancement Fund 4902

Maximum Amount of reserve: \$300,000.00

Source of Funds: 1000 General fund

Purpose of reserve: "... accumulating resources for the payment of costs incurred to repurpose the old
fire department buildings to suit the needs of the township road department as well
as upgrade the existing road department buildings and parking areas:..."

Date of Reserve Report:

Term: 10 years

R.C. statute: R.C. 5705.13 (c)

Initial transfer amount: \$147,500.00

Board Resolution #: 2025-4

Resolution date: 3/19/2025

Reviewed by Geauga County Budget Commission: 4/7/2025

Tax Year	Beg Balance	Revenue	Amount	Appropriatio	Actual exp	Budget Bal	Actual Bal	Column8	Column9
2024		0.00	147,500.00	147,500.00		147,500.00	147,500.00		
2025				147,500.00		0.00	0.00		
2026				147,500.00		0.00	0.00		
2027				147,500.00		0.00	0.00		
2028				147,500.00		0.00	0.00		
2029				147,500.00		0.00	0.00		
2030				147,500.00		0.00	0.00		
2031				147,500.00		0.00	0.00		
2032				147,500.00		0.00	0.00		
2033				147,500.00		0.00	0.00		
Total			147,500.00						
Limit			300,000.00						
Any remaining balance at the end of the term will revert to the: 1000 General fund									