

2026 BUDGET HEARINGS

Middlefield Township

Time:

August 18, 2025
attended the

Mary Ann Pierce, Fiscal Officer and Trustee Paul Porter
hearing representing Middlefield Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	98,896.59
	Estimated Revenue	264,822.62
	Estimated Expense	277,102.38
	Estimated 12/31/2026 Cash Balance	86,616.83

Requested \$283,511.72 *Revenue Considered* \$264,822.62

UDLG has been updated to 98% of 2026 estimates

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	357,842.20
	Estimated Revenue	627,353.00
	Estimated Expense	467,642.42
	Estimated 12/31/2026 Cash Balance	517,552.78

Requested \$627,353.00 *Revenue Considered* \$627,353.00

Ambulance Fund	Estimated 1/1/2026 Unencumbered Cash Balance	139,679.62
	Estimated Revenue	132,984.00
	Estimated Expense	94,062.42
	Estimated 12/31/2026 Cash Balance	178,601.20

Requested \$132,984.00 *Revenue Considered* \$132,984.00

Debt	R & B Fund pays OPWC Loan Transfer entry- 2 payments of \$10,000 Jan & Jul 2026 beginning loan balance \$180,0000 15 year loan expires in 2034
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Special Assessments	No Special Assessments
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Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 ballot
1.30	Inside General Fund	None
1.70	Inside Road & Bridge	
5.00	Outside Road & Bridge	
1.60	Outside Ambulance	
9.60	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$114,300



Geauga County Budget Commission

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

Middlefield Township
Mary Ann Pierce, Fiscal Officer
P.O. Box 384
Middlefield, OH 44062
middlefield.township@yahoo.com
sent via email

Dear Mary Ann,

August 1, 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:

Submitted A&B incorrectly completed	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
x	Reviewed

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Middlefield Township - 2026 Budget

Fund Name	General 1000	Motor Vehicle 2011	Gasoline Tax 2021	Road & Bridge 2031	Permissive MVL 2231	Ambulance Levy 2281	ARPA 2273	OPWC 3901	Twp Park 2902	Totals
Fund Balance - Beginning of Year	98,896.59	29,999.01	331,694.79	357,842.20	47,938.20	139,679.62	0.00			1,006,050.41
Revenues:										
Property and Other Local:										
Real Estate Taxes	128,541.00			556,461.00		117,292.00				
Personal Property Taxes	0.00			0.00		0.00				
Other Taxes					64,219.15					
Charges for Services										
Licenses, Permits, and Fees	0.00									
Fines and Forfeitures	0.00									
Intergovernmental										
Local Government + LG Supplement	70,149.00									
Estate Tax	0.00									
Rollback, Homestead	17,197.00			52,266.00		15,692.00				
Other (State distributions TVLR etc)	0.00	10,050.00	138,814.00		0.00					
Special Assessments										
Interest	6,943.76	175.00	0.00							
Miscellaneous	41,991.86	0.00	1,600.00	18,626.00		0.00	0.00	0.00	0.00	
Total Revenues	264,822.62	10,225.00	140,414.00	627,353.00	64,219.15	132,984.00	0.00	0.00	0.00	1,240,017.77
Total Expenditures										
	277,102.38	7,287.26	122,430.20	467,642.42	5,000.00	94,062.42	0.00	0.00	0.00	
Total other Financing Sources										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	86,616.83	32,936.75	349,678.59	517,552.78	107,157.35	178,601.20	0.00	0.00	0.00	
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unencumbered Balance	86,616.83	32,936.75	349,678.59	517,552.78	107,157.35	178,601.20	0.00	0.00	0.00	1,272,543.50
Variance	(18,689.10)			0.00		0.00				
Calculated from Schedule B or Original Certificate										
Submitted YE balance from budget	105,305.93			517,552.78		178,601.20				
Submitted Tax revenue	145,738.00			608,727.00		132,984.00				

Comparison of Budget versus Actual

Middlefield Township

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	58,934	163,853	39,950	75,952	153,612	39,790	118,008	30,000	176,237	197,228	197,435	98,897
<i>Actual Beginning Balance</i>	121,590	97,624	117,397	102,367	116,912	155,222	242,208	232,819	217,174	231,695	191,995	
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Estimted Revenue	160,000	160,531	190,000	180,400	202,653	197,891	215,717	222,426	249,515	226,153	260,882	283,512
<i>Actual Revenue</i>	210,688	200,787	201,290	210,481	239,553	290,324	211,093	236,648	261,338	261,680		
Estimated Expense	162,000	190,850	222,550	239,000	176,827	215,700	136,150	280,750	193,315	253,529	240,848	277,102
<i>Actual Expense</i>	234,654	181,218	216,320	198,357	201,242	218,199	220,985	252,094	246,817	301,467		
Estimated Ending Balance	56,934	133,534	7,400	17,352	179,438	21,981	197,575	174,495	232,438	169,852	217,469	105,306
<i>Actual Ending Balance</i>	97,624	117,397	102,367	116,912	152,115	242,208	232,819	217,174	231,695	191,995		
Road & Bridge												
Estimated Balance	60,447	152,206	174,400	47,803	691,618	137,030	579,724	50,000	612,809	275,058	547,727	357,842
<i>Actual Beginning Balance</i>	158,509	202,883	329,065	488,490	536,293	595,728	619,567	807,614	599,699	785,565	1,086,115	
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Estimted Revenue	180,000	225,000	822,500	970,000	320,138	549,136	539,571	615,923	359,045	586,052	622,155	627,353
<i>Actual Revenue</i>	286,691	268,802	345,014	339,008	608,022	574,530	603,839	582,896	602,914	644,449		
Estimated Expense	215,000	282,000	983,000	957,500	155,400	555,700	527,750	810,728	267,700	590,064	574,781	467,642
<i>Actual Expense</i>	242,317	142,619	185,590	308,646	548,588	530,715	415,792	790,811	417,048	344,188		
Estimated Ending Balance	25,447	95,206	13,000	60,303	856,356	130,466	591,545	612,809	704,154	271,046	595,102	517,553
<i>Actual Ending Balance</i>	202,883	329,065	488,490	536,293	595,442	619,567	807,614	599,699	785,565	1,086,115		
Ambulance Levy												
Estimated Balance	159,985	176,843	170,682	49,584	279,522	16,090	341,327	42,678	371,816	424,277	88,567	139,680
<i>Actual Beginning Balance</i>	197,860	215,469	231,892	213,865	269,550	316,271	316,637	368,052	410,880	424,393	121,696	
Estimted Revenue	45,100	50,000	60,000	78,000	127,901	143,561	117,114	123,764	0	126,897	129,007	132,984
<i>Actual Revenue</i>	63,035	62,918	60,399	150,639	128,653	132,208	127,765	127,455	129,610	103,493		
Estimated Expense	105,000	85,000	135,000	125,000	101,500	72,000	90,000	120,000	61,284	88,600	67,833	94,062
<i>Actual Expense</i>	45,427	46,495	78,426	94,953	81,932	101,127	76,350	84,628	116,097	406,190		
Estimated Ending Balance	100,085	141,843	95,682	2,584	305,923	87,651	368,441	371,816	310,532	462,574	149,741	178,601
<i>Actual Ending Balance</i>	215,469	231,892	213,865	269,550	316,271	316,637	368,052	410,880	424,393	121,696		

