

2026 BUDGET HEARINGS

Middlefield Village

Time: August 19, 2025
#

In preparation for the Annual Tax Budget Hearings, your 2026 tax budget has been presented at the hearing representing Middlefield Village.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$ 1,100,720.17
	*Estimated Revenue	\$2,236,517.50
	**Estimated Expense	<u>\$2,509,572.75</u>
	Estimated 12/31/2026 Cash Balance	<u>\$827,664.92</u>

Requested \$2,198,130.50 *Revenue Considered* \$2,236,517.50

* Transfer -in \$1,350,000

** Transfer-out \$180,000 UDLG updated with 2026 est at 98% collection

Police Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$73,957.05
	Estimated Revenue	\$197,334.00
	*Estimated Expense	<u>\$187,812.75</u>
	Estimated 12/31/2026 Cash Balance	<u>\$83,478.30</u>

Requested \$197,334.00 *Revenue Considered* \$197,334.00

*Transfer-out \$250

Ambulance Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$98,026.15
	Estimated Revenue	\$76,063.00
	Estimated Expense	<u>\$79,399.00</u>
	Estimated 12/31/2026 Cash Balance	<u>\$94,690.15</u>

Requested \$76,063.00 *Revenue Considered* \$76,063.00

Debt Fund No Debt

Special Assessments
No Special Assessments

Total millage for Tax Year 2025 (2026 Collection)		Levies on the Nov. 2025 Ballot
3.00	Inside General Fund	None
0.00	Outside General	
1.00	Outside Ambulance (Reduced by Ord. 24-139 TY25CY26)	
2.00	Outside Police	
<u>6.00</u>	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield **\$131,100.00**



Geauga County Budget Commission

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

Middlefield Village
Nick Giardina, Finance Director
14860 N. State Avenue
Middlefield, OH 44062

nicholas@accountingconsultantsllc.com
sent via email

Dear Nick,

August 4, 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:

	Tax revenue does not match estimates, or does not include Schedule B
	State revenue (LGF, MVL, Twp. Permissive) is under/over estimated
GF transfers out of bal. by \$22,500	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
No Schedule A unusual Sch. B terms missing	Schedule A & B not included
2025 beginning bal. difference.	2025 beginning balance discrepancy.

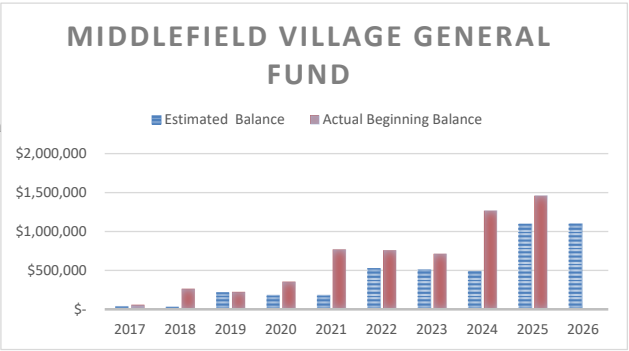
Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

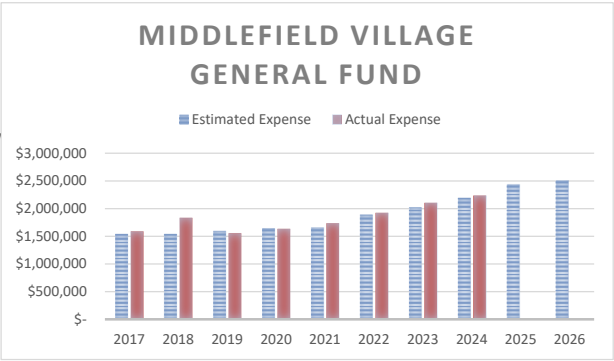
**Comparison of Budget versus Actual
Middlefield Village**

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	2,314	45,873	42,321	38,385	219,217	187,208	187,208	528,389	512,024	491,826	1,099,141	1,100,720
<i>In pr Actual Beginning Balance</i>	<i>33,085</i>	<i>61,988</i>	<i>57,972</i>	<i>265,250</i>	<i>225,423</i>	<i>355,599</i>	<i>770,759</i>	<i>760,237</i>	<i>712,955</i>	<i>1,267,727</i>	<i>1,458,725</i>	
Estimated Revenue	1,470,500	1,584,053	1,546,366	1,552,798	1,571,240	1,686,355	1,655,452	1,642,478	1,789,026	1,999,100	1,999,626	2,198,131
<i>Actual Revenue</i>	<i>1,599,447</i>	<i>1,574,936</i>	<i>1,798,433</i>	<i>1,792,904</i>	<i>1,686,931</i>	<i>2,071,273</i>	<i>1,726,403</i>	<i>1,874,876</i>	<i>2,660,170</i>	<i>2,425,425</i>		
Estimated Expense	1,466,058	1,578,356	1,545,411	1,544,077	1,598,800	1,650,042	1,659,375	1,890,691	2,021,202	2,195,397	2,436,972	2,509,573
<i>Actual Expense</i>	<i>1,604,588</i>	<i>1,578,950</i>	<i>1,591,154</i>	<i>1,832,730</i>	<i>1,556,756</i>	<i>1,635,100</i>	<i>1,736,925</i>	<i>1,922,158</i>	<i>2,105,399</i>	<i>2,234,427</i>		
Estimated Ending Balance	6,756	5,979	20,594	47,106	191,657	223,521	346,492	512,024	279,848	295,529	661,795	789,278
<i>Actual Ending Balance</i>	<i>11,718</i>	<i>57,972</i>	<i>265,250</i>	<i>225,423</i>	<i>355,599</i>	<i>770,759</i>	<i>760,237</i>	<i>712,955</i>	<i>1,267,726</i>	<i>1,458,725</i>		
<i>Tax Receipts don't match</i>												
Police	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	2,955	4,532	25,721	18,488	63,398	67,682	86,047	134,557	147,055	115,529	69,409	73,957
<i>Actual Beginning Balance</i>	<i>11,512</i>	<i>9,528</i>	<i>3,965</i>	<i>42,472</i>	<i>67,212</i>	<i>84,192</i>	<i>132,709</i>	<i>146,857</i>	<i>155,565</i>	<i>112,659</i>	<i>116,532</i>	
Estimated Revenue	65,087	171,768	172,693	173,273	175,520	178,455	175,395	188,748	188,579	191,532	138,000	197,334
<i>Actual Revenue</i>	<i>64,279</i>	<i>177,056</i>	<i>191,711</i>	<i>188,147</i>	<i>190,859</i>	<i>195,810</i>	<i>201,353</i>	<i>221,641</i>	<i>206,749</i>	<i>169,317</i>		
Estimated Expense	64,700	87,750	154,440	165,940	160,833	169,800	160,090	188,550	218,100	243,686	184,625	187,813
<i>Actual Expense</i>	<i>65,710</i>	<i>182,619</i>	<i>153,204</i>	<i>163,407</i>	<i>173,879</i>	<i>153,963</i>	<i>187,205</i>	<i>212,933</i>	<i>249,655</i>	<i>164,347</i>		
Estimated Ending Balance	3,342	88,550	47,974	25,821	78,085	76,337	100,542	147,055	117,534	63,375	22,784	83,478
<i>Actual Ending Balance</i>	<i>9,528</i>	<i>3,965</i>	<i>42,472</i>	<i>67,212</i>	<i>84,192</i>	<i>132,709</i>	<i>146,857</i>	<i>155,565</i>	<i>112,659</i>	<i>117,629</i>		
<i>Tax Receipts don't match</i>												
Ambulance	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	85,626	65,268	42,321	40,056	76,607	111,491	147,706	186,635	224,199	273,838	242,065	98,026
<i>Actual Beginning Balance</i>	<i>84,468</i>	<i>62,001</i>	<i>60,178</i>	<i>42,123</i>	<i>77,598</i>	<i>114,048</i>	<i>156,946</i>	<i>194,348</i>	<i>241,838</i>	<i>245,365</i>	<i>174,326</i>	
Estimated Revenue	13,575	15,700	14,475	14,533	97,794	99,480	97,989	99,480	0	73,953	0	76,063
<i>Actual Revenue</i>	<i>12,277</i>	<i>32,617</i>	<i>17,308</i>	<i>97,514</i>	<i>99,799</i>	<i>102,434</i>	<i>104,957</i>	<i>116,749</i>	<i>74,160</i>	<i>0</i>		
Estimated Expense	33,321	34,350	35,008	35,008	62,500	65,300	68,300	69,629	71,300	74,500	77,560	79,399
<i>Actual Expense</i>	<i>34,744</i>	<i>34,440</i>	<i>35,363</i>	<i>62,039</i>	<i>63,349</i>	<i>64,636</i>	<i>67,555</i>	<i>69,259</i>	<i>70,634</i>	<i>71,038</i>		
Estimated Ending Balance	65,880	46,618	21,788	19,581	111,901	145,671	186,635	224,199	152,899	273,291	164,505	94,690
<i>Actual Ending Balance</i>	<i>62,001</i>	<i>60,178</i>	<i>42,123</i>	<i>77,598</i>	<i>114,048</i>	<i>156,946</i>	<i>194,348</i>	<i>241,838</i>	<i>245,364</i>	<i>174,326</i>		
<i>Tax Receipts don't match</i>												
<i>Levy was suppressed for the TY23CY24 by BC</i>										<i>Council suppressed levy TY24CY25</i>		

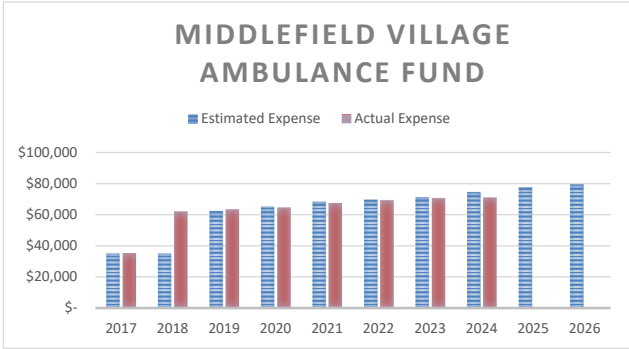
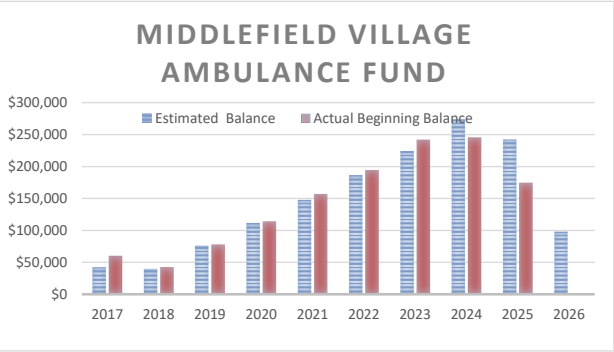
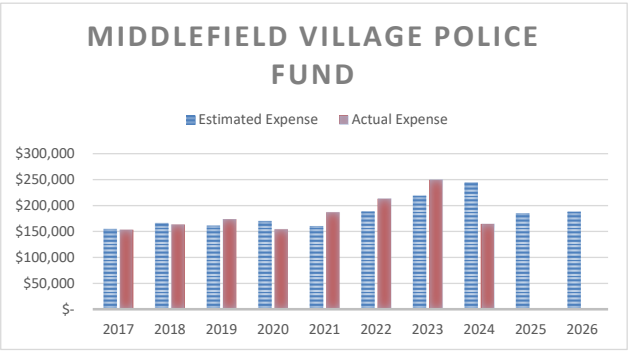
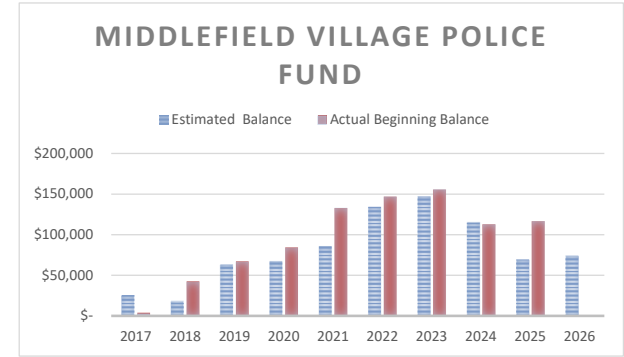
In



review



the Budget Commission is notifying you in advance of the hearings.



Middlefield Village - 2026 Budget						
	General	Police	Ambulance	Street	State	Cemetery
Fund Name						
		Levy		MC&R	Highway	
Fund Balance - Beginning of Year	1,100,720.17	73,957.05	98,026.15	215,183.69	45,873.00	133,368.81
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						
Revenues:						
Property and Other Local:						
Real Estate Taxes	358,673.00	193,190.00	70,739.00			
	0.00	0.00	0.00			
Municipal Income Tax	500.00					
Other Taxes		0.00	0.00	146,000.00	10,500.00	
Charges for Services - Rent	16,405.00					
Licenses, Permits, and Fees	69,362.50					
Fines and Forfeitures	13,493.00					
Intergovernmental						
Local Government	58,212.00	0.00	0.00			
Estate Tax	0.00					
Rollback, Homestead, Per.Prop, SB3, TVLR	26,997.00	4,144.00	5,324.00			
Other: Cigarette, Liquor, & Other	12,875.00	0.00	0.00			
Special Assessments	0.00					
Interest	250,000.00		0.00			
Miscellaneous, State Grants or Aid	80,000.00	0.00	0.00	0.00	0.00	22,000.00
Total Revenues	886,517.50	197,334.00	76,063.00	146,000.00	10,500.00	22,000.00
Total Expenditures	2,329,572.75	187,562.75	79,399.00	271,739.75	46,659.00	102,382.00
Total other Financing Sources	1,350,000.00	0.00	0.00	60,000.00	35,000.00	40,000.00
Total other Financing Uses	180,000.00	250.00	0.00	0.00	0.00	0.00
Balance at End of Year	827,664.92	83,478.30	94,690.15	149,443.94	44,714.00	92,986.81
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	827,664.92	83,478.30	94,690.15	149,443.94	44,714.00	92,986.81
Difference	38,387.00	0.00	0.00			
Calculated from Schedule B or Original Certificate						421,183.69

Middlefield Village - 2026 Budget						
	Park &	Income	Law	Indigent Drivers	COPS	Local Fiscal
Fund Name	Recreation	Tax	Enforcement Tr	Treatment	Hiring	Recovery Fund
Fund Balance - Beginning of Year	21,695.64	4,419,407.89	1,160.62	17,419.57		0.00
In preparation for the Annual Tax Budget Hearings, the Budget Commission is notifying you in advance of the hearings.						
Revenues:						
Property and Other Local:						
Real Estate Taxes						
Municipal Income Tax		3,400,000.00				
Other Taxes						
Charges for Services - Rent						
Licenses, Permits, and Fees						
Fines and Forfeitures						
Intergovernmental						
Local Government						
Estate Tax						
Rollback, Homestead, Per.Prop, SB3, TVLR						
Other: Cigarette, Liquor, & Other						
Special Assessments						
Interest						
Miscellaneous, State Grants or Aid	35,500.00	0.00	0.00	100.00	0.00	0.00
Total Revenues	35,500.00	3,400,000.00	0.00	100.00	0.00	0.00
Total Expenditures	115,625.00	1,702,706.75	700.00	5,000.00	0.00	0.00
Total other Financing Sources	65,000.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses	0.00	1,515,750.00	0.00	0.00	0.00	0.00
Balance at End of Year	6,570.64	4,600,951.14	460.62	12,519.57	0.00	0.00
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	6,570.64	4,600,951.14	460.62	12,519.57	0.00	0.00
Difference						
Calculated from Schedule B or Original Certificate						

Middlefield Village - 2026 Budget						
	OneOhio	Income Tax	Water Treatment	Sperry Lane	Equipment	Utilities Cap.
Fund Name	Opioid Fund	Infrastructure	Plant Improv	Reconstruction	Replacement	Improvement
Fund Balance - Beginning of Year	3,810.04	1,129,135.84	3,395.31	25,010.19	754,011.19	393,715.13
In preparation for the Annual Tax Budget Hearings,)						
Revenues:						
Property and Other Local:						
Real Estate Taxes						
Municipal Income Tax		875,000.00				
Other Taxes						
Charges for Services - Rent						
Licenses, Permits, and Fees						30,000.00
Fines and Forfeitures						
Intergovernmental						
Local Government						
Estate Tax						
Rollback, Homestead, Per.Prop, SB3, TVLR						
Other: Cigarette, Liquor, & Other						
Special Assessments						
Interest						
Miscellaneous, State Grants or Aid	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	875,000.00	0.00	0.00	0.00	30,000.00
Total Expenditures	0.00	1,005,080.00	1,500.00	5,000.00	300,000.00	83,010.00
Total other Financing Sources	0.00	0.00	0.00	0.00	340,202.11	0.00
Total other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	3,810.04	999,055.84	1,895.31	20,010.19	794,213.30	340,705.13
Less Encumbrances		0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	3,810.04	999,055.84	1,895.31	20,010.19	794,213.30	340,705.13
Difference						
Calculated from Schedule B or Original Certificate						

Middlefield Village - 2026 Budget				
	Woodsong Water	Sidewalk Cap.	Recreation Center	Water
Fund Name	Looping	Improvement	Construction	Revenue Fund
Fund Balance - Beginning of Year	0.00	67,153.82	0.00	1,975,880.92
In preparation for the Annual Tax Budget Hearings, y				
Revenues:				
Property and Other Local:				
Real Estate Taxes				
Municipal Income Tax				
Other Taxes				
Charges for Services - Rent				
Licenses, Permits, and Fees				
Fines and Forfeitures				
Intergovernmental				
Local Government				
Estate Tax				
Rollback, Homestead, Per.Prop, SB3, TVLR				
Other: Cigarette, Liquor, & Other				
Special Assessments				
Interest				
Miscellaneous, State Grants or Aid	0.00	0.00	0.00	771,750.00
Total Revenues	0.00	0.00	0.00	771,750.00
Total Expenditures	0.00	30,000.00	0.00	875,152.40
Total other Financing Sources	0.00	15,000.00	0.00	0.00
Total other Financing Uses	0.00	0.00	0.00	131,736.06
Balance at End of Year	0.00	52,153.82	0.00	1,740,742.46
Less Encumbrances	0.00	0.00	0.00	0.00
Unencumbered Balance	0.00	52,153.82	0.00	1,740,742.46
Difference				
Calculated from Schedule B or Original Certificate				

Middlefield Village - 2026 Budget						
	Sewer	Water	Sewer	New Well	Economic	Refuse
Fund Name	Revenue Fund	Emergency Plan	Capt. Impr.	Capt. Impr.	Development Fund	Fund
Fund Balance - Beginning of Year	564,219.93	66,376.64	529,522.90	311,730.45	33,723.96	57,687.60
In preparation for the Annual Tax Budget Hearings, y						
Revenues:						
Property and Other Local:						
Real Estate Taxes						
Municipal Income Tax						
Other Taxes						
Charges for Services - Rent						
Licenses, Permits, and Fees						
Fines and Forfeitures						
Intergovernmental						
Local Government						
Estate Tax						
Rollback, Homestead, Per.Prop, SB3, TVLR						
Other: Cigarette, Liquor, & Other						
Special Assessments						
Interest						
Miscellaneous, State Grants or Aid	830,000.00	0.00	0.00	750,000.00	25,200.00	165,315.00
Total Revenues	830,000.00	0.00	0.00	750,000.00	25,200.00	165,315.00
Total Expenditures	899,499.50	25,750.00	165,450.00	778,165.00	51,551.50	184,859.25
Total other Financing Sources	0.00	2,500.00	27,000.00	60,000.00	0.00	0.00
Total other Financing Uses	190,966.05	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	303,754.38	43,126.64	391,072.90	343,565.45	7,372.46	38,143.35
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	303,754.38	43,126.64	391,072.90	343,565.45	7,372.46	38,143.35
Difference						
Calculated from Schedule B or Original Certificate						

Middlefield Village - 2026 Budget						
	Sick Leave	Hoskins	Thompson	Unclaimed	Performance	
Fund Name	Endowment	Trust	Funds	Bond	Totals	
				0.00		
Fund Balance - Beginning of Year	141,996.66	2,051.51	551.62	7,525.22	0.00	12,194,311.52
In preparation for the Annual Tax Budget Hearings, y						
Revenues:						
Property and Other Local:						
Real Estate Taxes						622,602.00
						0.00
Municipal Income Tax						4,275,500.00
Other Taxes						156,500.00
Charges for Services - Rent						16,405.00
Licenses, Permits, and Fees						99,362.50
Fines and Forfeitures						13,493.00
Intergovernmental						0.00
Local Government						58,212.00
Estate Tax						0.00
Rollback, Homestead, Per.Prop, SB3, TVLR						36,465.00
Other: Cigarette, Liquor, & Other						12,875.00
Special Assessments						0.00
Interest		8.00	2.00			250,010.00
Miscellaneous, State Grants or Aid	0.00	0.00	0.00	0.00	0.00	2,679,865.00
Total Revenues	0.00	8.00	2.00	0.00	0.00	8,221,289.50
Total Expenditures	22,660.00	50.00	50.00	0.00	0.00	9,269,124.65
Total other Financing Sources	1,500.00	0.00	0.00	0.00	0.00	1,996,202.11
Total other Financing Uses	0.00	0.00	0.00	0.00	0.00	2,018,702.11
Balance at End of Year	120,836.66	2,009.51	503.62	7,525.22	0.00	11,123,976.37
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	
Unencumbered Balance	120,836.66	2,009.51	503.62	7,525.22	0.00	11,123,976.37
Difference						
						8,221,289.50
Calculated from Schedule B or Original Certificate						1,996,202.11
						10,217,491.61