

Middlefield Village
2026 Budget

District: Middlefield Village	Description	Total Amount Available plus Balances as of Dec 31, 2023	Unencumbered Cash Balance Dec 31, 2024	(Less) C/O Encumbrances as of 12/31/24	Total Amount Available Jan 1, 2024	Amount from all Sources Available for Expenditure in 2025 Budget (other source revenue)	Total Amount Available plus Balances	Beginning Fund balances from submitted 2025 Budget (should match to Unencumbered Cash Balance Dec 31, 2024)	Estimated Revenue 2026 (ending balance 12/31/25 and other source revenue from Budget)	Estimated Ending Balance Dec, 31 2026 (ending balance from Budget)
		2024	2025	2025	2025	2025	2025	2025	2026	2027
	Fund Balance 1/1	1,421,584.45	1,458,724.67					1,458,724.67	1,100,720.17	827,664.92
	Fund Balance Adjustments	0.00	0.00	0.00	0.00					
	GOVERNMENT FUND TYPE									
	General Fund									
	General Fund	0.00		20,226.02	1,438,498.65	0.00	1,438,498.65		2,236,517.50	0.00
	Total General Fund	1,421,584.45	1,458,724.67	20,226.02	1,438,498.65	1,438,498.65	1,438,498.65	1,458,724.67	3,337,237.67	827,664.92
	Special Revenue Funds									
	Police Operating Levy	153,690.12	117,629.01	1,096.96	116,532.05		116,532.05	116,532.05	271,291.05	83,478.30
	Ambulance Levy	245,364.69	174,326.15	0.00	174,326.15		174,326.15	174,326.15	174,069.15	94,690.15
	Street M&R	228,336.98	273,008.69	0.00	273,008.69		273,008.69	273,008.69	215,183.69	149,443.94
	State Highway	91,604.06	124,263.79	0.00	124,263.79		124,263.79	124,263.79	45,873.00	44,714.00
	B11-Income Tax	3,702,264.76	4,218,572.89	25,653.11	4,192,919.78		4,192,919.78	4,218,572.89	7,819,407.89	4,600,951.14
	Idigent Driver	22,319.57	22,319.57	0.00	22,319.57		22,319.57	22,319.57	17,519.57	12,519.57
	Law Enforcement Trust	1,860.62	1,860.62	0.00	1,860.62		1,860.62	1,860.62	1,160.62	460.62
	Drug Law Enforcement	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Cemetery	165,495.45	168,768.81	550.00	168,218.81		168,218.81	168,768.81	155,368.81	92,986.81
	Cops Hiring	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Parks & Recreation	46,958.49	39,270.64	0.00	39,270.64		39,270.64	39,270.64	57,195.64	6,570.64
	Local Fiscal Recovery Fund	20,932.28	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Ohio Opoid	1,505.82	3,810.04	1,399.01	2,411.03		2,411.03	3,810.04	0.00	0.00
	Income Tax Infrastructure Fund	1,123,721.71	1,432,590.26	192,454.42	1,240,135.84		1,240,135.84	1,240,135.84	2,004,135.84	999,055.84
	Total Special Revenue Funds	5,804,054.45	6,576,420.47	221,153.50	6,355,266.97	0.00	6,355,266.97	6,382,869.09	10,761,225.26	6,084,871.01
	Debt Service Funds									
	General (bond) (note) Retirement	0.00			0.00		0.00			
	Miscellaneous Debt Service		0.00	0.00					0.00	0.00
	Miscellaneous Debt Service-OPWC		0.00	0.00					0.00	0.00
	Total Debt Service Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Projects Funds									
	Equipment Replacement	656,104.66	713,809.08	99,135.20	614,673.88	0.00	614,673.88	713,809.08	754,011.19	794,213.30
	Sidewalk Cap. Improvement	90,101.92	82,153.82	0.00	82,153.82		82,153.82	82,153.82	67,153.82	52,153.82
	Utilities Cap. Improvement	347,977.62	444,715.13	0.00	444,715.13		444,715.13	444,715.13	423,715.13	340,705.13
	Recreation Center Cons.	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Sperry Lane Reconstruction	30,010.19	30,010.19	0.00	30,010.19		30,010.19	30,010.19	25,010.19	20,010.19
	Water Treatment Plant Improv.	4,895.31	4,895.31	0.00	4,895.31		4,895.31	4,895.31	3,395.31	1,895.31
	Water Looping	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Total Capital Projects Funds	1,129,089.70	1,275,583.53	99,135.20	1,176,448.33	0.00	1,176,448.33	1,275,583.53	1,273,285.64	1,208,977.75
	Enterprise Funds									
	New Well	93,618.74	257,230.45	124,305.37	132,925.08		132,925.08	257,230.45	1,061,730.45	343,565.45
	Water Revenue	2,007,720.91	2,188,734.61	37,699.54	2,151,035.07		2,151,035.07	2,188,486.98	2,747,630.92	1,740,742.46
	Water Emergency	84,499.59	88,876.64	0.00	88,876.64		88,876.64	88,876.64	66,376.64	43,126.64
	Sewer Revenue	902,296.82	826,478.35	42,144.41	784,333.94		784,333.94	826,725.98	1,394,219.93	303,754.38
	Sewer Cap. Improvement	628,653.65	667,522.90	0.00	667,522.90		667,522.90	667,522.90	529,522.90	391,072.90
	Economic Develop/Revolving	154,081.76	58,573.96	0.00	58,573.96		58,573.96	58,573.96	58,923.96	7,372.46
	Refuse Fund	73,922.75	71,847.60	0.00	71,847.60		71,847.60	71,847.60	223,002.60	38,143.35
	Total Enterprise Funds	3,944,794.22	4,159,264.51	204,149.32	3,955,115.19	0.00	3,955,115.19	4,159,264.51	6,081,407.40	2,867,777.64
	Fiduciary Funds									
	Sick Leave	160,996.66	162,496.66	0.00	162,496.66		162,496.66	162,496.66	141,996.66	120,836.66
	G. Hoskins Endowment	2,084.16	2,093.51	0.00	2,093.51		2,093.51	2,093.51	2,059.51	2,009.51
	A. Thompson Trust	596.91	599.62	0.00	599.62		599.62	599.62	551.62	503.62
	Performance Bond	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	Unclaimed Funds	6,006.31	7,525.22	0.00	7,525.22		7,525.22	7,525.22	7,525.22	7,525.22
	Total Fiduciary Funds	169,684.04	172,715.01	0.00	172,715.01	0.00	172,715.01	172,715.01	152,133.01	130,875.01
	TOTAL GOVERNMENT FUND TYPE	12,469,206.86	13,642,708.19	544,664.04	13,098,044.15	1,438,498.65	13,098,044.15	13,449,156.81	21,605,288.98	11,120,166.33
	PROPRIETARY FUND TYPE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL PROPRIETARY FUND TYPE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	FIDUCIARY FUND TYPE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL FIDUCIARY FUND TYPE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL ALL FUNDS	12,469,206.86	13,642,708.19	544,664.04	13,098,044.15	1,438,498.65	13,098,044.15	13,449,156.81	21,605,288.98	11,120,166.33

Year-end certificates indicated only carry-over beginning balances; other source revenue not included.

Variance 193,551.38

Calculation	Difference between carryover balance and unencumbered
From previous year's YE balance certificate	
From YE balance certificate	
From upcoming year's budget	