

2026 BUDGET HEARINGS

Munson Township

Time: August 18, 2025

Todd Ray, Fiscal Officer and Andrew Bushman and Jim McCaskey, Trustee Attended the hearing
representing Munson Township

	Estimated 1/1/2026 Unencumbered Cash Balance	\$	469,248.18
General Fund	Estimated Revenue		\$1,290,854.00
	*Estimated Expense		\$1,611,766.00
	Estimated 12/31/2026 Cash Balance		\$148,336.18

Requested \$1,281,873.00 *Revenue Considered* \$1,290,854.00

UDLG 2026 revenue has been updated at 98 % collection

** Includes a transfer-out of \$300,000 and Contingencies of \$30,000*

	Estimated 1/1/2026 Unencumbered Cash Balance		\$165,039.77
Road & Bridge	*Estimated Revenue		\$1,174,131.00
	Estimated Expense		\$1,183,900.00
	Estimated 12/31/2026 Cash Balance		\$155,270.77

Requested \$1,174,131.00 *Revenue Considered* \$1,174,131.00

** Includes transfer-in of \$300,000*

	Estimated 1/1/2026 Unencumbered Cash Balance		\$0.00
Fire Operating & Apparatus Fund	*Estimated Revenue		\$1,985,323.00
	Estimated Expense		\$1,985,323.00
	Estimated 12/31/2026 Cash Balance		\$0.00

Requested \$1,985,323.00 *Revenue Considered* \$1,985,323.00

Debt Fund Fund 2281 Ambulance & EMS indicates a Note payment - debt schedule should be provided
P&I \$ 87,132.03

Special Assessments 5 years Beginning TY22CY23	Projected to collect in 2026
FUND 2401 \$10,110/5=\$2,022 ann ORC505.86	\$2,100.00

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 ballot
3.00	Inside General Fund	None
0.00	Inside Road & Bridge	
3.70	Outside Road & Bridge	
7.50	Outside Fire	
14.20	Total Mills	

Based on Tax Year 2024 (2025 Collection) values, 1.0 "New/Additional" Mill will yield \$369,500



Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

Munson Township
Todd Ray, Fiscal Officer
12210 Auburn Road
Chardon, OH 44024
ttray@munsonwp.com
sent via email

Dear Todd,

July 18, 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:

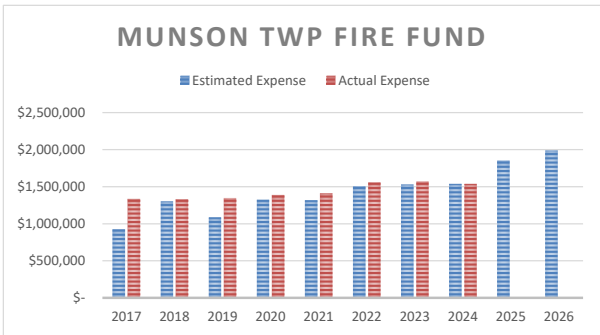
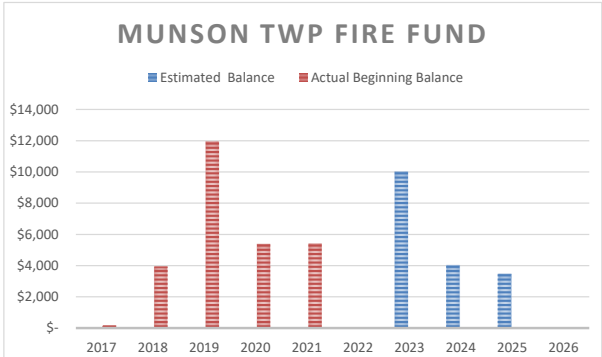
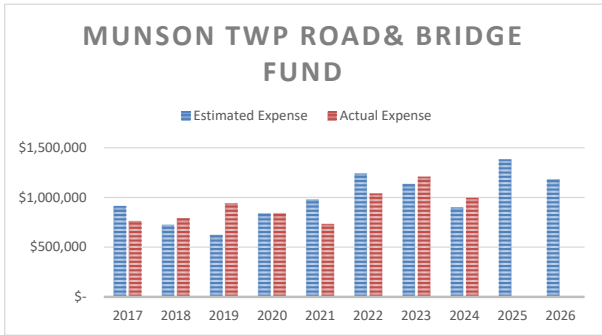
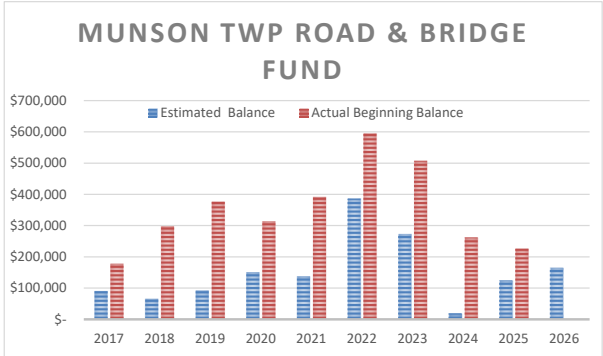
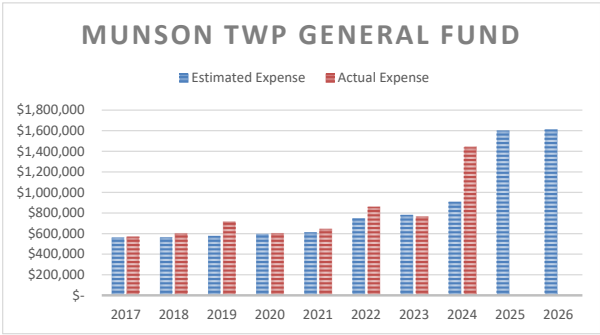
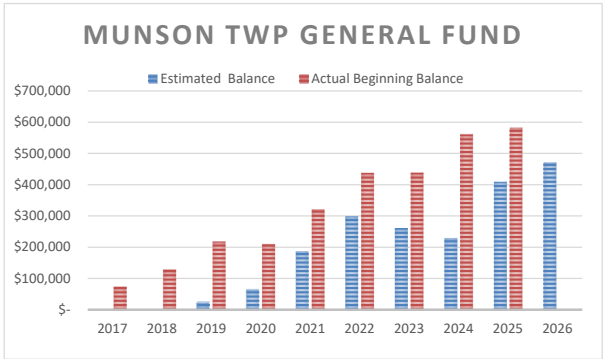
	Tax revenue does not match estimates, or does not include Schedule B
	State revenue (LGF, MVL, Twp. Permissive) is under/over estimated
	Transfers out/Transfers in do not balance
	Expenses exceed revenue – New Levy?
Please provide debt schedule	Debt Service requirements – source of repayment is not identified
	Copy of advertisement of Budget not received
Looks good!	Reviewed

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Munson Township

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	460,550	376,273	0	0	25,545	66,290	187,606	297,971	261,629	229,310	407,956	469,248
Actual Beginning Balance	891,720	282,001	75,683	130,440	218,347	210,625	321,047	437,092	437,722	559,822	580,165	
								Bal. adj.	BA \$250	BA	(1,127)	
Estimted Revenue	558,642	605,301	567,471	570,319	599,429	609,494	624,343	686,925	712,400	748,423	1,271,267	1,281,873
Actual Revenue	644,203	619,829	624,817	688,556	705,021	719,004	765,051	859,844	886,877	1,460,209		
Estimated Expense	979,288	979,829	562,127	564,272	579,006	597,586	612,866	750,606	781,933	910,675	1,601,196	1,611,766
Actual Expense	1,253,922	826,147	570,061	600,648	715,848	603,990	646,269	859,464	764,778	1,438,738		
Estimated Ending Balance	39,904	5,745	5,344	6,047	45,968	78,198	192,083	212,648	192,096	67,058	78,027	139,355
Actual Ending Balance	282,001	75,683	130,440	218,347	210,625	291,938	437,904	437,472	559,822	580,165		
		\$2.2 Million decrease since 2011				321,047						
						(29,109)						
Road & Bridge												
Estimated Balance	74,305	1,596	91,553	66,750	92,887	151,279	137,649	385,992	272,347	19,395	125,098	165,040
Actual Beginning Balance	141,936	119,038	178,433	298,107	377,435	314,411	391,648	594,878	507,140	262,030	227,122	
									Bal. adj.			
Estimted Revenue	681,306	811,521	824,707	660,505	537,570	729,412	858,933	915,758	923,540	923,623	1,296,993	1,174,131
Actual Revenue	834,599	850,397	884,170	871,647	876,282	917,181	937,979	951,951	962,775	960,943		
Estimated Expense	755,611	812,970	915,590	727,227	629,307	844,730	982,265	1,240,980	1,138,350	902,550	1,383,370	1,183,900
Actual Expense	857,497	791,001	764,671	792,319	941,806	842,443	734,749	1,041,114	1,207,884	995,851		
Estimated Ending Balance	0	147	670	28	1,150	35,961	14,317	60,788	57,537	40,468	38,721	155,271
Actual Ending Balance	119,038	178,433	298,107	377,435	314,411	388,155	594,878	505,715	262,030	227,122		
						391,648						
						(3,494)						
Fire Operating & Apparatus												
Estimated Balance	852	0	0	0	0	0	0	0	10,030	4,046	3,500	0
Actual Beginning Balance	7,227	40,667	184	3,944	11,913	5,395	5,425	0	0	0	0	
Estimted Revenue	811,392	539,657	929,964	1,300,630	1,087,230	1,325,368	1,318,493	1,506,919	1,519,660	1,533,736	1,847,790	1,985,323
Actual Revenue	1,637,109 *	946,962	1,338,794	1,339,327	1,332,543	1,388,213	1,406,614	1,556,109	1,568,835	1,535,970		
	*accident/insurance											
Estimated Expense	812,244	539,637	929,920	1,300,612	1,086,506	1,325,368	1,318,493	1,506,919	1,529,690	1,537,782	1,851,290	1,985,323
Actual Expense	1,603,669 *	996,626	1,335,034	1,331,357	1,344,456	1,388,183	1,412,039	1,558,609	1,568,835	1,535,970		
Estimated Ending Balance	0	0	44	18	724	0	0	0	0	0	0	0
Actual Ending Balance	40,667	184	3,944	11,913	5,395	5,425	0		0	0		



Munson Township - 2026 Budget

Fund Name	1000 General	2011 Motor Vehicle License Tax	2021 Gasoline Tax	2031 Road & Bridge	2041 Cemetery	2181 Zoning	2192 Fire & Apparatus	2231 Permissive MVL 2231	2273 ARP	2281 Ambulance & EMS	2401 Special Assessment Demo Exp	4401 Misc. Capital Projects	2902 Scholarship	2904 Opioid Settlement	2905 Amer-Creation tream Restorati	2901 NDCL Stream Restoration	4401 Public Workers Commission Project	Totals
Fund Balance - Beginning of Year	469,248.18	57,563.45	294,970.09	165,039.77	908.16	0.00	0.00	52,954.56	0.00	2,573.80	0.00	0.00	3,234.51	4,000.00	0.00	0.00	0.00	1,050,492.52
Revenues:																		
Property and Other Local:																		
Real Estate Taxes	958,381.00			811,581.00			1,864,441.00											
Personal Property Taxes	0.00			0.00			0.00											
Other Taxes	0.00																0	
Charges for Services										360,000.00								
Licenses, Permits, and Fees	57,000.00			0.00	5,000.00	0.00												
Fines and Forfeitures	0.00																	
Intergovernmental																		
Local Government	100,981.00																	
Estate Tax	0.00																	
Rollback, Homestead, Per.Prop, SB3, T	128,219.00			62,550.00			120,882.00											
Other	4,073.00	18,000.00	160,000.00	0.00				24,000.00				0.00			-		0	-
Special Assessments	1,900.00																	
Interest	25,000.00	500.00	2,500.00					500.00				2,100.00						
Miscellaneous	15,300.00			0.00	8,000.00	0.00	0.00			0.00		0.00	6,000.00	0.00		0.00	0.00	
Total Revenues	1,290,854.00	18,500.00	162,500.00	874,131.00	13,000.00	0.00	1,985,323.00	24,500.00	0.00	360,000.00	2,100.00	0.00	6,000.00	0.00	0.00	0.00	0.00	4,736,908.00
Total Expenditures	1,311,766.00	68,000.00	409,300.00	1,183,900.00	13,500.00	0.00	1,985,323.00	70,000.00	0.00	361,126.96	2,100.00	0.00	0.00	4,000.00	0.00	0.00	-	
Total other Financing Sources	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00
Total other Financing Uses	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00
Balance at End of Year	\$148,336.18	\$8,063.45	\$48,170.09	\$155,270.77	\$408.16	\$0.00	\$0.00	\$7,454.56	\$0.00	\$1,446.84	\$0.00	\$0.00	\$9,234.51	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Unencumbered Balance	\$148,336.18	\$8,063.45	\$48,170.09	\$155,270.77	\$408.16	\$0.00	\$0.00	\$7,454.56	\$0.00	\$1,446.84	\$0.00	\$0.00	\$9,234.51	\$0.00	\$0.00	\$0.00	\$0.00	378,384.56
variance	8,981.00						0.00											

Calculated from Schedule B or Original Certificate