

2026 BUDGET HEARINGS

Newbury Township

Time: August 18, 2025

Lindsay Pollock, Fiscal Officer and Greg Tropf, David Lair Jr.
and Bill Skomrock Trustees hearing representing Newbury Township.

attended the

	Estimated 1/1/2026 Unencumbered Cash Balance	\$	726,429.82
General Fund	Estimated Revenue		\$684,521.00
	*Estimated Expense		\$952,134.50
	Estimated 12/31/2026 Cash Balance		\$458,816.32

Requested \$680,098.00 *Revenue Considered* \$684,521.00

**Includes Transfer-out to Reserve Fund - Park*

UDLG 2026 revenue has been updated

	Estimated 1/1/2026 Unencumbered Cash Balance		\$39,126.01
Road & Bridge	Estimated Revenue		\$403,512.00
	Estimated Expense		\$305,883.00
	Estimated 12/31/2026 Cash Balance		\$136,755.01

Requested \$403,512.00 *Revenue Considered* \$403,512.00

	Estimated 1/1/2026 Unencumbered Cash Balance		\$36,698.82
Fire Fund	*Estimated Revenue		\$1,378,105.00
	*Estimated Expense		\$1,393,500.00
	Estimated 12/31/2026 Cash Balance		\$21,303.82

Requested \$1,378,105.00 *Revenue Considered* \$1,378,105.00

** Tax revenue from Fund and add from GF as a Transfer out allocated to Debt Service to support Fire Station Loan per budget.*

	Estimated 1/1/2026 Unencumbered Cash Balance		\$293,978.46
Road Improvement Fund	Estimated Revenue		\$708,390.00
	Estimated Expense		\$636,300.00
	Estimated 12/31/2026 Cash Balance		\$366,068.46

Requested \$708,390.00 *Revenue Considered* \$708,390.00

	Estimated 1/1/2026 Unencumbered Cash Balance		\$31,088.24
Debt Fund	*Estimated Revenue		\$350,000.00
	Estimated Expense		\$370,000.00
	Estimated 12/31/2026 Cash Balance		\$11,088.24

Requested \$350,000.00 *Revenue Considered* \$350,000.00

Revenue is transfer from Fire and GF.

Special Assessments

No Special Assessments

Total millage for Tax Year 2025(2026 Collection)		Levies on the Nov. 2025 Ballot
1.40	Inside General Fund	None
1.60	Inside Road & Bridge	
3.90	Outside Road District	
7.10	Outside Fire	
14.00	Total Mills	

1.0 "New/Additional"Mill will yield \$257,300

4901 Road Reserve Fund

	Estimated 1/1/2026 Unencumbered Cash Balance		\$353,802.98
	Estimated Revenue		\$75,000.00
	Estimated Expense		\$0.00

10 years beginning TY22 Estimated 12/31/2026 Cash Balance \$428,802.98

Maximum amt \$500,000.00 *Current year balance* \$318,802.98 not including appropriations

4902 Oberland Park Reserve Fund

	Estimated 1/1/2026 Unencumbered Cash Balance		\$57,541.35
	Estimated Revenue		\$100,000.00
	Estimated Expense		\$0.00

10 years beginning TY22 Estimated 12/31/2026 Cash Balance \$157,541.35

Maximum amt \$1,000,000.00 *Current year balance* \$131,056.09 not including appropriations

Newbury Township - 2026 Budget

Fund Name	General	Motor Vehicle License Tax	Gasoline Tax	Road & Bridge	Cemetery	Fire Levy	Road Impr 2141	Permissive Motor Veh Lic 2231	ARPA 2273	Special Assessments 2401	ODNR Oberland Pk 2901	Note Retirement 3301	Fire Station Cap Impr. 4301	OPWC 4401	Reserve Fund Service Garage 4901	Reserve Fund Oberland Park 4902	Totals
Fund Balance - Beginning of Year	726,429.82	42,563.50	208,667.78	39,126.01	20,103.72	36,698.82	293,978.46	27,882.74	0.00	43.32		31,088.24	0.00	0.00	353,802.98	57,541.35	1,837,926.74
Revenues:																	
Property and Other Local:																	
Real Estate Taxes	311,410.00			355,898.00		1,344,595.00	624,800.00					0.00					
Personal Property Taxes	0.00			0.00		0.00	0.00										
Other Taxes/Lodging Tax	46,000.00																
Charges for Services					8,000.00		0.00										
Licenses, Permits, and Fees	52,000.00																
Fines and Forfeitures	0.00																
Intergovernmental																	
Local Government	79,923.00																
Estate Tax	0.00																
Rollback, Homestead, Per.Prop, SB3, TVI	41,663.00			47,614.00		33,510.00	83,590.00										
Other	8,250.00	16,500.00	146,000.00					24,000.00									
Special Assessments																	
Interest	100,000.00	1,000.00	10,000.00					1,000.00		1,500.00							
Miscellaneous	45,275.00				17,000.00		0.00								0.00		
Total Revenues	684,521.00	17,500.00	156,000.00	403,512.00	25,000.00	1,378,105.00	708,390.00	25,000.00	0.00	1,500.00		0.00	0.00	0.00	0.00		3,399,528.00
Total Expenditures	616,134.50	30,000.00	210,000.00	305,883.00	130,500.00	1,127,000.00	636,300.00	50,000.00	0.00	1,500.00		370,000.00	0.00		0.00	0.00	
Total other Financing Sources	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00			350,000.00	52,500.00	0.00	75,000.00	100,000.00	677,500.00
Total other Financing Uses	336,000.00	0.00	0.00	0.00	0.00	266,500.00	75,000.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	677,500.00
Balance at End of Year	458,816.32	30,063.50	154,667.78	136,755.01	14,603.72	21,303.82	291,068.46	2,882.74	0.00	43.32		11,088.24	52,500.00	0.00	428,802.98	157,541.35	
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
Unencumbered Balance	458,816.32	30,063.50	154,667.78	136,755.01	14,603.72	21,303.82	291,068.46	2,882.74	0.00	43.32		11,088.24	52,500.00	0.00	428,802.98	157,541.35	
Submitted ending balance	454,393.32					21,303.82						11,088.24					
	(4,423.00)					(0.00)						0.00					
Calculated from Schedule B or Original Certificate	not sure if she has transfers out included in expenses?																

Entity Name: Newbury Township
Reserve Fund Name and #: 4901 Capital Reserve Fund - Service Garage
Maximum Amount of reserve: \$500,000.00
Source of Funds: Road Fund 2031
Purpose of reserve: ...construction of new buildings and/or renovation and
improvement of existing buildings or properties
owned by Newbury Township
Date of Reserve Report: N/A
Term: 10 years beginning TY22
R.C. statute: 5705.13(c)
Initial transfer amount: \$160,000.00
Board Resolution #: 20221019-05
Resolution date: 10/19/2022
Reviewed by Geauga County Budget Commission: #####

Entity Name: Newbury Township
Reserve Fund Name and #: 4902 - Capital Reserve Fund Oberland Park Improvements
Maximum Amount of reserve: \$1,000,000.00
Source of Funds: 1000 General Fund
Purpose of reserve: ...construction of new improvements and/or development
of property that is owned by Newbury Township or which
may be acquired by the township hereafter...
Date of Reserve Report: N/A
Term: 10 years beginning TY22
R.C. statute: 5705.13(c)
Initial transfer amount: \$150,000.00
Board Resolution #: 20230920-02
Resolution date: 9/20/2023
Reviewed by Geauga County Budget Commission: #####

Calendar Year	Beg. Balance	Revenue	Amount	Appropriat	Actual exp	Budget Bal	Actual Bal	Column8	Column9
2023	0.00	160,000.00	160,000.00			160,000.00	160,000.00		
2024		647.40	160,647.40			647.40	647.40		
2025		158,155.58	318,802.98			158,155.58	158,155.58		
2026		35,000.00	353,802.98			35,000.00	35,000.00		
2027		75,000.00	428,802.98			75,000.00	75,000.00		
2028			428,802.98			0.00	0.00		
2029			428,802.98			0.00	0.00		
2030			428,802.98			0.00	0.00		
2031			428,802.98			0.00	0.00		
2032			428,802.98			0.00	0.00		
Current year balance		318,802.98							
Limit		500,000.00							
Any remaining balance at the end of the term will revert to the: Road Fund 2031									

Calendar Year	Beg. Balance	Revenue	Amount	Appropriat	Actual exp	Budget Bal	Actual Bal	Column8	Column9
2023	0.00	150,000.00	150,000.00			150,000.00	150,000.00		
2024		606.94	150,606.94			606.94	606.94		
2025		7,541.35	131,056.09		27,092.20	-19,550.85	-19,550.85		
2026		50,000.00	181,056.09	123,514.74		50,000.00	50,000.00		
2027		100,000.00	281,056.09			100,000.00	100,000.00		
2028			281,056.09			0.00	0.00		
2029			281,056.09			0.00	0.00		
2030			281,056.09			0.00	0.00		
2031			281,056.09			0.00	0.00		
2032			281,056.09			0.00	0.00		
Current year balance		131,056.09							
Limit		1,000,000.00							
Any remaining balance at the end of the term will revert to the: 1000 General Fund									



Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

Newbury Township
Lindsay Pollock, Fiscal Officer
14899 Auburn Road P.O. Box 257
Newbury, OH 44065
lpollock@newburyohio.com
sent via email

Dear Lindsay,

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:

_____	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!	Reviewed

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Comparison of Budget versus Actual

Newbury Township

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	548,614	552,657	551,040	529,148	351,974	226,498	258,357	256,516	1,085,537	433,377	573,107	726,430
<i>Actual Beginning Balance</i>	771,981	803,760	693,543	487,414	488,043	419,330	465,258	600,588	824,100	874,016	1,161,376	
Estimated Revenue	295,677	304,220	306,949	306,195	305,240	313,312	313,875	449,954	479,946	515,109	653,376	680,098
<i>Actual Revenue</i>	341,522	353,069	378,658	438,322	370,598	367,164	369,263	582,084	654,525	754,482		
Estimated Expense	489,360	520,460	549,051	422,675	467,370	442,680	519,281	548,931	* 838,846	758,338	974,537	952,135
<i>Actual Expense</i>	309,860	463,286	584,787	437,359	435,061	325,236	392,414	358,622	604,609	467,172		
Estimated Ending Balance	354,931	336,418	308,938	412,668	189,844	97,140	52,951	139,433	726,637	190,148	251,946	454,393
<i>Actual Ending Balance</i>	803,760	693,543	487,414	488,043	419,330	465,258	600,588	824,100	874,016	1,161,326		
<i>* includes Trans Out</i>												
Road & Bridge	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	49,263	121,104	174,554	91,726	37,709	103,807	158,193	160,116	285,239	272,709	178,900	39,126
<i>Actual Beginning Balance</i>	388,839	357,803	313,659	295,102	82,763	219,025	210,535	336,137	388,300	439,226	250,067	
Estimated Revenue	266,528	269,265	271,751	272,067	277,079	279,544	274,015	303,515	307,278	310,992	395,887	403,512
<i>Actual Revenue</i>	281,103	333,835	281,486	314,767	283,390	288,810	351,911	316,100	323,273	401,575		
Estimated Expense	314,500	353,000	420,000	289,500	214,000	343,500	331,610	323,374	408,436	393,100	542,000	305,883
<i>Actual Expense</i>	312,139	377,978	300,043	505,106	147,127	297,300	226,309	263,937	272,346	592,159		
Estimated Ending Balance	1,291	37,369	26,305	74,293	100,788	39,851	100,598	140,257	184,081	190,601	32,787	136,755
<i>Actual Ending Balance</i>	274,053	313,659	295,102	82,763	219,025	210,535	336,137	388,300	439,226	250,067		

Newbury Township

Fire Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	22,466	7,047	8,237	13,814	12,768	34,760	52,391	62,206	923,740	123,564	335,802	36,699
Actual Beginning Balance	65,379	63,416	60,699	44,264	38,628	56,795	70,339	83,840	839,697	1,393,790	346,232	
Estimted Revenue	258,864	259,668	263,321	264,215	266,004	268,843	263,349	270,343	* 1,329,900	1,343,242	1,223,513	1,378,105
Actual Revenue	264,915	265,907	270,102	270,835	272,708	316,820	282,288	* 1,366,043	1,379,334	1,241,319		
Estimated Expense	278,000	261,500	268,500	256,200	272,600	271,000	270,200	265,200	2,001,875	1,328,000	1,297,000	1,393,500
Actual Expense	266,879	268,624	286,537	276,831	254,430	303,277	268,787	610,185	825,241	2,288,878		
Estimated Ending Balance	3,330	5,215	3,058	21,829	6,172	32,603	45,540	67,349	251,765	138,806	262,315	21,304
Actual Ending Balance	63,416	60,699	44,264	38,268	56,795	70,339	83,840	839,697	1,393,790	346,232		
* Additional Levy												
Road Improvement	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	82,756	19,195	125,757	85,563	370,310	88,365	140,620	79,700	220,207	481,962	76,158	293,978
Actual Beginning Balance	450,394	363,968	283,556	273,289	498,728	452,646	324,508	398,151	623,792	569,555	563,720	
Estimted Revenue	648,814	650,801	658,976	661,207	663,521	670,537	656,639	674,398	683,123	692,179	695,803	708,390
Actual Revenue	665,192	667,092	678,605	678,164	683,522	702,028	716,404	722,617	710,397	702,512		
Estimated Expense	674,000	646,500	780,500	664,500	932,550	699,400	732,550	692,550	919,895	948,850	711,600	711,300
Actual Expense	751,618	747,504	688,872	452,725	729,680	830,166	642,760	496,976	764,633	708,347		
Estimated Ending Balance	57,570	23,496	4,233	82,270		59,502	64,709	61,548	133,435	225,291	60,361	291,068
Actual Ending Balance	271,781	283,556	273,289	498,728	452,646	324,508	398,151	623,792	569,555	563,720		

