

2026 BUDGET HEARINGS

Parkman Township

Time:

August 18, 2025

Denise Villers, Fiscal Officer and Joyce Peters, Trustee

Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$454,099.92
	Estimated Revenue	\$289,928.00
	Estimated Expense	\$552,942.00
	Estimated 12/31/2026 Cash Balance	<u>\$191,085.92</u>

<i>Requested</i>	\$280,056.00	Revenue Considered	\$289,928.00
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UDLG update with 2026 est @ 98% collection

Road & Bridge	Estimated 1/1/2026 Unencumbered Cash Balance	\$275,613.12
	Estimated Revenue	\$438,813.00
	Estimated Expense	\$459,688.00
	Estimated 12/31/2026 Cash Balance	<u>\$254,738.12</u>

<i>Requested</i>	\$425,382.00	Revenue Considered	\$438,813.00
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Fire Fund	Estimated 1/1/2026 Unencumbered Cash Balance	\$355,868.07
	Estimated Revenue	\$232,873.00
	Estimated Expense	\$345,070.00
	Estimated 12/31/2026 Cash Balance	<u>\$243,671.07</u>

<i>Requested</i>	\$225,974.00	Revenue Considered	\$232,873.00
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Difference in tax revenue

Special Assessments

Budget reflects we are to collect street lighting assessments in 2026 totaling \$6,000

Real Estate Division requests that you submit an updated listing of parcels to be assessed

Total millage for Tax Year 2025 (2026 Collection)		Levies on Nov. 2025 Ballot:
1.70	Inside General Fund	
1.30	Inside Road & Bridge	
4.40	Outside Road & Bridge	
3.40	Outside Fire	
<u>10.80</u>	Total Mills	

1.0 "New/Additional" Mill will yield \$105,500 per year using TY23CY24 values



Geauga County Budget Commission

James R. Flaiz, Chairman

Christopher P. Hitchcock, Vice Chairman

Charles E. Walder, Secretary

Parkman Township
Denise Villers, Fiscal Officer
P.O. Box 688
Parkman, OH 44080
parkman.f.o@gmail.com
sent via email

Dear Denise,

July 11, 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:

	Schedule A and B not included
Tax revenue should be separated between Real Estate Tax and Property Tax Alloc.	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
	Negative ending balance in fund
	Debt Service requirements – source of repayment is not identified
	Copy of advertisement of Budget not received
	Other - Budget is missing Custodial Fiduciary Fund data

Sincerely,

Kristen Sinatra and Tammy Most, Budget Commission Clerks

Comparison of Budget versus Actual

Parkman Township

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	183,199	139,231	301,916	242,480	295,375	228,304	160,522	274,991	208,897	310,385	397,952	454,100
Actual Beginning Balance	294,554	335,009	357,724	404,028	450,812	382,354	474,325	431,409	423,187	535,770	572,472	
									BA 744.53			
Estimated Revenue	221,465	176,184	189,492	219,966	180,198	209,428	194,200	228,648	259,741	233,329	237,290	280,056
Actual Revenue	231,136	215,895	241,462	248,812	232,740	245,008	253,523	256,693	358,620	350,608		
Estimated Expense	391,316	202,250	203,670	307,120	324,753	339,200	317,520	479,334	466,334	303,356	357,212	552,942
Actual Expense	216,404	199,882	195,158	219,768	317,430	266,898	308,354	274,875	246,036	313,941		
Estimated Ending Balance	19,348	113,165	287,738	155,326	150,820	98,532	37,202	180,723	216,593	240,358	278,030	181,214
Actual Ending Balance	335,009	357,724	404,028	450,812	382,354	474,325	431,409	413,226	535,770	572,437		
Road & Bridge	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	21,436	22,367	9,170	20,691	18,672	48,664	58,582	8,775	230,409	394,222	359,196	275,613
Actual Beginning Balance	63,862	48,504	37,825	63,908	72,475	97,811	97,242	102,450	230,615	379,755	370,314	
									BA 206.00			
Estimated Revenue	86,930	94,526	105,296	108,000	101,526	101,000	95,000	384,559	393,134	428,859	427,714	425,382
Actual Revenue	95,554	102,656	137,917	131,231	141,297	127,293	107,085	381,715	406,553	382,108		
Estimated Expense	104,600	93,800	107,550	100,000	98,950	140,230	123,700	256,600	352,141	385,100	462,800	459,688
Actual Expense	110,913	113,335	111,834	122,665	115,961	128,017	101,876	217,187	293,982	391,549		
Estimated Ending Balance	3,766	23,093	6,916	28,691	21,248	58,582	29,882	230,409	271,402	437,981	324,110	241,307
Actual Ending Balance	48,504	37,825	63,908	72,475	97,811	97,086	102,450	266,978	343,186	370,314		

Parkman Township

Fire Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	59,654	115,246	138,055	6,396	328,796	345,054	128,020	344,012	173,386	337,353	292,411	355,868
<i>Actual Beginning Balance</i>	<i>319,319</i>	<i>148,303</i>	<i>173,727</i>	<i>329,089</i>	<i>380,959</i>	<i>378,637</i>	<i>533,952</i>	<i>318,667</i>	<i>173,582</i>	<i>313,478</i>	<i>402,971</i>	
							Bal. Adj.	Bal. Adj. (140331)	BA 195.73			
Estimated Revenue	200,057	193,965	195,186	199,000	210,970	207,000	204,500	224,888	229,724	241,626	223,990	225,974
<i>Actual Revenue</i>	<i>201,336</i>	<i>182,272</i>	<i>447,024</i>	<i>220,296</i>	<i>246,795</i>	<i>256,656</i>	<i>228,287</i>	<i>238,989</i>	<i>259,727</i>	<i>369,264</i>		
Estimated Expense	250,500	235,929	245,600	220,000	224,100	319,600	289,500	510,500	383,500	222,650	305,390	345,070
<i>Actual Expense</i>	<i>372,351</i>	<i>156,847</i>	<i>291,663</i>	<i>168,426</i>	<i>250,681</i>	<i>241,196</i>	<i>303,241</i>	<i>234,880</i>	<i>269,218</i>	<i>279,770</i>		
Estimated Ending Balance	9,211	73,282	87,641	(14,604)	315,666	232,454	43,020	33,055	19,610	356,329	211,011	236,772
<i>Actual Ending Balance</i>	<i>148,303</i>	<i>173,727</i>	<i>329,088</i>	<i>380,959</i>	<i>378,637</i>	<i>534,428</i>	<i>458,998</i>	<i>322,776</i>	<i>164,091</i>	<i>402,971</i>		
Levy Expired/Passed												
Road Improvement Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated Balance	5,960	27,300	29,162	50,975	53,048	5,355	65,947	43,584	16,789	-	-	0
<i>Actual Beginning Balance</i>	<i>31,926</i>	<i>53,105</i>	<i>47,694</i>	<i>104,015</i>	<i>42,145</i>	<i>61,980</i>	<i>72,136</i>	<i>105,630</i>				
Estimated Revenue	125,860	126,541	127,044	276,000	273,925	274,500	273,500	-	-	-	-	0
<i>Actual Revenue</i>	<i>131,887</i>	<i>131,903</i>	<i>214,556</i>	<i>242,797</i>	<i>237,564</i>	<i>248,586</i>	<i>291,265</i>					
Estimated Expense	133,300	145,800	132,100	269,710	295,075	230,700	278,500	88,841	16,789	-	-	0
<i>Actual Expense</i>	<i>110,707</i>	<i>137,702</i>	<i>158,236</i>	<i>315,434</i>	<i>223,229</i>	<i>248,586</i>	<i>258,425</i>					
Estimated Ending Balance	1,520	8,041	24,106	57,265	31,898	49,155	60,947	16,789	-	-	-	0
<i>Actual Ending Balance</i>	<i>53,105</i>	<i>47,694</i>	<i>104,014</i>	<i>42,145</i>	<i>61,980</i>	<i>72,136</i>	<i>105,630</i>					

