

**2027 Annual
Budget Hearing Summary
(Auditor Notes)
DAY 1 - Morning**



1. Thompson Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers Balance (2026 & 2027) except 2026 GF Xfer Out \$140.56
- ✓ Cash as % O&M: GF - 46%; MVL/Gas/R&B,Perm - 44%;
 - ✓ Last Year: GF - 113% c/o, Gas/MVL/Perm/R&B - 30% c/o
- ✓ Cash as % O&M: Fire - 35%; Police - 49%
 - ✓ Last Year: Fire - 44% c/o, Police - 101% c/o
- ✓ Fund 4901 - Police Capital Reserve - \$0 (2026 - \$98,750?)
- ✓ Fund 4902 - Fire Capital Reserve - \$300k (2026 - \$87.6k; 2027 - \$81k?)
- ✓ Questions/Concerns:
 - ✓ Xfers:
 - ✓ Correct 2026 GF Xfer Out (\$140.56)
 - ✓ Reserves:
 - ✓ Police: Reserve Resolution – No Reserve Study?
 - ✓ Fire: Reserve Resolution – No Reserve Study?



2. Thompson Park District

- ✓ Budget Ad Publication, Schedules A & B – N/A
- ✓ Cash as % O&M: GF - 530%, \$159k cash
 - ✓ Last Year: GF - 514% c/o, \$154k cash
- ✓ Questions/Concerns:
 - ✓ None



3. Bainbridge Township

- ✓ Budget Ad Publication, Schedule A & B
- ✓ Xfers In = Xfers Out (2026 & 2027) - except 2026 Perm Funds (4)
- ✓ Tax Revenue: GF Overstated \$22,013; R&B Overstated \$19,331
- ✓ Cash as % O&M: GF - 25% (Adj); MVL/Gas/R&B/Perm - 17% (Adj)
 - ✓ Last Year: GF - 21% c/o, Gas/MVL/Perm/R&B - 15% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 39% (Adj); Police - 13%
 - ✓ Last Year: Fire/Amb - 25% c/o, Police - 17% c/o
- ✓ 4951-4954 Funds show Xfer Out, into what Fund?
- ✓ Fund 4909 - GF Capital Reserve - \$313,826 (NO Reserve Study?)
- ✓ Fund 4910 - R&B Capital Reserve - \$315,000
- ✓ Fund 4911 - Police Capital Reserve - \$391,868
- ✓ Fund 4912 - Fire Capital Reserve - \$1,022,656
(Overfunded per Study - 2 Years?)



3. Bainbridge Township

✓ Questions/Concerns:

✓ Revenue:

- ✓ Correct Tax Revenue in GF (Decrease **\$22,013**)
- ✓ Correct Tax Revenue in R&B Fund (Decrease **\$19,331**)
- ✓ Large reduction on GF Earnings on Investments (2026: -\$326k from 2025 & 2027: -\$191k from 2025) (**-\$517k**)?

✓ Reserves:

- ✓ Correct Fund 4912 Fire Capital Reserve Overfunding (**Decrease** \$13,672 * 2 Years = **\$27,344**)
- ✓ Consider GF Reserve adopted without Reserve Study (**\$314,826**)?

✓ Unencumbered Cash:

- ✓ Consider GF Reserve Redundant Capital Expenditures as Unencumbered Cash (**\$250,000**)?
- ✓ Consider R&B Reserve Redundant Capital Expenditures as Unencumbered Cash (**\$961,240**)?
- ✓ Consider Fire Reserve Redundant Capital Expenditures as Unencumbered Cash (**\$759,642**)?
- ✓ Consider Police Reserve Redundant Capital Expenditures as Unencumbered Cash (**\$335,000**)?

✓ Xfers:

- ✓ Correct 2026 4951 – 4954 Permanent Fund Xfers Out to a Destination Fund (**\$2,272.83**)?



4. Troy Township

- ✓ Budget Ad Publication, Schedule A & B
- ✓ No Xfers (2026 & 2027)
- ✓ Tax Revenue: GF Overstated \$3,235; R&B Understated \$32,315;
- ✓ Fire Understated \$51,683
- ✓ Cash as % O&M: GF - 35% (Adj); MVL/Gas/R&B/Perm - 26% (Adj)
 - ✓ Last Year: GF - 31% c/o, Gas/MVL/Perm/R&B - 9% c/o
- ✓ Cash as % O&M: Fire - 66% (Adj)
 - ✓ Last Year: Fire - 63% c/o
- ✓ Fire c/o too High – Same Comment as Last Year
- ✓ Recommend Reserves!
 - ✓ Last Year & Year Before: Recommend Reserves!
- ✓ Questions/Concerns:
 - ✓ None



5. Chardon Township

- ✓ ***NO Budget Ad Publication***, Schedules A & B
- ✓ Xfer Ins = Xfers Out (2026 & 2027)
- ✓ Tax Revenue: GF Overstated \$34,670; R&B Overstated \$74,594
- ✓ Cash as % O&M: GF - 100% (Adj); MVL/Gas/R&B/Perm - 17% (Adj)
 - ✓ Last Year: GF - 86% c/o, Gas/MVL/Perm/R&B - 26% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 14%
 - ✓ Last Year: Fire/Amb - 15% c/o
- ✓ Too Much Cash in GF – Have Recommended Reserves for 3 Years
 - ✓ Last Year: Must do GF Reserve!
- ✓ Questions/Concerns:
 - ✓ Revenue:
 - ✓ Correct Tax Revenue in GF (Decrease **\$34,670**)
 - ✓ Correct Tax Revenue in R&B Fund (Decrease **\$74,594**)
 - ✓ Reserves:
 - ✓ Lots of carryover in GF – Should do a Reserve Study & Fund!
 - ✓ Contract Checks & Balances



6. Burton Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ No Xfers (2026 & 2027)
- ✓ Cash as % O&M: GF - 47%; MVL/Gas/R&B/Perm - 32%
 - ✓ Last Year: GF - 93% c/o, Gas/MVL/Perm/R&B - 29% c/o
- ✓ Cash as % O&M: Fire - 2%
 - ✓ Last Year: Fire/Amb - 26% c/o
- ✓ Still Recommend Reserves
 - ✓ Last Year: GF & Road Reserves
- ✓ *Great Submission!*
- ✓ Questions/Concerns:
 - ✓ Contract Checks & Balances



7. Montville Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2026 & 2027)
- ✓ Tax Revenue: GF Overstated \$12.88; R&B Overstated \$30;
- ✓ Fire Understated by \$8,109
- ✓ Cash as % O&M: GF - 30% (Adj); MVL/Gas/R&B/Perm – 43% (Adj)
 - ✓ Last Year: GF - 20% c/o, Gas/MVL/Perm/R&B - 29% c/o
- ✓ Cash as % O&M: FireAmb/EMS – 22% (Adj)
 - ✓ Last Year: Fire/Amb - 16% c/o
- ✓ Fund 4901 - GF Capital Reserve - \$160,000
- ✓ Fund 4902 - R&B Capital Reserve - \$198,000



7. Montville Township

✓ Questions/Concerns:

✓ Revenue:

- ✓ Correct Tax Revenue in GF (Decrease **\$12.88**)
- ✓ Correct Tax Revenue in R&B Fund (Decrease **\$30**)
- ✓ Correct Tax Revenue in Fire Fund (Increase **\$8,109**)

✓ Reserves:

- ✓ Reserves created without formal or independent study?



8. Claridon Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out (2027)
- ✓ Aquilla (Lighting District Reminder)
- ✓ Tax Revenue: GF Overstated \$5,324.90; R&B Understated \$804;
- ✓ Fire Overstated by \$25,459
- ✓ Cash as % O&M: GF - 48% (Adj); MVL/Gas/R&B/Perm - 9% (Adj)
 - ✓ Last Year: GF - 196% c/o, Gas/MVL/Perm/R&B - 159% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS – 36% (Adj)
 - ✓ Last Year: Fire/Amb - 44% c/o
- ✓ Reserves!
 - ✓ Last Year: Must establish GF & Road Reserves!



8. Claridon Township

✓ Questions/Concerns:

✓ Revenue:

- ✓ Correct GF Tax Revenue (Decrease **\$5,324.90**)
- ✓ Correct R&B Fund Tax Revenue (Increase **\$804**)
- ✓ Correct Fire Fund Tax Revenue (Decrease **\$25,459**)

✓ Reserves:

- ✓ 48% GF c/o – Reserves?

✓ Contract Checks & Balances?



9. Parkman Township

- ✓ No Budget Ad Publication, Schedules A & B
- ✓ No Xfers (2026 & 2027)
- ✓ Tax Revenue: GF Overstated \$40,000; Fire Overstated by \$5,000
- ✓ Cash as % O&M: GF - 29% (Adj); MVL/Gas/R&B/Perm - 47%
 - ✓ Last Year: GF - 36% c/o, Gas/MVL/Perm/R&B - 102% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 106% (Adj)
 - ✓ Last Year: Fire/Amb - 118% c/o
- ✓ No Reserves - Really Think Reserves are Needed
 - ✓ Last Year: Must do Road & Fire Reserves
- ✓ Good Work on Fire/Amb/EMS Initiative
- ✓ Questions/Concerns:
 - ✓ Revenue:
 - ✓ Correct GF Tax Revenue (Decrease **\$40,000**)
 - ✓ Correct Fire Fund Tax Revenue (Decrease **\$5,000**)
 - ✓ Contract Checks & Balances?



10. Chester Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In ~~≠~~ Xfers Out (2026 - GF Short \$168,303, Police Short \$43,489)
(2027 - Police Short \$43,489)
- ✓ Cash as % O&M: GF - 7% (Adj); MVL/Gas/R&B/Perm - 4%
 - ✓ Last Year: GF - 22% c/o, Gas/MVL/Perm/R&B - 26% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 24%; Police - 9% (Adj)
 - ✓ Last Year: Fire/Amb - 43% c/o, Police - 26% c/o
- ✓ Fund 4901 - GF Capital Reserve - \$0
- ✓ Fund 4902 - R&B Capital Reserve - \$324,995 (Certain Capital Excluded)
- ✓ Fund 4903 - Fire Capital Reserve - \$81,494 (Certain Capital Excluded)
- ✓ Fund 4904 - Police Capital Reserve - \$0



10. Chester Township

✓ Questions/Concerns:

✓ Reserves:

- ✓ Reserves exclude many major capital assets

✓ Xfers:

- ✓ Correct 2026 GF Xfer Out (Increase **\$168,303**)
- ✓ Correct 2026 & 2027 Police Xfer Out (Increase **\$43,489** per Year)



11. Hambden Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ No Xfers (2026 & 2027)
- ✓ Tax Revenue: Fire Understated by \$140,579
- ✓ Cash as % O&M: GF - 42%; MVL/Gas/R&B/Perm - 108%
 - ✓ Last Year: GF - 26% c/o, Gas/MVL/Perm/R&B - 65% c/o
- ✓ Cash as % O&M: Fire - 15% (Adj); Park - 30%
 - ✓ Last Year: Fire - 15% c/o
- ✓ 4301 Capital Fund – Use? (Cash Balance - \$135,874)
- ✓ 4902 Capital Enhancement Fund - \$25,368 (Use?)
- ✓ Questions/Concerns:
 - ✓ Revenue:
 - ✓ Correct Fire Fund Tax Revenue (Increase **\$140,579**)
 - ✓ Reserves:
 - ✓ 42% GF c/o; 108% R&B c/o and no Reserves?
 - ✓ Contract Checks & Balances



12. Munson Township

- ✓ Budget Ad Publication, Schedules A & B
- ✓ Xfers In = Xfers Out
- ✓ Cash as % O&M: GF - 12%; MVL/Gas/R&B/Perm - 11%
 - ✓ Last Year: GF – 9% c/o, Gas/MVL/Perm/R&B – 16% c/o
- ✓ Cash as % O&M: Fire/Amb/EMS - 0%
 - ✓ Last Year: Fire – 1% c/o
- ✓ 4901 Capital Road Equipment - \$2,000 (Study?)
- ✓ 4902 Capital Road Improvement - \$2,000 (Study?)
- ✓ Questions/Concerns:
 - ✓ Reserves:
 - ✓ Study?
 - ✓ Contract Checks & Balances



13. West-G Rec District

- ✓ Budget Ad Publication, *No Schedules A & B Submitted*
- ✓ Cash as % O&M: GF - 15%; Capital Fund - 34%
 - ✓ Last Year: GF – 21%
- ✓ Would like to see UAN, but your spreadsheet history has been flawless!
- ✓ 100% of Expenditures are going toward facilities, programs, or improvements.
- ✓ Great Budget, Thank You
- ✓ Questions/Concerns:
 - ✓ None

