2027 Annual
Budget Hearing Summary
(Auditor Analysis, Adjustments, & Recommendations)
Bainbridge Township

Bainbridge Township - GF

2026 GF Submission:

2026 Beginning Balance:	$1,942,018.45
2026 Revenue:	$2,035,626.61
2026 Expenditures:	($2,470,030.51)
2026 Xfers Out:	($ 550,000.00)
2027 Ending Balance:	$ 957,614.55

2026 Adjustments:

Adjust Revenue Earnings on Investments:	$ 175,000.00 (Email 8/21/2026)
Adjust 2026 Capital (TH Renovations):	$ 175,000.00 (Reserve Pg B.5)
Total Adjustments to 2026 Unencumbered Cash:	$ 350,000.00

2026 Adjusted Ending Balance: $1,307,614.55 (Carry Forward)

Bainbridge Township - GF

2027 GF Submission:

2027 Beginning Balance (Adjusted):	**$1,307,614.55 (Brought Forward)**
2027 Revenue:	$2,129,179.00
2027 Expenditures:	($2,344,569.00)
2027 Xfers Out:	($ 150,000.00)
2027 Ending Balance:	**$ 942,224.55 (Adjusted)**

2027 Adjustments:

Adjust Tax Revenue to Schedule B:	($ 22,014.00) (Schedule B @ 98%)
Adjust Revenue Earnings on Investments:	$ 130,000.00 (Email 8/21/2026)
Adjust 2027 Capital (Centerville Mills Bridge):	$ 75,000.00 (Reserve Pg B.20)
Total Adjustments to Unencumbered Cash:	$ 182,986.00

2027 Adjusted Ending Balance:	**$1,125,210.55 (Adjusted)**
2027 GF O&M (Expenditures – Capital):	$2,269,569.00
Cash as % O&M (GF):	**50%**

Bainbridge Township – MVL/Gas/R&B/Perm

2026 MVL/Gas/R&B/Perm Submission:

2026 Beginning Balances:	$1,923,373.26
2026 Revenues:	$4,282,456.86
2026 Expenditures:	($5,180,649.75)
2026 Sale of Fixed Assets:	$ 100,000.00
2026 Xfers In:	$ 50,000.00
2026 Ending Balances:	$1,175,180.37

2026 Adjustments:

R&B Capital (Truck):	$ 225,000.00 (Reserve Pg B.33-35)
Total Adjustments to R&B Unencumbered Cash:	$ 225,000.00

2026 Adj. MVL/Gas/R&B/Perm Ending Balances: $1,400,180.37 (Carry Forward)

Bainbridge Township – MVL/Gas/R&B/Perm

2027 MVL/Gas/R&B/Perm Submission:

2027 Beginning Balances (Adjusted):	**$1,400,180.37 (Brought Forward)**
2027 Revenues:	$5,319,456.86
2027 Expenditures:	($5,465,950.00)
2027 Sale of Assets:	$ 50,000.00
2027 Xfers In:	$ 50,000.00
2027 Xfers Out:	$ 250,000.00
2027 Ending Balances:	**$ 1,103,687.23 (Adjusted)**

2027 Adjustments:

Adjust Tax Revenue to Schedule B:	($ 19,331.00) (Schedule B @ 98%)
Adjust 2027 Capital (Mack, P/U, Bldg Maint):	$ 415,000.00 (Reserve Pg B.33-B.35)
Total Adjustments to Unencumbered Cash:	$ 395,669.00

2027 MVL/Gas/R&B/Perm Adj Ending Balances:	**$1,499,356.23 (Adjusted)**
2027 MVL/Gas/R&B/Perm O&M (Exp. – Capital):	$5,055,950.00
Cash as % O&M (GF):	**30%**

Bainbridge Township – Fire/Amb/EMS

2026 Fire/Amb/EMS Submission:

2026 Beginning Balances:	$2,650,486.02
2026 Revenues:	$5,297,153.00
2026 Expenditures:	($5,400,028.60)
2026 Xfers Out:	($ 500,000.00)
2026 Ending Balances:	$2,047,610.42

2026 Adjustments:

Adjust 2026 Fire Capital (Paint Station):	$ 40,000.00	(Reserve Pg B1.4 or B1.5)
Adjust 2026 Amb/EMS Capital (EMS Squad):	$ 500,000.00	(Reserve Pg B1.7)
Adjust 2026 Xfer Overfunding:	$ 13,672.00	(Reserve & Resolution)
Total Adjustments to Unencumbered Cash:	$ 553,672.00	

2026 Fire/Amb/EMS Adjusted Ending Balances: $2,601,282.42 (Carry Forward)

Bainbridge Township – Fire/Amb/EMS

2027 Fire/Amb/EMS Submission:

2027 Beginning Balances (Adjusted):	**$2,601,282.42 (Brought Forward)**
2027 Revenues:	$5,347,153.00
2027 Expenditures:	($5,004,250.00)
2027 Xfers Out:	($ 500,000.00)
2027 Ending Balances:	**$2,444,185.42 (Adjusted)**

2027 Adjustments:

Adjust 2027 Fire Capital (turnout Gear):	$ 75,000.00 (Reserve Pg B1.8)
Adjust 2027 Fire Capital (Repairs/Replacements):	$ 65,000.00 (Reserve Pgs B1.5 - B1.6)
Adjust 2027 Xfer Overfunding:	$ 13,672.00 (Reserve & Resolution)
Total Adjustments to Unencumbered Cash:	$ 153,672.00

2027 Fire/Amb/EMS Adjusted Ending Balances: $2,597,857.42 (Adjusted)

2027 Fire/Amb/EMS O&M (Expenditures – Capital): $4,864,250.00

Cash as % O&M (GF): 53%

Bainbridge Township – Police

2026 Police Submission:

2026 Beginning Balance:	$2,183,971.02
2026 Revenue:	$4,228,781.00
2026 Expenditures:	($5,975,813.68)
2026 Xfers Out:	($ 70,000.00)
2026 Ending Balance:	$ 366,938,.34

2026 Adjustments:

Adjust 2026 Police Capital (HVAC):	$ 110,000.00 (Reserve Pg B2.6)
Total Adjustments to Unencumbered Cash:	$ 110,000.00

2026 Police Adjusted Ending Balances: $ 476,938.34 (Carry Forward)

Bainbridge Township – Police

2027 Police Submission:

2027 Beginning Balance:	**$ 476,938.34 (Brought Forward)**
2027 Revenue:	$4,228,781.00
2027 Expenditures:	($4,096,200.00)
2027 Ending Balance:	**$ 609,519.34 (Adjusted)**

2027 Adjustments:

Adjust 2027 Police Capital (Vehicles)	$ 225,000.00 (Reserve Pg B2.7)
Total Adjustments to Unencumbered Cash:	$ 225,000.00

2027 Police Adjusted Ending Balances:	**$ 834,519.34 (Adjusted)**
2027 Police O&M (Exp. – Capital):	$3,945,200.00
Cash as % O&M (GF):	**21%**

Bainbridge Township – GF Capital Reserve

Resolution 05062024-F Created 4909 GF Capital Reserve:

- Identified Reserve Study dated January 8, 2024.
- To accumulate max of $3.44M over 10 years.
- Source Fund is the GF.
- Initial deposit of $344k.

Concerns:

- No GF Reserve Study dated January 8, 2024.
- Updated Study dated April 23, 2024 breaks out Townhall & Parks/Properties.
- No Resolution adopting updated Study.
  - Per Updated Study – Townhall Annual Deposit = $70,579
  - Per Updated Study – Parks/Properties Annual Deposit = $162,521
  - Total Annual Deposit per Study = $233,100
  - Neither Townhall or Parks/Properties Study show an initial deposit ($344k).
- Deposits into 4909 Reserve have been:

2024	2025	2026	2027
$844,000	**$535,000**	**$500,000**	**$100,000**

Bainbridge Township

Auditor Considerations & Recommendations:

- GF – Make Budget Adjustments as Presented.
- MVL/Gas/R&B/Perm - Make Budget Adjustments as Presented.
- Fire/Amb/EMS - Make Budget Adjustments as Presented.
- Police - Make Budget Adjustments as Presented.
- Discuss Issue with GF Capital Reserve - Prosecutor.
- Test Cash as % O&M in all Funds for Reasonableness and Need.