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

Russell Township – No Adjustments/Corrections

2027 Budget As Submitted with $801,115 Suppressed ($386,744.99 + $414,369.99):

Total in Reserve & Special Revenue Funds on 12/31/2027 - **$1.8M**

2027 GF Ending Cash Balance:	$ 746,640.53
2027 GF O&M (Expenditures – Capital):	$1,017,077.00
2027 GF Cash as % O&M:	**73%**
2027 MVL/Gas/R&B/Perm Ending Cash Balances:	$ 670,550.80
2027 MVL/Gas/R&B/Perm O&M (Exp. – Capital):	$1,631,464.00
2027 MVL/Gas/R&B/Perm Cash as % O&M:	**41%**
2027 Fire/Amb/EMS Ending Cash Balances:	$ 471,730.27
2027 Fire/Amb/EMS O&M (Expenditures – Capital):	$1,773,849.00
2027 Fire/Amb/EMS Cash as % O&M:	**27%**
2027 Police Ending Cash Balance:	$1,671,950.55
2027 Police O&M (Expenditures – Capital):	$2,848,698.00
2027 Police Cash as % O&M:	**59%**

Russell Township - GF

2026 GF Submission:

2026 Beginning Balance:	$1,252,512.74
2026 Fund Balance Adjustment:	$ 979.18
2026 Revenue:	$1,594,009.38
2026 Expenditures:	($1,478,463.90)
2026 Xfers Out:	($ 97,513.00)
2026 Ending Balance:	$1,271,524.40

2026 Adjustments:

Capital Improvement to Site (Siding):	$ 100,000.00 (Reserve Pg B.4)
Machinery, Equip, & Furn (IT Services):	$ 52,200.00 (1000-110-319-0000 $129,220)
Machinery, Equip, & Furn Fire (Dorm):	$ 67,000.00 (PO 232-2025 12/19/25)
Total Adjustments to Unencumbered Cash:	$ 219,200.00

2026 Adjusted Ending Balance: $1,490,724.40 (Carry Forward)

Russell Township - GF

2027 GF Submission:

2027 Beginning Balance (Adjusted):	**$1,490,724.40 (Brought Forward)**
2027 Revenue:	$1,585,938.38
2027 Expenditures:	($1,049,077.35)
2027 Xfers Out:	($1,061,745.00)
2027 Ending Balance (Adjusted):	**$ 965,840.43 (Adjusted)**

2027 Adjustments:

Buildings (Briar Hill Cemetery):	$ 15,000.00 (Reserve Pg B.10)
Improv to Site (Cemetery Repairs/Paving):	$ 5,000.00 (Reserve Pg B.9)
Total Adjustment to Unencumbered Cash:	$ 20,000.00

2027 Adjusted Ending Balance: $ 985,840.43 (Adjusted)

2027 General Fund O&M (Expenditures – Capital): $1,017,077.00

Cash as % O&M (GF): 97%

Russell Township – MVL/Gas/R&B/Perm

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

2027 Beginning Balances:	$1,413,441.98
2027 Revenues:	$1,464,827.94
2027 Expenditures:	($2,594,464.12)
2027 Xfers In:	$ 586,745.00
2027 Xfers Out:	($ 200,000.00)
2027 Ending Balances:	$ 670,550.80

2027 Adjustments:

Correct Tax Revenue to Schedule B:	$ 386,744.99 (No Resolution)
R&B Capital (Roadside Mower):	$ 230,000.00 (Reserve Pg B6.3)
Correct Reserve Overfunding:	$ 66,900.00 (Reserve Study & Resolution)
Total Adjustments to Unencumbered Cash:	$ 683,644.99

2027 Adj MVL/Gas/R&B/Perm Ending Balances: $1,354,195.79 (Adjusted)

2027 MVL/Gas/R&B/Perm O&M (Exp – Capital): $1,631,464.00

Cash as % O&M (MVL/Gas/R&B/Perm): 83%

Russell Township – Fire/Amb/EMS

2027 Fire/Amb/EMS Submissions:

2027 Beginning Balances:	$ 611,442.82
2027 Revenues:	$1,546,136.00
2027 Expenditures:	($1,935,848.55)
2027 Xfer Ins:	$ 475,000.00
2027 Xfers Out:	($ 225,000.00)
2027 Ending Balance:	$ 471,730.27

2027 Adjustments:

Add Revenue for PILOT:	$ 11,600.00 (Laurel School)
Add Revenue for Emp Ins Contrib (15% Prem):	$ 14,958.90 (2111-892-0500)
Capital Motor Vehicle: (Amb & Expedition):	$ 157,000.00 (Reserve Pg B4.3)
Total Adjustments to Unencumbered Cash:	$ 183,558.90

2027 Adjusted Fire/Amb/EMS Ending Balances: $ 655,289.17 (Adjusted)

2027 Fire/Amb/EMS O&M (Expenditures – Capital): $1,773,849.00

Cash as % O&M (Fire/Amb/EMS): 37%

Russell Township - Police

2027 Police Submission:

2027 Beginning Balance:	$1,676,234.75
2027 Revenue:	$2,695,913.81
2027 Expenditures:	($2,963,198.01)
2027 Sale of Fixed Assets:	$ 10,000.00
2027 Grants:	$ 1,000.00
2027 Xfers Out:	$ 252,000.00
2027 Ending Balance:	$1,671,950.55

2027 Adjustments:

Correct Tax Revenue to Schedule B:	$ 414,369.99	(No Resolution)
Correct Xfer Out to ($192,500):	($ 444,500.00)	(Math)
Correct Reserve Overfunding:	$ 55,118.00	(Reserve Study & Resolution)
Total Adjustments to Unencumbered Cash:	$ 24,987.99	

2027 Adjusted Police Ending Balance: $1,696,938.54 (Adjusted)

2027 Police O&M (Expenditures – Capital): $2,848,698.00

Cash as % O&M (Police): 60%

Russell Township – R&B Capital Reserve

2027 R&B 4905 Capital Reserve Fund Submission:

2027 Beginning Balances:	$ 448,089.92
2027 Expenditures:	($ 60,000.00)
2027 Ending Balances:	$ 388,089.92 (No Xfers In)

Discussion on intended use of this fund.

Deposits & Expenditures - 4905 R&B Capital Reserve:

	2024	2025	2026	2027
Beginning Balance:	**$480,620**	**$478,290**	**$476,090**	**$448,090**
Xfers In:	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Expenditures:	**$ 2,330**	**$ 2,200**	**$ 0**	**$ 60,000**

Reserve Study Annual Deposit = $74,829/Year

Russell 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 R&B 4905 Capital Reserve.

Test Cash as % O&M in all Funds for Reasonableness and Need.