2027 Preliminary Budget Changes

Summary of adjustments across five operating and special revenue funds

General Fund Final Budget	**$24.44M**
Emergency Services (Fire/EMS) Final Budget	**$4.99M**
Library Fund Final Budget	**$2.31M**
Sewer Fund Final Budget	**$8.02M**
Stormwater Fund Final Budget	**$2.51M**

Executive summary

All five funds remain balanced after the proposed adjustments.

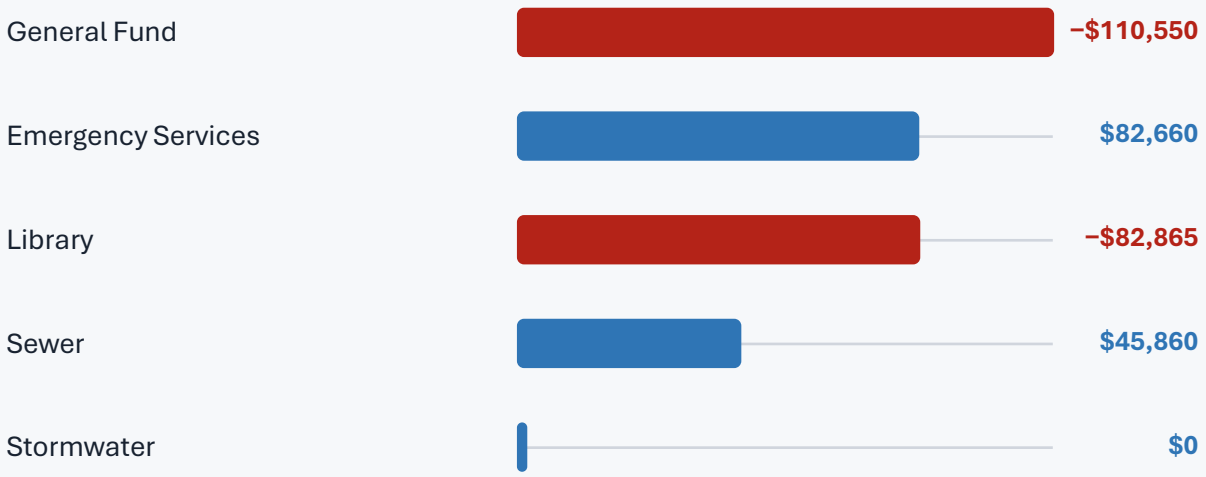
Combined final budgets
$42.27M
Across the five funds

Largest final budget
$24.44M
General Fund

Largest net adjustment
$110.6K
General Fund decrease

Funds balanced
5 of 5
No final deficit due to use of reserves in some funds

Net change from preliminary to final budget



What changed

- General Fund and Library budgets decrease, primarily through lower reserve use and funding/reclassification changes.
- Emergency Services and Sewer increase, while Stormwater reallocates expenses with no change to the total budget.
- The largest structural shifts involve Library cost transfers, reserve usage and interdepartmental allocations.

General Fund

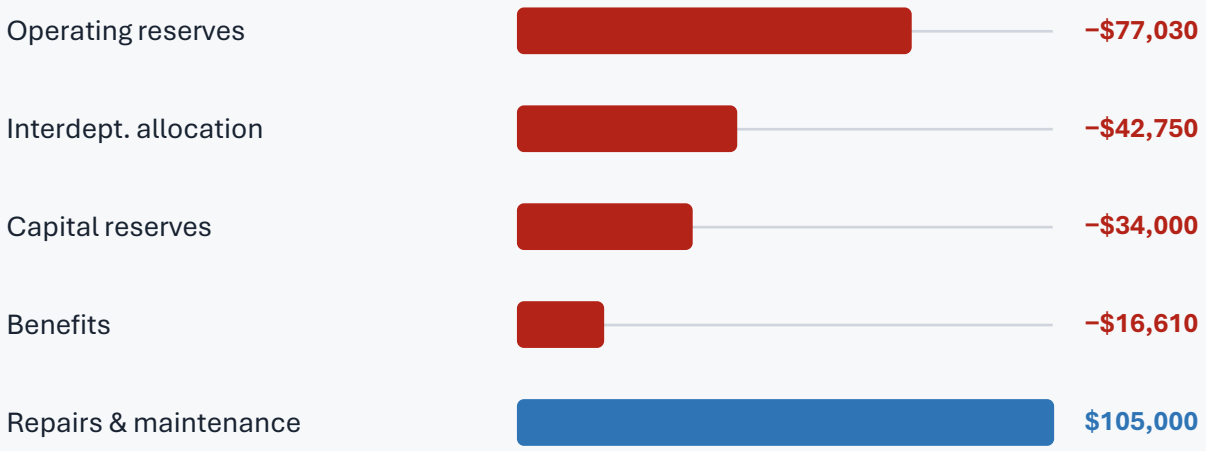
Final budget: $24,440,890 | Net decrease: $110,550

Revenue change
–$110,550
Primarily lower reserve use

Expense change
–$110,550
Balanced to revised revenue

Reserve use reduced
–$111,030
Capital and operating reserves

Largest line-item adjustments



Blue = increase • Red = decrease

What changed

- Reduce use of operating reserves by $77,030 and capital reserves by $34,000.
- Move $105,000 of Library repairs and maintenance into the General Fund overhead department, offset by a reduction to contributions.
- Lower employee benefit costs, HR consulting, training and supplies; increase interdepartmental expense allocation by $42,750 (a reduction to costs).

Emergency Services Fund

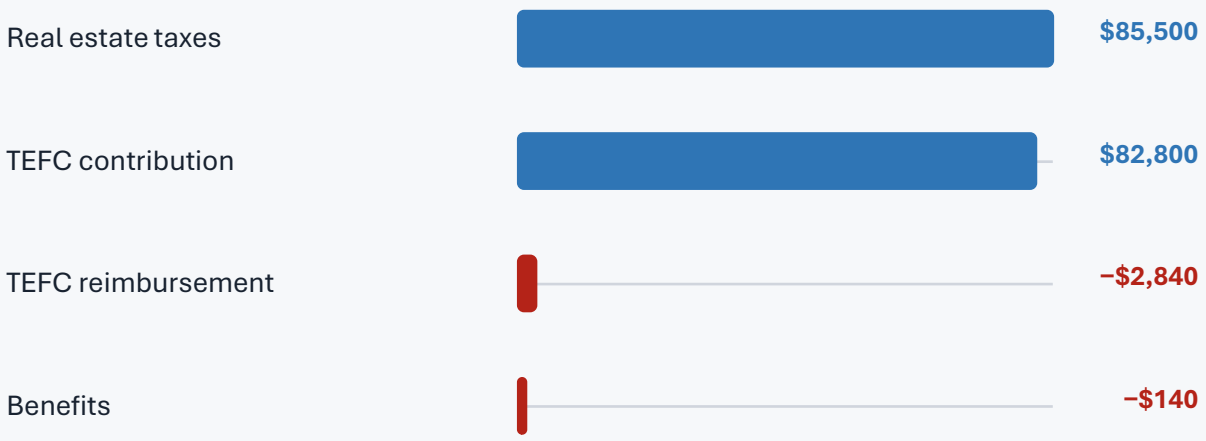
Final budget: $4,992,795 | Net increase: $82,660

Revenue change
+$82,660
Millage less reimbursement

Expense change
+$82,660
Mainly TEFC contribution

Real estate taxes
+$85,500
Increase in millage rate

Largest line-item adjustments



Blue = increase • Red = decrease

What changed

- Increase real estate tax revenue by $85,500 due to the millage-rate change.
- Reduce TEFC reimbursement revenue by $2,840.
- Increase contributions by $82,800 for TEFC budget variances; a $140 unemployment compensation reduction provides a small offset.

Library Fund

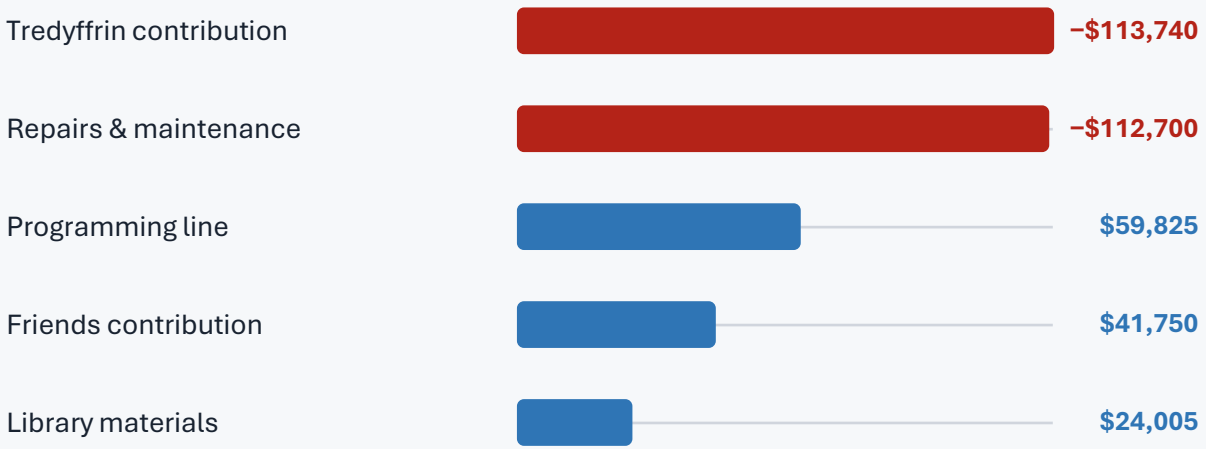
Final budget: $2,311,950 | Net decrease: $82,865

Revenue change
–$82,865
Lower township/foundation support

Expense change
–$82,865
Reclasses and targeted increases

Materials increase
+$24,005
Supports 12% obligation

Largest line-item adjustments



Blue = increase • Red = decrease

What changed

- Township contribution falls by $113,740 and Foundation support by $13,325, partially offset by a new $41,750 Friends contribution.
- Shifts repairs and maintenance to the General Fund overhead department.
- Increase Library materials by $24,005 and establish a distinct Programming line, including Makerspace funding.

Sewer Fund

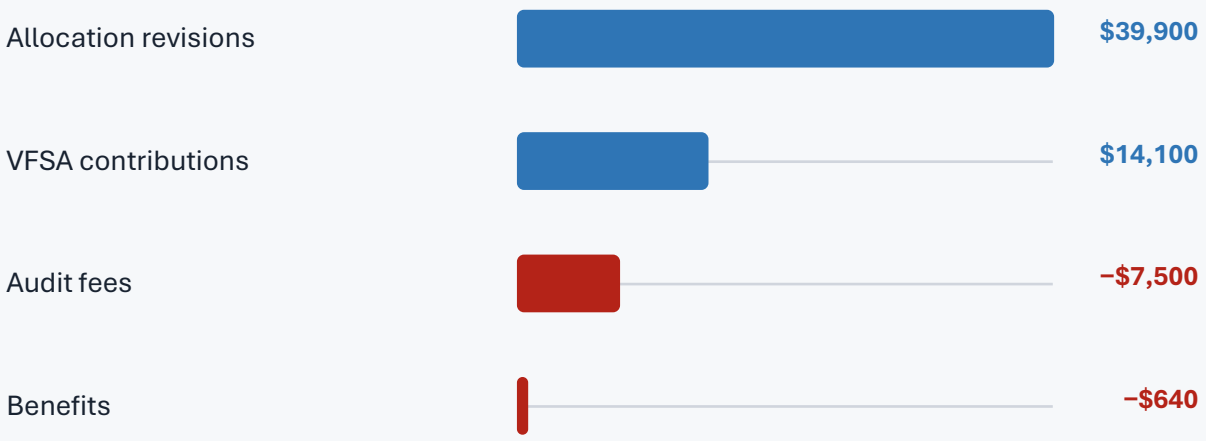
Final budget: $8,017,190 | Net increase: $45,860

Revenue change
+$45,860
Additional reserve use

Expense change
+$45,860
Allocation and VFSA changes

Sewer fee change
$0
No change in sewer fee

Largest line-item adjustments



Blue = increase • Red = decrease

What changed

- No change is proposed to the sewer fee.
- Use an additional $45,860 of reserves to maintain a balanced budget.
- Increase interdepartmental allocations by $39,900 and VFSA contributions by $14,100, offset by lower audit fees and unemployment compensation.

Stormwater Fund

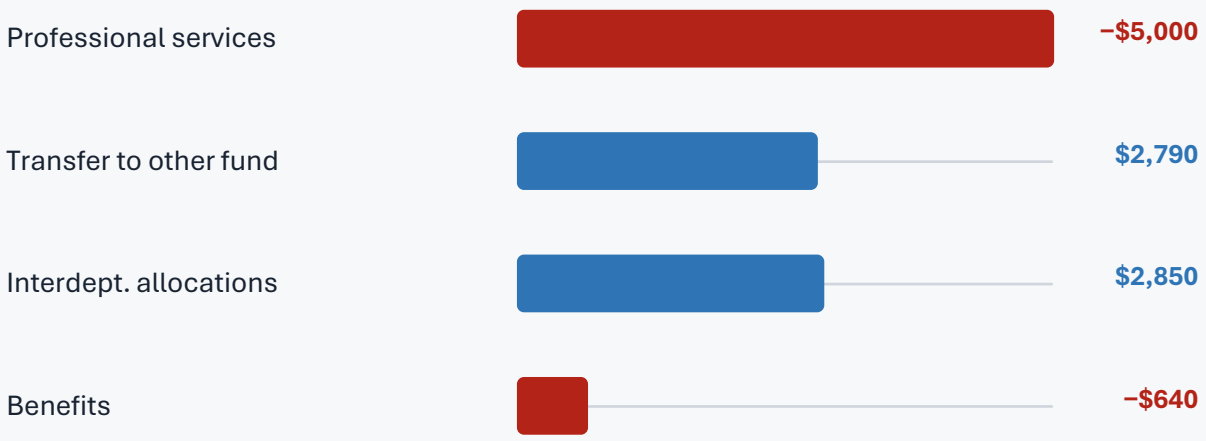
Final budget: $2,506,400 | Total budget unchanged

Revenue change
$0
No revenue adjustments

Expense net change
$0
Increases offset decreases

Internal reallocation
$5,640
Shift within expenses

Largest line-item adjustments



Blue = increase • Red = decrease

What changed

- Revenue and the total fund budget remain unchanged.
- Reduce audit fees by $5,000 and unemployment compensation by $640.
- Redirect the full $5,640 savings to capital transfer and interdepartmental allocation increases.