



2025 Budget Overview

- 1) Maintains fund equity at an unrestricted fund balance reserve of three months of operating expenditures.
- 2) An increase in the Township's cash reserve beyond previous projections with the proposed increase of the General Purpose Tax.
- 3) A general fund balance available after reserve that meets a Generally Accepted Accounting Principle (GAAP) standard.
- 4) Exceeding the minimum two (2) month Government Finance Officers Association (GFOA) best practice and beyond the minimum of one month as prescribed in the fund balance policy.

2025 Proposed Preliminary Budget

The Fiscal Year (FY) 2025 Township Budget as presented:

✓ Increases total property tax rate from 2.183 mills to 4.883 mills (*2.7 mills increase*)

General Purpose Tax from **1.05 mills to 1.75 mills** (*0.70 mills increase*)

Fire Protection Tax from **0.675 mills to 2.25 mills** (*1.575 mills increase*)

Emergency Services Tax from **0.075 mills to 0.5 mills** (*0.425 mills increase*)

✓ Wastewater (Sewer User) fees remain unchanged.

***Based on 2023 County Assessment of Township Total Assessment: \$791,759,250.00**

What Will My Tax Bill Look Like?

AVERAGE Assessed Property Value - \$231,587

2.183 Millage - Avg. Tax Bill \$505.55

4.883 Millage - Avg. Tax Bill \$1,130.84

MEDIAN Assessed Property Value - \$217,300

2.183 Millage - Avg. Tax Bill \$474.37

4.883 Millage - Avg. Tax Bill \$1,061.08

Revenue Projection Increases

General Fund: \$526,520

Fire & Emergency Service Fund: \$1.47 Mill.

Funds	Beginning Balance	Revenue	Transfers In	Expenses	Transfers Out	Ending Balance
General	\$ 680,641.41	\$ 2,989,588.00	\$ 467,080.00	\$ 3,159,097.60	\$ 8,500.00	\$ 969,712
Sewer - Unrestricted	\$ 2,905,502.23	\$ 1,390,000.00	\$ -	\$ 1,642,936.50	\$ 370,000.00	\$ 2,282,566
Sewer - Restricted	\$ 547,428.19	\$ -	\$ -	\$ -	\$ -	\$ 547,428
Liquid Fuels	\$ 156,360.58	\$ 329,440.00	\$ -	\$ 329,440.00	\$ -	\$ 156,361
Parks	\$ 108,700.00	\$ -	\$ 39,000.00	\$ 17,900.00	\$ 57,576.00	\$ 72,224
Open Space	\$ 1,878,147.85	\$ 152,000.00	\$ -	\$ 2,500.00	\$ 38,000.00	\$ 1,989,648
Library	\$ 21,500.00	\$ 138,000.00	\$ -	\$ 138,000.00	\$ -	\$ 21,500
Fire & Emergency Services	\$ 178,491.57	\$ 1,949,927.00	\$ -	\$ 1,461,932.51	\$ -	\$ 666,486
Operating Reserve	\$ 756,000.00	\$ -	\$ -	\$ -	\$ -	\$ 756,000
Capital Improvement	\$ 2,546,881.93	\$ -	\$ -	\$ 909,575.00	\$ -	\$ 1,637,307
ARPA (Closed out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 9,779,654	\$ 6,948,955	\$ 506,080	\$ 7,661,382	\$ 474,076	\$ 9,099,231

A top-down view of a wooden desk. In the upper left, a small black pot holds a green plant. To its right is a white computer keyboard. In the center, two black paper clips are scattered. In the lower right, a black notebook with a white lined page is open, with a black pen resting on it. A white coffee cup with dark liquid is partially visible on the right edge. A light blue abstract shape is in the bottom right corner.

2025 Capital Improvement Plan

Summary of Expenditures

SNAPSHOT

TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	\$813,575
TOTAL SEWER FUND CAPITAL EXPENDITURES	<u>\$362,000</u>
TOTAL 2025 CAPITAL EXPENDITURES	\$1,175,575

WASTER WATER (SEWER FUND EXPENSE)

BioFilter Replacement	\$37,000
Bar Screen Replacement	\$48,000
Baffle Replacement	\$21,000
Pump Station Upgrades	\$42,000
Effluent Pump Station Upgrades	\$185,000
	TOTAL \$362,000

FLEET MANAGEMENT

2012 GMC 2500 Replacement	\$58,000
2013 JCB Backhoe Replacement	\$160,000
2014 Kubota mower A Replacement	\$13,000
NEW 2025 Skid Loader	\$105,000
	TOTAL \$336,000

ROADS & BRIDGES

FOR 20-YR ROAD MAINTENANCE PROGRAM (*Supplements Liquid Fuels Fund*)

Pave, Oil & Chip

\$110,000

Supplement Liquid Fuels Fund

\$250,000

TOTAL \$360,000

REMAINING CATEGORIES

BUILDINGS & PROPERTIES

Library Capital Campaign \$105,575 (6th Yr. of 6 Yr Commitment)

TOTAL \$105,575

PARKS & RECREATION

2018 JD Z960M 60" mower Replacement \$12,000

TOTAL \$12,000