TAX BUDGET WORKSHOP FOR 2027
May 13, 2026

Call to order at 6:31 p.m.

Roll Call: Steve Thorn, Denise DiLellio, Dave Sluka, Chris Novotny, Marty Fergus (arrived at 6:40 p.m.)
Others present: Fiscal Officer Maryann Fabian

Tax Budget for 2027

Maryann Fabian reviewed the proposed 2027 Tax Budget with the committee. She explained that the Police Department wage projections were based on staffing levels of three full-time officers and three part-time officers. She noted that if Council approves the revised uniform allowance policy, the Police Department uniform allowance appropriation would need to increase by $8,100.

Maryann also advised the committee that two revenue figures would need to be adjusted following receipt of the certified General Real Estate Tax amounts earlier in the week. She further stated that while there may be future changes regarding the School Resource Officer (SRO) position, the projected revenue currently matches the related appropriation.

Committee members expressed appreciation for the revised tax budget format, particularly the organization by department.
Discussion and Questions

Dave Sluka asked whether the 2026 figures had been prorated for dispatch services. Maryann responded that the 2026 figures were generated directly from her accounting system and would not be adjusted.

Dave also asked whether dispatch services had been excluded from appropriations because it was anticipated the department would no longer provide dispatching. Maryann replied that the mayor instructed her to prepare the 2027 Tax Budget without dispatch services included.

Additional questions and responses included:

- The Police Chief salary decreased because the position is part-time.
- Police officer appropriations were calculated based on three full-time and three part-time officers.
- The addition of $26,000 for a Police Department administrative assistant reflects the anticipated need for administrative support once dispatch services end.
- OPF&PF appropriations for the Police Chief were reduced to zero because the Chief is part-time and participates in OPERS rather than OPF&PF.
- The Fiscal Officer unemployment appropriation decreased from $5,200 to $700; Maryann stated she would look into that figure.
- The proposed $50,000 dispatch contract amount for 2027 would be all-inclusive; however, additional setup costs are anticipated in 2026.
- Telephone appropriations decreased due to the loss of dispatch operations and the termination of the Mantua-Shalersville Fire Department contract.

- The increase in Police Department operating expenses reflects costs previously divided between police and dispatch operations that will still be required.
- Cemetery appropriations increased due to higher Service Department wages in 2026, plus an additional projected 3% increase for 2027.
- The addition of medical/hospitalization appropriations reflects fringe benefit allocations proportionately distributed among Service Department wages.
- Cemetery operating supplies and materials in the General Fund are intended for routine maintenance, while the Special Cemetery Fund is intended to represent trust funds, burials, plot sales, foundations, and burial-related expenses.
- Service Department wage appropriations increased because the Village Administrator and Administrative Assistant are now included within the department totals.
- The Village Administrator salary increase reflects a 3% increase from the current salary.
- Administrative Assistant wages decreased because Rachel’s wages are now allocated between the Police and Service Departments.
- The Fiscal Officer’s medical insurance appropriation decreased because her son will no longer be covered under the insurance plan.

Steve Thorn asked whether the Village Hall repairs and maintenance appropriation would be sufficient to cover major projects such as a roof replacement. Maryann stated that the amount would not cover a roof replacement and that no major projects are currently included in the budget. She noted that such projects would likely be addressed later during the appropriations process.

Dave Sluka continued with additional questions regarding capital outlay appropriations. Maryann stated that the proposed $5,000 appropriation is expected to be sufficient for 2027. She noted that although no significant purchases were anticipated last year, substantial expenditures ultimately occurred. She expressed hope that the Service Department now has the necessary equipment. During discussion, Denise mentioned the salt shed project, and Maryann stated that project is expected to be completed this year.

Steve Thorn asked about auditing services appropriations. Maryann clarified that audits occur every other year.

Additional discussion included:

- Maryann stated that the Permissive Fund is generally used for road maintenance purposes; however, she noted that she would need to review the legal definition to provide a definitive answer.
- The Buchert Park Fund contains zero appropriations because no grant-funded projects have been approved for 2027; park-related expenditures outside of grants remain within the General Fund.
- Variations in Service Department appropriations reflect projected departmental work priorities for the coming year.

Adjournment

- ❖ Denise made a motion to adjourn at 6:59 p.m. Dave second. All ayes.