

August 17, 2026 – BUDGET GUIDANCE WORKSHOP

The East Lampeter Township Board of Supervisors Budget guidance workshop met on Monday, August 17, 2026 at 3:30 pm at the East Lampeter Township Office: 2250 Old Philadelphia Pike, Lancaster, PA 17602. The statement of recorded meetings was played for all in attendance. Chairman Mike Thornton called the meeting to order at 3:30 pm, followed by the Pledge of Allegiance. In attendance were Supervisors Mr. Ted Gallagher, Mr. Robert Hayward Jr., Mr. Michael Lapp, and Mr. Roger Rutt via zoom. Also present in the meeting room were Ms. Tara Hitchens, Township Manager; Ms. Kimberly Piestrak, Assistant Township Manager, Chief Stephen Zerbe, Mr. Kevin Hostetter, Director of Finance, Mr. Charlie Thomas, Director of Public Works, Mr. Jacob Bowen, Director of Planning, Larry Frankford, Sewer Superintendent, Lashawnda Martin, Bookkeeper, and Stephanie Leakway, Administrative Assistant.

Public Present:

Kathy Cody – Resident

Justin Eby - LCHRA

Steve Gribble – Ronks Fire Company

Michelle Kime – CV Seeds

Charles Suhr – LCHRA Counsel

Suzie Sutton – Lafayette Fire Company

Nick Wagner – Resident

Public Comment (non-agenda items only): None

Budget Discussion:

Tara Hitchens, Township Manager – discussion of capital funds, other general funds, personnel, and cost savings opportunities.

Ms. Hitchens noted the budget discussions that are on your agenda. We're going to alter slightly and let Kevin go first with where we stand for revenues.

Administration:

Ms. Hitchens reported that no new employees are under consideration for the upcoming fiscal year. She noted ongoing costs associated with the Township's codification project, explaining that when the Board elected to codify all ordinances and resolutions, it created a continuing expense to maintain the online system. These annual costs total approximately \$5,000. Ms. Hitchens reviewed the Township's contributions to community organizations. The Township now supports four libraries. In 2025, the Board revised the

contribution formula such that 25 percent of library related funds are directed to the Lancaster Library System due to its collaboration with the Recreation program. The remaining 75 percent of the annual \$44,000 allocation is distributed among top four libraries proportionally based on the use by East Lampeter Township residents.

Ms. Hitchens also noted the Township's participation in the drug task force at a rate of one dollar per capita based on the 2020 Census is at \$17,776. The annual contribution to LEMSA is \$56,000 and CV Seeds is \$14,750.

Mr. Hayward inquired whether these contribution amounts are established through formal agreements or provided voluntarily by East Lampeter Township. Ms. Hitchens noted these are voluntary. The drug task force sends a letter requesting funds. In response to Mr. Hayward's question regarding how East Lampeter's level of participation in the drug task force compares to other municipalities within Lancaster County, Ms. Hitchens stated that some municipalities do not participate at all in the drug task force funding, though she has not conducted a comprehensive comparison.

Recreation:

Ms. Hitchens reported that, after consulting with Recreation Director, Lisa Cleveland, the summer playground program operated efficiently within its expanded capacity. Although the Board previously increased funding to allow for up to 60 participants, the program enrolled 52 children this year. Ms. Cleveland implemented a teen volunteer initiative for individuals over age 12 who were not eligible to attend the camp but sought summer engagement opportunities. Three volunteers participated and their assistance enabled full coverage of counselor vacation periods, reducing payroll costs and resulting in approximately \$10,000 in savings compared to the budget. No additional funding is being requested for the recreation program in 2027. Mr. Hayward inquired about the recreation revenue total of \$63,851 relative to the Parks and Recreation expenditure of \$820,000. Ms. Hitchens clarified that Parks and Recreation expenses encompass more than program operations, including staffing for park maintenance performed by three public works employees—a park superintendent and two full time public works staff members.

Capital Reserve:

Ms. Hitchens reported that the Bridgeport Route 462 preliminary engineering project is progressing as outlined in the Bridgeport Land Use and Transportation Plan adopted by the Board in 2021 or 2022. The project proposes lane reductions along Route 462, installation of sidewalks and curbing, and, in select locations, the addition of vegetated medians from approximately Tennyson Avenue to Strasburg Pike. She noted that PennDOT previously

approached the Township with an offer to assume responsibility for construction if the Township were to fund the preliminary and final engineering at an estimated cost of \$600,000. Construction for the project is currently included on the Lancaster County MPO Transportation Improvement Program. Mr. Hayward referenced a recent discussion regarding a traffic signal contribution along Route 23 and compared that smaller estimated cost to the Township's potential \$600,000 commitment for the Bridgeport project. He asked whether such partial funding obligations are typical and whether they essentially become capital expenditures borne by the Township. Ms. Hitchens explained that while grant opportunities could be pursued for construction expenses, those costs far exceed engineering expenses—estimated at \$2.4 million in 2022—making full Township funding a significant challenge. In response to Mr. Hayward's request for clarification regarding the Township's current commitment, Ms. Hitchens stated that the present obligation pertains solely to engineering, which encompasses the full design requirements for the designated corridor. Mr. Hayward also asked about the origins of the project, and Ms. Hitchens confirmed that it was developed from the Bridgeport Land Use and Transportation Plan adopted by the Board.

Lancaster Heritage Pathway:

Ms. Hitchens reported that the Lancaster Heritage Pathway initiative consists of two previously separate studies that have been combined into a single project funded primarily through the County's Connects 2040 program, with the Township responsible for a small matching contribution. This study will evaluate potential trail alignments along Pitney Road connecting to the Waterworks site, as well as along Walnut Street into the City, and in the opposite direction. The project is actively underway, and staff have met with the consultant multiple times to advance the work.

Lincoln Highway Streetscape

Ms. Hitchens noted that the Lincoln Highway Phase Three project involves constructing a 12-foot trail on the south side of the roadway and a 6-foot sidewalk on the north side, relocation of the curb line consistent with pavement markings revised in 2016. The Board has been approving easements acquired by the consultant along the corridor. This is a significant project with an estimated cost of approximately \$5 million. Current funding commitments include \$2,450,000 from PennDOT and CFA sources and \$700,000 from RACP, all of which have been extended and remain available. The remaining balance of roughly \$1.9 million is anticipated to be funded by the Township. The project location is from Dutch Wonderland Hotel (formerly Cartoon Network) to Bowman Road and it is hopeful this can be bid next year. Ms. Hitchens emphasized that all these projects were previously authorized and already "on the books."

In accordance with Board direction, no new projects have been initiated in 2026, and no new grant funding has been sought beyond those already approved.

Gibbons Park:

Ms. Hitchens provided an update on funding for Gibbons Park in response to Mr. Thornton's inquiry. She clarified that the project is supported through Fund 32, which contains park fee-in-lieu payments made by developers when on-site recreation facilities are not constructed. These funds are being used to initiate Gibbons Park construction. In addition, the Township has secured a PA Fish and Boat Commission grant in the amount of \$75,500 and a CFA Local Share Account grant of approximately \$164,000, requiring a matching contribution of \$75,500 from the Township. Should the Board approve the project, staff will proceed with zoning approvals, which are scheduled for consideration at this evening's meeting. In response to Mr. Hayward's question regarding the project timeline, Ms. Hitchens noted that Gibbons Park was purchased in 2018, the initial grant applications were submitted in 2021, and additional applications—including the CFA and PA Fish and Boat grants—were completed in 2025. The DCNR grant application was not successful. Mr. Thomas added that the project will be completed in phases rather than all at once. Mr. Rutt asked about timeline restrictions on Fund 32, and Ms. Hitchens confirmed that fee-in-lieu funds must be expended within three years of receipt.

Tax Increment Financing Gateway Signage:

Ms. Hitchens reported that future costs associated with Gateway signage will eventually need to be addressed on both the eastern and western sides of the Township. The western-side signage installation is expected to coincide with completion of the Gateway transportation project. PennDOT anticipates advertising that project for bid in October of this year, with construction expected to span approximately two years. The project will realign Routes 30 and 462 so that Route 30 will terminate near at the current East Town Mall entrance, with eastbound Route 30 and Route 462 traffic transitioning into a fully signalized intersections at Oakview. In response to Mr. Thornton's inquiry regarding estimated signage costs, Ms. Hitchens clarified that Gateway signage will not be funded through the General Fund but through Tax Increment Financing (TIF). Other signage that would be installed through these funds would be wayfinding signage. Ms. Hitchens added that the Township is exploring potential options for signage placement and design, noting that PennDOT currently prefers to incorporate the signage into its TODD (Tourist Oriented Directional Signs) program, which utilizes blue highway signs. The Township has requested a broader evaluation of alternatives similar to the Brandywine Valley directional signage used on state highways, which identifies distances to notable tourist destinations.

Discussions with PennDOT are ongoing, and Township staff will continue working gradually toward a solution.

Cost Savings:

Ms. Hitchens outlined several cost-saving measures currently being employed across Township departments. She noted that department heads have been consistently conservative in day-to-day purchasing, routinely comparing prices among suppliers to secure the most cost-effective options and pursuing the best bid opportunities available. Although she emphasized that staff reductions are not preferred, she acknowledged that the Township is already running lean due to staffing departures earlier in the year, further reductions would affect the quality and quantity of service and programming provided to the residents. However, if the Board chooses to reduce staffing, this will be considered. Mr. Thornton remarked that the Board's direction has traditionally focused on evaluating alternative operating methods rather than personnel reductions, citing initiatives such as the shift to a four-day work week as examples of operational adjustments that maintain service delivery while achieving efficiencies. Ms. Hitchens further reported that recent legislation permits second-class townships to employ a professional management firm in lieu of a township manager, which may present cost-saving opportunities. If the Board would like that option investigated further, Township staff will do so. Staff are also evaluating the financial implications of a potential sale of Note Mill; while Bridge of Hope was unable to lease the property, the Township has gathered cost information and received a legal memo outlining the sale process, including considerations for subdivision and the need for an easement to maintain rights associated with the dam and millrace for MS4 compliance. She noted that repair costs for the mill and house exceed \$250,000 and that the sale could yield approximately \$500,000 in one time revenue but would forgo future maintenance costs as well. Funds have already been budgeted for roof repairs on both structures in 2026 but have not moved forward to date at the direction of the Board. Mr. Hayward confirmed that any net gain from a sale would return to the General Fund. Ms. Hitchens also reminded the Board of ongoing discussions related to a future consideration of a fire tax beginning in 2028, and the possibility of a medical services tax to support LEMSA costs. Additionally, staff are analyzing whether employing an in-house mechanic would be cost-effective, given the size of the Township's vehicle fleet. While larger repairs must be outsourced, she affirmed that most routine maintenance is already performed internally by Public Works staff.

Ms. Hitchens reported that the Police Department remains an accredited agency, meeting approximately 130 standards required for continued accreditation. She noted that last year the Board determined accreditation responsibilities could be handled by a civilian

accreditation officer rather than a full-time sworn officer, effectively reducing associated staffing costs. She further stated that a retirement anticipated in 2029 may provide additional opportunities to reassign certain administrative functions to civilian personnel rather than a sworn police officer. The Township continues to evaluate which duties within the police department could be performed by civilian staff as a cost-saving measure. Ms. Hitchens also referenced the longstanding shared police services agreement between East Lampeter Township and Upper Leacock Township, which has been in place for more than forty years. She suggested that broader regionalization opportunities may warrant exploration due to potential efficiencies and economies of scale. She noted that the current agreement has not been substantively updated since approximately 2006, despite annual increases in reimbursement. In response to Mr. Hayward's observation that the correlation between budgeted revenue from Upper Leacock and actual police service costs remains unclear, Ms. Hitchens stated that large investigations have demonstrated an imbalance in workload distribution, with Upper Leacock typically accounting for about 20 percent of police time, resources, and staffing effort. Mr. Lapp reiterated that, although reimbursements have increased, the agreement terms have not changed in many years.

Ms. Hitchens reported that Director Kevin Hostetter has announced his retirement, and two additional employees have departed from the finance division in 2026. As part of ongoing cost-saving evaluations, staff examined whether replacing all three positions was necessary or whether engaging a CPA consulting firm could provide a more cost-effective alternative. After interviewing two firms, staff identified one that demonstrated strong compatibility with Township systems and workflows. The proposal before the Board this evening totals \$111,000 annually and would assume the responsibilities of approximately two-and-a-half positions, resulting in an estimated cost savings of nearly \$95,000. Ms. Hitchens noted that a liaison will still be required to coordinate between the Township and the consulting firm; the existing bookkeeper, Ms. Lashawnda Martin, would transition into a Finance Coordinator role, with a corresponding salary adjustment already factored into the projected savings. Mr. Hayward expressed appreciation for Mr. Hostetter's service and remarked that many municipalities have shifted toward CPA-based financial management models due to the broader expertise they offer. Ms. Hitchens cited examples from Millersville and Lititz Borough, both of which have utilized CPA firms. She acknowledged that organizational adjustments may bring challenges but emphasized that improved financial management and meaningful cost reductions would ultimately benefit the Township.

Kevin Hostetter, Director of Finance – overview of current year finances.

The Board reviewed the mid-year financial status of both the Sewer Fund and the General Fund. Mr. Hostetter reported that total revenues for the Sewer Fund are projected to conclude slightly below budgeted levels, while total expenditures are anticipated to exceed the budget significantly. This variance is primarily attributable to the City of Lancaster not issuing treatment-related billing adjustments during the 2025 fiscal year. He noted that, when excluding these treatment charges, Sewer Fund expenditures remain under budget, and the fund performs as expected on an operational basis.

Mr. Hayward inquired whether current-year expenditure aligns with the adopted budget. He acknowledged that overall totals may appear skewed due to the timing of external billings, and it is observed that operational performance of the Sewer Fund remains sound. Kevin confirmed that, apart from the delayed treatment charges, expenditures are under budget. Mr. Hayward stated that this is encouraging, as both revenues and expenditure are currently under budget despite timing complications.

Regarding the General Fund, Mr. Hostetter reported that both revenues and expenditure are projected to finish the year in close alignment with adopted budget figures. However, the Township continues to anticipate an annual deficit of approximately \$1.3 million. He further indicated that, while the present fund balance remains stable, continuation of current financial trends may adversely affect the fund's long-term position. The Board discussed timing variances in financial reporting, noting, as Ms. Hitchens explained, that certain revenues—such as State Aid and foreign fire insurance proceeds—are not received until September. Because the Township utilizes an annual rather than a monthly budget, such timing differences routinely affect interim reporting.

Steve Zerbe, Chief of Police – discussion of police department.

Chief Zerbe stated in front of you the largest item is personnel. .

The department purchases vehicles every year, typically three on average, with occasional years where four are purchased. The stated cost of \$326,000 covers four new vehicles plus the upfitting of an additional vehicle acquired this year that has not yet been funded for upfitting.

The department plans to transition to a new records management system (RMS) from the current provider, Cody, which was recently acquired by a company believed to be named Taylor. The estimated cost of \$90,000 represents approximately six months of expenses for the new RMS. The goal is to begin the transition in 2027 so the department can be fully

operational on the new system by early 2028, at which point the relationship with Cody would end.

The department will make a third of five scheduled payments in 2027 for tasers purchased two and a half years ago. These payments come from the Fund 4 account, which contains money from DEA-related asset seizures, so no general funds are used.

The department also began transitioning to a new pistol platform this year, switching the patrol division first. The remaining administrative and detective divisions can be transitioned next year. The \$14,000 cost would complete that transition.

During the discussion, Mr. Hayward asked whether the new pistols are better. Chief Zerbe explained that the new model includes a red dot sight, which the older pistols could not support. Adding a red dot requires factory modification to the pistol's top plate, so the department selected a new pistol model from Glock that comes preconfigured for this feature through a partnership with the red dot manufacturer.

The department plans to replace one remaining entry/exit door push bar with a new model. The building originally came with Yale hardware, which tends to break and requires replacing the entire push bar system—costing about \$2,500 each. In contrast, the new models allow for individual parts to be replaced, making maintenance significantly more cost-effective.

Additionally, the department expects to go over budget on gasoline this year due to rising fuel costs. To address this, an increase of \$10,000 is recommended for next year's fuel budget, bringing it to \$85,000. When asked if this projection assumes gas prices remain at current levels, Chief Zerbe confirmed that it does.

The department is anticipating significant turnover due to projected retirements among officers participating in the deferred retirement option plan. Five retirements are confirmed, with a likely sixth by September 2027. The goal has been to hire ahead of these departures, but the process has moved slowly, and the department still ideally needs five new hires.

Currently, three candidates are in background checks and progressing well, which could reduce the hiring need from five to two if all three successfully complete the process. These candidates, however, would not be officially hired until 2027. There would then need to be entry into the academy for 6 months and then field training for another 3 months.

Mr. Hayward summarized that within the next 10–11 months, the department needs to secure additional candidates before December. Chief Zerbe agreed, saying that while they

have three strong candidates now, one or two more are in the inquiry phase, with applications scheduled for review this week.

The department anticipates costs for equipping and training new officers expected to be hired in 2027 at approximately \$40,000 for five officers with required gear, and an additional \$25,000 would be needed to send those officers to the Reading Police Academy.

When asked about equipment longevity, Chief Zerbe explained that most items last several years. Ballistic vests, which cost around \$2,100 each, have a five-year life expectancy. Leather gear and other daily-use items also typically last about five years. The department keeps some replacement pieces on hand but not full sets, as storing unused equipment for long periods is not practical.

Mr. Thornton asked whether the Police Foundation has proposed any initiative or support opportunities. Chief Zerbe explained that the foundation is consistently open to ideas. One ongoing project is the creation of a dedicated website for the police department, which has been delayed over the summer but is expected to move forward once IT resumes work on it.

He also noted a potential future request involving Clear View, an AI-based facial recognition software. The department does not currently have this tool and relies on another agency to run facial images, particularly in retail theft cases. The software has proven helpful when strong photo evidence is available. The estimated cost is over \$5,000, but an exact price has not yet been obtained. Chief Zerbe plans to gather pricing information and approach the foundation to potentially help fund the initial cost in 2027, with the department taking it over in 2028.

There are some other pieces of equipment that we should look at that we currently don't have that would be safety related items that I've given some thought to. They're not an absentee budget. Mr. Thornton asked if their bylaws say that they only cover things outside the budget? Chief Zerbe stated yes, Mr. Thornton responded so, in other words, items that are on this list, generally speaking, would not provide funding for it. Chief Zerbe responded it would be very much like our relationship that we have with the DEA. If we needed a car and we asked for it, it would be an extra car to our fleet. I think that they would feel comfortable but not continuing to throw into the budget year after year for something. Mr. Hayward asked if in the past have, we ever approached any of the businesses that are in our community that depend on our service if they'd be willing to contribute directly to us to fund this. Chief Zerbe responded that would have to be the foundation.

Charlie Thomas, Director of Public Works – discussion of parks, roads, sewer.

Mr. Thomas reported that the department currently has an unfilled employee position that was intentionally left vacant this year to reduce costs. Public Works staff have been able to manage their responsibilities without the additional hire. However, one current employee in the Army Reserves will be deployed in September for approximately one year, which will create a significant staffing gap. Because of this upcoming deployment—and considering ongoing responsibilities such as snow plowing and increased maintenance needs with new trail development—Mr. Thomas recommended keeping the position in the 2026 budget and filling it to ensure adequate coverage.

Mr. Thomas outlined significant roadway paving challenges anticipated for 2027. Greenfield Road will require extensive stormwater work, including lining several pipes, and all underground infrastructure must be completed before paving can begin. This work is scheduled for next year.

Additional paving projects include the remainder of Pine Drive, which was not completed this year due to budget constraints, along with Mill Cross, Buckwalter, and Harvest. For Oil and Chip treatments, Hathaway and Bowman are planned, with Bowman receiving treatment from Rockville Road to Lehman Road.

Mr. Thomas reviewed major upcoming equipment replacement needs for Public Works. The first is a 2008 sign truck used exclusively for sign installation and maintenance. It is specially outfitted and capable of carrying a plow and salt spreader. The truck may need framework, and replacement is being considered for the 2027 budget. While the trade-in value is around \$6,000, recent results on MuniciBid suggest the township could secure a higher sale price. This replacement would be funded through Liquid Fuels (Fund 35), not the general fund.

Another significant item is the 2011 mini excavator, valued at approximately \$125,500. With a trade-in value of about \$31,500, the net cost would be approximately \$94,000. This equipment is essential for work along Route 30, storm-sewer inlet projects, and small excavation work in tight areas where a backhoe cannot maneuver. Funding for this purchase would come primarily from the sewer fund, with additional support from categories 07 (storm sewer work) and 01 (roads).

Ms. Hitchens noted that this replacement was discussed in last year's budget but postponed. Mr. Lapp asked about service hours, and Mr. Thomas reported approximately 770 hours of use, likely reaching around 800 hours now. The mini excavator is 15 years old, and the sign truck is 18 years old, though Public Works maintains both equipment pieces well through regular inspections and in-house maintenance before formal inspections.

Mr. Thomas noted that the township took ownership of 89 Strasburg Pike, a residential property. The tenants are expected to vacate by mid- to late-September, after which the township will assess necessary repairs and determine future uses based on board input. Related expenses will appear under building and maintenance line items. Ms. Hitchens suggested involving the engineer to evaluate site conditions and potential future uses.

Mr. Hayward asked whether a basketball court could be funded through contributions or a foundation. Mr. Thomas explained that a private individual has offered an approximately \$150,000 contribution. Originally, he planned to design and construct the court on township land. He has since asked that the township complete the design while he independently funds and constructs the project. An engineer has been hired, and partial designs are completed but permitting and stormwater reviews are still pending.

Mr. Hayward noted that individuals and organizations may contribute to such projects even if they are not 501(c)(3) entities. Ms. Hitchens clarified that construction costs are unknown and would require discussion with the contributor to determine how much, if any, township funding might be needed. She also noted that if the township participates in construction, the project will need to be formally bid and comply with prevailing wage requirements. She referenced a previous example: a pavilion project at Lafayette Park, where a contributor chose to build a nearly \$200,000 pavilion rather than pay a \$16,000 park fee in lieu.

Mr. Thornton asked who determines the total cost of the basketball court project. Ms. Hitchens responded that the next step is meeting with the contributor to establish the full cost of construction and evaluate what portion, if any, the township may support.

Jacob Bowen, Director of Planning – discussion of planning, zoning, building.

Mr. Bowen reported that his department does not anticipate hiring any new staff and expects the workforce budget to remain consistent. The main upcoming expense will relate to implementing the comprehensive plan by the end of the year. This effort will include updates to municipal maps and potential ordinance amendments that arise from the plan's recommendations.

Kim Piestrak, Assistant Township Manager.

Stormwater:

Ms. Piestrak reported that no new employees are planned in the budget. Video pipe inspections, part of a three-year project, are being completed in 2026. The subsequent lining and pipe replacement work is expected to continue into 2027 at an estimated cost of

\$2.4 million. Mr. Hayward clarified that this amount represents the known cost specifically for 2027, and Ms. Hitchens confirmed that the full scope beyond that is still uncertain.

Additionally, Ms. Piestrak noted that upcoming DEP MS4 requirements may require pollution-reduction projects costing approximately \$500,000. She also mentioned that ELSA is reviewing potential stormwater fee reductions.

Business Improvement District:

Ms. Piestrak noted that a township staff member is assisting the authority with billing, fee collection, and guiding the overall plan. No additional staff will be required to support these responsibilities.

Information Technology:

Ms. Piestrak reported no new employees are planned. She outlined several upcoming technology-related expenses. A server upgrade costing \$20,000 will maintain the township's three-year replacement cycle, with the next replacement scheduled for 2029. The storage area network (SAM), which supports data storage for multiple servers, will need upgrading in 2028 at an estimated cost of \$80,000.

She also described a proposed AI-enabled phone system costing about \$12,000. While this is roughly \$7,000 more than the current system, it would automate responses to frequently asked questions and provide improved context for employees handling calls. The system would benefit both administrative staff and police department personnel. Because installation likely will not occur until March, the cost may be prorated. This item could be cut from the budget if necessary.

Questions:

Mr. Hayward revisited the video pipe inspection project, asking how much had been spent this year on pipelining and replacement. Ms. Hitchens replied that \$2.1 million had been budgeted for 2026, and approximately \$900,000 has been spent so far. Mr. Hayward asked about expected lifespan once lining is completed. Mr. Thomas stated the average lifespan is about 50 years.

The board reviewed how overtime is budgeted across township departments and discussed broader revenue, fee structure, and long-term budget sustainability issues. Overtime in Administration and Public Works is generally minimal and largely dependent on weather-related events, with compensatory time used before overtime. In contrast, the Police Department's overtime is more significant and categorized into multiple defined

types, including minimum staffing coverage, court time, reimbursable work, grant-funded activities, and training.

The board also revisited the township's fee structure, confirming that the most recent schedule incorporated actual service costs, including wages, benefits, and overhead. This was confirmed by Ms. Hitchens and Mr. Thomas.

A major portion of the discussion focused on the township's ongoing reliance on reserves to balance the budget. Mr. Hayward expressed discomfort with deficit spending and urged the board to consider reducing or eliminating routine dependency on reserves, using them only in emergencies. Financial projections presented by Ms. Hitchens showed persistent deficits even with substantial annual tax increases, reflecting rising operational costs and many years without significant tax adjustments. Multiple board members acknowledged the structural nature of the issue and the need for meaningful corrective action before the next budget cycle.

The board also discussed potential cost-saving opportunities. One highlighted measure was accelerating the sale of the Nolt Mill property, which would eliminate maintenance expenses and generate one-time revenue.

Public Comment (non-agenda items only): None

Adjournment: Mr. Thornton motioned to adjourn at 4:50pm, Mr. Hayward seconded the motion. Motion carries.