

RECORD OF PROCEEDINGS
Minutes of Village of South Amherst
PUBLIC HEARING
June 22, 2026

CALL TO ORDER by Mayor Jones at 6:30 p.m.

ATTENDANCE

Councilmember Michele Jeffers	P	Fiscal Officer Michelle Henke	P
Councilmember Robb Koscho	P	Records Clerk Laurie Beran	P
Councilmember Mark Leshinski	P	Utility Admin. David Valentine	P
Councilmember Anthony Savage	P		
Councilmember David Troike	P		
Council Pro Tempore Jeanne Maschari	P		

PURPOSE

2027 Tax Budget (Presented by the Fiscal Officer)

The purpose of the tax budget is to justify the revenue we receive from property taxes, which includes the inside millage and the fire levy funds. The budget outlines how those funds are planned to be spent. Once completed, it is submitted to the county.

The Excel spreadsheet is organized by funds and is broken down into categories including General Fund, Special Revenue Funds, Capital Projects, and Debt Service.

I would like to point out how the budget process typically works. I reach out to department heads, schedule meetings, and discuss their anticipated needs for the upcoming year. We review fixed expenses, such as electricity, telecommunications, and similar operating costs. We also discuss maintenance needs, planned projects, purchases, and any capital improvement requests. I then compiled all of that information into the budget.

This budget serves as the basis for the temporary appropriations and permanent appropriations for the next fiscal year.

The main item I would like to explain on this worksheet is the column for estimated unencumbered fund balances. You have heard me discuss carryover amounts from one year to the next. That is what this column represents. If funds are reappropriated, that amount decreases. If we do not spend everything that is budgeted during the current year, the carryover amount will increase accordingly.

Clarification to Councilmember's Concerns:

County Auditor reclaim excess funds: while legislation may allow such action, there are no indications that it will occur this year, and any concerns would likely be addressed through discussions regarding planned projects and future expenditures.

Cemetery Operating Fund, noting that projected expenses appear to exceed available carryover funds, resulting in a negative balance: fund balances would be reviewed again during temporary appropriations and adjusted as needed based on year-end spending and carryover amounts.

Involvement of the incoming fiscal officer in preparing the budget: involvement was limited due to other responsibilities, there will be opportunities to participate during the temporary appropriations process, and detailed procedures are available to assist with the transition.

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Mayor's Court line items: an explanation was provided regarding the purpose of the funds and the flow of Mayor's Court revenues and distributions.

Fire Department's radio system and whether there are plans to transition to the MARCS system: information was received from county officials and communications experts indicating that existing Harris radios are compatible with both systems. Cost differences between service providers were noted, and it was stated that the decision on which system to utilize will ultimately be made by the department based on operational needs.

ADJOURNMENT 6:54 p.m.