

**Vassar Township Board of Trustees  
Special Meeting – June 23, 2026**

**Call to Order:** 7:00pm

**Roll Call:**

Cheryl Kuzma – Present  
Monica Whitburn – Present  
Bruce Foether – Present  
John Stack – Present  
Ben Partridge - Present

**Approval of the Agenda:**

**Motion** by Kuzma to approve the agenda, as written, seconded by Partridge

(5) Ayes

(0) Nays

*Motion Carried*

**Business:**

**Budget Workshop:**

Continued discussion on budget

**Public Comment (3 Minutes):**

Public Comment begins at 9:49pm and ends at 9:52pm

**Adjournment:**

**Motion** by Kuzma to adjourn the meeting at 9:53pm, seconded by Whitburn

(5) Ayes

(0) Nays

*Motion Carried*

X

Clerk

X

Supervisor

DRAFT

## 2026/2027 budget June 2, 2026

	2023/2024 Budget	2023/2024 Actual	2024/2025 Budget	2024/2025 Actual	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
Carryover Balance	\$490,011.61	\$490,011.61	\$1,345,582.47	\$1,345,582.47	\$474,377.08	\$349,319.44	\$334,677.14
Property Tax Current	\$100,000.00	\$102,153.44	\$102,000.00	\$133,074.48	\$130,000.00	\$123,447.60	\$110,000.00
Personal Tax Delinquent	\$200.00	\$44.83	\$200.00	\$117.11	\$100.00	\$849.44	\$100.00
Trailer Park Fees	\$4,700.00	\$435.00	\$500.00	\$447.00	\$400.00	\$5,349.00	\$400.00
Administration Fees	\$15,000.00	\$19,694.30	\$20,000.00	\$2,855.27	\$20,000.00	\$22,926.90	\$20,000.00
Special Use Permits	\$500.00	\$175.00	\$500.00	\$300.00	\$300.00	\$350.00	\$300.00
Land Division Fees	\$500.00	\$950.00	\$750.00	\$445.00	\$500.00	\$895.00	\$500.00
Zoning Permits	\$1,000.00	\$730.00	\$1,000.00	\$900.00	\$1,000.00	\$625.00	\$500.00
MMFL Taxes					\$110,000.00	\$202,000.00	\$110,000.00
MMFL Fees	\$957,540.86	\$410,439.20	\$250,000.00	\$391,143.88	\$250,000.00	\$108,649.70	\$150,000.00
State Shared Revenue	\$426,020.00	\$423,624.00	\$414,815.00	\$356,132.00	\$425,800.00	\$424,722.03	\$409,000.00
Metro Act	\$6,000.00	\$10,716.39	\$6,000.00	\$568.80	\$6,000.00	\$14,490.98	\$14,000.00
Fire Runs	\$10,000.00	\$8,500.00	\$10,000.00	\$7,250.00	\$8,000.00	\$5,100.00	\$4,000.00
Ordinance Fines		\$181.50	\$500.00	\$243.56	\$250.00	\$16.50	\$100.00
Earned Interest	\$500.00	\$5,514.69	\$500.00	\$4,154.07	\$1,500.00	\$3,867.35	\$1,500.00
Transfer from Aggregate			\$491,499.81				
Park & Recreation Fundraising	\$100.00	\$75.00	\$100.00	\$335.00	\$100.00	\$764.00	\$500.00
Pavilion Rental	\$-						\$300.00
Hall Rental						\$5,260.00	\$5,000.00
MISC FEE Revenue	\$50.00	\$20.00	\$50.00	\$558.34	\$500.00	\$488.92	\$500.00
Tax Overpayments/Refunds	\$-	\$3,193.64		\$3,010.10		\$316.26	
Transfer from ARPA			\$408,500.19	\$408,500.19			
<b>Total Revenue</b>	\$2,012,122.47	\$1,476,458.60	\$2,643,997.28	\$2,247,117.08	\$1,428,827.08	\$1,269,438.12	\$1,161,377.14
<b>Vassar Twp MMFL Royalties</b>		\$500,172.34		\$500,172.34	\$749,948.05		\$696,475.10
<b>ARPA</b>		408,500.19		408,500.19			

	2023/2024 Budget	2023/2024 Actual	2024/2025 Budget	2024/2025 Actual	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
Twp Board Trustee Salary	\$4,640.00	\$4,639.92	\$6,000.00	\$6,886.62	\$8,000.00	\$5,333.28	\$8,000.00
Administrative Assistant Wages	\$33,000.00	\$27,538.53	\$33,000.00	\$28,632.33	\$33,000.00	\$31,606.37	\$39,000.00
Township Record Archivin						\$2,221.61	\$3,000.00
Twp Office Supplies	\$5,000.00	\$3,930.16	\$5,000.00	\$3,440.52	\$3,500.00	\$8,255.12	\$3,500.00
Twp Board Dues	\$3,000.00	\$2,486.62	\$3,000.00	\$2,555.00	\$3,000.00	\$5,767.38	\$5,000.00
Twp Board Assess. & Tax Adm.	\$2,000.00	\$257.24	\$2,000.00	\$2,164.41	\$2,000.00	\$2,508.46	\$2,000.00
Twp Board Notices	\$2,000.00	\$881.00	\$2,000.00	\$986.50	\$1,000.00	\$1,242.00	\$1,300.00
Housing for Training / Per	\$3,000.00	\$459.65	\$3,000.00	\$-	\$1,500.00	\$955.12	\$1,500.00
Twp Board Seminars/workshop	\$5,000.00	\$1,695.00	\$3,000.00	\$2,548.85	\$3,000.00	\$1,884.93	\$5,000.00
Supervisor Salary	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00
Supervisor Supplies	\$150.00	\$0.00	\$150.00	\$143.31	\$150.00	\$212.15	\$200.00
Supervisor Phone	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00
Supervisor Mileage	\$400.00	\$-	\$400.00	\$-			
Deputy Supervisor Wages	\$500.00	\$273.60	\$500.00	\$260.00	\$300.00	\$0.00	\$300.00
Election Wages	\$25,000.00	\$6,133.60	\$25,000.00	\$13,422.48	\$15,000.00	\$570.00	\$20,000.00
Election Supplies	\$10,000.00	\$4,134.25	\$12,000.00	\$11,974.61	\$15,000.00	\$383.04	\$35,000.00
Election Mileage	\$1,000.00	\$34.97	\$1,000.00	\$241.37	\$500.00	\$-	\$500.00
Election Notices	\$1,500.00	\$0.00	\$1,500.00	\$666.50	\$1,000.00	\$0.00	\$1,000.00
Election Repair & Maint.	\$2,000.00	\$1,710.00	\$2,000.00	\$1,749.90	\$2,000.00	\$1,670.10	\$2,000.00
Professional Service Audit	\$7,000.00	\$7,025.00	\$7,500.00	\$6,850.00	\$7,000.00	\$7,350.00	\$8,000.00
Assessor Salary	\$30,000.00	\$30,000.00	\$30,000.00	\$33,710.00	\$36,174.00	\$36,030.50	\$37,150.00
Assessor Supplies	\$2,000.00	\$1,437.04	\$2,500.00	\$1,050.39	\$1,500.00	\$125.58	\$1,500.00
Assessor- Phone						\$232.23	\$360.00
Assessor Fuel Allotment	\$1,560.00	\$1,560.00	\$1,560.00	\$1,430.00	\$1,560.00	\$130.00	
<b>Total</b>	<b>\$159,630.00</b>	<b>\$115,076.58</b>	<b>\$161,990.00</b>	<b>\$139,592.79</b>	<b>\$156,064.00</b>	<b>\$127,357.87</b>	<b>\$195,190.00</b>

	2023/2024 Budget	2023/2024 Actual	2024/2025 Budget	2024/2025 Actual	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
Professional Service Attorney	\$15,000.00	\$1,565.50	\$15,000.00	\$5,150.00	\$15,000.00	\$15,316.95	\$7,000.00
Attorney-General							\$16,000.00
Attorney-ZA							
Clerk Salary	\$22,248.00	\$22,248.00	\$22,248.00	\$22,248.00	\$22,248.00	\$22,228.65	\$22,248.00
Clerk Supplies	\$1,000.00	\$580.81	\$1,000.00	\$162.71	\$1,000.00	\$1,362.59	\$1,500.00
Clerk Phone	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00
Clerk Mileage	\$1,000.00	\$356.97	\$1,000.00	\$23.58			
Deputy Clerk-Wages	\$3,500.00	\$3,553.87	\$3,500.00	\$1,570.00	\$3,500.00	\$1,551.80	\$3,500.00
Deputy Clerk Milage	\$200.00	\$-	\$200.00	\$-			
FOIA Coordinator	\$6,000.00	\$222.52	\$6,000.00	\$250.00	\$3,000.00	\$420.00	\$3,000.00
Board of Review Salary	\$1,700.00	\$1,755.00	\$1,800.00	\$1,300.00	\$1,800.00	\$1,795.00	\$2,275.00
Board of Review Mileage	\$100.00	\$-	\$100.00	\$-			
Board of Review Notices	\$1,100.00	\$972.00	\$1,100.00	\$1,512.00	\$1,500.00	\$1,674.00	\$1,700.00
Board of Review-workshop	\$250.00	\$-	\$300.00	\$50.00	\$300.00	12.72	\$300.00
Treasurer Salary	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00	\$20,520.00
Treasurer Supplies	\$2,000.00	\$1,985.56	\$3,000.00	\$2,595.15	\$3,000.00	\$600.20	\$3,000.00
Treasurer Mileage	\$500.00	\$157.33	\$500.00	\$64.19	\$150.00	\$-	
Treasurer Phone	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00
Deputy Treasurer Salary	\$3,500.00	\$2,776.73	\$3,500.00	\$3,037.95	\$3,500.00	\$2,128.51	\$3,500.00
Deputy Treasurer Mileage	\$100.00	0	\$100.00	0			
Twp. Hall / Property Renov.	\$2,500.00	\$74.29	\$2,500.00	\$1,725.85	\$2,500.00	\$122.40	\$2,500.00
Twp. Hall / Property Supplies	\$500.00	\$186.74	\$500.00	\$686.59	\$500.00	\$4,202.70	\$4,000.00
Twp. Hall / Property Utilities	\$5,000.00	\$4,347.70	\$5,000.00	\$7,192.32	\$7,000.00	\$13,522.19	\$15,000.00
Twp. Hall / Property Repair / Maint.	\$10,000.00	\$3,868.10	\$10,000.00	\$8,636.27	\$10,000.00	\$29,918.09	\$10,000.00
Twp. / Hall?Map / Comp. Upgrade	\$15,000.00	\$12,521.33	\$15,000.00	\$17,499.12	\$15,000.00	\$16,855.72	\$15,000.00
Twp. Hall / Property Equipment	\$5,000.00	\$5,718.63	\$7,000.00	\$7,305.61	\$7,000.00	\$4,587.56	\$5,000.00
Future Deovlpment - Hall	\$379,555.81	\$47,100.00	\$900,000.00	\$968,501.19	\$50,000.00	\$7,209.71	
Hall Improvement	\$300.00	\$-	\$300.00	\$-	\$300.00	\$-	\$38,000.00
Law Enforcement Contract	\$100,000.00	\$83,130.29	\$100,000.00	\$66,569.84	\$200,000.00	\$190,803.30	\$200,000.00

Fire Protection Contract	\$40,000.00	\$58,460.63	\$60,000.00	\$55,259.16	\$60,000.00	\$45,408.32	\$60,000.00
<b>Total</b>	<b>\$598,685.81</b>	<b>\$248,067.69</b>	<b>\$1,142,280.00</b>	<b>\$1,165,018.82</b>	<b>\$390,290.00</b>	<b>\$322,049.46</b>	<b>\$434,763.00</b>

	2023/2024 Budget	2023/2024 Actual	2024/2025 Budget	2024/2025 Actual	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
Fire Protection Rescue / Truck	\$50,000.00	\$-	\$168,620.38	\$-	\$100,000.00	\$100,000.00	\$50,000.00
Planning Comm. Salary	\$11,000.00	\$9,950.00	\$11,000.00	\$7,355.00	\$11,000.00	\$7,440.00	\$11,000.00
Planning Comm. & ZBA Supplies	\$100.00	\$-	\$100.00	\$-	\$100.00	\$151.20	\$-
Plan. Comm. & Master Plan / Rec	\$45,000.00	\$17,308.75	\$20,000.00	\$9,067.50	\$15,000.00	\$4,780.10	\$15,000.00
Plan. Comm. & ZBA Mileage	\$200.00	\$-	\$200.00	\$-	\$100.00	\$-	\$100.00
Plan. Comm. & ZBA Notices	\$500.00	\$693.00	\$1,000.00	\$445.50	\$1,000.00	\$3,886.50	\$1,200.00
Zoning Adm. Salary	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$19,200.00
Zoning Adm. Supplies	\$750.00	\$720.69	\$750.00	\$587.79	\$750.00	\$800.01	\$1,500.00
Zoning Adm. Phone	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$272.33	\$360.00
Zoning Adm. Mileage	\$100.00	\$64	\$100.00	\$0	\$-	\$14	\$100.00
Z.A. Fuel Allotment	\$1,560.00	\$1,560.00	\$1,560.00	\$1,560.00	\$1,560.00	\$130.00	
Drains at Large	\$8,000.00	\$5,229.77	\$8,000.00	\$3,468.22	\$8,000.00	\$5,359.24	\$6,000.00
Roadside Cutting / Dust control	\$25,000.00	\$15,000.00	\$25,000.00	\$25,350.00	\$27,500.00	\$13,620.00	\$27,500.00
Blight ordinance							\$3,000.00
Grant Expenses	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$-		\$1,500.00
Road Work Regular	\$229,000.00	\$139,583.05	\$200,000.00	\$147,958.77	\$100,000.00	\$47,221.32	\$100,000.00
Ambulance Rep. Salary	\$660.00	\$275.00	\$660.00	\$440.00	\$660.00	\$410.00	\$660.00
Ambulance Service Contract	\$37,000.00	\$36,955.00	\$40,000.00	\$23,340.00	\$40,000.00	\$70,992.50	\$80,000.00
ZBA Salary	\$1,500.00	\$985.00	\$1,500.00	\$390.00	\$1,500.00	\$1,340.00	\$1,500.00
MMFL Expenses	\$717,540.86	\$250,593.29	\$717,540.00	\$182,204.25	\$200,320.30	\$120,728.90	\$200,000.00
City Parks & Rec. Rep Salary	\$820.00	\$820.00	\$1,200.00	\$500.00	\$1,200.00	\$330.00	\$1,200.00
Vassar TWP Park & Rec WA	\$8,000.00	\$3,993.20	\$8,000.00	\$4,530.23	\$8,000.00	\$5,945.00	\$8,000.00
Parks & Rec. Event	\$1,650.00		\$3,300.00	\$500.00	\$1,650.00		\$11,000.00
Park & Rec- Improvement	\$75,000.00	\$30,526.06	\$50,000.00	\$46,335.76	\$50,000.00	\$43,792.61	\$60,000.00
Park -Utilities	\$2,500.00	\$1,328.95	\$2,500.00	\$1,701.57	\$2,000.00	\$3,870.17	\$3,500.00
Municipal Maintenance Wages	\$15,000.00	\$2,954.85	\$7,200.00	\$7,825.50	\$12,000.00	\$11,735.30	\$12,000.00

Park Grant									
<b>Total</b>	\$1,141,360.86	\$ 506,436.86	\$1,085,090.00	\$ 471,250.09	\$486,520.30	\$ 457,419.18	\$482,360.00		

	2023/2024 Budget	2023/2024 Actual	2024/2025 Budget	2024/2025 Actual	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
Library Rep.	\$400.00	\$275.00	\$400.00	\$165.00	\$400.00	\$200.00	\$400.00
Insurance I & Bonds	\$12,000.00	\$11,967.00	\$15,000.00	\$14,973.00	\$30,000.00	\$21,371.00	\$30,000.00
Land Division Expenses	\$500.00	\$245.00	\$500.00	\$350.00	\$500.00	\$405.00	\$500.00
Employer Payroll Expense	\$12,000.00	\$16,474.89	\$17,500.00	\$18,248.84	\$18,500.00	\$18,741.93	\$18,500.00
Contingency Fund	\$310,044.61	\$283,544.61	\$370,969.09	\$168,250.00	\$156,904.78	\$74,038.78	\$150,000.00
Refunds Misc./ Bond	\$1,000.00	\$138.69	\$1,000.00	\$78.00	\$500.00	\$1,014.85	\$500.00
Refunds Property Tax	\$200.00	\$-	\$200.00	\$-	\$200.00	\$-	\$200.00
Garbage Refuse	\$40,000.00	\$40,000.00	\$40,000.00	\$-	\$40,000.00	\$30,136.50	\$1,000.00
<b>Total</b>	\$363,244.61	\$ 340,158.19	\$429,669.09	\$ 186,576.84	\$216,104.78	\$ 145,708.06	\$170,200.00
<b>Total Expenses</b>	\$2,262,921.28	\$ 1,209,739.32	\$2,819,029.09	\$1,962,438.54	\$1,248,979.08	\$1,052,534.57	\$1,282,513.00

\$ 2,012,122.47	\$1,476,458.60	\$ 2,643,997.28	\$2,247,117.08	\$ 1,428,827.08	\$1,269,438.12	\$ 1,161,377.14
\$2,262,921.28	\$ 1,209,739.32	\$2,819,029.09	\$ 1,962,438.54	\$1,248,979.08	\$ 1,052,534.57	\$1,282,513.00
\$ (250,798.81)	\$266,719.28	\$ (175,031.81)	\$284,678.54	\$ 179,848.00	\$203,008.17	\$ (121,135.86)



2025/2026 GARBAGE BUDGET

Account Type	7/31/2025	8/31/2025	9/30/2025	10/31/2025	30-Nov	12/31/2025	31-Jan	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	YTD Total
Income							127628.34	152623.99			51067.67		331,320.00
Income/Interest													
Expenses/S/C								23652.23					253970.64
Expenses	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>28,538.00</b>	<b>342,456.00</b>
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	127628.34	152623.99	0	0	51067.67	0	331320
Total Expenses	<b>25,318.11</b>	<b>25,318.11</b>	<b>25,318.11</b>	<b>25,318.11</b>	<b>25,318.11</b>	<b>25,318.11</b>	<b>26,837.20</b>	<b>26,837.20</b>	<b>26,837.20</b>	<b>26,837.20</b>	<b>26,837.20</b>	<b>26,837.20</b>	<b>287,613.75</b>
Total													#REF!

W-2024 Taxes/ \$230.00 x 1502 Parcels= \$345460.00

2026/2027 GARBAGE BUDGET

Account Type	7/31/2026	8/31/2026	9/30/2026	10/31/2026	30-Nov	12/31/2026	31-Jan	2/28/2027	3/31/2027	4/30/2027	5/31/2027	6/30/2027	YTD Total
Income						30,000.00	125,061.02	152,623.99		165,657.14	55,891.44		529,233.59
Income/Interest													
Expenses/S/C													
Expenses	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>352,729.68</b>
Total Income	0.00	0.00	0.00	0.00	0.00	30,000.00	125061.02	152623.99	0	165657.14	55891.44	0	529233.59
Total Expenses	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>29,394.14</b>	<b>352,729.68</b>
Total													176,503.91

W-2026 Taxes/ \$237.00 x 1499 Parcels= \$355,263.00

2023/2024 GARBAGE BUDGET

Account Type	7/31/2023	8/31/2023	9/30/2023	10/31/2023	30-Nov	12/31/2023	31-Jan	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	YTD Total
Income	124,110.46							27015.2					401,125.66
Income/Interest Expenses/S/C								23652.23					253970.64
Expenses	25,482.24	25,482.24	25,482.24	25,482.24	25,482.24	25,482.24	26,246.70	26,246.70	26,246.70	26,246.70	26,246.70	26,246.70	473,955.06
Total Income	124,110.46	0.00	0.00	0.00	0.00	0.00	0	27015.2	0	0	0	0	401,125.66
Total Expenses	25,318.11	25,318.11	25,318.11	25,318.11	25,318.11	25,318.11	26,837.20	26,837.20	26,837.20	26,837.20	26,837.20	26,837.20	287,613.75
Total	98,792.35						118,261.15					135,709.49	

W-2023 Taxes/ \$212.00 x 1490 Parcels= \$315,880.00

2024/2025 GARBAGE BUDGET

Account Type	7/31/2024	8/31/2024	9/30/2024	10/31/2024	30-Nov	12/31/2024	31-Jan	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	YTD Total
Income	124,110.46						1278628.34			152,623.99	51067.67		401,125.66
Income/Interest Expenses/S/C								23652.23					253970.64
Expenses	25,911.10	26,015.40	26,015.40	25,911.10	25,911.10	25,911.10	29,070.00	28,006.00	28,538.00	28,538.00	28,238.00	28,538.00	473,955.06
Total Income	40.00	0.00	0.00	0.00	0.00	0.00	1278628.34	0	0	#VALUE!	51067.67	0	401,125.66
Total Expenses	124,110.46	25,318.11	25,318.11	25,318.11	25,318.11	25,318.11	26,837.20	26,837.20	26,837.20	26,837.20	26,837.20	26,837.20	287,613.75
Total	98,792.35						118,261.15					135,709.49	

W-2024 Taxes/ \$220.00 x 1510 Parcels= \$332200