

CITY/VILLAGE TAX BUDGET



RESOLUTION 25-12

A RESOLUTION ADOPTING A TAX BUDGET FOR THE 2026 FISCAL YEAR AND DECLARING AN EMERGENCY

WHEREAS, Revised Code 5705.28 requires the Village to adopt a tax budget for the 2026 fiscal year no later than July 15, 2025.

NOW, THEREFORE, be it resolved by the Council of the Village of Middlefield, County of Geauga and State of Ohio that:

SECTION 1. The Village hereby adopts a tax budget for the 2026 fiscal year, as set forth in attached Exhibit "A".

SECTION 2. This Resolution is hereby declared to be an emergency measure, necessary for the preservation of the public peace, health and safety, due to the statutory requirement that the tax budget be adopted no later than July 15, 2025. Therefore, this Resolution shall take effect immediately upon its passage.

PASSED this 10 day of July, 2025.

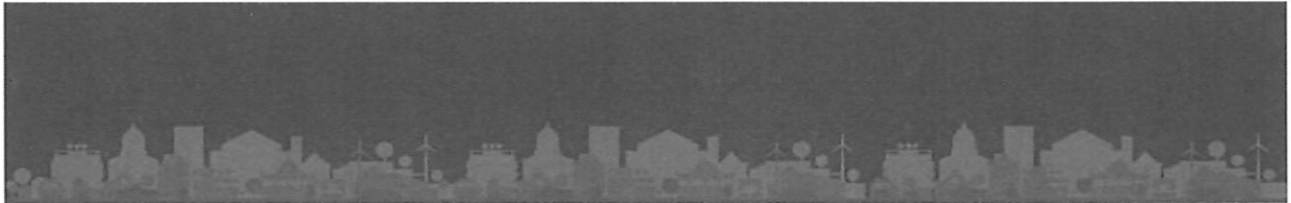

MAYOR

PRESIDENT PRO TEMPORE

ATTEST:


FISCAL OFFICER

Village of Middlefield Digital Budget Book



Last updated 07/08/25

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INTRODUCTION

FUND SUMMARIES

GENERAL FUND

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$712,955.00	\$1,267,726.56	\$1,458,724.67	\$1,100,720.17
Revenues				
Sale of Assets	\$5,013.63	\$9,737.00	\$12,360.00	\$12,360.00
Permits	\$338,165.88	\$73,826.65	\$42,362.50	\$42,362.50
Fees	\$27,467.17	\$25,438.72	\$27,000.00	\$27,000.00
Donations	\$12,500.00	\$0.00	\$0.00	\$0.00
Misc Receipts	\$107,953.61	\$28,455.96	\$80,000.00	\$80,000.00
Rents	\$33,725.00	\$28,130.00	\$11,845.00	\$16,405.00
Reimbursements	\$76.88	\$16,793.58	\$0.00	\$0.00
Taxes	\$382,697.74	\$417,113.78	\$406,510.00	\$406,510.00
Grants	\$28,084.88	\$0.00	\$0.00	\$0.00
Transfers	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00
Fines	\$13,720.15	\$13,490.93	\$13,493.00	\$13,493.00
Interest	\$360,765.18	\$462,438.51	\$140,000.00	\$250,000.00
Total Revenues:	\$2,660,170.12	\$2,425,425.13	\$2,083,570.50	\$2,198,130.50
Expenditures				
Personal Services				
Safety	\$1,139,879.14	\$1,221,166.53	\$1,361,700.00	\$1,402,551.00
Service	\$121,284.55	\$110,033.19	\$127,650.00	\$131,479.50
Administration	\$257,402.82	\$288,451.49	\$302,650.00	\$311,729.50
Total Personal Services:	\$1,518,566.51	\$1,619,651.21	\$1,792,000.00	\$1,845,760.00
Contracted Services				
Safety	\$1,229.90	\$22,574.00	\$1,500.00	\$1,545.00
Service	\$110,894.98	\$144,776.94	\$168,020.00	\$172,940.60
Administration	\$185,302.68	\$183,326.92	\$223,900.00	\$230,617.00
Total Contracted Services:	\$297,427.56	\$350,677.86	\$393,420.00	\$405,102.60
Supplies & Materials				
Safety	\$66,383.88	\$18,830.25	\$17,000.00	\$17,510.00
Service	\$23,410.76	\$19,121.05	\$20,380.00	\$20,991.40
Administration	\$16,538.95	\$54,239.96	\$25,875.00	\$26,651.25
Total Supplies & Materials:	\$106,333.59	\$92,191.26	\$63,255.00	\$65,152.65
Travel & Transportation				
Administration	\$0.00	\$0.00	\$250.00	\$257.50
Total Travel & Transportation:	\$0.00	\$0.00	\$250.00	\$257.50
Debt Service				
Service	\$3,144.45	\$3,843.81	\$10,000.00	\$10,300.00

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Administration	\$13,158.56	\$494.99	\$150.00	\$500.00
Total Debt Service:	\$16,303.01	\$4,338.80	\$10,150.00	\$10,800.00
Capital Outlay				
Non-Departmental	\$2,482.48	\$1,495.50	\$2,500.00	\$2,500.00
Total Capital Outlay:	\$2,482.48	\$1,495.50	\$2,500.00	\$2,500.00
Transfers Out				
Safety	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Administration	\$164,285.99	\$166,072.39	\$145,000.00	\$145,000.00
Total Transfers Out:	\$164,285.99	\$166,072.39	\$180,000.00	\$180,000.00
Total Expenditures:	\$2,105,399.14	\$2,234,427.02	\$2,441,575.00	\$2,509,572.75
Total Revenues Less Expenditures:	\$554,770.98	\$190,998.11	-\$358,004.50	-\$311,442.25
Ending Fund Balance:	\$1,267,725.98	\$1,458,724.67	\$1,100,720.17	\$789,277.92

Revenue by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY 2026 Draft 1
General Fund				
GENERAL FUND				
Sale of Assets				
SALE OF FIXED ASSETS	\$411.63	\$9,627.00	\$12,360.00	\$12,360.00
SURPLUS EQUIP REVENUE	\$4,602.00	\$110.00	\$0.00	\$0.00
Total Sale of Assets:	\$5,013.63	\$9,737.00	\$12,360.00	\$12,360.00
Permits				
LOT GRADING DEPOSIT	\$520.00	\$12,350.00	\$260.00	\$260.00
ENGINEERING REVIEWS	\$7,263.00	\$4,710.00	\$9,270.00	\$9,270.00
ZONING APPLICATIONS	\$322,904.83	\$48,405.00	\$30,000.00	\$30,000.00
SNOW PLOWING PERMIT APPLICATION	\$120.00	\$200.00	\$257.50	\$257.50
LIQUOR PERMITS	\$7,358.05	\$8,161.65	\$2,575.00	\$2,575.00
Total Permits:	\$338,165.88	\$73,826.65	\$42,362.50	\$42,362.50
Fees				
POLICE REPORTS	\$117.00	\$171.00	\$0.00	\$0.00
CABLE TV FRANCHISE	\$27,350.17	\$25,267.72	\$27,000.00	\$27,000.00
Total Fees:	\$27,467.17	\$25,438.72	\$27,000.00	\$27,000.00
Donations				
PARK DONATIONS	\$2,500.00	\$0.00	\$0.00	\$0.00
DONATIONS	\$10,000.00	\$0.00	\$0.00	\$0.00
Total Donations:	\$12,500.00	\$0.00	\$0.00	\$0.00
Misc Receipts				
MISC. RECEIPTS	\$107,953.61	\$28,455.96	\$80,000.00	\$80,000.00

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY 2026 Draft 1
Total Misc Recelpts:	\$107,953.61	\$28,455.96	\$80,000.00	\$80,000.00
Rents				
PARK PAVILLION RENTAL	\$11,975.00	\$10,955.00	\$1,545.00	\$1,545.00
SENIOR CENTER RENT	\$21,750.00	\$17,175.00	\$10,300.00	\$14,860.00
Total Rents:	\$33,725.00	\$28,130.00	\$11,845.00	\$16,405.00
Reimbursements				
REIMBURSEMENTS	\$0.00	\$16,793.58	\$0.00	\$0.00
HEALTH INSURANCE REIMBURSEMENT	\$76.88	\$0.00	\$0.00	\$0.00
Total Reimbursements:	\$76.88	\$16,793.58	\$0.00	\$0.00
Taxes				
PROPERTY TAX	\$324,191.62	\$361,166.85	\$353,495.00	\$353,495.00
SALES TAX/REV ASSIST,UDLG	\$43,740.32	\$42,022.82	\$40,000.00	\$40,000.00
CIGARETTE TAX	\$405.62	\$395.07	\$515.00	\$515.00
ST.INCOME TAX/ST LCF 69	\$14,360.18	\$12,325.92	\$12,000.00	\$12,000.00
MUNICIPAL INCOME TAX FUND 95	\$0.00	\$1,203.12	\$500.00	\$500.00
Total Taxes:	\$382,697.74	\$417,113.78	\$406,510.00	\$406,510.00
Grants				
STATE GRANT	\$28,084.88	\$0.00	\$0.00	\$0.00
Total Grants:	\$28,084.88	\$0.00	\$0.00	\$0.00
Transfers				
TRANSFER INCOME TAX FUND	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00
Total Transfers:	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00	\$1,350,000.00
Fines				
COURT FINES	\$13,494.15	\$13,335.93	\$13,390.00	\$13,390.00
PARKING FINES	\$226.00	\$155.00	\$103.00	\$103.00
Total Fines:	\$13,720.15	\$13,490.93	\$13,493.00	\$13,493.00
Interest				
INTEREST EARNINGS	\$360,765.18	\$462,438.51	\$140,000.00	\$250,000.00
Total Interest:	\$360,765.18	\$462,438.51	\$140,000.00	\$250,000.00
Total GENERAL FUND:	\$2,660,170.12	\$2,425,425.13	\$2,083,570.50	\$2,198,130.50
Total General Fund:	\$2,660,170.12	\$2,425,425.13	\$2,083,570.50	\$2,198,130.50

POLICE LEVY FUND

POLICE LEVY FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$155,565.17	\$112,659.07	\$116,532.05	\$73,957.05
Revenues				
Donations	\$4,400.00	\$11,010.40	\$0.00	\$0.00
Misc Receipts	\$4,550.00	\$18,107.22	\$0.00	\$0.00
Taxes	\$197,798.61	\$140,199.56	\$138,000.00	\$197,334.00
Total Revenues:	\$206,748.61	\$169,317.18	\$138,000.00	\$197,334.00
Expenditures				
Personal Services	\$67,142.46	\$67,214.39	\$67,600.00	\$69,628.00
Contracted Services	\$74,455.93	\$22,270.61	\$74,300.00	\$78,357.00
Supplies & Materials	\$51,581.32	\$53,173.24	\$37,425.00	\$38,547.75
Travel & Transportation	\$1,000.00	\$486.86	\$750.00	\$772.50
Capital Outlay	\$225.00	\$952.14	\$250.00	\$257.50
Transfers Out	\$55,250.00	\$20,250.00	\$250.00	\$250.00
Total Expenditures:	\$249,654.71	\$164,347.24	\$180,575.00	\$187,812.75
Total Revenues Less Expenditures:	-\$42,906.10	\$4,969.94	-\$42,575.00	\$9,521.25
Ending Fund Balance:	\$112,659.07	\$117,629.01	\$73,957.05	\$83,478.30

AMBULANCE LEVY

AMBULANCE LEVY Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$241,838.53	\$245,364.59	\$174,326.15	\$98,026.15
Revenues				
Taxes	\$74,159.63	\$0.00	\$0.00	\$76,063.00
Total Revenues:	\$74,159.63	\$0.00	\$0.00	\$76,063.00
Expenditures				
Contracted Services	\$70,633.57	\$71,038.44	\$76,300.00	\$79,399.00
Total Expenditures:	\$70,633.57	\$71,038.44	\$76,300.00	\$79,399.00
Total Revenues Less Expenditures:	\$3,526.06	-\$71,038.44	-\$76,300.00	-\$3,336.00
Ending Fund Balance:	\$245,364.59	\$174,326.15	\$98,026.15	\$94,690.15

INCOME TAX INFRASTRUCTURE FUND

INCOME TAX INFRASTRUCTURE FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$870,615.80	\$1,150,321.71	\$1,240,135.84	\$1,129,135.84
Revenues				
Misc Receipts	\$0.00	\$55,540.47	\$0.00	\$0.00
Taxes	\$922,737.48	\$882,342.09	\$875,000.00	\$875,000.00
Total Revenues:	\$922,737.48	\$937,882.56	\$875,000.00	\$875,000.00
Expenditures				
Contracted Services	\$225,637.20	\$152,457.79	\$354,500.00	\$354,635.00
Supplies & Materials	\$0.00	\$0.00	\$1,500.00	\$1,545.00
Capital Outlay	\$417,394.37	\$503,156.22	\$630,000.00	\$648,900.00
Total Expenditures:	\$643,031.57	\$655,614.01	\$986,000.00	\$1,005,080.00
Total Revenues Less Expenditures:	\$279,705.91	\$282,268.55	-\$111,000.00	-\$130,080.00
Ending Fund Balance:	\$1,150,321.71	\$1,432,590.26	\$1,129,135.84	\$999,055.84

SPECIAL REVENUE FUNDS

STREET M C & R

STREET M C & R Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$159,107.85	\$228,756.98	\$273,008.69	\$215,183.69
Revenues				
Taxes	\$156,580.71	\$159,832.21	\$146,000.00	\$146,000.00
Transfers	\$85,952.89	\$70,468.24	\$60,000.00	\$60,000.00
Total Revenues:	\$242,533.60	\$230,300.45	\$206,000.00	\$206,000.00
Expenditures				
Personal Services				
Streets	\$144,983.23	\$139,598.58	\$204,000.00	\$210,120.00
Total Personal Services:	\$144,983.23	\$139,598.58	\$204,000.00	\$210,120.00
Contracted Services				
Streets	\$9,946.32	\$13,692.81	\$12,400.00	\$12,772.00
Total Contracted Services:	\$9,946.32	\$13,692.81	\$12,400.00	\$12,772.00
Supplies & Materials				
Streets	\$17,954.92	\$32,757.35	\$47,425.00	\$48,847.75
Total Supplies & Materials:	\$17,954.92	\$32,757.35	\$47,425.00	\$48,847.75
Total Expenditures:	\$172,884.47	\$186,048.74	\$263,825.00	\$271,739.75
Total Revenues Less Expenditures:	\$69,649.13	\$44,251.71	-\$57,825.00	-\$65,739.75
Ending Fund Balance:	\$228,756.98	\$273,008.69	\$215,183.69	\$149,443.94

STATE HIGHWAY FUND

STATE HIGHWAY FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$54,950.31	\$93,604.06	\$124,263.79	\$124,463.79
Revenues				
Taxes	\$12,695.76	\$12,959.35	\$10,500.00	\$10,500.00
Transfers	\$44,416.00	\$44,019.47	\$35,000.00	\$35,000.00
Total Revenues:	\$57,111.76	\$56,978.82	\$45,500.00	\$45,500.00
Expenditures				
Contracted Services	\$8,970.62	\$14,748.80	\$9,800.00	\$10,094.00
Supplies & Materials	\$9,487.39	\$11,570.29	\$35,500.00	\$36,565.00
Total Expenditures:	\$18,458.01	\$26,319.09	\$45,300.00	\$46,659.00
Total Revenues Less Expenditures:	\$38,653.75	\$30,659.73	\$200.00	-\$1,159.00
Ending Fund Balance:	\$93,604.06	\$124,263.79	\$124,463.79	\$123,304.79

CEMETERY

CEMETERY Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$182,898.73	\$198,555.45	\$168,768.81	\$133,368.81
Revenues				
Transfers	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Cemetery	\$13,915.00	\$14,921.00	\$12,000.00	\$12,000.00
Charges for Services	\$11,710.00	\$9,329.00	\$12,000.00	\$10,000.00
Total Revenues:	\$65,625.00	\$64,250.00	\$64,000.00	\$62,000.00
Expenditures				
Personal Services	\$19,005.07	\$36,808.92	\$51,350.00	\$52,890.50
Contracted Services	\$20,623.39	\$17,932.72	\$26,050.00	\$26,831.50
Supplies & Materials	\$1,500.00	\$400.00	\$1,000.00	\$1,030.00
Capital Outlay	\$8,839.82	\$38,895.00	\$21,000.00	\$21,630.00
Total Expenditures:	\$49,968.28	\$94,036.64	\$99,400.00	\$102,382.00
Total Revenues Less Expenditures:	\$15,656.72	-\$29,786.64	-\$35,400.00	-\$40,382.00
Ending Fund Balance:	\$198,555.45	\$168,768.81	\$133,368.81	\$92,986.81

RECREATION/REC PARKS

RECREATION/REC PARKS Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$50,397.52	\$46,958.49	\$39,270.64	\$21,695.64
Revenues				
Donations	\$500.00	\$1,835.60	\$0.00	\$0.00
Transfers	\$55,000.00	\$65,000.00	\$65,000.00	\$65,000.00
Recreation	\$41,310.77	\$45,214.15	\$35,500.00	\$35,500.00
Total Revenues:	\$96,810.77	\$112,049.75	\$100,500.00	\$100,500.00
Expenditures				
Personal Services	\$7,751.16	\$8,090.74	\$9,100.00	\$0.00
Contracted Services	\$86,282.92	\$105,521.42	\$104,025.00	\$110,605.00
Supplies & Materials	\$6,215.72	\$6,125.44	\$4,950.00	\$5,020.00
Total Expenditures:	\$100,249.80	\$119,737.60	\$118,075.00	\$115,625.00
Total Revenues Less Expenditures:	-\$3,439.03	-\$7,687.85	-\$17,575.00	-\$15,125.00
Ending Fund Balance:	\$46,958.49	\$39,270.64	\$21,695.64	\$6,570.64

INCOME TAX FUND

INCOME TAX FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$3,561,226.79	\$3,713,309.89	\$4,218,572.89	\$4,419,407.89
Revenues				
Permits	\$8,374.50	\$34,824.75	\$0.00	\$0.00
Misc Receipts	\$0.00	\$22,932.87	\$0.00	\$0.00
Taxes	\$3,664,782.45	\$3,585,579.98	\$3,400,000.00	\$3,400,000.00
Total Revenues:	\$3,673,156.95	\$3,643,337.60	\$3,400,000.00	\$3,400,000.00
Expenditures				
Personal Services	\$746,025.56	\$289,712.81	\$207,175.00	\$212,490.25
Contracted Services	\$175,206.20	\$263,169.82	\$245,500.00	\$252,415.00
Supplies & Materials	\$90,492.23	\$109,159.58	\$80,500.00	\$82,915.00
Travel & Transportation	\$0.00	\$6.30	\$50.00	\$51.50
Debt Service	\$932,953.10	\$932,953.10	\$998,690.00	\$998,790.00
Capital Outlay	\$40,646.76	\$22,322.99	\$151,500.00	\$156,045.00
Transfers Out	\$1,535,750.00	\$1,520,750.00	\$1,515,750.00	\$1,515,750.00
Total Expenditures:	\$3,521,073.85	\$3,138,074.60	\$3,199,165.00	\$3,218,456.75
Total Revenues Less Expenditures:	\$152,083.10	\$505,263.00	\$200,835.00	\$181,543.25
Ending Fund Balance:	\$3,713,309.89	\$4,218,572.89	\$4,419,407.89	\$4,600,951.14

LAW ENFORCEMENT TRUST

LAW ENFORCEMENT TRUST Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$1,860.62	\$1,860.62	\$1,860.62	\$1,160.62
Revenues				
Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$700.00	\$700.00
Total Expenditures:	\$0.00	\$0.00	\$700.00	\$700.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	-\$700.00	-\$700.00
Ending Fund Balance:	\$1,860.62	\$1,860.62	\$1,160.62	\$460.62

DRUG LAW ENFORCEMENT

DRUG LAW ENFORCEMENT Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Fines	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	N/A	N/A	N/A	N/A

INDIGENT DRIVERS ALCOHOL TRMNT

INDIGENT DRIVERS ALCOHOL TRMNT Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$22,319.57	\$22,319.57	\$22,319.57	\$17,419.57
Revenues				
Fines	\$0.00	\$0.00	\$100.00	\$100.00
Total Revenues:	\$0.00	\$0.00	\$100.00	\$100.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures:	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	-\$4,900.00	-\$4,900.00
Ending Fund Balance:	\$22,319.57	\$22,319.57	\$17,419.57	\$12,519.57

COPS HIRING FUND

COPS HIRING FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	N/A	N/A	N/A	N/A

LOCAL FISCAL RECOVERY FUND

LOCAL FISCAL RECOVERY FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$89,288.59	\$39,887.00	N/A	N/A
Revenues				
Covid Related	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Contracted Services	\$49,401.59	\$39,887.00	\$0.00	\$0.00
Total Expenditures:	\$49,401.59	\$39,887.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$49,401.59	-\$39,887.00	\$0.00	\$0.00
Ending Fund Balance:	\$39,887.00	\$0.00	N/A	N/A

ONEOHIO OPIOID SETTLEMENT FUND

ONEOHIO OPIOID SETTLEMENT FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$4,216.51	\$1,505.82	\$3,810.04	\$3,810.04
Revenues				
Covid Related	\$0.00	\$4,968.79	\$0.00	\$0.00
Total Revenues:	\$0.00	\$4,968.79	\$0.00	\$0.00
Expenditures				
Supplies & Materials	\$2,710.69	\$2,664.57	\$0.00	\$0.00
Total Expenditures:	\$2,710.69	\$2,664.57	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$2,710.69	\$2,304.22	\$0.00	\$0.00
Ending Fund Balance:	\$1,505.82	\$3,810.04	\$3,810.04	\$3,810.04

CAPITAL PROJECTS FUNDS

EQUIPMENT REPLACEMENT FUND

EQUIPMENT REPLACEMENT FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$745,738.55	\$755,239.86	\$713,809.08	\$754,011.19
Revenues				
Misc Receipts	\$9,991.00	\$0.00	\$0.00	\$0.00
Transfers	\$390,796.87	\$332,542.30	\$340,202.11	\$340,202.11
Total Revenues:	\$400,787.87	\$332,542.30	\$340,202.11	\$340,202.11
Expenditures				
Capital Outlay	\$391,286.56	\$373,973.08	\$300,000.00	\$300,000.00
Total Expenditures:	\$391,286.56	\$373,973.08	\$300,000.00	\$300,000.00
Total Revenues Less Expenditures:	\$9,501.31	-\$41,430.78	\$40,202.11	\$40,202.11
Ending Fund Balance:	\$755,239.86	\$713,809.08	\$754,011.19	\$794,213.30

RECREATION CENTER CONSTRUCTION

RECREATION CENTER CONSTRUCTION Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	N/A	N/A	N/A	N/A

WOODSONG WATER LOOPING

WOODSONG WATER LOOPING Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$7,268.08	N/A	N/A	N/A
Revenues				
Transfers	\$767.22	\$8,035.33	\$0.00	\$0.00
Total Revenues:	\$767.22	\$8,035.33	\$0.00	\$0.00
Expenditures				
Debt Service	\$8,035.30	\$8,035.33	\$0.00	\$0.00
Total Expenditures:	\$8,035.30	\$8,035.33	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$7,268.08	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$0.00	N/A	N/A	N/A

UTILITY CAP IMPROVEMENTS

UTILITY CAP IMPROVEMENTS Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$366,098.10	\$347,977.62	\$444,715.13	\$393,715.13
Revenues				
Fees	\$5,144.00	\$203,616.00	\$30,000.00	\$30,000.00
Total Revenues:	\$5,144.00	\$203,616.00	\$30,000.00	\$30,000.00
Expenditures				
Personal Services	\$0.00	\$98,624.01	\$11,000.00	\$11,330.00
Contracted Services	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Debt Service	\$8,254.48	\$8,254.48	\$9,000.00	\$9,300.00
Capital Outlay	\$15,010.00	\$0.00	\$46,000.00	\$47,380.00
Total Expenditures:	\$23,264.48	\$106,878.49	\$81,000.00	\$83,010.00
Total Revenues Less Expenditures:	-\$18,120.48	\$96,737.51	-\$51,000.00	-\$53,010.00
Ending Fund Balance:	\$347,977.62	\$444,715.13	\$393,715.13	\$340,705.13

NEW WELL CAPITAL IMP.

NEW WELL CAPITAL IMP. Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$426,242.55	\$639,353.00	\$257,230.45	\$311,730.45
Revenues				
Misc Receipts	\$1,002,784.86	\$803,960.13	\$750,000.00	\$750,000.00
Transfers	\$62,107.39	\$67,986.13	\$60,000.00	\$60,000.00
Total Revenues:	\$1,064,892.25	\$871,946.26	\$810,000.00	\$810,000.00
Expenditures				
Debt Service	\$0.00	\$5,276.44	\$5,500.00	\$5,665.00
Capital Outlay	\$851,781.80	\$1,248,792.37	\$750,000.00	\$772,500.00
Total Expenditures:	\$851,781.80	\$1,254,068.81	\$755,500.00	\$778,165.00
Total Revenues Less Expenditures:	\$213,110.45	-\$382,122.55	\$54,500.00	\$31,835.00
Ending Fund Balance:	\$639,353.00	\$257,230.45	\$311,730.45	\$343,565.45

WATER TREATMENT PLANT IMPROVEM

WATER TREATMENT PLANT IMPROVEM Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$4,895.31	\$4,895.31	\$4,895.31	\$3,395.31
Expenditures				
Capital Outlay	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Total Expenditures:	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	-\$1,500.00	-\$1,500.00
Ending Fund Balance:	\$4,895.31	\$4,895.31	\$3,395.31	\$1,895.31

SPECIAL SIDEWALKS IMPS.

SPECIAL SIDEWALKS IMPS. Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$102,568.36	\$90,101.92	\$82,153.82	\$67,153.82
Revenues				
Transfers	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Total Revenues:	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Expenditures				
Capital Outlay	\$27,466.44	\$22,948.10	\$30,000.00	\$30,000.00
Total Expenditures:	\$27,466.44	\$22,948.10	\$30,000.00	\$30,000.00
Total Revenues Less Expenditures:	-\$12,466.44	-\$7,948.10	-\$15,000.00	-\$15,000.00
Ending Fund Balance:	\$90,101.92	\$82,153.82	\$67,153.82	\$52,153.82

FIDUCIARY FUNDS

SICK LEAVE FUND

SICK LEAVE FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$159,496.66	\$160,996.66	\$162,496.66	\$141,996.66
Revenues				
Transfers	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Total Revenues:	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Expenditures				
Personal Services	\$0.00	\$0.00	\$22,000.00	\$22,660.00
Total Expenditures:	\$0.00	\$0.00	\$22,000.00	\$22,660.00
Total Revenues Less Expenditures:	\$1,500.00	\$1,500.00	-\$20,500.00	-\$21,160.00
Ending Fund Balance:	\$160,996.66	\$162,496.66	\$141,996.66	\$120,836.66

PERFORMANCE BOND

PERFORMANCE BOND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$12,062.23	N/A	N/A	N/A
Revenues				
Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Contracted Services	\$12,062.23	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$12,062.23	\$0.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$12,062.23	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$0.00	N/A	N/A	N/A

HOSKINS ENDOWMENT

HOSKINS ENDOWMENT Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,074.92	\$2,084.16	\$2,093.51	\$2,051.51
Revenues				
Interest	\$9.24	\$9.35	\$8.00	\$8.00
Total Revenues:	\$9.24	\$9.35	\$8.00	\$8.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$50.00	\$50.00
Total Expenditures:	\$0.00	\$0.00	\$50.00	\$50.00
Total Revenues Less Expenditures:	\$9.24	\$9.35	-\$42.00	-\$42.00
Ending Fund Balance:	\$2,084.16	\$2,093.51	\$2,051.51	\$2,009.51

A THOMPSON TRUST

A THOMPSON TRUST Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$594.23	\$596.91	\$599.62	\$551.62
Revenues				
Interest	\$2.68	\$2.71	\$2.00	\$2.00
Total Revenues:	\$2.68	\$2.71	\$2.00	\$2.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$50.00	\$50.00
Total Expenditures:	\$0.00	\$0.00	\$50.00	\$50.00
Total Revenues Less Expenditures:	\$2.68	\$2.71	-\$48.00	-\$48.00
Ending Fund Balance:	\$596.91	\$599.62	\$551.62	\$503.62

UNCLAIMED FUNDS

UNCLAIMED FUNDS Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$6,420.31	\$6,006.31	\$7,525.22	\$7,525.22
Revenues				
Unclaimed Funds	\$0.00	\$1,518.91	\$0.00	\$0.00
Total Revenues:	\$0.00	\$1,518.91	\$0.00	\$0.00
Expenditures				
Personal Services	\$414.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$414.00	\$0.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$414.00	\$1,518.91	\$0.00	\$0.00
Ending Fund Balance:	\$6,006.31	\$7,525.22	\$7,525.22	\$7,525.22

DEBT SERVICE FUNDS

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SPERRY LANE

SPERRY LANE Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$30,010.19	\$30,010.19	\$30,010.19	\$25,010.19
Revenues				
Misc Receipts	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Capital Outlay	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures:	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Revenues Less Expenditures:	\$0.00	\$0.00	-\$5,000.00	-\$5,000.00
Ending Fund Balance:	\$30,010.19	\$30,010.19	\$25,010.19	\$20,010.19

ENTERPRISE FUNDS

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REFUSE FUND

REFUSE FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$77,641.29	\$73,922.75	\$71,847.60	\$57,687.60
Revenues				
Charges for Services	\$159,571.92	\$170,595.73	\$165,315.00	\$165,315.00
Total Revenues:	\$159,571.92	\$170,595.73	\$165,315.00	\$165,315.00
Expenditures				
Contracted Services	\$162,099.69	\$172,670.88	\$178,300.00	\$183,649.00
Supplies & Materials	\$1,190.77	\$0.00	\$1,175.00	\$1,210.25
Total Expenditures:	\$163,290.46	\$172,670.88	\$179,475.00	\$184,859.25
Total Revenues Less Expenditures:	-\$3,718.54	-\$2,075.15	-\$14,160.00	-\$19,544.25
Ending Fund Balance:	\$73,922.75	\$71,847.60	\$57,687.60	\$38,143.35

WATER REVENUE FUND

WATER REVENUE FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$1,799,196.90	\$1,841,216.60	\$2,188,486.98	\$1,975,880.92
Revenues				
Misc Receipts	-\$138,622.74	\$187,477.64	\$8,000.00	\$8,000.00
Charges for Services	\$775,670.27	\$810,617.03	\$758,750.00	\$758,750.00
Prepayments	\$17,058.12	\$28,101.89	\$5,000.00	\$5,000.00
Total Revenues:	\$654,105.65	\$1,026,196.56	\$771,750.00	\$771,750.00
Expenditures				
Personal Services	\$210,354.84	\$246,913.97	\$281,880.00	\$289,271.40
Contracted Services	\$139,575.06	\$125,101.46	\$243,000.00	\$250,290.00
Supplies & Materials	\$98,233.73	\$128,801.40	\$206,250.00	\$211,237.50
Travel & Transportation	\$0.00	\$0.00	\$150.00	\$154.50
Debt Service	\$32,831.00	\$32,831.00	\$33,340.00	\$33,559.00
Capital Outlay	\$3,588.04	\$5,506.96	\$88,000.00	\$90,640.00
Transfers Out	\$127,503.28	\$139,771.39	\$131,736.06	\$131,736.06
Total Expenditures:	\$612,085.95	\$678,926.18	\$984,356.06	\$1,006,888.46
Total Revenues Less Expenditures:	\$42,019.70	\$347,270.38	-\$212,606.06	-\$235,138.46
Ending Fund Balance:	\$1,841,216.60	\$2,188,486.98	\$1,975,880.92	\$1,740,742.46

SEWER REVENUE FUND

SEWER REVENUE FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$1,124,264.35	\$928,135.33	\$826,725.98	\$564,219.93
Revenues				
Charges for Services	\$856,109.58	\$929,866.29	\$830,000.00	\$830,000.00
Total Revenues:	\$856,109.58	\$929,866.29	\$830,000.00	\$830,000.00
Expenditures				
Personal Services	\$352,179.75	\$349,017.80	\$375,550.00	\$382,864.00
Contracted Services	\$332,900.47	\$314,194.68	\$350,750.00	\$341,322.50
Supplies & Materials	\$126,969.43	\$139,449.85	\$134,250.00	\$134,572.50
Travel & Transportation	\$0.00	\$0.00	\$150.00	\$154.50
Debt Service	\$32,830.98	\$32,830.98	\$33,340.00	\$33,436.00
Capital Outlay	\$11,391.92	\$4,816.28	\$7,500.00	\$7,150.00
Transfers Out	\$195,966.05	\$190,966.05	\$190,966.05	\$190,966.05
Total Expenditures:	\$1,052,238.60	\$1,031,275.64	\$1,092,506.05	\$1,090,465.55
Total Revenues Less Expenditures:	-\$196,129.02	-\$101,409.35	-\$262,506.05	-\$260,465.55
Ending Fund Balance:	\$928,135.33	\$826,725.98	\$564,219.93	\$303,754.38

ECONOMIC DEVELOPMENT FUND

ECONOMIC DEVELOPMENT FUND Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$121,896.67	\$154,081.76	\$58,573.96	\$33,723.96
Revenues				
Misc Receipts	\$32,185.09	\$34,506.20	\$25,200.00	\$25,200.00
Total Revenues:	\$32,185.09	\$34,506.20	\$25,200.00	\$25,200.00
Expenditures				
Personal Services	\$0.00	\$0.00	\$50.00	\$51.50
Capital Outlay	\$0.00	\$130,014.00	\$50,000.00	\$51,500.00
Total Expenditures:	\$0.00	\$130,014.00	\$50,050.00	\$51,551.50
Total Revenues Less Expenditures:	\$32,185.09	-\$95,507.80	-\$24,850.00	-\$26,351.50
Ending Fund Balance:	\$154,081.76	\$58,573.96	\$33,723.96	\$7,372.46

WATER EMERGENCY PLAN



WATER EMERGENCY PLAN Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$81,553.17	\$84,499.59	\$88,876.64	\$66,376.64
Revenues				
Transfers	\$2,946.42	\$4,377.05	\$2,500.00	\$2,500.00
Total Revenues:	\$2,946.42	\$4,377.05	\$2,500.00	\$2,500.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$25,000.00	\$25,750.00
Total Expenditures:	\$0.00	\$0.00	\$25,000.00	\$25,750.00
Total Revenues Less Expenditures:	\$2,946.42	\$4,377.05	-\$22,500.00	-\$23,250.00
Ending Fund Balance:	\$84,499.59	\$88,876.64	\$66,376.64	\$43,126.64

SEWER CAPITAL IMPROVEMENTS

SEWER CAPITAL IMPROVEMENTS Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$598,397.04	\$628,653.65	\$667,522.90	\$529,522.90
Revenues				
Transfers	\$30,256.61	\$38,869.25	\$27,000.00	\$27,000.00
Total Revenues:	\$30,256.61	\$38,869.25	\$27,000.00	\$27,000.00
Expenditures				
Contracted Services	\$0.00	\$0.00	\$15,000.00	\$15,450.00
Capital Outlay	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Total Expenditures:	\$0.00	\$0.00	\$165,000.00	\$165,450.00
Total Revenues Less Expenditures:	\$30,256.61	\$38,869.25	-\$138,000.00	-\$138,450.00
Ending Fund Balance:	\$628,653.65	\$667,522.90	\$529,522.90	\$391,072.90