Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$420,511.62	$578,327.67	$716,948.29	$338,084.61
Fund Balance Adjustments	$220.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$246,615.86	$310,369.22	$258,588.00	$304,870.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$42,885.60	$39,138.16	$41,400.00	$38,500.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$71,036.52	$67,652.70	$69,230.00	$70,000.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$16,404.30	$42,920.34	$34,596.00	$40,788.00
Other	$3,547.86	$4,504.85	$2,920.00	$4,650.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$77,499.28	$106,140.81	$87,000.00	$87,000.00
Miscellaneous	$41,420.50	$39,923.26	$19,000.00	$19,000.00
Total Revenue	$499,409.92	$610,649.34	$512,734.00	$564,808.00
Expenditures				
Administrative - Salaries	$106,679.23	$108,450.70	$119,536.28	$125,513.10
Administrative - Other	$101,996.65	$119,776.32	$165,829.40	$173,707.00
Townhalls, Memorial Buildings and Ground	$39,740.62	$49,384.60	$32,067.00	$30,050.00
Zoning - Salaries	$14,796.69	$14,604.68	$15,500.00	$16,150.00
Zoning - Other	$5,123.10	$5,386.91	$10,955.00	$11,082.39
Lighting- Other	$6,200.42	$6,366.44	$7,000.00	$7,700.00
Sanitary Dump - Other	$8,325.77	$6,298.10	$5,000.00	$5,000.00
Highways - Salaries	$0.00	$0.00	$5,000.00	$5,000.00
Highways - Other	$3,892.78	$10,616.62	$303,150.00	$207,000.00
Cemeteries - Salaries	$17,815.76	$18,884.19	$18,000.00	$18,900.00
Cemeteries - Other	$4,600.71	$5,378.62	$6,020.00	$6,146.00
Parks and Recreation - Salaries	$748.00	$902.00	$2,500.00	$2,500.00
Parks and Recreation - Other	$31,894.14	$47,979.54	$53,540.00	$71,540.00
Capital Outlay - Other	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$341,813.87	$394,028.72	$744,097.68	$680,288.49
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	-$78,000.00	-$147,500.00	-$1,700.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	-$78,000.00	-$147,500.00	-$1,700.00
Fund Balance 12/31	$578,327.67	$716,948.29	$338,084.61	$220,904.12
Less: Encumbrances 12/31	$18,534.31	$7,065.78	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$559,793.36	$709,882.51	$338,084.61	$220,904.12

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$10,804.89	$22,376.14	$34,765.29	$12,695.29
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$10,950.49	$11,000.27	$10,950.00	$10,950.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$620.76	$1,388.88	$1,388.00	$1,388.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$11,571.25	$12,389.15	$12,338.00	$12,338.00
Expenditures				
Highways - Other	$0.00	$0.00	$34,408.00	$6,000.00
Total Expenditures	$0.00	$0.00	$34,408.00	$6,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$22,376.14	$34,765.29	$12,695.29	$19,033.29
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$22,376.14	$34,765.29	$12,695.29	$19,033.29

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2021 Special Revenue   Fund Name: Gasoline Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$129,887.18	$180,391.07	$255,408.63	$60,989.58
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$142,099.09	$143,776.44	$139,000.00	$139,000.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$5,369.75	$10,053.20	$8,865.00	$8,865.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$147,468.84	$153,829.64	$147,865.00	$147,865.00
Expenditures				
Highways - Salaries	$69,636.46	$62,767.61	$92,404.05	$97,024.25
Highways - Other	$27,328.49	$16,044.47	$249,880.00	$80,574.00
Total Expenditures	$96,964.95	$78,812.08	$342,284.05	$177,598.25
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$180,391.07	$255,408.63	$60,989.58	$31,256.33
Less: Encumbrances 12/31	$258.68	$404.05	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$180,132.39	$255,004.58	$60,989.58	$31,256.33

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$325,165.57	$661,676.68	$557,788.17	$475,988.34
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$476,256.63	$438,915.89	$485,469.00	$449,797.16
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$24,259.01	$60,238.32	$50,440.00	$45,453.84
Other	$203.01	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$803.28	$1,000.00	$737.00	$1,000.00
Total Revenue	$501,521.93	$500,154.21	$536,646.00	$496,251.00
Expenditures				
Highways - Salaries	$70,105.31	$62,736.34	$92,406.19	$97,026.50
Highways - Other	$94,905.51	$541,306.38	$526,039.64	$500,033.64
Interest - Other	$0.00	$0.00	$0.00	$0.00
Other Debt Service - Other	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$165,010.82	$604,042.72	$618,445.83	$597,060.14
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$661,676.68	$557,788.17	$475,988.34	$375,179.20
Less: Encumbrances 12/31	$41,955.94	$42,365.83	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$619,720.74	$515,422.34	$475,988.34	$375,179.20

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2041 Special Revenue   Fund Name: Cemetery

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$46,241.84	$62,063.29	$69,098.94	$43,435.94
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$7,885.78	$9,175.34	$6,500.00	$6,500.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$18,450.00	$7,550.00	$7,237.00	$6,500.00
Total Revenue	$26,335.78	$16,725.34	$13,737.00	$13,000.00
Expenditures				
Cemeteries - Salaries	$67.00	$0.00	$5,000.00	$5,000.00
Cemeteries - Other	$10,447.33	$9,689.69	$34,400.00	$42,400.00
Total Expenditures	$10,514.33	$9,689.69	$39,400.00	$47,400.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$62,063.29	$69,098.94	$43,435.94	$9,035.94
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$62,063.29	$69,098.94	$43,435.94	$9,035.94

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2171 Special Revenue   Fund Name: Park Levy

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$36,037.10	$15,708.73	$10,671.87	$6,870.87
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$30,821.65	$29,048.61	$28,071.00	$28,491.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$2,027.59	$3,981.56	$3,755.00	$3,812.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$1,409.68	$0.00	$1,000.00	$0.00
Total Revenue	$34,258.92	$33,030.17	$32,826.00	$32,303.00
Expenditures				
Parks and Recreation - Salaries	$23,443.93	$23,866.81	$26,000.00	$27,300.00
Parks and Recreation - Other	$31,143.36	$14,200.22	$10,627.00	$8,622.00
Total Expenditures	$54,587.29	$38,067.03	$36,627.00	$35,922.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$15,708.73	$10,671.87	$6,870.87	$3,251.87
Less: Encumbrances 12/31	$70.02	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$15,638.71	$10,671.87	$6,870.87	$3,251.87

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2191 Special Revenue   Fund Name: Special Levy - FIRE

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$485,074.21	$583,043.94	$542,967.65	$375,350.40
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$730,518.59	$631,131.48	$692,979.00	$703,255.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$23,537.03	$44,450.76	$37,555.00	$38,118.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$575.50	$10,050.00	$1,435.25	$0.00
Total Revenue	$754,631.12	$685,632.24	$731,969.25	$741,373.00
Expenditures				
Fire Protection - Other	$621,209.96	$768,257.10	$818,086.50	$977,782.50
Capital Outlay - Other	$0.00	$0.00	$0.00	$0.00
Note Principal Payment - Other	$28,500.86	$31,179.73	$78,000.00	$0.00
Interest - Other	$6,950.57	$4,271.70	$3,500.00	$0.00
Other Debt Service - Other	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$656,661.39	$803,708.53	$899,586.50	$977,782.50
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$78,000.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$78,000.00	$0.00	$0.00
Fund Balance 12/31	$583,043.94	$542,967.65	$375,350.40	$138,940.90
Less: Encumbrances 12/31	$0.00	$2,736.50	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$583,043.94	$540,231.15	$375,350.40	$138,940.90

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$30,104.88	$49,456.01	$14,911.39	$13,688.39
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$18,070.45	$19,126.02	$18,000.00	$18,000.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$1,447.88	$829.36	$777.00	$777.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$19,518.33	$19,955.38	$18,777.00	$18,777.00
Expenditures				
Fire Protection - Other	$0.00	$0.00	$0.00	$0.00
Highways - Other	$167.20	$54,500.00	$20,000.00	$0.00
Total Expenditures	$167.20	$54,500.00	$20,000.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$49,456.01	$14,911.39	$13,688.39	$32,465.39
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$49,456.01	$14,911.39	$13,688.39	$32,465.39

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2281 Special Revenue

Fund Name: Fire and Rescue, Ambulance and EMS Serv.

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$137,467.54	$219,344.88	$141,521.41	$42,891.41
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$154,388.66	$159,639.96	$157,620.00	$160,000.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$154,388.66	$159,639.96	$157,620.00	$160,000.00
Expenditures				
Emergency Medical Services - Other	$72,511.32	$237,463.43	$256,250.00	$167,500.00
Total Expenditures	$72,511.32	$237,463.43	$256,250.00	$167,500.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$219,344.88	$141,521.41	$42,891.41	$35,391.41
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$219,344.88	$141,521.41	$42,891.41	$35,391.41

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 2903 Special Revenue

Fund Name: OneOhio Opioid Settlement

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$340.79	$1,060.21	$2,592.51	$83.20
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$719.42	$1,532.30	$83.20	$100.00
Total Revenue	$719.42	$1,532.30	$83.20	$100.00
Expenditures				
Administrative - Other	$0.00	$0.00	$2,592.51	$0.00
Total Expenditures	$0.00	$0.00	$2,592.51	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$1,060.21	$2,592.51	$83.20	$183.20
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$1,060.21	$2,592.51	$83.20	$183.20

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1
Year 2025

Fund Classification: 4301 Capital Projects

Fund Name: Permanent Improvement

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$480,017.99	$351,516.01	$320,781.40	$178,102.40
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$98,622.94	$110,722.17	$91,193.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$7,344.86	$1,644.76	$12,198.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$105,967.80	$112,366.93	$103,391.00	$0.00
Expenditures				
Townhalls, Memorial Buildings and Ground	$0.00	$0.00	$0.00	$0.00
Highways - Other	$0.00	$7,796.00	$0.00	$0.00
Capital Outlay - Other	$248,670.78	$153,655.54	$246,070.00	$0.00
Total Expenditures	$248,670.78	$161,451.54	$246,070.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$14,201.00	$18,350.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$14,201.00	$18,350.00	$0.00	$0.00
Fund Balance 12/31	$351,516.01	$320,781.40	$178,102.40	$178,102.40
Less: Encumbrances 12/31	$135,656.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$215,860.01	$320,781.40	$178,102.40	$178,102.40

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Rev 1

Year 2025

Fund Classification: 4902 Capital Projects

Fund Name: Facility Enhancement Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$0.00	$0.00	$0.00	$65,500.00
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$0.00	$0.00	$0.00	$0.00
Expenditures				
Capital Outlay - Other	$0.00	$0.00	$82,000.00	$0.00
Total Expenditures	$0.00	$0.00	$82,000.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$147,500.00	$1,700.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$147,500.00	$1,700.00
Fund Balance 12/31	$0.00	$0.00	$65,500.00	$67,200.00
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$0.00	$0.00	$65,500.00	$67,200.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.