

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$824,099.77	\$874,015.70	\$1,161,376.03	\$726,429.82
Fund Balance Adjustments		\$0.00	\$50.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		\$248,424.55	\$331,638.23	\$311,410.00	\$311,410.00
Personal Property Tax		\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes		\$48,921.90	\$51,484.73	\$46,000.00	\$46,000.00
Charges for Services		\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees		\$55,609.78	\$47,476.75	\$52,000.00	\$52,000.00
Fines and Forfeitures		\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental					
Local Government Distribution		\$78,797.93	\$75,496.26	\$75,520.00	\$75,500.00
Estate Tax		\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation		\$32,197.42	\$20,495.85	\$41,663.00	\$41,663.00
Other		\$8,408.21	\$8,626.50	\$8,200.00	\$8,250.00
Special Assessments		\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments		\$168,374.26	\$166,613.79	\$100,000.00	\$100,000.00
Miscellaneous		\$13,791.00	\$52,649.97	\$37,201.00	\$45,275.00
Total Revenue		\$654,525.05	\$754,482.08	\$671,994.00	\$680,098.00
Expenditures					
Administrative - Salaries	1	\$95,667.41	\$109,362.02	\$122,062.00	\$133,338.50
Administrative - Other	2	\$84,013.46	\$152,198.89	\$248,750.00	\$226,657.00
Townhalls, Memorial Buildings and Grounds - Salaries	3	\$18,782.15	\$12,882.28	\$0.00	\$0.00
Townhalls, Memorial Buildings and Grounds - Other	4	\$28,869.77	\$72,213.21	\$116,776.03	\$77,300.00
Zoning - Salaries		\$31,748.06	\$17,943.55	\$25,000.00	\$20,570.00
Zoning - Other		\$9,224.26	\$4,646.01	\$8,500.00	\$7,569.00
Other General Government - Other	5	\$13,032.72	\$12,911.28	\$29,100.00	\$38,800.00
Fire Protection - Other	6	\$0.00	\$0.00	\$0.00	\$50,000.00

Financial Worksheet - Budget

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2026 Budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	Foot Note	2023	2024	Current 2025	2026
Other Public Safety - Other		\$1,266.18	\$5,013.75	\$39,700.00	\$5,000.00
Lighting- Other	7	\$14,882.61	\$13,953.68	\$16,100.00	\$15,000.00
Sanitary Dump - Other		\$10,713.11	\$15,792.09	\$18,000.00	\$16,000.00
Cemeteries - Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries - Other		\$1,308.00	\$0.00	\$0.00	\$0.00
Parks and Recreation - Other	8	\$145,101.39	\$50,254.99	\$187,952.18	\$25,900.00
Capital Outlay - Other		\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$454,609.12	\$467,171.75	\$811,940.21	\$616,134.50
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	\$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	9	-\$150,000.00	\$0.00	-\$295,000.00	-\$336,000.00
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		-\$150,000.00	\$0.00	-\$295,000.00	-\$336,000.00
Fund Balance 12/31		\$874,015.70	\$1,161,376.03	\$726,429.82	\$454,393.32
Less: Encumbrances 12/31		\$76.75	\$45,045.06	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	Foot Note	2023	2024	Current 2025	2026
Unencumbered Undesignated 12/31		\$873,938.95	\$1,116,330.97	\$726,429.82	\$454,393.32

Footnote	Description
1	2026 will be first full year of FT office admin / cemetery sexton, full salary shown here.
2	2024/2025 audit will take place in 2026
3	PT employee was injured in 2024 and has not returned to work, now outsourcing mowing from cemetery fund and otherwise being handled by road crew.
4	previously all utilities grouped here, now split betw electric, internet / cable & utilities
5	Costs budgeted here for plan prep for potential future land purchase / Town Hall / Community Center build.
6	for misc potentially needed at Fire Station
7	moved to electricity line item as all First Energy
8	mowing GreenFlush purchase / install anticipated to finish fall of 2025, otherwise costs moved to contracted services / electricity / R&M budgets accordingly.
9	\$125k to Cemetery Fund to provide for mowing and improvement costs there, \$360k to Debt Service to pay down loan, \$52.5k to Fire Reserve based on I

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$45,900.41	\$44,104.08	\$55,063.50	\$42,563.50
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		\$16,555.87	\$18,641.10	\$16,500.00	\$16,500.00
Special Assessments		\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments		\$1,647.80	\$2,651.32	\$1,000.00	\$1,000.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$18,203.67	\$21,292.42	\$17,500.00	\$17,500.00
Expenditures					
Highways - Other	1	\$20,000.00	\$10,333.00	\$30,000.00	\$30,000.00
Total Expenditures		\$20,000.00	\$10,333.00	\$30,000.00	\$30,000.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	Foot Note	2023	2024	Current 2025	2026
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		\$44,104.08	\$55,063.50	\$42,563.50	\$30,063.50
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		\$44,104.08	\$55,063.50	\$42,563.50	\$30,063.50

Footnote	Description
1	move paving costs here to isolate

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$360,594.18	\$452,410.49	\$255,667.78	\$208,667.78
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		\$152,333.11	\$152,971.28	\$145,000.00	\$146,000.00
Special Assessments		\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments		\$17,083.91	\$22,652.22	\$8,000.00	\$10,000.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$169,417.02	\$175,623.50	\$153,000.00	\$156,000.00
Expenditures					
Highways - Other	1	\$77,600.71	\$372,366.21	\$200,000.00	\$210,000.00
Total Expenditures		\$77,600.71	\$372,366.21	\$200,000.00	\$210,000.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	Foot Note	2023	2024	Current 2025	2026
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		\$452,410.49	\$255,667.78	\$208,667.78	\$154,667.78
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		\$452,410.49	\$255,667.78	\$208,667.78	\$154,667.78

Footnote	Description
1	moved paving costs here to isolate unclear why 2025 budget jump, realigned to prior history in 2026. 2025 lean-to onto service garage

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$388,299.70	\$439,225.73	\$250,066.78	\$39,126.01
Fund Balance Adjustments		\$0.00	\$1,425.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		\$282,550.80	\$378,157.66	\$355,898.00	\$355,898.00
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		\$36,796.66	\$23,417.38	\$47,614.00	\$47,614.00
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		\$3,925.05	\$0.00	\$0.00	\$0.00
Total Revenue		\$323,272.51	\$401,575.04	\$403,512.00	\$403,512.00
Expenditures					
Highways - Salaries	1	\$54,698.46	\$56,820.27	\$74,000.00	\$73,955.00
Highways - Other		\$192,986.75	\$379,668.07	\$498,452.77	\$224,928.00
Other Public Works - Other		\$4,661.27	\$5,670.65	\$7,000.00	\$7,000.00
Total Expenditures		\$252,346.48	\$442,158.99	\$579,452.77	\$305,883.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	Foot Note	2023	2024	Current 2025	2026
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		-\$20,000.00	-\$150,000.00	-\$35,000.00	\$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		-\$20,000.00	-\$150,000.00	-\$35,000.00	\$0.00
Fund Balance 12/31		\$439,225.73	\$250,066.78	\$39,126.01	\$136,755.01
Less: Encumbrances 12/31		\$212.67	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$439,013.06	\$250,066.78	\$39,126.01	\$136,755.01

Footnote**Description**

1 25/26 - pay raise to superintendent, also implemented longevity pay, also high OT year in 2025, planned for repeat

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

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$60,828.49	\$101,841.40	\$106,008.72	\$20,103.72
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		\$14,230.00	\$12,500.00	\$8,000.00	\$8,000.00
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		\$40,612.50	\$25,837.50	\$19,000.00	\$17,000.00
Total Revenue		\$54,842.50	\$38,337.50	\$27,000.00	\$25,000.00
Expenditures					
Cemeteries - Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries - Other	1	\$13,829.59	\$34,170.18	\$207,905.00	\$130,500.00
Total Expenditures		\$13,829.59	\$34,170.18	\$207,905.00	\$130,500.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	Foot Note	2023	2024	Current 2025	2026
Sale of Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	2	\$0.00	\$0.00	\$95,000.00	\$100,000.00
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	\$95,000.00	\$100,000.00
Fund Balance 12/31		\$101,841.40	\$106,008.72	\$20,103.72	\$14,603.72
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		\$101,841.40	\$106,008.72	\$20,103.72	\$14,603.72

Footnote	Description
1	mowing costs here, previously internal (pre-2025) paving / repairs at cemeteries
2	From General Fund to provide for improvement projects, mowing.

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

Year 2025

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$839,696.93	\$1,393,790.25	\$346,231.82	\$36,698.82
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		\$1,327,036.08	\$1,215,882.41	\$1,207,957.00	\$1,343,652.00
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		\$52,297.99	\$23,837.06	\$33,510.00	\$34,453.00
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	\$1,600.00	\$0.00	\$0.00
Total Revenue		\$1,379,334.07	\$1,241,319.47	\$1,241,467.00	\$1,378,105.00
Expenditures					
Fire Protection - Other		\$805,268.39	\$2,131,676.61	\$1,104,000.00	\$1,105,000.00
Other Public Works - Other		\$19,972.36	\$17,469.29	\$22,000.00	\$22,000.00
Total Expenditures		\$825,240.75	\$2,149,145.90	\$1,126,000.00	\$1,127,000.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	Foot Note	2023	2024	Current 2025	2026
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	1	\$0.00	-\$139,732.00	-\$425,000.00	-\$266,500.00
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	-\$139,732.00	-\$425,000.00	-\$266,500.00
Fund Balance 12/31		\$1,393,790.25	\$346,231.82	\$36,698.82	\$21,303.82
Less: Encumbrances 12/31		\$8,600.96	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$1,385,189.29	\$346,231.82	\$36,698.82	\$21,303.82

Footnote	Description
1	to Debt Service Fund to pay down loan

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$623,792.09	\$569,555.23	\$563,720.32	\$293,978.46
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		\$628,383.34	\$663,323.61	\$624,800.00	\$624,800.00
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		\$80,245.44	\$39,188.29	\$83,590.00	\$83,590.00
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		\$1,767.80	\$0.00	\$2,000.00	\$0.00
Total Revenue		\$710,396.58	\$702,511.90	\$710,390.00	\$708,390.00
Expenditures					
Highways - Salaries	1	\$155,050.91	\$130,039.36	\$224,000.00	\$242,065.00
Highways - Other	2	\$459,246.24	\$568,401.31	\$742,131.86	\$380,235.00
Other Public Works - Other		\$10,336.29	\$9,906.14	\$14,000.00	\$14,000.00
Total Expenditures		\$624,633.44	\$708,346.81	\$980,131.86	\$636,300.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	Foot Note	2023	2024	Current 2025	2026
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	3	-\$140,000.00	\$0.00	\$0.00	-\$75,000.00
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		-\$140,000.00	\$0.00	\$0.00	-\$75,000.00
Fund Balance 12/31		\$569,555.23	\$563,720.32	\$293,978.46	\$291,068.46
Less: Encumbrances 12/31		\$170,471.22	\$111,670.99	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$399,084.01	\$452,049.33	\$293,978.46	\$291,068.46

Footnote	Description
1	two new full time staff hired first part of 2025, first full year of service in 2026.
2	previous amounts in 24/25 were payments toward new truck from Cerni / Ascendance.
3	To service garage reserve fund

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$66,076.49	\$74,781.93	\$70,888.99	\$27,882.74
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		\$23,048.46	\$21,831.19	\$24,000.00	\$24,000.00
Special Assessments		\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments		\$2,856.98	\$4,175.87	\$1,000.00	\$1,000.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$25,905.44	\$26,007.06	\$25,000.00	\$25,000.00
Expenditures					
Highways - Other		\$17,200.00	\$29,900.00	\$68,006.25	\$50,000.00
Total Expenditures		\$17,200.00	\$29,900.00	\$68,006.25	\$50,000.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	Foot Note	2023	2024	Current 2025	2026
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		\$74,781.93	\$70,888.99	\$27,882.74	\$2,882.74
Less: Encumbrances 12/31		\$0.00	\$20,100.00	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$74,781.93	\$50,788.99	\$27,882.74	\$2,882.74

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

Year 2025

Fund Classification: 2401 Special Revenue

Fund Name: Special Assessment - Property Demolition

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$0.00	\$35.64	\$43.32
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	\$541.20	\$757.68	\$1,500.00
Earnings on Investments		\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$0.00	\$541.20	\$757.68	\$1,500.00
Expenditures					
Other Public Safety - Other		\$0.00	\$505.56	\$750.00	\$1,500.00
Total Expenditures		\$0.00	\$505.56	\$750.00	\$1,500.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2401 Special Revenue

Fund Name: Special Assessment - Property Demolition

Description	Foot Note	2023	2024	Current 2025	2026
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		\$0.00	\$35.64	\$43.32	\$43.32
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	\$35.64	\$43.32	\$43.32

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2901 Special Revenue

Fund Name: ODNR Capital Improvement Oberland Restrnm

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$0.00	\$0.00	\$0.00
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	\$98,000.00	\$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	\$98,000.00	\$0.00
Expenditures					
Parks and Recreation - Other		\$0.00	\$0.00	\$98,000.00	\$0.00
Total Expenditures		\$0.00	\$0.00	\$98,000.00	\$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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 2901 Special Revenue

Fund Name: ODNR Capital Improvement Oberland Restrnm

Description	Foot Note	2023	2024	Current 2025	2026
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		\$0.00	\$0.00	\$0.00	\$0.00
Less: Encumbrances 12/31		\$0.00	\$98,000.00	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$0.00	-\$98,000.00	\$0.00	\$0.00

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.

Financial Worksheet - Budget

2026 Budget

Year 2025

Fund Classification: 3101 Debt Service

Fund Name: General (Bond) (Note) Retirement

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$0.00	\$3,950.24	\$31,088.24
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax	1	\$0.00	\$0.00	\$136,638.00	\$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	\$1,519.40	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$0.00	\$1,519.40	\$136,638.00	\$0.00
Expenditures					
Note Principal Payment - Other	2	\$0.00	\$67,581.49	\$615,000.00	\$300,000.00
Interest - Other		\$0.00	\$69,719.67	\$69,500.00	\$70,000.00
Total Expenditures		\$0.00	\$137,301.16	\$684,500.00	\$370,000.00
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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 3101 Debt Service

Fund Name: General (Bond) (Note) Retirement

Description	Foot Note	2023	2024	Current 2025	2026
Sale of Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	3	\$0.00	\$139,732.00	\$575,000.00	\$350,000.00
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	\$139,732.00	\$575,000.00	\$350,000.00
Fund Balance 12/31		\$0.00	\$3,950.24	\$31,088.24	\$11,088.24
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	\$3,950.24	\$31,088.24	\$11,088.24

Footnote	Description
1	Budgeted here in error in 2025, actually funded by xfer from Fire Fund.
2	no pre-payment penalty, so trying to pay off early to save interest
3	from General and Fire funds, to pay off loan amount and fund current interest payable as well

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4301 Capital Projects

Fund Name: Fire Station Capital Improvement Fund

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$0.00	\$0.00	\$0.00
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		\$1,432,960.79	\$479,253.86	\$0.00	\$0.00
Total Expenditures		\$1,432,960.79	\$479,253.86	\$0.00	\$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		\$1,432,960.79	\$479,253.86	\$0.00	\$0.00
Sale of Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4301 Capital Projects

Fund Name: Fire Station Capital Improvement Fund

Description	Foot Note	2023	2024	Current 2025	2026
Transfers - In		\$0.00	\$0.00	\$0.00	\$52,500.00
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		\$1,432,960.79	\$479,253.86	\$0.00	\$52,500.00
Fund Balance 12/31		\$0.00	\$0.00	\$0.00	\$52,500.00
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	\$0.00	\$52,500.00

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.

Financial Worksheet - Budget

2026 Budget

Year 2025

Fund Classification: 4401 Capital Projects

Fund Name: Public Works Commission Project

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$0.00	\$0.00	\$0.00
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	\$350,000.00	\$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	\$350,000.00	\$0.00	\$0.00
Expenditures					
Highways - Other		\$0.00	\$350,000.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$350,000.00	\$0.00	\$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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4401 Capital Projects

Fund Name: Public Works Commission Project

Description	Foot Note	2023	2024	Current 2025	2026
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		\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00

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.

Financial Worksheet - Budget

2026 Budget

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Capital Reserve Service Garage Fund

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$160,647.40	\$318,802.98	\$353,802.98
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		\$647.40	\$8,155.58	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$647.40	\$8,155.58	\$0.00	\$0.00
Expenditures					
Capital Outlay - Other		\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$0.00	\$0.00	\$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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Capital Reserve Service Garage Fund

Description	Foot Note	2023	2024	Current 2025	2026
Transfers - In	1	\$160,000.00	\$150,000.00	\$35,000.00	\$75,000.00
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		\$160,000.00	\$150,000.00	\$35,000.00	\$75,000.00
Fund Balance 12/31		\$160,647.40	\$318,802.98	\$353,802.98	\$428,802.98
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		\$160,647.40	\$318,802.98	\$353,802.98	\$428,802.98

Footnote	Description
1	From Road District Fund

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

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4902 Capital Projects

Fund Name: Capital Reserve Oberland Park Improvmnt

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$0.00	\$150,606.94	\$131,056.09	\$57,541.35
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		\$606.94	\$7,541.35	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$606.94	\$7,541.35	\$0.00	\$0.00
Expenditures					
Capital Outlay - Other		\$0.00	\$27,092.20	\$123,514.74	\$0.00
Total Expenditures		\$0.00	\$27,092.20	\$123,514.74	\$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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4902 Capital Projects

Fund Name: Capital Reserve Oberland Park Improvmnt

Description	Foot Note	2023	2024	Current 2025	2026
Transfers - In	1	\$150,000.00	\$0.00	\$50,000.00	\$100,000.00
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		\$150,000.00	\$0.00	\$50,000.00	\$100,000.00
Fund Balance 12/31		\$150,606.94	\$131,056.09	\$57,541.35	\$157,541.35
Less: Encumbrances 12/31		\$0.00	\$123,514.74	\$0.00	\$0.00
Less: Reserve Balance 12/31		\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31		\$150,606.94	\$7,541.35	\$57,541.35	\$157,541.35

Footnote**Description**

1 amounts not used in GreenFlush project may be used in future for pickle ball courts - tbd.

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

Year 2025

Fund Classification: 4904 Capital Projects

Fund Name: Miscellaneous Capital Projects

Description	Foot Note	2023	2024	Current 2025	2026
Fund Balance 1/1		\$3,553.86	\$0.00	\$0.00	\$0.00
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		\$104.32	\$0.00	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$104.32	\$0.00	\$0.00	\$0.00
Expenditures					
Capital Outlay - Other		\$3,658.18	\$0.00	\$0.00	\$0.00
Total Expenditures		\$3,658.18	\$0.00	\$0.00	\$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

Financial Worksheet - Budget

UAN v2025.2

2026 Budget

Year 2025

Fund Classification: 4904 Capital Projects

Fund Name: Miscellaneous Capital Projects

Description	Foot Note	2023	2024	Current 2025	2026
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		\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00

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.