

ORDINANCE NO : 2026-007

ENTITLED AND ORDINANCE ADOPTING THE TAX ORDINANCE FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF RISINGSUN, STAT OF OHIO. DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026, AND DELCARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF RISINGSUN, STATE OF OHIO:

**Section 1:** Pursuant to Section 5705.28(B)(2)(a). Ohio Revised Code, the village does hereby adopt the tax ordinance for the revenues and expenditures of the Village for calendar year beginning January 1, 2027.

**Section 2:** That this Ordinance shall be published in accordance with State Statute.

**Section3:** That in order to preserve the public peace, health and safety of the Village of Risingsun and its inhabitants and in order to permit the proper handling of village funds, and the conduct of the usual daily operations of the Village, an emergency is hereby declared to exist and this Ordinance shall be an emergency measure and shall take effect immediately.

  
President of Council

  
Mayor

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 1000 General

Fund Name: General

| Description                                 | 2024         | 2025         | Current<br>2026 | 2027         |
|---------------------------------------------|--------------|--------------|-----------------|--------------|
| Fund Balance 1/1                            | \$115,328.43 | \$151,903.45 | \$225,279.17    | \$197,379.15 |
| Fund Balance Adjustments                    | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Revenues                                    |              |              |                 |              |
| Property and Other Local Taxes              |              |              |                 |              |
| Real Estate Tax                             | \$61,110.19  | \$58,936.15  | \$58,000.00     | \$58,000.00  |
| Personal Property Tax                       | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Municipal Income Tax                        | \$76,640.23  | \$115,346.80 | \$118,000.00    | \$120,360.00 |
| Other - Local Taxes                         | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| State Shared Taxes                          |              |              |                 |              |
| Local Government                            | \$13,221.56  | \$13,964.45  | \$13,500.00     | \$13,500.00  |
| Inheritance Tax                             | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Property Tax Allocation                     | \$8,540.38   | \$8,577.95   | \$8,500.00      | \$8,500.00   |
| Other - State Shared Taxes and Permits      | \$690.25     | \$162.45     | \$300.00        | \$300.00     |
| Intergovernmental                           | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Special Assessments                         | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Charges for Services                        | \$2,404.97   | \$2,400.00   | \$2,400.00      | \$2,400.00   |
| Fines, Licenses and Permits                 | \$34,923.56  | \$19,304.46  | \$24,600.00     | \$24,600.00  |
| Earnings on Investments                     | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Miscellaneous                               | \$2,709.38   | \$46,481.84  | \$0.00          | \$0.00       |
| Total Revenue                               | \$200,240.52 | \$265,174.10 | \$225,300.00    | \$227,660.00 |
| Expenditures                                |              |              |                 |              |
| Police Enforcement - Salaries               | \$29,782.26  | \$34,517.43  | \$42,826.93     | \$38,800.00  |
| Police Enforcement - Other                  | \$45,561.40  | \$55,932.90  | \$52,720.00     | \$53,590.00  |
| Civil Defense - Other                       | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Other Security of Persons and Property - S  | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Payment to County Health District - Other   | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Other Assistance to Needy - Other           | \$0.00       | \$750.00     | \$750.00        | \$750.00     |
| Recreation - Other                          | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Provide and Maintain Parks - Other          | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Other Leisure Time Activities - Other       | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Community Planning and Zoning - Salaries    | \$0.00       | \$984.28     | \$1,215.72      | \$1,200.00   |
| Community Planning and Zoning - Other       | \$10.00      | \$0.00       | \$390.00        | \$390.00     |
| Storm Sewers and Drains - Other             | \$950.74     | \$994.18     | \$1,450.00      | \$1,340.00   |
| Refuse Collection and Disposal - Other      | \$922.25     | \$978.27     | \$2,100.00      | \$2,000.00   |
| Street Cleaning, Snow and Ice Removal - (   | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Mayor and Administrative Offices - Salaries | \$3,864.13   | \$3,753.80   | \$4,009.70      | \$3,860.00   |
| Mayor and Administrative Offices - Other    | \$6,275.02   | \$3,360.97   | \$1,950.00      | \$1,960.00   |
| Legislative Activities - Salaries           | \$2,282.42   | \$2,342.35   | \$3,397.97      | \$3,300.00   |
| Legislative Activities - Other              | \$5,546.88   | \$5,771.26   | \$26,270.00     | \$6,570.00   |
| Mayor's Court - Other                       | \$2,075.00   | \$2,230.67   | \$2,900.00      | \$2,970.00   |
| Clerk - Treasurer - Salaries                | \$23,480.70  | \$23,317.53  | \$27,181.70     | \$27,300.00  |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 1000 General

Fund Name: General

| Description                          | 2024         | 2025         | Current<br>2026 | 2027         |
|--------------------------------------|--------------|--------------|-----------------|--------------|
| Clerk - Treasurer - Other            | \$10,468.49  | \$9,016.77   | \$12,400.00     | \$14,520.00  |
| Lands and Buildings - Other          | \$15,090.21  | \$32,383.81  | \$47,450.00     | \$31,160.00  |
| Property Tax Collection Fees - Other | \$1,134.88   | \$1,028.42   | \$1,500.00      | \$1,340.00   |
| Auditor of State Fees - Other        | \$2,343.15   | \$4,829.00   | \$2,000.00      | \$4,400.00   |
| Solicitor - Salaries                 | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Solicitor - Other                    | \$6,151.59   | \$4,341.25   | \$9,000.00      | \$9,000.00   |
| Income Tax Administration - Salaries | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Income Tax Administration - Other    | \$4,654.41   | \$4,448.06   | \$5,000.00      | \$5,100.00   |
| Other General Government - Other     | \$538.75     | \$817.43     | \$7,200.00      | \$2,910.00   |
| Capital Outlay - Other               | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Debt Service - Other                 | \$2,533.22   | \$0.00       | \$0.00          | \$0.00       |
| Total Expenditures                   | \$163,665.50 | \$191,798.38 | \$251,712.02    | \$212,460.00 |
| 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       | -\$1,488.00     | -\$7,540.00  |
| 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       | -\$1,488.00     | -\$7,540.00  |
| Fund Balance 12/31                   | \$151,903.45 | \$225,279.17 | \$197,379.15    | \$205,039.15 |
| Less: Encumbrances 12/31             | \$1,512.57   | \$30,722.02  | \$0.00          | \$0.00       |
| Less: Reserve Balance 12/31          | \$0.00       | \$0.00       | \$0.00          | \$0.00       |
| Unencumbered Undesignated 12/31      | \$150,390.88 | \$194,557.15 | \$197,379.15    | \$205,039.15 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. &amp; Repair

| Description                               | 2024        | 2025        | Current<br>2026 | 2027        |
|-------------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                          | \$68,644.13 | \$79,766.43 | \$66,674.14     | \$55,603.19 |
| Fund Balance Adjustments                  | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Revenues                                  |             |             |                 |             |
| Property and Other Local Taxes            |             |             |                 |             |
| Real Estate Tax                           | \$9,832.32  | \$11,247.36 | \$11,000.00     | \$11,000.00 |
| Personal Property Tax                     | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Municipal Income Tax                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                        |             |             |                 |             |
| Local Government                          | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                           | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                   | \$1,584.71  | \$1,591.69  | \$1,600.00      | \$1,600.00  |
| Other - State Shared Taxes and Permits    | \$34,121.20 | \$34,856.06 | \$31,300.00     | \$31,300.00 |
| Intergovernmental                         | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits               | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Earnings on Investments                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Miscellaneous                             | \$24.55     | \$0.00      | \$0.00          | \$0.00      |
| Total Revenue                             | \$45,562.78 | \$47,695.11 | \$43,900.00     | \$43,900.00 |
| Expenditures                              |             |             |                 |             |
| Community Planning and Zoning - Salaries  | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Community Planning and Zoning - Other     | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Street Maintenance and Repair - Salaries  | \$13,022.42 | \$16,759.31 | \$20,930.95     | \$20,500.00 |
| Street Maintenance and Repair - Other     | \$18,779.21 | \$43,876.58 | \$33,870.00     | \$30,150.00 |
| Street Cleaning, Snow and Ice Removal - ( | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Collection Fees - Other      | \$108.21    | \$151.51    | \$170.00        | \$180.00    |
| Capital Outlay - Other                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Debt Service - Other                      | \$2,530.64  | \$0.00      | \$0.00          | \$0.00      |
| Total Expenditures                        | \$34,440.48 | \$60,787.40 | \$54,970.95     | \$50,830.00 |
| 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      |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. &amp; Repair

| Description                          | 2024        | 2025        | Current<br>2026 | 2027        |
|--------------------------------------|-------------|-------------|-----------------|-------------|
| 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                   | \$79,766.43 | \$66,674.14 | \$55,603.19     | \$48,673.19 |
| Less: Encumbrances 12/31             | \$6,755.56  | \$430.95    | \$0.00          | \$0.00      |
| Less: Reserve Balance 12/31          | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Unencumbered Undesignated 12/31      | \$73,010.87 | \$66,243.19 | \$55,603.19     | \$48,673.19 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

| Description                            | 2024        | 2025        | Current<br>2026 | 2027        |
|----------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                       | \$23,371.19 | \$26,394.55 | \$29,220.71     | \$34,720.71 |
| 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      |
| Municipal Income Tax                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                     |             |             |                 |             |
| Local Government                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                        | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits | \$3,023.36  | \$2,826.16  | \$5,500.00      | \$5,500.00  |
| Intergovernmental                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits            | \$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                          | \$3,023.36  | \$2,826.16  | \$5,500.00      | \$5,500.00  |
| Expenditures                           |             |             |                 |             |
| Street Maintenance and Repair - Other  | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Traffic Signs and Signals - 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      |
| 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      |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

| Description                     | 2024        | 2025        | Current<br>2026 | 2027        |
|---------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 12/31              | \$26,394.55 | \$29,220.71 | \$34,720.71     | \$40,220.71 |
| 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 | \$26,394.55 | \$29,220.71 | \$34,720.71     | \$40,220.71 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

| Description                            | 2024        | 2025        | Current<br>2026 | 2027        |
|----------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                       | \$9,689.73  | \$10,339.02 | \$7,211.73      | \$1,445.36  |
| Fund Balance Adjustments               | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Revenues                               |             |             |                 |             |
| Property and Other Local Taxes         |             |             |                 |             |
| Real Estate Tax                        | \$2,701.36  | \$0.00      | \$0.00          | \$0.00      |
| Personal Property Tax                  | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Municipal Income Tax                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                     |             |             |                 |             |
| Local Government                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                        | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                | \$135.04    | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Intergovernmental                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits            | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Earnings on Investments                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Miscellaneous                          | \$10,075.00 | \$10,540.00 | \$10,000.00     | \$10,000.00 |
| Total Revenue                          | \$12,911.40 | \$10,540.00 | \$10,000.00     | \$10,000.00 |
| Expenditures                           |             |             |                 |             |
| Recreation - Other                     | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Provide and Maintain Parks - Salaries  | \$1,760.22  | \$1,746.90  | \$1,944.37      | \$1,900.00  |
| Provide and Maintain Parks - Other     | \$10,474.87 | \$11,920.39 | \$15,310.00     | \$15,640.00 |
| Sanitary Sewers and Sewage - Other     | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Collection Fees - Other   | \$27.02     | \$0.00      | \$0.00          | \$0.00      |
| Capital Outlay - Other                 | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Total Expenditures                     | \$12,262.11 | \$13,667.29 | \$17,254.37     | \$17,540.00 |
| 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      | \$1,488.00      | \$7,540.00  |
| 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      |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

| Description                          | 2024        | 2025       | Current<br>2026 | 2027       |
|--------------------------------------|-------------|------------|-----------------|------------|
| 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     | \$1,488.00      | \$7,540.00 |
| Fund Balance 12/31                   | \$10,339.02 | \$7,211.73 | \$1,445.36      | \$1,445.36 |
| Less: Encumbrances 12/31             | \$23.27     | \$44.37    | \$0.00          | \$0.00     |
| Less: Reserve Balance 12/31          | \$0.00      | \$0.00     | \$0.00          | \$0.00     |
| Unencumbered Undesignated 12/31      | \$10,315.75 | \$7,167.36 | \$1,445.36      | \$1,445.36 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

| Description                                | 2024       | 2025        | Current<br>2026 | 2027        |
|--------------------------------------------|------------|-------------|-----------------|-------------|
| Fund Balance 1/1                           | \$9,492.34 | \$11,154.72 | \$12,556.14     | \$13,056.14 |
| 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      |
| Municipal Income Tax                       | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                        | \$1,662.38 | \$1,401.42  | \$1,500.00      | \$1,500.00  |
| State Shared Taxes                         |            |             |                 |             |
| Local Government                           | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                            | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                    | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits     | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Intergovernmental                          | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                        | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                       | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits                | \$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                              | \$1,662.38 | \$1,401.42  | \$1,500.00      | \$1,500.00  |
| Expenditures                               |            |             |                 |             |
| Street Construction and Reconstruction - C | \$0.00     | \$0.00      | \$0.00          | \$0.00      |
| Street Maintenance and Repair - Other      | \$0.00     | \$0.00      | \$1,000.00      | \$1,000.00  |
| Total Expenditures                         | \$0.00     | \$0.00      | \$1,000.00      | \$1,000.00  |
| 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      |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

| Description                     | 2024        | 2025        | Current<br>2026 | 2027        |
|---------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 12/31              | \$11,154.72 | \$12,556.14 | \$13,056.14     | \$13,556.14 |
| 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 | \$11,154.72 | \$12,556.14 | \$13,056.14     | \$13,556.14 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2401 Special Revenue

Fund Name: Special Assessment, Street Lighting

| Description                            | 2024        | 2025        | Current<br>2026 | 2027        |
|----------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                       | \$7,490.93  | \$9,238.97  | \$10,555.66     | \$10,865.66 |
| 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      |
| Municipal Income Tax                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                     |             |             |                 |             |
| Local Government                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                        | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Intergovernmental                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                    | \$10,094.20 | \$11,387.08 | \$11,000.00     | \$11,000.00 |
| Charges for Services                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits            | \$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                          | \$10,094.20 | \$11,387.08 | \$11,000.00     | \$11,000.00 |
| Expenditures                           |             |             |                 |             |
| Street Lighting - Other                | \$8,212.75  | \$9,908.98  | \$10,500.00     | \$11,030.00 |
| Property Tax Collection Fees - Other   | \$133.41    | \$161.41    | \$190.00        | \$200.00    |
| Total Expenditures                     | \$8,346.16  | \$10,070.39 | \$10,690.00     | \$11,230.00 |
| 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      |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2401 Special Revenue

Fund Name: Special Assessment, Street Lighting

| Description                     | 2024       | 2025        | Current<br>2026 | 2027        |
|---------------------------------|------------|-------------|-----------------|-------------|
| Fund Balance 12/31              | \$9,238.97 | \$10,555.66 | \$10,865.66     | \$10,635.66 |
| 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 | \$9,238.97 | \$10,555.66 | \$10,865.66     | \$10,635.66 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2901 Special Revenue

Fund Name: Other Special Revenue, Fire

| Description                                  | 2024         | 2025        | Current<br>2026 | 2027         |
|----------------------------------------------|--------------|-------------|-----------------|--------------|
| Fund Balance 1/1                             | \$301.47     | \$23,230.92 | \$54,690.31     | \$28,851.04  |
| 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       |
| Municipal Income Tax                         | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Other - Local Taxes                          | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| State Shared Taxes                           |              |             |                 |              |
| Local Government                             | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Inheritance Tax                              | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Property Tax Allocation                      | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Other - State Shared Taxes and Permits       | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Intergovernmental                            | \$13,636.00  | \$1,700.00  | \$20,000.00     | \$0.00       |
| Special Assessments                          | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Charges for Services                         | \$95,781.13  | \$95,473.59 | \$101,860.00    | \$103,900.00 |
| Fines, Licenses and Permits                  | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Earnings on Investments                      | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Miscellaneous                                | \$6,425.00   | \$1,135.00  | \$0.00          | \$0.00       |
| Total Revenue                                | \$115,842.13 | \$98,308.59 | \$121,860.00    | \$103,900.00 |
| Expenditures                                 |              |             |                 |              |
| Fire Fighting, Prevention and Inspection - 5 | \$6,330.22   | \$5,887.33  | \$9,309.27      | \$9,000.00   |
| Fire Fighting, Prevention and Inspection - 6 | \$86,582.46  | \$60,961.87 | \$138,390.00    | \$80,620.00  |
| Emergency Medical Services - Other           | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Capital Outlay - Other                       | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Debt Service - Other                         | \$0.00       | \$0.00      | \$0.00          | \$0.00       |
| Total Expenditures                           | \$92,912.68  | \$66,849.20 | \$147,699.27    | \$89,620.00  |
| 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       |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2901 Special Revenue

Fund Name: Other Special Revenue, Fire

| Description                          | 2024        | 2025        | Current<br>2026 | 2027        |
|--------------------------------------|-------------|-------------|-----------------|-------------|
| 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                   | \$23,230.92 | \$54,690.31 | \$28,851.04     | \$43,131.04 |
| Less: Encumbrances 12/31             | \$296.60    | \$309.27    | \$0.00          | \$0.00      |
| Less: Reserve Balance 12/31          | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Unencumbered Undesignated 12/31      | \$22,934.32 | \$54,381.04 | \$28,851.04     | \$43,131.04 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2903 Special Revenue

Fund Name: Other Special Revenue, Police Training

| Description                            | 2024       | 2025       | Current<br>2026 | 2027       |
|----------------------------------------|------------|------------|-----------------|------------|
| Fund Balance 1/1                       | \$525.00   | \$2,639.81 | \$3,721.05      | \$3,221.05 |
| 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     |
| Municipal Income Tax                   | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Other - Local Taxes                    | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| State Shared Taxes                     |            |            |                 |            |
| Local Government                       | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Inheritance Tax                        | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Property Tax Allocation                | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Other - State Shared Taxes and Permits | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Intergovernmental                      | \$2,114.81 | \$1,279.19 | \$0.00          | \$0.00     |
| Special Assessments                    | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Charges for Services                   | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Fines, Licenses and Permits            | \$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                          | \$2,114.81 | \$1,279.19 | \$0.00          | \$0.00     |
| Expenditures                           |            |            |                 |            |
| Police Enforcement - Other             | \$0.00     | \$197.95   | \$500.00        | \$500.00   |
| Total Expenditures                     | \$0.00     | \$197.95   | \$500.00        | \$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                     | \$2,639.81 | \$3,721.05 | \$3,221.05      | \$2,721.05 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2903 Special Revenue

Fund Name: Other Special Revenue, Police Training

| Description                     | 2024       | 2025       | Current<br>2026 | 2027       |
|---------------------------------|------------|------------|-----------------|------------|
| 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 | \$2,639.81 | \$3,721.05 | \$3,221.05      | \$2,721.05 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2904 Special Revenue

Fund Name: Court Computerization Fund

| Description                            | 2024       | 2025       | Current<br>2026 | 2027       |
|----------------------------------------|------------|------------|-----------------|------------|
| Fund Balance 1/1                       | \$6,166.57 | \$7,461.57 | \$7,221.61      | \$6,821.61 |
| 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     |
| Municipal Income Tax                   | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Other - Local Taxes                    | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| State Shared Taxes                     |            |            |                 |            |
| Local Government                       | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Inheritance Tax                        | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Property Tax Allocation                | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Other - State Shared Taxes and Permits | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Intergovernmental                      | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Special Assessments                    | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Charges for Services                   | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Fines, Licenses and Permits            | \$2,060.00 | \$1,070.00 | \$1,000.00      | \$1,000.00 |
| Earnings on Investments                | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Miscellaneous                          | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Total Revenue                          | \$2,060.00 | \$1,070.00 | \$1,000.00      | \$1,000.00 |
| Expenditures                           |            |            |                 |            |
| Mayor's Court - Other                  | \$765.00   | \$1,309.96 | \$1,400.00      | \$1,400.00 |
| Total Expenditures                     | \$765.00   | \$1,309.96 | \$1,400.00      | \$1,400.00 |
| 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                     | \$7,461.57 | \$7,221.61 | \$6,821.61      | \$6,421.61 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2904 Special Revenue

Fund Name: Court Computerization Fund

| Description                     | 2024       | 2025       | Current<br>2026 | 2027       |
|---------------------------------|------------|------------|-----------------|------------|
| 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 | \$7,461.57 | \$7,221.61 | \$6,821.61      | \$6,421.61 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2905 Special Revenue

Fund Name: Other Special Revenue

| Description                                  | 2024         | 2025   | Current<br>2026 | 2027   |
|----------------------------------------------|--------------|--------|-----------------|--------|
| 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 |
| Municipal Income Tax                         | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Other - Local Taxes                          | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| State Shared Taxes                           |              |        |                 |        |
| Local Government                             | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Inheritance Tax                              | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Property Tax Allocation                      | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Other - State Shared Taxes and Permits       | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Intergovernmental                            | \$153,237.14 | \$0.00 | \$0.00          | \$0.00 |
| Special Assessments                          | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Charges for Services                         | \$0.00       | \$0.00 | \$0.00          | \$0.00 |
| Fines, Licenses and Permits                  | \$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                                | \$153,237.14 | \$0.00 | \$0.00          | \$0.00 |
| Expenditures                                 |              |        |                 |        |
| Fire Fighting, Prevention and Inspection - C | \$153,237.14 | \$0.00 | \$0.00          | \$0.00 |
| Total Expenditures                           | \$153,237.14 | \$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 |
| 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 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 2905 Special Revenue

Fund Name: Other Special Revenue

| Description                     | 2024   | 2025   | Current<br>2026 | 2027   |
|---------------------------------|--------|--------|-----------------|--------|
| 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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4901 Capital Projects

Fund Name: Other Capital Projects, Village

| Description                            | 2024   | 2025   | Current<br>2026 | 2027   |
|----------------------------------------|--------|--------|-----------------|--------|
| 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 |
| Municipal Income Tax                   | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Other - Local Taxes                    | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| State Shared Taxes                     |        |        |                 |        |
| Local Government                       | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Inheritance Tax                        | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Property Tax Allocation                | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Other - State Shared Taxes and Permits | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Intergovernmental                      | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Special Assessments                    | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Charges for Services                   | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Fines, Licenses and Permits            | \$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 | \$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 |
| 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 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4901 Capital Projects

Fund Name: Other Capital Projects, Village

| Description                     | 2024   | 2025   | Current<br>2026 | 2027   |
|---------------------------------|--------|--------|-----------------|--------|
| 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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4902 Capital Projects

Fund Name: Other Capital Projects, Fire

| Description                            | 2024   | 2025   | Current<br>2026 | 2027   |
|----------------------------------------|--------|--------|-----------------|--------|
| 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 |
| Municipal Income Tax                   | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Other - Local Taxes                    | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| State Shared Taxes                     |        |        |                 |        |
| Local Government                       | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Inheritance Tax                        | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Property Tax Allocation                | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Other - State Shared Taxes and Permits | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Intergovernmental                      | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Special Assessments                    | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Charges for Services                   | \$0.00 | \$0.00 | \$0.00          | \$0.00 |
| Fines, Licenses and Permits            | \$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 | \$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 |
| 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 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4902 Capital Projects

Fund Name: Other Capital Projects, Fire

| Description                     | 2024   | 2025   | Current<br>2026 | 2027   |
|---------------------------------|--------|--------|-----------------|--------|
| 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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4903 Capital Projects

Fund Name: Other Capital Projects, Police

| Description                            | 2024        | 2025        | Current<br>2026 | 2027        |
|----------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                       | \$13,521.29 | \$13,521.29 | \$13,521.29     | \$13,521.29 |
| 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      |
| Municipal Income Tax                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                     |             |             |                 |             |
| Local Government                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                        | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Intergovernmental                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits            | \$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      | \$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      |
| 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                     | \$13,521.29 | \$13,521.29 | \$13,521.29     | \$13,521.29 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4903 Capital Projects

Fund Name: Other Capital Projects, Police

| Description                     | 2024        | 2025        | Current<br>2026 | 2027        |
|---------------------------------|-------------|-------------|-----------------|-------------|
| 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 | \$13,521.29 | \$13,521.29 | \$13,521.29     | \$13,521.29 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4904 Capital Projects

Fund Name: Other Capital Projects, Park

| Description                            | 2024    | 2025    | Current<br>2026 | 2027    |
|----------------------------------------|---------|---------|-----------------|---------|
| Fund Balance 1/1                       | \$23.00 | \$23.00 | \$23.00         | \$23.00 |
| 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  |
| Municipal Income Tax                   | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Other - Local Taxes                    | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| State Shared Taxes                     |         |         |                 |         |
| Local Government                       | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Inheritance Tax                        | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Property Tax Allocation                | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Other - State Shared Taxes and Permits | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Intergovernmental                      | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Special Assessments                    | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Charges for Services                   | \$0.00  | \$0.00  | \$0.00          | \$0.00  |
| Fines, Licenses and Permits            | \$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  | \$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  |
| 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                     | \$23.00 | \$23.00 | \$23.00         | \$23.00 |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 4904 Capital Projects

Fund Name: Other Capital Projects, Park

| Description                     | 2024    | 2025    | Current<br>2026 | 2027    |
|---------------------------------|---------|---------|-----------------|---------|
| 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 | \$23.00 | \$23.00 | \$23.00         | \$23.00 |

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**

2027 TAX BUDGET A

Year 2026

Fund Classification: 9901 Custodial

Fund Name: Magistrate Court

| Description                            | 2024        | 2025        | Current<br>2026 | 2027        |
|----------------------------------------|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1                       | \$6,661.49  | \$2,257.99  | \$4,241.15      | \$4,241.15  |
| 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      |
| Municipal Income Tax                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - Local Taxes                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| State Shared Taxes                     |             |             |                 |             |
| Local Government                       | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Inheritance Tax                        | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Property Tax Allocation                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Other - State Shared Taxes and Permits | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Intergovernmental                      | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Special Assessments                    | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Charges for Services                   | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Fines, Licenses and Permits            | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Earnings on Investments                | \$0.00      | \$0.00      | \$0.00          | \$0.00      |
| Miscellaneous                          | \$37,105.00 | \$29,567.38 | \$40,000.00     | \$40,000.00 |
| Total Revenue                          | \$37,105.00 | \$29,567.38 | \$40,000.00     | \$40,000.00 |
| Expenditures                           |             |             |                 |             |
| Fiduciary Distributions - Other        | \$41,508.50 | \$27,584.22 | \$40,000.00     | \$40,000.00 |
| Total Expenditures                     | \$41,508.50 | \$27,584.22 | \$40,000.00     | \$40,000.00 |
| 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                     | \$2,257.99  | \$4,241.15  | \$4,241.15      | \$4,241.15  |

**Financial Worksheet - Budget**

2027 TAX BUDGET A

Year 2026

Fund Classification: 9901 Custodial

Fund Name: Magistrate Court

| Description                     | 2024       | 2025       | Current<br>2026 | 2027       |
|---------------------------------|------------|------------|-----------------|------------|
| Less: Encumbrances 12/31        | \$62.50    | \$0.00     | \$0.00          | \$0.00     |
| Less: Reserve Balance 12/31     | \$0.00     | \$0.00     | \$0.00          | \$0.00     |
| Unencumbered Undesignated 12/31 | \$2,195.49 | \$4,241.15 | \$4,241.15      | \$4,241.15 |

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.