

**Village of Mantua, Ohio**  
**ORDINANCE 2026-20**

**AN ORDINANCE APPROVING AND ADOPTING A PERMANENT BUDGET FOR 2027 FOR THE VILLAGE OF MANTUA, AFTER PUBLICATION AND PUBLIC BUDGET HEARING PURSUANT TO OHIO REVISED CODE 5705.30, AND DECLARING AN EMERGENCY**

**WHEREAS**, by law, the Mantua Village Council must adopt an annual budget for each calendar year, including 2027; and

**WHEREAS**, this Council wishes to adopt and enact a budget for the year 2027 which is reflected on the attached document; and

**WHEREAS**, pursuant to Ohio Revised Code section 5705.30, a public hearing on the Village's proposed tax budget was held on Tuesday, June 16th, 2026 at 6:00 p.m. Immediately followed by the regular monthly Council meeting; and

**WHEREAS**, pursuant to Ohio Revised Code section 5705.30, notice of said hearing was published in the Kent-Ravenna Record Courier no less than ten days prior to the date of the hearing.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the Village of Mantua, Portage County, Ohio, two-thirds or more of the members elected thereto concurring, that:

**SECTION 1.** Village Council hereby adopts and enacts the budget attached hereto, incorporated herein by reference and marked for identification as "Exhibit A", as the permanent budget of the Village of Mantua for 2027.

**SECTION 2.** The Fiscal Officer is hereby authorized and directed to submit the attached budget to the Portage County Auditor prior to July 20<sup>th</sup>, 2026.

**SECTION 3.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in open meeting of this Council, and that all deliberations of this Council and of any of its Committees that resulted in formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 4.** This Ordinance is hereby declared an emergency measure, effective immediately upon proper passage by the Mantua Village Council, in order to permit delivery of the 2027 Village Budget to the Portage County Auditor by the July 20<sup>th</sup> deadline.

**PASSED IN COUNCIL** this \_\_\_\_ day of \_\_\_\_\_, 2026.

ATTEST:

\_\_\_\_\_  
Tammy Meyer, Mayor

\_\_\_\_\_  
Maryann Fabian, Fiscal Officer

**Village of Mantua, Ohio**  
**ORDINANCE 2026-20**

I hereby certify the above Ordinance was duly posted as required pursuant to Mantua Village Codified Ordinances Section 123.01 for no less than two consecutive weeks, beginning on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Maryann Fabian, Fiscal Officer

Approved as to legal form:

\_\_\_\_\_  
William D. Mason, Solicitor

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$1,036,263.18	\$1,108,578.06	\$1,129,353.01	\$837,781.44
Fund Balance Adjustments	\$12,238.63	\$4,546.97	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$61,998.57	\$80,419.33	\$85,649.00	\$86,561.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$1,097,769.01	\$1,183,252.27	\$1,118,500.00	\$1,118,500.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$69,145.35	\$75,853.36	\$69,000.00	\$69,000.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$8,800.99	\$5,214.37	\$5,000.00	\$5,000.00
Other - State Shared Taxes and Permits	\$2,665.62	\$3,138.12	\$2,825.00	\$2,825.00
Intergovernmental	\$2,620.00	\$4,489.91	\$3,300.00	\$2,100.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$93,958.09	\$83,205.63	\$125,205.00	\$57,930.00
Fines, Licenses and Permits	\$22,441.80	\$19,221.31	\$19,750.00	\$18,250.00
Earnings on Investments	\$37,222.71	\$53,818.76	\$36,000.00	\$36,000.00
Miscellaneous	\$39,677.84	\$76,975.19	\$28,600.00	\$6,300.00
<b>Total Revenue</b>	<b>\$1,436,299.98</b>	<b>\$1,585,588.25</b>	<b>\$1,493,829.00</b>	<b>\$1,402,466.00</b>
Expenditures				
Police Enforcement - Salaries	\$422,451.53	\$443,213.05	\$504,949.61	\$344,750.00
Police Enforcement - Other	\$351,329.72	\$238,156.30	\$457,675.00	\$357,530.00
Street Lighting - Other	\$13,565.66	\$14,205.51	\$15,500.00	\$17,825.00
Cemetery - Salaries	\$3,271.14	\$0.00	\$8,300.00	\$10,000.00
Cemetery - Other	\$7,116.31	\$0.00	\$1,707.00	\$13,706.00
Provide and Maintain Parks - Salaries	\$15,304.26	\$20,930.76	\$15,353.94	\$35,380.00
Provide and Maintain Parks - Other	\$78,455.87	\$101,953.76	\$53,931.49	\$60,032.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2024	2025	Current 2026	2027
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	\$41,637.27	\$53,818.84	\$41,052.91	\$75,000.00
Street Maintenance and Repair - Other	\$18,436.97	\$67,794.17	\$35,433.51	\$54,374.00
Other Transportation - Salaries	\$2,705.27	\$636.08	\$0.00	\$0.00
Other Transportation - Other	\$3,150.94	\$6,909.44	\$3,000.00	\$2,000.00
Mayor and Administrative Offices - Salaries	\$96,146.63	\$82,021.59	\$118,677.60	\$116,810.00
Mayor and Administrative Offices - Other	\$69,499.77	\$57,812.89	\$91,595.66	\$106,688.00
Clerk - Treasurer - Salaries	\$57,095.32	\$58,597.68	\$65,735.94	\$65,405.00
Clerk - Treasurer - Other	\$26,208.74	\$28,631.93	\$33,160.00	\$26,210.00
Lands and Buildings - Salaries	\$6,832.60	\$7,201.54	\$11,254.00	\$15,000.00
Lands and Buildings - Other	\$28,521.67	\$35,766.88	\$45,341.00	\$62,597.00
Property Tax Collection Fees - Other	\$1,517.82	\$6,940.09	\$2,000.00	\$2,000.00
Auditor of State Fees - Other	\$3,504.00	\$7,284.00	\$5,500.00	\$20,500.00
Solicitor - Salaries	\$41,572.92	\$38,400.00	\$39,650.91	\$39,360.00
Solicitor - Other	\$6,769.20	\$6,531.60	\$7,078.00	\$7,863.00
Income Tax Administration - Other	\$23,699.98	\$25,158.10	\$27,000.00	\$27,000.00
Other General Government - Other	\$5,959.67	\$6,611.14	\$25,750.00	\$27,250.00
Capital Outlay - Other	\$8,930.17	\$152,132.02	\$97,254.00	\$22,000.00
Debt Service - Other	\$7,758.37	\$0.00	\$0.00	\$0.00
Intergovernmental - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$1,341,441.80</b>	<b>\$1,460,707.37</b>	<b>\$1,706,900.57</b>	<b>\$1,509,280.00</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
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	\$32,966.97	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2024	2025	Current 2026	2027
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	\$36.10	\$34.85	\$0.00	\$0.00
Uses				
Transfers - Out	-\$67,785.00	-\$108,687.75	-\$78,500.00	\$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	-\$34,781.93	-\$108,652.90	-\$78,500.00	\$0.00
Fund Balance 12/31	\$1,108,578.06	\$1,129,353.01	\$837,781.44	\$730,967.44
Less: Encumbrances 12/31	\$9,021.10	\$11,999.57	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,099,556.96	\$1,117,353.44	\$837,781.44	\$730,967.44

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$52,682.36	\$66,974.72	\$101,966.06	\$83,378.06
Fund Balance Adjustments	\$0.00	\$189.00	\$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	\$52,705.13	\$56,564.77	\$56,000.00	\$56,000.00
Intergovernmental	\$27,457.25	\$21,018.75	\$21,000.00	\$21,000.00
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	\$1,607.08	\$3,269.15	\$1,600.00	\$1,600.00
Miscellaneous	\$950.00	\$49,146.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$82,719.46</b>	<b>\$129,998.67</b>	<b>\$78,600.00</b>	<b>\$78,600.00</b>
Expenditures				
Street Construction and Reconstruction - Salaries	\$27,838.28	\$41,085.11	\$42,600.00	\$25,000.00
Street Construction and Reconstruction - Other	\$33,598.83	\$53,988.77	\$53,588.00	\$41,723.00
Street Maintenance and Repair - Other	\$6,780.99	\$122.45	\$1,000.00	\$1,000.00
Street Cleaning, Snow and Ice Removal - Other	\$0.00	\$0.00	\$0.00	\$0.00
Lands and Buildings - Other	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Other	\$209.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2024	2025	Current 2026	2027
Total Expenditures	\$68,427.10	\$95,196.33	\$97,188.00	\$67,723.00
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	\$66,974.72	\$101,966.06	\$83,378.06	\$94,255.06
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	\$66,974.72	\$101,966.06	\$83,378.06	\$94,255.06

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2012 Special Revenue

Fund Name: Road and Bridge Levy

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$180,504.65	\$56,650.02	\$78,198.81	\$98,060.81
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$79,469.56	\$78,355.78	\$81,130.00	\$81,636.00
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	\$2,427.19	\$3,142.05	\$3,000.00	\$3,000.00
Miscellaneous	\$0.00	\$8,231.75	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$81,896.75</b>	<b>\$89,729.58</b>	<b>\$84,130.00</b>	<b>\$84,636.00</b>
Expenditures				
Street Construction and Reconstruction - Other	\$147,688.83	\$63,513.93	\$54,600.00	\$84,100.00
Street Maintenance and Repair - Other	\$54,600.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Debt Service - Other	\$3,462.55	\$4,666.86	\$4,668.00	\$4,668.00
<b>Total Expenditures</b>	<b>\$205,751.38</b>	<b>\$68,180.79</b>	<b>\$64,268.00</b>	<b>\$93,768.00</b>
Other Financing Sources & Uses				
Sources				

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2012 Special Revenue

Fund Name: Road and Bridge Levy

Description	2024	2025	Current 2026	2027
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
<b>Uses</b>				
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
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$56,650.02	\$78,198.81	\$98,060.81	\$88,928.81
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	\$56,650.02	\$78,198.81	\$98,060.81	\$88,928.81

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$18,921.89	\$13,781.68	\$6,462.21	\$338.21
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	\$4,117.74	\$4,160.58	\$4,400.00	\$4,400.00
Intergovernmental	\$413.22	\$608.73	\$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	\$449.86	\$511.22	\$500.00	\$500.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$4,980.82	\$5,280.53	\$4,900.00	\$4,900.00
Expenditures				
Street Construction and Reconstruction - Other	\$0.00	\$0.00	\$0.00	\$0.00
Street Maintenance and Repair - Other	\$10,121.03	\$12,600.00	\$8,524.00	\$2,400.00
Street Cleaning, Snow and Ice Removal - Other	\$0.00	\$0.00	\$13,500.00	\$2,500.00
Total Expenditures	\$10,121.03	\$12,600.00	\$22,024.00	\$4,900.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2024	2025	Current 2026	2027
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	\$11,000.00	\$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	\$11,000.00	\$0.00
Fund Balance 12/31	\$13,781.68	\$6,462.21	\$338.21	\$338.21
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	\$13,781.68	\$6,462.21	\$338.21	\$338.21

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2031 Special Revenue

Fund Name: Cemetery

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$60,675.20	\$60,437.57	\$53,656.39	\$44,849.79
Fund Balance Adjustments	\$0.00	\$71.00	\$0.00	\$0.00
<b>Revenues</b>				
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	\$12,207.96	\$15,872.50	\$13,870.00	\$13,870.00
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
<b>Total Revenue</b>	<b>\$12,207.96</b>	<b>\$15,872.50</b>	<b>\$13,870.00</b>	<b>\$13,870.00</b>
<b>Expenditures</b>				
Cemetery - Salaries	\$20,731.53	\$22,882.41	\$19,523.60	\$20,500.00
Cemetery - Other	\$18,738.96	\$53,415.29	\$30,507.00	\$20,924.00
Debt Service - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$39,470.49</b>	<b>\$76,297.70</b>	<b>\$50,030.60</b>	<b>\$41,424.00</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2031 Special Revenue

Fund Name: Cemetery

Description	2024	2025	Current 2026	2027
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	\$27,024.90	\$53,573.02	\$27,354.00	\$27,488.00
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	\$27,024.90	\$53,573.02	\$27,354.00	\$27,488.00
Fund Balance 12/31	\$60,437.57	\$53,656.39	\$44,849.79	\$44,783.79
Less: Encumbrances 12/31	\$348.91	\$73.60	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$60,088.66	\$53,582.79	\$44,849.79	\$44,783.79

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2064 Special Revenue

Fund Name: Police Training

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$0.00	\$133.21	\$2,766.01	\$2,766.01
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	\$2,172.00	\$2,632.80	\$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	\$2,172.00	\$2,632.80	\$0.00	\$0.00
Expenditures				
Other Security of Persons and Property - Other	\$2,038.79	\$0.00	\$2,500.00	\$2,500.00
Total Expenditures	\$2,038.79	\$0.00	\$2,500.00	\$2,500.00
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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2064 Special Revenue

Fund Name: Police Training

Description	2024	2025	Current 2026	2027
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$2,500.00	\$2,500.00
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	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Fund Balance 12/31	\$133.21	\$2,766.01	\$2,766.01	\$2,766.01
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	\$133.21	\$2,766.01	\$2,766.01	\$2,766.01

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$58,933.09	\$40,958.05	\$22,372.03	\$5,672.03
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	\$23,227.36	\$22,837.43	\$23,000.00	\$23,000.00
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	\$1,356.10	\$1,498.95	\$1,800.00	\$1,800.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$24,583.46</b>	<b>\$24,336.38</b>	<b>\$24,800.00</b>	<b>\$24,800.00</b>
Expenditures				
Street Construction and Reconstruction - Other	\$0.00	\$0.00	\$0.00	\$0.00
Street Maintenance and Repair - Other	\$0.00	\$3,622.62	\$3,000.00	\$4,000.00
Street Cleaning, Snow and Ice Removal - Other	\$42,558.50	\$39,299.78	\$49,500.00	\$20,800.00
<b>Total Expenditures</b>	<b>\$42,558.50</b>	<b>\$42,922.40</b>	<b>\$52,500.00</b>	<b>\$24,800.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2024	2025	Current 2026	2027
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	\$11,000.00	\$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	\$11,000.00	\$0.00
Fund Balance 12/31	\$40,958.05	\$22,372.03	\$5,672.03	\$5,672.03
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	\$40,958.05	\$22,372.03	\$5,672.03	\$5,672.03

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4201 Capital Projects

Fund Name: Buchert Park Walking Trail

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$19,412.64	\$3,334.83	\$25,973.46	\$4,757.09
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	\$17,662.91	\$23,115.00	\$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	\$32,600.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$17,662.91</b>	<b>\$55,715.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Expenditures				
Provide and Maintain Parks - Salaries	\$0.00	\$4,525.99	\$0.00	\$0.00
Provide and Maintain Parks - Other	\$0.00	\$2,442.75	\$0.00	\$0.00
Capital Outlay - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$33,740.72	\$26,107.63	\$21,216.37	\$0.00
<b>Total Expenditures</b>	<b>\$33,740.72</b>	<b>\$33,076.37</b>	<b>\$21,216.37</b>	<b>\$0.00</b>
Other Financing Sources & Uses				
Sources				

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**Financial Worksheet - Budget**  
 2026-20 Exhibit A 2027 Tax Budget  
 Year 2026

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Fund Classification: 4201 Capital Projects

Fund Name: Buchert Park Walking Trail

Description	2024	2025	Current 2026	2027
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
<b>Uses</b>				
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
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$3,334.83	\$25,973.46	\$4,757.09	\$4,757.09
Less: Encumbrances 12/31	\$0.00	\$21,216.37	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$3,334.83	\$4,757.09	\$4,757.09	\$4,757.09

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4901 Capital Projects

Fund Name: Capital Projects

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$20,000.00	\$32,000.00	\$33,655.00	\$35,655.00
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	\$10,345.00	\$40,000.00	\$0.00
Total Expenditures	\$0.00	\$10,345.00	\$40,000.00	\$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

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4901 Capital Projects

Fund Name: Capital Projects

Description	2024	2025	Current 2026	2027
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$12,000.00	\$12,000.00	\$42,000.00	\$12,000.00
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	\$12,000.00	\$12,000.00	\$42,000.00	\$12,000.00
Fund Balance 12/31	\$32,000.00	\$33,655.00	\$35,655.00	\$47,655.00
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	\$32,000.00	\$33,655.00	\$35,655.00	\$47,655.00

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4902 Capital Projects

Fund Name: Police Capital Improvement

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$71,515.51	\$61,052.36	\$42,613.18	\$42,613.18
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	\$5,451.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$5,451.00	\$0.00	\$0.00
Expenditures				
Capital Outlay - Other	\$22,463.15	\$23,891.26	\$0.00	\$0.00
Debt Service - Other	\$0.00	\$11,998.92	\$12,000.00	\$4,999.48
Total Expenditures	\$22,463.15	\$35,890.18	\$12,000.00	\$4,999.48
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

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**Financial Worksheet - Budget**  
 2026-20 Exhibit A 2027 Tax Budget  
 Year 2026

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Fund Classification: 4902 Capital Projects

Fund Name: Police Capital Improvement

Description	2024	2025	Current 2026	2027
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	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
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	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Fund Balance 12/31	\$61,052.36	\$42,613.18	\$42,613.18	\$49,613.70
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	\$61,052.36	\$42,613.18	\$42,613.18	\$49,613.70

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4903 Capital Projects

Fund Name: Park Improvement

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$2,556.17	\$1,460.46	\$2,276.45	\$2,976.45
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	\$17.79	\$78.49	\$0.00	\$0.00
Miscellaneous	\$612.50	\$737.50	\$700.00	\$700.00
Total Revenue	\$630.29	\$815.99	\$700.00	\$700.00
Expenditures				
Capital Outlay - Other	\$1,726.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$1,726.00	\$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

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4903 Capital Projects

Fund Name: Park Improvement

Description	2024	2025	Current 2026	2027
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$1,460.46	\$2,276.45	\$2,976.45	\$3,676.45
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,460.46	\$2,276.45	\$2,976.45	\$3,676.45

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4951 Permanent

Fund Name: Cemetery Endowment

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$13,069.42	\$13,274.91	\$14,011.16	\$14,631.16
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	\$205.49	\$736.25	\$620.00	\$620.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$205.49	\$736.25	\$620.00	\$620.00
Expenditures				
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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4951 Permanent

Fund Name: Cemetery Endowment

Description	2024	2025	Current 2026	2027
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	\$13,274.91	\$14,011.16	\$14,631.16	\$15,251.16
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	\$13,274.91	\$14,011.16	\$14,631.16	\$15,251.16

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**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4952 Permanent

Fund Name: Park Trust

Description	2024	2025	Current 2026	2027
Fund Balance 1/1	\$21,099.41	\$21,402.87	\$22,590.58	\$23,590.58
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
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	\$303.46	\$1,187.71	\$1,000.00	\$1,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$303.46	\$1,187.71	\$1,000.00	\$1,000.00
Expenditures				
Provide and Maintain Parks - 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

**Financial Worksheet - Budget**

2026-20 Exhibit A 2027 Tax Budget

Year 2026

Fund Classification: 4952 Permanent

Fund Name: Park Trust

Description	2024	2025	Current 2026	2027
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	\$21,402.87	\$22,590.58	\$23,590.58	\$24,590.58
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	\$21,402.87	\$22,590.58	\$23,590.58	\$24,590.58

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.