

ORDINANCE NO. 25-13  
ADOPTED 6-9-2025

AN ORDINANCE ADOPTING THE 2026 TAX BUDGET FOR THE VILLAGE OF THORNVILLE, DIRECTING THE VILLAGE ADMINISTRATOR AND FISCAL OFFICER TO SUBMIT THE 2026 BUDGET TO THE COUNTY AUDITOR, AND DECLARING AN EMERGENCY

WHEREAS, the Village of Thornville is required by R.C. 5705.28(A)(2) to submit its 2026 budget to the Perry County Auditor no later than July 20, 2025; and

WHEREAS, R.C. 5705.30 requires the Village to provide public notice for, and at least one public hearing on, the annual tax budget. The Village of Thornville has met these requirements; and

WHEREAS, the 2026 Tax Budget was prepared by the Village Administrator and Fiscal Officer in accordance with R.C. 5705.29; and

WHEREAS, the 2026 Tax Budget also was reviewed and recommended by the Finance Committee and presented at a properly-noticed public hearing, as required by the R.C. 5705.03; and

WHEREAS, Council for the Village of Thornville now wants to adopt the 2026 Tax Budget for the Village of Thornville.

NOW, **THEREFORE, BE IT ORDAINED** by the Council of the Village of Thornville, County of Perry, State of Ohio:

- SECTION 1: Pursuant to R.C. 5705.28, the Village of Thornville hereby adopts the 2026 Tax Budget and agrees to follow the administration of its program as outlined therein. A copy of the 2026 Tax Budget is attached hereto as Exhibit A and incorporated herein by reference
- SECTION 2: The Village Administrator and Fiscal Officer are hereby authorized and directed to timely submit the 2026 Village of Thornville Tax Budget to the Auditor of Perry County by July 20, 2025.
- SECTION 3: All prior legislation, or any part thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.
- SECTION 4: It is hereby and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in opening meeting of this Council and that any and all deliberating if this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.
- SECTION 5: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the Village needs to approve and submit next year's budget by July 20<sup>th</sup>. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council.

Passed in Council this 9<sup>th</sup> day of June, 2025.

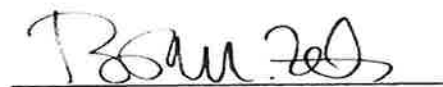
  
Amanda Lackey, Mayor

ATTEST:

  
Clerk of Council

APPROVED

Approved as to form this 22<sup>nd</sup> day of May 2025

  
Brian M. Zets, Esq.  
Village Solicitor

PERRY  
COUNTY

BUDGET -  
OF-

THORNVILLE  
VILLAGE

FOR FISCAL YEAR  
BEGINNING JANUARY 01, 2026

Filed \_\_\_\_\_,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR \_\_\_\_\_ IN THORNVILLE VILLAGE.

TAX VALUATION \$ \_\_\_\_\_

	County Auditor's Estimate of Rate in Mills
<b>LEVIES WITHIN 10 MILL LIMITATION -</b>	
County	
Township	
School	
Municipality	
TOTAL	
<b>LEVIES OUTSIDE OF 10 MILL LIMITATION -</b>	
County	
Township	
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	

TAYLOR BENNETT  
Village Fiscal Officer

[illegible]

[illegible]

**Financial Worksheet - Budget**

2026 TAX BUDGET

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$1,751,311.77	\$1,694,923.80	\$2,837,792.68	\$2,799,469.13
Fund Balance Adjustments	\$0.00	-\$48.28	-\$1,976.87	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$106,240.14	\$115,305.22	\$124,600.00	\$124,600.00
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	\$14,224.79	\$13,812.36	\$15,500.00	\$15,500.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$14,443.04	\$8,086.78	\$14,500.00	\$14,500.00
Other - State Shared Taxes and Permits	\$2,021.70	\$37.50	\$1,850.00	\$1,850.00
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	\$44,452.21	\$43,164.53	\$43,200.00	\$42,500.00
Earnings on Investments	\$118,629.43	\$137,157.80	\$115,000.00	\$120,000.00
Miscellaneous	\$679.38	\$1,002,239.82	\$0.00	\$300.00
Total Revenue	\$300,690.69	\$1,319,804.01	\$314,650.00	\$319,250.00
Expenditures				
Police Enforcement - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Police Enforcement - Other	\$127.56	\$10.63	\$10,000.00	\$5,000.00
Street Lighting - Other	\$14,000.00	\$22,691.40	\$43,871.96	\$49,500.00
Community Planning and Zoning - Salaries	\$2,534.76	\$748.23	\$3,411.21	\$4,450.00
Community Planning and Zoning - Other	\$3,348.50	\$584.94	\$1,672.21	\$2,818.00
Other Community Environment - Other	\$589.33	\$0.00	\$0.00	\$0.00
Street Construction and Reconstruction - C	\$0.00	\$0.00	\$0.00	\$0.00
Sidewalks - Other	\$0.00	\$0.00	\$0.00	\$0.00
Mayor and Administrative Offices - Salaries	\$22,889.53	\$26,573.75	\$28,381.58	\$32,092.70
Mayor and Administrative Offices - Other	\$18,045.63	\$14,979.90	\$15,441.20	\$17,910.50
Legislative Activities - Salaries	\$10,917.75	\$10,942.41	\$17,080.37	\$21,250.00
Legislative Activities - Other	\$1,102.66	\$2,619.13	\$4,867.68	\$6,366.50
Mayor's Court - Salaries	\$3,876.80	\$2,194.39	\$2,835.45	\$3,000.00
Mayor's Court - Other	\$8,128.65	\$7,434.08	\$10,177.00	\$10,325.00
Clerk - Treasurer - Salaries	\$8,793.94	\$14,379.07	\$15,102.00	\$17,250.00
Clerk - Treasurer - Other	\$45.87	\$2,115.31	\$3,917.50	\$4,705.13
Lands and Buildings - Salaries	\$0.00	\$256.71	\$5,764.33	\$6,000.00
Lands and Buildings - Other	\$9,325.92	\$14,946.07	\$23,767.79	\$26,924.95
Solicitor - Other	\$8,000.00	\$20,010.30	\$17,967.00	\$15,000.00
Other General Government - Other	\$19,759.22	\$23,726.53	\$47,039.40	\$53,590.00

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Capital Outlay - Other	\$225,592.54	\$12,674.00	\$99,700.00	\$90,000.00
Total Expenditures	\$357,078.66	\$176,886.85	\$350,996.68	\$366,182.78
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$1,694,923.80	\$2,837,792.68	\$2,799,469.13	\$2,752,536.35
Less: Encumbrances 12/31	\$959.76	\$6,171.03	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,693,964.04	\$2,831,621.65	\$2,799,469.13	\$2,752,536.35

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 TAX BUDGET

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction, Maint. and Repair

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$118,818.48	\$88,663.08	\$102,907.15	\$46,384.42
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	\$72,278.42	\$80,974.83	\$84,000.00	\$85,000.00
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	\$1,538.22	\$100.00	\$100.00
Miscellaneous	\$16,246.80	\$0.00	\$0.00	\$0.00
Total Revenue	\$88,525.22	\$82,513.05	\$84,100.00	\$85,100.00
Expenditures				
Street Maintenance and Repair - Salaries	\$33,516.34	\$34,385.33	\$49,702.43	\$56,953.75
Street Maintenance and Repair - Other	\$83,836.68	\$32,483.65	\$90,256.50	\$56,552.88
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$6,500.00
Debt Service - Other	\$1,327.60	\$1,400.00	\$663.80	\$0.00
Total Expenditures	\$118,680.62	\$68,268.98	\$140,622.73	\$120,006.63
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

**Financial Worksheet - Budget**

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2026 TAX BUDGET

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction, Maint. and Repair

Description	2023	2024	Current 2025	2026
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	\$88,663.08	\$102,907.15	\$46,384.42	\$11,477.79
Less: Encumbrances 12/31	\$258.02	\$16,545.23	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$88,405.06	\$86,361.92	\$46,384.42	\$11,477.79

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 TAX BUDGET

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$28,347.47	\$33,271.37	\$42,698.24	-\$6,301.76
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	\$5,860.40	\$8,807.50	\$6,000.00	\$6,000.00
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	\$680.32	\$0.00	\$600.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$5,860.40	\$9,487.82	\$6,000.00	\$6,600.00
Expenditures				
Street Maintenance and Repair - Other	\$936.50	\$60.95	\$55,000.00	\$200.00
Total Expenditures	\$936.50	\$60.95	\$55,000.00	\$200.00
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	\$33,271.37	\$42,698.24	-\$6,301.76	\$98.24

**Financial Worksheet - Budget**

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2026 TAX BUDGET

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2023	2024	Current 2025	2026
Less: Encumbrances 12/31	\$0.00	\$30,000.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$33,271.37	\$12,698.24	-\$6,301.76	\$98.24

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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$23,073.48	\$32,004.18	\$26,859.51	\$5,484.71
Fund Balance Adjustments	\$75.00	\$0.00	-\$13.59	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$12,619.99	\$12,189.84	\$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	\$120.67	\$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	\$1,550.00	\$1,575.00	\$1,000.00	\$1,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$4,580.00	\$1,586.77	\$800.00	\$500.00
Total Revenue	\$18,870.66	\$15,351.61	\$1,800.00	\$1,500.00
Expenditures				
Recreation - Salaries	\$3,605.00	\$7,487.75	\$8,261.21	\$1,000.00
Recreation - Other	\$6,409.96	\$13,008.53	\$14,900.00	\$1,140.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$10,014.96	\$20,496.28	\$23,161.21	\$2,140.00
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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

Description	2023	2024	Current 2025	2026
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$32,004.18	\$26,859.51	\$5,484.71	\$4,844.71
Less: Encumbrances 12/31	\$0.00	\$11.21	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$32,004.18	\$26,848.30	\$5,484.71	\$4,844.71

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**

2026 TAX BUDGET

Year 2025

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$33,891.84	\$71,000.37	\$93,231.29	\$113,731.29
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	\$37,108.53	\$29,802.20	\$32,000.00	\$30,000.00
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	\$0.00	\$1,392.82	\$0.00	\$500.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$37,108.53	\$31,195.02	\$32,000.00	\$30,500.00
Expenditures				
Street Maintenance and Repair - Other	\$0.00	\$8,964.10	\$11,500.00	\$40,000.00
Debt Service - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$8,964.10	\$11,500.00	\$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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 12/31	\$71,000.37	\$93,231.29	\$113,731.29	\$104,231.29
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$71,000.37	\$93,231.29	\$113,731.29	\$104,231.29

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**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2901 Special Revenue

Fund Name: Mayor's Court Computer Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$6,393.95	\$8,145.55	\$9,370.76	\$9,013.55
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	\$1,751.60	\$1,340.00	\$1,200.00	\$1,500.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$1,751.60	\$1,340.00	\$1,200.00	\$1,500.00
Expenditures				
Mayor's Court - Other	\$0.00	\$114.79	\$1,557.21	\$1,602.50
Total Expenditures	\$0.00	\$114.79	\$1,557.21	\$1,602.50
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$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	\$8,145.55	\$9,370.76	\$9,013.55	\$8,911.05

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2901 Special Revenue

Fund Name: Mayor's Court Computer Fund

Description	2023	2024	Current 2025	2026
Less: Encumbrances 12/31	\$0.00	\$7.21	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$8,145.55	\$9,363.55	\$9,013.55	\$8,911.05

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**

2026 TAX BUDGET

Year 2025

Fund Classification: 2902 Special Revenue

Fund Name: Police Levy

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$59,895.72	\$103,431.12	\$155,437.74	\$130,700.06
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$132,935.51	\$128,453.41	\$125,600.00	\$125,600.00
Personal Property Tax	\$1,291.34	\$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	\$500.00	\$500.00
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	\$8,720.00	\$21,385.00	\$0.00	\$500.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$1,938.25	\$0.00	\$0.00
Total Revenue	\$142,946.85	\$151,776.66	\$126,100.00	\$126,600.00
Expenditures				
Police Enforcement - Salaries	\$62,853.07	\$67,130.93	\$73,890.70	\$73,800.00
Police Enforcement - Other	\$32,627.03	\$29,851.26	\$50,266.98	\$47,757.50
Capital Outlay - Other	\$3,931.35	\$2,787.85	\$26,680.00	\$10,000.00
Total Expenditures	\$99,411.45	\$99,770.04	\$150,837.68	\$131,557.50
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2902 Special Revenue

Fund Name: Police Levy

Description	2023	2024	Current 2025	2026
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$103,431.12	\$155,437.74	\$130,700.06	\$125,742.56
Less: Encumbrances 12/31	\$1,169.87	\$657.68	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$102,261.25	\$154,780.06	\$130,700.06	\$125,742.56

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 TAX BUDGET

Year 2025

Fund Classification: 2903 Special Revenue

Fund Name: Letherman

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$211,438.99	\$0.00	\$0.00	\$138,753.78
Fund Balance Adjustments	\$0.00	\$0.00	\$178,753.78	\$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				
Other General Government - Other	\$0.00	\$0.00	\$40,000.00	\$50,000.00
Total Expenditures	\$0.00	\$0.00	\$40,000.00	\$50,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
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	-\$211,438.99	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$211,438.99	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$0.00	\$0.00	\$138,753.78	\$88,753.78

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 2903 Special Revenue

Fund Name: Letherman

Description	2023	2024	Current 2025	2026
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	\$138,753.78	\$88,753.78

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 TAX BUDGET

Year 2025

Fund Classification: 2905 Special Revenue

Fund Name: Storm Sewer

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$120,925.08	\$111,108.63	\$118,685.53	\$48,821.65
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	\$18,691.73	\$18,643.16	\$17,000.00	\$15,000.00
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	\$18,691.73	\$18,643.16	\$17,000.00	\$15,000.00
Expenditures				
Storm Sewers and Drains - Salaries	\$8,402.83	\$7,536.08	\$20,000.00	\$24,000.00
Storm Sewers and Drains - Other	\$20,105.35	\$3,530.18	\$66,863.88	\$14,860.00
Total Expenditures	\$28,508.18	\$11,066.26	\$86,863.88	\$38,860.00
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**

2026 TAX BUDGET

Year 2025

Fund Classification: 2905 Special Revenue

Fund Name: Storm Sewer

Description	2023	2024	Current 2025	2026
Fund Balance 12/31	\$111,108.63	\$118,685.53	\$48,821.65	\$24,961.65
Less: Encumbrances 12/31	\$498.81	\$173.88	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$110,609.82	\$118,511.65	\$48,821.65	\$24,961.65

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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 4951 Permanent

Fund Name: Cemetery Bequest

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$1,125.81	\$1,125.81	\$1,125.81	\$1,125.81
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				
Cemetery - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery - 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**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 4951 Permanent

Fund Name: Cemetery Bequest

Description	2023	2024	Current 2025	2026
Fund Balance 12/31	\$1,125.81	\$1,125.81	\$1,125.81	\$1,125.81
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	\$1,125.81	\$1,125.81	\$1,125.81	\$1,125.81

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 TAX BUDGET

Year 2025

Fund Classification: 5101 Enterprise

Fund Name: Water Operating

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$517,182.45	\$577,767.14	\$531,550.89	\$340,189.52
Fund Balance Adjustments	\$0.00	\$0.00	-\$23,248.38	\$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	\$532.81	\$0.00	\$0.00
Charges for Services	\$319,561.77	\$306,023.32	\$322,000.00	\$335,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$2,196.37	\$0.00	\$0.00	\$0.00
Total Revenue	\$321,758.14	\$306,556.13	\$322,000.00	\$335,000.00
Expenditures				
Water - Salaries	\$124,711.05	\$127,048.33	\$118,496.78	\$135,217.00
Water - Other	\$125,546.85	\$181,252.21	\$346,616.21	\$372,676.00
Capital Outlay - Other	\$8,336.97	\$44,471.84	\$25,000.00	\$0.00
Debt Service - Other	\$2,578.58	\$0.00	\$0.00	\$0.00
Total Expenditures	\$261,173.45	\$352,772.38	\$490,112.99	\$507,893.00
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

**Financial Worksheet - Budget**

2026 TAX BUDGET

Year 2025

Fund Classification: 5101 Enterprise

Fund Name: Water Operating

Description	2023	2024	Current 2025	2026
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	\$577,767.14	\$531,550.89	\$340,189.52	\$167,296.52
Less: Encumbrances 12/31	\$2,867.05	\$9,172.99	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$574,900.09	\$522,377.90	\$340,189.52	\$167,296.52

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 TAX BUDGET

Year 2025

Fund Classification: 5201 Enterprise

Fund Name: Sewer Operating

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$1,224,645.27	\$1,163,013.60	\$1,299,992.05	\$1,255,762.12
Fund Balance Adjustments	\$24,828.00	\$0.00	-\$2,819.04	\$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	\$49,900.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$619,484.69	\$660,114.74	\$610,000.00	\$630,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$13,147.75	\$978.60	\$12,000.00	\$3,000.00
Total Revenue	\$682,532.44	\$661,093.34	\$622,000.00	\$633,000.00
Expenditures				
Sanitary Sewers and Sewage - Salaries	\$119,769.91	\$116,930.67	\$114,760.04	\$131,347.25
Sanitary Sewers and Sewage - Other	\$297,999.99	\$214,013.22	\$357,361.56	\$347,016.50
Capital Outlay - Other	\$174,496.97	\$280.64	\$0.00	\$0.00
Debt Service - Other	\$176,725.24	\$192,890.36	\$191,289.29	\$0.00
Total Expenditures	\$768,992.11	\$524,114.89	\$663,410.89	\$478,363.75
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

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 5201 Enterprise

Fund Name: Sewer Operating

Description	2023	2024	Current 2025	2026
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	\$1,163,013.60	\$1,299,992.05	\$1,255,762.12	\$1,410,398.37
Less: Encumbrances 12/31	\$1,631.55	\$23,360.89	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,161,382.05	\$1,276,631.16	\$1,255,762.12	\$1,410,398.37

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 TAX BUDGET

Year 2025

Fund Classification: 5501 Enterprise

Fund Name: Swimming Pool

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$168,520.37	\$146,704.12	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	-\$146,704.12	\$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	\$181,959.48	\$0.00	\$0.00	\$0.00
Total Revenue	\$181,959.48	\$0.00	\$0.00	\$0.00
Expenditures				
Swimming Pool - Salaries	\$9,625.38	\$1,356.35	\$0.00	\$0.00
Swimming Pool - Other	\$2,781.43	\$533.30	\$0.00	\$0.00
Concessions - Other	\$1,032.30	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$19,926.60	\$0.00	\$0.00
Total Expenditures	\$13,439.11	\$21,816.25	\$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

**Financial Worksheet - Budget**

2026 TAX BUDGET

Year 2025

Fund Classification: 5501 Enterprise

Fund Name: Swimming Pool

Description	2023	2024	Current 2025	2026
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	\$168,520.37	\$146,704.12	\$0.00	\$0.00
Less: Encumbrances 12/31	\$1,356.35	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$167,164.02	\$146,704.12	\$0.00	\$0.00

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

**Financial Worksheet - Budget**

2026 TAX BUDGET

Year 2025

Fund Classification: 9901 Custodial

Fund Name: Mayor's Court Checking Acct

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$3,164.49	\$3,979.16	\$4,794.87	\$4,794.87
Fund Balance Adjustments	\$247.60	-\$1,457.52	\$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	\$17,754.80	\$6,379.03	\$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	\$17,754.80	\$6,379.03	\$0.00	\$0.00
Expenditures				
Fiduciary Distributions - Other	\$17,187.73	\$4,105.80	\$0.00	\$0.00
Total Expenditures	\$17,187.73	\$4,105.80	\$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	\$3,979.16	\$4,794.87	\$4,794.87	\$4,794.87

**Financial Worksheet - Budget**

UAN v2025.1

2026 TAX BUDGET

Year 2025

Fund Classification: 9901 Custodial

Fund Name: Mayor's Court Checking Acct

Description	2023	2024	Current 2025	2026
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	\$3,979.16	\$4,794.87	\$4,794.87	\$4,794.87

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



**2026 RECAPULATION OF FUNDS:**

<b>GENERAL</b>	<b>\$366,182.78</b>
<b>STREET</b>	<b>\$120,006.63</b>
<b>HIGHWAY</b>	<b>\$200.00</b>
<b>PARKS &amp; REC</b>	<b>\$2,140.00</b>
<b>PERM MOT VEHICLE</b>	<b>\$40,000.00</b>
<b>MAYOR'S COURT</b>	<b>\$1,602.50</b>
<b>POLICE LEVY</b>	<b>\$131,557.50</b>
<b>STORM</b>	<b>\$38,860.00</b>
<b>WATER</b>	<b>\$507,893.00</b>
<b>SEWER</b>	<b>\$478,363.75</b>
<b>LEATHERMAN</b>	<b>\$50,000.00</b>
<b>TOTAL:</b>	<b>\$1,736,806.16</b>

**VILLAGE OF THORNVILLE, PERRY COUNTY**

Exhibits of Bonds, Notes, and Certificate of Indebtedness Outstanding January 1st of the Comming Year and Bond Retirement Fund Requirements of Comming Year.

Purpose of Bonds and Notes	Authority of Levy Outside 10 Mil Limit*	Date of Issuance	Due Date	Rate Of Interest	(1) Amount Outstanding	(2) Amount Required for Bonds or Principal	(3) Amount Required for Interest	(4) Amount Receivable from Source Other than Taxation	(5) Total Required from General Property Taxes (2) & (3) minus (4)
OPWC - I&I Project		1/1/2014	7/1/2043	0	\$ 47,704.02	\$ 2,875.58	\$0	\$0	\$ 2,875.58
OPWC - Street Improvement		1/1/2014	7/1/2033	0	\$ 11,284.79	\$ 1,327.60	\$0	\$0	\$ 1,327.60
OWDA - Sewer		7/7/2002	1/1/2027	4%	\$ 270,237.58	\$ 177,310.96	\$ 9,064.28	\$0	\$ 186,375.24
OWDA - Water Pollution		7/1/2024	1/1/2029	0	\$ 34,930.00	\$ 9,980.00	\$0	\$0	\$ 9,980.00
<b>Total</b>					<b>\$ 364,156.39</b>	<b>\$ 191,494.14</b>	<b>\$ 555,650.53</b>	<b>\$</b>	<b>\$ 200,558.42</b>

(Section 5705.29, Revised Code)

For the ensuing year, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made.

(Section 5705.29, Revised Code)

\*List the amounts required for the payment of each judgment and the amount expected to be paid on it during the ensuing year.

# CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of Perry County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the Village of Thornville for the fiscal year beginning January 1, 2026.

[illegible]

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date \_\_\_\_\_

**Budget**

## Commission