

**The Fiscal Officer's Report**  
(descriptions of accounts listed below)

	12/1/2025						12/31/2025	
	Balance	Receipts	Salaries Paid	Benefits Paid	Fuel and Utilities	Bldg. & Vehicle Maintenance	Other Misc.	End Balance
<b>General Fund</b>	4,067,252.48	427,679.90	108,211.14	21,610.65	15,033.06	4,543.89	1,106,685.51	3,238,848.13
<b>Park (Levy)</b>	1,476,131.10	3,584.89	44,833.03	7,589.82	8,313.21	831.09	142,959.33	1,275,189.51
<b>Road and Bridge</b>	1,525,887.88	3,505.10	124,921.15	21,372.77	6,085.33	17,845.33	358,807.88	1,000,360.52
<b>Police (Levy)</b>	3,178,586.67	43,633.20	445,574.96	91,732.97	17,814.44	11,738.49	1,591,332.88	1,064,026.13
<b>Fire/EMS (Levy)</b>	7,364,479.53	37,040.57	287,957.99	164,874.13	18,637.55	19,199.59	1,707,847.75	5,203,003.09
<b>Highway (Levy)</b>	3,269,594.77	0.00	0.00	0.00	0.00	0.00	857,097.57	2,412,497.20
<b>Totals</b>	20,881,932.43	515,443.66	1,011,498.27	307,180.34	65,883.59	54,158.39	5,764,730.92	14,193,924.58

	Begin Balance	Receipts/ Transfers-In	Expenditures/ Transfers-Out	End Balance
<b>Fire/EMS Revenue Balancing Fund</b>	1,823,407.95	216,358.09	0.00	2,039,766.04
<b>Fire/EMS Accum Benefits Fund</b>	1,122,713.90	825,000.00	18,449.81	1,929,264.09
<b>Fire Capital Fund</b>	2,330,801.52	665,370.22	0.00	2,996,171.74
<b>EMS Capital Fund</b>	1,395,354.00	508,629.00	0.00	1,903,983.00
<b>Police Revenue Balancing Fund</b>	908,957.34	1,200,166.00	0.00	2,109,123.34
<b>Police Accum Benefits Fund</b>	1,580,566.32	0.00	1,052.56	1,579,513.76
<b>Police Capital Fund</b>	2,658,584.07	447,024.04	0.00	3,105,608.11
<b>Highway Accum Benefits Fund</b>	461,947.46	75,000.00	2,632.00	534,315.46
<b>Highway Capital Fund</b>	3,598,173.64	1,905,761.70	45,117.97	5,458,817.37
<b>Park Revenue Balancing Fund</b>	43,788.04	0.00	0.00	43,788.04
<b>Park Accum Benefits Fund</b>	184,207.40	0.00	0.00	184,207.40
<b>Park Capital Fund</b>	158,655.55	105,740.00	0.00	264,395.55
<b>General Revenue Balancing Fund</b>	1,838,299.51	0.00	0.00	1,838,299.51
<b>General Accum Benefits Fund</b>	268,480.52	125,000.00	6,392.00	387,088.52
<b>General Fund Capital</b>	1,340,888.10	61,477.99	0.00	1,402,366.09

### **Descriptions**

<b>General Fund</b>	Includes Administration, Legal, Fiscal Office, and Zoning Departments.
<b>Park (Levy)</b>	Park employees and park expenditures.
<b>Road &amp; Bridge</b>	Non voted taxes used for employee cost and materials necessary to maintain existing roads.
<b>Police (Levy)</b>	Voted levy tax dollars to operate the Police department.
<b>Fire/EMS (Levy)</b>	Voted levy tax dollars to operate the Fire/EMS department.
<b>Highway (Levy)</b>	Voted levy tax dollars to build new highways and improve intersections.
<b>Fire/EMS Revenue Balancing Fund</b>	Money set aside the first 3 years of a 5 year levy to help fund the last 2 years.
<b>Fire/EMS Accum Benefits Fund</b>	Money set aside for the retiring payments to Fire employees.
<b>Fire/EMS Capital Fund</b>	Money set aside for capital purchases, vehicles, building and major equipment.
<b>Police Revenue Balancing Fund</b>	Money set aside the first 3 years of a 5 year levy to help fund the last 2 years.
<b>Police Accum Benefits Fund</b>	Money set aside for the retiring payments to Police employees.
<b>Police Capital Fund</b>	Money set aside for capital purchases, vehicles, building and major equipment.
<b>Highway Accum Benefits Fund</b>	Money set aside for the retiring payments to Highway employees.
<b>Highway Capital Fund</b>	Money set aside for large highway projects.
<b>Park Revenue Balancing Fund</b>	Money set aside for the retiring payments to Police employees.
<b>Park Accum Benefits Fund</b>	Money set aside for the retiring payments to Park employees.
<b>Park Capital Fund</b>	Money set aside for capital purchases, vehicles, building and major equipment.
<b>General Revenue Balancing Fund</b>	Money set aside for future use, due to decreasing operating revenues.
<b>General Accum Benefits Fund</b>	Money set aside for the retiring payments to General fund employees.
<b>General Fund Capital</b>	Money set aside for capital projects in all departments.