

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

|                        | <b>1/1/2026</b> |                 |                      |                      |                           |  |                    | <b>1/31/2026</b>   |
|------------------------|-----------------|-----------------|----------------------|----------------------|---------------------------|--|--------------------|--------------------|
|                        | <b>Balance</b>  | <b>Receipts</b> | <b>Salaries Paid</b> | <b>Benefits Paid</b> | <b>Fuel and Utilities</b> | <b>Bldg. &amp; Vehicle Maintenance</b> | <b>Other Misc.</b> | <b>End Balance</b> |
| <b>General Fund</b>    | 3,238,848.13    | 290,766.18      | 167,166.46           | 77,548.28            | 6,246.32                  | 6,796.36                               | 121,340.30         | 3,150,516.59       |
| <b>Park (Levy)</b>     | 1,275,189.51    | 8,820.10        | 77,821.80            | 31,526.02            | 6,954.78                  | 2,936.82                               | 334,331.00         | 830,439.19         |
| <b>Road and Bridge</b> | 1,000,360.52    | 3,099.80        | 210,672.92           | 90,969.56            | 6,334.05                  | 27,758.94                              | 173,665.75         | 494,059.10         |
| <b>Police (Levy)</b>   | 1,064,026.13    | 236,341.39      | 667,707.69           | 323,261.51           | 15,305.74                 | 22,396.31                              | 271,696.27         | 0.00               |
| <b>Fire/EMS (Levy)</b> | 5,203,003.09    | 20,500.91       | 887,945.04           | 489,246.06           | 15,856.47                 | 70,813.07                              | 123,926.02         | 3,635,717.34       |
| <b>Highway (Levy)</b>  | 2,412,497.20    | 0.00            | 0.00                 | 0.00                 | 0.00                      | 0.00                                   | 2,000.00           | 2,410,497.20       |
| <b>Totals</b>          | 14,193,924.58   | 559,528.38      | 2,011,313.91         | 1,012,551.43         | 50,697.36                 | 130,701.50                             | 1,026,959.34       | 10,521,229.42      |

|  | <b>Begin Balance</b> | <b>Receipts/ Transfers-In</b> | <b>Expenditures/ Transfers-Out</b> | <b>End Balance</b> |
|--|----------------------|-------------------------------|------------------------------------|--------------------|
| <b>Fire/EMS Revenue Balancing Fund</b> | 2,039,766.04         | 0.00                          | 0.00                               | 2,039,766.04       |
| <b>Fire/EMS Accum Benefits Fund</b>    | 1,929,264.09         | 0.00                          | 20,436.28                          | 1,908,827.81       |
| <b>Fire Capital Fund</b>               | 2,996,171.74         | 0.00                          | 0.00                               | 2,996,171.74       |
| <b>EMS Capital Fund</b>                | 1,903,983.00         | 0.00                          | 0.00                               | 1,903,983.00       |
| <b>Police Revenue Balancing Fund</b>   | 2,109,123.34         | 0.00                          | 0.00                               | 2,109,123.34       |
| <b>Police Accum Benefits Fund</b>      | 1,579,513.76         | 0.00                          | 58,857.01                          | 1,520,656.75       |
| <b>Police Capital Fund</b>             | 3,105,608.11         | 0.00                          | 0.00                               | 3,105,608.11       |
| <b>Highway Accum Benefits Fund</b>     | 534,315.46           | 0.00                          | 431.45                             | 533,884.01         |
| <b>Highway Capital Fund</b>            | 5,458,817.37         | 3,000.00                      | 70,792.78                          | 5,391,024.59       |
| <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>               | 264,395.55           | 2,635.00                      | 0.00                               | 267,030.55         |
| <b>General Revenue Balancing Fund</b>  | 1,838,299.51         | 0.00                          | 0.00                               | 1,838,299.51       |
| <b>General Accum Benefits Fund</b>     | 387,088.52           | 0.00                          | 0.00                               | 387,088.52         |
| <b>General Fund Capital</b>            | 1,402,366.09         | 0.00                          | 0.00                               | 1,402,366.09       |

## Descriptions

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| <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.                                   |