

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|----------------|----------------|-----------------|----------------|
| Fund Balance 1/1 | \$2,213,202.12 | \$1,439,610.13 | \$1,252,512.74 | \$1,271,524.40 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$979.18 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 1000-101-0000 - General Property Tax - Real Estate | \$1,051,395.31 | \$1,041,943.38 | \$1,045,248.00 | \$1,036,952.00 |
| Real Estate Tax Total | \$1,051,395.31 | \$1,041,943.38 | \$1,045,248.00 | \$1,036,952.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | | | | |
| 1000-199-0000 - Other - Local Taxes | \$43.20 | \$52.04 | \$0.00 | \$0.00 |
| Other - Local Taxes Total | \$43.20 | \$52.04 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | | | | |
| 1000-302-0000 - Fees | \$25.00 | \$125.00 | \$0.00 | \$0.00 |
| 1000-302-0410 - Fees{CEMETERY} | \$12,950.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-303-0000 - Cable Franchise Fees | \$55,843.03 | \$55,344.42 | \$55,000.00 | \$55,000.00 |
| Licenses, Permits and Fees Total | \$68,818.03 | \$55,469.42 | \$55,000.00 | \$55,000.00 |
| Fines and Forfeitures | | | | |
| 1000-401-0000 - Fines | \$3,314.75 | \$3,878.81 | \$2,500.00 | \$0.00 |
| Fines and Forfeitures Total | \$3,314.75 | \$3,878.81 | \$2,500.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | | | | |
| 1000-532-0000 - Local Government Distribution | \$79,092.12 | \$84,893.03 | \$83,590.38 | \$83,590.38 |
| Local Government Distribution Total | \$79,092.12 | \$84,893.03 | \$83,590.38 | \$83,590.38 |
| Estate Tax | | | | |
| 1000-531-0000 - Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| 1000-535-0000 - Property Tax Allocation | \$147,367.33 | \$146,076.26 | \$139,840.00 | \$148,136.00 |
| Property Tax Allocation Total | \$147,367.33 | \$146,076.26 | \$139,840.00 | \$148,136.00 |
| Other | | | | |
| 1000-533-0000 - Liquor Permit Fees | \$733.60 | \$719.60 | \$500.00 | \$0.00 |
| 1000-534-0000 - Cigarette License Fees | \$73.75 | \$73.75 | \$70.00 | \$0.00 |
| 1000-539-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-591-0000 - Intergovernmental Receipts (Non-) | \$11,633.75 | \$18,481.81 | \$10,000.00 | \$10,000.00 |
| Other Total | \$12,441.10 | \$19,275.16 | \$10,570.00 | \$10,000.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | | | | |
| 1000-701-0000 - Interest | \$247,622.66 | \$244,229.40 | \$200,000.00 | \$200,000.00 |
| Earnings on Investments Total | \$247,622.66 | \$244,229.40 | \$200,000.00 | \$200,000.00 |
| Miscellaneous | | | | |
| 1000-802-0000 - Rentals and Leases | \$0.00 | \$1,102.00 | \$7,501.00 | \$2,500.00 |
| 1000-807-0000 - Payments in Lieu of Taxes | \$38,402.47 | \$10,259.58 | \$10,260.00 | \$10,260.00 |
| 1000-892-0000 - Other - Miscellaneous Non-Operating | \$10,875.95 | \$7,655.86 | \$10,000.00 | \$10,000.00 |
| 1000-892-0004 - Other - Miscellaneous Non-Operating | \$2,415.40 | \$2,084.15 | \$2,500.00 | \$2,500.00 |
| 1000-892-0500 - Other - Miscellaneous Non-Operating | \$24,459.52 | \$17,833.16 | \$27,000.00 | \$27,000.00 |
| 1000-892-0700 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-892-1220 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$76,153.34 | \$38,934.75 | \$57,261.00 | \$52,260.00 |
| Total Revenue | \$1,686,247.84 | \$1,634,752.25 | \$1,594,009.38 | \$1,585,938.38 |
| Expenditures | | | | |
| Administrative | | | | |
| Salaries | | | | |
| 1000-110-111-0000 - Salaries - Trustees | \$74,900.18 | \$74,209.59 | \$79,815.00 | \$82,943.75 |
| 1000-110-112-0000 - Salaries - Trustees' Staff | \$81,879.09 | \$86,581.67 | \$89,750.00 | \$80,500.00 |
| 1000-110-121-0000 - Salary - Township Fiscal Office | \$33,711.47 | \$32,689.09 | \$35,700.00 | \$36,235.50 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| 1000-110-122-0000 - Salaries - Township Fiscal Offi | \$141,890.19 | \$157,902.80 | \$161,000.00 | \$114,713.50 |
| 1000-110-141-0000 - Salary - Legal Counsel | \$60.00 | \$17.50 | \$20,000.00 | \$0.00 |
| Salaries Total | \$332,440.93 | \$351,400.65 | \$386,265.00 | \$314,392.75 |
| Employee Fringe Benefits | | | | |
| 1000-110-211-0000 - Ohio Public Employees Retiree | \$60,738.58 | \$61,456.53 | \$81,800.00 | \$59,800.00 |
| 1000-110-212-0000 - Social Security | \$0.00 | \$1,303.91 | \$2,000.00 | \$2,200.00 |
| 1000-110-213-0000 - Medicare | \$6,057.46 | \$6,504.76 | \$8,500.00 | \$9,775.00 |
| 1000-110-221-0000 - Medical/Hospitalization | \$206,080.41 | \$142,145.49 | \$155,000.00 | \$143,750.00 |
| 1000-110-222-0000 - Life Insurance | \$800.00 | \$515.72 | \$902.32 | \$957.17 |
| 1000-110-223-0000 - Dental Insurance | \$5,444.18 | \$3,122.65 | \$7,037.70 | \$7,455.11 |
| 1000-110-224-0000 - Vision Insurance | \$1,482.03 | \$851.81 | \$2,458.88 | \$2,631.32 |
| 1000-110-228-0000 - Health Care Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-110-230-0000 - Workers' Compensation | \$6,265.79 | \$8,682.07 | \$11,400.00 | \$11,400.00 |
| Employee Fringe Benefits Total | \$286,868.45 | \$224,582.94 | \$269,098.90 | \$237,968.60 |
| Purchased Services | | | | |
| 1000-110-312-0000 - Auditing Services | \$10,500.00 | \$0.00 | \$10,780.00 | \$0.00 |
| 1000-110-314-0000 - Tax Collection Fees | \$18,658.78 | \$16,699.41 | \$20,000.00 | \$20,000.00 |
| 1000-110-315-0000 - Election Expenses | \$0.00 | \$0.00 | \$5,500.00 | \$0.00 |
| 1000-110-319-0000 - Other - Professional and Tech | \$50,353.55 | \$90,847.70 | \$129,220.00 | \$63,000.00 |
| 1000-110-330-0000 - Travel and Meeting Expense | \$9,131.56 | \$9,833.44 | \$12,650.00 | \$14,000.00 |
| 1000-110-345-0000 - Advertising | \$1,542.08 | \$2,859.07 | \$3,000.00 | \$3,000.00 |
| 1000-110-381-0000 - Property Insurance Premiums | \$5,017.97 | \$8,148.25 | \$6,500.00 | \$7,800.00 |
| 1000-110-382-0000 - Liability Insurance Premiums | \$9,480.83 | \$5,552.96 | \$10,500.00 | \$12,600.00 |
| 1000-110-383-0000 - Fidelity Bond Premiums | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-110-389-0000 - Other - Insurance and Bondin | \$434.18 | \$570.37 | \$650.00 | \$741.00 |
| Purchased Services Total | \$105,118.95 | \$134,511.20 | \$198,800.00 | \$121,141.00 |
| Supplies and Materials | | | | |
| 1000-110-410-0000 - Office Supplies | \$3,814.59 | \$3,400.73 | \$3,500.00 | \$3,500.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------------|--------------|-----------------|--------------|
| 1000-110-490-0000 - Other - Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Supplies and Materials Total | \$3,814.59 | \$3,400.73 | \$3,500.00 | \$3,500.00 |
| Other | | | | |
| 1000-110-599-0000 - Other - Other Expenses | \$50,865.19 | \$49,422.14 | \$56,000.00 | \$65,000.00 |
| Other Total | \$50,865.19 | \$49,422.14 | \$56,000.00 | \$65,000.00 |
| Townhalls, Memorial Buildings and Grounds | | | | |
| Salaries | | | | |
| 1000-120-190-0000 - Other - Salaries | \$0.00 | \$1,175.62 | \$11,500.00 | \$34,608.00 |
| Salaries Total | \$0.00 | \$1,175.62 | \$11,500.00 | \$34,608.00 |
| Employee Fringe Benefits | | | | |
| 1000-120-251-0000 - Uniform, Tool and Equipment I | \$2,750.00 | \$2,633.75 | \$2,750.00 | \$2,000.00 |
| Employee Fringe Benefits Total | \$2,750.00 | \$2,633.75 | \$2,750.00 | \$2,000.00 |
| Purchased Services | | | | |
| 1000-120-321-8501 - Rents and Leases{COMMUNI | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 1000-120-322-0000 - Garbage and Trash Removal | \$1,250.00 | \$1,350.00 | \$1,600.00 | \$1,600.00 |
| 1000-120-323-0000 - Repairs and Maintenance | \$0.00 | \$2,484.52 | \$500.00 | \$2,500.00 |
| 1000-120-323-0001 - Repairs and Maintenance{VEI | \$1,270.59 | \$2,700.52 | \$1,500.00 | \$1,500.00 |
| 1000-120-323-0002 - Repairs and Maintenance{BLI | \$48,805.62 | \$55,014.69 | \$54,469.47 | \$50,000.00 |
| 1000-120-323-0006 - Repairs and Maintenance{WA | \$17,975.17 | \$18,275.17 | \$10,530.53 | \$15,000.00 |
| 1000-120-329-8501 - Other - Property Services{COI | \$0.00 | \$5,649.13 | \$7,500.00 | \$5,000.00 |
| 1000-120-341-0000 - Telephone | \$2,562.29 | \$1,999.41 | \$5,500.00 | \$2,500.00 |
| 1000-120-351-0000 - Electricity | \$9,231.51 | \$10,544.53 | \$11,700.00 | \$13,000.00 |
| 1000-120-353-0000 - Natural Gas | \$3,345.22 | \$4,834.03 | \$7,400.00 | \$7,500.00 |
| 1000-120-359-0000 - Other - Utilities | \$3,895.12 | \$5,891.33 | \$5,000.00 | \$5,500.00 |
| 1000-120-359-0007 - Other - Utilities{TECH SERVI | \$23,694.31 | \$17,753.56 | \$30,000.00 | \$30,000.00 |
| Purchased Services Total | \$112,029.83 | \$126,496.89 | \$136,700.00 | \$135,100.00 |
| Supplies and Materials | | | | |
| 1000-120-420-0000 - Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|-------------|-----------------|-------------|
| 1000-120-420-0010 - Operating Supplies{GAS & DII | \$883.84 | \$493.64 | \$1,000.00 | \$1,000.00 |
| 1000-120-430-0000 - Small Tools and Minor Equiprr | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-120-490-0000 - Other - Supplies and Materials | \$549.09 | \$925.12 | \$1,000.00 | \$1,000.00 |
| Supplies and Materials Total | \$1,432.93 | \$1,418.76 | \$2,000.00 | \$2,000.00 |
| Other | | | | |
| 1000-120-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-120-599-0001 - Other - Other Expenses{VEHI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-120-599-0002 - Other - Other Expenses{BLDCC | \$0.00 | \$795.00 | \$1,500.00 | \$1,500.00 |
| 1000-120-599-0004 - Other - Other Expenses{RECC | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| 1000-120-599-0005 - Other - Other Expenses{MAIN | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| Other Total | \$0.00 | \$795.00 | \$2,050.00 | \$2,000.00 |
| Zoning | | | | |
| Salaries | | | | |
| 1000-130-190-0000 - Other - Salaries | \$80,302.51 | \$92,214.58 | \$105,100.00 | \$39,026.00 |
| Salaries Total | \$80,302.51 | \$92,214.58 | \$105,100.00 | \$39,026.00 |
| Other | | | | |
| 1000-130-599-0000 - Other - Other Expenses | \$2,000.00 | \$1,964.28 | \$2,000.00 | \$2,000.00 |
| Other Total | \$2,000.00 | \$1,964.28 | \$2,000.00 | \$2,000.00 |
| Police Protection | | | | |
| Salaries | | | | |
| 1000-210-190-0000 - Other - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 1000-210-599-0000 - Other - Other Expenses | \$1,333.84 | \$1,465.23 | \$1,500.00 | \$1,500.00 |
| 1000-210-599-2000 - Other - Other Expenses{Non-I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$1,333.84 | \$1,465.23 | \$1,500.00 | \$1,500.00 |
| Fire Protection | | | | |
| Other | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|------------|-----------------|-------------|
| 1000-220-599-0000 - Other - Other Expenses | \$2,993.00 | \$1,424.56 | \$1,500.00 | \$1,500.00 |
| 1000-220-599-1220 - Other - Other Expenses{AUXI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-220-599-2000 - Other - Other Expenses{Non-I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$2,993.00 | \$1,424.56 | \$1,500.00 | \$1,500.00 |
| Lighting | | | | |
| Purchased Services | | | | |
| 1000-310-360-0000 - Contracted Services | \$12,591.89 | \$9,549.10 | \$13,000.00 | \$10,000.00 |
| Purchased Services Total | \$12,591.89 | \$9,549.10 | \$13,000.00 | \$10,000.00 |
| Sanitary Dump | | | | |
| Other | | | | |
| 1000-320-599-0000 - Other - Other Expenses | \$10,113.96 | \$0.00 | \$19,000.00 | \$20,000.00 |
| Other Total | \$10,113.96 | \$0.00 | \$19,000.00 | \$20,000.00 |
| Highways | | | | |
| Purchased Services | | | | |
| 1000-330-360-0000 - Contracted Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 1000-330-599-0000 - Other - Other Expenses | \$87.08 | \$395.18 | \$1,500.00 | \$500.00 |
| 1000-330-599-2000 - Other - Other Expenses{Non-I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$87.08 | \$395.18 | \$1,500.00 | \$500.00 |
| Cemeteries | | | | |
| Salaries | | | | |
| 1000-410-190-0000 - Other - Salaries | \$11,262.46 | \$5,983.44 | \$15,000.00 | \$0.00 |
| Salaries Total | \$11,262.46 | \$5,983.44 | \$15,000.00 | \$0.00 |
| Supplies and Materials | | | | |
| 1000-410-430-0000 - Small Tools and Minor Equiprr | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-410-490-0000 - Other - Supplies and Materials | \$0.00 | \$224.47 | \$500.00 | \$500.00 |
| Supplies and Materials Total | \$0.00 | \$224.47 | \$500.00 | \$500.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| Other | | | | |
| 1000-410-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 1000-760-720-0000 - Buildings | \$0.00 | \$3,712.76 | \$25,000.00 | \$15,000.00 |
| 1000-760-730-0000 - Improvement of Sites | \$29,859.79 | \$31,444.50 | \$106,500.00 | \$0.00 |
| 1000-760-730-0410 - Improvement of Sites{CEMET | \$8,080.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-760-730-0610 - Improvement of Sites{PARK} | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-760-740-0000 - Machinery, Equipment and Fu | \$143,782.25 | \$54,749.36 | \$52,200.00 | \$0.00 |
| 1000-760-740-0100 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$12,000.00 |
| 1000-760-740-0200 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-760-740-0900 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-760-740-1000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$67,000.00 | \$0.00 |
| 1000-760-790-2015 - Other - Capital Outlay{SPECI/ | \$1,018,059.09 | \$112,320.75 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$1,199,781.13 | \$202,227.37 | \$250,700.00 | \$27,000.00 |
| Total Expenditures | \$2,215,786.74 | \$1,211,285.89 | \$1,478,463.90 | \$1,019,736.35 |
| 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 | | | | |
| 1000-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | | | | |
| 1000-941-0000 - Advances - In | \$0.00 | \$8,333.33 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 1000 General

Fund Name: General

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|-----------------|
| Advances - In Total | \$0.00 | \$8,333.33 | \$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 | | | | |
| 1000-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-999-0300 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | | | | |
| 1000-910-910-0000 - Transfers - Out | -\$244,053.09 | -\$610,563.75 | -\$97,513.00 | -\$1,053,871.00 |
| Transfers - Out Total | -\$244,053.09 | -\$610,563.75 | -\$97,513.00 | -\$1,053,871.00 |
| Advances - Out | | | | |
| 1000-920-920-0000 - Advances - Out | \$0.00 | -\$8,333.33 | \$0.00 | \$0.00 |
| Advances - Out Total | \$0.00 | -\$8,333.33 | \$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 | -\$244,053.09 | -\$610,563.75 | -\$97,513.00 | -\$1,053,871.00 |
| Fund Balance 12/31 | \$1,439,610.13 | \$1,252,512.74 | \$1,271,524.40 | \$783,855.43 |
| Less: Encumbrances 12/31 | \$295,354.54 | \$205,859.25 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$1,144,255.59 | \$1,046,653.49 | \$1,271,524.40 | \$783,855.43 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1 | \$20,911.50 | \$30,906.46 | \$17,270.39 | \$17,335.39 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2011-536-0000 - Motor Vehicle License Tax - State L | \$23,650.57 | \$23,696.67 | \$26,265.00 | \$23,500.00 |
| Other Total | \$23,650.57 | \$23,696.67 | \$26,265.00 | \$23,500.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | | | | |
| 2011-701-0000 - Interest | \$902.22 | \$644.42 | \$800.00 | \$800.00 |
| Earnings on Investments Total | \$902.22 | \$644.42 | \$800.00 | \$800.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$24,552.79 | \$24,341.09 | \$27,065.00 | \$24,300.00 |
| Expenditures | | | | |
| Highways | | | | |
| Purchased Services | | | | |
| 2011-330-360-0000 - Contracted Services | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| Purchased Services Total | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|-------------|-----------------|-------------|
| Supplies and Materials | | | | |
| 2011-330-420-0000 - Operating Supplies | \$9,557.83 | \$32,977.16 | \$22,000.00 | \$28,000.00 |
| Supplies and Materials Total | \$9,557.83 | \$32,977.16 | \$22,000.00 | \$28,000.00 |
| Total Expenditures | \$14,557.83 | \$37,977.16 | \$27,000.00 | \$33,000.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$30,906.46 | \$17,270.39 | \$17,335.39 | \$8,635.39 |
| Less: Encumbrances 12/31 | \$15,442.17 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$15,464.29 | \$17,270.39 | \$17,335.39 | \$8,635.39 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$290,423.39 | \$210,377.42 | \$158,130.23 | \$62,665.02 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2021-537-0000 - Gasoline Tax | \$163,089.12 | \$166,151.07 | \$163,139.90 | \$163,139.90 |
| Other Total | \$163,089.12 | \$166,151.07 | \$163,139.90 | \$163,139.90 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | | | | |
| 2021-701-0000 - Interest | \$8,299.87 | \$6,739.24 | \$7,400.00 | \$7,400.00 |
| Earnings on Investments Total | \$8,299.87 | \$6,739.24 | \$7,400.00 | \$7,400.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$171,388.99 | \$172,890.31 | \$170,539.90 | \$170,539.90 |
| Expenditures | | | | |
| Highways | | | | |
| Salaries | | | | |
| 2021-330-190-0000 - Other - Salaries | \$65,325.20 | \$45,238.56 | \$109,180.00 | \$109,180.00 |
| Salaries Total | \$65,325.20 | \$45,238.56 | \$109,180.00 | \$109,180.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------------|--------------|-----------------|--------------|
| Other | | | | |
| 2021-330-599-0000 - Other - Other Expenses | \$46,109.76 | \$54,898.94 | \$81,825.11 | \$50,000.00 |
| Other Total | \$46,109.76 | \$54,898.94 | \$81,825.11 | \$50,000.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2021-760-790-0000 - Other - Capital Outlay | \$140,000.00 | \$125,000.00 | \$75,000.00 | \$75,000.00 |
| Capital Outlay Total | \$140,000.00 | \$125,000.00 | \$75,000.00 | \$75,000.00 |
| Total Expenditures | \$251,434.96 | \$225,137.50 | \$266,005.11 | \$234,180.00 |
| 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 | \$210,377.42 | \$158,130.23 | \$62,665.02 | -\$975.08 |
| Less: Encumbrances 12/31 | \$0.00 | \$6,825.11 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|--------------|-----------------|-----------|
| Unencumbered Undesignated 12/31 | \$210,377.42 | \$151,305.12 | \$62,665.02 | -\$975.08 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| Fund Balance 1/1 | \$1,015,123.57 | \$1,215,008.37 | \$1,360,875.17 | \$1,213,475.19 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 2031-101-0000 - General Property Tax - Real Estate | \$1,236,925.20 | \$1,451,122.65 | \$1,470,670.34 | \$1,154,198.22 |
| Real Estate Tax Total | \$1,236,925.20 | \$1,451,122.65 | \$1,470,670.34 | \$1,154,198.22 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | | | | |
| 2031-535-0000 - Property Tax Allocation | \$111,688.26 | \$113,975.45 | \$99,416.00 | \$112,017.13 |
| Property Tax Allocation Total | \$111,688.26 | \$113,975.45 | \$99,416.00 | \$112,017.13 |
| Other | | | | |
| 2031-539-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-591-0000 - Intergovernmental Receipts (Non-) | \$38,164.99 | \$43,749.40 | \$43,749.00 | \$0.00 |
| Other Total | \$38,164.99 | \$43,749.40 | \$43,749.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2031-807-0000 - Payments in Lieu of Taxes | \$72,302.74 | \$13,627.63 | \$13,600.00 | \$13,600.00 |
| 2031-892-0000 - Other - Miscellaneous Non-Operating | \$13,866.56 | \$13,245.88 | \$10,500.00 | \$10,500.00 |
| 2031-892-0500 - Other - Miscellaneous Non-Operating | \$28,787.75 | \$27,323.92 | \$35,000.00 | \$35,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| Miscellaneous Total | \$114,957.05 | \$54,197.43 | \$59,100.00 | \$59,100.00 |
| Total Revenue | \$1,501,735.50 | \$1,663,044.93 | \$1,672,935.34 | \$1,325,315.35 |
| Expenditures | | | | |
| Highways | | | | |
| Salaries | | | | |
| 2031-330-190-0000 - Other - Salaries | \$514,686.70 | \$630,000.00 | \$597,400.00 | \$627,270.00 |
| Salaries Total | \$514,686.70 | \$630,000.00 | \$597,400.00 | \$627,270.00 |
| Employee Fringe Benefits | | | | |
| 2031-330-211-0000 - Ohio Public Employees Retiree | \$76,076.97 | \$91,382.35 | \$114,000.00 | \$119,700.00 |
| 2031-330-213-0000 - Medicare | \$8,384.47 | \$9,932.48 | \$12,000.00 | \$12,720.00 |
| 2031-330-221-0000 - Medical/Hospitalization | \$242,627.70 | \$208,334.10 | \$220,000.00 | \$253,000.00 |
| 2031-330-222-0000 - Life Insurance | \$844.38 | \$896.32 | \$1,040.40 | \$1,196.46 |
| 2031-330-223-0000 - Dental Insurance | \$6,227.95 | \$5,692.07 | \$7,524.56 | \$8,653.24 |
| 2031-330-224-0000 - Vision Insurance | \$1,773.89 | \$1,465.15 | \$2,861.10 | \$3,290.27 |
| 2031-330-230-0000 - Workers' Compensation | \$9,263.47 | \$12,796.24 | \$16,000.00 | \$15,000.00 |
| 2031-330-240-0000 - Unemployment Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-330-251-0000 - Uniform, Tool and Equipment I | \$9,600.00 | \$10,800.00 | \$10,800.00 | \$10,800.00 |
| Employee Fringe Benefits Total | \$354,798.83 | \$341,298.71 | \$384,226.06 | \$424,359.97 |
| Purchased Services | | | | |
| 2031-330-314-0000 - Tax Collection Fees | \$18,832.43 | \$22,315.34 | \$30,323.60 | \$25,000.00 |
| 2031-330-319-0000 - Other - Professional and Tech | \$595.78 | \$0.00 | \$3,000.00 | \$3,500.00 |
| 2031-330-322-0000 - Garbage and Trash Removal | \$2,046.73 | \$2,375.56 | \$2,750.00 | \$3,000.00 |
| 2031-330-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$3,300.00 | \$4,000.00 |
| 2031-330-323-0001 - Repairs and Maintenance{VEI | \$22,041.56 | \$30,100.39 | \$35,000.00 | \$50,000.00 |
| 2031-330-323-0002 - Repairs and Maintenance{BLI | \$10,695.00 | \$11,345.60 | \$16,000.00 | \$16,000.00 |
| 2031-330-341-0000 - Telephone | \$1,970.47 | \$1,706.71 | \$2,750.00 | \$3,200.00 |
| 2031-330-351-0000 - Electricity | \$3,256.22 | \$4,070.62 | \$5,000.00 | \$6,500.00 |
| 2031-330-353-0000 - Natural Gas | \$2,558.35 | \$3,334.98 | \$6,500.00 | \$6,500.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2031 Special Revenue Fund Name: Road and Bridge

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------------------|---------------------|---------------------|---------------------|
| 2031-330-359-0000 - Other - Utilities | \$2,597.35 | \$3,020.53 | \$2,860.00 | \$3,217.50 |
| 2031-330-359-0007 - Other - Utilities{TECH SERVI | \$207.48 | \$859.83 | \$2,640.00 | \$2,970.00 |
| 2031-330-360-0000 - Contracted Services | \$4,914.36 | \$8,050.00 | \$7,000.00 | \$10,000.00 |
| 2031-330-360-0060 - Contracted Services{IMPROV | \$447.19 | \$1,110.97 | \$1,000.00 | \$1,000.00 |
| 2031-330-381-0000 - Property Insurance Premiums | \$5,445.99 | \$7,289.25 | \$6,885.66 | \$7,849.65 |
| 2031-330-382-0000 - Liability Insurance Premiums | \$2,702.02 | \$3,261.96 | \$3,500.00 | \$3,850.00 |
| 2031-330-389-0000 - Other - Insurance and Bondin | \$7,301.19 | \$7,869.37 | \$7,500.00 | \$8,250.00 |
| Purchased Services Total | \$85,612.12 | \$106,711.11 | \$136,009.26 | \$154,837.15 |
| Supplies and Materials | | | | |
| 2031-330-410-0000 - Office Supplies | \$38.98 | \$153.68 | \$200.00 | \$200.00 |
| 2031-330-420-0000 - Operating Supplies | \$3,162.71 | \$1,132.57 | \$5,000.00 | \$5,500.00 |
| 2031-330-420-0010 - Operating Supplies{GAS & DII | \$26,226.71 | \$37,235.22 | \$45,000.00 | \$57,000.00 |
| 2031-330-420-0011 - Operating Supplies{SALT -SUI | \$27,385.60 | \$33,436.40 | \$50,000.00 | \$64,000.00 |
| 2031-330-420-0012 - Operating Supplies{STONE -S | \$0.00 | \$1,776.00 | \$2,000.00 | \$2,000.00 |
| 2031-330-420-0013 - Operating Supplies{ASPHALT | \$23,530.13 | \$611.10 | \$20,000.00 | \$25,000.00 |
| 2031-330-430-0000 - Small Tools and Minor Equipm | \$856.73 | \$2,503.57 | \$3,000.00 | \$3,000.00 |
| 2031-330-490-0000 - Other - Supplies and Materials | \$7,472.13 | \$2,957.65 | \$7,500.00 | \$7,500.00 |
| Supplies and Materials Total | \$88,672.99 | \$79,806.19 | \$132,700.00 | \$164,200.00 |
| Other | | | | |
| 2031-330-599-0000 - Other - Other Expenses | \$9,383.07 | \$16,591.42 | \$20,000.00 | \$15,000.00 |
| Other Total | \$9,383.07 | \$16,591.42 | \$20,000.00 | \$15,000.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2031-760-720-0000 - Buildings | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-760-730-0000 - Improvement of Sites | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 2031-760-740-0000 - Machinery, Equipment and Fu | \$30,963.03 | \$1,200.00 | \$0.00 | \$8,000.00 |
| 2031-760-750-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$230,000.00 |
| 2031-760-750-0050 - Motor Vehicles{SECONDARY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| 2031-760-790-0000 - Other - Capital Outlay | \$432,019.05 | \$289,629.24 | \$525,000.00 | \$700,000.00 |
| Capital Outlay Total | \$462,982.08 | \$290,829.24 | \$525,000.00 | \$943,000.00 |
| Interest | | | | |
| Debt Service | | | | |
| 2031-830-830-0000 - Interest Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Service Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$1,516,135.79 | \$1,465,236.67 | \$1,795,335.32 | \$2,328,667.12 |
| 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 | | | | |
| 2031-951-0000 - Sale of Fixed Assets | \$9,232.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets Total | \$9,232.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | | | | |
| 2031-931-0000 - Transfers - In | \$244,053.09 | \$125,000.00 | \$0.00 | \$503,871.00 |
| Transfers - In Total | \$244,053.09 | \$125,000.00 | \$0.00 | \$503,871.00 |
| 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 | | | | |
| 2031-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-999-0300 - Other - Other Financing Sources{C | \$1,000.00 | \$844.54 | \$0.00 | \$0.00 |
| Other - Other Financing Sources Total | \$1,000.00 | \$844.54 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | | | | |
| 2031-910-910-0000 - Transfers - Out | -\$40,000.00 | -\$177,786.00 | -\$25,000.00 | -\$200,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|----------------|----------------|-----------------|---------------|
| Transfers - Out Total | -\$40,000.00 | -\$177,786.00 | -\$25,000.00 | -\$200,000.00 |
| 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 | \$214,285.09 | -\$51,941.46 | -\$25,000.00 | \$303,871.00 |
| Fund Balance 12/31 | \$1,215,008.37 | \$1,360,875.17 | \$1,213,475.19 | \$513,994.42 |
| Less: Encumbrances 12/31 | \$97,631.52 | \$118,028.39 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$1,117,376.85 | \$1,242,846.78 | \$1,213,475.19 | \$513,994.42 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1 | \$6,643.51 | \$16,541.01 | \$37,560.27 | \$41,310.27 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | | | | |
| 2041-302-0000 - Fees | \$0.00 | \$16,189.00 | \$10,000.00 | \$10,000.00 |
| Licenses, Permits and Fees Total | \$0.00 | \$16,189.00 | \$10,000.00 | \$10,000.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2041-804-0000 - Sale of Cemetery Lots | \$19,859.00 | \$18,242.00 | \$10,000.00 | \$10,000.00 |
| 2041-892-0000 - Other - Miscellaneous Non-Operating | \$100.00 | \$100.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$19,959.00 | \$18,342.00 | \$10,000.00 | \$10,000.00 |
| Total Revenue | \$19,959.00 | \$34,531.00 | \$20,000.00 | \$20,000.00 |
| Expenditures | | | | |
| Cemeteries | | | | |
| Salaries | | | | |
| 2041-410-190-0000 - Other - Salaries | \$9,000.00 | \$12,216.84 | \$14,000.00 | \$20,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|-------------|-----------------|-------------|
| Salaries Total | \$9,000.00 | \$12,216.84 | \$14,000.00 | \$20,000.00 |
| Other | | | | |
| 2041-410-599-0000 - Other - Other Expenses | \$1,061.50 | \$1,294.90 | \$2,250.00 | \$1,500.00 |
| Other Total | \$1,061.50 | \$1,294.90 | \$2,250.00 | \$1,500.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2041-760-790-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$10,061.50 | \$13,511.74 | \$16,250.00 | \$21,500.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$16,541.01 | \$37,560.27 | \$41,310.27 | \$39,810.27 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|-------------|-------------|-------------------------|-------------|
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$16,541.01 | \$37,560.27 | \$41,310.27 | \$39,810.27 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2081 Special Revenue

Fund Name: Police District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|----------------|----------------|-----------------|----------------|
| Fund Balance 1/1 | \$1,777,560.24 | \$1,639,959.54 | \$1,388,623.45 | \$1,676,234.75 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 2081-101-0000 - General Property Tax - Real Estate | \$1,764,204.78 | \$1,745,789.07 | \$2,735,317.00 | \$2,326,259.88 |
| Real Estate Tax Total | \$1,764,204.78 | \$1,745,789.07 | \$2,735,317.00 | \$2,326,259.88 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | | | | |
| 2081-203-0000 - Contracts for Police Protection | \$118,500.00 | \$124,200.00 | \$127,400.00 | \$0.00 |
| Charges for Services Total | \$118,500.00 | \$124,200.00 | \$127,400.00 | \$0.00 |
| Licenses, Permits and Fees | | | | |
| 2081-302-0000 - Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | | | | |
| 2081-535-0000 - Property Tax Allocation | \$150,738.72 | \$150,174.42 | \$157,090.00 | \$151,777.13 |
| Property Tax Allocation Total | \$150,738.72 | \$150,174.42 | \$157,090.00 | \$151,777.13 |
| Other | | | | |
| 2081-539-0000 - Other - State Receipts | \$19,903.57 | \$12,271.63 | \$0.00 | \$13,000.00 |
| 2081-539-0318 - Other - State Receipts{STATE REI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$19,903.57 | \$12,271.63 | \$0.00 | \$13,000.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2081 Special Revenue

Fund Name: Police District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|----------------|----------------|-----------------|----------------|
| Miscellaneous | | | | |
| 2081-807-0000 - Payments in Lieu of Taxes | \$81,431.71 | \$16,322.06 | \$16,300.00 | \$16,300.00 |
| 2081-892-0000 - Other - Miscellaneous Non-Operating | \$1,502.71 | \$475.03 | \$2,500.00 | \$2,500.00 |
| 2081-892-0500 - Other - Miscellaneous Non-Operating | \$49,331.51 | \$54,835.62 | \$55,000.00 | \$55,000.00 |
| Miscellaneous Total | \$132,265.93 | \$71,632.71 | \$73,800.00 | \$73,800.00 |
| Total Revenue | \$2,185,613.00 | \$2,104,067.83 | \$3,093,607.00 | \$2,564,837.01 |
| Expenditures | | | | |
| Police Protection | | | | |
| Salaries | | | | |
| 2081-210-190-0000 - Other - Salaries | \$1,238,286.97 | \$1,288,630.80 | \$1,489,509.00 | \$1,578,879.54 |
| Salaries Total | \$1,238,286.97 | \$1,288,630.80 | \$1,489,509.00 | \$1,578,879.54 |
| Employee Fringe Benefits | | | | |
| 2081-210-211-0000 - Ohio Public Employees Retirement | \$190,883.77 | \$218,962.28 | \$310,041.00 | \$328,643.46 |
| 2081-210-213-0000 - Medicare | \$17,544.10 | \$18,141.60 | \$24,838.00 | \$26,328.28 |
| 2081-210-221-0000 - Medical/Hospitalization | \$424,303.36 | \$417,949.36 | \$515,125.00 | \$592,393.75 |
| 2081-210-222-0000 - Life Insurance | \$1,504.77 | \$1,464.96 | \$1,905.50 | \$2,191.33 |
| 2081-210-223-0000 - Dental Insurance | \$10,752.11 | \$10,433.73 | \$12,820.00 | \$14,743.00 |
| 2081-210-224-0000 - Vision Insurance | \$3,092.82 | \$2,856.36 | \$4,940.00 | \$5,681.00 |
| 2081-210-230-0000 - Workers' Compensation | \$17,243.47 | \$25,290.34 | \$33,311.00 | \$38,307.65 |
| 2081-210-251-0000 - Uniform, Tool and Equipment | \$16,889.69 | \$15,200.00 | \$16,800.00 | \$16,800.00 |
| 2081-210-251-0020 - Uniform, Tool and Equipment | \$3,489.80 | \$402.00 | \$6,000.00 | \$6,000.00 |
| Employee Fringe Benefits Total | \$685,703.89 | \$710,700.63 | \$925,780.50 | \$1,031,088.47 |
| Purchased Services | | | | |
| 2081-210-314-0000 - Tax Collection Fees | \$26,732.57 | \$26,723.76 | \$27,750.00 | \$27,750.00 |
| 2081-210-318-0000 - Training Services | \$4,303.31 | \$5,062.07 | \$7,610.00 | \$7,610.00 |
| 2081-210-318-0318 - Training Services{STATE REIM | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2081-210-319-0000 - Other - Professional and Technical | \$12,493.07 | \$8,606.22 | \$15,000.00 | \$15,000.00 |
| 2081-210-322-0000 - Garbage and Trash Removal | \$1,958.88 | \$1,930.28 | \$2,500.00 | \$2,800.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2081 Special Revenue

Fund Name: Police District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|---------------------|---------------------|---------------------|---------------------|
| 2081-210-323-0000 - Repairs and Maintenance | \$1,917.03 | \$1,425.66 | \$2,000.00 | \$2,500.00 |
| 2081-210-323-0001 - Repairs and Maintenance{VEI | \$13,569.87 | \$9,888.74 | \$15,000.00 | \$20,000.00 |
| 2081-210-323-0002 - Repairs and Maintenance{BLI | \$15,632.29 | \$17,864.45 | \$15,000.00 | \$20,000.00 |
| 2081-210-341-0000 - Telephone | \$7,772.64 | \$6,940.76 | \$9,000.00 | \$11,000.00 |
| 2081-210-351-0000 - Electricity | \$8,854.33 | \$8,905.43 | \$10,000.00 | \$13,000.00 |
| 2081-210-353-0000 - Natural Gas | \$2,581.99 | \$2,380.30 | \$3,500.00 | \$5,000.00 |
| 2081-210-359-0000 - Other - Utilities | \$825.12 | \$825.12 | \$2,000.00 | \$5,000.00 |
| 2081-210-359-0007 - Other - Utilities{TECH SERVI | \$10,678.50 | \$9,918.54 | \$23,000.00 | \$15,000.00 |
| 2081-210-370-0000 - Payment to Another Political S | \$11,000.00 | \$12,000.00 | \$13,000.00 | \$14,170.00 |
| 2081-210-381-0000 - Property Insurance Premiums | \$3,823.17 | \$5,125.25 | \$4,345.20 | \$5,000.00 |
| 2081-210-382-0000 - Liability Insurance Premiums | \$5,012.19 | \$6,002.63 | \$5,100.00 | \$6,200.00 |
| 2081-210-389-0000 - Other - Insurance and Bondin | \$2,451.19 | \$3,082.37 | \$2,750.00 | \$3,200.00 |
| Purchased Services Total | \$129,606.15 | \$126,681.58 | \$157,555.20 | \$173,230.00 |
| Supplies and Materials | | | | |
| 2081-210-410-0000 - Office Supplies | \$3,215.77 | \$3,604.21 | \$4,000.00 | \$4,000.00 |
| 2081-210-420-0000 - Operating Supplies | \$11,863.42 | \$8,729.65 | \$12,500.00 | \$12,500.00 |
| 2081-210-420-0010 - Operating Supplies{GAS & DII | \$18,296.08 | \$17,467.28 | \$25,000.00 | \$28,000.00 |
| 2081-210-430-0000 - Small Tools and Minor Equiprr | \$1,983.48 | \$2,021.81 | \$2,000.00 | \$2,500.00 |
| 2081-210-490-0000 - Other - Supplies and Materials | \$2,947.18 | \$1,374.98 | \$3,000.00 | \$3,500.00 |
| Supplies and Materials Total | \$38,305.93 | \$33,197.93 | \$46,500.00 | \$50,500.00 |
| Other | | | | |
| 2081-210-599-0000 - Other - Other Expenses | \$12,557.78 | \$15,001.46 | \$15,000.00 | \$15,000.00 |
| Other Total | \$12,557.78 | \$15,001.46 | \$15,000.00 | \$15,000.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2081-760-720-0000 - Buildings | \$2,940.00 | \$0.00 | \$8,000.00 | \$0.00 |
| 2081-760-730-0000 - Improvement of Sites | \$0.00 | \$2,630.00 | \$0.00 | \$0.00 |
| 2081-760-740-0000 - Machinery, Equipment and Fu | \$26,113.75 | \$86,209.52 | \$19,500.00 | \$114,500.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2081 Special Revenue

Fund Name: Police District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| 2081-760-750-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$29,053.75 | \$88,839.52 | \$27,500.00 | \$114,500.00 |
| Total Expenditures | \$2,133,514.47 | \$2,263,051.92 | \$2,661,844.70 | \$2,963,198.01 |
| 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 | | | | |
| 2081-951-0000 - Sale of Fixed Assets | \$15,112.77 | \$16,423.00 | \$5,000.00 | \$10,000.00 |
| Sale of Fixed Assets Total | \$15,112.77 | \$16,423.00 | \$5,000.00 | \$10,000.00 |
| Transfers - In | | | | |
| 2081-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$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 | | | | |
| 2081-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2081-999-0300 - Other - Other Financing Sources(C | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| Other - Other Financing Sources Total | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| Uses | | | | |
| Transfers - Out | | | | |
| 2081-910-910-0000 - Transfers - Out | -\$205,812.00 | -\$109,775.00 | -\$149,151.00 | \$252,000.00 |
| Transfers - Out Total | -\$205,812.00 | -\$109,775.00 | -\$149,151.00 | \$252,000.00 |
| 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 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2081 Special Revenue

Fund Name: Police District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Total Other Financing Sources & Uses | -\$189,699.23 | -\$92,352.00 | -\$144,151.00 | \$263,000.00 |
| Fund Balance 12/31 | \$1,639,959.54 | \$1,388,623.45 | \$1,676,234.75 | \$1,540,873.75 |
| Less: Encumbrances 12/31 | \$90,930.30 | \$101,724.43 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | <u>\$1,549,029.24</u> | <u>\$1,286,899.02</u> | <u>\$1,676,234.75</u> | <u>\$1,540,873.75</u> |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|----------------|----------------|-----------------|----------------|
| Fund Balance 1/1 | \$688,090.04 | \$644,233.85 | \$784,039.93 | \$561,289.93 |
| Fund Balance Adjustments | \$0.00 | \$775.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 2111-101-0000 - General Property Tax - Real Estate | \$1,255,181.53 | \$1,108,158.88 | \$1,243,488.00 | \$1,247,048.00 |
| Real Estate Tax Total | \$1,255,181.53 | \$1,108,158.88 | \$1,243,488.00 | \$1,247,048.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | | | | |
| 2111-535-0000 - Property Tax Allocation | \$108,045.75 | \$106,135.99 | \$112,648.00 | \$109,088.00 |
| Property Tax Allocation Total | \$108,045.75 | \$106,135.99 | \$112,648.00 | \$109,088.00 |
| Other | | | | |
| 2111-519-0300 - Other - Federal Receipts{GRANTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2111-539-0000 - Other - State Receipts | \$5,812.91 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$5,812.91 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2111-807-0000 - Payments in Lieu of Taxes | \$61,131.62 | \$11,606.80 | \$11,600.00 | \$0.00 |
| 2111-892-0000 - Other - Miscellaneous Non-Operating | \$76,617.18 | \$835.79 | \$0.00 | \$0.00 |
| 2111-892-0035 - Other - Miscellaneous Non-Operating{ | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2111 Special Revenue Fund Name: Fire District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|----------------|----------------|-----------------|----------------|
| 2111-892-0500 - Other - Miscellaneous Non-Operating{ | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$137,748.80 | \$12,442.59 | \$11,600.00 | \$0.00 |
| Total Revenue | \$1,506,788.99 | \$1,226,737.46 | \$1,367,736.00 | \$1,356,136.00 |
| Expenditures | | | | |
| Fire Protection | | | | |
| Salaries | | | | |
| 2111-220-190-0000 - Other - Salaries | \$693,500.00 | \$745,000.00 | \$790,850.00 | \$919,050.00 |
| Salaries Total | \$693,500.00 | \$745,000.00 | \$790,850.00 | \$919,050.00 |
| Employee Fringe Benefits | | | | |
| 2111-220-211-0000 - Ohio Public Employees Retirer | \$15,819.22 | \$15,590.09 | \$20,000.00 | \$15,000.00 |
| 2111-220-212-0000 - Social Security | \$48,845.02 | \$49,673.55 | \$58,000.00 | \$53,673.55 |
| 2111-220-213-0000 - Medicare | \$12,575.39 | \$13,094.44 | \$16,000.00 | \$15,500.00 |
| 2111-220-215-0000 - Ohio Police and Fire Pension f | \$0.00 | \$0.00 | \$0.00 | \$44,500.00 |
| 2111-220-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$75,000.00 | \$96,892.00 |
| 2111-220-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$252.00 |
| 2111-220-223-0000 - Dental Insurance | \$0.00 | \$0.00 | \$0.00 | \$1,984.00 |
| 2111-220-224-0000 - Vision Insurance | \$0.00 | \$0.00 | \$0.00 | \$598.00 |
| 2111-220-230-0000 - Workers' Compensation | \$13,063.27 | \$18,954.35 | \$21,500.00 | \$26,811.00 |
| 2111-220-240-0000 - Unemployment Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2111-220-251-0000 - Uniform, Tool and Equipment F | \$0.00 | \$0.00 | \$0.00 | \$1,800.00 |
| 2111-220-251-0020 - Uniform, Tool and Equipment F | \$19,265.92 | \$21,086.94 | \$39,600.00 | \$34,000.00 |
| Employee Fringe Benefits Total | \$109,568.82 | \$118,399.37 | \$230,100.00 | \$291,010.55 |
| Purchased Services | | | | |
| 2111-220-314-0000 - Tax Collection Fees | \$19,032.01 | \$17,101.97 | \$20,030.00 | \$19,500.00 |
| 2111-220-318-0000 - Training Services | \$29,355.58 | \$10,812.57 | \$30,000.00 | \$20,000.00 |
| 2111-220-318-0030 - Training Services{PARAMEDIC | \$14,523.62 | \$994.00 | \$15,000.00 | \$22,500.00 |
| 2111-220-319-0000 - Other - Professional and Tech | \$3,643.00 | \$28,093.80 | \$5,000.00 | \$4,000.00 |
| 2111-220-322-0000 - Garbage and Trash Removal | \$2,213.16 | \$2,321.10 | \$3,000.00 | \$2,400.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2111 Special Revenue Fund Name: Fire District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|---------------------|---------------------|---------------------|---------------------|
| 2111-220-323-0000 - Repairs and Maintenance | \$12,642.28 | \$8,224.17 | \$15,000.00 | \$12,000.00 |
| 2111-220-323-0001 - Repairs and Maintenance{VEH | \$91,261.43 | \$67,545.09 | \$78,500.00 | \$60,000.00 |
| 2111-220-323-0002 - Repairs and Maintenance{BLC | \$35,298.39 | \$25,376.45 | \$30,000.00 | \$30,000.00 |
| 2111-220-341-0000 - Telephone | \$6,986.71 | \$7,058.31 | \$8,000.00 | \$8,000.00 |
| 2111-220-351-0000 - Electricity | \$18,915.48 | \$19,836.16 | \$20,000.00 | \$22,000.00 |
| 2111-220-353-0000 - Natural Gas | \$5,790.82 | \$6,681.79 | \$10,250.00 | \$8,200.00 |
| 2111-220-359-0000 - Other - Utilities | \$5,652.25 | \$5,211.46 | \$6,500.00 | \$6,000.00 |
| 2111-220-359-0007 - Other - Utilities{TECH SERVI | \$21,198.44 | \$17,115.78 | \$35,000.00 | \$20,000.00 |
| 2111-220-370-0000 - Payment to Another Political S | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2111-220-381-0000 - Property Insurance Premiums | \$5,427.24 | \$7,547.25 | \$7,900.00 | \$8,295.00 |
| 2111-220-382-0000 - Liability Insurance Premiums | \$2,900.02 | \$3,500.96 | \$3,600.00 | \$3,708.00 |
| 2111-220-389-0000 - Other - Insurance and Bondin | \$14,004.19 | \$17,975.38 | \$18,500.00 | \$19,055.00 |
| Purchased Services Total | \$288,844.62 | \$245,396.24 | \$306,280.00 | \$265,658.00 |
| Supplies and Materials | | | | |
| 2111-220-410-0000 - Office Supplies | \$2,404.48 | \$1,737.97 | \$2,500.00 | \$2,500.00 |
| 2111-220-420-0000 - Operating Supplies | \$10,135.29 | \$4,909.82 | \$15,000.00 | \$12,000.00 |
| 2111-220-420-0010 - Operating Supplies{GAS & DIE | \$20,226.31 | \$16,413.32 | \$25,000.00 | \$28,630.00 |
| 2111-220-430-0000 - Small Tools and Minor Equipm | \$225.98 | \$784.98 | \$3,000.00 | \$1,500.00 |
| 2111-220-490-0000 - Other - Supplies and Materials | \$5,280.28 | \$8,166.05 | \$8,000.00 | \$8,500.00 |
| Supplies and Materials Total | \$38,272.34 | \$32,012.14 | \$53,500.00 | \$53,130.00 |
| Other | | | | |
| 2111-220-599-0000 - Other - Other Expenses | \$25,306.76 | \$26,769.53 | \$38,000.00 | \$30,000.00 |
| 2111-220-599-0040 - Other - Other Expenses{DRY-I | \$0.00 | \$213.88 | \$2,500.00 | \$2,500.00 |
| Other Total | \$25,306.76 | \$26,983.41 | \$40,500.00 | \$32,500.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2111-760-720-0000 - Buildings | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2111-760-740-0000 - Machinery, Equipment and Fu | \$41,169.49 | \$9,295.20 | \$7,500.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2111 Special Revenue Fund Name: Fire District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|----------------|----------------|-----------------|----------------|
| 2111-760-740-1070 - Machinery, Equipment and Fu | \$92,964.14 | \$48,361.53 | \$54,256.00 | \$0.00 |
| 2111-760-750-0000 - Motor Vehicles | \$0.00 | \$11,330.22 | \$0.00 | \$78,000.00 |
| 2111-760-750-0050 - Motor Vehicles{SECONDARY | \$52,716.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$186,849.63 | \$68,986.95 | \$61,756.00 | \$78,000.00 |
| Interest | | | | |
| Debt Service | | | | |
| 2111-830-830-0000 - Interest Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Service Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$1,342,342.17 | \$1,236,778.11 | \$1,482,986.00 | \$1,639,348.55 |
| 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 | | | | |
| 2111-951-0000 - Sale of Fixed Assets | \$2,519.99 | \$11,570.00 | \$1,500.00 | \$0.00 |
| Sale of Fixed Assets Total | \$2,519.99 | \$11,570.00 | \$1,500.00 | \$0.00 |
| Transfers - In | | | | |
| 2111-931-0000 - Transfers - In | \$0.00 | \$135,563.75 | \$36,000.00 | \$250,000.00 |
| Transfers - In Total | \$0.00 | \$135,563.75 | \$36,000.00 | \$250,000.00 |
| 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 | | | | |
| 2111-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| 2111-999-0300 - Other - Other Financing Sources{G | \$0.00 | \$1,937.98 | \$0.00 | \$0.00 |
| Other - Other Financing Sources Total | \$0.00 | \$1,937.98 | \$5,000.00 | \$0.00 |

Uses

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|---------------|--------------|-----------------|--------------|
| Transfers - Out | | | | |
| 2111-910-910-0000 - Transfers - Out | -\$210,823.00 | \$0.00 | -\$150,000.00 | \$0.00 |
| Transfers - Out Total | -\$210,823.00 | \$0.00 | -\$150,000.00 | \$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 | -\$208,303.01 | \$149,071.73 | -\$107,500.00 | \$250,000.00 |
| Fund Balance 12/31 | \$644,233.85 | \$784,039.93 | \$561,289.93 | \$528,077.38 |
| Less: Encumbrances 12/31 | \$50,969.82 | \$65,520.01 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$593,264.03 | \$718,519.92 | \$561,289.93 | \$528,077.38 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2141 Special Revenue

Fund Name: Road District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------|--------|-----------------|--------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 2141-101-0000 - General Property Tax - Real Estate | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Real Estate Tax Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | | | | |
| 2141-535-0000 - Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2141-539-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2141-807-0000 - Payments in Lieu of Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-892-0500 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2141 Special Revenue

Fund Name: Road District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------|--------|-----------------|--------|
| Total Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditures | | | | |
| Highways | | | | |
| Salaries | | | | |
| 2141-330-190-0000 - Other - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Employee Fringe Benefits | | | | |
| 2141-330-211-0000 - Ohio Public Employees Retiree | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-223-0000 - Dental Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-224-0000 - Vision Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-230-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-251-0000 - Uniform, Tool and Equipment I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Employee Fringe Benefits Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services | | | | |
| 2141-330-314-0000 - Tax Collection Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-323-0001 - Repairs and Maintenance{VEI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-323-0002 - Repairs and Maintenance{BLI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-360-0000 - Contracted Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-360-0060 - Contracted Services{IMPROV | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-381-0000 - Property Insurance Premiums | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-382-0000 - Liability Insurance Premiums | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Supplies and Materials | | | | |
| 2141-330-420-0000 - Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2141 Special Revenue

Fund Name: Road District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------|--------|-----------------|--------|
| 2141-330-420-0013 - Operating Supplies{ASPHALT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-430-0000 - Small Tools and Minor Equiprr | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-330-490-0000 - Other - Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Supplies and Materials Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2141-330-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2141-760-730-0000 - Improvement of Sites | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-760-740-0000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-760-750-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-760-750-0050 - Motor Vehicles{SECONDARY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2141-760-790-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$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 | | | | |
| 2141-951-0000 - Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | | | | |
| 2141-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2141 Special Revenue

Fund Name: Road District

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------|--------|-----------------|--------|
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | | | | |
| 2141-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | | | | |
| 2141-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1 | \$45,085.57 | \$44,236.22 | \$42,385.43 | \$33,289.14 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | | | | |
| 2181-302-0000 - Fees | \$9,035.00 | \$7,550.00 | \$7,500.00 | \$7,500.00 |
| Licenses, Permits and Fees Total | \$9,035.00 | \$7,550.00 | \$7,500.00 | \$7,500.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2181-891-0000 - Other - Miscellaneous Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2181-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$9,035.00 | \$7,550.00 | \$7,500.00 | \$7,500.00 |
| Expenditures | | | | |
| Zoning | | | | |
| Salaries | | | | |
| 2181-130-190-0000 - Other - Salaries | \$0.00 | \$0.00 | \$2,600.00 | \$32,102.40 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|------------|------------|-----------------|-------------|
| Salaries Total | \$0.00 | \$0.00 | \$2,600.00 | \$32,102.40 |
| Purchased Services | | | | |
| 2181-130-341-0000 - Telephone | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2181-130-359-0007 - Other - Utilities{TECH SERVI | \$4,795.20 | \$5,088.17 | \$8,657.35 | \$4,800.00 |
| Purchased Services Total | \$4,795.20 | \$5,088.17 | \$8,657.35 | \$4,800.00 |
| Supplies and Materials | | | | |
| 2181-130-490-0000 - Other - Supplies and Materials | \$100.91 | \$568.41 | \$1,078.14 | \$500.00 |
| Supplies and Materials Total | \$100.91 | \$568.41 | \$1,078.14 | \$500.00 |
| Other | | | | |
| 2181-130-599-0000 - Other - Other Expenses | \$4,988.24 | \$1,744.21 | \$4,260.80 | \$2,500.00 |
| Other Total | \$4,988.24 | \$1,744.21 | \$4,260.80 | \$2,500.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2181-760-740-0000 - Machinery, Equipment and Fu | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$9,884.35 | \$9,400.79 | \$16,596.29 | \$39,902.40 |
| 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 | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|-------------|-------------|-----------------|----------|
| 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 | \$44,236.22 | \$42,385.43 | \$33,289.14 | \$886.74 |
| Less: Encumbrances 12/31 | \$51.87 | \$296.29 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$44,184.35 | \$42,089.14 | \$33,289.14 | \$886.74 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|--------------|-----------------|--------------|
| Fund Balance 1/1 | \$93,488.09 | \$117,641.86 | \$142,419.69 | \$119,966.38 |
| 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 |
| Other - Local Taxes | | | | |
| 2231-104-0000 - Permissive MVL Tax - Township Le | \$21,079.19 | \$20,838.05 | \$24,846.69 | \$24,846.69 |
| Other - Local Taxes Total | \$21,079.19 | \$20,838.05 | \$24,846.69 | \$24,846.69 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | | | | |
| 2231-701-0000 - Interest | \$3,074.58 | \$3,939.78 | \$2,700.00 | \$2,700.00 |
| Earnings on Investments Total | \$3,074.58 | \$3,939.78 | \$2,700.00 | \$2,700.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$24,153.77 | \$24,777.83 | \$27,546.69 | \$27,546.69 |
| Expenditures | | | | |
| Highways | | | | |
| Supplies and Materials | | | | |
| 2231-330-420-0000 - Operating Supplies | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 |
| Supplies and Materials Total | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------------|--------------|-----------------|-------------|
| Total Expenditures | \$0.00 | \$0.00 | \$50,000.00 | \$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 | \$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 | \$117,641.86 | \$142,419.69 | \$119,966.38 | \$97,513.07 |
| 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 | \$117,641.86 | \$142,419.69 | \$119,966.38 | \$97,513.07 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2271 Special Revenue

Fund Name: Enforcement and Education

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|------------|------------|-----------------|------------|
| Fund Balance 1/1 | \$5,664.25 | \$6,327.25 | \$6,327.25 | \$6,327.25 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | | | | |
| 2271-401-0000 - Fines | \$663.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures Total | \$663.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | \$663.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditures | | | | |
| Police Protection | | | | |
| Other | | | | |
| 2271-210-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2271 Special Revenue

Fund Name: Enforcement and Education

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|------------|------------|-----------------|------------|
| 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 | \$6,327.25 | \$6,327.25 | \$6,327.25 | \$6,327.25 |
| 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 | \$6,327.25 | \$6,327.25 | \$6,327.25 | \$6,327.25 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2272 Special Revenue

Fund Name: ARP: LOCAL FISCAL RECOVERY FUND

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$90,547.76 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2272-599-0300 - Other - Other Intergovernmental{G | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Salaries | | | | |
| 2272-190-100-0000 - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2272-190-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2272 Special Revenue

Fund Name: ARP: LOCAL FISCAL RECOVERY FUND

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|--------|-----------------|--------|
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Police Protection | | | | |
| Salaries | | | | |
| 2272-210-190-0000 - Other - Salaries | \$30,182.59 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$30,182.59 | \$0.00 | \$0.00 | \$0.00 |
| Fire Protection | | | | |
| Salaries | | | | |
| 2272-220-190-0000 - Other - Salaries | \$30,182.59 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$30,182.59 | \$0.00 | \$0.00 | \$0.00 |
| Highways | | | | |
| Salaries | | | | |
| 2272-330-190-0000 - Other - Salaries | \$30,182.58 | \$0.00 | \$0.00 | \$0.00 |
| Salaries Total | \$30,182.58 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2272-760-790-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$90,547.76 | \$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 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2272 Special Revenue

Fund Name: ARP: LOCAL FISCAL RECOVERY FUND

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------|--------|-----------------|--------|
| Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2281 Special Revenue

Fund Name: Fire and Rescue, Ambulance and EMS Serv.

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Fund Balance 1/1 | \$311,107.05 | \$289,344.29 | \$200,193.85 | \$50,152.89 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | | | | |
| 2281-302-0000 - Fees | \$185,281.58 | \$177,356.12 | \$190,548.75 | \$190,000.00 |
| Licenses, Permits and Fees Total | \$185,281.58 | \$177,356.12 | \$190,548.75 | \$190,000.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2281-539-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2281-591-0000 - Intergovernmental Receipts (Non-) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2281-599-0000 - Other - Other Intergovernmental | \$32,041.17 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$32,041.17 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 2281-892-0000 - Other - Miscellaneous Non-Operating | \$18,698.67 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Total | \$18,698.67 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$236,021.42 | \$177,356.12 | \$190,548.75 | \$190,000.00 |
| Expenditures | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2281 Special Revenue

Fund Name: Fire and Rescue, Ambulance and EMS Serv.

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Emergency Medical Services | | | | |
| Salaries | | | | |
| 2281-230-190-0000 - Other - Salaries | \$152,805.56 | \$205,955.59 | \$241,020.00 | \$150,000.00 |
| Salaries Total | \$152,805.56 | \$205,955.59 | \$241,020.00 | \$150,000.00 |
| Other | | | | |
| 2281-230-599-0000 - Other - Other Expenses | \$57,236.04 | \$60,550.97 | \$61,013.71 | \$62,500.00 |
| Other Total | \$57,236.04 | \$60,550.97 | \$61,013.71 | \$62,500.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2281-760-740-0000 - Machinery, Equipment and Fu | \$36,797.58 | \$0.00 | \$38,556.00 | \$5,000.00 |
| 2281-760-750-0000 - Motor Vehicles | \$10,945.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$47,742.58 | \$0.00 | \$38,556.00 | \$5,000.00 |
| Total Expenditures | \$257,784.18 | \$266,506.56 | \$340,589.71 | \$217,500.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | | | | |
| 2281-999-0000 - Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2281-999-0300 - Other - Other Financing Sources{C | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Uses

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2281 Special Revenue

Fund Name: Fire and Rescue, Ambulance and EMS Serv.

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|---------------------|---------------------|--------------------|--------------------|
| 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 | \$289,344.29 | \$200,193.85 | \$50,152.89 | \$22,652.89 |
| Less: Encumbrances 12/31 | \$1,213.33 | \$1,013.71 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | <u>\$288,130.96</u> | <u>\$199,180.14</u> | <u>\$50,152.89</u> | <u>\$22,652.89</u> |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2901 Special Revenue

Fund Name: Ohio Peace Officer Training Grant Money

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|------------|------------|-----------------|------------|
| Fund Balance 1/1 | \$6,240.00 | \$6,240.00 | \$6,240.00 | \$6,240.00 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2901-539-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Police Protection | | | | |
| Purchased Services | | | | |
| 2901-210-318-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2901 Special Revenue

Fund Name: Ohio Peace Officer Training Grant Money

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------------|-------------------|-------------------|-------------------|
| 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 | \$6,240.00 | \$6,240.00 | \$6,240.00 | \$6,240.00 |
| 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 | \$6,240.00 | \$6,240.00 | \$6,240.00 | \$6,240.00 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2902 Special Revenue

Fund Name: Fire FEMA Grant - EMS equipment

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2902-511-0000 - Federal Funds | \$47,557.30 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$47,557.30 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | | | | |
| 2902-701-0000 - Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$47,557.30 | \$0.00 | \$0.00 | \$0.00 |
| Expenditures | | | | |
| Emergency Medical Services | | | | |
| Supplies and Materials | | | | |
| 2902-230-420-0000 - Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Supplies and Materials Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2902 Special Revenue

Fund Name: Fire FEMA Grant - EMS equipment

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------|--------|-----------------|--------|
| Other | | | | |
| 2902-230-599-0000 - Other - Other Expenses | \$18,698.67 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$18,698.67 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | | | |
| 2902-230-740-0000 - Machinery, Equipment and Fu | \$28,858.63 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$28,858.63 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$47,557.30 | \$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 | | | | |
| 2902-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2902 Special Revenue

Fund Name: Fire FEMA Grant - EMS equipment

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|-------------|-------------|-------------------------|-------------|
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2905 Special Revenue

Fund Name: ONE OHIO OPIOID SETTLEMENT FUND

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|-------------|-------------|-----------------|------------|
| Fund Balance 1/1 | \$4,994.83 | \$15,804.27 | \$23,488.23 | \$2,736.24 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2905-599-0000 - Other - Other Intergovernmental | \$10,809.44 | \$7,683.96 | \$1,605.51 | \$0.00 |
| Other Total | \$10,809.44 | \$7,683.96 | \$1,605.51 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$10,809.44 | \$7,683.96 | \$1,605.51 | \$0.00 |
| Expenditures | | | | |
| Other General Government | | | | |
| Other | | | | |
| 2905-190-599-0000 - Other - Other Expenses | \$0.00 | \$0.00 | \$22,357.50 | \$0.00 |
| Other Total | \$0.00 | \$0.00 | \$22,357.50 | \$0.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$22,357.50 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2905 Special Revenue

Fund Name: ONE OHIO OPIOID SETTLEMENT FUND

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------------|--------------------|-------------------|-------------------|
| 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 | \$15,804.27 | \$23,488.23 | \$2,736.24 | \$2,736.24 |
| 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 | \$15,804.27 | \$23,488.23 | \$2,736.24 | \$2,736.24 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2906 Special Revenue

Fund Name: Misc. Special Revenue - ROAD

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|---------------|--------------------|-----------------|---------------|
| Fund Balance 1/1 | \$0.00 | \$40,000.00 | \$9,431.48 | \$9,431.48 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| 2906-190-599-0000 - Other - Other Expenses | \$0.00 | \$30,568.52 | \$0.00 | \$0.00 |
| Other Total | \$0.00 | \$30,568.52 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$30,568.52 | \$0.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2906 Special Revenue

Fund Name: Misc. Special Revenue - ROAD

| 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 | | | | |
| 2906-931-0000 - Transfers - In | \$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$40,000.00 | \$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 | \$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$40,000.00 | \$9,431.48 | \$9,431.48 | \$9,431.48 |
| 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 | \$40,000.00 | \$9,431.48 | \$9,431.48 | \$9,431.48 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2907 Special Revenue

Fund Name: Misc. Special Revenue - POLICE

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|--------------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$0.00 | \$11,625.88 | \$39,999.88 | \$39,999.88 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| 2907-190-599-0000 - Other - Other Expenses | \$18,374.12 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$18,374.12 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$18,374.12 | \$0.00 | \$0.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2907 Special Revenue

Fund Name: Misc. Special Revenue - POLICE

| 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 | | | | |
| 2907-931-0000 - Transfers - In | \$30,000.00 | \$28,374.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$30,000.00 | \$28,374.00 | \$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 | \$30,000.00 | \$28,374.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$11,625.88 | \$39,999.88 | \$39,999.88 | \$39,999.88 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$11,625.88 | \$39,999.88 | \$39,999.88 | \$39,999.88 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2908 Special Revenue

Fund Name: Miscellaneous Special Revenue

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------|
| Fund Balance 1/1 | \$0.00 | \$280,965.40 | \$114,363.33 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 2908-539-0300 - Other - State Receipts{GRANTS} | \$370,905.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$370,905.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | \$370,905.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 2908-760-740-0000 - Machinery, Equipment and Fu | \$89,939.60 | \$166,602.07 | \$114,363.33 | \$0.00 |
| Capital Outlay Total | \$89,939.60 | \$166,602.07 | \$114,363.33 | \$0.00 |
| Total Expenditures | \$89,939.60 | \$166,602.07 | \$114,363.33 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 2908 Special Revenue

Fund Name: Miscellaneous Special Revenue

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------------|--------------------|-----------------|---------------|
| 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 | \$280,965.40 | \$114,363.33 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$57,071.21 | \$98,030.20 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$223,894.19 | \$16,333.13 | \$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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 3903 Debt Service

Fund Name: Miscellaneous Debt Service-OPW LOAN

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|---------------|--------------------|--------------------|--------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | | | | |
| 3903-101-0000 - General Property Tax - Real Estate | \$0.00 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| Real Estate Tax Total | \$0.00 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| Expenditures | | | | |
| Note Principal Payment | | | | |
| Debt Service | | | | |
| 3903-820-820-2010 - Principal Payments - Notes{PF | \$0.00 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| Debt Service Total | \$0.00 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| Interest | | | | |
| Debt Service | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 3903 Debt Service

Fund Name: Miscellaneous Debt Service-OPW LOAN

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------------|--------|-------------|-----------------|-------------|
| 3903-830-830-0000 - Interest Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Service Total | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$16,666.66 | \$16,666.66 | \$16,666.66 |
| 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 | | | | |
| 3903-941-0000 - Advances - In | \$0.00 | \$8,333.33 | \$0.00 | \$0.00 |
| Advances - In Total | \$0.00 | \$8,333.33 | \$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 | | | | |
| 3903-920-920-0000 - Advances - Out | \$0.00 | -\$8,333.33 | \$0.00 | \$0.00 |
| Advances - Out Total | \$0.00 | -\$8,333.33 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 3903 Debt Service

Fund Name: Miscellaneous Debt Service-OPW LOAN

| Description | 2024 | 2025 | Current 2026 | 2027 |
|-------------|------|------|-----------------|------|
|-------------|------|------|-----------------|------|

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4401 Capital Projects

Fund Name: Public Works Commission Project

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------|-----------------|--------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | | | |
| 4401-538-0000 - Local Public Works Commission | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Total | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 4401-760-790-0000 - Other - Capital Outlay | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$350,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4401 Capital Projects

Fund Name: Public Works Commission Project

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------|--------|-----------------|--------|
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4903 Capital Projects

Fund Name: Miscellaneous Capital Projects

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--|-------------|-------------|-----------------|-------------|
| Fund Balance 1/1 | \$23,155.54 | \$23,155.54 | \$23,155.54 | \$23,155.54 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | | | | |
| 4903-805-0300 - Other Local Grants (not from another | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Miscellaneous Total | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Total Revenue | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 4903-760-730-0300 - Improvement of Sites{GRANT | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Capital Outlay Total | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Total Expenditures | \$16,407.60 | \$16,437.96 | \$13,500.00 | \$0.00 |
| Other Financing Sources & Uses | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4903 Capital Projects

Fund Name: Miscellaneous Capital Projects

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|-------------|-------------|-----------------|-------------|
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Extraordinary Items | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$23,155.54 | \$23,155.54 | \$23,155.54 | \$23,155.54 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$23,155.54 | \$23,155.54 | \$23,155.54 | \$23,155.54 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4904 Capital Projects

Fund Name: Capital Project - General Fund Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$311,234.76 | \$166,747.76 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4904-190-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 4904-190-323-0002 - Repairs and Maintenance{BLI | \$0.00 | \$4,770.00 | \$0.00 | \$0.00 |
| 4904-190-323-0006 - Repairs and Maintenance{WA | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 4904-190-329-0000 - Other - Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$4,770.00 | \$10,000.00 | \$15,000.00 |
| Capital Outlay | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4904 Capital Projects

Fund Name: Capital Project - General Fund Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------|--------------|-----------------|--------------|
| Capital Outlay | | | | |
| 4904-760-720-0000 - Buildings | \$0.00 | \$33,995.24 | \$116,500.00 | \$0.00 |
| 4904-760-730-0000 - Improvement of Sites | \$0.00 | \$0.00 | \$79,500.00 | \$15,000.00 |
| 4904-760-740-0000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay Total | \$0.00 | \$33,995.24 | \$196,000.00 | \$15,000.00 |
| Total Expenditures | \$0.00 | \$38,765.24 | \$206,000.00 | \$30,000.00 |
| 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 | | | | |
| 4904-931-0000 - Transfers - In | \$0.00 | \$350,000.00 | \$61,513.00 | \$0.00 |
| Transfers - In Total | \$0.00 | \$350,000.00 | \$61,513.00 | \$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 | | | | |
| 4904-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out Total | \$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 | \$350,000.00 | \$61,513.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$311,234.76 | \$166,747.76 | \$136,747.76 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4904 Capital Projects

Fund Name: Capital Project - General Fund Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------|--------------|-----------------|--------------|
| Less: Encumbrances 12/31 | \$0.00 | \$2,100.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$309,134.76 | \$166,747.76 | \$136,747.76 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4905 Capital Projects

Fund Name: Capital Project - Road Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$480,620.00 | \$478,289.92 | \$476,089.92 | \$448,089.92 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4905-190-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4905-190-323-0002 - Repairs and Maintenance{BLI | \$0.00 | \$2,200.00 | \$10,000.00 | \$0.00 |
| 4905-190-323-0006 - Repairs and Maintenance{WA | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4905-190-329-0000 - Other - Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$2,200.00 | \$10,000.00 | \$0.00 |
| Capital Outlay | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4905 Capital Projects

Fund Name: Capital Project - Road Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Capital Outlay | | | | |
| 4905-760-720-0000 - Buildings | \$2,330.08 | \$0.00 | \$0.00 | \$40,000.00 |
| 4905-760-730-0000 - Improvement of Sites | \$0.00 | \$0.00 | \$12,000.00 | \$20,000.00 |
| 4905-760-740-0000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 |
| Capital Outlay Total | \$2,330.08 | \$0.00 | \$18,000.00 | \$60,000.00 |
| Total Expenditures | \$2,330.08 | \$2,200.00 | \$28,000.00 | \$60,000.00 |
| 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 | | | | |
| 4905-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$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 | \$478,289.92 | \$476,089.92 | \$448,089.92 | \$388,089.92 |
| Less: Encumbrances 12/31 | \$0.00 | \$6,500.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4905 Capital Projects

Fund Name: Capital Project - Road Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|--------------|-------------------------|--------------|
| Unencumbered Undesignated 12/31 | \$478,289.92 | \$469,589.92 | \$448,089.92 | \$388,089.92 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4906 Capital Projects

Fund Name: Capital Project - Police Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$178,524.33 | \$259,661.82 | \$250,026.16 | \$247,408.16 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4906-190-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4906-190-323-0002 - Repairs and Maintenance{BLI | \$880.00 | \$9,635.66 | \$10,000.00 | \$10,000.00 |
| 4906-190-323-0006 - Repairs and Maintenance{WA | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4906-190-329-0000 - Other - Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$880.00 | \$9,635.66 | \$10,000.00 | \$10,000.00 |
| Capital Outlay | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4906 Capital Projects

Fund Name: Capital Project - Police Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Capital Outlay | | | | |
| 4906-760-720-0000 - Buildings | \$0.00 | \$0.00 | \$40,000.00 | \$0.00 |
| 4906-760-730-0000 - Improvement of Sites | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4906-760-740-0000 - Machinery, Equipment and Fu | \$12,393.51 | \$0.00 | \$23,000.00 | \$0.00 |
| Capital Outlay Total | \$12,393.51 | \$0.00 | \$63,000.00 | \$0.00 |
| Total Expenditures | \$13,273.51 | \$9,635.66 | \$73,000.00 | \$10,000.00 |
| 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 | | | | |
| 4906-931-0000 - Transfers - In | \$94,411.00 | \$0.00 | \$70,382.00 | \$125,500.00 |
| Transfers - In Total | \$94,411.00 | \$0.00 | \$70,382.00 | \$125,500.00 |
| 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 | \$94,411.00 | \$0.00 | \$70,382.00 | \$125,500.00 |
| Fund Balance 12/31 | \$259,661.82 | \$250,026.16 | \$247,408.16 | \$362,908.16 |
| 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 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4906 Capital Projects

Fund Name: Capital Project - Police Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|--------------|-----------------|--------------|
| Unencumbered Undesignated 12/31 | \$259,661.82 | \$250,026.16 | \$247,408.16 | \$362,908.16 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4907 Capital Projects

Fund Name: Capital Project - Fire Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$501,161.50 | \$676,909.50 | \$562,345.20 | \$490,295.20 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4907-190-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4907-190-323-0002 - Repairs and Maintenance{BLI | \$2,075.00 | \$10,640.30 | \$15,000.00 | \$13,900.00 |
| 4907-190-323-0006 - Repairs and Maintenance{WA | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4907-190-329-0000 - Other - Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Purchased Services Total | \$2,075.00 | \$10,640.30 | \$15,000.00 | \$13,900.00 |
| Capital Outlay | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4907 Capital Projects

Fund Name: Capital Project - Fire Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Capital Outlay | | | | |
| 4907-760-720-0000 - Buildings | \$0.00 | \$67,234.00 | \$26,125.00 | \$10,080.00 |
| 4907-760-730-0000 - Improvement of Sites | \$33,000.00 | \$36,690.00 | \$6,925.00 | \$0.00 |
| 4907-760-740-0000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$24,000.00 | \$0.00 |
| Capital Outlay Total | \$33,000.00 | \$103,924.00 | \$57,050.00 | \$10,080.00 |
| Total Expenditures | \$35,075.00 | \$114,564.30 | \$72,050.00 | \$23,980.00 |
| 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 | | | | |
| 4907-931-0000 - Transfers - In | \$210,823.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$210,823.00 | \$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 | \$210,823.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$676,909.50 | \$562,345.20 | \$490,295.20 | \$466,315.20 |
| Less: Encumbrances 12/31 | \$4,504.00 | \$23,500.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4907 Capital Projects

Fund Name: Capital Project - Fire Dept Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|--------------|-------------------------|--------------|
| Unencumbered Undesignated 12/31 | \$672,405.50 | \$538,845.20 | \$490,295.20 | \$466,315.20 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4908 Capital Projects

Fund Name: Capital Projects - Road Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$290,000.00 | \$201,462.30 | \$191,136.60 | \$98,336.60 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4908-190-323-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| Purchased Services Total | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 4908-760-750-0000 - Motor Vehicles | \$45,885.00 | \$145,459.00 | \$70,000.00 | \$0.00 |
| 4908-760-790-0000 - Other - Capital Outlay | \$36,579.01 | \$37,720.28 | \$39,000.00 | \$39,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4908 Capital Projects

Fund Name: Capital Projects - Road Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------------|--------------|--------------|-----------------|--------------|
| Capital Outlay Total | \$82,464.01 | \$183,179.28 | \$109,000.00 | \$39,000.00 |
| Interest | | | | |
| Debt Service | | | | |
| 4908-830-830-0000 - Interest Payments | \$6,073.69 | \$4,932.42 | \$3,800.00 | \$3,800.00 |
| Debt Service Total | \$6,073.69 | \$4,932.42 | \$3,800.00 | \$3,800.00 |
| Total Expenditures | \$88,537.70 | \$188,111.70 | \$117,800.00 | \$42,800.00 |
| 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 | | | | |
| 4908-931-0000 - Transfers - In | \$0.00 | \$177,786.00 | \$25,000.00 | \$200,000.00 |
| Transfers - In Total | \$0.00 | \$177,786.00 | \$25,000.00 | \$200,000.00 |
| 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 | \$0.00 | \$177,786.00 | \$25,000.00 | \$200,000.00 |
| Fund Balance 12/31 | \$201,462.30 | \$191,136.60 | \$98,336.60 | \$255,536.60 |
| Less: Encumbrances 12/31 | \$0.00 | \$16,800.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4908 Capital Projects

Fund Name: Capital Projects - Road Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|--------------|-----------------|--------------|
| Unencumbered Undesignated 12/31 | \$201,462.30 | \$174,336.60 | \$98,336.60 | \$255,536.60 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4909 Capital Projects

Fund Name: Capital Projects-Police Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Fund Balance 1/1 | \$142,105.34 | \$159,707.94 | \$100,956.49 | \$109,725.49 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4909-190-323-0000 - Repairs and Maintenance | \$1,185.40 | \$0.00 | \$5,000.00 | \$5,000.00 |
| Purchased Services Total | \$1,185.40 | \$0.00 | \$5,000.00 | \$5,000.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 4909-760-750-0000 - Motor Vehicles | \$46,238.94 | \$94,781.00 | \$65,000.00 | \$67,000.00 |
| 4909-760-790-0000 - Other - Capital Outlay | \$16,374.06 | \$45,371.45 | \$0.00 | \$60,000.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4909 Capital Projects

Fund Name: Capital Projects-Police Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------------|--------------|-----------------|--------------|
| Capital Outlay Total | \$62,613.00 | \$140,152.45 | \$65,000.00 | \$127,000.00 |
| Total Expenditures | \$63,798.40 | \$140,152.45 | \$70,000.00 | \$132,000.00 |
| 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 | | | | |
| 4909-931-0000 - Transfers - In | \$81,401.00 | \$81,401.00 | \$78,769.00 | \$67,000.00 |
| Transfers - In Total | \$81,401.00 | \$81,401.00 | \$78,769.00 | \$67,000.00 |
| 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 | \$81,401.00 | \$81,401.00 | \$78,769.00 | \$67,000.00 |
| Fund Balance 12/31 | \$159,707.94 | \$100,956.49 | \$109,725.49 | \$44,725.49 |
| Less: Encumbrances 12/31 | \$67,591.30 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$92,116.64 | \$100,956.49 | \$109,725.49 | \$44,725.49 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4910 Capital Projects

Fund Name: Capital Projects - Fire Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---|--------------|--------------|-----------------|--------------|
| Fund Balance 1/1 | \$360,000.00 | \$190,686.56 | \$42,323.57 | \$33,723.57 |
| 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 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| Purchased Services | | | | |
| 4910-190-323-0000 - Repairs and Maintenance | \$20,950.45 | \$0.00 | \$10,000.00 | \$10,000.00 |
| Purchased Services Total | \$20,950.45 | \$0.00 | \$10,000.00 | \$10,000.00 |
| Capital Outlay | | | | |
| Capital Outlay | | | | |
| 4910-760-750-0000 - Motor Vehicles | \$118,313.87 | \$0.00 | \$0.00 | \$0.00 |
| 4910-760-790-0000 - Other - Capital Outlay | \$0.00 | \$123,113.92 | \$128,300.00 | \$183,500.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4910 Capital Projects

Fund Name: Capital Projects - Fire Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------------|--------------|--------------|-----------------|--------------|
| Capital Outlay Total | \$118,313.87 | \$123,113.92 | \$128,300.00 | \$183,500.00 |
| Interest | | | | |
| Debt Service | | | | |
| 4910-830-830-0000 - Interest Payments | \$30,049.12 | \$25,249.07 | \$20,300.00 | \$33,000.00 |
| Debt Service Total | \$30,049.12 | \$25,249.07 | \$20,300.00 | \$33,000.00 |
| Total Expenditures | \$169,313.44 | \$148,362.99 | \$158,600.00 | \$226,500.00 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debt Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In | | | | |
| 4910-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$150,000.00 | \$225,000.00 |
| Transfers - In Total | \$0.00 | \$0.00 | \$150,000.00 | \$225,000.00 |
| 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 | \$0.00 | \$0.00 | \$150,000.00 | \$225,000.00 |
| Fund Balance 12/31 | \$190,686.56 | \$42,323.57 | \$33,723.57 | \$32,223.57 |
| Less: Encumbrances 12/31 | \$1,954.00 | \$1,954.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4910 Capital Projects

Fund Name: Capital Projects - Fire Vehicles Reserve

| Description | 2024 | 2025 | Current 2026 | 2027 |
|---------------------------------|--------------|-------------|-----------------|-------------|
| Unencumbered Undesignated 12/31 | \$188,732.56 | \$40,369.57 | \$33,723.57 | \$32,223.57 |

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.

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4911 Capital Projects

Fund Name: SPECIAL REVENUE - ROAD

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------|--------|--------|-----------------|--------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| 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 | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4911 Capital Projects

Fund Name: SPECIAL REVENUE - ROAD

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------------|--------|-----------------|--------|
| 4911-931-0000 - Transfers - In | \$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$40,000.00 | \$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 | | | | |
| 4911-910-910-0000 - Transfers - Out | -\$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out Total | -\$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4912 Capital Projects

Fund Name: SPECIAL REVENUE - POLICE

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------|---------------|---------------|-----------------|---------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Intergovernmental | | | | |
| Local Government Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Estate Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Special Assessments | \$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 | | | | |
| 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 | | | | |

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Program / Object
 2027 Budget - Working Copy
 Year 2026

6/17/2026 8:05:36 PM
 UAN v2026.2

Fund Classification: 4912 Capital Projects

Fund Name: SPECIAL REVENUE - POLICE

| Description | 2024 | 2025 | Current 2026 | 2027 |
|--------------------------------------|--------------|--------|-----------------|--------|
| 4912-931-0000 - Transfers - In | \$30,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - In Total | \$30,000.00 | \$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 | | | | |
| 4912-910-910-0000 - Transfers - Out | -\$30,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out Total | -\$30,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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