

MOTION

A MOTION TO ADOPT THE FISCAL YEAR 2019 TAX BUDGET AND TO AUTHORIZE THE FISCAL OFFICER TO SUBMIT THE SAME TO THE BUTLER COUNTY TAX COMMISSION.

Moved by Bill Sones to adopt the Fiscal Year 2019 Tax Budget and authorize the Fiscal Officer to submit the same to the Butler County Tax Commission.

Seconded by: Ed Truster

Upon roll call, the vote resulted as follows:

AYES: 3

NAYS: 0

ABSENT: -

ABSTAIN: -

CERTIFICATION

I, the undersigned Fiscal Officer hereby certify that the foregoing is a true and correct copy of a motion passed by the Board of Trustees of Wayne Township, the 18th day of June, 2018.

Laura Daley
Fiscal Officer

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 1000 General

Fund Name: General

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$366,448.78	\$387,331.47	\$410,315.39	\$411,981.73
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$50,325.70	\$45,000.00	\$45,000.00	\$50,000.00
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	\$11,930.00	\$3,745.69	\$3,500.00	\$4,000.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$59,525.07	\$70,471.02	\$60,000.00	\$60,000.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$8,296.72	\$7,000.00	\$7,000.00	\$7,000.00
Other	\$3,584.32	\$5,436.41	\$500.00	\$500.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$1,601.85	\$585.86	\$660.00	\$300.00
Miscellaneous	\$23,234.65	\$11,657.03	\$13,000.00	\$13,000.00
Total Revenue	\$158,498.31	\$143,896.01	\$129,660.00	\$134,800.00
Expenditures				
Administrative - Salaries	\$58,435.33	\$63,267.61	\$65,300.00	\$65,300.00
Administrative - Other	\$43,500.39	\$30,982.24	\$33,174.61	\$32,565.00
Townhalls, Memorial Buildings and Ground	\$24,971.51	\$18,969.95	\$20,000.00	\$20,000.00
Townhalls, Memorial Buildings and Ground	\$9,946.39	\$7,192.29	\$9,019.05	\$8,900.00
Zoning - Other	\$762.00	\$500.00	\$500.00	\$500.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Interest - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$137,615.62	\$120,912.09	\$127,993.66	\$127,265.00
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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 1000 General

Fund Name: General

Description	2016	2017	Current 2018	2019
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	\$387,331.47	\$410,315.39	\$411,981.73	\$419,516.73
Less: Encumbrances 12/31	\$1,091.46	\$293.66	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$386,240.01	\$410,021.73	\$411,981.73	\$419,516.73

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$5,046.17	\$5,822.59	\$16,141.30	\$18,970.18
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
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	\$11,508.02	\$15,078.00	\$11,300.00	\$11,300.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$293.23	\$225.37	\$250.00	\$100.00
Miscellaneous	\$50.00	\$500.00	\$0.00	\$0.00
Total Revenue	\$11,851.25	\$15,803.37	\$11,550.00	\$11,400.00
Expenditures				
Highways - Other	\$11,074.83	\$5,484.66	\$8,721.12	\$8,000.00
Total Expenditures	\$11,074.83	\$5,484.66	\$8,721.12	\$8,000.00
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	\$5,822.59	\$16,141.30	\$18,970.18	\$22,370.18
Less: Encumbrances 12/31	\$0.00	\$721.12	\$0.00	\$0.00

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2016	2017	Current 2018	2019
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$5,822.59	\$15,420.18	\$18,970.18	\$22,370.18

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$151,144.76	\$169,361.46	\$197,985.12	\$211,989.31
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	\$87,036.75	\$95,908.29	\$85,000.00	\$85,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$447.41	\$206.94	\$400.00	\$50.00
Miscellaneous	\$1,287.76	\$85.00	\$1,000.00	\$1,000.00
Total Revenue	\$88,771.92	\$96,200.23	\$86,400.00	\$86,050.00
Expenditures				
Highways - Other	\$70,555.22	\$67,576.57	\$72,395.81	\$69,950.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$70,555.22	\$67,576.57	\$72,395.81	\$69,950.00
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	\$169,361.46	\$197,985.12	\$211,989.31	\$228,089.31

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2016	2017	Current 2018	2019
Less: Encumbrances 12/31	\$3,542.12	\$2,557.81	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$165,819.34	\$195,427.31	\$211,989.31	\$228,089.31

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$121,146.35	\$146,362.96	\$153,215.30	\$159,715.30
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$162,840.43	\$160,000.00	\$160,000.00	\$160,000.00
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	\$900.00	\$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	\$25,923.37	\$20,543.35	\$25,000.00	\$25,000.00
Other	\$180.00	\$0.00	\$500.00	\$500.00
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	\$189,843.80	\$180,543.35	\$185,500.00	\$185,500.00
Expenditures				
Administrative - Other	\$3,590.00	\$3,590.00	\$3,600.00	\$3,600.00
Highways - Salaries	\$124,988.74	\$125,594.65	\$130,000.00	\$130,000.00
Highways - Other	\$36,048.45	\$44,506.36	\$45,400.00	\$45,400.00
Total Expenditures	\$164,627.19	\$173,691.01	\$179,000.00	\$179,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2016	2017	Current 2018	2019
Fund Balance 12/31	\$146,362.96	\$153,215.30	\$159,715.30	\$166,215.30
Less: Encumbrances 12/31	\$1,084.94	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$145,278.02	\$153,215.30	\$159,715.30	\$166,215.30

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$11,103.63	\$10,040.74	\$9,359.25	\$9,491.89
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	\$550.00	\$3,121.60	\$1,000.00	\$1,000.00
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	\$0.00	\$900.00	\$900.00	\$900.00
Total Revenue	\$550.00	\$4,021.60	\$1,900.00	\$1,900.00
Expenditures				
Administrative - Other	\$0.00	\$0.00	\$750.00	\$750.00
Cemeteries - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$1,612.89	\$4,703.09	\$1,017.36	\$1,000.00
Total Expenditures	\$1,612.89	\$4,703.09	\$1,767.36	\$1,750.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	2016	2017	Current 2018	2019
Fund Balance 12/31	\$10,040.74	\$9,359.25	\$9,491.89	\$9,641.89
Less: Encumbrances 12/31	\$0.00	\$17.36	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$10,040.74	\$9,341.89	\$9,491.89	\$9,641.89

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$207,115.27	\$72,016.97	\$101,164.90	\$101,435.84
Fund Balance Adjustments	\$121.91	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$101,818.24	\$100,106.99	\$101,000.00	\$101,000.00
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	\$25,308.04	\$23,527.85	\$20,000.00	\$20,000.00
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	\$13,374.78	\$9,970.28	\$12,000.00	\$12,000.00
Other	\$854.00	\$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	\$50,604.29	\$2,624.23	\$11,000.00	\$11,000.00
Total Revenue	\$191,959.35	\$136,229.35	\$144,000.00	\$144,000.00
Expenditures				
Administrative - Other	\$1,972.46	\$5,500.00	\$6,000.00	\$6,000.00
Fire Protection - Salaries	\$38,983.46	\$42,246.27	\$48,500.00	\$48,500.00
Fire Protection - Other	\$51,717.99	\$50,637.57	\$73,527.40	\$64,350.00
Emergency Medical Services - Other	\$3,837.00	\$3,832.56	\$4,400.00	\$4,400.00
Other Public Safety - Other	\$2,935.03	\$162.04	\$6,004.64	\$4,500.00
Capital Outlay - Other	\$227,733.62	\$4,702.98	\$5,297.02	\$5,000.00
Total Expenditures	\$327,179.56	\$107,081.42	\$143,729.06	\$132,750.00
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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	2016	2017	Current 2018	2019
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	\$72,016.97	\$101,164.90	\$101,435.84	\$112,685.84
Less: Encumbrances 12/31	\$4,684.52	\$10,979.06	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$67,332.45	\$90,185.84	\$101,435.84	\$112,685.84

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$17,033.84	\$14,594.73	\$14,060.81	\$14,060.81
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$5,696.24	\$5,700.00	\$5,700.00	\$5,700.00
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	\$989.47	\$866.08	\$900.00	\$900.00
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	\$6,685.71	\$6,566.08	\$6,600.00	\$6,600.00
Expenditures				
Administrative - Other	\$200.00	\$200.00	\$200.00	\$200.00
Highways - Other	\$8,924.82	\$6,900.00	\$6,400.00	\$6,400.00
Total Expenditures	\$9,124.82	\$7,100.00	\$6,600.00	\$6,600.00
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	\$14,594.73	\$14,060.81	\$14,060.81	\$14,060.81

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	2016	2017	Current 2018	2019
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	\$14,594.73	\$14,060.81	\$14,060.81	\$14,060.81

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$89,791.39	\$96,905.40	\$116,178.22	\$116,518.46
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	\$26,735.04	\$29,929.81	\$27,000.00	\$27,000.00
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	\$19,475.29	\$16,511.07	\$16,000.00	\$16,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$127.49	\$97.18	\$75.00	\$75.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$46,337.82	\$46,538.06	\$43,075.00	\$43,075.00
Expenditures				
Highways - Other	\$39,223.81	\$27,265.24	\$42,734.76	\$40,000.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$39,223.81	\$27,265.24	\$42,734.76	\$40,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$96,905.40	\$116,178.22	\$116,518.46	\$119,593.46

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2016	2017	Current 2018	2019
Less: Encumbrances 12/31	\$0.00	\$2,734.76	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$96,905.40	\$113,443.46	\$116,518.46	\$119,593.46

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

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2401 Special Revenue

Fund Name: Lighting District

Description	2016	2017	Current 2018	2019
Fund Balance 1/1	\$1,167.85	\$516.93	\$564.23	\$516.93
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	\$782.24	\$1,500.00	\$1,500.00	\$1,500.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$782.24	\$1,500.00	\$1,500.00	\$1,500.00
Expenditures				
Lighting- Other	\$1,433.16	\$1,452.70	\$1,547.30	\$1,500.00
Total Expenditures	\$1,433.16	\$1,452.70	\$1,547.30	\$1,500.00
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	\$516.93	\$564.23	\$516.93	\$516.93
Less: Encumbrances 12/31	\$0.00	\$47.30	\$0.00	\$0.00

Financial Worksheet - Budget

FY 2019 TAX Budget

Year 2018

Fund Classification: 2401 Special Revenue

Fund Name: Lighting District

Description	2016	2017	Current 2018	2019
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$516.93	\$516.93	\$516.93	\$516.93

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.