

Office of  
**ATWATER TOWNSHIP TRUSTEES**

P.O. BOX 9  
ATWATER, OHIO 44201

July 11, 2014

Budget Report

I prepared the 2015 budget report using two years prior figures. Based on historical budget cuts, I continued to estimate revenue conservatively. For expenditures I allowed for a 2% increase on the majority of expenses, with the exception of employee benefits I estimated much higher due to anticipated industry increases.

Atwater Board of Trustees met during a Special Meeting on Friday, July 11<sup>th</sup> @ 9am and voted to approve & submit the attached 2015 Proposed Budget based on a total estimated budget of \$1,361,558.07.



Shawn Renee Miller  
Fiscal Officer

**Atwater Township  
2015 Proposed Budget**

<b>Fund #</b>	<b>Description</b>	<b>As of 1/1</b>	<b>Revenue</b>	<b>Total</b>	<b>Expenditures</b>	<b>Estimated at end of 2015</b>
1000	General	\$272,980.00	\$161,374.20	\$434,354.20	\$212,137.75	\$222,216.45
2011	MVLT	\$5,545.56	\$6,834.00	\$12,379.56	\$4,298.31	\$8,081.25
2021	Gasoline Tax	\$29,713.05	\$82,336.50	\$112,049.55	\$141,600.00	-\$29,550.45
2031	Road & Bridge	\$2,605.11	\$81,430.16	\$84,035.27	\$111,054.31	-\$27,019.04
2041	Cemetery	\$14,612.23	\$14,468.22	\$29,080.45	\$35,708.00	-\$6,627.55
2111	Fire	\$359,249.95	\$263,617.70	\$622,867.65	\$347,334.74	\$275,532.91
2181	Zoning	\$6,799.25	\$1,900.00	\$8,699.25	\$1,000.00	\$7,699.25
2231	Permissive	\$2,514.53	\$3,922.00	\$6,436.53	\$13,617.00	-\$7,180.47
2281	Ambulance	\$4,297.14	\$44,500.00	\$48,797.14	\$71,518.16	-\$22,721.02
2401	Lighting	\$506.47	\$2,352.00	\$2,858.47	\$18,000.00	-\$15,141.53
2901	Cemetery Bequest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902	NOPEC Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401	Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$698,823.29</b>	<b>\$662,734.78</b>	<b>\$1,361,558.07</b>	<b>\$956,268.27</b>	<b>\$405,289.80</b>

**Atwater Township  
2014 Proposed Budget**

<b>Fund #</b>	<b>Description</b>	<b>As of 1/1</b>	<b>Revenue</b>	<b>Total</b>	<b>Expenditures</b>	<b>Estimated at end of 2014</b>
1000	General	\$261,138.70	\$160,334.00	\$421,472.70	\$207,211.06	\$214,261.64
2011	MVLT	\$15.43	\$4,946.00	\$4,961.43	\$6,700.00	-\$1,738.57
2021	Gasoline Tax	\$4,748.66	\$74,160.00	\$78,908.66	\$135,000.00	-\$56,091.34
2031	Road & Bridge	\$11,676.68	\$83,855.00	\$95,531.68	\$104,852.00	-\$9,320.32
2041	Cemetery	\$4,307.75	\$11,500.00	\$15,807.75	\$36,300.00	-\$20,492.25
2111	Fire	\$254,011.34	\$264,711.00	\$518,722.34	\$282,374.56	\$236,347.78
2181	Zoning	\$3,540.00	\$1,000.00	\$4,540.00	\$1,000.00	\$3,540.00
2231	Permissive	\$776.18	\$4,001.00	\$4,777.18	\$16,000.00	-\$11,222.82
2281	Ambulance	\$3,003.37	\$52,000.00	\$55,003.37	\$112,518.00	-\$57,514.63
2401	Lighting	\$1,151.04	\$2,266.00	\$3,417.04	\$15,025.00	-\$11,607.96
2901	Cemetery Bequest	\$1.00	\$0.00	\$1.00	\$26,571.92	-\$26,570.92
2902	NOPEC Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401	Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$544,370.15</b>	<b>\$658,773.00</b>	<b>\$1,203,143.15</b>	<b>\$943,552.54</b>	<b>\$259,590.61</b>

## Financial Worksheet - Budget

2015 Estimated

Year 2014

Fund Classification: 1000 General

Fund Name: General

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$309,392.53	6.057%	\$328,132.09	1.376%	\$332,647.24	-17.937%	\$272,980.91
Fund Balance Adjustments	\$0.00		\$0.00		\$1,887.08		\$0.00
Revenues							
Property and Other Local Taxes							
Real Estate Tax	\$91,605.06	-4.348%	\$87,622.31	1.035%	\$88,529.26	0.000%	\$88,529.26
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	\$29,021.82	-1.541%	\$28,574.57	-2.938%	\$27,735.00	0.000%	\$27,735.00
Fines and Forfeitures	\$0.00		\$0.00		\$0.00		\$0.00
Intergovernmental							
Local Government Distribution	\$35,200.04	-24.051%	\$26,734.15	0.691%	\$26,919.00	0.000%	\$26,919.00
Estate Tax	\$0.00		\$0.00		\$0.00		\$0.00
Property Tax Allocation	\$194.05	-100.000%	\$0.00		\$0.00		\$0.00
Other	\$15,650.25	2.408%	\$16,027.04	206.050%	\$49,050.74	-69.152%	\$15,130.94
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$155.94	14.833%	\$179.07	-10.649%	\$160.00	0.000%	\$160.00
Miscellaneous	\$2,622.94	10.810%	\$2,906.47	-3.663%	\$2,800.00	3.571%	\$2,900.00
Total Revenue	\$174,450.10	-7.112%	\$162,043.61	20.458%	\$195,194.00	-17.326%	\$161,374.20
Expenditures							
Administrative - Salaries	\$47,252.63	21.195%	\$57,267.71	3.137%	\$59,064.22	6.288%	\$62,778.40
Administrative - Other	\$41,869.77	-20.298%	\$33,371.24	31.044%	\$43,731.00	0.620%	\$44,002.14
Townhalls, Memorial Buildings and Ground	\$20,919.54	62.346%	\$33,962.04	1.655%	\$34,524.00	2.000%	\$35,214.48
Townhalls, Memorial Buildings and Ground	\$16,523.79	38.271%	\$22,847.53	172.848%	\$62,338.99	-12.033%	\$54,837.87
Zoning - Salaries	\$8,044.89	9.503%	\$8,809.38	8.975%	\$9,600.00	2.000%	\$9,792.00
Zoning - Other	\$1,299.57	5.078%	\$1,365.56	301.535%	\$5,483.20	0.541%	\$5,512.86
Other General Government - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Fire Protection - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Fire Protection - Other	\$0.00		\$0.00		\$0.00		\$0.00
Lighting- Other	\$0.00		\$0.00		\$0.00		\$0.00
Cemeteries - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Cemeteries - Other	\$0.00		\$0.00		\$0.00		\$0.00
Health Districts - Other	\$0.00		\$0.00		\$0.00		\$0.00
Parks and Recreation - Other	\$27.88	-100.000%	\$0.00		\$31,506.00	-100.000%	\$0.00
Capital Outlay - Other	\$4,000.00	-100.000%	\$0.00		\$10,000.00	-100.000%	\$0.00
Note Principal Payment - Other	\$17,500.00	-100.000%	\$0.00		\$0.00		\$0.00
Interest - Other	\$533.75	-100.000%	\$0.00		\$0.00		\$0.00
Total Expenditures	\$157,971.82	-0.221%	\$157,623.46	62.569%	\$256,247.41	-17.214%	\$212,137.75
Other Financing Sources & Uses							
Sources							
Sale of Bonds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Notes	\$0.00		\$0.00		\$0.00		\$0.00
Other Debt Proceeds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Fixed Assets	\$2,430.00	-98.148%	\$45.00	-100.000%	\$0.00		\$0.00
Transfers - In	\$0.00		\$0.00		\$0.00		\$0.00
Advances - In	\$0.00		\$500.00	-100.000%	\$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		\$50.00	-100.000%	\$0.00		\$0.00
Uses							

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

Fund Classification: 1000 General

Fund Name: General

Description	2012	%	2013	%	Current 2014	%	2015
Transfers - Out	\$0.00		\$0.00		-\$500.00	-100.000%	\$0.00
Advances - Out	\$0.00		-\$500.00	-100.000%	\$0.00		\$0.00
Contingencies	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Uses	-\$168.72	-100.000%	\$0.00		\$0.00		\$0.00
Total Other Financing Sources & Uses	<u>\$2,261.28</u>	-95.799%	<u>\$95.00</u>	-626.316%	<u>-\$500.00</u>	-100.000%	<u>\$0.00</u>
Fund Balance 12/31	\$328,132.09	1.376%	\$332,647.24	-17.937%	\$272,980.91	-18.596%	\$222,217.36
Less: Encumbrances 12/31	\$1,247.67	731.680%	\$10,376.69	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	<u>\$326,884.42</u>	-1.411%	<u>\$322,270.55</u>	-15.294%	<u>\$272,980.91</u>	-18.596%	<u>\$222,217.36</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.

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$11,231.72	-84.246%	\$1,769.43	269.882%	\$6,544.81	-15.268%	\$5,545.56
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	\$5,535.27	3.797%	\$5,745.45	-0.791%	\$5,700.00	-2.000%	\$5,586.00
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$2.44	-68.443%	\$0.77	-2.597%	\$0.75	0.000%	\$0.75
Miscellaneous	\$0.00		\$0.00		\$0.00		\$0.00
<b>Total Revenue</b>	<b>\$5,537.71</b>	<b>3.765%</b>	<b>\$5,746.22</b>	<b>-0.791%</b>	<b>\$5,700.75</b>	<b>-2.000%</b>	<b>\$5,586.75</b>
Expenditures							
Highways - Other	\$15,000.00	-93.528%	\$970.84	590.124%	\$6,700.00	2.000%	\$6,834.00
<b>Total Expenditures</b>	<b>\$15,000.00</b>	<b>-93.528%</b>	<b>\$970.84</b>	<b>590.124%</b>	<b>\$6,700.00</b>	<b>2.000%</b>	<b>\$6,834.00</b>
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
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>
Fund Balance 12/31	\$1,769.43	269.882%	\$6,544.81	-15.268%	\$5,545.56	-22.491%	\$4,298.31
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
<b>Unencumbered Undesignated 12/31</b>	<b>\$1,769.43</b>	<b>269.882%</b>	<b>\$6,544.81</b>	<b>-15.268%</b>	<b>\$5,545.56</b>	<b>-22.491%</b>	<b>\$4,298.31</b>

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**

2015 Estimated

Year 2014

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$75,782.15	-13.455%	\$65,585.66	23.040%	\$80,696.55	-63.179%	\$29,713.05
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	\$84,916.88	6.306%	\$90,271.48	-6.947%	\$84,000.00	-2.000%	\$82,320.00
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$18.05	-6.981%	\$16.79	-1.727%	\$16.50	0.000%	\$16.50
Miscellaneous	\$0.00		\$273.83	-100.000%	\$0.00		\$0.00
Total Revenue	\$84,934.93	6.625%	\$90,562.10	-7.228%	\$84,016.50	-2.000%	\$82,336.50
Expenditures							
Highways - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Highways - Other	\$95,131.42	-20.687%	\$75,451.21	78.924%	\$135,000.00	4.889%	\$141,600.00
Total Expenditures	\$95,131.42	-20.687%	\$75,451.21	78.924%	\$135,000.00	4.889%	\$141,600.00
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	\$65,585.66	23.040%	\$80,696.55	-63.179%	\$29,713.05	-199.453%	-\$29,550.45
Less: Encumbrances 12/31	\$0.00		\$4,424.36	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	\$65,585.66	16.294%	\$76,272.19	-61.043%	\$29,713.05	-199.453%	-\$29,550.45

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**

2015 Estimated

Year 2014

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$25,816.52	40.607%	\$36,299.96	-31.887%	\$24,725.00	-89.464%	\$2,605.11
Fund Balance Adjustments	\$0.00		\$0.00		\$0.00		\$0.00
Revenues							
Property and Other Local Taxes							
Real Estate Tax	\$73,032.09	-2.792%	\$70,992.77	0.657%	\$71,459.12	-2.000%	\$70,029.94
Personal Property Tax	\$0.00		\$0.00		\$650.00	-100.000%	\$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		\$950.00	-100.000%	\$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	\$11,012.47	6.718%	\$11,752.28	-1.016%	\$11,632.88	-2.000%	\$11,400.22
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$0.00		\$0.00		\$0.00		\$0.00
Miscellaneous	\$218.26	-100.000%	\$0.00		\$0.00		\$0.00
<b>Total Revenue</b>	<b>\$84,262.82</b>	<b>-0.674%</b>	<b>\$83,695.05</b>	<b>0.056%</b>	<b>\$83,742.00</b>	<b>-2.761%</b>	<b>\$81,430.16</b>
Expenditures							
Lighting- Other	\$57.16	-100.000%	\$0.00		\$0.00		\$0.00
Highways - Salaries	\$52,381.87	-2.626%	\$51,006.48	-4.373%	\$48,776.00	2.000%	\$49,751.52
Highways - Other	\$27,514.08	35.129%	\$37,179.50	54.886%	\$57,585.89	6.455%	\$61,302.79
Other Public Works - Other	\$0.00		\$0.00		\$0.00		\$0.00
Capital Outlay - Other	\$0.00		\$0.00		\$0.00		\$0.00
Note Principal Payment - Other	\$12,974.96	-45.607%	\$7,057.51	-100.000%	\$0.00		\$0.00
Interest - Other	\$1,191.31	-97.774%	\$26.52	-100.000%	\$0.00		\$0.00
<b>Total Expenditures</b>	<b>\$94,119.38</b>	<b>1.223%</b>	<b>\$95,270.01</b>	<b>11.643%</b>	<b>\$106,361.89</b>	<b>4.412%</b>	<b>\$111,054.31</b>
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	\$20,340.00	-100.000%	\$0.00		\$0.00		\$0.00
Transfers - In	\$0.00		\$0.00		\$500.00	-100.000%	\$0.00
Advances - In	\$0.00		\$500.00	-100.000%	\$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		-\$500.00	-100.000%	\$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
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$20,340.00</b>	<b>-100.000%</b>	<b>\$0.00</b>		<b>\$500.00</b>	<b>-100.000%</b>	<b>\$0.00</b>
Fund Balance 12/31	\$36,299.96	-31.887%	\$24,725.00	-89.464%	\$2,605.11	-1,137.1%	-\$27,019.04
Less: Encumbrances 12/31	\$1,038.99	106.890%	\$2,149.67	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$35,260.97</b>	<b>-35.976%</b>	<b>\$22,575.33</b>	<b>-88.460%</b>	<b>\$2,605.11</b>	<b>-1,137.1%</b>	<b>-\$27,019.04</b>

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

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**

2015 Estimated

Year 2014

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$25,828.36	16.181%	\$30,007.75	18.248%	\$35,483.43	-58.820%	\$14,612.23
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	\$9,085.80	69.328%	\$15,384.78	-25.251%	\$11,500.00	0.000%	\$11,500.00
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	\$2,400.00	-43.750%	\$1,350.00	124.356%	\$3,028.80	-2.000%	\$2,968.22
<b>Total Revenue</b>	<b>\$11,485.80</b>	<b>45.700%</b>	<b>\$16,734.78</b>	<b>-13.182%</b>	<b>\$14,528.80</b>	<b>-0.417%</b>	<b>\$14,468.22</b>
Expenditures							
Cemeteries - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Cemeteries - Other	\$7,008.28	-40.415%	\$4,175.86	268.786%	\$15,400.00	2.000%	\$15,708.00
Capital Outlay - Other	\$2,822.63	-100.000%	\$0.00		\$20,000.00	0.000%	\$20,000.00
Note Principal Payment - Other	\$0.00		\$6,500.00	-100.000%	\$0.00		\$0.00
Interest - Other	\$0.00		\$583.24	-100.000%	\$0.00		\$0.00
<b>Total Expenditures</b>	<b>\$9,830.91</b>	<b>14.528%</b>	<b>\$11,259.10</b>	<b>214.412%</b>	<b>\$35,400.00</b>	<b>0.870%</b>	<b>\$35,708.00</b>
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	\$2,524.50	-100.000%	\$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
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$2,524.50</b>	<b>-100.000%</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>
Fund Balance 12/31	\$30,007.75	18.248%	\$35,483.43	-58.820%	\$14,612.23	-145.356%	-\$6,627.55
Less: Encumbrances 12/31	\$0.00		\$1,029.41	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$30,007.75</b>	<b>14.817%</b>	<b>\$34,454.02</b>	<b>-57.589%</b>	<b>\$14,612.23</b>	<b>-145.356%</b>	<b>-\$6,627.55</b>

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

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

2015 Estimated

Year 2014

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$132,338.00	104.086%	\$270,083.17	46.525%	\$395,739.00	-9.220%	\$359,249.95
Fund Balance Adjustments	\$0.00		\$0.00		\$0.00		\$0.00
Revenues							
Property and Other Local Taxes							
Real Estate Tax	\$230,693.26	-3.219%	\$223,268.19	1.060%	\$225,633.90	-2.000%	\$221,121.22
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	\$0.00		\$0.00		\$2,000.00	0.000%	\$2,000.00
Other	\$37,082.94	11.452%	\$41,329.79	85.656%	\$76,731.10	-47.223%	\$40,496.48
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$0.00		\$0.00		\$0.00		\$0.00
Miscellaneous	\$4,146.04	-81.129%	\$782.38	-100.000%	\$0.00		\$0.00
Total Revenue	\$271,922.24	-2.406%	\$265,380.36	14.690%	\$304,365.00	-13.388%	\$263,617.70
Expenditures							
Townhalls, Memorial Buildings and Ground	\$0.00		\$0.00		\$0.00		\$0.00
Fire Protection - Salaries	\$34,162.96	16.955%	\$39,955.30	75.012%	\$69,926.75	2.000%	\$71,325.29
Fire Protection - Other	\$100,014.11	9.154%	\$109,169.23	71.685%	\$187,427.30	4.269%	\$195,429.45
Emergency Medical Services - Other	\$0.00		\$0.00		\$4,000.00	2.000%	\$4,080.00
Capital Outlay - Other	\$0.00		\$8,600.00	772.093%	\$75,000.00	2.000%	\$76,500.00
Note Principal Payment - Other	\$0.00		\$0.00		\$0.00		\$0.00
Interest - Other	\$0.00		\$0.00		\$0.00		\$0.00
Total Expenditures	\$134,177.07	17.550%	\$157,724.53	113.254%	\$336,354.05	3.265%	\$347,334.74
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		\$18,000.00	-100.000%	\$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		-\$4,500.00	-100.000%	\$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		\$18,000.00	-125.000%	-\$4,500.00	-100.000%	\$0.00
Fund Balance 12/31	\$270,083.17	46.525%	\$395,739.00	-9.220%	\$359,249.95	-23.303%	\$275,532.91
Less: Encumbrances 12/31	\$491.17	354.610%	\$2,232.94	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	\$269,592.00	45.964%	\$393,506.06	-8.705%	\$359,249.95	-23.303%	\$275,532.91

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

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

2015 Estimated

Year 2014

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$2,484.26	41.290%	\$3,510.00	65.221%	\$5,799.25	17.244%	\$6,799.25
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	\$1,150.00	134.783%	\$2,700.00	-25.926%	\$2,000.00	-5.000%	\$1,900.00
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	\$1,150.00	134.783%	\$2,700.00	-25.926%	\$2,000.00	-5.000%	\$1,900.00
Expenditures							
Zoning - Salaries	\$0.00		\$0.00		\$0.00		\$0.00
Zoning - Other	\$124.26	230.557%	\$410.75	143.457%	\$1,000.00	0.000%	\$1,000.00
Other General Government - Other	\$0.00		\$0.00		\$0.00		\$0.00
Total Expenditures	\$124.26	230.557%	\$410.75	143.457%	\$1,000.00	0.000%	\$1,000.00
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	\$3,510.00	65.221%	\$5,799.25	17.244%	\$6,799.25	13.237%	\$7,699.25
Less: Encumbrances 12/31	\$0.00		\$195.00	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	\$3,510.00	59.665%	\$5,604.25	21.323%	\$6,799.25	13.237%	\$7,699.25

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.

## Financial Worksheet - Budget

2015 Estimated

Year 2014

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$43,243.17	-73.138%	\$11,616.18	2.121%	\$11,862.53	-78.803%	\$2,514.53
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	\$4,365.48	12.602%	\$4,915.60	-18.626%	\$4,000.00	-2.000%	\$3,920.00
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$7.53	-71.713%	\$2.13	-6.103%	\$2.00	0.000%	\$2.00
Miscellaneous	\$0.00		\$0.00		\$0.00		\$0.00
Total Revenue	\$4,373.01	12.456%	\$4,917.73	-18.621%	\$4,002.00	-1.999%	\$3,922.00
Expenditures							
Highways - Other	\$36,000.00	-87.024%	\$4,671.38	185.783%	\$13,350.00	2.000%	\$13,617.00
Total Expenditures	\$36,000.00	-87.024%	\$4,671.38	185.783%	\$13,350.00	2.000%	\$13,617.00
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	\$11,616.18	2.121%	\$11,862.53	-78.803%	\$2,514.53	-385.559%	-\$7,180.47
Less: Encumbrances 12/31	\$0.00		\$2,512.37	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	\$11,616.18	-19.507%	\$9,350.16	-73.107%	\$2,514.53	-385.559%	-\$7,180.47

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

2015 Estimated

Year 2014

Fund Classification: 2281 Special Revenue

Fund Name: Ambulance And Emergency Medical Services

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$84,237.49	-27.709%	\$60,896.45	-71.816%	\$17,163.13	-74.963%	\$4,297.14
Fund Balance Adjustments	\$0.00		\$1,202.31		\$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	\$55,770.68	-9.840%	\$50,282.96	-0.563%	\$50,000.00	-20.000%	\$40,000.00
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	\$0.00		\$0.00		\$0.00		\$0.00
Other	\$0.00		\$402.00	1,392.53%	\$6,000.00	-25.000%	\$4,500.00
Special Assessments	\$0.00		\$0.00		\$0.00		\$0.00
Earnings on Investments	\$0.00		\$0.00		\$0.00		\$0.00
Miscellaneous	\$4,855.00	-100.000%	\$0.00		\$0.00		\$0.00
Total Revenue	\$60,625.68	-16.397%	\$50,684.96	10.486%	\$56,000.00	-20.536%	\$44,500.00
Expenditures							
Emergency Medical Services - Salaries	\$50,459.64	12.326%	\$56,679.42	-47.071%	\$30,000.00	5.000%	\$31,500.00
Emergency Medical Services - Other	\$33,507.08	16.218%	\$38,941.17	11.363%	\$43,365.99	-7.720%	\$40,018.16
Total Expenditures	\$83,966.72	13.879%	\$95,620.59	-23.274%	\$73,365.99	-2.519%	\$71,518.16
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		\$4,500.00	-100.000%	\$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		\$4,500.00	-100.000%	\$0.00
Fund Balance 12/31	\$60,896.45	-71.816%	\$17,163.13	-74.963%	\$4,297.14	-628.747%	-\$22,721.02
Less: Encumbrances 12/31	\$706.92	507.860%	\$4,297.14	-100.000%	\$0.00		\$0.00
Less: Reserve Balance 12/31	\$0.00		\$0.00		\$0.00		\$0.00
Unencumbered Undesignated 12/31	\$60,189.53	-78.624%	\$12,865.99	-66.601%	\$4,297.14	-628.747%	-\$22,721.02

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

2015 Estimated

Year 2014

Fund Classification: 2401 Special Revenue

Fund Name: LIGHTING ASSESSMENT

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$22,971.75	-17.790%	\$18,885.04	-14.713%	\$16,106.47	-96.855%	\$506.47
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	\$2,220.87	21.822%	\$2,705.51	-11.292%	\$2,400.00	-2.000%	\$2,352.00
Earnings on Investments	\$0.00		\$0.00		\$0.00		\$0.00
Miscellaneous	\$0.00		\$0.00		\$0.00		\$0.00
Total Revenue	\$2,220.87	21.822%	\$2,705.51	-11.292%	\$2,400.00	-2.000%	\$2,352.00
Expenditures							
Lighting- Other	\$6,307.58	-13.056%	\$5,484.08	228.223%	\$18,000.00	0.000%	\$18,000.00
Total Expenditures	\$6,307.58	-13.056%	\$5,484.08	228.223%	\$18,000.00	0.000%	\$18,000.00
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	\$18,885.04	-14.713%	\$16,106.47	-96.855%	\$506.47	-3,089.6%	-\$15,141.53
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	\$18,885.04	-14.713%	\$16,106.47	-96.855%	\$506.47	-3,089.6%	-\$15,141.53

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**

2015 Estimated

Year 2014

Fund Classification: 2901 Special Revenue

Fund Name: CEMETERY BEQUEST

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$0.00		\$26,571.92	0.000%	\$26,571.92	-100.000%	\$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	\$26,571.92	-100.000%	\$0.00		\$0.00		\$0.00
Total Revenue	\$26,571.92	-100.000%	\$0.00		\$0.00		\$0.00
Expenditures							
Cemeteries - Other	\$0.00		\$0.00		\$26,571.92	-100.000%	\$0.00
Capital Outlay - Other	\$0.00		\$0.00		\$0.00		\$0.00
Total Expenditures	\$0.00		\$0.00		\$26,571.92	-100.000%	\$0.00
Other Financing Sources & Uses							
Sources							
Sale of Bonds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Notes	\$0.00		\$0.00		\$0.00		\$0.00
Other Debt Proceeds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Fixed Assets	\$0.00		\$0.00		\$0.00		\$0.00
Transfers - In	\$0.00		\$0.00		\$0.00		\$0.00
Advances - In	\$0.00		\$0.00		\$0.00		\$0.00
Special Items	\$0.00		\$0.00		\$0.00		\$0.00
Extraordinary Items	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Sources	\$0.00		\$0.00		\$0.00		\$0.00
Uses							
Transfers - Out	\$0.00		\$0.00		\$0.00		\$0.00
Advances - Out	\$0.00		\$0.00		\$0.00		\$0.00
Contingencies	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Uses	\$0.00		\$0.00		\$0.00		\$0.00
Total Other Financing Sources & Uses	\$0.00		\$0.00		\$0.00		\$0.00
Fund Balance 12/31	\$26,571.92	0.000%	\$26,571.92	-100.000%	\$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	\$26,571.92	0.000%	\$26,571.92	-100.000%	\$0.00		\$0.00

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

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

Fund Classification: 2902 Special Revenue

Fund Name: NOPEC GRANT FD

Description	2012	%	2013	%	Current 2014	%	2015
Fund Balance 1/1	\$35.22	0.000%	\$35.22	0.000%	\$35.22	-100.000%	\$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							
Capital Outlay - Other	\$0.00		\$0.00		\$35.22	-100.000%	\$0.00
Total Expenditures	\$0.00		\$0.00		\$35.22	-100.000%	\$0.00
Other Financing Sources & Uses							
Sources							
Sale of Bonds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Notes	\$0.00		\$0.00		\$0.00		\$0.00
Other Debt Proceeds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Fixed Assets	\$0.00		\$0.00		\$0.00		\$0.00
Transfers - In	\$0.00		\$0.00		\$0.00		\$0.00
Advances - In	\$0.00		\$0.00		\$0.00		\$0.00
Special Items	\$0.00		\$0.00		\$0.00		\$0.00
Extraordinary Items	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Sources	\$0.00		\$0.00		\$0.00		\$0.00
Uses							
Transfers - Out	\$0.00		\$0.00		\$0.00		\$0.00
Advances - Out	\$0.00		\$0.00		\$0.00		\$0.00
Contingencies	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Uses	\$0.00		\$0.00		\$0.00		\$0.00
Total Other Financing Sources & Uses	\$0.00		\$0.00		\$0.00		\$0.00
Fund Balance 12/31	\$35.22	0.000%	\$35.22	-100.000%	\$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	\$35.22	0.000%	\$35.22	-100.000%	\$0.00		\$0.00

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

**Financial Worksheet - Budget**

2015 Estimated

Year 2014

Fund Classification: 4401 Capital Projects

Fund Name: Public Works Commission Projects

Description	2012	%	2013	%	Current 2014	%	2015
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							
Capital Outlay - Other	\$0.00		\$0.00		\$0.00		\$0.00
Total Expenditures	\$0.00		\$0.00		\$0.00		\$0.00
Other Financing Sources & Uses							
Sources							
Sale of Bonds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Notes	\$0.00		\$0.00		\$0.00		\$0.00
Other Debt Proceeds	\$0.00		\$0.00		\$0.00		\$0.00
Sale of Fixed Assets	\$0.00		\$0.00		\$0.00		\$0.00
Transfers - In	\$0.00		\$0.00		\$0.00		\$0.00
Advances - In	\$0.00		\$0.00		\$0.00		\$0.00
Special Items	\$0.00		\$0.00		\$0.00		\$0.00
Extraordinary Items	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Sources	\$0.00		\$0.00		\$0.00		\$0.00
Uses							
Transfers - Out	\$0.00		\$0.00		\$0.00		\$0.00
Advances - Out	\$0.00		\$0.00		\$0.00		\$0.00
Contingencies	\$0.00		\$0.00		\$0.00		\$0.00
Other - Other Financing Uses	\$0.00		\$0.00		\$0.00		\$0.00
Total Other Financing Sources & Uses	\$0.00		\$0.00		\$0.00		\$0.00
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.

