

WAYNE TOWNSHIP

BUTLER COUNTY, OHIO

SPECIAL TRUSTEES MEETING

JULY 12, 2021

5967 Jacksonburg Road, Trenton, Ohio 45067 Phone 513-424-9661

Wayne Township Trustees

BILL JONES
ED TRUSTER
TIM TAYLOR

Administrator/Zoning

DANIEL HOIT

Fiscal Officer

LAURA DALEY

CALL TO ORDER

Trustee Truster called the special Trustees meeting to order at 7:00pm

PLEDGE OF ALLEGIANCE

Everyone stood for the pledge of allegiance to our flag.

ROLL CALL

Roll call was taken. Trustee Bill Jones was absent.

AUDIENCE OF PUBLIC

None.

NEW BUSINESS

1. Discuss the latest news on American Rescue Funds. The townships have been included in this funding. Fiscal Officer Laura Daley read aloud the information she received thus far. She stated there again are restrictions that will be hard to figure out with this grant, but she plans to move forward receiving the funds and we will work through the red tape later.

LEGISLATION

A discussion regarding increases and decreases made in Tax budget was explained by line item to the Trustees. The Tax Budget is a preliminary budget for the township for the following fiscal year. This is required to be completed and turned into the County Auditor's office following approval by the Trustees.

A MOTION APPROVING THE 2022 FISCAL YEAR TAX BUDGET AS ATTACHED AND HAVING THE FISCAL OFFICER SUBMIT THE SAME TO THE BUTLER COUNTY AUDITOR'S OFFICE.

A motion to approve was made by Tim Taylor, followed by a second by Edward Truster. Roll call was taken; 2 ayes, 0 nays, 1 absent.

AUDIENCE OF PUBLIC

None.

AUDIENCE OF TRUSTEES

None.

NEXT MEETING

1. July 19, 2021 at 7pm

ADJOURNMENT

A motion to adjourn was made by Ed Truster, followed by a second by Tim Taylor. Roll call was taken; 2 ayes, 0 nays, 1 absent. The special meeting was adjourned at 7:47pm

ARP ACT OVERVIEW

This overview covers the American Rescue Plan (ARP) Act; the enacted Ohio House Bill 168; and the distribution and uses of the funds.

The ARP Act

On March 11, 2021, the American Rescue Plan Act (ARP) was signed into law by President Biden. Included in the ARP Act was over \$350 billion for states and local governments to use to help emerge from the public health crisis. Of the total amount allocated, the State of Ohio received \$5.368 billion, counties received \$2.270 billion, and Metro Cities (those with a population over 50,000) received \$2.175 billion and non-entitlement units of local government (entities under 50,000 in population) received \$844 million.

Due to changes in the definition of local government as the Act made its way through the legislative process, the eligibility of Ohio townships with regard to this funding was in question. The Act that was signed into law used the Census Bureau's definition of local government, due to the fact that the state of Ohio has incorporated and unincorporated areas; this left Ohio's townships in flux as to whether they would be considered eligible units of local government.

Ultimately, three townships with a population greater than 50,000 in the unincorporated territory were classified by the US Treasury as a "Metro City" and received direct allocation of ARP funds. For the remaining 1,305 townships in Ohio, Treasury left the decision up to the State of Ohio as to whether they were to be considered non-entitlement units (NEUs) of local government for purposes of receiving ARP dollars.

House Bill 168

After intensive lobbying by OTA staff and OTA members, on June 25, the Ohio General Assembly passed House Bill 168, officially designating Ohio townships as eligible NEUs with regard to ARP funding. Governor DeWine signed this legislation on June 30, officially allowing townships access to direct ARP funding. As townships prepare to receive funds, this document will give a general overview of the funding.

Distribution of Funding

Per the Act and US Treasury guidance, ARP funding will be distributed to all NEUs by population. The specific allocation to each NEU is based on the NEU's proportion of the population compared to the total population of all NEUs in Ohio.

$$\frac{\text{Total population of township}}{\text{Total population of Ohio's eligible NEUs}} \times \text{Aggregate state NEU payment}$$

The Ohio Office of Budget & Management (OBM) - the state agency charged with disbursing the ARP funding to NEUs - has produced an estimate of each jurisdiction's allocation, which is available on the OTA website under the "American Rescue Plan" tab. Please note that the ARP Act states that an entity is only eligible for up to 75 percent of its annual total operating budget that was in effect as of January 27, 2020. Each township will be required to submit its budget from January 27, 2020, and the actual amount awarded by OBM will be reduced, if need be, to reflect the 75 percent cap.

While townships do not need to apply for ARP funds, they will be required to provide certain information to OBM in order to have funding released (similar to the CARES Act). Registration opened through OBM on July 6. Townships will have 60 days to submit information, in accordance with Treasury requirements, and must register by September 4, 2021.



Townships will receive funds in two tranches - one after providing necessary information to OBM and the second approximately 12 months later. The OTA highly recommends that all townships submit a registration to receive funding. If a township does not register within the 60-day window, it will not be eligible for any direct ARP funding in the future.

Use of Funding

As with the CARES Act, the guiding principles for this funding are outlined in Treasury guidance. The OTA recommends that townships read these documents to familiarize themselves with the process and procedures. Treasury documents will answer many initial questions for townships and will be updated over time with additional information. Start by reading the Compliance and Reporting Guidance and FAQs - both are linked under the American Rescue Plan tab on the OTA's website.

Per Treasury guidance, townships are able to use ARP funds for expenses in four broad categories, as follows:

- *Support public health expenditures*, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff and *address negative economic impacts caused by the public health emergency*, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- *Replace lost public sector revenue*, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- *Provide premium pay for essential workers*, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors;
- *Invest in water, sewer, and broadband infrastructure*, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Unlike CARES Act funding, townships will have three years (12/31/2024) to obligate ARP funds and all money must be *spent* by December 31, 2026. ARP funding is generally forward-looking and can be spent on expenses incurred between March 3, 2021, and December 21, 2024. There are some exceptions to this, and Treasury guidance will be the basis for determining eligible expenses.

Treasury has issued an interim final rule and FAQ on this funding. Both documents contain significant information on allowable uses, including calculations for lost revenue, restrictions on premium pay, clarifications on broadband, etc. Those and other documents can be found on the OTA and Treasury websites. Also, included in this packet is a list of potential uses for townships to consider. As with CARES Act funding, it is essential that your township work with legal counsel for questions on eligible uses.

While gaining access to this funding was a long road, the OTA is pleased all Ohio townships have been determined as eligible and can use this funding to recover from the pandemic. We know you may have many questions, but the OTA strongly encourages every Ohio township obtain this beneficial funding to support township operations, community members, and small businesses. We are here to help you put it to good use!

If you have any questions about these pieces of legislation or the process, you may contact OTA Director of Governmental Affairs Marisa Myers at myers@ohiotownships.org.

MOTION

A MOTION APPROVING THE 2022 FISCAL YEAR TAX BUDGET AS ATTACHED AND HAVING THE FISCAL OFFICER SUBMIT THE SAME TO THE BUTLER COUNTY AUDITOR'S OFFICE.

A motion was made by Tim Taylor and seconded
by Edward Truster to approve the 2022 fiscal year tax budget and to have
the Fiscal Officer submit the same to the Butler County Auditor's Office.

AYES 2

NAYS 0

ABSENT 1

Laura Daley, Fiscal officer 07/12/2021

LAURA DALEY, FISCAL OFFICER

MOTION

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AYES 2

NAYS 0

ABSENT 1

Laura Daley, Fiscal Officer 7/12/21

LAURA DALEY, FISCAL OFFICER

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 1000 General

Fund Name: General

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$442,728.45	\$468,316.17	\$499,007.04	\$503,029.74
Fund Balance Adjustments	-\$3,695.51	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$52,720.15	\$52,090.66	\$50,000.00	\$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	\$2,067.38	\$1,912.60	\$4,000.00	\$4,000.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$71,565.77	\$71,237.10	\$60,000.00	\$65,000.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$7,139.73	\$5,669.73	\$7,000.00	\$7,000.00
Other	\$1,457.86	\$1,171.74	\$500.00	\$500.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$709.03	\$614.19	\$650.00	\$650.00
Miscellaneous	\$15,378.47	\$19,916.92	\$13,000.00	\$13,000.00
Total Revenue	\$151,038.39	\$152,612.94	\$135,150.00	\$140,150.00
Expenditures				
Administrative - Salaries	\$59,273.56	\$60,164.36	\$61,735.75	\$61,745.00
Administrative - Other	\$29,731.40	\$29,904.61	\$32,427.82	\$35,320.00
Townhalls, Memorial Buildings and Ground	\$25,749.47	\$24,869.26	\$29,233.89	\$30,000.00
Townhalls, Memorial Buildings and Ground	\$6,925.66	\$6,496.57	\$7,729.84	\$8,450.00
Zoning - Other	\$75.07	\$487.27	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Interest - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$121,755.16	\$121,922.07	\$131,127.30	\$135,515.00
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

2022 Tax Budget

Year 2021

Fund Classification: 1000 General

Fund Name: General

Description	2019	2020	Current 2021	2022
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	\$468,316.17	\$499,007.04	\$503,029.74	\$507,664.74
Less: Encumbrances 12/31	\$3,063.44	\$2,725.30	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Unencumbered Undesignated 12/31	\$464,252.73	\$495,281.74	\$502,029.74	\$507,664.74

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.

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$19,656.78	\$43,584.31	\$48,638.22	\$48,688.22
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	\$14,451.59	\$12,826.71	\$11,300.00	\$11,500.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$117.94	\$102.43	\$250.00	\$250.00
Miscellaneous	\$20,833.20	\$3,649.57	\$0.00	\$0.00
Total Revenue	\$35,402.73	\$16,578.71	\$11,550.00	\$11,750.00
Expenditures				
Highways - Other	\$11,475.20	\$11,524.80	\$11,500.00	\$11,500.00
Total Expenditures	\$11,475.20	\$11,524.80	\$11,500.00	\$11,500.00
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	\$43,584.31	\$48,638.22	\$48,688.22	\$48,938.22
Less: Encumbrances 12/31	\$24.80	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2019	2020	Current 2021	2022
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$43,559.51	\$48,638.22	\$48,688.22	\$48,938.22

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

2022 Tax Budget

Year 2021

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$219,928.81	\$247,861.98	\$335,660.68	\$312,860.68
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	\$101,928.13	\$134,259.13	\$140,000.00	\$140,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$118.76	\$102.44	\$200.00	\$200.00
Miscellaneous	\$11,092.00	\$15,370.00	\$0.00	\$0.00
Total Revenue	\$113,138.89	\$149,731.57	\$140,200.00	\$140,200.00
Expenditures				
Highways - Other	\$85,205.72	\$61,932.87	\$163,000.00	\$114,175.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$85,205.72	\$61,932.87	\$163,000.00	\$114,175.00
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	\$247,861.98	\$335,660.68	\$312,860.68	\$338,885.68

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2019	2020	Current 2021	2022
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	\$247,861.98	\$335,660.68	\$312,860.68	\$338,885.68

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

2022 Tax Budget

Year 2021

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$192,294.53	\$208,902.28	\$244,165.34	\$214,068.80
Fund Balance Adjustments	-\$157.81	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$167,274.88	\$168,630.61	\$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	\$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	\$25,650.86	\$26,860.47	\$25,000.00	\$25,000.00
Other	\$2,502.85	\$2,371.96	\$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	\$195,428.59	\$197,863.04	\$185,500.00	\$185,500.00
Expenditures				
Administrative - Other	\$3,600.00	\$500.00	\$500.00	\$800.00
Highways - Salaries	\$121,777.58	\$117,993.96	\$134,054.95	\$137,000.00
Highways - Other	\$53,285.45	\$44,106.02	\$81,041.59	\$52,185.00
Total Expenditures	\$178,663.03	\$162,599.98	\$215,596.54	\$189,985.00
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

2022 Tax Budget

Year 2021

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2019	2020	Current 2021	2022
Fund Balance 12/31	\$208,902.28	\$244,165.34	\$214,068.80	\$209,583.80
Less: Encumbrances 12/31	\$3,450.71	\$3,911.54	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Unencumbered Undesignated 12/31	\$204,451.57	\$239,253.80	\$213,068.80	\$209,583.80

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

2022 Tax Budget

Year 2021

Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$11,855.69	\$13,105.69	\$8,418.49	\$9,318.49
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	\$2,100.00	\$1,218.40	\$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	\$900.00	\$694.40	\$900.00	\$900.00
Total Revenue	\$3,000.00	\$1,912.80	\$1,900.00	\$1,900.00
Expenditures				
Administrative - Other	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00
Capital Outlay - Other	\$1,000.00	\$5,600.00	\$0.00	\$750.00
Total Expenditures	\$1,750.00	\$6,600.00	\$1,000.00	\$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
Fund Balance 12/31	\$13,105.69	\$8,418.49	\$9,318.49	\$9,468.49

WAYNE TOWNSHIP, BUTLER COUNTY

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

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Fund Classification: 2041 Special Revenue

Fund Name: Cemetery

Description	2019	2020	Current 2021	2022
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	\$13,105.69	\$8,418.49	\$9,318.49	\$9,468.49

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.

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$147,206.74	\$180,509.05	\$162,537.49	\$174,844.54
Fund Balance Adjustments	\$1,174.66	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$259,678.44	\$242,280.13	\$230,000.00	\$230,000.00
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	\$23,355.80	\$27,252.85	\$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	\$29,379.69	\$48,981.29	\$45,000.00	\$45,000.00
Other	\$3,754.28	\$3,549.98	\$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	\$1,413.28	\$10,416.22	\$11,000.00	\$11,000.00
Total Revenue	\$317,581.49	\$332,480.47	\$306,000.00	\$306,000.00
Expenditures				
Administrative - Other	\$7,175.00	\$5,000.00	\$5,000.00	\$5,000.00
Fire Protection - Salaries	\$47,411.91	\$63,267.67	\$67,651.65	\$68,000.00
Fire Protection - Other	\$77,508.01	\$81,725.13	\$85,741.30	\$86,400.00
Emergency Medical Services - Other	\$3,663.92	\$4,468.85	\$5,300.00	\$5,300.00
Other Public Safety - Other	\$195.00	\$2,185.42	\$15,000.00	\$15,000.00
Capital Outlay - Other	\$149,500.00	\$193,804.96	\$115,000.00	\$115,000.00
Total Expenditures	\$285,453.84	\$350,452.03	\$293,692.95	\$294,700.00
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

2022 Tax Budget

Year 2021

Fund Classification: 2111 Special Revenue

Fund Name: Fire District

Description	2019	2020	Current 2021	2022
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	\$180,509.05	\$162,537.49	\$174,844.54	\$186,144.54
Less: Encumbrances 12/31	\$3,891.09	\$4,054.35	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$1,816.67	\$1,816.67	\$1,816.67	\$0.00
Unencumbered Undesignated 12/31	\$174,801.29	\$156,666.47	\$173,027.87	\$186,144.54

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.

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$16,060.81	\$21,623.64	\$24,740.55	\$24,840.55
Fund Balance Adjustments	\$1,328.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$5,425.61	\$5,785.13	\$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	\$1,258.77	\$1,253.89	\$900.00	\$900.00
Other	\$87.60	\$83.02	\$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	\$3,933.82	\$2,623.90	\$0.00	\$0.00
Total Revenue	\$10,705.80	\$9,745.94	\$6,600.00	\$6,600.00
Expenditures				
Administrative - Other	\$70.97	\$629.03	\$500.00	\$500.00
Highways - Other	\$6,400.00	\$6,000.00	\$6,000.00	\$6,000.00
Total Expenditures	\$6,470.97	\$6,629.03	\$6,500.00	\$6,500.00
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	\$21,623.64	\$24,740.55	\$24,840.55	\$24,940.55

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2141 Special Revenue

Fund Name: Road District

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$129.03	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$21,494.61	\$24,740.55	\$24,840.55	\$24,940.55

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

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2022 Tax Budget

Year 2021

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$140,451.84	\$160,835.17	\$180,815.52	\$139,957.00
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	\$28,623.12	\$28,059.62	\$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	\$16,557.27	\$17,775.23	\$16,000.00	\$16,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$117.76	\$102.30	\$75.00	\$75.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$45,298.15	\$45,937.15	\$43,075.00	\$43,075.00
Expenditures				
Highways - Other	\$12,914.82	\$18,100.86	\$28,933.52	\$29,000.00
Capital Outlay - Other	\$12,000.00	\$7,855.94	\$55,000.00	\$10,000.00
Total Expenditures	\$24,914.82	\$25,956.80	\$83,933.52	\$39,000.00
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	\$160,835.17	\$180,815.52	\$139,957.00	\$144,032.00

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$10,402.46	\$933.52	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$150,432.71	\$179,882.00	\$139,957.00	\$144,032.00

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

2022 Tax Budget

Year 2021

Fund Classification: 2272 Special Revenue

Fund Name: Coronavirus Relief Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$0.00	\$0.00	\$151,671.56	\$764.80
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				
Administrative - Other	\$0.00	\$7,109.01	\$0.00	\$0.00
Other General Government - Other	\$0.00	\$57,040.69	\$0.00	\$0.00
Fire Protection - Other	\$0.00	\$20,396.40	\$47,314.42	\$0.00
Emergency Medical Services - Other	\$0.00	\$30,108.36	\$103,592.34	\$0.00
Total Expenditures	\$0.00	\$114,654.46	\$150,906.76	\$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	\$266,326.02	\$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

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2272 Special Revenue

Fund Name: Coronavirus Relief Fund

Description	2019	2020	Current 2021	2022
Total Other Financing Sources & Uses	\$0.00	\$266,326.02	\$0.00	\$0.00
Fund Balance 12/31	\$0.00	\$151,671.56	\$764.80	\$764.80
Less: Encumbrances 12/31	\$0.00	\$150,906.76	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$764.80	\$764.80	\$764.80

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

2022 Tax Budget

Year 2021

Fund Classification: 2401 Special Revenue

Fund Name: Lighting District

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$1,522.14	\$2,721.52	\$3,878.20	\$4,378.20
Fund Balance Adjustments	\$781.00	\$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	\$918.38	\$2,156.68	\$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	\$918.38	\$2,156.68	\$1,500.00	\$1,500.00
Expenditures				
Lighting- Other	\$500.00	\$1,000.00	\$1,000.00	\$1,500.00
Total Expenditures	\$500.00	\$1,000.00	\$1,000.00	\$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	\$2,721.52	\$3,878.20	\$4,378.20	\$4,378.20
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2022 Tax Budget

Year 2021

Fund Classification: 2401 Special Revenue

Fund Name: Lighting District

Description	2019	2020	Current 2021	2022
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$2,721.52	\$3,878.20	\$4,378.20	\$4,378.20

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.