DISTRICT BUDGET

FOR

FISCAL YEAR 2018-2019

Adopted June 20, 2018

FISCAL YEAR 2018-2019
REVENUE AND EXPENSE SUMMARY

REVENUE	2018-2019 12 Months Regular	2018-2019 12 Months Spec. Pvg.	2018-2019 12 Months Road Rehab	2018-2019 12 Months Total
Projected Balance Forward	$0	$465,436	$3,004,576	$3,470,012
2018-2019 Benefit Fees	$1,144,991	$7,363	$670,373	$1,822,727
2017-2018 Benefit Fees	$85,914	$588	$111,214	$197,715
2018-2019 Exempt Parcel Billing	$57,685	0	$0	$57,685
TOTAL REVENUE--->>	$1,288,590	$473,387	$3,786,163	$5,548,139
EXPENSE				
Contract and P.O. Work	$176,050	$0	$0	$176,050
Emergency Maintenance	$67,500	$0	$0	$67,500
Roadway Rehabilitation	$0	$0	$456,500	$456,500
In-House Road Maintenance	$244,305	$0	$0	$244,305
General & Administrative	$758,086	$0	$0	$758,086
Long Range Planning	$0	$0	$0	$0
Capital Expenditures	$0	$0	$0	$0
Year-End Carryover	$42,650	$473,387	$3,329,663	$3,845,699
TOTAL EXPENSE--->>	$1,288,590	$473,387	$3,786,163	$5,548,139

FISCAL YEAR 2018-2019

Zone	<---------- EXPENDITURES & RESERVES ---------->									<- COST OF SERVICE/TAX ROLL LEVY ->			
	2	3	4	5	6	7	8	9	10	11	12	13	14
	Contract and P.O.'s	Emerg. Work	Road Rehab Projects	InHouse Road Maint.	General and Admin.	Cont. Reserve LTP	Capital Exp.	Working Capital Req'd	Subtotal Columns 2 - 9	Funds Req'd (levy)	Acres	Total Assess. per Acre	Amount to Tax Roll
Primary	39300	25000		42240	0	0	0	0	106540	106540	18075	$26.64	
Primary Roadway Rehab			87900						87900	375000			
Emergency Reserve									0				
Zone I	14000	10000		56385	195889	0	0	11021	287295	287295	4691	$88.83	$115.47
Zone I Roadway Rehab			114800						114800	129450			
Zone I Special Paving									0	7951	2236	*	*
Emergency Res./Long Term Res.									0				
Zone II	9450	7500		10847	38359	0	0	2158	68314	68314	929	$91.78	$118.42
Zone II Roadway Rehab			42300						42300	16945			
Emergency Reserve									0				
Zone III	6200	5000		19251	64665	0	0	3638	98754	98754	1565	$84.15	$110.79
Zone III Roadway Rehab			51900						51900	32950			
Emergency Reserve									0				
Zone IV	40200	10000		65498	231519	0	0	13025	360243	360243	5598	$83.30	$109.94
Zone IV Roadwy Rehab			99200						99200	106050			
Emergency Reserve									0				
Zone V	64900	10000		50082	169205	0	0	9519	303707	303707	3936	$79.99	$106.63
Zone V Roadway Rehab			60400						60400	11120			
Emergency Reserve									0				
Zone VII	2000	0	0	0	58448	0	0	3288	63737	63737	1356	$46.99	$73.63
TOTALS:													
District Regular	176050	67500	0	244305	758086	0	0	42650	1288590	1288590			
Roadway Rehab	0	0	456500	0	0	0	0	0	456500	671515			
Special Paving	0	0	0	0	0	0	0	0	0	7951			
Emergency Reserve	0	0	0	0	0	0	0	0	0	0			
GRAND TOTALS:	176050	67500	456500	244305	758086	0	0	42650	1745090	1968056	18075		

FISCAL YEAR 2018-2019 GENERAL AND ADMINISTRATIVE

YEAR	2018						2019						
MONTH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	YEAR TOTAL
MORTGAGE	26954	0	0	0	0	0	26953	0	0	0	0	0	53907
POA	591	591	591	591	591	591	591	591	591	591	591	591	7095
PROPERTY TAXES	0	0	0	0	5390	0	0	0	0	5390	0	0	10779
DIRECTOR STIPEND	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	14000
WAGES	27746	27746	27746	27746	27746	27746	27746	27746	27746	27746	27746	27746	332946
FSA/HRA ADMINISTRATION FEES	100	100	100	100	100	100	1100	100	100	100	100	100	2200
PAYROLL TAXES	593	593	593	593	593	593	593	593	593	593	593	593	7114
RETIREMENT	8739	8739	8739	8739	8739	8739	8739	8739	8739	8739	8739	8739	104867
AUTO ALLOWANCE	500	500	500	500	500	500	500	500	500	500	500	500	6000
WORKER'S COMPENSATION	3597	0	0		0	0			0		0	0	3597
HEALTH INSURANCE	3669	3669	3669	3669	3669	3669	3669	3669	3669	3669	3669	3669	44028
LEGAL RETAINER	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	30000
LEGAL NOTICES	167	167	167	167	167	167	167	167	167	167	167	167	2000
TELEPHONE & ALARM	417	417	417	417	417	417	417	417	417	417	417	417	5000
IT / WEBSITE SERVICES	708	708	708	708	708	708	708	708	708	708	708	708	8500
CONFERENCES & SEMINARS & EDUCATION	990	990	992	992	992	992	992	992	992	992	992	992	11900
OFFICE SUPPLIES	430	430	430	430	430	430	430	430	430	430	430	430	5157
PRINTING	119	119	119	119	119	119	119	119	119	119	119	119	1425
POSTAGE	83	83	83	83	83	83	83	83	83	83	83	83	1000
OFFICE MAINTENANCE	308	308	308	308	308	308	308	308	308	308	308	308	3700
ACCOUNTING & AUDIT	5124	5124	5124	5124	0	0	0	0	0	0	0	0	20495
DATA PROCESSING	595	595	595	595	595	595	595	595	595	595	595	595	7135
UTILITIES	279	279	279	279	279	279	279	279	279	279	279	279	3351
INSURANCE (Liab and E&O)	38500	0	0	0	0	0	0	0	0	0	0	0	38500
VEHICLE FUEL	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	12000
VEHICLE MAINTENANCE	417	417	417	417	417	417	417	417	417	417	417	417	5000
EQUIPMENT MAINTENANCE	113	113	113	113	113	113	113	113	113	113	113	113	1350
COUNTY SERVICES	188	188	188	188	188	188	188	188	188	188	188	188	2250
TRAVEL & MILEAGE	0	0	0	0	0	0	0	0	0	0	0	0	0
MEMBERSHIP & DUES	478	478	478	478	478	478	478	478	478	478	478	478	5730
SUBSCRIPTION/PUBLICATION	0	0	0	0	60	0	0	0	0	0	0	0	60
PHOTOS, FILM, PROCESSING	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT RENTAL	100	0	0	100	0	0	150	0	0	150	0	0	500
DONATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACT LABOR	542	542	542	542	542	542	542	542	542	542	542	542	6500
G & A TOTAL	126710	57560	57562	57662	57887	52438	80541	52438	52438	57977	52438	52438	758086
LONG RANGE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS--->>	126710	57560	57562	57662	57887	52438	80541	52438	52438	57977	52438	52438	758086

FISCAL YEAR 2018-2019
IN-HOUSE ROAD MAINTENANCE

YEAR MONTH	2018 JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	2019 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	YEAR TOTAL
WAGES	11665	11665	11665	11665	11665	11665	11665	11665	11665	11665	11665	11665	139977
PAYROLL TAXES	201	201	201	201	201	201	201	201	201	201	201	201	2414
RETIREMENT	4053	4053	4053	4053	4053	4053	4053	4053	4053	4053	4053	4053	48632
WORKERS COMPENSATION	4735												4735
													0
HEALTH INSURANCE	1846	1846	1846	1846	1846	1846	1846	1846	1846	1846	1846	1846	22146
CONTRACT LABOR						300		300					600
EQUIPMENT FUEL	83	83	83	83	83	83	83	83	83	83	83	83	1000
EQUIPMENT MAINTENANCE	542	542	542	542	542	542	542	542	542	542	542	542	6500
EQUIPMENT INSURANCE	4600	0	0	0	0	0	0	0	0	0	0	0	4600
FIELD SUPPLIES	542	542	542	542	542	542	542	542	542	542	542	542	6500
EQUIPMENT YARD RENTAL	600	600	600	600	600	600	600	600	600	600	600	600	7200
EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS--->>	28866	19531	19531	19531	19531	19831	19531	19831	19531	19531	19531	19531	244305

FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - REGULAR BENEFIT FEES

YEAR	2018						2019						
MONTH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	YEAR TOTAL
REVENUE													
CASH ON HAND	0	-170247	-226652	-318415	-410279	-451811	-548393	-13370	-109952	-148549	-250371	138929	-2509109
EXEMPT PARCEL BILLING	0	0	0	0	0	0	0	0	57685	0	0	0	57685
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	659409	0	0	0	485582	0	1144991
BENEFIT FEES - 2017-2018	0	35356	0	0	50557	0	0	0	0	0	0	0	85914
TOTAL REVENUE--->>	0	35356	0	0	50557	0	659409	0	57685	0	485582	0	1288590
TOTAL CASH--->>	0	-134890	-226652	-318415	-359721	-451811	111016	-13370	-52267	-148549	235211	138929	1288590
EXPENDITURES													
CONTRACT MAINTENANCE	14671	14671	14671	14671	14671	14671	14671	14671	14671	14671	14670	14670	176050
EMERGENCY MAINTENANCE	0	0	0	0	0	9643	9643	9643	9643	9643	9643	9643	67500
IN-HOUSE MAINTENANCE	28866	19531	19531	19531	19531	19831	19531	19831	19531	19531	19531	19530	244305
GENERAL & ADMINISTRATIVE	126710	57560	57662	57662	57887	52438	80541	52438	52438	57977	52438	52437	758086
LONG RANGE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES--->>	170247	91762	91763	91863	92089	96582	124385	96582	96282	101822	96281	96279	1245940
CARRYOVER --->>	-170247	-226652	-318415	-410279	-451811	-548393	-13370	-109952	-148549	-250371	138929	42650	42650

FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - SPECIAL PAVING FUNDS

YEAR MONTH	2018 JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	2019 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	YEAR TOTAL
REVENUE													
CASH ON HAND	465436	465436	465667	465667	465667	466024	466024	470224	470224	470224	470224	473387	465436
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	4200		0	0	3163	0	7363
BENEFIT FEES - 2017-2018	0	231	0	0	357	0	0	0	0	0	0	0	588
TOTAL REVENUE--->>	0	231	0	0	357	0	4200	0	0	0	3163	0	7951 7951
TOTAL CASH--->>	465436	465667	465667	465667	466024	466024	470224	470224	470224	470224	473387	473387	473387 473387
EXPENDITURES													
	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES--->>	0	0	0	0	0	0	0	0	0	0	0	0	0 0
CARRYOVER BALANCE--->>	465436	465667	465667	465667	466024	466024	470224	470224	470224	470224	473387	473387	473387

SUMMARY
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	3004576	3004576	2623215	2623215	2623215	2659290	2659290	3042733	3042733	3042733	3042733	3329663	3004576
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	383443	0	0	0	286930	0	670373
BEFEFIT FEES - 2017-2018/CR&R FF	0	75139	0	0	36075	0	0	0	0	0	0	0	111214
TOTAL REVENUE--->>	0	75139	0	0	36075	0	383443	0	0	0	286930	0	781587
TOTAL CASH--->>	3004576	3079715	2623215	2623215	2659290	2659290	3042733	3042733	3042733	3042733	3329663	3329663	3786163
EXPENDITURES													
PRIMARY	0	87900	0	0	0	0	0	0	0	0	0	0	87900
ZONE I	0	114800	0	0	0	0	0	0	0	0	0	0	114800
ZONE II	0	42300	0	0	0	0	0	0	0	0	0	0	42300
ZONE III	0	51900	0	0	0	0	0	0	0	0	0	0	51900
ZONE IV	0	99200	0	0	0	0	0	0	0	0	0	0	99200
ZONE V	0	60400	0	0	0	0	0	0	0	0	0	0	60400
TOTAL EXPENDITURES--->>	0	456500	0	0	0	0	0	0	0	0	0	0	456500
CARRYOVER BALANCE--->>	3004576	2623215	2623215	2623215	2659290	2659290	3042733	3042733	3042733	3042733	3329663	3329663	3329663

PRIMARY ZONE
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	1049800	1049800	1026918	1026918	1026918	1043508	1043508	1243212	1243212	1243212	1243212	1391147	1049800
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	199704	0	0	0	147935	0	347639
BENEFIT FEES - 2017-2018	0	10772	0	0	16590	0	0	0	0	0	0	0	27362
CR&R FRANCHISE REVENUE FOR RR	0	54247	0	0	0	0	0	0	0	0	0	0	54247
TOTAL REVENUE—>>	0	65018	0	0	16590	0	199704	0	0	0	147935	0	429247
TOTAL CASH—>>	1049800	1114818	1026918	1026918	1043508	1043508	1243212	1243212	1243212	1243212	1391147	1391147	1479047
EXPENDITURES													
PRIMARY													
2018-2019 Crack & Surry Project	0	87900	0	0	0	0	0	0	0	0	0	0	87900
TOTAL EXPENDITURES—>>	0	87900	0	0	0	0	0	0	0	0	0	0	87900
CARRYOVER BALANCE—>>	1049800	1026918	1026918	1026918	1043508	1043508	1243212	1243212	1243212	1243212	1391147	1391147	1391147

ZONE I
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	559203	559203	447999	447999	447999	455611	455611	520198	520198	520198	520198	569578	559203
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	64587	0	0	0	49381	0	113967
BENEFIT FEES - 2017-2018	0	3596	0	0	7613	0	0	0	0	0	0	0	11208
TOTAL REVENUE--->>	0	3596	0	0	7613	0	64587	0	0	0	49381	0	125176
TOTAL CASH--->>	559203	562799	447999	447999	455611	455611	520198	520198	520198	520198	569578	569578	684378
EXPENDITURES													
ZONE I													
2018-2019 Crack & Slurry Project	0	114800	0	0	0	0	0	0	0	0	0	0	114800
TOTAL EXPENDITURES--->>	0	114800	0	0	0	0	0	0	0	0	0	0	114800
CARRYOVER BALANCE--->>	559203	447999	447999	447999	455611	455611	520198	520198	520198	520198	569578	569578	569578
>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>	>>>>>>>>>>>

ZONE II
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	265504	265504	223830	223830	223830	224793	224793	236395	236395	236395	236395	244989	265504
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	11602	0	0	0	8594	0	20196
BENEFIT FEES - 2017-2018	0	626	0	0	964	0	0	0	0	0	0	0	1589
TOTAL REVENUE--->>	0	626	0	0	964	0	11602	0	0	0	8594	0	21785
TOTAL CASH--->>	265504	266130	223830	223830	224793	224793	236395	236395	236395	236395	244989	244989	287289
EXPENDITURES													
ZONE II													
													0
													0
2018-2019 Crack & Slurry Project	0	42300	0	0	0	0	0	0	0	0	0	0	42300
TOTAL EXPENDITURES--->>	0	42300	0	0	0	0	0	0	0	0	0	0	42300
CARRYOVER BALANCE--->>	265504	223830	223830	223830	224793	224793	236395	236395	236395	236395	244989	244989	244989

ZONE III
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	325803	325803	274882	274882	274882	276386	276386	294545	294545	294545	294545	307993	325803
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	18158	0	0	0	13448	0	31607
BENEFIT FEES - 2017-2018	0	979	0	0	1504	0	0	0	0	0	0	0	2483
TOTAL REVENUE--->>	0	979	0	0	1504	0	18158	0	0	0	13448	0	34090
TOTAL CASH—>>	325803	326782	274882	274882	276386	276386	294545	294545	294545	294545	307993	307993	359893
EXPENDITURES													
ZONE III													0
2018-2019 Crack & Slurry Project	0	51900	0	0	0	0	0	0	0	0	0	0	51900
TOTAL EXPENDITURES—>>	0	51900	0	0	0	0	0	0	0	0	0	0	51900
CARRYOVER BALANCE—>>	325803	274882	274882	274882	276386	276386	294545	294545	294545	294545	307993	307993	307993

ZONE IV
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	450510	450510	354776	354776	354776	360125	360125	424365	424365	424365	424365	471960	450510
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	64239	0	0	0	47595	0	111835
BENEFIT FEES - 2017-2018	0	3466	0	0	5350	0	0	0	0	0	0	0	8815
TOTAL REVENUE--->>	0	3466	0	0	5350	0	64239	0	0	0	47595	0	120650
TOTAL CASH--->>	450510	453976	354776	354776	360125	360125	424365	424365	424365	424365	471960	471960	571160
EXPENDITURES													
ZONE IV													
2018-2019 Crack & Slurry Project	0	99200	0	0	0	0	0	0	0	0	0	0	99200
TOTAL EXPENDITURES--->>	0	99200	0	0	0	0	0	0	0	0	0	0	99200
CARRYOVER BALANCE--->>	450510	354776	354776	354776	360125	360125	424365	424365	424365	424365	471960	471960	471960

ZONE V
FISCAL YEAR 2018-2019
PROJECTED CASH FLOW - ROADWAY REHABILITATION

MONTH/YEAR	JUL 2018	AUG	SEP	OCT	NOV	DEC	JAN 2019	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	353756	353756	294811	294811	294811	298865	298865	324019	324019	324019	324019	343996	353756
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	25154	0	0	0	19977	0	45131
BENEFIT FEES - 2017-2018	0	1455	0	0	4055	0	0	0	0	0	0	0	5509
TOTAL REVENUE--->>	0	1455	0	0	4055	0	25154	0	0	0	19977	0	50640
TOTAL CASH--->>	353756	355211	294811	294811	298865	298865	324019	324019	324019	324019	343996	343996	404396
ZONE V													
2018-2019 Crack & Slurry Project	0	60400	0	0	0	0	0	0	0	0	0	0	60400
TOTAL EXPENDITURES--->>	0	60400	0	0	0	0	0	0	0	0	0	0	60400
CARRYOVER BALANCE--->>	353756	294811	294811	294811	298865	298865	324019	324019	324019	324019	343996	343996	343996