RESOLUTION NO. 2026-07-20-004

A RESOLUTION ACCEPTING THE ATTACHED 2027 TAX BUDGET TO BE SUBMITTED TO THE DARKE COUNTY AUDITOR FOR CONSIDERATION OF THE DARKE COUNTY BUDGET COMMISSION AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the Village of Wayne Lakes needs to adopt a 2027 tax budget to submit to the Darke County Auditor before July 21, 2026 per O.R.C. §5705.28; and

WHEREAS, the Village of Wayne Lakes has completed the Application for Extension of Time to Adopt and File the Annual Budget with the County Budget Commission, extending the adoption to July 20th and the filing to July 30th; and

WHEREAS, the Village has prepared and reviewed the Budget attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Council for the Village of Wayne Lakes, Darke County, Ohio, two-thirds (2/3) of all members thereto concurring, that;

SECTION ONE: The Village of Wayne Lakes hereby authorizes and accepts the 2027 Tax Budget attached hereto as Exhibit A.

SECTION TWO: Two (2) copies of the Budget attached hereto for the fiscal year beginning 01/01/2027 (Exhibit A) shall be submitted to the Darke County Auditor for the consideration of the Darke County Budget Commission on or before July 30, 2026, based on the extension to adopt and file.

SECTION THREE: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health and safety of the residents of the Village of Wayne Lakes; therefore, this Resolution shall be in full force and effect from and immediately after its passage.

Passed this 20 day of July, 2026.

Linda M. Clark
Linda M. Clark, Mayor

Ruth Estes
Ruth Estes (Council President)

Susan Hyatt

Chelsea Jeffers

Laura Price (absent)

Britanie Berger

Ian Weidner

ATTEST:

Johna Wathen, Fiscal Officer

Exhibit A

STATEMENT OF FUND ACTIVITY

Fund Name: GENERAL FUND

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)	$102,440.00	$103,543.00
Requested Local Gov't Money	$20,175.00	$0.00
Other Revenues	$263,200.00	$285,100.00
Total Revenues	$385,815.00	$388,643.00
Total Expenditures	$875,261.00	$762,346.67
Revenues over (under) Expenditures	-$489,446.00	**-$373,703.67**
Beginning Cash Balance	$586,701.28	$869,458.98
Ending Cash Balance	$97,255.28	**$495,755.31**
Encumbrances at year end	$0.00	$0.00

Fund Name: STREET FUND

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)	$0.00	$0.00
Other Revenues	$68,000.00	$68,000.00
Total Revenues	$68,000.00	$68,000.00
Total Expenditures	$52,700.00	$174,549.76
Revenues over (under) Expenditures	$15,300.00	**-$106,549.76**
Beginning Cash Balance	$291,635.56	$346,253.52
Ending Cash Balance	$306,935.56	**$239,703.76**
Encumbrances at year end	$0.00	$0.00

Fund Name: HIGHWAY FUND

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)		$0.00
Other Revenues	$4,700.00	$4,700.00
Total Revenues	$4,700.00	$4,700.00
Total Expenditures	$2,900.00	**$2,900.00**
Revenues over (under) Expenditures	$1,800.00	**$1,800.00**
Beginning Cash Balance	$41,205.80	$51,735.12
Ending Cash Balance	$43,005.80	**$53,535.12**
Encumbrances at year end		$0.00

Fund Name: ______OHIO PUBLIC WORKS____________________

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)	$0.00	$0.00
Other Revenues	$0.00	$560,000.00
Total Revenues	$0.00	$560,000.00
Total Expenditures	**$0.00**	**$560,000.00**
Revenues over (under) Expenditures	$0.00	**$0.00**
Beginning Cash Balance	$0.00	$0.00
Ending Cash Balance	**$0.00**	**$0.00**
Encumbrances at year end	$0.00	$0.00

Fund Name: ______PERMISSIVE FUND____________________

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)	$0.00	$0.00
Other Revenues	$2,800.00	$2,800.00
Total Revenues	$2,800.00	$2,800.00
Total Expenditures	**$1,200.00**	**$1,200.00**
Revenues over (under) Expenditures	$1,600.00	**$1,600.00**
Beginning Cash Balance	$13,887.23	$17,378.74
Ending Cash Balance	**$15,487.23**	**$18,978.74**
Encumbrances at year end	$0.00	$0.00

Fund Name: ______ROAD AND BRIDGE LEVY FUND________________

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)	$0.00	$0.00
Other Revenues	$19,260.00	$19,431.00
Total Revenues	$19,260.00	$19,431.00
Total Expenditures	**$18,000.00**	**$9,500.00**
Revenues over (under) Expenditures	$2,000.00	**$9,931.00**
Beginning Cash Balance	$105,307.42	$134,183.66
Ending Cash Balance	**$107,307.42**	**$144,114.66**
Encumbrances at year end	$0.00	$0.00

Fund Name: ______CAPITAL FUND SEWER

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)		$0.00
Other Revenues	$0.00	$0.00
Total Revenues	$3,510,061.20	$0.00
Total Expenditures	$5,791,762.27	**$0.00**
Revenues over (under) Expenditures	-$2,281,701.07	**$0.00**
Beginning Cash Balance	$2,281,701.07	$0.00
Ending Cash Balance	$0.00	**$0.00**
Encumbrances at year end		$0.00

Fund Name: ______SEWER OPERATING

Description	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:		
Property Taxes (Real & Personal)		$0.00
Other Revenues	$261,300.00	$261,300.00
Total Revenues	$261,300.00	$261,300.00
Total Expenditures	$40,000.00	**$374,685.64**
Revenues over (under) Expenditures	$221,300.00	**-$113,385.64**
Beginning Cash Balance	$328,628.07	$547,336.74
Ending Cash Balance	$549,928.07	**$433,951.10**
Encumbrances at year end		$0.00