

RESOLUTION NO. 21-2022

Emergency Resolution adopting the 2023 tax budget and declaring an emergency and dispensing with the second reading

WHEREAS, the Ohio Revised Code Section 5705.28 requires on or before July 15, 2022 the Township Trustees must adopt the 2023 Tax Budget; and,

WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2023 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2022; and,

NOW THEREFORE, BE IT RESOLVED, the West Chester Township Board of Trustees does hereby agree to:

SECTION 1. Adopt the 2023 Tax Budget and authorize the Township Fiscal Officer to file the 2023 Tax Budget with the Butler County Budget Commission as generally set forth in Attachment A hereto.

This resolution shall be adopted as an emergency necessary for the immediate preservation of the public peace, health, safety, or welfare of the community and shall become effective at the earliest date permitted by law.


Adopted this 12th day of July, 2022.



Mark S. Welch, Chair

YES

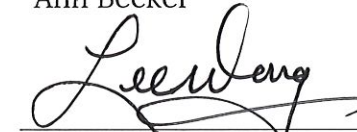
Yes/No



Ann Becker

Yes

Yes/No



Lee Wong

Yes

Yes/No

ATTEST:



Bruce Jones, Fiscal Officer

APPROVED AS TO FORM:



Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2023 BUDGET

Attachment A

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
General Fund (101)			
Cash Balance, January 1	10,065,593	9,926,383	8,048,240
Revenue Receipts:			
Property Taxes	1,898,503	2,003,504	2,003,504
Jedd Income Tax	1,321,224	1,223,993	1,162,793
Estate Tax	-	-	-
Local government	1,094,158	926,167	879,859
Permissive Taxes	917,808	846,546	800,000
Liquor permit Fees	85,429	75,000	75,000
Interest	257,182	120,000	120,000
Fines	97,860	65,069	65,069
Fees	143,915	162,590	154,461
Franchise Fee	147,174	-	-
Grant	5,000	-	-
Advance In	400,000	-	-
Rent	30,000	39,000	36,000
Other	173,705	78,080	85,000
Total Revenue Receipts	6,571,958	5,539,949	5,381,686
Total Revenue Receipts and Balance	16,637,551	15,466,332	13,429,925
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,710,111	1,886,755	2,113,166
Capital Improvements	43,785	645,000	362,000
Other Expenses	1,118,900	1,033,147	1,084,805
Debt Service: Principal	105,000	80,000	80,000
Debt Service: Interest	26,050	20,800	16,800
Advance - Out	-	-	-
Transfer - Out	1,700,000	1,750,000	1,750,000
Total Administration	4,703,846	5,415,702	5,406,770
Community Development			
Personnel Services	747,905	766,102	858,034
Capital Improvements	-	-	-
Other Expenses	142,468	126,310	132,625
Total Community Development Development	890,373	892,411	990,659
Street Lighting			
Other Expenses	21,436	25,925	27,221
Parks and Recreation			
Personnel Services	211,940	244,882	274,267
Capital Improvements	-	120,000	134,000
Other Expenses	225,173	129,158	135,616
Total Parks and Recreation	437,113	494,040	543,884

WEST CHESTER TOWNSHIP 2023 BUDGET

Attachment A

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Seniors			
Capital Improvements	-	-	-
Other Expenses	3,961	-	-
	<u>3,961</u>	-	-
Services Department			
Personnel Services	568,424	553,169	619,549
Capital Improvements	-	-	-
Other Expenses	47,665	36,845	38,687
Total Services Department	<u>616,089</u>	<u>590,014</u>	<u>658,236</u>
Total Expenditures	6,672,818	7,418,092	7,626,770
Adjustments			
Cash Balance, December 31	9,926,383	8,048,240	5,803,155
Reserve for Encumbrances, December 31	214,295	-	
Unencumbered Balance, December 31	9,712,088	8,048,240	5,803,155

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Township Motor Vehicle Tax Fund (201)

Cash Balance, January 1	239,472	334,888	370,594
Revenue Receipts:			
Township Motor Vehicle Tax	567,556	551,431	523,860
Interest	1,366	4,577	4,577
Other	6,518	6,052	5,749
Total Revenue Receipts	575,440	562,060	534,186
Total Revenue Receipts and Balance	814,912	896,948	904,780
Expenditure Disbursements:			
Capital Improvement	-	65,000	87,000
Other Expenses	480,024	461,354	484,422
Total Expenditures	480,024	526,354	571,422
Cash Balance, December 31	334,888	370,594	333,358
Reserve for Encumbrances, December 31	43,936	-	
Unencumbered Balance, December 31	290,952	370,594	333,358

Motor Vehicle License Tax Fund (202)

Cash Balance, January 1	361,728	441,197	481,594
Revenue Receipts:			
Motor Vehicle License Tax	95,230	99,482	94,508
Interest	1,975	1,534	1,534
Other		-	-
Total Revenue Receipts	97,205	101,016	96,042
Total Revenue Receipts and Balance	458,933	542,213	577,636
Expenditure Disbursements:			
Capital Improvement		6,125	160,000
Other Expenses	17,736	54,494	57,219
Total Expenditures	17,736	60,619	217,219
Cash Balance, December 31	441,197	481,594	360,417
Reserve for Encumbrances, December 31	140,173	-	
Unencumbered Balance, December 31	301,024	481,594	360,417

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Gasoline Tax Fund (203)

Cash Balance, January 1	831,685	567,136	361,110
Revenue Receipts:			
Gasoline Tax	853,925	824,693	783,458
Interest	3,646	3,200	3,200
Other	14,285	-	-
Total Revenue Receipts	871,856	827,893	786,658
Total Revenue Receipts and Balance	1,703,541	1,395,029	1,147,769
Expenditure Disbursements:			
Capital Improvement	728,407	365,000	210,000
Other Expenses	407,998	668,918	702,364
Total Expenditures	1,136,405	1,033,918	912,364
Cash Balance, December 31	567,136	361,110	235,404
Reserve for Encumbrances, December 31	106,911	-	
Unencumbered Balance, December 31	460,225	361,110	235,404

Road and Bridge Fund (204)

Cash Balance, January 1	1,597,968	2,398,888	1,634,114
Revenue Receipts:			
Property Taxes	1,874,736	1,978,441	1,978,441
Other	21,561	3,043	2,891
Transfer - In	1,500,000	1,500,000	1,500,000
Total Revenue Receipts	3,396,297	3,481,484	3,481,332
Total Revenue Receipts and Balance	4,994,265	5,880,372	5,115,446
Expenditure Disbursements:			
Personnel Services	1,590,649	1,587,880	1,778,425
Other Expenses	21,050	58,378	61,296
Capital Improvement	983,440	2,600,000	2,420,000
Total Expenditures	2,595,139	4,246,258	4,259,722
Adjustments	(238)		
Cash Balance, December 31	2,398,888	1,634,114	855,724
Reserve for Encumbrances, December 31	49,974	-	
Unencumbered Balance, December 31	2,348,914	1,634,114	855,724

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	413,168	386,615	383,577
Revenue Receipts:			
Fees	46,706	42,436	40,314
Sale of Lots	2,970	3,300	-
Other	376	442	-
Transfer - In	200,000	250,000	250,000
Total Revenue Receipts	250,052	296,178	290,314
Total Revenue Receipts and Balance	663,220	682,793	673,891
Expenditure Disbursements:			
Personnel Services	223,145	235,046	263,252
Capital Improvements	-	14,037	55,000
Other Expenses	53,221	50,134	52,640
Total Expenditures	276,366	299,217	370,892
Adjustments	(239)		
Cash Balance, December 31	386,615	383,577	302,999
Reserve for Encumbrances, December 31	858	-	
Unencumbered Balance, December 31	385,757	383,577	302,999
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	1,190,603	1,186,876	1,097,186
Revenue Receipts:			
Franchise Fees	588,697	728,840	728,840
Other	199	1,020	969
Total Revenue Receipts	588,896	729,860	729,809
Total Revenue Receipts and Balance	1,779,499	1,916,736	1,826,995
Expenditure Disbursements:			
Personnel Services	433,758	453,084	507,454
Other Expenses	155,606	216,466	227,289
Capital Improvements	4,598	150,000	125,000
Total Expenditures	593,962	819,550	859,743
Adjustments	1,339		
Cash Balance, December 31	1,186,876	1,097,186	967,252
Reserve for Encumbrances, December 31	27,093	-	
Unencumbered Balance, December 31	1,159,783	1,097,186	967,252

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Police District Fund (209)			
Cash Balance, January 1	13,433,847	16,916,287	21,007,495
Revenue Receipts:			
Property Taxes	17,768,602	18,754,442	18,754,442
JEDD	154,246	138,531	131,604
Grant Reimbursements	31,074	91,500	88,000
Other	853,329	832,124	790,517
Total Revenue Receipts	18,807,251	19,816,597	19,764,564
Total Revenue Receipts and Balance	32,241,098	36,732,883	40,772,059
Expenditure Disbursements:			
Personnel Services	12,979,925	13,223,433	14,810,245
Capital Improvements	413,445	528,385	508,500
Other Expenses	1,904,030	1,973,570	2,072,249
Total Expenditures	15,297,400	15,725,388	17,390,994
Adjustments	(27,411)		
Cash Balance, December 31	16,916,287	21,007,495	23,381,065
Reserve for Encumbrances, December 31	284,540	-	
Unencumbered Balance, December 31	16,631,747	21,007,495	23,381,065

WEST CHESTER TOWNSHIP 2023 BUDGET

Attachment A

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Fire District Fund (210)			
Cash Balance, January 1	10,631,359	13,269,270	15,136,375
Revenue Receipts:			
Property Taxes	15,835,771	16,715,395	16,715,395
JEDD	137,607	123,586	117,407
Grant Reimbursements	1,000	127,000	1,570,900
Other	54,137	3,542	3,365
Total Revenue Receipts	16,028,515	16,969,523	18,407,067
Total Revenue Receipts and Balance	26,659,874	30,238,793	33,543,442
Expenditure Disbursements:			
Personnel Services	11,993,838	13,223,247	15,133,236
Capital Improvements	221,488	637,850	317,750
Other Expenses	1,141,717	1,241,321	1,303,387
Total Expenditures	13,357,043	15,102,418	16,754,373
Adjustments	(33,561)		
Cash Balance, December 31	13,269,270	15,136,375	16,789,068
Reserve for Encumbrances, December 31	294,252	-	
Unencumbered Balance, December 31	12,975,018	15,136,375	16,789,068

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Emergency Medical Services (211)

Cash Balance, January 1	3,394,643	3,526,005	3,392,978
Revenue Receipts:			
EMS Billings	1,296,601	900,000	900,000
Other	1,813	2,383	2,264
Grant Receipts	2,846	2,729	76,000
Total Revenue Receipts	1,301,260	905,112	978,264
Total Revenue Receipts and Balance	4,695,903	4,431,117	4,371,242
Expenditure Disbursements:			
Personnel Services	365,242	445,386	498,832
Capital Improvements	47,645	13,000	55,000
Other Expenses	757,051	579,754	608,741
Total Expenditures	1,169,938	1,038,139	1,162,573
Adjustments	40		
Cash Balance, December 31	3,526,005	3,392,978	3,208,668
Reserve for Encumbrances, December 31	400,859	-	
Unencumbered Balance, December 31	3,125,146	3,392,978	3,208,668

Capstone Blvd TIF Fund (212)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	-	-	-
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Cincinnati-Columbus TIF Fund (213)

Cash Balance, January 1	12,291	40,918	99,513
Revenue Receipts:			
Payments In Lieu of Property Taxes	76,856	178,315	151,568
Total Revenue Receipts	76,856	178,315	151,568
Total Revenue Receipts and Balance	89,147	219,233	251,080
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	48,229	119,721	101,763
Total Expenditures	48,229	119,721	101,763
Cash Balance, December 31	40,918	99,513	149,318
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	40,918	99,513	149,318

Tylers Place TIF Fund (214)

Cash Balance, January 1	124,855	196,800	298,651
Revenue Receipts:			
Payments In Lieu of Property Taxes	308,594	307,150	261,078
Total Revenue Receipts	308,594	307,150	261,078
Total Revenue Receipts and Balance	433,449	503,950	559,729
Expenditure Disbursements:			
Capital Improvements	43,000	-	-
Other Expenses	193,649	205,299	174,504
Total Expenditures	236,649	205,299	174,504
Cash Balance, December 31	196,800	298,651	385,224
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	196,800	298,651	385,224

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Cin-Day Tax Increment Equivalent Fund (215)

Cash Balance, January 1	224,279	98,975	254,340
Revenue Receipts:			
Payments In Lieu of Property Taxes	477,026	751,015	638,363
Total Revenue Receipts	477,026	751,015	638,363
Total Revenue Receipts and Balance	701,305	849,990	892,703
Expenditure Disbursements:			
Capital Improvements	189,370	92,770	-
Other Expenses	412,960	502,880	426,682
Total Expenditures	602,330	595,650	426,682
Cash Balance, December 31	98,975	254,340	466,021
Reserve for Encumbrances, December 31	98,313	-	
Unencumbered Balance, December 31	662	254,340	466,021

Tylersville Tax Increment Equivalent Fund (216)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	166,468	108,560	92,276
Total Revenue Receipts	166,468	108,560	92,276
Total Revenue Receipts and Balance	166,468	108,560	92,276
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	166,468	108,560	92,276
Total Expenditures	166,468	108,560	92,276
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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CBD Tax Increment Equivalent Fund (217)

Cash Balance, January 1	7,187,787	8,212,582	8,520,609
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,420,313	2,204,019	1,873,416
Transfer Inn	209,002	-	-
Total Revenue Receipts	2,629,315	2,204,019	1,873,416
Total Revenue Receipts and Balance	9,817,102	10,416,600	10,394,025
Expenditure Disbursements:			
Capital Improvements	83,535	420,180	2,000,000
Other Expenses	1,520,984	1,475,811	1,252,191
Total Expenditures	1,604,519	1,895,991	3,252,191
Cash Balance, December 31	8,212,582	8,520,609	7,141,834
Reserve for Encumbrances, December 31	1,150,596	-	
Unencumbered Balance, December 31	7,061,986	8,520,609	7,141,834

UCB Tax Increment Equivalent Fund (218)

Cash Balance, January 1	34,867,105	36,877,316	35,035,882
Revenue Receipts:			
Payments In Lieu of Property Taxes	4,798,048	8,126,429	6,907,465
Proceeds from Sale of Bonds			
Other	-	-	-
Total Revenue Receipts	4,798,048	8,126,429	6,907,465
Total Revenue Receipts and Balance	39,665,153	45,003,745	41,943,347
Expenditure Disbursements:			
Capital Improvements	2,775,903	9,965,000	1,910,000
Other Expenses	11,934	2,863	3,006
Transfer Out	-	-	-
Total Expenditures	2,787,837	9,967,863	1,913,006
Cash Balance, December 31	36,877,316	35,035,882	40,030,341
Reserve for Encumbrances, December 31	2,106,713	-	
Unencumbered Balance, December 31	34,770,603	35,035,882	40,030,341

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	24,625,756	22,941,925	22,281,886
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,614,544	7,646,587	6,426,864
Other	3,650	71	
Total Revenue Receipts	5,618,194	7,646,658	6,426,864
Total Revenue Receipts and Balance	30,243,950	30,588,583	28,708,750
Expenditure Disbursements:			
Capital Improvements	3,246,075	4,827,500	9,515,000
Other Expenses	4,055,950	3,479,197	2,924,223
Total Expenditures	7,302,025	8,306,697	12,439,223
Cash Balance, December 31	22,941,925	22,281,886	16,269,527
Reserve for Encumbrances, December 31	1,282,194	-	
Unencumbered Balance, December 31	21,659,731	22,281,886	16,269,527

Enforcement and Education Fund (221)

Cash Balance, January 1	26,505	27,655	29,515
Revenue Receipts:			
Fines	1,689	1,860	1,860
Other	-	-	
Total Revenue Receipts	1,689	1,860	1,860
Total Revenue Receipts and Balance	28,194	29,515	31,375
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	539	-	-
Total Expenditures	539	-	-
Cash Balance, December 31	27,655	29,515	31,375
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	27,655	29,515	31,375

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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West Chester Connections Fund (224)

Cash Balance, January 1	177,012	177,012	177,012
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	177,012	177,012	177,012
Expenditure Disbursements:			
Other Expenses	-	-	-
Capital Improvements	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	177,012	177,012	177,012
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	177,012	177,012	177,012

Police Assistance Fund (225)

Cash Balance, January 1	21,144	21,144	26,144
Revenue Receipts:			
Grant Receipts	-	5,000	-
Total Revenue Receipts	-	5,000	-
Total Revenue Receipts and Balance	21,144	26,144	26,144
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	21,144	26,144	26,144
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	21,144	26,144	26,144

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Sustainable Infrastructure Fund (226)

Cash Balance, January 1	9,895,565	10,333,587	10,833,587
Revenue Receipts:			
Interest	438,022	500,000	500,000
Transfer - In	-	-	
Total Revenue Receipts	438,022	500,000	500,000
Total Revenue Receipts and Balance	10,333,587	10,833,587	11,333,587
Expenditure Disbursements:			
Other Expenses	-	-	
Transfer - Out	-	-	
Total Expenditures	-	-	-
Cash Balance, December 31	10,333,587	10,833,587	11,333,587
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	10,333,587	10,833,587	11,333,587

Drug Law Enforcement Fund (262)

Cash Balance, January 1	350,638	363,077	301,763
Revenue Receipts:			
Other	24,421	16,046	15,244
Total Revenue Receipts	24,421	16,046	15,244
Total Revenue Receipts and Balance	375,059	379,123	317,007
Expenditure Disbursements:			
Capital Improvements	9,439	77,000	
Other Expenses	2,543	360	378
Total Expenditures	11,982	77,360	378
Cash Balance, December 31	363,077	301,763	316,629
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	363,077	301,763	316,629

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	608,068	611,353	493,516
Revenue Receipts:			
Asset Forfeiture	41,875	93,427	60,000
Interest	3,165	2,927	2,927
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	45,040	96,354	62,927
Total Revenue Receipts and Balance	653,108	707,707	556,443
Expenditure Disbursements:			
Capital Improvements		-	25,000
Other Expenses	41,754	214,190	224,900
Transfer Out		-	-
Total Expenditures	41,754	214,190	249,900
Cash Balance, December 31	611,353	493,516	306,543
Reserve for Encumbrances, December 31	9,708	-	-
Unencumbered Balance, December 31	601,645	493,516	306,543
Coronavirus Relief Fund (275)			
Cash Balance, January 1	400,000	3,382,813	3,695,485
Revenue Receipts:			
Grant Receipts	3,417,184	3,312,672	-
Interest	-	-	-
Transfer-In	-	-	-
Total Revenue Receipts	3,417,184	3,312,672	-
Total Revenue Receipts and Balance	3,817,184	6,695,485	3,695,485
Expenditure Disbursements:			
Capital Improvements	329,859	3,000,000	2,000,000
Other Expenses	104,512	-	-
Transfer Out		-	-
Total Expenditures	434,371	3,000,000	2,000,000
Cash Balance, December 31	3,382,813	3,695,485	1,695,485
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	3,382,813	3,695,485	1,695,485

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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CBD TIF Debt Service Fund (317)

Cash Balance, January 1	209,003	-	-
Revenue Receipts:			
Payments In Leau of Property Taxes	-	-	-
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	209,003	-	-
Expenditure Disbursements:			
Debt Service: Principal	-	-	
Debt Service: Interest	-	-	
Transfer Out	209,003	-	
Total Expenditures	209,003	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

UCB TIF Debt Service Fund (318)

Cash Balance, January 1	3,936,368	4,064,987	2,723,599
Revenue Receipts:			
Payments In Lieu of Property Taxes	3,877,951	-	-
Premium on Deb			
Other	5	-	-
Transfer - In	-	-	-
Total Revenue Receipts	3,877,956	-	-
Total Revenue Receipts and Balance	7,814,324	4,064,987	2,723,599
Expenditure Disbursements:			
Debt Service: Principal	2,950,000	815,000	815,000
Debt Service: Interest	797,587	526,388	344,925
Other	1,750	-	-
Total Expenditures	3,749,337	1,341,388	1,159,925
Cash Balance, December 31	4,064,987	2,723,599	1,563,674
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	4,064,987	2,723,599	1,563,674

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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747 TIF Debt Service Fund (319)

Cash Balance, January 1	658,901	180,167	115,785
Revenue Receipts:			
Payments In Lieu of Property Taxes	1,542,544	37,101	104,270
Other	8	-	
Transfer - In	-	-	
Total Revenue Receipts	1,542,552	37,101	104,270
Total Revenue Receipts and Balance	2,201,453	217,268	220,055
Expenditure Disbursements:			
Debt Service: Principal	1,950,000	75,000	80,000
Debt Service: Interest	71,092	26,482	24,997
Other	194	-	-
Total Expenditures	2,021,286	101,482	104,997
Cash Balance, December 31	180,167	115,785	115,058
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	180,167	115,785	115,058

Capstone Debt Service Fund (333)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Proceeds from Sale of Notes	-	-	
Proceeds from Sale of Bonds	-	-	
Agreed upon Assessment	226,300	227,800	228,800
Premium on Bonds	-	-	
Total Revenue Receipts	226,300	227,800	228,800
Total Revenue Receipts and Balance	226,300	227,800	228,800
Expenditure Disbursements:			
Debt Service: Principal	170,000	180,000	190,000
Debt Service: Interest	56,300	47,800	38,800
Total Expenditures	226,300	227,800	228,800
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
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Lighting Assessment Fund (507)

Cash Balance, January 1	522,270	511,902	524,166
Revenue Receipts:			
Special Assessment	308,069	325,323	341,589
Transfer - In	-	-	-
Total Revenue Receipts	308,069	325,323	341,589
Total Revenue Receipts and Balance	830,339	837,225	865,755
Expenditure Disbursements:			
Other Expenses	318,437	313,058	328,711
Advances - Out	-	-	-
Total Expenditures	318,437	313,058	328,711
Cash Balance, December 31	511,902	524,166	537,044
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	511,902	524,166	537,044

UCB Landscape District Fund (508)

Cash Balance, January 1	460,278	511,672	515,548
Revenue Receipts:			
Special Assessment	170,868	165,000	165,000
Other	-	-	-
Total Revenue Receipts	170,868	165,000	165,000
Total Revenue Receipts and Balance	631,146	676,672	680,548
Expenditure Disbursements:			
Personnel Services	88,962	78,160	87,539
Capital Improvements	25,032	60,000	30,000
Other Expenses	5,257	22,963	24,111
Total Expenditures	119,251	161,123	141,651
Adjustments	(223)		
Cash Balance, December 31	511,672	515,548	538,898
Reserve for Encumbrances, December 31	1	-	-
Unencumbered Balance, December 31	511,671	515,548	538,898

	2021 Actual	For 2022 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2023 Estimated
Cemetery Bequest Fund (606)			
Cash Balance, January 1	16,500	16,485	16,643
Revenue Receipts:			
Interest	85	158	158
Total Revenue Receipts	85	158	158
Total Revenue Receipts and Balance	16,585	16,643	16,801
Expenditure Disbursements:			
Other Expenses	100	-	100
Total Expenditures	100	-	100
Cash Balance, December 31	16,485	16,643	16,701
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,485	16,643	16,701