

RESOLUTION NO. 27-2024

Statutory Resolution adopting the 2025 tax budget

WHEREAS, the Ohio Revised Code Section 5705.28 requires on or before July 15, 2024 the Township Trustees must adopt the 2025 Tax Budget; and,

WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2025 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2024; and,

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

SECTION 1. Adopt the 2025 Tax Budget and authorize the Township Fiscal Officer to file the 2025 Tax Budget with the Butler County Budget Commission as generally set forth in Attachment A hereto.

Adopted this 9th day of July, 2024.

ATTEST:



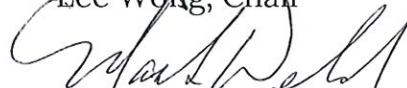
Bruce Jones, Fiscal Officer



Lee Wong, Chair




Yes/No



Mark Welch, Vice Chair



Yes/No

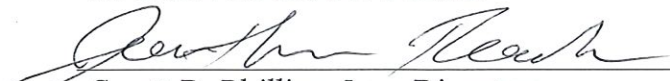


Ann Becker, Trustee



Yes/No

APPROVED AS TO FORM:



Scott D. Phillips, Law Director

WEST CHESTER TOWNSHIP 2025 BUDGET

Attachment A

	2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
General Fund (1010)			
Cash Balance, January 1	9,998,930	13,756,786	13,051,600
Revenue Receipts:			
Property Taxes	2,074,213	2,051,629	2,669,014
Jedd Income Tax	1,754,869	1,785,362	1,696,094
Estate Tax	-	-	-
Local government	1,165,138	894,657	849,924
Permissive Taxes	1,639,146	1,213,993	800,000
Liquor permit Fees	32,189	150,000	75,000
Interest	1,995,750	886,122	240,000
Fines	104,194	45,000	45,000
Fees	135,720	209,330	142,506
Grant	-	-	-
Advance In	-	-	-
Rent	36,000	40,333	36,000
Other	1,993,490	160,685	160,685
Total Revenue Receipts	10,930,709	7,437,111	6,714,223
Total Revenue Receipts and Balance	20,929,639	21,193,896	19,765,824
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,822,132	2,483,955	2,782,029
Capital Improvements	124,464	280,634	250,000
Other Expenses	1,431,628	1,308,885	1,308,885
Debt Service: Principal	80,000	85,000	95,000
Debt Service: Interest	16,800	12,800	8,550
Advance - Out	200,000	-	-
Transfer - Out	1,240,966	1,750,000	1,750,000
Total Administration	4,915,991	5,921,274	6,194,464
Community Development			
Personnel Services	785,107	795,414	890,864
Capital Improvements	-	-	-
Other Expenses	153,900	117,527	123,404
Total Community Development Development	939,007	912,942	1,014,268
Street Lighting			
Other Expenses	28,800	32,312	33,927

WEST CHESTER TOWNSHIP 2025 BUDGET

Attachment A

	2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
Parks and Recreation			
Personnel Services	223,522	210,440	235,693
Capital Improvements	291,144	232,800	780,500
Other Expenses	278,376	216,369	227,187
Total Parks and Recreation	793,042	659,609	1,243,380
Services Department			
Personnel Services	447,660	583,031	652,995
Capital Improvements		-	-
Other Expenses	44,222	33,129	34,786
Total Services Department	491,881	616,160	687,780
Total Expenditures	7,168,721	8,142,296	9,173,820
Adjustments	(4,132)		
Cash Balance, December 31	13,756,786	13,051,600	10,592,004
Reserve for Encumbrances, December 31	307,786	-	
Unencumbered Balance, December 31	13,449,000	13,051,600	10,592,004

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Township Motor Vehicle Tax Fund (2010)

Cash Balance, January 1	290,287	285,200	237,524
Revenue Receipts:			
Township Motor Vehicle Tax	573,007	565,731	537,444
Interest	8,692	40,000	40,000
Other	2,843	9,395	2,000
Total Revenue Receipts	584,542	615,126	579,444
Total Revenue Receipts and Balance	874,829	900,326	816,968
Expenditure Disbursements:			
Capital Improvement		-	
Other Expenses	589,629	662,802	695,942
Total Expenditures	589,629	662,802	695,942
Cash Balance, December 31	285,200	237,524	121,026
Reserve for Encumbrances, December 31	33,071	-	
Unencumbered Balance, December 31	252,130	237,524	121,026

Motor Vehicle License Tax Fund (2020)

Cash Balance, January 1	434,885	506,171	477,807
Revenue Receipts:			
Motor Vehicle License Tax	97,045	104,197	98,987
Interest	13,520	20,000	20,000
Other		-	-
Total Revenue Receipts	110,565	124,197	118,987
Total Revenue Receipts and Balance	545,450	630,368	596,794
Expenditure Disbursements:			
Capital Improvement		75,000	257,000
Other Expenses	39,279	77,561	81,439
Total Expenditures	39,279	152,561	338,439
Cash Balance, December 31	506,171	477,807	258,355
Reserve for Encumbrances, December 31	40,500	-	
Unencumbered Balance, December 31	465,671	477,807	258,355

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Gasoline Tax Fund (2030)

Cash Balance, January 1	736,358	746,791	726,646
Revenue Receipts:			
Gasoline Tax	877,073	867,249	823,887
Interest	21,570	20,000	20,000
Other	13,436	-	-
Total Revenue Receipts	912,079	887,249	843,887
Total Revenue Receipts and Balance	1,648,437	1,634,040	1,570,533
Expenditure Disbursements:			
Capital Improvement	500,941	396,203	943,000
Other Expenses	400,705	511,191	536,751
Total Expenditures	901,646	907,394	1,479,751
Cash Balance, December 31	746,791	726,646	90,782
Reserve for Encumbrances, December 31	324,420	-	
Unencumbered Balance, December 31	422,371	726,646	90,782

Road and Bridge Fund (2040)

Cash Balance, January 1	2,612,306	2,356,469	1,690,792
Revenue Receipts:			
Property Taxes	2,047,842	2,052,028	2,635,652
Other	25,541	20,375	19,356
Transfer - In	1,040,966	2,250,000	1,500,000
Total Revenue Receipts	3,114,349	4,322,403	4,155,008
Total Revenue Receipts and Balance	5,726,655	6,678,871	5,845,800
Expenditure Disbursements:			
Personnel Services	1,670,770	2,079,259	2,328,770
Other Expenses	41,945	116,994	122,844
Capital Improvement	1,657,757	2,791,825	3,320,000
Total Expenditures	3,370,472	4,988,079	5,771,614
Adjustments	286		
Cash Balance, December 31	2,356,469	1,690,792	74,186
Reserve for Encumbrances, December 31	122,667	-	
Unencumbered Balance, December 31	2,233,802	1,690,792	74,186

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Cemetery Fund (2050)

Cash Balance, January 1	395,255	319,669	256,549
Revenue Receipts:			
Fees	36,818	43,737	41,550
Sale of Lots	990	1,980	-
Other	202	198	-
Transfer - In	200,000	250,000	250,000
Total Revenue Receipts	238,010	295,915	291,550
Total Revenue Receipts and Balance	633,265	615,585	548,099
Expenditure Disbursements:			
Personnel Services	251,324	270,777	303,270
Capital Improvements	15,253	40,000	
Other Expenses	46,385	48,258	50,671
Total Expenditures	312,961	359,035	353,942
Adjustments	(634)		
Cash Balance, December 31	319,669	256,549	194,157
Reserve for Encumbrances, December 31	1,865	-	
Unencumbered Balance, December 31	317,805	256,549	194,157

Public Info Engagement Fund (2070)

Cash Balance, January 1	1,103,911	706,025	452,874
Revenue Receipts:			
Franchise Fees	686,044	640,314	640,314
Other	2,384	7,458	2,500
Total Revenue Receipts	688,428	647,772	642,814
Total Revenue Receipts and Balance	1,792,339	1,353,797	1,095,688
Expenditure Disbursements:			
Personnel Services	492,508	594,910	666,299
Other Expenses	419,970	216,013	226,814
Capital Improvements	174,056	90,000	100,000
Total Expenditures	1,086,534	900,923	993,113
Adjustments	219		
Cash Balance, December 31	706,025	452,874	102,576
Reserve for Encumbrances, December 31	25,586	-	
Unencumbered Balance, December 31	680,439	452,874	102,576

	2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
Police District Fund (2090)			
Cash Balance, January 1	20,493,449	24,221,363	25,720,850
Revenue Receipts:			
Property Taxes	18,916,440	17,756,077	17,756,077
JEDD	138,553	121,847	115,754
Grant Reimbursements	83,314	121,662	
Other	822,613	1,033,458	981,785
Total Revenue Receipts	19,960,920	19,033,043	18,853,616
Total Revenue Receipts and Balance	40,454,369	43,254,406	44,574,466
Expenditure Disbursements:			
Personnel Services	14,249,731	15,212,466	17,037,962
Capital Improvements	159,173	485,642	668,000
Other Expenses	1,811,820	1,835,449	1,927,221
Total Expenditures	16,220,725	17,533,556	19,633,183
Adjustments	(12,281)		
Cash Balance, December 31	24,221,363	25,720,850	24,941,283
Reserve for Encumbrances, December 31	430,322	-	
Unencumbered Balance, December 31	23,791,041	25,720,850	24,941,283

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Fire District Fund (2100)

Cash Balance, January 1	15,019,610	16,733,361	16,295,054
Revenue Receipts:			
Property Taxes	16,860,017	15,822,667	15,822,667
JEDD	123,606	108,702	103,267
Grant Reimbursements	1,000	223,000	107,000
Other	83,479	10,378	9,859
Total Revenue Receipts	17,068,102	16,164,747	16,042,793
Total Revenue Receipts and Balance	32,087,712	32,898,108	32,337,847
Expenditure Disbursements:			
Personnel Services	13,379,568	14,708,167	16,473,147
Capital Improvements	423,303	385,327	372,050
Other Expenses	1,547,438	1,509,559	1,585,037
Total Expenditures	15,350,309	16,603,053	18,430,235
Adjustments	(4,042)		
Cash Balance, December 31	16,733,361	16,295,054	13,907,612
Reserve for Encumbrances, December 31	389,077	-	
Unencumbered Balance, December 31	16,344,284	16,295,054	13,907,612

Emergency Medical Services (2110)

Cash Balance, January 1	3,648,905	3,425,939	2,717,243
Revenue Receipts:			
EMS Billings	1,443,371	900,000	900,000
Other	1,209	1,189	-
Grant Receipts	645	3,000	6,000
Total Revenue Receipts	1,445,225	904,189	906,000
Total Revenue Receipts and Balance	5,094,130	4,330,128	3,623,243
Expenditure Disbursements:			
Personnel Services	970,941	1,272,939	1,425,692
Capital Improvements	305,783	40,000	451,500
Other Expenses	391,190	299,946	314,943
Total Expenditures	1,667,914	1,612,885	2,192,135
Adjustments	(277)		
Cash Balance, December 31	3,425,939	2,717,243	1,431,109
Reserve for Encumbrances, December 31	437,555	-	
Unencumbered Balance, December 31	2,988,384	2,717,243	1,431,109

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Capstone Blvd TIF Fund (2120)

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	-	-	-

Cincinnati-Columbus TIF Fund (2130)

Cash Balance, January 1	90,682	142,870	194,615
Revenue Receipts:			
Payments In Lieu of Property Taxes	159,088	164,391	139,732
Total Revenue Receipts	159,088	164,391	139,732
Total Revenue Receipts and Balance	249,770	307,261	334,348
Expenditure Disbursements:			
Capital Improvements	7,500	2,767	-
Other Expenses	99,400	109,879	93,816
Total Expenditures	106,900	112,646	93,816
Cash Balance, December 31	142,870	194,615	240,531
Reserve for Encumbrances, December 31	7,980	-	
Unencumbered Balance, December 31	134,890	194,615	240,531

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Tylers Place TIF Fund (2140)

Cash Balance, January 1	276,991	377,075	458,695
Revenue Receipts:			
Payments In Leiu of Property Taxes	317,470	260,048	221,041
Total Revenue Receipts	317,470	260,048	221,041
Total Revenue Receipts and Balance	594,461	637,123	679,736
Expenditure Disbursements:			
Capital Improvements	198,358	4,612	-
Other Expenses	19,028	173,816	147,744
Total Expenditures	217,386	178,428	147,744
Cash Balance, December 31	377,075	458,695	531,992
Reserve for Encumbrances, December 31	21,066	-	
Unencumbered Balance, December 31	356,008	458,695	531,992

Cin-Day Tax Increment Equivalent Fund (2150)

Cash Balance, January 1	1,282,364	1,739,548	2,287,307
Revenue Receipts:			
Payments In Leiu of Property Taxes	1,649,628	1,843,669	1,567,119
Total Revenue Receipts	1,649,628	1,843,669	1,567,119
Total Revenue Receipts and Balance	2,931,992	3,583,216	3,854,426
Expenditure Disbursements:			
Capital Improvements	103,546	61,388	-
Other Expenses	1,088,898	1,234,521	1,047,462
Total Expenditures	1,192,444	1,295,909	1,047,462
Cash Balance, December 31	1,739,548	2,287,307	2,806,964
Reserve for Encumbrances, December 31	18,620	-	
Unencumbered Balance, December 31	1,720,928	2,287,307	2,806,964

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Tylersville Tax Increment Equivalent Fund (2160)

Cash Balance, January 1	-	0	0
Revenue Receipts:			
Payments In Lieu of Property Taxes	168,997	141,726	120,467
Total Revenue Receipts	168,997	141,726	120,467
Total Revenue Receipts and Balance	168,997	141,726	120,467
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	168,997	141,726	120,467
Total Expenditures	168,997	141,726	120,467
Cash Balance, December 31	0	0	0
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	0	0	0

CBD Tax Increment Equivalent Fund (2170)

Cash Balance, January 1	8,563,111	9,300,293	8,040,178
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,535,945	2,087,659	1,774,510
Transfer Inn		-	-
Total Revenue Receipts	2,535,945	2,087,659	1,774,510
Total Revenue Receipts and Balance	11,099,056	11,387,953	9,814,689
Expenditure Disbursements:			
Capital Improvements	212,235	1,949,878	
Other Expenses	1,586,526	1,397,897	1,186,083
Total Expenditures	1,798,761	3,347,774	1,186,083
Cash Balance, December 31	9,300,293	8,040,178	8,628,606
Reserve for Encumbrances, December 31	787,071	-	
Unencumbered Balance, December 31	8,513,223	8,040,178	8,628,606

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

UCB Tax Increment Equivalent Fund (2180)

Cash Balance, January 1	42,567,959	46,286,591	47,726,465
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,762,593	4,940,832	5,218,126
Proceeds from Sale of Bonds			
Other	-	-	-
Total Revenue Receipts	5,762,593	4,940,832	5,218,126
Total Revenue Receipts and Balance	48,330,552	51,227,423	52,944,591
Expenditure Disbursements:			
Capital Improvements	2,026,885	3,485,294	875,000
Other Expenses	17,075	15,664	16,447
Transfer Out	-	-	-
Total Expenditures	2,043,960	3,500,958	891,447
Cash Balance, December 31	46,286,591	47,726,465	52,053,145
Reserve for Encumbrances, December 31	1,901,273	-	-
Unencumbered Balance, December 31	44,385,318	47,726,465	52,053,145

747 Tax Increment Equivalent Fund (2190)

Cash Balance, January 1	23,854,717	21,161,713	20,435,511
Revenue Receipts:			
Payments In Lieu of Property Taxes	7,735,416	8,494,390	7,255,026
Other	-	-	-
Total Revenue Receipts	7,735,416	8,494,390	7,255,026
Total Revenue Receipts and Balance	31,590,133	29,656,102	27,690,537
Expenditure Disbursements:			
Capital Improvements	6,016,429	5,355,644	8,990,000
Other Expenses	4,411,992	3,864,947	3,301,037
Total Expenditures	10,428,421	9,220,592	12,291,037
Cash Balance, December 31	21,161,713	20,435,511	15,399,500
Reserve for Encumbrances, December 31	3,546,381	-	-
Unencumbered Balance, December 31	17,615,332	20,435,511	15,399,500

	2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
Enforcement and Education Fund (2210)			
Cash Balance, January 1	29,670	30,510	31,843
Revenue Receipts:			
Fines	1,243	2,220	2,220
Other	-	-	-
Total Revenue Receipts	1,243	2,220	2,220
Total Revenue Receipts and Balance	30,913	32,730	34,063
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	403	887	932
Total Expenditures	403	887	932
Cash Balance, December 31	30,510	31,843	33,131
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	30,510	31,843	33,131

West Chester Parks Fund (2240)

Cash Balance, January 1	177,012	170,979	170,979
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	177,012	170,979	170,979
Expenditure Disbursements:			
Other Expenses	-	-	-
Capital Improvements	6,033	-	-
Total Expenditures	6,033	-	-
Cash Balance, December 31	170,979	170,979	170,979
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	170,979	170,979	170,979

	2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
Police Assistance Fund (2250)			
Cash Balance, January 1	60,895	33,858	13,085
Revenue Receipts:			
Grant Receipts		-	
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	60,895	33,858	13,085
Expenditure Disbursements:			
Other Expenses	27,037	20,773	10,000
Total Expenditures	27,037	20,773	10,000
Cash Balance, December 31	33,858	13,085	3,085
Reserve for Encumbrances, December 31	5,311	-	
Unencumbered Balance, December 31	28,547	13,085	3,085

Sustainable Infrastructure Fund (2260)

Cash Balance, January 1	11,152,004	13,978,498	14,535,042
Revenue Receipts:			
Interest	2,826,494	1,306,544	240,000
Transfer - In	-	-	
Total Revenue Receipts	2,826,494	1,306,544	240,000
Total Revenue Receipts and Balance	13,978,498	15,285,042	14,775,042
Expenditure Disbursements:			
Other Expenses	-	750,000	200,000
Capital Improvements		-	
Total Expenditures	-	750,000	200,000
Cash Balance, December 31	13,978,498	14,535,042	14,575,042
Reserve for Encumbrances, December 31	18,570	-	
Unencumbered Balance, December 31	13,959,928	14,535,042	14,575,042

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Drug Law Enforcement Fund (2620)

Cash Balance, January 1	399,314	421,514	367,160
Revenue Receipts:			
Other	88,766	48,201	45,791
Total Revenue Receipts	88,766	48,201	45,791
Total Revenue Receipts and Balance	488,080	469,715	412,951
Expenditure Disbursements:			
Capital Improvements	47,703	83,259	-
Other Expenses	18,862	19,296	20,261
Total Expenditures	66,566	102,555	20,261
Cash Balance, December 31	421,514	367,160	392,690
Reserve for Encumbrances, December 31	40,891	-	
Unencumbered Balance, December 31	380,623	367,160	392,690

Asset Forfeiture (270)

Cash Balance, January 1	623,603	673,417	730,952
Revenue Receipts:			
Asset Forfeiture	77,825	60,000	40,000
Interest	20,397	20,000	20,000
Other	-	-	
Advance - In	-	-	
Total Revenue Receipts	98,222	80,000	60,000
Total Revenue Receipts and Balance	721,825	753,417	790,952
Expenditure Disbursements:			
Capital Improvements	31,000	12,913	25,000
Other Expenses	17,532	9,552	10,030
Transfer Out	-	-	
Total Expenditures	48,532	22,465	35,030
Cash Balance, December 31	673,417	730,952	755,922
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	673,417	730,952	755,922

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

OneOhio Opioid Settlement (274)

Cash Balance, January 1	32,298	161,379	171,725
Revenue Receipts:			
Other	144,884	16,897	15,000
Transfer-In	-	-	
Total Revenue Receipts	144,884	16,897	15,000
Total Revenue Receipts and Balance	177,182	178,277	186,725
Expenditure Disbursements:			
Other Expenses	15,803	6,552	8,000
Transfer Out	-	-	
Total Expenditures	15,803	6,552	8,000
Cash Balance, December 31	161,379	171,725	178,725
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	161,379	171,725	178,725

Coronavirus Relief Fund (2750)

Cash Balance, January 1	5,364,570	2,681,477	1,579,610
Revenue Receipts:			
Grant Receipts	985,302	707,612	
Interest	-	-	
Advance-In	200,000	-	
Total Revenue Receipts	1,185,302	707,612	-
Total Revenue Receipts and Balance	6,549,872	3,389,090	1,579,610
Expenditure Disbursements:			
Capital Improvements	3,849,794	279,500	1,379,610
Other Expenses	18,600	24,750	
Payroll & Benefits		1,505,229	
Advance Out		-	200,000
Total Expenditures	3,868,394	1,809,480	1,579,610
Cash Balance, December 31	2,681,477	1,579,610	(0)
Reserve for Encumbrances, December 31	890,047	-	
Unencumbered Balance, December 31	1,791,430	1,579,610	(0)

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

CBD TIF Debt Service Fund (3170)

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

UCB TIF Debt Service Fund (3180)

Cash Balance, January 1	1,804,944	2,447,552	2,396,908
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,867,676	2,157,086	2,130,522
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	2,867,676	2,157,086	2,130,522
Total Revenue Receipts and Balance	4,672,620	4,604,638	4,527,430
Expenditure Disbursements:			
Debt Service: Principal	1,625,000	1,665,000	1,710,000
Debt Service: Interest	599,778	542,700	479,661
Other	289	31	-
Total Expenditures	2,225,067	2,207,730	2,189,661
Cash Balance, December 31	2,447,552	2,396,908	2,337,769
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	2,447,552	2,396,908	2,337,769

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
------------------------	---	-------------------------------

747 TIF Debt Service Fund (3190)

Cash Balance, January 1	115,575	106,275	113,557
Revenue Receipts:			
Payments In Lieu of Property Taxes	95,716	113,557	106,015
Other		-	
Transfer - In	-	-	
Total Revenue Receipts	95,716	113,557	106,015
Total Revenue Receipts and Balance	211,291	219,832	219,572
Expenditure Disbursements:			
Debt Service: Principal	80,000	85,000	90,000
Debt Service: Interest	24,997	21,275	17,189
Other	19	-	-
Total Expenditures	105,015	106,275	107,189
Cash Balance, December 31	106,275	113,557	112,383
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	106,275	113,557	112,383

Capstone Debt Service Fund (3330)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Agreed upon Assessment	228,800	229,300	229,300
Premium on Bonds	-		
Total Revenue Receipts	228,800	229,300	229,300
Total Revenue Receipts and Balance	228,800	229,300	229,300
Expenditure Disbursements:			
Debt Service: Principal	190,000	200,000	210,000
Debt Service: Interest	38,800	29,300	19,300
Total Expenditures	228,800	229,300	229,300
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

Lighting Assessment Fund (5070)

Cash Balance, January 1	508,218	497,466	521,740
Revenue Receipts:			
Special Assessment	336,203	383,364	402,533
Transfer - In	-	-	-
Total Revenue Receipts	336,203	383,364	402,533
Total Revenue Receipts and Balance	844,421	880,830	924,273
Expenditure Disbursements:			
Other Expenses	346,955	359,090	377,044
Advances - Out	-	-	-
Total Expenditures	346,955	359,090	377,044
Cash Balance, December 31	497,466	521,740	547,228
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	497,466	521,740	547,228

UCB Landscape District Fund (5080)

Cash Balance, January 1	545,351	485,341	316,989
Revenue Receipts:			
Special Assessment	165,334	165,000	165,000
Other	2,628	-	-
Total Revenue Receipts	167,962	165,000	165,000
Total Revenue Receipts and Balance	713,313	650,341	481,989
Expenditure Disbursements:			
Personnel Services	96,209	104,145	116,642
Capital Improvements	37,529	45,000	30,000
Other Expenses	94,112	184,207	193,417
Total Expenditures	227,851	333,352	340,059
Adjustments	(121)		
Cash Balance, December 31	485,341	316,989	141,930
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	485,341	316,989	141,930

2023 Actual	For 2024 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2025 Estimated
----------------	--	-----------------------

I-75 Energy Special Improvement District (ESID) (5090)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Special Assessment		-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	-	-	-
Expenditure Disbursements:			
Other Expenses		-	-
Advances - Out	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

Cemetery Bequest Fund (6060)

Cash Balance, January 1	16,525	16,904	17,104
Revenue Receipts:			
Interest	496	320	320
Total Revenue Receipts	496	320	320
Total Revenue Receipts and Balance	17,021	17,224	17,424
Expenditure Disbursements:			
Other Expenses	120	120	120
Total Expenditures	120	120	120
Cash Balance, December 31	16,904	17,104	17,304
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,904	17,104	17,304