

RESOLUTION NO. 20-2016

**RESOLUTION ADOPTING THE 2017 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, 2016 the Township Trustees must adopt the 2017 Tax Budget; and,


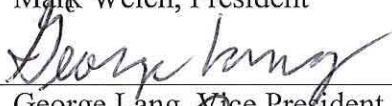
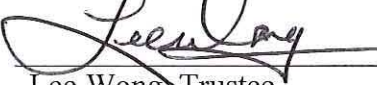
WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2017 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2016; and,

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

SECTION 1. Adopt the 2017 Tax Budget and authorize the Township Fiscal Officer to file the 2017 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 28th day of June, 2016.


 _____ Mark Welch, President	<u>YES</u> Yes/No
 _____ George Lang, Vice President	<u>YES</u> Yes/No
 _____ Lee Wong, Trustee	<u>Yes</u> Yes/No

ATTEST:



Bruce Jones, Fiscal Officer

APPROVED AS TO FORM:



Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2017 BUDGET

Attachment A

	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
General Fund (101)			
Cash Balance, January 1	11,232,787	10,491,037	10,010,941
Revenue Receipts:			
Property Taxes	1,417,415	1,398,142	1,370,179
Jedd Income Tax	1,426,660	1,205,791	1,085,212
Estate Tax	1,068	28,391	-
Local government	921,249	804,820	641,007
Permissive Taxes	1,003,269	820,680	800,000
Liquor permit Fees	-	-	-
Interest	371,500	162,328	60,000
Fines	10,525	8,339	3,000
Fees	139,528	448,531	426,105
Franchise Fee	143,039	145,754	145,754
Grant	22,599	59,426	-
Other	136,207	1,231,968	85,000
Total Revenue Receipts	5,593,059	6,314,170	4,616,257
Total Revenue Receipts and Balance	16,825,846	16,805,207	14,627,198
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,100,848	1,236,819	1,360,501
Capital Improvements	44,993	80,094	310,300
Other Expenses	1,650,637	533,799	560,489
Debt Service: Principal	95,000	1,215,000	90,000
Debt Service: Interest	54,312	71,886	41,200
Transfer - Out	1,700,000	1,700,000	1,750,000
Total Administration	4,645,790	4,837,598	4,112,490
Community Development			
Personnel Services	573,530	688,344	757,179
Capital Improvements	274	-	27,000
Other Expenses	83,589	74,640	78,372
Total Community Development Development	657,393	762,984	862,551
Street Lighting			
Other Expenses	18,593	21,295	22,360
Parks and Recreation			
Personnel Services	325,352	354,359	389,795
Capital Improvements	48,169	137,000	322,000
Other Expenses	162,677	139,774	146,762
Total Parks and Recreation	536,198	631,133	858,557
Seniors			
Other Expenses	7,717	5,054	5,307

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Services Department			
Personnel Services	439,531	490,842	539,926
Capital Improvements	-	26,985	-
Other Expenses	31,349	18,374	19,293
Total Services Department	470,880	536,201	559,219
Total Expenditures	6,336,571	6,794,266	6,420,484
Adjustments			
Cash Balance, December 31	10,491,037	10,010,941	8,206,714
Reserve for Encumbrances, December 31	231,672	-	
Unencumbered Balance, December 31	10,259,365	10,010,941	8,206,714

WEST CHESTER TOWNSHIP 2017 BUDGET

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	879,396	1,081,356	934,505
Revenue Receipts:			
Township Motor Vehicle Tax	521,195	530,959	477,863
Interest	8,084	4,226	2,200
Other	5,385	3,630	3,449
Total Revenue Receipts	534,664	538,815	483,512
Total Revenue Receipts and Balance	1,414,060	1,620,171	1,418,017
Expenditure Disbursements:			
Capital Improvement	3,286	413,000	826,000
Other Expenses	329,781	272,666	286,300
Total Expenditures	333,067	685,666	1,112,300
Cash Balance, December 31	1,081,356	934,505	305,717
Reserve for Encumbrances, December 31	20,238	-	
Unencumbered Balance, December 31	1,061,118	934,505	305,717
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	299,924	366,283	399,398
Revenue Receipts:			
Motor Vehicle License Tax	85,493	90,706	81,635
Interest	2,619	1,379	700
Other		-	-
Total Revenue Receipts	88,112	92,085	82,335
Total Revenue Receipts and Balance	388,036	458,368	481,733
Expenditure Disbursements:			
Capital Improvement	-	-	88,516
Other Expenses	21,754	58,970	61,918
Total Expenditures	21,754	58,970	150,434
Cash Balance, December 31	366,283	399,398	331,299
Reserve for Encumbrances, December 31	41,900	-	
Unencumbered Balance, December 31	324,383	399,398	331,299

WEST CHESTER TOWNSHIP 2017 BUDGET

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Gasoline Tax Fund (203)			
Cash Balance, January 1	736,332	583,142	527,587
Revenue Receipts:			
Gasoline Tax	355,738	374,381	336,943
Interest	4,914	2,108	1,600
Other	1,875	-	-
Total Revenue Receipts	362,527	376,489	338,543
Total Revenue Receipts and Balance	1,098,859	959,631	866,130
Expenditure Disbursements:			
Capital Improvement	162,351	65,000	325,000
Other Expenses	353,367	367,044	385,396
Total Expenditures	515,718	432,044	710,396
Cash Balance, December 31	583,142	527,587	155,733
Reserve for Encumbrances, December 31	86,323	-	
Unencumbered Balance, December 31	496,819	527,587	155,733
Road and Bridge Fund (204)			
Cash Balance, January 1	1,241,931	711,347	477,191
Revenue Receipts:			
Property Taxes	1,399,697	1,380,682	1,353,068
Other	36,927	15,429	14,658
Transfer - In	1,500,000	1,500,000	1,500,000
Total Revenue Receipts	2,936,624	2,896,111	2,867,726
Total Revenue Receipts and Balance	4,178,555	3,607,458	3,344,916
Expenditure Disbursements:			
Personnel Services	1,387,640	1,455,311	1,600,842
Other Expenses	38,250	29,957	31,455
Capital Improvement	2,042,912	1,645,000	1,015,000
Total Expenditures	3,468,802	3,130,268	2,647,296
Adjustments			
Cash Balance, December 31	711,347	477,191	697,620
Reserve for Encumbrances, December 31	17,086	-	
Unencumbered Balance, December 31	694,261	477,191	697,620

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	148,683	165,373	167,950
Revenue Receipts:			
Fees	43,048	40,000	38,000
Sale of Lots	2,070	-	-
Other	312	-	-
Transfer - In	200,000	200,000	250,000
Total Revenue Receipts	245,430	240,000	288,000
Total Revenue Receipts and Balance	394,113	405,373	455,950
Expenditure Disbursements:			
Personnel Services	201,372	216,296	237,926
Capital Improvements	-	-	25,000
Other Expenses	27,473	21,127	22,184
Total Expenditures	228,845	237,423	285,109
Adjustments			
Cash Balance, December 31	165,373	167,950	170,840
Reserve for Encumbrances, December 31	472	-	
Unencumbered Balance, December 31	164,901	167,950	170,840
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	1,169,390	1,329,947	1,319,939
Revenue Receipts:			
Franchise Fees	572,158	583,018	583,018
Other	2,620	816	775
Total Revenue Receipts	574,778	583,834	583,793
Total Revenue Receipts and Balance	1,744,168	1,913,781	1,903,732
Expenditure Disbursements:			
Personnel Services	262,345	317,296	349,026
Other Expenses	65,818	57,694	60,578
Capital Improvements	-	130,000	78,000
Debt Service: Principal	56,103	61,103	61,103
Debt Service: Interest	30,963	27,750	24,365
Total Expenditures	415,229	593,842	573,072
Adjustments			
Cash Balance, December 31	1,329,947	1,319,939	1,330,660
Reserve for Encumbrances, December 31	16,435	-	
Unencumbered Balance, December 31	1,313,512	1,319,939	1,330,660

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Police District Fund (209)			
Cash Balance, January 1	10,851,852	11,262,317	10,224,550
Revenue Receipts:			
Property Taxes	12,326,344	12,083,401	11,841,733
JEDD	116,974	154,592	154,592
Fines	46,685	44,500	44,500
Grant Reimbursements	23,146	38,296	18,000
Liquor Permits	83,697	62,316	62,316
Other	449,280	382,090	362,986
Total Revenue Receipts	13,046,126	12,765,195	12,484,126
Total Revenue Receipts and Balance	23,897,978	24,027,512	22,708,676
Expenditure Disbursements:			
Personnel Services	11,103,017	11,940,576	13,134,634
Capital Improvements	358,837	699,000	526,000
Other Expenses	1,174,364	1,163,386	1,221,555
Total Expenditures	12,636,218	13,802,962	14,882,189
Adjustments			
Cash Balance, December 31	11,262,317	10,224,550	7,826,487
Reserve for Encumbrances, December 31	101,381	-	
Unencumbered Balance, December 31	11,160,936	10,224,550	7,826,487
Fire District Fund (210)			
Cash Balance, January 1	13,099,950	12,177,052	9,970,218
Revenue Receipts:			
Property Taxes	10,565,438	10,357,200	10,150,056
JEDD	100,263	132,507	132,507
Grant Reimbursements		-	108,000
Other	103,533	4,819	4,578
Total Revenue Receipts	10,769,234	10,494,526	10,395,141
Total Revenue Receipts and Balance	23,869,184	22,671,578	20,365,359
Expenditure Disbursements:			
Personnel Services	10,308,579	11,568,687	12,725,556
Capital Improvements	448,931	204,000	539,000
Other Expenses	807,193	800,453	840,475
Debt Service: Principal	86,651	86,652	91,652
Debt Service: Interest	46,381	41,568	36,498
Total Expenditures	11,697,735	12,701,360	14,233,181
Adjustments			
Cash Balance, December 31	12,177,052	9,970,218	6,132,178
Reserve for Encumbrances, December 31	39,375	-	
Unencumbered Balance, December 31	12,137,677	9,970,218	6,132,178

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	3,481,807	3,644,899	3,511,797
Revenue Receipts:			
EMS Billings	1,198,462	900,000	900,000
Other	2,883	-	-
Grant Receipts	2,733	767	46,000
Total Revenue Receipts	1,204,078	900,767	946,000
Total Revenue Receipts and Balance	4,685,885	4,545,666	4,457,797
Expenditure Disbursements:			
Personnel Services	336,991	262,262	288,489
Capital Improvements	181,673	464,039	604,000
Other Expenses	521,636	307,567	322,946
Total Expenditures	1,040,300	1,033,869	1,215,434
Adjustments			
Cash Balance, December 31	3,644,899	3,511,797	3,242,363
Reserve for Encumbrances, December 31	221,550	-	
Unencumbered Balance, December 31	3,423,349	3,511,797	3,242,363
Capstone Blvd TIF Fund (212)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	-	30,000
Total Revenue Receipts	-	-	30,000
Total Revenue Receipts and Balance	-	-	30,000
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	-	19,392
Total Expenditures	-	-	19,392
Cash Balance, December 31	-	-	10,608
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	10,608

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Cincinnati-Columbus TIF Fund (213)			
Cash Balance, January 1		-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	-	30,000
Total Revenue Receipts	-	-	30,000
Total Revenue Receipts and Balance	-	-	30,000
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	-	19,392
Total Expenditures	-	-	19,392
Cash Balance, December 31	-	-	10,608
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	10,608
Tylers Place TIF Fund (214)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	-	30,000
Total Revenue Receipts	-	-	30,000
Total Revenue Receipts and Balance	-	-	30,000
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	-	19,302
Total Expenditures	-	-	19,302
Cash Balance, December 31	-	-	10,698
Reserve for Encumbrances, December 31	60	-	
Unencumbered Balance, December 31	(60)	-	10,698

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	56,065	76,012	86,176
Revenue Receipts:			
Payments In Leiu of Property Taxes	56,318	28,599	24,309
Total Revenue Receipts	<u>56,318</u>	<u>28,599</u>	<u>24,309</u>
Total Revenue Receipts and Balance	112,383	104,611	110,485
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	36,371	18,435	15,713
Total Expenditures	<u>36,371</u>	<u>18,435</u>	<u>15,713</u>
Cash Balance, December 31	76,012	86,176	94,772
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	76,012	86,176	94,772
Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1		-	-
Revenue Receipts:			
Payments In Leiu of Property Taxes	181,168	169,159	143,785
Total Revenue Receipts	<u>181,168</u>	<u>169,159</u>	<u>143,785</u>
Total Revenue Receipts and Balance	181,168	169,159	143,785
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	181,168	169,159	143,785
Total Expenditures	<u>181,168</u>	<u>169,159</u>	<u>143,785</u>
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2017 BUDGET

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	4,831,756	5,167,056	4,893,000
Revenue Receipts:			
Payments In Leiu of Property Taxes	1,934,766	2,112,078	2,048,058
Total Revenue Receipts	1,934,766	2,112,078	2,048,058
Total Revenue Receipts and Balance	6,766,522	7,279,134	6,941,058
Expenditure Disbursements:			
Capital Improvements	4,394	55	4,665,658
Other Expenses	1,595,072	2,386,079	1,323,663
Total Expenditures	1,599,466	2,386,134	5,989,321
Cash Balance, December 31	5,167,056	4,893,000	951,737
Reserve for Encumbrances, December 31	60	-	
Unencumbered Balance, December 31	5,166,996	4,893,000	951,737
UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	24,515,657	27,449,927	20,144,658
Revenue Receipts:			
Payments In Leiu of Property Taxes	3,739,064	1,897,442	2,162,795
Proceeds from Sale of Bonds		-	
Other		-	
Total Revenue Receipts	3,739,064	1,897,442	2,162,795
Total Revenue Receipts and Balance	28,254,721	29,347,369	22,307,453
Expenditure Disbursements:			
Capital Improvements	791,702	9,199,935	17,000,000
Other Expenses	13,092	2,776	2,915
Transfer Out	-	-	
Total Expenditures	804,794	9,202,711	17,002,915
Cash Balance, December 31	27,449,927	20,144,658	5,304,538
Reserve for Encumbrances, December 31	107,707	-	
Unencumbered Balance, December 31	27,342,220	20,144,658	5,304,538

WEST CHESTER TOWNSHIP 2017 BUDGET

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	18,981,673	21,907,902	21,200,352
Revenue Receipts:			
Payments In Lieu of Property Taxes	4,989,586	5,464,828	4,863,733
Other	-	-	-
Total Revenue Receipts	4,989,586	5,464,828	4,863,733
Total Revenue Receipts and Balance	23,971,259	27,372,730	26,064,085
Expenditure Disbursements:			
Capital Improvements	370,141	650,819	7,170,000
Other Expenses	1,693,216	5,521,559	1,642,053
Total Expenditures	2,063,357	6,172,378	8,812,053
Cash Balance, December 31	21,907,902	21,200,352	17,252,032
Reserve for Encumbrances, December 31	893	-	-
Unencumbered Balance, December 31	21,907,009	21,200,352	17,252,032
Enforcement and Education Fund (221)			
Cash Balance, January 1	21,017	21,996	23,050
Revenue Receipts:			
Fines	2,091	1,500	1,500
Other	-	-	-
Total Revenue Receipts	2,091	1,500	1,500
Total Revenue Receipts and Balance	23,108	23,496	24,550
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	1,112	446	469
Total Expenditures	1,112	446	469
Cash Balance, December 31	21,996	23,050	24,081
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	21,996	23,050	24,081

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
West Chester Connections Fund (224)			
Cash Balance, January 1	151,907	177,012	177,012
Revenue Receipts:			
Other	25,105	-	
Total Revenue Receipts	<u>25,105</u>	<u>-</u>	<u>-</u>
Total Revenue Receipts and Balance	177,012	177,012	177,012
Expenditure Disbursements:			
Other Expenses		-	
Capital Improvements		-	
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
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	-	6,560	6,302
Revenue Receipts:			
Other	6,560	6,400	6,000
Total Revenue Receipts	<u>6,560</u>	<u>6,400</u>	<u>6,000</u>
Total Revenue Receipts and Balance	6,560	12,960	12,302
Expenditure Disbursements:			
Other Expenses		6,658	6,991
Total Expenditures	<u>-</u>	<u>6,658</u>	<u>6,991</u>
Cash Balance, December 31	6,560	6,302	5,311
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	6,560	6,302	5,311

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	4,872,114	5,415,765	5,665,451
Revenue Receipts:			
Interest	543,651	249,686	60,000
Transfer - In	-	-	
Total Revenue Receipts	<u>543,651</u>	<u>249,686</u>	<u>60,000</u>
Total Revenue Receipts and Balance	5,415,765	5,665,451	5,725,451
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Cash Balance, December 31	5,415,765	5,665,451	5,725,451
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	5,415,765	5,665,451	5,725,451
Drug Law Enforcement Fund (262)			
Cash Balance, January 1	334,544	364,318	230,699
Revenue Receipts:			
Other	36,199	61,708	36,000
Total Revenue Receipts	<u>36,199</u>	<u>61,708</u>	<u>36,000</u>
Total Revenue Receipts and Balance	370,743	426,026	266,699
Expenditure Disbursements:			
Capital Improvements	-	65,000	25,000
Other Expenses	6,425	130,327	136,844
Total Expenditures	<u>6,425</u>	<u>195,327</u>	<u>161,844</u>
Cash Balance, December 31	364,318	230,699	104,855
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	364,318	230,699	104,855

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	77,665	170,148	130,012
Revenue Receipts:			
Asset Forfeiture	172,323	10,000	30,000
Interest	921	606	225
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	173,244	10,606	30,225
Total Revenue Receipts and Balance	250,909	180,754	160,237
Expenditure Disbursements:			
Capital Improvements	17,729	20,000	25,000
Other Expenses	63,019	30,742	32,279
Transfer Out	-	-	-
Total Expenditures	80,748	50,742	57,279
Cash Balance, December 31	170,148	130,012	102,959
Reserve for Encumbrances, December 31	10,089	-	-
Unencumbered Balance, December 31	160,059	130,012	102,959
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	214,628	413,907	382,064
Revenue Receipts:			
Payments In Leau of Property Taxes	535,009	308,269	9,236
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	535,009	308,269	9,236
Total Revenue Receipts and Balance	749,637	722,176	391,300
Expenditure Disbursements:			
Debt Service: Principal	235,000	245,000	110,000
Debt Service: Interest	100,730	95,112	71,435
Total Expenditures	335,730	340,112	181,435
Cash Balance, December 31	413,907	382,064	209,865
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	413,907	382,064	209,865

WEST CHESTER TOWNSHIP 2017 BUDGET

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	6,212,580	5,932,395	7,095,859
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,094,824	7,427,587	5,763,481
Other	-	18,837,980	-
Transfer - In	-	-	-
Total Revenue Receipts	5,094,824	26,265,567	5,763,481
Total Revenue Receipts and Balance	11,307,404	32,197,962	12,859,340
Expenditure Disbursements:			
Debt Service: Principal	3,892,622	22,312,372	4,075,122
Debt Service: Interest	1,482,387	2,789,731	1,884,424
Total Expenditures	5,375,009	25,102,103	5,959,546
Cash Balance, December 31	5,932,395	7,095,859	6,899,794
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	5,932,395	7,095,859	6,899,794
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	1,284,022	1,262,600	1,256,733
Revenue Receipts:			
Payments In Lieu of Property Taxes	1,103,865	1,504,244	1,059,979
Other	-	1,126,500	-
Transfer - In	-	-	-
Total Revenue Receipts	1,103,865	2,630,744	1,059,979
Total Revenue Receipts and Balance	2,387,887	3,893,344	2,316,712
Expenditure Disbursements:			
Debt Service: Principal	774,624	2,259,874	772,124
Debt Service: Interest	350,663	376,737	322,886
Transfer Out	-	-	-
Total Expenditures	1,125,287	2,636,611	1,095,010
Cash Balance, December 31	1,262,600	1,256,733	1,221,702
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	1,262,600	1,256,733	1,221,702

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Capstone Debt Service Fund (333)			
Cash Balance, January 1	-	301,347	1,972
Revenue Receipts:			
Proceeds from Sale of Notes	12,901	2,100,000	
Proceeds from Sale of Bonds	2,350,000	-	
Agreed upon Assessment	-	10,000	226,150
Other	490,950	-	
Total Revenue Receipts	2,853,851	2,110,000	226,150
Total Revenue Receipts and Balance	2,853,851	2,411,347	228,122
Expenditure Disbursements:			
Debt Service: Principal	2,500,000	2,350,000	145,000
Debt Service: Interest	40,512	59,375	81,150
Other	11,992		
Transfer Out		-	
Total Expenditures	2,552,504	2,409,375	226,150
Cash Balance, December 31	301,347	1,972	1,972
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	301,347	1,972	1,972
Capstone Project Fund (433)			
Cash Balance, January 1	2,226,299	-	-
Revenue Receipts:			
Proceeds from Sale of Bonds		-	
Interest	570	-	
Other	6,671	-	
Transfer - In		-	
Total Revenue Receipts	7,241	-	-
Total Revenue Receipts and Balance	2,233,540	-	-
Expenditure Disbursements:			
Capital Improvements	2,109,261		
Other Expenses	124,279		
Total Expenditures	2,233,540	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Lighting Assessment Fund (507)			
Cash Balance, January 1	341,420	352,456	351,414
Revenue Receipts:			
Special Assessment	321,706	312,590	328,219
Transfer - In	-	-	-
Total Revenue Receipts	321,706	312,590	328,219
Total Revenue Receipts and Balance	663,126	665,046	679,633
Expenditure Disbursements:			
Other Expenses	310,671	313,632	329,314
Advances - Out	-	-	-
Total Expenditures	310,671	313,632	329,314
Cash Balance, December 31	352,456	351,414	350,319
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	352,456	351,414	350,319
Landscape District Fund (508)			
Cash Balance, January 1	159,510	208,589	185,000
Revenue Receipts:			
Special Assessment	162,959	165,000	165,000
Other	25	-	-
Total Revenue Receipts	162,984	165,000	165,000
Total Revenue Receipts and Balance	322,494	373,589	350,000
Expenditure Disbursements:			
Personnel Services	100,076	120,490	132,539
Capital Improvements	-	30,000	30,000
Other Expenses	13,876	38,099	40,004
Total Expenditures	113,952	188,589	202,543
Adjustments			
Cash Balance, December 31	208,589	185,000	147,457
Reserve for Encumbrances, December 31	498	-	
Unencumbered Balance, December 31	208,091	185,000	147,457

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	2015 Actual	For 2016 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2017 Estimated
Cemetery Bequest Fund (606)			
Cash Balance, January 1	15,929	15,960	15,982
Revenue Receipts:			
Interest	127	118	74
Total Revenue Receipts	<u>127</u>	<u>118</u>	<u>74</u>
Total Revenue Receipts and Balance	16,056	16,078	16,056
Expenditure Disbursements:			
Other Expenses	96	96	96
Total Expenditures	<u>96</u>	<u>96</u>	<u>96</u>
Cash Balance, December 31	15,960	15,982	15,960
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	15,960	15,982	15,960