

RESOLUTION 2019 - 82

**A RESOLUTION ADOPTING THE SYCAMORE TOWNSHIP TAX BUDGET FOR 2020, DISPENSING WITH THE SECOND READING AND DECLARING AN EMERGENCY**

WHEREAS, the Board of Township Trustees of Sycamore Township desires to adopt a tax budget for the year 2020;

NOW THEREFORE, BE IT RESOLVED by the Board of Township Trustees of Sycamore Township, State of Ohio:

**SECTION 1.** The attached tax budget is hereby adopted as the budget of Sycamore Township for the year January 1, 2020 through December 31, 2020.

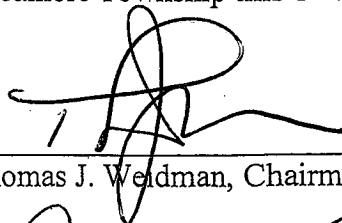
**SECTION 2.** The Board of Township Trustees of Sycamore Township, by at least a two thirds vote of all its members, dispenses with any requirement that this Resolution be read on two separate days and authorizes its passage upon the first reading.

**SECTION 3.** This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the peace, health, and safety of Sycamore Township. The reason for the emergency is for timely filing of the 2020 tax budget with the Hamilton County Auditor.

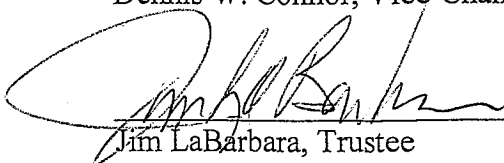
**VOTE RECORD:**

Mr. Weidman AYE      Mr. Connor AYE      Mr. LaBarbara AYE

PASSED at the meeting of the Board of Trustees of Sycamore Township this 1<sup>st</sup> day of August, 2019.

  
\_\_\_\_\_  
Thomas J. Weidman, Chairman

  
\_\_\_\_\_  
Dennis W. Connor, Vice Chairman

  
\_\_\_\_\_  
Jim LaBarbara, Trustee

02-08 19 AM 09:20

AUTHENTICATION

This is to certify that this Resolution was duly passed and filed with the Sycamore Township Fiscal Officer, this 1<sup>st</sup> day of August, 2019.



Robert C. Porter, III  
Sycamore Township Fiscal Officer

**APPROVED AS TO FORM:**



R. Douglas Miller, Law Director







**Exhibit of Bonds, Notes and Certificates of Indebtedness Outstanding January 1st of the Coming Year, and Bond Retirement Fund Requirements, for Coming Year.**

Purpose of Bonds and Notes	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Rate of Interest	(1) Amount Outstanding	(2) Amount Required for Bonds	(3) Amount Required for Interest	(4) Amt. Receivable from Source Other Than Taxation	(5) Total Required from General Property Taxes (2) and (3) Minus (4)
INSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
<i>See attached</i>	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
	XXXXXXXXXX								
TOTAL	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX					
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL Total of Col. 5 to Schedule A, Column II	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX					

\*If the levy is outside the 10 mill limit by vote prior or subsequent to January 1st, 1934, enter the words "by vote" and date of Election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

**CERTIFICATE OF THE COUNTY BUDGET COMMISSION**

The Budget Commission of \_\_\_\_\_ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the Township of \_\_\_\_\_, for the fiscal year beginning January 1st, 19\_\_\_\_

FUND	Unencumbered Balances Jan. 1st, ____	Property Tax	Other Sources	Total
1. General Fund	\$	\$	\$	\$
2. Motor Vehicle License Tax Fund		XXXXXXXXXXXXXXXXXX		
3. Gasoline Tax Fund		XXXXXXXXXXXXXXXXXX		
4. Road and Bridge Fund				
5. Cemetery Fund				
6. Cemetery Bequest Fund		XXXXXXXXXXXXXXXXXX		
7. Lighting Assessment Fund		XXXXXXXXXXXXXXXXXX		
8. Garbage and Water Waste Disposal District Fund				
9. Police District Fund				
10. Fire District Fund				
11. Road District Fund				
12. Park Levy Fund				
13. Zoning Fund		XXXXXXXXXXXXXXXXXX		
14. Miscellaneous Funds				
15. General Bond Retirement Fund				
16. Special Assessment Bond Retirement Fund		XXXXXXXXXXXXXXXXXX		
17. Trust Fund		XXXXXXXXXXXXXXXXXX		
18. Bond Funds		XXXXXXXXXXXXXXXXXX		

FUND	Unencumbered Balance Jan. 1st, ____	Property Tax	Other Sources	Total
19. Federal Revenue Sharing Fund		XXXXXXXXXXXXXX		
20. Special Levy Funds				
21. Capital Equipment Fund				
22. Drug Law Enforcement Fund				
23. Permissive Township Motor Vehicle License Tax Fund				
24. Permissive Sales Tax Fund				
25. Federal Law Enforcement Fund				
26. Permanent Improvement Fund				
27. Agency Funds				
28. Ambulance and Emergency Medical Services Funds				
29. Sinking Fund				
30.				
31.				
32.				
33.				
34.				
TOTAL				

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

} Budget  
 Commission

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>1. GENERAL FUND:</b>				
Balance, January 1st	308,094	2,901,909	2,167,381	1,485,988
<b>RECEIPTS:</b>				
Property Taxes	348,980	489,858	354,300	379,800
Inheritance Taxes	874	0	0	0
Local Government (Sales Tax & Fin. Inst.)	304,474	385,212	211,307	315,380
Permissive Taxes				
Liquor Permit Fee	37,409	37,705	35,000	35,000
Cigarette License Fees				
Interest (Inactive Funds)	166,046	175,489	170,000	170,000
Fines	15,061	13,900	14,000	14,000
Fees	274,677	381,875	350,000	350,000
Contract Services		50,571		
JEDZ Income Transfers IN	4,500,000			
Other	308,342	429,603	411,000	411,000
<b>Total Receipts and Balance</b>	<b>6,263,957</b>	<b>4,866,122</b>	<b>3,712,988</b>	<b>3,161,168</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE</b>				
Personal Services	660,675	706,397	730,000	730,000
Other Expenses	443,371	476,000	450,000	450,000
<b>TOWN HALLS</b>				
Personal Services				
Capital Improvements	25,545	25,177	25,000	25,000
Other Expenses	81,157	50,000	50,000	50,000
<b>FIRE</b>				
Personal Services				
Capital Improvements				
Other Expenses				
<b>CEMETERIES</b>				
Personal Services				
Capital Improvements				
Other Expenses				
Lighting Expenses				
<b>PARKS AND</b>				
Personal Services	31,772	31,200	32,000	32,000
Capital Improvements		46,053	30,000	30,000
Other Expenses	185,503	253,797	150,000	150,000
<b>POLICE</b>				
Personal Services				
Other Expenses				
<b>SANITARY</b>				
Personal Services				
Capital Improvements				
Other Expenses				
<b>ZONING</b>				
Personal Services	62,263			
Other Expenses	83,497	30,000	30,000	30,000
<b>HIGHWAYS</b>				
Personal Services				
Capital Improvements	427,059	699,483	350,000	350,000
Transfers OUT	1,361,206	380,634	380,000	380,000
Total Expenditures	3,362,048	2,698,741	2,227,000	2,227,000
Balance, December 31st	2,901,909	2,167,381	1,485,988	934,168
Less Encumbrances				



PURPOSE	Actual 2017	Actual 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>2. MOTOR VEHICLE LICENSE TAX FUND</b>				
Balance, January 1st	16,786	21,546	26,951	30,951
<b>RECEIPTS:</b>				
Motor Vehicle License Tax				
Other	19,767	20,038	19,000	19,000
<u>Total Receipts and Balance</u>	<u>36,553</u>	<u>41,584</u>	<u>45,951</u>	<u>49,951</u>
<b>EXPENDITURES:</b>				
<b>MISCELLANEOUS</b>				
Personal Services				
Other Expenses				
<b>MAINTENANCE</b>				
Personal Services				
Other Expenses	15,007	14,633	15,000	15,000
<b>IMPROVEMENT</b>				
Personal Services				
Other Expenses				
<u>Total Expenditures</u>	<u>15,007</u>	<u>14,633</u>	<u>15,000</u>	<u>15,000</u>
<u>Balance, December 31st</u>	<u>21,546</u>	<u>26,951</u>	<u>30,951</u>	<u>34,951</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				
<b>3. GASOLINE TAX FUND</b>				
Balance, January 1st	91,968	116,464	79,167	79,167
<b>RECEIPTS:</b>				
Gasoline Tax	117,704	118,450	115,000	115,000
Other				
<u>Total Receipts and Balance</u>	<u>209,672</u>	<u>234,914</u>	<u>194,167</u>	<u>194,167</u>
<b>EXPENDITURES:</b>				
<b>MISCELLANEOUS</b>				
Personal Services				
Capital Improvements	93,208	155,747	115,000	115,000
Other Expenses				
<b>MAINTENANCE</b>				
Personal Services				
Other Expenses				
<b>IMPROVEMENT</b>				
Personal Services				
Other Expenses				
<u>Total Expenditures</u>	<u>93,208</u>	<u>155,747</u>	<u>115,000</u>	<u>115,000</u>
<u>Balance, December 31st</u>	<u>116,464</u>	<u>79,167</u>	<u>79,167</u>	<u>79,167</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				

PURPOSE	Actual 2017	Actual 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>4. ROAD AND BRIDGE FUND:</b>				
Balance, January 1st	49,645	58,325	361,636	167,416
<b>RECEIPTS:</b>				
Property Taxes	558,363	572,828	566,880	560,000
Transfer In	254,000	500,000		
Other	8,370	7,460	5,900	5,900
<b>Total Receipts and Balance</b>	<b>870,378</b>	<b>1,138,613</b>	<b>934,416</b>	<b>733,316</b>
<b>EXPENDITURES:</b>				
<b>MISCELLANEOUS</b>				
Personal Services				
Capital Improvements				
Other Expenses				
<b>MAINTENANCE</b>				
Personal Services	767,622	709,970	700,000	700,000
Other Expenses				
<b>IMPORVEMENT</b>				
Personal Services-Temporary Help	35,262	57,134	58,000	60,000
Other Expenses	9,169	9,873	9,000	9,000
<b>Total Expenditures</b>	<b>812,053</b>	<b>776,977</b>	<b>767,000</b>	<b>769,000</b>
<b>Balance, December 31st</b>	<b>58,325</b>	<b>361,636</b>	<b>167,416</b>	<b>167,416</b>
Less Encumbrances				
<b>Unencumbered Balance, December 31st</b>				
<b>5. PERMISSIVE MOTOR VEHICLE LICENSE:</b>				
Balance, January 1st	60,751	18,639	78,255	163,255
<b>RECEIPTS:</b>				
Property Taxes	169,356	157,582	230,000	230,000
Transfers In	100,000		0	0
Fees	4,000	14,674	5,000	5,000
<b>Total Receipts and Balance</b>	<b>334,107</b>	<b>190,895</b>	<b>313,255</b>	<b>398,255</b>
<b>EXPENDITURES:</b>				
Personal Services				
Capital Improvements				
Other Expenses	315,468	112,640	150,000	200,000
<b>Total Expenditures</b>	<b>315,468</b>	<b>112,640</b>	<b>150,000</b>	<b>200,000</b>
<b>Balance, December 31st</b>	<b>18,639</b>	<b>78,255</b>	<b>163,255</b>	<b>198,255</b>
Less Encumbrances				
<b>Unencumbered Balance, December 31st</b>				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>6. Law Enforcement Trust Fund:</b>				
Balance, January 1st			0	0
<b>RECEIPTS:</b>			400	400
DUI & Drug Fines				
Transferred In				
Other				
Total Receipts and Balance			400	400
<b>EXPENDITURES:</b>				
Contracts - Law Enforcement				
Other Expenses - Law Enforcemnt				
Total Expenditures			400	400
Balance, December 31st			0	0
Less Encumbrances				
Unencumbered Balance, December 31st				
<b>7. LIGHTING ASSESSMENT FUND:</b>				
Balance, January 1st	11,611	7,063	9,309	5,309
<b>RECEIPTS:</b>				
Special Assessments	30,000	68,406	62,000	62,000
Transferred In	30,000			
<b>Total Receipts and Balance</b>	<b><u>71,611</u></b>	<b><u>75,469</u></b>	<b><u>71,309</u></b>	<b><u>67,309</u></b>
<b>EXPENDITURES:</b>				
Expenses	64,548	66,160	66,000	66,000
Total Expenditures	64,548	66,160	66,000	66,000
Balance, December 31st	<u>7,063</u>	<u>9,309</u>	<u>5,309</u>	<u>1,309</u>
Less Encumbrances				
Unencumbered Balance, December 31st				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>8. DRUG LAW ENFORCEMENT FUND:</b>				
Balance, January 1st				-
<b>RECEIPTS:</b>				
Forfeited Drug Trafficking \$			14,000	14,000
Transferred In				
Other				
Total Receipts and Balance			14,000	14000
<b>EXPENDITURES:</b>				
Contracts - Mandatory Law Enforcement				
Other Expenses - Mandatory Law Enforcement				
Renu Officer - Mandatory Law Enforcement			14,000	14,000
Total Expenditures			14,000	14000
Balance, December 31st			-	0
Less Encumbrances				
Unencumbered Balance, December 31st				
<b>9. POLICE DISTRICT FUND:</b>				
Balance, January 1st	3,631	216,124	195,273	190,273
<b>RECEIPTS:</b>				
Property Taxes	1,464,835	1,420,870	1,420,000	1,420,000
Fees				
Transfers In	650,000		0	0
Bonds				
Other	36,867	13,316	15,000	15,000
<b>Total Receipts and Balance</b>	<b>2,155,333</b>	<b>1,650,310</b>	<b>1,630,273</b>	<b>1,625,273</b>
<b>EXPENDITURES:</b>				
Personal Services-Contract	1,749,693	1,239,160	1,240,000	1,240,000
Capital Improvements				
Other Expenses	189,516	215,877	200,000	200,000
Total Expenditures	1,939,209	1,455,037	1,440,000	1,440,000
Balance, December 31st	216,124	195,273	190,273	185,273
Less Encumbrances				
Unencumbered Balance, December 31st				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>10. FIRE DISTRICT FUND</b>				
Balance, January 1st	526,340	286,522	37,604	53,862
<b>RECEIPTS:</b>				
Property Taxes	2,999,615	2,653,578	2,884,258	2,900,000
Contract Services	740,395	706,530	720,000	720,000
Transfers In		891,486	1,000,000	950,000
Other	11,421	62,850	62,000	62,000
<u>Total Receipts and Balance</u>	<u>4,277,771</u>	<u>4,600,966</u>	<u>4,703,862</u>	<u>4,685,862</u>
<b>EXPENDITURES:</b>				
Personal Services	3,463,204	4,005,983	4,100,000	4,100,000
Capital Improvements				
Other Expenses	528,045	557,379	550,000	550,000
Total Expenditures	3,991,249	4,563,362	4,650,000	4,650,000
<u>Balance, December 31st</u>	<u>286,522</u>	<u>37,604</u>	<u>53,862</u>	<u>35,862</u>
Less Encumbrances				
Unencumbered Balance, December 31st				
<b>11. ROAD DISTRICT FUND:</b>				
Balance, January 1st				
<b>RECEIPTS:</b>				
Property Taxes				
Notes				
Other				
Total Receipts and Balance				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>14. MISCELLANEOUS FUNDS: Capital</b>	5,250	5,250	5,250	5,250
Improvements Proceeds of Bonds (net)				
<b>RECEIPTS:</b> Payments in lieu of Taxes				
Other				
Transfers In				
<u>Total Receipts and Balance</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>
<b>EXPENDITURES:</b>				
Public Safety and Interest				
Public Works				
Capital Outlay				
Transfers Out				
Total Expenditures			-	0
<u>Balance, December 31st</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>
Less Encumbrances				
<u>Uncumbered Balance, December 31st</u>				
<b>14. MISCELLANEOUS FUNDS: TIF FUNDS and CAPITAL PROJECTS FUNDS</b>				
Balance, Janaury 1st	9,113,814	11,181,293	13,345,542	12,245,542
<b>RECEIPTS:</b>				
Other-Payments in lieu of Taxes	13,039,397	14,744,524	14,500,000	14,500,000
<u>Total Receipts and Balance</u>	<u>22,153,211</u>	<u>25,925,817</u>	<u>27,845,542</u>	<u>26,745,542</u>
<b>EXPENDITURES:</b>				
(Personal Services) - Capital Outlay	5,274,935	6,522,676	9,500,000	9,500,000
(Other Expenses) - PMTS to SCHOOLS	5,696,983	6,057,599	6,100,000	6,100,000
Total Expenditures	10,971,918	12,580,275	15,600,000	15,600,000
<u>Balance, December 31st</u>	<u>11,181,293</u>	<u>13,345,542</u>	<u>12,245,542</u>	<u>11,145,542</u>
Less Encumbrances				
<u>Uncumbered Balance, December 31st</u>				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual 2nd 6 mos. Est. for 2019	Estimated for 2020
<b>15. BOND RETIREMENT FUNDS:</b>				
Balance, January 1st	231,797	229,784	229,784	216,000
<b>RECEIPTS:</b>				
Payment to Refunded Debt Escrow Agent				
Proceeds from Refunding Bonds				
Premium on Refunding Bonds				
Payments in lieu of Taxes				
Other -( Transfers in)	357,206	345,828	348,000	348,000
<b>Total Receipts and Balance</b>	<b>589,003</b>	<b>575,612</b>	<b>576,000</b>	<b>564,000</b>
<b>EXPENDITURES:</b>				
Redemption of Bonds	245,300	240,598	245,000	245,000
Interest and Other Fiscal Charges	113,919	105,230	115,000	115,000
Other -(Transfers in)				
<b>Total Expenditures</b>	<b>359,219</b>	<b>345,828</b>	<b>360,000</b>	<b>360,000</b>
<b>Balance, December 31st</b>	<b>229,784</b>	<b>229,784</b>	<b>216,000</b>	<b>204,000</b>
Less Encumbrances				
<b>Unencumbered Balance, December 31st</b>				

PURPOSE	Actual for 2017	Actual for 2018	1st 6 mos. Actual	Estimated for 2020
			2nd 6 mos. Est. for 2019	
<b>14. JEDZ CENTRAL FUNDS:</b>				
Balance, January 1st	2,143,975	2,208,391	3,163,548	2,783,562
<b>RECEIPTS:</b>				
Taxes	2,155,574	2,120,014	2,120,014	2,000,000
<u>Total Receipts and Balance</u>	<u>4,299,549</u>	<u>4,328,405</u>	<u>5,283,562</u>	<u>4,783,562</u>
<b>EXPENDITURES:</b>				
Transfer Out	1,600,000	347,872		
Other Expenses	491,158	816,985	2,500,000	2,500,000
Total Expenditures	2,091,158	1,164,857	2,500,000	2,500,000
<u>Balance, December 31st</u>	<u>2,208,391</u>	<u>3,163,548</u>	<u>2,783,562</u>	<u>2,283,562</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				
<b>14. JEDZ EAST FUNDS:</b>				
Balance, January 1st	3,067,002	2,462,988	3,089,381	3,389,381
<b>RECEIPTS:</b>				
Taxes	1,699,556	1,867,546	1,700,000	1,700,000
<u>Total Receipts and Balance</u>	<u>4,766,558</u>	<u>4,330,534</u>	<u>4,789,381</u>	<u>5,089,381</u>
<b>EXPENDITURES:</b>				
Transfer Out	1,700,000	347,871.50		
Other Expenses	603,570	893,282	1,400,000	1,400,000
Total Expenditures	2,303,570	1,241,154	1,400,000	1,400,000
<u>Balance, December 31st</u>	<u>2,462,988</u>	<u>3,089,381</u>	<u>3,389,381</u>	<u>3,689,381</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				
<b>14. JEDZ SOUTHWEST FUNDS:</b>				
Balance, January 1st	1,291,180	994,958	545,907	395,907
<b>RECEIPTS:</b>				
Taxes	890,913	969,358	850,000	850,000
<u>Total Receipts and Balance</u>	<u>2,182,093</u>	<u>1,964,316</u>	<u>1,395,907</u>	<u>1,245,907</u>
<b>EXPENDITURES:</b>				
Transfer Out	700,000	347,871.50		
Other Expenses	487,135	1,070,538	1,000,000	1,000,000
Total Expenditures	1,187,135	1,418,410	1,000,000	1,000,000
<u>Balance, December 31st</u>	<u>994,958</u>	<u>545,907</u>	<u>395,907</u>	<u>245,907</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				
<b>14. JEDZ NORTHWEST FUNDS:</b>				
Balance, January 1st	1,011,388	948,390	597,920	447,920
<b>RECEIPTS:</b>				
Taxes	885,868	804,064	850,000	850,000
<u>Total Receipts and Balance</u>	<u>1,897,256</u>	<u>1,752,454</u>	<u>1,447,920</u>	<u>1,297,920</u>
<b>EXPENDITURES:</b>				
Transfer Out	500,000	347,872		
Other Expenses	448,866	806,662	1,000,000	1,000,000
Total Expenditures	948,866	1,154,534	1,000,000	1,000,000
<u>Balance, December 31st</u>	<u>948,390</u>	<u>597,920</u>	<u>447,920</u>	<u>297,920</u>
Less Encumbrances				
<u>Unencumbered Balance, December 31st</u>				



Exhibit of Bonds, Notes and Certificates of Indebtedness Outstanding January 1st of the Coming Year, and Bond Retirement Fund Requirements, for Coming Year									
Purpose of Bonds and Notes	Authority for Levy (Outside 10 Mill Limit)	Date of Issue	Date Due	Rate of Interest	Amount Outstanding (1)	Amount Required for Bonds (2)	Amount Required for Interest (3)	Amt. Receivable from Source Other than Taxation (4)	Total Required from General Property Taxes (2) and (3) minus (4)
Inside 10 Mill Limit:									
06 Kemper Goldcoast		12/1/2005	12/1/2024	6%	680,000	145,000	49,500		194,500
OPWC Reconstruction Loan (Sturbridge)		7/1/2010	7/1/2025	1.50%	359,976.00	68,823.00	6,175.00		74,998.00
2014 Tri-Health Infrastructure Bonds		9/1/2014	12/1/2043	1-4%	2,915,000	85,000	108,450		193,450
2016 Various Purpose Refunding Bonds		6/1/2016	12/1/2037	2-4%	7,075,000	400,000	280,700		680,700
2019 Road Improvement Bonds		5/8/2019	5/6/2020	3%	4,500,000.00	4,500,000	134,250.00		4,634,250.00
<b>TOTAL</b>					<b>15,529,976.00</b>	<b>5,198,823.00</b>	<b>579,075.00</b>		<b>5,777,898.00</b>

Kemper Gold Coast Tax Incremental Bonds  
Debt Amortization Schedule

6.00%

2,010,000.00 Rate:

Date	Beginning Balance	Payment	Interest	Principle	Ending Balance
6/1/2008	1,960,000.00	58,800.00	58,800.00	58,800.00	1,960,000.00
12/1/2008	1,960,000.00	113,800.00	113,800.00	55,000.00	1,905,000.00
6/1/2009	1,905,000.00	57,150.00	57,150.00	65,000.00	1,840,000.00
12/1/2009	1,905,000.00	122,150.00	122,150.00	55,200.00	1,840,000.00
6/1/2010	1,840,000.00	55,200.00	55,200.00	75,000.00	1,765,000.00
12/1/2010	1,840,000.00	130,200.00	130,200.00	55,200.00	1,765,000.00
6/1/2011	1,765,000.00	52,950.00	52,950.00	80,000.00	1,685,000.00
12/1/2011	1,765,000.00	132,950.00	132,950.00	52,950.00	1,685,000.00
6/1/2012	1,685,000.00	50,550.00	50,550.00	85,000.00	1,600,000.00
12/1/2012	1,685,000.00	135,550.00	135,550.00	50,550.00	1,600,000.00
6/1/2013	1,600,000.00	48,000.00	48,000.00	90,000.00	1,510,000.00
12/1/2013	1,600,000.00	138,000.00	138,000.00	48,000.00	1,510,000.00
6/1/2014	1,510,000.00	45,300.00	45,300.00	45,300.00	1,415,000.00
12/1/2014	1,510,000.00	140,300.00	140,300.00	45,300.00	1,415,000.00
6/1/2015	1,415,000.00	42,450.00	42,450.00	105,000.00	1,310,000.00
12/1/2015	1,415,000.00	147,450.00	147,450.00	42,450.00	1,310,000.00
6/1/2016	1,310,000.00	39,300.00	39,300.00	99,300.00	1,200,000.00
12/1/2016	1,310,000.00	149,300.00	149,300.00	39,300.00	1,200,000.00
6/1/2017	1,200,000.00	36,000.00	36,000.00	115,000.00	1,085,000.00
12/1/2017	1,200,000.00	151,000.00	151,000.00	36,000.00	1,085,000.00
6/1/2018	1,085,000.00	32,550.00	32,550.00	125,000.00	960,000.00
12/1/2018	1,085,000.00	157,550.00	157,550.00	32,550.00	960,000.00
6/1/2019	960,000.00	28,800.00	28,800.00	135,000.00	825,000.00
12/1/2019	960,000.00	163,800.00	163,800.00	28,800.00	825,000.00
6/1/2020	825,000.00	24,750.00	24,750.00	145,000.00	680,000.00
12/1/2020	825,000.00	169,750.00	169,750.00	24,750.00	680,000.00
6/1/2021	680,000.00	20,400.00	20,400.00	155,000.00	525,000.00
12/1/2021	680,000.00	175,400.00	175,400.00	20,400.00	525,000.00
6/1/2022	525,000.00	15,750.00	15,750.00	165,000.00	360,000.00
12/1/2022	525,000.00	180,750.00	180,750.00	15,750.00	360,000.00
6/1/2023	360,000.00	10,800.00	10,800.00	175,000.00	185,000.00
12/1/2023	360,000.00	185,800.00	185,800.00	10,800.00	185,000.00
6/1/2024	185,000.00	5,550.00	5,550.00	185,000.00	185,000.00
12/1/2024	185,000.00	190,550.00	190,550.00	5,550.00	185,000.00
		2,671,300.00		906,300.00	1,765,000.00

OHIO PUBLIC WORKS COMMISSION

CB13L

LOAN AMORTIZATION

ORIGINAL LOAN AMOUNT 1,004,043.40  
 LOAN RATE 0.015% TERM 15.00 YEARS  
 SYCAMORE TOWNSHIP  
 STURBRIDGE SUBDIVISION RECONSTRUCTION

Semi Annual Payment 37,488.17

	INTEREST	PRINCIPAL	REM-BALANCE
			1,004,043.40
07/01/2010	6,275.27		
01/01/2011	7,530.33	29,968.85	974,074.55
07/01/2011	7,305.56	30,193.62	943,880.94
01/01/2012	7,079.11	30,420.07	913,460.87
07/01/2012	6,850.96	30,648.22	882,812.65
01/01/2013	6,621.09	30,878.08	851,934.57
07/01/2013	6,389.51	31,109.67	820,824.91
01/01/2014	6,156.19	31,342.99	789,481.92
07/01/2014	5,921.11	31,578.06	757,903.86
01/01/2015	5,684.28	31,814.90	726,088.96
07/01/2015	5,445.67	32,053.51	694,035.46
01/01/2016	5,205.27	32,293.91	661,741.55
07/01/2016	4,963.06	32,536.11	629,205.44
01/01/2017	4,719.04	32,780.13	596,425.30
07/01/2017	4,473.19	33,025.98	563,399.32
01/01/2018	4,225.49	33,273.68	530,125.64
07/01/2018	3,975.94	33,523.23	496,602.41
01/01/2019	3,724.52	33,774.66	462,827.75
07/01/2019	3,471.21	34,027.97	428,799.78
01/01/2020	3,216.00	34,283.18	394,516.61
07/01/2020	2,958.87	34,540.30	359,976.31
01/01/2021	2,699.82	34,799.35	325,176.96
07/01/2021	2,438.83	35,060.35	290,116.61
01/01/2022	2,175.87	35,323.30	254,793.31
07/01/2022	1,910.95	35,588.22	219,205.08
01/01/2023	1,644.04	35,855.14	183,349.95
07/01/2023	1,375.12	36,124.05	147,225.90
01/01/2024	1,104.19	36,394.98	110,830.92
07/01/2024	831.23	36,667.94	74,162.98
01/01/2025	556.22	36,942.95	37,220.02
07/01/2025	279.15	37,220.02	***, ***, ***, **

TOTAL INTEREST 127,207.10  
 TOTAL PRINCIPAL + INTEREST 1,131,250.50

SYCAMORE TOWNSHIP, HAMILTON COUNTY OHIO

\$3,250,000 Series 2014 Tri Health Infrastructure Imp. Bonds - Moody's Aa2

Dated: September 17, 2014

\*\*\*\*\* FINAL \*\*\*\*\*

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/17/2014	-	-	-	-	-
12/01/2014	-	-	23,053.06	23,053.06	23,053.06
06/01/2015	-	-	56,075.00	56,075.00	-
12/01/2015	5,000.00	1.000%	56,075.00	61,075.00	117,150.00
06/01/2016	-	-	56,050.00	56,050.00	-
12/01/2016	5,000.00	1.000%	56,050.00	61,050.00	117,100.00
06/01/2017	-	-	56,025.00	56,025.00	-
12/01/2017	80,000.00	1.500%	56,025.00	136,025.00	192,050.00
06/01/2018	-	-	55,425.00	55,425.00	-
12/01/2018	80,000.00	1.500%	55,425.00	135,425.00	190,850.00
06/01/2019	-	-	54,825.00	54,825.00	-
12/01/2019	80,000.00	1.500%	54,825.00	134,825.00	189,650.00
06/01/2020	-	-	54,225.00	54,225.00	-
12/01/2020	85,000.00	2.000%	54,225.00	139,225.00	193,450.00
06/01/2021	-	-	53,375.00	53,375.00	-
12/01/2021	85,000.00	2.000%	53,375.00	138,375.00	191,750.00
06/01/2022	-	-	52,525.00	52,525.00	-
12/01/2022	85,000.00	2.500%	52,525.00	137,525.00	190,050.00
06/01/2023	-	-	51,462.50	51,462.50	-
12/01/2023	90,000.00	2.500%	51,462.50	141,462.50	192,925.00
06/01/2024	-	-	50,337.50	50,337.50	-
12/01/2024	90,000.00	3.000%	50,337.50	140,337.50	190,675.00
06/01/2025	-	-	48,987.50	48,987.50	-
12/01/2025	95,000.00	3.000%	48,987.50	143,987.50	192,975.00
06/01/2026	-	-	47,562.50	47,562.50	-
12/01/2026	95,000.00	4.000%	47,562.50	142,562.50	190,125.00
06/01/2027	-	-	45,662.50	45,662.50	-
12/01/2027	105,000.00	4.000%	45,662.50	150,662.50	196,325.00
06/01/2028	-	-	43,562.50	43,562.50	-
12/01/2028	105,000.00	4.000%	43,562.50	148,562.50	192,125.00
06/01/2029	-	-	41,462.50	41,462.50	-
12/01/2029	110,000.00	4.000%	41,462.50	151,462.50	192,925.00
06/01/2030	-	-	39,262.50	39,262.50	-
12/01/2030	115,000.00	4.000%	39,262.50	154,262.50	193,525.00
06/01/2031	-	-	36,962.50	36,962.50	-
12/01/2031	120,000.00	4.000%	36,962.50	156,962.50	193,925.00
06/01/2032	-	-	34,562.50	34,562.50	-
12/01/2032	120,000.00	4.000%	34,562.50	154,562.50	189,125.00
06/01/2033	-	-	32,162.50	32,162.50	-
12/01/2033	125,000.00	4.000%	32,162.50	157,162.50	189,325.00
06/01/2034	-	-	29,662.50	29,662.50	-
12/01/2034	130,000.00	4.000%	29,662.50	159,662.50	189,325.00
06/01/2035	-	-	27,062.50	27,062.50	-

SYCAMORE TOWNSHIP, HAMILTON COUNTY OHIO

\$3,250,000 Series 2014 Tri Health Infrastructure Imp. Bonds - Moody's Aa2

Dated: September 17, 2014

\*\*\*\*\* FINAL \*\*\*\*\*

Debt Service Schedule

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/01/2035	135,000.00	4.000%	27,062.50	162,062.50	189,125.00
06/01/2036	-	-	24,362.50	24,362.50	-
12/01/2036	145,000.00	4.000%	24,362.50	169,362.50	193,725.00
06/01/2037	-	-	21,462.50	21,462.50	-
12/01/2037	150,000.00	3.500%	21,462.50	171,462.50	192,925.00
06/01/2038	-	-	18,837.50	18,837.50	-
12/01/2038	155,000.00	3.500%	18,837.50	173,837.50	192,675.00
06/01/2039	-	-	16,125.00	16,125.00	-
12/01/2039	160,000.00	3.750%	16,125.00	176,125.00	192,250.00
06/01/2040	-	-	13,125.00	13,125.00	-
12/01/2040	165,000.00	3.750%	13,125.00	178,125.00	191,250.00
06/01/2041	-	-	10,031.25	10,031.25	-
12/01/2041	170,000.00	3.750%	10,031.25	180,031.25	190,062.50
06/01/2042	-	-	6,843.75	6,843.75	-
12/01/2042	180,000.00	3.750%	6,843.75	186,843.75	193,687.50
06/01/2043	-	-	3,468.75	3,468.75	-
12/01/2043	185,000.00	3.750%	3,468.75	188,468.75	191,937.50
<b>Total</b>	<b>\$3,250,000.00</b>		<b>\$2,186,040.56</b>	<b>\$5,436,040.56</b>	

Yield Statistics

Bond Year Dollars	
Average Life	\$59,303.06
Average Coupon	18.247 Years
	3.6862191%
Net Interest Cost (NIC)	
True Interest Cost (TIC)	3.5816505%
Bond Yield for Arbitrage Purposes	3.5112991%
All Inclusive Cost (AIC)	3.3466820%
	3.6590206%
IRS Form 8038	
Net Interest Cost	3.4584440%
Weighted Average Maturity	18.082 Years

### DEBT SERVICE SCHEDULE

#### Debt Service Requirements

The following tables present for each bond year ending December 1, the amount required for the payment of the principal due on the Bonds whether by maturity or mandatory redemption, the amount required for the payment of interest on said Bonds; and the total debt service on said Bonds. Maximum annual debt service on the Bonds is \$1,174,900 (2018).

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u>
2016	\$50,000.00	\$146,633.33	\$196,633.33
2017	55,000.00	331,000.00	386,000.00
2018	845,000.00	329,900.00	1,174,900.00
2019	385,000.00	296,100.00	681,100.00
2020	400,000.00	280,700.00	680,700.00
2021	425,000.00	264,700.00	689,700.00
2022	445,000.00	247,700.00	692,700.00
2023	455,000.00	229,900.00	684,900.00
2024	475,000.00	211,700.00	686,700.00
2025	500,000.00	192,700.00	692,700.00
2026	515,000.00	172,700.00	687,700.00
2027	535,000.00	152,100.00	687,100.00
2028	555,000.00	130,700.00	685,700.00
2029	305,000.00	108,500.00	413,500.00
2030	315,000.00	96,300.00	411,300.00
2031	330,000.00	83,700.00	413,700.00
2032	340,000.00	70,500.00	410,500.00
2033	355,000.00	56,900.00	411,900.00
2034	365,000.00	46,250.00	411,250.00
2035	375,000.00	35,300.00	410,300.00
2036	385,000.00	24,050.00	409,050.00
2037	<u>400,000.00</u>	<u>12,500.00</u>	<u>412,500.00</u>
<b>TOTAL</b>	<b>\$8,810,000.00</b>	<b>\$3,520,533.33</b>	<b>\$12,330,533.33</b>

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BOND DEBT SERVICE

Township of Sycamore, Ohio  
Various Purpose Infrastructure Improvement Bond Anticipation Notes, Series 2019 (LTGO)  
\*Preliminary\*

Dated Date 05/08/2019  
Delivery Date 05/08/2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/06/2020	4,500,000	3.000%	134,250	4,634,250	4,634,250
	4,500,000		134,250	4,634,250	4,634,250



Hamilton County Auditor, DUSTY RHODES  
TAX BUDGET WORKSHEET

Fiscal Year 2020

Taxing District Sycamore Township

Fiscal Officer Robert C. Porter, III  
Circle one: Township Fiscal Officer, Clerk/Treasurer, Director of Finance,  
City Auditor

Telephone # 513-792-7259 Fax # 513-792-8564

Email Address: rcampbell@sycamoretownship.org

In order to properly identify Local Government Fund revenues within the tax budget document, please complete the items below using your estimated receipts.

Local Government Fund:

County-LGF 249,540

State-LGF \_\_\_\_\_

TOTAL: 249,540

The local government fund received through the County should be entered on the line titled "Local Government" on the tax budget. If your district receives Local Government dollars directly from the State, enter this amount on the line above and in the tax budget on the line titled "State Shared Taxes and Permits". Cross out this title and change it to "LGF-State."



**TAX BUDGET WORKSHEET**

Update of LGF Alternative Formula

The Alternative formula approved in 2012 is based in part on varying statistical information of the taxing authority. It includes the current real property value, population, and lane miles. If you are updating population or lane miles, please do so in the space below.

\*Population                    20,000                    SAME  
\*\*Lane Miles                    100.98                    SAME

\* If you are updating population, please provide the documentation supporting your figure.

\*\* If you are changing your current certification of lane miles, please provide this office with a copy of the new miles certified by the engineering firm used to survey the roads.

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Tax Levy

List below any proposed tax levies to be placed on the ballot in 2019 for collection in 2020.

Please note if these levies are included in levy estimates in the tax budget document.

<u>Description</u>	<u>Millage</u>	<u>Add/Renew</u> <u>Replace</u>	<u># of Years</u>
1. <u>N/A</u>			
2. _____			
3. _____			
4. _____			

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If you have any questions on this form, or on the preparation of the tax budget, please contact Tammy Disque at 946-4210, with the Budget & Settlement Department of the Hamilton County Auditor.

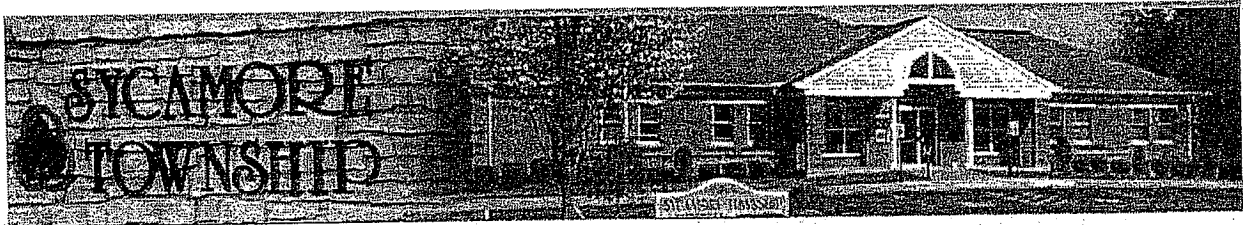
**Sycamore Township**  
Hamilton, County

Ohio Auditor of State Cash Basis Regulatory Financial Statements  
(As Prescribed by Ohio Revised Code Section 117.38)

December 31, 2018

**UNAUDITED**

*"There's more in Sycamore"*



**Prepared by the Sycamore Township Fiscal Office**

Rob Porter, Fiscal Officer  
Debbie Campbell, Finance and Accounting Coordinator

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SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$ 489,858	\$ 4,627,059	\$ -	\$ -	\$ 5,116,917
JEDZ Collections	-	5,780,884	-	-	5,780,884
Charges for Services	50,571	762,388	-	-	812,959
Licenses, Permits, and Fees	381,875	-	-	-	381,875
Fines and Forfeitures	13,900	-	-	-	13,900
Payments in Lieu of Taxes	-	14,554,578	-	-	14,554,578
Intergovernmental	385,212	586,243	-	48,067	1,019,522
Special Assessments	-	-	-	68,406	68,406
Investment Income	404,668	147,960	-	-	552,628
Miscellaneous	238,129	29,410	-	-	267,539
<b>Total Cash Receipts</b>	<b>1,964,213</b>	<b>26,488,522</b>	<b>-</b>	<b>116,473</b>	<b>28,569,208</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	1,182,397	526,619	-	-	1,709,016
Public Safety	-	7,163,830	-	-	7,163,830
Public Works	31,200	1,897,618	-	66,160	1,994,978
Health	46,053	-	-	-	46,053
Conservation - Recreation	253,797	173,167	-	-	426,964
Economic Development	80,000	10,000	-	-	90,000
Other	-	9,287	-	-	9,287
Payments to Schools	-	6,057,600	-	-	6,057,600
Capital Outlay	25,177	4,776,327	-	17,800	4,819,304
Debt Service:					
Redemption of Principal	-	1,881,700	240,598	750,000	2,872,298
Interest and Other Fiscal Charges	-	522,460	105,230	4,894	632,584
<b>Total Cash Disbursements</b>	<b>1,618,624</b>	<b>23,018,608</b>	<b>345,828</b>	<b>838,854</b>	<b>25,821,914</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>345,589</b>	<b>3,469,914</b>	<b>(345,828)</b>	<b>(722,381)</b>	<b>2,747,294</b>
<b>Other Financing Receipts / (Disbursements):</b>					
Proceeds From Note	-	-	-	750,000	750,000
Premium on Note	-	-	-	6,593	6,593
Transfers-In	-	1,581,434	345,828	-	1,927,262
Transfers-Out	(345,828)	(1,581,434)	-	-	(1,927,262)
<b>Total Other Financing Receipts / (Disbursements)</b>	<b>(345,828)</b>	<b>-</b>	<b>345,828</b>	<b>756,593</b>	<b>756,593</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(239)</b>	<b>3,469,914</b>	<b>-</b>	<b>34,212</b>	<b>3,503,887</b>
<b>Fund Cash Balances, January 1</b>	<b>2,932,010</b>	<b>30,135,578</b>	<b>232,797</b>	<b>2,130,523</b>	<b>35,430,908</b>
<b>Fund Cash Balances, December 31:</b>					
Restricted	-	33,605,492	232,797	2,066,391	35,904,680
Committed	-	-	-	98,344	98,344
Assigned	1,466,333	-	-	-	1,466,333
Unassigned	1,465,438	-	-	-	1,465,438
<b>Fund Cash Balances, December 31</b>	<b>\$ 2,931,771</b>	<b>\$ 33,605,492</b>	<b>\$ 232,797</b>	<b>\$ 2,164,735</b>	<b>\$ 38,934,795</b>

The notes to the financial statements are an integral part of this statement.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

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1. **Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Sycamore Township, Hamilton County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, park operations, fire protection and emergency medical services. The Township contracts with Hamilton County to provide police protection.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

2. **Summary of Significant Accounting Policies**

**Basis of Presentation**

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, organized on a fund type basis.

**Fund Accounting**

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Police Fund - This fund receives property tax money and pays the contract with Hamilton County Sheriff's Department for police services and other costs associated with security of persons.

Fire Fund - This fund is used to account for monies received (from property tax receipts and charges for services) for providing fire and emergency services to Township residents.

Tax Increment Funds - The Township has several tax increment funds which receive service payments in lieu of taxes to provide acquisition and construction of the Township's infrastructure and related debt service payments.

JEDZ Funds - The Township has four JEDZ Funds which receive taxes levied on earnings sourced from within the JEDZ zones that are used to support public safety and economic development services provided within the JEDZ zones and throughout the Township.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

---

Debt Service Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

Kemper Road Service Fund – This fund is required by a trust agreement to maintain a minimum debt service reserve balance.

Kemper Road Debt Retirement Fund – This fund is used to account for the debt service requirements of financed infrastructure improvements in the vicinity of the Kemper Road TIF.

General Obligation Debt Service Fund – This fund is used to account for the debt service requirements on the Township's general obligation debt.

Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project funds:

Lighting Assessment Fund – This fund receives fiscal officer certified assessments which Hamilton County collects along with real estate taxes in order to pay Duke Energy for the individual lighting districts.

Sycamore Township Capital Project Fund – This fund is used to account for the construction of capital projects within the Township.

Road Improvement Bond Capital Project Fund – This fund is used to account for road improvements within the Township.

**Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

---

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations – Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

Estimated Resources – Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances – The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2018 budgetary activity appears in Note 4.

**Deposits and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values U.S. Treasury Notes at fair market value. Money market mutual funds are recorded at share values the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Capital Assets**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable – The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted – Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.



SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

Committed – Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned – Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

3. **Equity in Pooled Deposits and Investments**

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments was as follows at December 31:

	<u>2018</u>
Demand Deposits	\$ 7,020,730
Certificates of Deposit	7,809,893
Total Deposits	<u>14,830,623</u>
U.S. Treasury Money Market Funds	1,983,458
U.S. Treasury Notes	2,224,325
Federal Farmer Mac	995,949
Federal Home Loan Bank	6,459,397
Federal Home Loan Mortgage Corporation	1,679,576
Federal National Mortgage Association	5,783,968
Federal Farm Credit Bank	2,456,220
STAR Ohio	<u>2,521,279</u>
Total Investments	<u>24,104,172</u>
Total Deposits and Investments	<u>\$38,934,795</u>

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**Deposits**

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Investments**

The Federal Reserve holds the Township's U.S. Treasury Notes in book-entry form by, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**4. Budgetary Activity**

Budgetary activity for the year ended December 31, 2018 was as follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 737,874	\$ 1,964,213	\$ 1,226,339
Special Revenue	29,262,775	28,069,956	(1,192,819)
Debt Service	1,370,923	345,828	(1,025,095)
Capital Projects	832,800	873,066	40,266
Total	\$ 32,204,372	\$ 31,253,063	\$ (951,309)

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,650,743	\$ 2,205,392	\$ 445,351
Special Revenue	28,644,832	28,144,655	500,177
Debt Service	345,828	345,828	-
Capital Projects	841,360	841,360	-
Total	\$ 32,482,763	\$ 31,537,235	\$ 945,528

**SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**5. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**6. Debt**

Debt outstanding at December 31, 2018 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Kemper Gold Coast Tax Increment Bonds	\$ 960,000	6.00%
2009 Ohio Public Works Commission Loan	462,830	1.50%
2010 Various Purpose G.O. Bonds	1,525,000	3.00% - 4.625%
2014 Various Purpose G.O. Bonds	3,080,000	1.00% - 4.00%
2016 Refunding G.O. Bonds	7,860,000	2.00% - 4.00%
2018 Road Improvement Note	750,000	3.00%
Total	<u>\$ 14,637,830</u>	

The Township issued tax increment revenue bonds in 2005 in the amount of \$2,010,000 for 18 years. The bonds were issued to finance the acquisition and construction of infrastructure including storm water improvement for the Kemper/Gold Coast/Deerfield Office Project. The bonds are collateralized by the Township's taxing authority.

The 2009 Ohio Public Works Commission Loan relates to infrastructure improvements to the Sturbridge subdivision in the amount of \$1,004,044. The loan amount will be repaid over 15 years.

The Township issued series 2010 general obligation bonds on December 22, 2010 in the amount of \$2,000,000 for 20 years. The bonds were used to finance various projects within the Township. The bonds are collateralized by the Township's taxing authority.

The Township issued series 2014 general obligation bonds on September 17, 2014 in the amount of \$3,250,000 for 30 years. The bonds were used to finance capital projects within the Township. The bonds are collateralized by the Township's taxing authority.

On June 22, 2016, the Township issued series 2016 Refunding G.O. Bonds of \$8,810,000 (par value) at varying coupon rates between 2.00% - 4.00% and an all-inclusive-true-interest-cost rate of 2.791% to advance refund previously issued bonds outstanding.

The 2018 Road Improvement Note was issued on May 9, 2018 at 3.00% and is due on May 8, 2019. The note was issued to finance road improvements within the Township and is collateralized by the Township's taxing authority. The Township intends to refinance this note annually (along with retiring approximately \$250,000 of principal each year) until the note is fully retired.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

Amortization of debt at December 31, 2018, including interest, is scheduled as follows:

Year ending December 31:	Kemper Gold Coast Tax Increment Bonds	OPWC Loan	2010 Various	2014 Various
			Purpose General Obligation Bonds	Purpose General Obligation Bonds
2019	\$ 192,600	\$ 37,498	\$ 164,900	189,650
2020	194,500	74,998	166,400	193,450
2021	195,800	74,998	167,463	191,750
2022	196,500	74,998	168,063	190,050
2023	196,600	74,998	168,463	192,925
2024-2028	196,100	149,997	828,788	962,225
2029-2033	-	-	331,739	958,825
2034-2038	-	-	-	957,775
2039-2043	-	-	-	959,188
Total	<u>\$ 1,172,100</u>	<u>\$ 487,488</u>	<u>\$ 1,995,814</u>	<u>\$ 4,795,838</u>

Year ending December 31:	2016 General	2018 Road	Total
	Obligation Refunding Bonds	Improvement Note	
2019	681,100	772,500	1,265,748
2020	680,700	-	1,310,048
2021	689,700	-	1,319,711
2022	692,700	-	1,322,311
2023	684,900	-	1,317,886
2024-2028	3,439,900	-	5,577,009
2029-2033	2,060,900	-	3,351,464
2034-2038	1,643,100	-	2,600,875
2039-2043	-	-	959,188
	<u>\$10,573,000</u>	<u>\$ 772,500</u>	<u>\$19,024,240</u>

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

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**7. Defined Benefit Pension Plans**

Ohio Public Employees Retirement System

The Township's employees, other than certified full-time fire fighters, belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS *Local* members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries while OPERS *Public Safety* members contributed 12% of their gross salaries and the Township contributed an amount equaling 18.10% of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

Ohio Police and Fire Retirement System

The Township's certified full-time fire fighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. The Township's certified full-time fire fighters contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of certified full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2018.

**8. Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place is a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

**9. Risk Management – Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

During 2018, there were no significant changes in coverage nor were there any losses that exceeded insurance coverage limits.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**10. Interfund Activity**

During the normal course of operations, the Township has numerous transfers between funds.

Transfer activity for 2018 is summarized as follows:

	2018	
	Transfers In	Transfers Out
General Fund	\$ -	\$ 345,828
Road and Bridge Special Revenue Fund	500,000	-
Fire and EMS Fund	891,488	-
Kemper Deerfield Special Revenue Fund	189,946	-
Kemper Gold Coast Special Revenue Fund	-	189,946
General Obligation Debt Service Fund	345,828	-
Central JEDZ Fund	-	347,872
East JEDZ Fund	-	347,872
Southwest JEDZ Fund	-	347,872
Northwest JEDZ Fund	-	347,872
	\$ 1,927,262	\$ 1,927,262

The General fund transferred out \$345,828 to the General Obligation Debt Service Fund to make required debt service payments.

The Kemper Gold Coast Special Revenue Fund transferred out \$189,946 to the Kemper Deerfield Special Revenue Fund to make required debt service payments.

The Central JEDZ Fund, East JEDZ Fund, Southwest JEDZ Fund and Northwest JEDZ Fund each transferred \$222,872 and \$125,000, respectively, to the Fire and EMS Fund and Road and Bridge Fund, respectively. These transfers were made to reimburse the Road and Bridge Fund and Fire and EMS Fund for disbursements previously made that benefited the respective JEDZ Fund and corresponding Development Zone.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

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**11. Joint Economic Development Zones**

The Township participates with the following three entities in four Joint Economic Development Zones (JEDZs):

- City of Deer Park (Kenwood Northwest Zone)
- City of Madeira (Kenwood Central Zone and Kenwood East Zone)
- Village of Amberley (Kenwood Southwest Zone)

The JEDZs are located in four separate sections of the Township.

The purpose of the JEDZs is to facilitate the development of jobs and employment opportunities along with improving the welfare of people in the State of Ohio and the area of the participating parties. Each JEDZ creates a Board of Directors which consists of three members appointed by the Township and three members appointed by the other entity participating in the JEDZ. The Township selects the Chairperson of the Board.

The proceeds of the JEDZs (a three-quarters of one percent earnings tax levied on the wages earned in the Zones) are used to pay a portion of the costs associated with maintaining Township infrastructure and the provision of public services such as police and fire protection as well as to provide for improvements that benefit the Township as a whole.

The contracts between the Township and participating entities allocate the earnings tax in the following manner:

- Sycamore Township receives 90% of the net earnings tax revenues collected.
- The respective participating entity receives 10% of the net earnings tax revenues collected.

The respective participating entity administers and collects earnings tax for the JEDZ and reports quarterly or monthly to the Township, per the contract with that entity.

The JEDZs became effective on October 1, 2013 and the Township began receiving distributions of earnings taxes from the participating entities in 2014.

**12. Community Improvement Corporation**

In 2013, the Sycamore Township Board of Trustees created the Sycamore Township Community Improvement Corporation (CIC) to promote economic, commercial and civic development within the Township. The CIC Board is comprised of three Board members appointed by the Sycamore Township Board of Trustees.

The CIC is a legally-separate entity from the Township and issues stand-alone financial statements that are prepared on the accrual basis of accounting in conformity with generally accepted accounting principles. Those financial statements can be obtained by contacting the Executive Director of the Sycamore Township Community Improvement Corporation at 8540 Kenwood Road, Cincinnati, Ohio 45236.

During 2018, the Township made contributions to the CIC totaling \$90,000. The contributions have been reported in the Township's financial statements as economic development cash disbursements.

SYCAMORE TOWNSHIP  
HAMILTON COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

13. Fund Balance

Fund balance is classified based on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. Fund balance was classified as follows at December 31:

	2018				Total
	General	Special Revenue	Debt Service	Capital Projects	
<b>Fund Balances</b>					
Restricted					
Roads and Bridges	\$ -	\$ 673,363	\$ -	\$ -	\$ 673,363
Street Lighting	-	-	-	16,951	16,951
Public Safety	-	696,545	-	-	696,545
Purposes of TIF Agreement	-	24,818,925	-	-	24,818,925
Capital Projects	-	-	-	2,049,440	2,049,440
Debt Service	-	-	232,797	-	232,797
Economic Development	-	7,416,659	-	-	7,416,659
Total Restricted	<u>-</u>	<u>33,605,492</u>	<u>232,797</u>	<u>2,066,391</u>	<u>35,904,680</u>
Committed					
Conservation-Recreation	-	-	-	98,344	98,344
Assigned					
Purchase Commitments	240,940	-	-	-	240,940
Next Year's Budget	1,225,393	-	-	-	1,225,393
	<u>1,466,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,466,333</u>
Unassigned (Deficit)	<u>1,465,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,465,438</u>
<b>Total Fund Balances</b>	<u>\$ 2,931,771</u>	<u>\$ 33,605,492</u>	<u>\$ 232,797</u>	<u>\$ 2,164,735</u>	<u>\$ 38,934,795</u>



First Reading: December 18, 2018  
Second Reading: dispensed

RESOLUTION NO. 2018 - 150

A RESOLUTION ADOPTING APPROPRIATIONS FOR CALENDAR YEAR 2019 AND  
DISPENSING WITH A SECOND READING

WHEREAS, in order to adopt the annual appropriations for calendar year 2019;

NOW THEREFORE, BE IT RESOLVED, by the Board of Township Trustees of Sycamore Township, State of Ohio:

SECTION 1. The attached Exhibit is hereby adopted as the permanent appropriations for 2019. Such appropriations may be amended by resolution of the Board of Township Trustees from time to time.

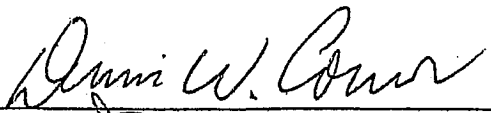
SECTION 2. The Trustees of Sycamore Township upon at least a majority vote do hereby dispense with any requirement that this resolution be read on two separate days, and hereby authorize the adoption of this resolution upon its first reading.


SECTION 3. Upon the unanimous vote of the Sycamore Township Trustees, this Resolution is hereby declared to be an emergency measure necessary for immediate preservation of the public peace, health, safety and welfare of Sycamore Township and shall take effect immediately. The reason for the emergency is to timely provide for the permanent appropriations for calendar year 2019.

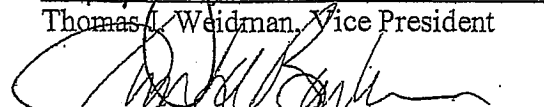
**VOTE RECORD:**

Mr. Connor AYE Mr. LaBarbara AYE Mr. Weidman AYE

Passed at a meeting of the Board of Township Trustees of Sycamore Township this 18<sup>th</sup> day of December, 2018.

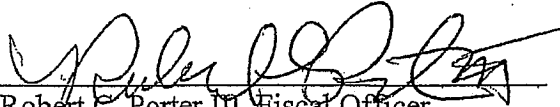
  
Dennis W. Connor, President

  
Thomas L. Weidman, Vice President


  
Jim LaBarbara, Trustee

**AUTHENTICATION**

This is to certify that this resolution was duly passed and filed with the Township Fiscal Officer of Sycamore Township this 18<sup>th</sup> day of December, 2018.

  
Robert C. Porter III, Fiscal Officer  
Sycamore Township, Ohio

**APPROVED AS TO FORM:**

  
R. Douglas Miller, Law Director

EXHIBIT

Sycamore Township  
 Calendar Year 2019 Appropriations

1 General Fund

<b>General Government</b>	<b>2,485,500.00</b>
Personal Services	681,700.00
Other	500,000.00
<b>Community Development</b>	
Personnel Services	282,000.00
Other	300,000.00
<b>Parks and Recreation</b>	
Personal Services	37,000.00
Other	200,000.00
<b>Public Health</b>	42,000
Other	
Transfers Out	344,000.00
Capital Outlay	98,800.00

<b><u>2 Motor Vehicle Fund</u></b>	<b>35,000.00</b>
Public Works	35,000.00
Roads	35,000.00
Other	

Other Financing Sources and Uses  
 Transfers Out

<b><u>3 Gasoline Tax Fund</u></b>	<b>165,000.00</b>
Public Works	165,000.00
Roads	165,000.00
Other	

Other Financing Sources and Uses  
 Transfers Out

<b><u>4 Road and Bridge Fund</u></b>	<b>1,200,000.00</b>
Public Works	1,200,000.00
Roads	1,200,000.00
Other	

Other Financing Sources and Uses  
 Transfers Out

<b><u>5 Permissive Motor Vehicle Tax Fund</u></b>	<b>250,000.00</b>
Public Works	250,000.00
Roads	250,000.00
Other	

Other Financing Sources and Uses  
 Transfers Out

<b><u>6 Law Enforcement Trust Fund</u></b>	<b>10,000.00</b>
Personel Services	10,000.00
Other	10,000.00

Other Financing Sources and Uses  
 Transfers Out

<b><u>7 Lighting Assessment Fund</u></b>	<b>70,000.00</b>
Public Works	70,000.00
Street Lighting	70,000.00
Other	

Other Financing Sources and Uses  
Transfers Out

<b><u>8 Mandatory Drug Law Enforcement Fund</u></b>	<b>18,000.00</b>
Personel Services	18,000.00
Other	18,000.00

Other Financing Sources and Uses

<b><u>9 Police Fund</u></b>	<b>1,719,480.00</b>
Police Protection	1,719,000.00
Other	1,719,000.00

Other Financing Sources and Uses  
Transfers Out

<b><u>10 Fire Fund</u></b>	<b>4,110,780.00</b>
Public Safety	4,110,780.00
Fire and EMS Services	4,110,780.00
Personnel Services	
Other	

<b><u>14 Fema Grant Fund</u></b>	
Other Financing Sources and Uses	-
Transfers Out	-

<b><u>16 Gideon Lane Fund</u></b>	
Debt Service	-
Interest	-
Principal	-
Miscellaneous	-
Other Financing Sources and Uses	-
Transfers Out	-

<b><u>22 KPR Debit Services Reserve</u></b>	
Interest	-
Principal	-
Miscellaneous	-
Other Financing Sources and Uses	-
Transfers Out	-

<b><u>23 Kemper Road Bond Retirement Fund</u></b>	
Debt Service	-
Interest	-
Principal	-
Miscellaneous	-
Other Financing Sources and Uses	-
Transfers Out	-

**24 Kemper Rd Bond Construction Fund**

Debt Service -  
Interest -

Principal -  
Miscellaneous -  
Other Financing Sources and Uses -  
Transfers Out -

**25 Kemper Rd TIF Fund** 2,615,000.00

Capital Outlay 2,615,000.00  
Other Financing Sources and Uses -  
Transfers Out -

**26 Kenwood Road TIF Fund** 1,483,287.50

Debt Service 1,483,287.50  
Interest 248,287.50

Principal 1,235,000.00  
Capital Outlay  
Other Financing Sources and Uses -  
Transfers Out -

**27 Sycamore Center TIF Fund** 1,392,000.00

Capital Outlay 1,392,000.00

Other Financing Sources and Uses -  
Transfers Out -

**28 Towers of Duke TIF Fund** 1,512,600.00

Capital Outlay 1,512,600.00

Other Financing Sources and Uses -  
Transfers Out -

**29 Karrington Kenwood TIF Fund** 90,000.00

Capital Outlay 90,000.00

Other Financing Sources and Uses -  
Transfers Out -

**30 Manor Care TIF Fund** 1,159,000.00

Capital Outlay 1,159,000.00

Other Financing Sources and Uses -  
Transfers Out -

**31 Marriott TIF Fund** 798,000.00

Capital Outlay 798,000.00

Other Financing Sources and Uses -  
Transfers Out -

**32 Sycamore Commons TIF Fund** 779,800.00

Capital Outlay 779,800.00

Other Financing Sources and Uses -  
Transfers Out -

<b><u>33 Kemper GLDCOST Fund</u></b>	<b>877,800.00</b>
Debt Service	385,200.00
Interest	
Principal	
Capital Outlay	300,000.00
Other Financing Sources and Uses	
Transfers Out	192,600.00
<b><u>35 Kemper DRFLD GLDCOST Fund</u></b>	<b>192,600.00</b>
Capital Outlay	192,600.00
Interest	57,600.00
Principal	135,000.00
Other Financing Sources and Uses	-
Transfers Out	
<b><u>36 Kenwood Crossing TIF Fund</u></b>	<b>900,000.00</b>
Capital Outlay	900,000.00
Other Financing Sources and Uses	-
Transfers Out	-
<b><u>37 Sycamore FIN Redstone TIF Fund</u></b>	<b>-</b>
Capital Outlay	-
<b><u>38 Sycamore FIN Redstone Debt Service Fund</u></b>	<b>412,100.00</b>
Debt Service	412,100.00
Interest	207,100.00
Principal	205,000.00
Capital Outlay	
Other Financing Sources and Uses	-
Transfers Out	-
<b><u>39 Sturbridge Project Fund</u></b>	<b>-</b>
Miscellaneous	-
Capital Outlay	-
Other Financing Sources and Uses	-
Transfers Out	-
<b><u>40 Deerfield Park Project Fund</u></b>	<b>-</b>
Miscellaneous	-
Capital Outlay	-
Other Financing Sources and Uses	-
Transfers Out	-
<b><u>41 Station 93 Project Fund</u></b>	<b>-</b>
Miscellaneous	-
Capital Outlay	-
Other Financing Sources and Uses	-

Transfers Out	-
<b>42 General Obligation Debt Service Fund</b>	<b>343,998.34</b>
Debt Service	343,998.34
Interest	95,687.19
Principal	248,311.15
Other Financing Sources and Uses	
Transfers Out	
<b>43 KW Town Fund</b>	<b>1,116,105.46</b>
Capital Outlay	
Other	1,116,105.46
Other Financing Sources and Uses	-
Transfers Out	-
<b>44 Cornell/Snider TIF Fund</b>	<b>408,000.00</b>
Capital Outlay	408,000.00
Other Financing Sources and Uses	-
Transfers Out	-
<b>45 Brookwood TIF Fund</b>	<b>200,000.00</b>
Capital Outlay	200,000.00
Other Financing Sources and Uses	-
Transfers Out	-
<b>46 Sycamore TWP Capital Projets Fund</b>	<b>-</b>
Debt Service	-
Interest	-
Principal	-
Capital Outlay	-
<b>47 Ohio Valley Ortho TIF</b>	<b>182,000.00</b>
Capital Outlay	182,000.00
Other Financing Sources and Uses	-
Transfers Out	-
<b>48 GSA Real Estate Development</b>	<b>164,900.00</b>
Capital Outlay	164,900.00
Interest	64,900.00
Principal	100,000.00
Other Financing Sources and Uses	-
Transfers Out	-
<b>49 Tri-Health TIF Fund</b>	<b>117,100.00</b>
Debt Service	117,100.00
Interest	112,100.00
Principal	5,000.00
Other Financing Sources and Uses	

Transfers Out

<b><u>50 Greens of Kenwood</u></b>	<b>234,000.00</b>
Debt Service	234,000.00
Interest	

Principal

Other Financing Sources and Uses  
Transfers Out

<b><u>51 Kenwood City Place TIF Fund</u></b>	<b>196,000.00</b>
Debt Service	196,000.00
Interest	

Principal

Other Financing Sources and Uses  
Transfers Out

<b><u>52 2017 Road Improvement Bonds</u></b>	<b>250,000.00</b>
Debt Service	250,000.00
Interest	

Principal

Other Financing Sources and Uses  
Transfers Out

<b><u>70 Central JEDZ</u></b>	<b>2,904,000.00</b>
Other	2,904,000.00
Transfers Out	

<b><u>71 East JEDZ</u></b>	<b>2,778,000.00</b>
Other	2,778,000.00
Transfers Out	

<b><u>72 Southwest JEDZ</u></b>	<b>676,000.00</b>
Other	276,000.00
Transfers Out	

<b><u>73 Northwest JEDZ</u></b>	<b>507,000.00</b>
Other	507,000.00
Transfers Out	