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 1st day of August, 2019.

Thomas J. Weidman, Chairman

Dennis W. Connor, Vice Chairman

Jim LaBarbara, Trustee
AUTHENTICATION

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

Robert C. Porter, III
Sycamore Township Fiscal Officer

APPROVED AS TO FORM:

R. Douglas Miller, Law Director
August 1, 2019

Mr. Dusty Rhodes
Hamilton County Auditor
Budget and Settlement Dept. - Room 504
County Administration Building
138 East Court Street
Cincinnati, OH 45202

Dear Mr. Rhodes:

Enclosed please find two (2) copies of the 2020 Tax Budget, which was passed by the Sycamore Township Board of Trustees on August 1, 2019.

Also, enclosed is a notarized copy of the Notice of Public Hearing, a TEAR copy of the Notice of Public Hearing and the Auditor’s Tax Budget Worksheet.

We trust this is all the information you desire.

Sincerely,

[Signature]

Robert C. Porter, III
Fiscal Officer

Enclosures
To the County Auditor:

The Board of Trustees of Said Township hereby submits its annual Budget for the year commencing January 1st, 2020, for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Township Clerk.

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**SCHEDULE A**

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

<table>
<thead>
<tr>
<th>FUND</th>
<th>Amount Approved by Budget Commission Inside 10 M. Limitation</th>
<th>Amount to be Derived from Levies Outside 10 M. Limitation</th>
<th>County Auditor's Estimate of Tax Rate to be Levied</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column I</td>
<td>Column II</td>
<td>III</td>
<td>IV</td>
</tr>
</tbody>
</table>

1. General Fund
4. Road and Bridge Fund
5. Cemetery Fund
8. Garbage and Water Waste Disposal District Fund
9. Police District Fund
10. Fire District Fund
11. Road District Fund
12. Park Levy Fund
14. Miscellaneous Funds
15. General Bond Retirement Fund
20. Special Levy Funds
21. Capital Equipment Fund
22. Drug Law Enforcement Fund
23. Permissive 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 Service Fund
29. Sinking Fund

**TOTAL**
<table>
<thead>
<tr>
<th>FUND</th>
<th>Maximum Rate Authorised to Be Levied</th>
<th>County Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND:</td>
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<tr>
<td>Current Expense Levy authorized by voters on not to exceed years.</td>
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<tr>
<td>SPECIAL LEVY FUNDS:</td>
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<tr>
<td>Levy authorized by voters on not to exceed years.</td>
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<td>Levy authorized by voters on not to exceed years.</td>
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<td>Levy authorized by voters on not to exceed years.</td>
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<td>Levy authorized by voters on not to exceed years.</td>
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<td>Levy authorized by voters on not to exceed years.</td>
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<td>Levy authorized by voters on not to exceed years.</td>
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## Exhibit of Bonds, Notes and Certificates of Indebtedness Outstanding January 1st of the Coming Year, and Bond Retirement Fund Requirements, for Coming Year.

<table>
<thead>
<tr>
<th>Purpose of Bonds and Notes</th>
<th>Authority for Levy Outside 10 Mill Limit</th>
<th>Date of Issue</th>
<th>Date Due</th>
<th>Rate of Interest</th>
<th>Amount Outstanding</th>
<th>Amount Required for Bonds</th>
<th>Amount Required for Interest</th>
<th>Amount Receivable from Source Other Than Taxation</th>
<th>Total Required from General Property Taxes (2) and (3) Minus (4)</th>
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<tr>
<td>INSIDE 10 MILL LIMIT</td>
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<td>OUTSIDE 10 MILL LIMIT</td>
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*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__

<table>
<thead>
<tr>
<th>FUND</th>
<th>Unassessed Balance Jan. 1st</th>
<th>Property Tax</th>
<th>Other Sources</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>General Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>2.</td>
<td>Motor Vehicle License Tax Fund</td>
<td></td>
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<tr>
<td>3.</td>
<td>Gasoline Tax Fund</td>
<td></td>
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<tr>
<td>4.</td>
<td>Road and Bridge Fund</td>
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<tr>
<td>5.</td>
<td>Cemetery Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>6.</td>
<td>Cemetery Bequest Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>7.</td>
<td>Lighting Assessment Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>8.</td>
<td>Garbage and Waste Disposal District Fund</td>
<td>$</td>
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<tr>
<td>9.</td>
<td>Police District Fund</td>
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<td>10.</td>
<td>Fire District Fund</td>
<td></td>
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<td>11.</td>
<td>Road District Fund</td>
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<td>12.</td>
<td>Park Levy Fund</td>
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<td>$</td>
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<tr>
<td>13.</td>
<td>Zoning Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>14.</td>
<td>Miscellaneous Funds</td>
<td></td>
<td>$</td>
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<tr>
<td>15.</td>
<td>General Bond Retirement Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>16.</td>
<td>Special Assessment Bond Retirement Fund</td>
<td>$</td>
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<td>17.</td>
<td>Trust Fund</td>
<td></td>
<td>$</td>
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<tr>
<td>18.</td>
<td>Bond Funds</td>
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<tr>
<td>FUND</td>
<td>Unencumbered Balance Jan. 1st</td>
<td>Property Tax</td>
<td>Other Sources</td>
<td>Total</td>
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<tr>
<td>19. Federal Revenue Sharing Fund</td>
<td>XXXXXXXX</td>
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<tr>
<td>20. Special Levy Funds</td>
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<tr>
<td>21. Capital Equipment Fund</td>
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<td>22. Drug Law Enforcement Fund</td>
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<td>23. Permissive Township Motor Vehicle License Tax Fund</td>
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<td>24. Permissive Sales Tax Fund</td>
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<td>25. Federal Law Enforcement Fund</td>
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<td>26. Permanent Improvement Fund</td>
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<td>27. Agency Funds</td>
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<td>28. Ambulance and Emergency Medical Services Funds</td>
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<td>29. Sinking Fund</td>
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<td>34.</td>
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<td>TOTAL</td>
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</tbody>
</table>

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

(3)
<table>
<thead>
<tr>
<th>PURPOSE</th>
<th>Actual for 2017</th>
<th>Actual for 2018</th>
<th>1st 6 mos. Actual</th>
<th>Estimated for 2020</th>
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<td></td>
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<td>2nd 6 mos. Est.</td>
<td>for 2019</td>
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<td>1. GENERAL FUND:</td>
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<td>Balance, January 1st</td>
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<td>RECEIPTS:</td>
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<td>Property Taxes</td>
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<td>Local Government (Sales Tax &amp; Fin. Inst.)</td>
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<td>385,212</td>
<td>211,307</td>
<td>315,380</td>
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<td>Permissive Taxes</td>
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<td>Cigarette License Fees</td>
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<td>Interest (Inactive Funds)</td>
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<td>Other</td>
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6. Law Enforcement Trust Fund:
- Balance, January 1st
  - RECEIPTS:
  - DUI & Drug Fines
  - Transferred In
  - Other
  - Total Receipts and Balance

EXPENDITURES:
- Contracts - Law Enforcement
- Other Expenses - Law Enforcement
- Total Expenditures
- Balance, December 31st
- Less Encumbrances
- Unencumbered Balance, December 31st

7. LIGHTING ASSESSMENT FUND:
- Balance, January 1st
  - RECEIPTS:
  - Special Assessments
  - Transferred In
  - Total Receipts and Balance

EXPENDITURES:
- Expenses
- Total Expenditures
- Balance, December 31st
- Less Encumbrances
- Unencumbered Balance, December 31st
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<td><strong>Total Receipts and Balance</strong></td>
<td>4,277,771</td>
<td>4,600,856</td>
<td>4,703,852</td>
<td>4,685,862</td>
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<tr>
<td><strong>EXPENDITURES:</strong></td>
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</tr>
<tr>
<td>Personal Services</td>
<td>3,463,204</td>
<td>4,005,983</td>
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<tr>
<td>Capital Improvements</td>
<td></td>
<td></td>
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<tr>
<td>Other Expenses</td>
<td>528,045</td>
<td>557,379</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>3,991,249</td>
<td>4,563,362</td>
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<td>286,522</td>
<td>37,604</td>
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<td>Less Encumbrances</td>
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<tr>
<td>Unencumbered Balance, December 31st</td>
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**11. ROAD DISTRICT FUND:**

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<td><strong>RECEIPTS:</strong></td>
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<tr>
<td>Property Taxes</td>
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<tr>
<td>Notes</td>
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<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td><strong>Total Receipts and Balance</strong></td>
<td></td>
</tr>
<tr>
<td>PURPOSE</td>
<td>Actual for 2017</td>
</tr>
<tr>
<td>---------</td>
<td>----------------</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>14. MISCELLANEOUS FUNDS: Capital</td>
<td>5,250</td>
</tr>
<tr>
<td>Improvements Proceeds of Bonds (net)</td>
<td></td>
</tr>
<tr>
<td>RECEIPTS: Payments in lieu of Taxes</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Transfers In</td>
<td></td>
</tr>
<tr>
<td>Total Receipts and Balance</td>
<td>5,250</td>
</tr>
<tr>
<td>EXPENDITURES:</td>
<td></td>
</tr>
<tr>
<td>Public Safety and Interest</td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td></td>
</tr>
<tr>
<td>Balance, December 31st</td>
<td>5,250</td>
</tr>
<tr>
<td>Less Encumbrances</td>
<td></td>
</tr>
<tr>
<td>Uncencumbered Balance, December 31st</td>
<td></td>
</tr>
</tbody>
</table>

<p>| 14. MISCELLANEOUS FUNDS: TIF FUNDS and CAPITAL PROJECTS FUNDS |       |       |       |       |
| Balance, January 1st | 9,113,814 | 11,181,293 | 13,345,542 | 12,245,542 |
| RECEIPTS: |       |       |       |       |
| Other-Payments in lieu of Taxes | 13,039,397 | 14,744,524 | 14,500,000 | 14,500,000 |
| Total Receipts and Balance | 22,153,211 | 25,925,817 | 27,845,542 | 26,745,542 |
| EXPENDITURES: |       |       |       |       |
| (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 |
| Balance, December 31st | 11,181,293 | 13,345,542 | 12,245,542 | 11,145,542 |
| Less Encumbrances |       |       |       |       |
| Uncencumbered Balance, December 31st |       |       |       |       |</p>
<table>
<thead>
<tr>
<th>PURPOSE</th>
<th>Actual for 2017</th>
<th>Actual for 2018</th>
<th>1st 6 mos. Actual</th>
<th>Estimated for 2020</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
<td></td>
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<td>15. BOND RETIREMENT FUNDS:</td>
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<td>229,784</td>
<td>229,784</td>
<td>216,000</td>
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<td>RECEIPTS:</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Payment to Refunded Debt Escrow Agent</td>
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<td></td>
<td></td>
<td></td>
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<td>Proceeds from Refunding Bonds</td>
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<td>Premium on Refunding Bonds</td>
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<td></td>
</tr>
<tr>
<td>Payments in lieu of Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Other - (Transfers in)</td>
<td>357,206</td>
<td>345,828</td>
<td>348,000</td>
<td>348,000</td>
</tr>
<tr>
<td>Total Receipts and Balance</td>
<td>589,003</td>
<td>575,612</td>
<td>576,000</td>
<td>564,000</td>
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<td>EXPENDITURES:</td>
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<tr>
<td>Redemption of Bonds</td>
<td>245,300</td>
<td>240,598</td>
<td>245,000</td>
<td>245,000</td>
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<td>Interest and Other Fiscal Charges</td>
<td>113,919</td>
<td>105,230</td>
<td>115,000</td>
<td>115,000</td>
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<tr>
<td>Other - (Transfers in)</td>
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<td></td>
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<tr>
<td>Total Expenditures</td>
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<td>345,828</td>
<td>360,000</td>
<td>360,000</td>
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<tr>
<td>Balance, December 31st</td>
<td>229,784</td>
<td>229,784</td>
<td>216,000</td>
<td>204,000</td>
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<tr>
<td>Less Encumbrances</td>
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<td></td>
</tr>
<tr>
<td>Uncumbered Balance, December 31st</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PURPOSE</td>
<td>Actual for 2017</td>
<td>Actual for 2018</td>
<td>1st 6 mos. Actual</td>
<td>Estimated for 2020</td>
</tr>
<tr>
<td>---------</td>
<td>----------------</td>
<td>----------------</td>
<td>------------------</td>
<td>------------------</td>
</tr>
<tr>
<td></td>
<td>2nd 6 mos. Est.</td>
<td>for 2019</td>
<td></td>
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<td>14. JEDZ CENTRAL FUNDS:</td>
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<td></td>
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<tr>
<td>Balance, January 1st</td>
<td>2,143,975</td>
<td>2,208,391</td>
<td>3,163,548</td>
<td>2,783,562</td>
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<tr>
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<td></td>
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<tr>
<td>Taxes</td>
<td>2,155,574</td>
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<td>2,120,014</td>
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<td>4,328,405</td>
<td>5,283,562</td>
<td>4,783,562</td>
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<td></td>
</tr>
<tr>
<td>Transfer Out</td>
<td>1,600,000</td>
<td>347,872</td>
<td></td>
<td></td>
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<tr>
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<td>491,158</td>
<td>816,985</td>
<td>2,500,000</td>
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<td>1,164,857</td>
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<td>2,500,000</td>
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<tr>
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<td>2,208,391</td>
<td>3,163,548</td>
<td>2,783,562</td>
<td>2,283,562</td>
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<tr>
<td>Less Encumbrances</td>
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<td></td>
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<td></td>
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<tr>
<td>Uncumbered Balance, December 31st</td>
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<td>14. JEDZ EAST FUNDS:</td>
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<td>2,462,988</td>
<td>3,089,381</td>
<td>3,389,381</td>
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<td>4,789,381</td>
<td>5,089,381</td>
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<tr>
<td>Transfer Out</td>
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<td>347,871.50</td>
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<td>3,389,381</td>
<td>3,689,381</td>
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<tr>
<td>Less Encumbrances</td>
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<td></td>
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<tr>
<td>Uncumbered Balance, December 31st</td>
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<td></td>
<td></td>
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<tr>
<td>14. JEDZ SOUTHWEST FUNDS:</td>
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<td>Balance, January 1st</td>
<td>1,291,180</td>
<td>994,958</td>
<td>545,907</td>
<td>395,907</td>
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<td>969,358</td>
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<tr>
<td>Transfer Out</td>
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<td>347,871.50</td>
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<td>395,907</td>
<td>245,907</td>
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<tr>
<td>Less Encumbrances</td>
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<td>Uncumbered Balance, December 31st</td>
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<tr>
<td>14. JEDZ NORTHWEST FUNDS:</td>
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<td>597,920</td>
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<tr>
<td>Transfer Out</td>
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<td>347,872</td>
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<td></td>
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<tr>
<td>Other Expenses</td>
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<td>806,662</td>
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<td>1,000,000</td>
</tr>
<tr>
<td>Balance, December 31st</td>
<td>948,390</td>
<td>597,920</td>
<td>447,920</td>
<td>297,920</td>
</tr>
<tr>
<td>Less Encumbrances</td>
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<td></td>
</tr>
<tr>
<td>Uncumbered Balance, December 31st</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purpose of Bonds and Notes</td>
<td>Authority for Levy</td>
<td>Date of Issue</td>
<td>Date Due</td>
<td>Rate of Interest</td>
</tr>
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<tr>
<td>Inside 10 Mill Limit</td>
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<td>06 Kemper Gold Coast</td>
<td>12/1/2005</td>
<td>12/1/2024</td>
<td>6%</td>
<td>680,000</td>
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<tr>
<td>OPWC, Reconstruction Loan</td>
<td>7/1/2010</td>
<td>7/1/2025</td>
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<td>Street Bridge</td>
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<td>2014 Tri-Health Infrastructure Bonds</td>
<td>9/7/2014</td>
<td>12/1/2043</td>
<td>1.4%</td>
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<td>2016 Various Purpose Refunding Bonds</td>
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<td>12/1/2037</td>
<td>3.4%</td>
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<td>2019 Road Improvement Bonds</td>
<td>5/8/2019</td>
<td>5/6/2020</td>
<td>3%</td>
<td>4,500,000.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
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## Kemper Gold Coast Tax Increment Bonds
### Debt Amortization Schedule

**Principle:** 2,010,000.00  
**Rate:** 6.00%

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<th>Date</th>
<th>Beginning Balance</th>
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<th>Interest</th>
<th>Principle</th>
<th>Ending Balance</th>
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<td>113,800.00</td>
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<td>6/1/2009</td>
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<td>57,150.00</td>
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<td>65,000.00</td>
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<td>57,150.00</td>
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<td>1,840,000.00</td>
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<td>55,200.00</td>
<td>75,000.00</td>
<td>1,765,000.00</td>
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<td>12/1/2010</td>
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<td>52,950.00</td>
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<td>1,600,000.00</td>
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<td>6/1/2013</td>
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<td>48,000.00</td>
<td>48,000.00</td>
<td>90,000.00</td>
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<td>12/1/2013</td>
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<td>48,000.00</td>
<td>-</td>
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<td>-</td>
<td>1,415,000.00</td>
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**TOTAL INTEREST** 127,207.10

**TOTAL PRINCIPAL + INTEREST** 1,131,250.50
## Debt Service Schedule

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# Debt Service Schedule

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<td>06/01/2043</td>
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<td>-</td>
<td>3,468.75</td>
<td>3,468.75</td>
<td>-</td>
</tr>
<tr>
<td>12/01/2043</td>
<td>185,000.00</td>
<td>3.75%</td>
<td>3,468.75</td>
<td>188,468.75</td>
<td>191,937.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,250,000.00</strong></td>
<td></td>
<td><strong>$2,186,040.56</strong></td>
<td><strong>$5,436,040.56</strong></td>
<td>-</td>
</tr>
</tbody>
</table>

## Yield Statistics

**Bond Year Dollars**

<table>
<thead>
<tr>
<th>Average Life</th>
<th>18.247 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Coupon</td>
<td>3.6862191%</td>
</tr>
</tbody>
</table>

**Net Interest Cost (NIC)**

| True Interest Cost (NIC) | 3.5816505% |
| Bond Yield for Arbitrage Purposes | 3.5112991% |
| All Inclusive Cost (AIC) | 3.3466620% |

**IRS Form 8038**

| Net Interest Cost | 3.4584440% |
| Weighted Average Maturity | 18.002 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).

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

TOTAL  $8,810,000.00  $3,520,533.33  $12,330,533.33

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]
**BOND DEBT SERVICE**

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

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>Principal</th>
<th>Coupon</th>
<th>Interest</th>
<th>Debt Service</th>
<th>Annual Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/06/2020</td>
<td>4,500,000</td>
<td>3.000%</td>
<td>134,250</td>
<td>4,634,250</td>
<td>4,634,250</td>
</tr>
<tr>
<td></td>
<td>4,500,000</td>
<td></td>
<td>134,250</td>
<td>4,634,250</td>
<td>4,634,250</td>
</tr>
</tbody>
</table>
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 #  513-792-7859  Fax #  513-792-8564

Email Address: aclaybell@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  249,540

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.

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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Millage</th>
<th>Add/Renew</th>
<th>Replace</th>
<th># of Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
### Governmental Fund Types

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Receipts:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and Other Local Taxes</td>
<td>$ 468,858</td>
<td>$ 4,627,059</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 5,116,917</td>
</tr>
<tr>
<td>JEDZ Collections</td>
<td>-</td>
<td>5,780,884</td>
<td>-</td>
<td>-</td>
<td>5,780,884</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>50,571</td>
<td>762,388</td>
<td>-</td>
<td>-</td>
<td>812,959</td>
</tr>
<tr>
<td>Licenses, Permits, and Fees</td>
<td>381,875</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>381,875</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
<td>13,900</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>13,900</td>
</tr>
<tr>
<td>Payments in Lieu of Taxes</td>
<td>14,554,578</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,554,578</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>385,212</td>
<td>586,243</td>
<td>48,067</td>
<td>-</td>
<td>1,019,522</td>
</tr>
<tr>
<td>Special Assessments</td>
<td>-</td>
<td>68,406</td>
<td>-</td>
<td>-</td>
<td>68,406</td>
</tr>
<tr>
<td>Investment Income</td>
<td>147,960</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>152,960</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>238,129</td>
<td>29,410</td>
<td>-</td>
<td>-</td>
<td>267,539</td>
</tr>
<tr>
<td><strong>Total Cash Receipts</strong></td>
<td>1,964,213</td>
<td>26,486,522</td>
<td>116,473</td>
<td>28,569,208</td>
<td></td>
</tr>
</tbody>
</table>

| **Cash Disbursements:**     |       |                |              |                 |                          |
| Current:                    | 1,182,397 | 526,619      | -            | -               | 1,709,016               |
| General Government          | 31,200  | 1,697,618      | 66,160       | 1,904,978       |
| Public Safety               | 46,055  | -              | -            | -               | 46,055                  |
| Public Works                | 253,787 | 173,167        | -            | -               | 426,944                 |
| Health                      | 60,000  | 10,000         | -            | -               | 90,000                  |
| Other                       | 9,267   | -              | -            | -               | 9,267                   |
| Payments to Schools         | 6,057,600 | -            | -            | -               | 6,057,600              |
| Capital Outlay              | 25,177  | 4,776,327      | 17,800       | 4,819,304       |
| Debt Service:               | 1,861,700 | 240,598      | 750,000      | 2,872,298       |
| Redemption of Principal     | -       | 522,460        | 105,230      | 4,894           | 632,584                 |
| Interest and Other Fiscal Charges | 1,581,434 | 345,828       | -            | -               | 1,927,262              |
| **Total Cash Disbursements** | 1,618,624 | 23,016,608        | 345,828     | 838,854         | 25,821,914             |
| **Total Receipts Over/(Under) Disbursements** | 345,589 | 3,469,914 | (345,828) | (722,381) | 2,747,294 |

| **Other Financing Receipts / (Disbursements):** |       |                |              |                 |                          |
| 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)     |
| **Total Other Financing Receipts / (Disbursements)** | (345,828) | -       | 345,828     | 766,593         | 766,593                 |

| **Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements** | (239) | 3,469,914 | - | 34,212 | 3,503,887 |

| **Fund Cash Balances, January 1** | | | | | |
| 2,932,010 | 30,135,578 | 232,797 | 2,130,623 | 36,430,908 |

| **Fund Cash Balances, December 31:** | $ 2,931,771 | $ 33,605,492 | $ 232,797 | $ 2,164,735 | $ 38,934,795 |

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

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

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

<table>
<thead>
<tr>
<th>2018 Budgeted vs. Actual Budgetary Basis Expenditures</th>
<th>Appropriation Authority</th>
<th>Budgetary Expenditures</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$2,650,743</td>
<td>$2,205,392</td>
<td>$445,351</td>
</tr>
<tr>
<td>Special Revenue</td>
<td>28,644,832</td>
<td>28,144,655</td>
<td>500,177</td>
</tr>
<tr>
<td>Debt Service</td>
<td>345,828</td>
<td>345,828</td>
<td>-</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>841,360</td>
<td>841,360</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$32,482,763</td>
<td>$31,537,235</td>
<td>$945,528</td>
</tr>
</tbody>
</table>
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:

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

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

| Year ending December 31 | Kemper Gold Coast Tax Increment OPWLC Loan 2010 Various Purpose 2014 Various Purpose General Obligation Obligation Bonds | 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                    | 196,600  | 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**               | $1,172,100 | $487,488 | $1,995,814 | $4,795,838 |

2016 General

| Year ending December 31 | 2018 Road Improvement Obligation Refunding Bonds | Note | Total |
|-------------------------|------------------------------------------------|
| 2019                    | 681,100 | 772,500 | 1,253,648 |
| 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 |
| **Total**               | $10,573,000 | $772,500 | $19,024,240 |
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.
10. Interfund Activity

During the normal course of operations, the Township has numerous transfers between funds. Transfer activity for 2018 is summarized as follows:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Transfers In</th>
<th>Transfers Out</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$345,828</td>
<td>$345,828</td>
</tr>
<tr>
<td>Road and Bridge Special Revenue Fund</td>
<td>500,000</td>
<td>-</td>
</tr>
<tr>
<td>Fire and EMS Fund</td>
<td>891,488</td>
<td>-</td>
</tr>
<tr>
<td>Kemper Deerfield Special Revenue Fund</td>
<td>189,946</td>
<td>189,946</td>
</tr>
<tr>
<td>Kemper Gold Coast Special Revenue Fund</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>General Obligation Debt Service Fund</td>
<td>345,828</td>
<td>-</td>
</tr>
<tr>
<td>Central JEDZ Fund</td>
<td>-</td>
<td>347,872</td>
</tr>
<tr>
<td>East JEDZ Fund</td>
<td>-</td>
<td>347,872</td>
</tr>
<tr>
<td>Southwest JEDZ Fund</td>
<td>-</td>
<td>347,872</td>
</tr>
<tr>
<td>Northwest JEDZ Fund</td>
<td>-</td>
<td>347,872</td>
</tr>
<tr>
<td></td>
<td>$1,927,262</td>
<td>$1,927,262</td>
</tr>
</tbody>
</table>

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.
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.
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:

<table>
<thead>
<tr>
<th>Fund Balances</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads and Bridges</td>
<td>$ -</td>
<td>$ 673,363</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 673,363</td>
</tr>
<tr>
<td>Street Lighting</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>16,951</td>
<td>16,951</td>
</tr>
<tr>
<td>Public Safety</td>
<td>-</td>
<td>696,545</td>
<td>-</td>
<td>-</td>
<td>696,545</td>
</tr>
<tr>
<td>Purposes of TIF Agreement</td>
<td>-</td>
<td>24,818,925</td>
<td>-</td>
<td>-</td>
<td>24,818,925</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,049,440</td>
<td>2,049,440</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>232,797</td>
<td>-</td>
<td>232,797</td>
</tr>
<tr>
<td>Economic Development</td>
<td>-</td>
<td>7,416,659</td>
<td>-</td>
<td>-</td>
<td>7,416,659</td>
</tr>
<tr>
<td>Total Restricted</td>
<td>-</td>
<td>33,605,492</td>
<td>232,797</td>
<td>2,066,391</td>
<td>35,904,880</td>
</tr>
<tr>
<td>Committed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation-Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>98,344</td>
</tr>
<tr>
<td>Assigned</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Commitments</td>
<td>240,940</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>240,940</td>
</tr>
<tr>
<td>Next Year's Budget</td>
<td>1,225,393</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,225,393</td>
</tr>
<tr>
<td>Unassigned (Deficit)</td>
<td>1,465,438</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,465,438</td>
</tr>
<tr>
<td>Total Fund Balances</td>
<td>$ 2,931,771</td>
<td>$ 33,605,492</td>
<td>$ 232,797</td>
<td>$ 2,164,735</td>
<td>$ 38,934,795</td>
</tr>
</tbody>
</table>
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 \textit{aye} Mr. LaBarbara \textit{aye} Mr. Weidman \textit{aye}

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

Dennis W. Connor, President

Thomas J. 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\textsuperscript{th} day of December, 2018.

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

APPROVED AS TO FORM:

R. Douglas Miller, Law Director

Local government/Sycamore/Resolutions/2018/Year End Appropriations 2019
Sycamore Township  
Calendar Year 2019 Appropriations

<table>
<thead>
<tr>
<th>1</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Government</td>
</tr>
<tr>
<td></td>
<td>Personal Services</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Community Development</td>
</tr>
<tr>
<td></td>
<td>Personnel Services</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Parks and Recreation</td>
</tr>
<tr>
<td></td>
<td>Personal Services</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Public Health</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
</tr>
<tr>
<td></td>
<td>Capital Outlay</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2</th>
<th>Motor Vehicle Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Public Works</td>
</tr>
<tr>
<td></td>
<td>Roads</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Other Financing Sources and Uses</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
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</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Gasoline Tax Fund</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Public Works</td>
</tr>
<tr>
<td></td>
<td>Roads</td>
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<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Other Financing Sources and Uses</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Road and Bridge Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Public Works</td>
</tr>
<tr>
<td></td>
<td>Roads</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Other Financing Sources and Uses</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5</th>
<th>Permissive Motor Vehicle Tax Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Public Works</td>
</tr>
<tr>
<td></td>
<td>Roads</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Other Financing Sources and Uses</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6</th>
<th>Law Enforcement Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Personnel Services</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Other Financing Sources and Uses</td>
</tr>
<tr>
<td></td>
<td>Transfers Out</td>
</tr>
<tr>
<td>Fund Description</td>
<td>Amount</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>7 Lighting Assessment Fund</td>
<td>70,000.00</td>
</tr>
<tr>
<td>Public Works</td>
<td>70,000.00</td>
</tr>
<tr>
<td>Street Lighting</td>
<td>70,000.00</td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>8 Mandatory Drug Law Enforcement Fund</td>
<td>18,000.00</td>
</tr>
<tr>
<td>Personnel Services</td>
<td>18,000.00</td>
</tr>
<tr>
<td>Other</td>
<td>18,000.00</td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>9 Police Fund</td>
<td>1,719,480.00</td>
</tr>
<tr>
<td>Police Protection</td>
<td>1,719,000.00</td>
</tr>
<tr>
<td>Other</td>
<td>1,719,000.00</td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>10 Fire Fund</td>
<td>4,110,780.00</td>
</tr>
<tr>
<td>Public Safety</td>
<td>4,110,780.00</td>
</tr>
<tr>
<td>Fire and EMS Services</td>
<td>4,110,780.00</td>
</tr>
<tr>
<td>Personnel Services</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>14 Fem Grant Fund</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>16 Gideon Lane Fund</td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>22 KPR Debit Services Reserve</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
<tr>
<td>23 Kemper Road Bond Retirement Fund</td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources and Uses</td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
</tr>
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<td></td>
<td></td>
</tr>
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