Interoffice - Memorandum

To: Judith C. Boyko, Township Administrator

From: Kenneth Keim, Finance and Information Technology Director

Date: February 21, 2014

RE: **EMERGENCY RESOLUTION: RESOLUTION NO. 06-2014 ADOPTING AND CERTIFYING THE TOWNSHIP 2014 PERMANENT APPROPRIATIONS AND AUTHORIZING THE TRANSFER OF FUNDS FROM THE GENERAL FUND TO THE ROAD AND BRIDGE FUND AND TO THE CEMETERY FUND AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING**

The Board adopted Temporary Appropriations at the December 17, 2013 meeting which authorized expenditures for the first quarter of 2014 (Res. 23-2013). The Ohio Revised Code requires permanent appropriations, authorizing expenditures for the entire year, be adopted by the Board and certified to the County Auditor prior to April 1, 2014.

Attached is a list of current Township funds and respective appropriation amounts. The amount of appropriations is limited to the available cash balance at the end of 2013 plus the estimated revenue as stated in the Amended Official Certificate of Estimated Resources. The permanent appropriations represent the capacity of expenditures with no intentions of reaching that limit. The Township's budgetary expenditures are constrained by what staff presented during the 2014 Operational Budget work session or any subsequent Board action.

While the attached Resolution sets appropriation figures for the full year, the appropriations may be adjusted at any time throughout the year by Board resolution. I will be bringing adjustments to the permanent appropriations periodically for the Board's approval. This will ensure budget figures reflect what is actually occurring throughout the year.

Lastly, I'd like to request a transfer from the General Fund to the Road and Bridge and Cemetery Funds as planned.

Please contact me with questions. Thank you for your consideration.

RESOLUTION NO. 06 - 2014

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RESOLUTION ADOPTING AND CERTIFYING THE TOWNSHIP 2014 PERMANENT APPROPRIATIONS AND AUTHORIZING THE TRANSFER OF FUNDS FROM THE GENERAL FUND TO THE ROAD AND BRIDGE FUND AND TO THE CEMETERY FUND AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING

WHEREAS, the Board of Township Trustees is required to pass a Resolution on or before the first day of April, adopting and certifying the Township 2014 permanent appropriations; and,

WHEREAS, pursuant to Ohio Revised Code section 3709.28 the Board of Township Trustees shall certify the permanent appropriations to the Butler County Auditor for further submission to the Butler County Budget Commission.

WHEREAS, the West Chester Township Board of Trustees finds it necessary to approve transfers as illustrated below.

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

SECTION 1. Adopt and certify the schedule of permanent appropriations for year 2014 as illustrated.

SECTION 2. Authorize the Fiscal Officer to submit the Township 2014 permanent appropriations to the Butler County Auditor for further submission to the Butler County Budget Commission as illustrated.

See permanent appropriations table on next page

PROPOSED

			Resolution 06-2014 2014 Permanent Appropriations		
Fund #	Fund Name	Department	Salaries and Benefits	Other	Total
101	General Fund				
		Admin	1,557,544.00	10,977,322.07	12,534,866.07
		Comm. Dev	718,958.00	159,061.00	878,019.00
		Parks	406,606.00	313,450.00	720,056.00
		Services	468,692.00	58,572.00	527,264.00
		Other	-	36,871.00	36,871.00
	Total		**3,151,800.00**	**11,545,276.07**	**14,697,076.07**
201	Township Motor Vehicle Tax			1,092,620.95	1,092,620.95
202	Motor Vehicle License Tax			280,644.74	280,644.74
203	Gasoline Tax			950,922.21	950,922.21
204	Road and Bridge		1,485,030.00	2,670,550.74	4,155,580.74
205	Cemetery		227,894.00	193,808.21	421,702.21
207	Multi-Media & Marketing		274,092.00	1,167,539.05	1,441,631.05
209	Police		12,365,471.00	9,858,584.55	22,224,055.55
210	Fire		11,094,443.00	13,149,295.85	24,243,738.85
211	EMS		359,891.00	3,656,347.48	4,016,238.48
215	Cin-Day TIF Service Payments			73,329.61	73,329.61
216	Tylersville TIF Service Payments			82,512.00	82,512.00
217	CBD TIF Service Payments			5,813,293.87	5,813,293.87
218	UCB TIF Service Payments			23,739,591.78	23,739,591.78
219	747 TIF Service Payments			19,824,123.33	19,824,123.33
221	Enforcement & Education			20,407.23	20,407.23
224	West Chester Connections			142,365.97	142,365.97
225	Police Assistance Fund			1,635.46	1,635.46
226	Sustainable Infrastructure			4,463,511.75	4,463,511.75
262	Drug Law Enforcement			304,945.35	304,945.35
270	Asset Forefeiture			224,345.45	224,345.45
317	CBD TIF Debt Service			394,462.40	394,462.40
318	UCB TIF Debt Service			11,655,233.83	11,655,233.83
319	747 TIF Debt Service			2,413,353.30	2,413,353.30
507	Lighting Assessment			644,729.68	644,729.68
508	UCB Landscape District		89,028.00	170,795.78	259,823.78
606	Cemetery Bequest			15,960.24	15,960.24
607	Park Trust			4,683.87	4,683.87
608	Fire Range Trust			49.85	49.85
	Total		**29,047,649.00**	**114,554,920.60**	**143,602,569.60**

PROPOSED

SECTION 3. Authorize the Township Fiscal Officer to transfer funds as follows:

Amount	From-Fund	To-Fund
$ 1,500,000.00	101 – General Fund	204 – Road and Bridge
$ 200,000.00	101 – General Fund	205 – Cemetery

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

Adopted this 25th day of February, 2014.

George Lang, President	Yes / No
Mark Welch, Vice President	Yes / No
Lee Wong, Trustee	Yes / No

ATTEST:

Bruce Jones, Township Fiscal Officer

APPROVED AS TO FORM:

Donald L. Crain, Law Director

PROPOSED