

RESOLUTION NO. 17-2018

RESOLUTION ADOPTING THE 2019 TAX BUDGET AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING

WHEREAS, the Ohio Revised Code Section 5705.28 requires on or before July 15, 2018 the Township Trustees must adopt the 2019 Tax Budget; and,


WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2019 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2018; and,

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

SECTION 1. Adopt the 2019 Tax Budget and authorize the Township Fiscal Officer to file the 2019 Tax Budget with the Butler County Budget Commission as generally set forth in Attachment A hereto.

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


Adopted this 10th day of July, 2018.



Lee Wong, President

Yes

Yes/No



Ann Becker, Vice President

Yes

Yes/No



Mark Welch, Trustee

YES

Yes/No

ATTEST:



Bruce Jones, Fiscal Officer

APPROVED AS TO FORM:



Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2019 BUDGET

Attachment A

	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
General Fund (101)			
Cash Balance, January 1	10,292,015	10,214,349	9,247,498
Revenue Receipts:			
Property Taxes	1,468,928	1,644,198	1,644,198
Jedd Income Tax	1,336,069	1,268,396	1,141,556
Estate Tax	9,618	-	-
Local government	907,100	869,092	785,296
Permissive Taxes	1,140,121	1,062,941	900,000
Liquor permit Fees	-	75,000	75,000
Interest	493,887	243,199	120,000
Fines	5,717	47,500	47,500
Fees	130,539	118,834	112,892
Franchise Fee	142,479	156,942	156,942
Grant	-	-	-
Other	118,818	85,000	85,000
Total Revenue Receipts	5,753,276	5,571,102	5,068,384
Total Revenue Receipts and Balance	16,045,291	15,785,451	14,315,882
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,122,738	1,406,618	1,675,412
Capital Improvements	5,814	452,077	320,800
Other Expenses	1,124,525	1,091,491	1,146,066
Debt Service: Principal	90,000	90,000	95,000
Debt Service: Interest	41,200	38,500	35,800
Transfer - Out	1,750,000	1,750,000	1,750,000
Total Administration	4,134,277	4,828,686	5,023,078
Community Development			
Personnel Services	553,026	678,443	759,856
Capital Improvements	-	-	27,000
Other Expenses	85,438	75,614	79,395
Total Community Development Development	638,464	754,057	866,251
Street Lighting			
Other Expenses	17,559	21,427	22,499
Parks and Recreation			
Personnel Services	290,478	155,356	173,999
Capital Improvements	55,480	105,000	63,500
Other Expenses	190,189	125,434	131,705
Total Parks and Recreation	536,147	385,790	369,204
Seniors			
Capital Improvements	-	5,000	-
Other Expenses	4,493	2,784	2,923
	4,493	7,784	2,923

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Services Department			
Personnel Services	470,517	517,053	579,100
Capital Improvements	-	-	
Other Expenses	28,275	23,155	24,313
Total Services Department	498,792	540,209	603,413
Total Expenditures	5,829,732	6,537,953	6,887,368
Adjustments	(1,210)		
Cash Balance, December 31	10,214,349	9,247,498	7,428,514
Reserve for Encumbrances, December 31	187,681	-	
Unencumbered Balance, December 31	10,026,668	9,247,498	7,428,514

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	1,010,703	608,947	263,285
Revenue Receipts:			
Township Motor Vehicle Tax	530,801	526,118	499,812
Interest	9,937	4,400	4,400
Other	1,095	3,222	1,303
Total Revenue Receipts	541,833	533,740	505,515
Total Revenue Receipts and Balance	1,552,536	1,142,687	768,800
Expenditure Disbursements:			
Capital Improvement	556,435	483,820	350,000
Other Expenses	387,153	395,582	415,362
Total Expenditures	943,588	879,402	765,362
Cash Balance, December 31	608,947	263,285	3,439
Reserve for Encumbrances, December 31	63,941	-	
Unencumbered Balance, December 31	545,006	263,285	3,439
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	414,732	175,222	192,855
Revenue Receipts:			
Motor Vehicle License Tax	86,897	84,672	80,438
Interest	4,346	1,400	1,400
Other	-	-	-
Total Revenue Receipts	91,243	86,072	81,838
Total Revenue Receipts and Balance	505,975	261,294	274,693
Expenditure Disbursements:			
Capital Improvement	313,254	20,000	180,000
Other Expenses	17,498	48,439	50,861
Total Expenditures	330,752	68,439	230,861
Cash Balance, December 31	175,222	192,855	43,832
Reserve for Encumbrances, December 31	45,040	-	
Unencumbered Balance, December 31	130,182	192,855	43,832

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Gasoline Tax Fund (203)			
Cash Balance, January 1	718,786	684,836	408,154
Revenue Receipts:			
Gasoline Tax	389,310	385,915	366,619
Interest	7,294	3,444	3,444
Other	475	-	-
Total Revenue Receipts	397,079	389,359	370,063
Total Revenue Receipts and Balance	1,115,865	1,074,195	778,217
Expenditure Disbursements:			
Capital Improvement	279,106	95,000	110,000
Other Expenses	151,924	571,042	599,594
Total Expenditures	431,030	666,042	709,594
Cash Balance, December 31	684,836	408,154	68,623
Reserve for Encumbrances, December 31	51,555	-	
Unencumbered Balance, December 31	633,281	408,154	68,623
Road and Bridge Fund (204)			
Cash Balance, January 1	719,573	852,960	647,481
Revenue Receipts:			
Property Taxes	1,450,567	1,623,647	1,623,647
Other	16,531	14,338	13,621
Transfer - In	1,500,000	1,500,000	1,500,000
Total Revenue Receipts	2,967,098	3,137,985	3,137,268
Total Revenue Receipts and Balance	3,686,671	3,990,945	3,784,749
Expenditure Disbursements:			
Personnel Services	1,435,060	1,715,306	1,921,143
Other Expenses	17,795	28,158	29,566
Capital Improvement	1,381,070	1,600,000	1,831,000
Total Expenditures	2,833,925	3,343,464	3,781,709
Adjustments	214		
Cash Balance, December 31	852,960	647,481	3,041
Reserve for Encumbrances, December 31	67	-	
Unencumbered Balance, December 31	852,893	647,481	3,041

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	190,273	241,811	301,777
Revenue Receipts:			
Fees	44,182	57,638	54,756
Sale of Lots	3,960	990	-
Other	-	301	-
Transfer - In	250,000	250,000	250,000
Total Revenue Receipts	298,142	308,929	304,756
Total Revenue Receipts and Balance	488,415	550,740	606,533
Expenditure Disbursements:			
Personnel Services	205,455	224,063	250,951
Capital Improvements	11,996	-	-
Other Expenses	29,106	24,900	26,145
Total Expenditures	246,557	248,963	277,096
Adjustments	(47)		
Cash Balance, December 31	241,811	301,777	329,437
Reserve for Encumbrances, December 31	557	-	
Unencumbered Balance, December 31	241,254	301,777	329,437
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	1,440,283	1,489,595	1,387,026
Revenue Receipts:			
Franchise Fees	569,916	627,768	627,768
Other	8,465	302	287
Total Revenue Receipts	578,381	628,070	628,055
Total Revenue Receipts and Balance	2,018,664	2,117,665	2,015,081
Expenditure Disbursements:			
Personnel Services	286,343	330,467	370,123
Other Expenses	125,774	83,170	87,328
Capital Improvements	33,957	230,114	25,000
Debt Service: Principal	61,103	66,103	70,735
Debt Service: Interest	24,365	20,785	16,970
Total Expenditures	531,542	730,639	570,156
Adjustments	2,473		
Cash Balance, December 31	1,489,595	1,387,026	1,444,925
Reserve for Encumbrances, December 31	57,869	-	
Unencumbered Balance, December 31	1,431,726	1,387,026	1,444,925

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Police District Fund (209)			
Cash Balance, January 1	11,455,461	11,957,797	11,407,503
Revenue Receipts:			
Property Taxes	12,699,148	13,431,873	13,431,873
JEDD	115,221	112,008	112,008
Fines	46,843	-	-
Grant Reimbursements	63,611	30,700	45,000
Liquor Permits	80,764	-	-
Other	394,181	488,908	464,463
Total Revenue Receipts	13,399,768	14,063,489	14,053,344
Total Revenue Receipts and Balance	24,855,229	26,021,286	25,460,846
Expenditure Disbursements:			
Personnel Services	11,442,985	12,498,496	14,198,316
Capital Improvements	106,569	709,000	493,500
Other Expenses	1,356,630	1,406,287	1,476,602
Total Expenditures	12,906,184	14,613,783	16,168,417
Adjustments	8,752		
Cash Balance, December 31	11,957,797	11,407,503	9,292,429
Reserve for Encumbrances, December 31	325,392	-	
Unencumbered Balance, December 31	11,632,405	11,407,503	9,292,429

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Fire District Fund (210)			
Cash Balance, January 1	11,751,535	11,189,560	10,542,436
Revenue Receipts:			
Property Taxes	10,884,984	11,513,035	11,513,035
JEDD	98,761	96,007	96,007
Grant Reimbursements	-	139,000	61,000
Other	31	21,004	-
Total Revenue Receipts	10,983,776	11,769,046	11,670,042
Total Revenue Receipts and Balance	22,735,311	22,958,606	22,212,478
Expenditure Disbursements:			
Personnel Services	10,045,677	11,015,286	12,737,120
Capital Improvements	590,228	382,445	5,616,700
Other Expenses	780,320	885,653	929,935
Debt Service: Principal	91,652	101,652	106,101
Debt Service: Interest	36,498	31,134	25,420
Total Expenditures	11,544,375	12,416,170	19,415,277
Adjustments	(1,376)		
Cash Balance, December 31	11,189,560	10,542,436	2,797,201
Reserve for Encumbrances, December 31	80,461	-	
Unencumbered Balance, December 31	11,109,098	10,542,436	2,797,201

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	3,838,807	3,405,115	3,374,068
Revenue Receipts:			
EMS Billings	1,086,011	900,000	900,000
Other	-	11,047	-
Grant Receipts	42,722	46,000	6,000
Total Revenue Receipts	1,128,733	957,047	906,000
Total Revenue Receipts and Balance	4,967,540	4,362,162	4,280,068
Expenditure Disbursements:			
Personnel Services	331,596	348,144	389,921
Capital Improvements	789,675	258,000	22,000
Other Expenses	441,692	381,950	401,048
Total Expenditures	1,562,963	988,094	812,969
Adjustments	538		
Cash Balance, December 31	3,405,115	3,374,068	3,467,099
Reserve for Encumbrances, December 31	31,633	-	
Unencumbered Balance, December 31	3,373,482	3,374,068	3,467,099
Capstone Blvd TIF Fund (212)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	-	-	-
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Cincinnati-Columbus TIF Fund (213)			
Cash Balance, January 1		-	6,492
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	20,609	17,518
Total Revenue Receipts	-	20,609	17,518
Total Revenue Receipts and Balance	-	20,609	24,010
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	14,117	11,762
Total Expenditures	-	14,117	11,762
Cash Balance, December 31	-	6,492	12,249
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	6,492	12,249
Tylers Place TIF Fund (214)			
Cash Balance, January 1	-	2,824	21,681
Revenue Receipts:			
Payments In Lieu of Property Taxes	8,529	59,295	50,401
Total Revenue Receipts	8,529	59,295	50,401
Total Revenue Receipts and Balance	8,529	62,119	72,082
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	5,705	40,438	33,688
Total Expenditures	5,705	40,438	33,688
Cash Balance, December 31	2,824	21,681	38,394
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	2,824	21,681	38,394

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	121,228	136,013	253,681
Revenue Receipts:			
Payments In Leiu of Property Taxes	359,242	356,138	302,717
Total Revenue Receipts	359,242	356,138	302,717
Total Revenue Receipts and Balance	480,470	492,151	556,398
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	344,456	238,470	202,336
Total Expenditures	344,456	238,470	202,336
Cash Balance, December 31	136,013	253,681	354,062
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	136,013	253,681	354,062
Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Leiu of Property Taxes	171,389	159,798	135,828
Total Revenue Receipts	171,389	159,798	135,828
Total Revenue Receipts and Balance	171,389	159,798	135,828
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	171,389	159,798	135,828
Total Expenditures	171,389	159,798	135,828
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	5,756,628	6,596,822	7,011,349
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,562,104	2,268,991	1,754,992
Total Revenue Receipts	2,562,104	2,268,991	1,754,992
Total Revenue Receipts and Balance	8,318,732	8,865,813	8,766,341
Expenditure Disbursements:			
Capital Improvements	35	205,000	409,658
Other Expenses	1,721,875	1,649,463	1,289,103
Total Expenditures	1,721,910	1,854,463	1,698,761
Cash Balance, December 31	6,596,822	7,011,349	7,067,580
Reserve for Encumbrances, December 31	2,760	-	
Unencumbered Balance, December 31	6,594,062	7,011,349	7,067,580
UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	25,720,553	28,031,203	27,102,858
Revenue Receipts:			
Payments In Lieu of Property Taxes	4,399,791	6,921,655	2,671,649
Other	-	-	-
Total Revenue Receipts	4,399,791	6,921,655	2,671,649
Total Revenue Receipts and Balance	30,120,344	34,952,858	29,774,507
Expenditure Disbursements:			
Capital Improvements	1,970,054	7,850,000	13,500,000
Other Expenses	119,087	-	-
Transfer Out	-	-	-
Total Expenditures	2,089,141	7,850,000	13,500,000
Cash Balance, December 31	28,031,203	27,102,858	16,274,507
Reserve for Encumbrances, December 31	3,220,068	-	
Unencumbered Balance, December 31	24,811,135	27,102,858	16,274,507

WEST CHESTER TOWNSHIP 2019 BUDGET

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	25,158,089	28,183,037	27,402,477
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,644,838	5,982,494	4,045,029
Other	-	-	-
Total Revenue Receipts	5,644,838	5,982,494	4,045,029
Total Revenue Receipts and Balance	30,802,927	34,165,531	31,447,506
Expenditure Disbursements:			
Capital Improvements	718,663	3,996,500	1,690,000
Other Expenses	1,901,227	2,766,554	1,840,488
Total Expenditures	2,619,890	6,763,054	3,530,488
Cash Balance, December 31	28,183,037	27,402,477	27,917,018
Reserve for Encumbrances, December 31	72,076	-	-
Unencumbered Balance, December 31	28,110,960	27,402,477	27,917,018
Enforcement and Education Fund (221)			
Cash Balance, January 1	23,250	24,318	23,448
Revenue Receipts:			
Fines	1,351	906	906
Other	-	-	-
Total Revenue Receipts	1,351	906	906
Total Revenue Receipts and Balance	24,601	25,224	24,354
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	283	1,776	1,865
Total Expenditures	283	1,776	1,865
Cash Balance, December 31	24,318	23,448	22,489
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	24,318	23,448	22,489

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
West Chester Connections Fund (224)			
Cash Balance, January 1	177,012	177,012	177,012
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	177,012	177,012	177,012
Expenditure Disbursements:			
Other Expenses		-	-
Capital Improvements		-	-
Total Expenditures	-	-	-
Cash Balance, December 31	177,012	177,012	177,012
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	177,012	177,012	177,012
Police Assistance Fund (225)			
Cash Balance, January 1	18,192	1,267	22,395
Revenue Receipts:			
Other	-	29,828	20,000
Total Revenue Receipts	-	29,828	20,000
Total Revenue Receipts and Balance	18,192	31,095	42,395
Expenditure Disbursements:			
Other Expenses	16,925	8,700	9,135
Total Expenditures	16,925	8,700	9,135
Cash Balance, December 31	1,267	22,395	33,260
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	1,267	22,395	33,260

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	6,004,260	6,902,193	7,351,284
Revenue Receipts:			
Interest	897,934	449,091	120,000
Transfer - In	-	-	
Total Revenue Receipts	897,934	449,091	120,000
Total Revenue Receipts and Balance	6,902,194	7,351,284	7,471,284
Expenditure Disbursements:			
Other Expenses	-	-	
Total Expenditures	-	-	-
Cash Balance, December 31	6,902,193	7,351,284	7,471,284
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	6,902,193	7,351,284	7,471,284
Drug Law Enforcement Fund (262)			
Cash Balance, January 1	282,832	294,882	279,334
Revenue Receipts:			
Other	40,962	25,000	23,750
Total Revenue Receipts	40,962	25,000	23,750
Total Revenue Receipts and Balance	323,794	319,882	303,084
Expenditure Disbursements:			
Capital Improvements	4,648	30,000	25,000
Other Expenses	24,264	10,548	11,075
Total Expenditures	28,912	40,548	36,075
Cash Balance, December 31	294,882	279,334	267,009
Reserve for Encumbrances, December 31	4,577	-	
Unencumbered Balance, December 31	290,305	279,334	267,009

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	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	235,924	322,712	362,136
Revenue Receipts:			
Asset Forfeiture	86,050	64,963	60,000
Interest	3,369	1,961	1,961
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	89,419	66,924	61,961
Total Revenue Receipts and Balance	325,343	389,636	424,097
Expenditure Disbursements:			
Capital Improvements	-	25,000	25,000
Other Expenses	2,630	2,500	2,625
Transfer Out	-	-	-
Total Expenditures	2,630	27,500	27,625
Cash Balance, December 31	322,712	362,136	396,472
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	322,712	362,136	396,472
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	379,089	209,865	179,010
Revenue Receipts:			
Payments In Leau of Property Taxes	12,211	147,005	173,648
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	12,211	147,005	173,648
Total Revenue Receipts and Balance	391,300	356,870	352,658
Expenditure Disbursements:			
Debt Service: Principal	110,000	110,000	115,000
Debt Service: Interest	71,435	67,860	64,010
Total Expenditures	181,435	177,860	179,010
Cash Balance, December 31	209,865	179,010	173,648
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	209,865	179,010	173,648

WEST CHESTER TOWNSHIP 2019 BUDGET

Attachment A

	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	7,204,743	7,448,513	4,097,777
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,358,978	1,784,013	3,211,757
Other	18,591	-	
Transfer - In	-	-	-
Total Revenue Receipts	5,377,569	1,784,013	3,211,757
Total Revenue Receipts and Balance	12,582,312	9,232,526	7,309,534
Expenditure Disbursements:			
Debt Service: Principal	4,075,122	4,206,372	3,302,248
Debt Service: Interest	1,058,677	928,377	795,530
Other	-	-	-
Total Expenditures	5,133,799	5,134,749	4,097,778
Cash Balance, December 31	7,448,513	4,097,777	3,211,756
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	7,448,513	4,097,777	3,211,756
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	1,271,807	1,183,999	1,028,376
Revenue Receipts:			
Payments In Lieu of Property Taxes	938,135	863,146	1,040,090
Other	1,432	-	
Transfer - In	-	-	-
Total Revenue Receipts	939,567	863,146	1,040,090
Total Revenue Receipts and Balance	2,211,374	2,047,145	2,068,466
Expenditure Disbursements:			
Debt Service: Principal	772,124	795,874	835,916
Debt Service: Interest	255,251	222,895	192,461
Other	-	-	-
Total Expenditures	1,027,375	1,018,769	1,028,377
Cash Balance, December 31	1,183,999	1,028,376	1,040,089
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	1,183,999	1,028,376	1,040,089

WEST CHESTER TOWNSHIP 2019 BUDGET

Attachment A

	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Capstone Debt Service Fund (333)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Proceeds from Sale of Notes	-	-	
Proceeds from Sale of Bonds	-	-	
Agreed upon Assessment	226,150	226,800	227,300
Premium on Bonds	-	-	
Total Revenue Receipts	226,150	226,800	227,300
Total Revenue Receipts and Balance	226,150	226,800	227,300
Expenditure Disbursements:			
Debt Service: Principal	145,000	150,000	155,000
Debt Service: Interest	81,150	76,800	72,300
Other	-	-	
Transfer Out	-	-	
Total Expenditures	226,150	226,800	227,300
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-
Lighting Assessment Fund (507)			
Cash Balance, January 1	369,376	384,000	386,174
Revenue Receipts:			
Special Assessment	340,059	358,403	376,324
Transfer - In	-	-	-
Total Revenue Receipts	340,059	358,403	376,324
Total Revenue Receipts and Balance	709,435	742,403	762,497
Expenditure Disbursements:			
Other Expenses	325,435	356,230	374,041
Advances - Out	-	-	
Total Expenditures	325,435	356,230	374,041
Cash Balance, December 31	384,000	386,174	388,456
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	384,000	386,174	388,456

WEST CHESTER TOWNSHIP 2019 BUDGET

Attachment A

	2017 Actual	For 2018 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2019 Estimated
Landscape District Fund (508)			
Cash Balance, January 1	275,787	320,082	342,301
Revenue Receipts:			
Special Assessment	153,233	165,000	165,000
Other	-	-	-
Total Revenue Receipts	153,233	165,000	165,000
Total Revenue Receipts and Balance	429,020	485,082	507,301
Expenditure Disbursements:			
Personnel Services	91,711	81,776	91,589
Capital Improvements	-	55,000	30,000
Other Expenses	17,218	6,005	6,305
Total Expenditures	108,929	142,781	127,894
Adjustments	(9)		
Cash Balance, December 31	320,082	342,301	379,407
Reserve for Encumbrances, December 31	4	-	
Unencumbered Balance, December 31	320,078	342,301	379,407
Cemetery Bequest Fund (606)			
Cash Balance, January 1	15,997	16,084	16,166
Revenue Receipts:			
Interest	183	178	136
Total Revenue Receipts	183	178	136
Total Revenue Receipts and Balance	16,180	16,262	16,302
Expenditure Disbursements:			
Other Expenses	96	96	100
Total Expenditures	96	96	100
Cash Balance, December 31	16,084	16,166	16,202
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,084	16,166	16,202