

RESOLUTION NO. 13-2019

RESOLUTION ADOPTING THE 2020 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, 2019 the Township Trustees must adopt the 2020 Tax Budget; and,



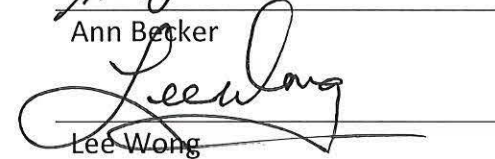
WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2020 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2019; and,

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

SECTION 1. Adopt the 2020 Tax Budget and authorize the Township Fiscal Officer to file the 2020 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 9th day of July, 2019.

	<u>YES</u>
Mark Welch, Chairman	Yes/No
	<u>yes</u>
Ann Becker	Yes/No
	<u>Yes</u>
Lee Wong	Yes/No

ATTEST:


Bruce Jones, Fiscal Officer

APPROVED AS TO FORM:


Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2020 BUDGET

Attachment A

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
General Fund (101)			
Cash Balance, January 1	10,214,349	10,510,338	11,251,021
Revenue Receipts:			
Property Taxes	1,589,107	1,664,547	1,664,547
Jedd Income Tax	1,380,094	1,256,412	1,193,591
Estate Tax	-	-	-
Local government	939,814	914,343	894,718
Permissive Taxes	1,265,691	1,130,350	900,000
Liquor permit Fees	95,133	75,000	75,000
Interest	652,355	300,000	300,000
Fines	48,247	44,500	44,500
Fees	122,723	144,655	137,422
Franchise Fee	154,860	153,498	153,498
Grant	-	8,500	-
Other	142,101	2,104,000	120,000
Total Revenue Receipts	6,390,125	7,795,805	5,483,277
Total Revenue Receipts and Balance	16,604,474	18,306,142	16,734,298
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,319,642	1,568,604	1,756,837
Capital Improvements	154,259	513,800	585,500
Other Expenses	1,014,972	1,059,274	1,112,237
Debt Service: Principal	90,000	95,000	100,000
Debt Service: Interest	38,500	35,800	31,050
Transfer - Out	1,750,000	1,750,000	1,750,000
Total Administration	4,367,373	5,022,478	5,335,624
Community Development			
Personnel Services	647,045	775,095	868,107
Capital Improvements	-	-	27,000
Other Expenses	84,466	89,866	94,359
Total Community Development Development	731,511	864,961	989,466
Street Lighting			
Other Expenses	17,922	18,586	19,515
Parks and Recreation			
Personnel Services	170,753	154,856	173,439
Capital Improvements	52,755	219,500	179,000
Other Expenses	198,068	163,296	171,461
Total Parks and Recreation	421,576	537,652	523,900
Seniors			
Capital Improvements	-	5,000	-
Other Expenses	4,749	4,296	4,511
	4,749	9,296	4,511

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Services Department			
Personnel Services	491,210	563,598	631,230
Capital Improvements	4,477	9,116	30,000
Other Expenses	35,585	29,434	30,905
Total Services Department	531,272	602,148	692,136
Total Expenditures	6,074,403	7,055,121	7,565,151
Adjustments	(19,733)		
Cash Balance, December 31	10,510,338	11,251,021	9,169,147
Reserve for Encumbrances, December 31	418,816	-	
Unencumbered Balance, December 31	10,091,522	11,251,021	9,169,147

WEST CHESTER TOWNSHIP 2020 BUDGET

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	608,947	748,349	457,981
Revenue Receipts:			
Township Motor Vehicle Tax	537,983	530,954	504,407
Interest	11,097	4,577	4,577
Other	4,163	5,699	4,163
Total Revenue Receipts	553,243	541,230	513,147
Total Revenue Receipts and Balance	1,162,190	1,289,579	971,128
Expenditure Disbursements:			
Capital Improvement	43,820	455,000	540,000
Other Expenses	370,021	376,598	395,428
Total Expenditures	413,841	831,598	935,428
Cash Balance, December 31	748,349	457,981	35,699
Reserve for Encumbrances, December 31	51,728	-	
Unencumbered Balance, December 31	696,621	457,981	35,699

Motor Vehicle License Tax Fund (202)

Cash Balance, January 1	175,223	242,287	309,126
Revenue Receipts:			
Motor Vehicle License Tax	88,250	93,869	89,175
Interest	3,247	1,443	1,443
Other		-	-
Total Revenue Receipts	91,497	95,312	90,618
Total Revenue Receipts and Balance	266,720	337,599	399,744
Expenditure Disbursements:			
Capital Improvement	-	-	96,000
Other Expenses	24,433	28,473	29,897
Total Expenditures	24,433	28,473	125,897
Cash Balance, December 31	242,287	309,126	273,848
Reserve for Encumbrances, December 31	51,600	-	
Unencumbered Balance, December 31	190,687	309,126	273,848

WEST CHESTER TOWNSHIP 2020 BUDGET

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated	
Gasoline Tax Fund (203)				
Cash Balance, January 1	684,836	489,420	339,932	
Revenue Receipts:				
Gasoline Tax	394,613	389,218	675,163	10.7 cent/gallon increase
Interest	8,633	3,200	3,200	
Other	570	-	-	
Total Revenue Receipts	403,816	392,418	678,363	
Total Revenue Receipts and Balance	1,088,652	881,838	1,018,294	
Expenditure Disbursements:				
Capital Improvement	312,444	205,000	80,000	
Other Expenses	286,788	336,906	353,751	
Total Expenditures	599,232	541,906	433,751	
Cash Balance, December 31	489,420	339,932	584,543	
Reserve for Encumbrances, December 31	142,546	-		
Unencumbered Balance, December 31	346,874	339,932	584,543	

Road and Bridge Fund (204)

Cash Balance, January 1	852,960	984,650	782,354	
Revenue Receipts:				
Property Taxes	1,569,243	1,643,739	1,643,739	
Other	18,192	13,621	12,000	
Transfer - In	1,500,000	1,500,000	1,500,000	
Total Revenue Receipts	3,087,435	3,157,360	3,155,739	
Total Revenue Receipts and Balance	3,940,395	4,142,010	3,938,093	
Expenditure Disbursements:				
Personnel Services	1,570,510	1,805,535	2,022,199	
Other Expenses	19,422	34,121	35,827	
Capital Improvement	1,374,288	1,520,000	1,840,000	
Total Expenditures	2,964,220	3,359,656	3,898,026	
Adjustments	8,475			
Cash Balance, December 31	984,650	782,354	40,067	
Reserve for Encumbrances, December 31	80,029	-		
Unencumbered Balance, December 31	904,621	782,354	40,067	

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	241,811	317,016	333,670
Revenue Receipts:			
Fees	52,608	38,102	36,197
Sale of Lots	3,960	990	-
Other	301	293	300
Transfer - In	250,000	250,000	250,000
Total Revenue Receipts	306,869	289,385	286,497
Total Revenue Receipts and Balance	548,680	606,401	620,167
Expenditure Disbursements:			
Personnel Services	201,823	239,200	267,904
Capital Improvements	-	-	-
Other Expenses	30,787	33,530	35,207
Total Expenditures	232,610	272,731	303,111
Adjustments	946		
Cash Balance, December 31	317,016	333,670	317,056
Reserve for Encumbrances, December 31	56	-	
Unencumbered Balance, December 31	316,960	333,670	317,056
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	1,489,595	1,282,377	1,179,373
Revenue Receipts:			
Franchise Fees	619,441	613,988	613,988
Other	410	423	402
Total Revenue Receipts	619,851	614,411	614,390
Total Revenue Receipts and Balance	2,109,446	1,896,788	1,793,763
Expenditure Disbursements:			
Personnel Services	324,919	407,837	456,777
Other Expenses	117,840	180,358	189,376
Capital Improvements	219,483	51,000	32,000
Debt Service: Principal	146,218	70,000	70,000
Debt Service: Interest	20,785	8,220	4,226
Total Expenditures	829,245	717,415	752,379
Adjustments	2,176		
Cash Balance, December 31	1,282,377	1,179,373	1,041,384
Reserve for Encumbrances, December 31	22,785	-	
Unencumbered Balance, December 31	1,259,592	1,179,373	1,041,384

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Police District Fund (209)			
Cash Balance, January 1	11,957,797	11,733,169	10,139,364
Revenue Receipts:			
Property Taxes	12,979,657	13,292,115	13,292,115
JEDD	112,008	103,775	103,775
Fines	-	-	-
Grant Reimbursements	55,117	39,162	-
Liquor Permits	-	-	-
Other	573,719	795,000	755,250
Total Revenue Receipts	13,720,501	14,230,052	14,151,140
Total Revenue Receipts and Balance	25,678,298	25,963,221	24,290,504
Expenditure Disbursements:			
Personnel Services	12,015,832	13,801,671	15,457,872
Capital Improvements	568,988	526,885	515,500
Other Expenses	1,391,780	1,495,301	1,570,066
Total Expenditures	13,976,600	15,823,857	17,543,437
Adjustments	31,471		
Cash Balance, December 31	11,733,169	10,139,364	6,747,067
Reserve for Encumbrances, December 31	626,668	-	
Unencumbered Balance, December 31	11,106,501	10,139,364	6,747,067

Fire District Fund (210)

Cash Balance, January 1	11,189,560	10,576,386	7,816,914
Revenue Receipts:			
Property Taxes	11,125,420	11,393,239	11,393,239
JEDD	96,007	88,950	88,950
Grant Reimbursements	15,151	-	-
Other	25,028	25,889	25,000
Total Revenue Receipts	11,261,606	11,508,078	11,507,189
Total Revenue Receipts and Balance	22,451,166	22,084,464	19,324,103
Expenditure Disbursements:			
Personnel Services	10,377,815	12,718,166	14,244,346
Capital Improvements	414,125	543,000	293,200
Other Expenses	864,112	889,070	933,524
Debt Service: Principal	221,660	105,000	110,000
Debt Service: Interest	31,135	12,314	6,330
Total Expenditures	11,908,847	14,267,550	15,587,400
Adjustments	34,067		
Cash Balance, December 31	10,576,386	7,816,914	3,736,703
Reserve for Encumbrances, December 31	397,210	-	
Unencumbered Balance, December 31	10,179,175	7,816,914	3,736,703

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	3,405,115	3,457,473	3,046,499
Revenue Receipts:			
EMS Billings	1,034,327	900,000	900,000
Other	11,047	2,117	2,200
Grant Receipts	3,283	-	6,000
Total Revenue Receipts	1,048,657	902,117	908,200
Total Revenue Receipts and Balance	4,453,772	4,359,590	3,954,699
Expenditure Disbursements:			
Personnel Services	311,284	362,143	405,601
Capital Improvements	238,814	468,800	12,000
Other Expenses	447,708	482,148	506,255
Total Expenditures	997,806	1,313,091	923,856
Adjustments	1,507		
Cash Balance, December 31	3,457,473	3,046,499	3,030,843
Reserve for Encumbrances, December 31	324,163	-	
Unencumbered Balance, December 31	3,133,310	3,046,499	3,030,843

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	-	-	-

WEST CHESTER TOWNSHIP 2020 BUDGET

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Cincinnati-Columbus TIF Fund (213)			
Cash Balance, January 1		7,210	4,727
Revenue Receipts:			
Payments In Lieu of Property Taxes	21,775	12,781	10,864
Total Revenue Receipts	21,775	12,781	10,864
Total Revenue Receipts and Balance	21,775	19,991	15,591
Expenditure Disbursements:			
Capital Improvements	-	6,683	7,017
Other Expenses	14,565	8,581	7,294
Total Expenditures	14,565	15,264	14,311
Cash Balance, December 31	7,210	4,727	1,280
Reserve for Encumbrances, December 31	6,683	-	
Unencumbered Balance, December 31	527	4,727	1,280

Tylers Place TIF Fund (214)

Cash Balance, January 1	2,825	19,953	20,184
Revenue Receipts:			
Payments In Lieu of Property Taxes	58,488	59,801	50,831
Total Revenue Receipts	58,488	59,801	50,831
Total Revenue Receipts and Balance	61,313	79,754	71,014
Expenditure Disbursements:			
Capital Improvements	2,238	19,599	-
Other Expenses	39,122	39,971	33,975
Total Expenditures	41,360	59,570	33,975
Cash Balance, December 31	19,953	20,184	37,039
Reserve for Encumbrances, December 31	7,607	-	
Unencumbered Balance, December 31	12,346	20,184	37,039

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	136,013	155,856	321,420
Revenue Receipts:			
Payments In Lieu of Property Taxes	366,527	700,260	595,221
Total Revenue Receipts	366,527	700,260	595,221
Total Revenue Receipts and Balance	502,540	856,116	916,641
Expenditure Disbursements:			
Capital Improvements	-	65,802	69,092
Other Expenses	346,684	468,894	397,846
Total Expenditures	346,684	534,696	466,938
Cash Balance, December 31	155,856	321,420	449,703
Reserve for Encumbrances, December 31	23,829	-	
Unencumbered Balance, December 31	132,027	321,420	449,703

Tylersville Tax Increment Equivalent Fund (216)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	168,847	147,402	125,292
Total Revenue Receipts	168,847	147,402	125,292
Total Revenue Receipts and Balance	168,847	147,402	125,292
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	168,847	147,402	125,292
Total Expenditures	168,847	147,402	125,292
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2020 BUDGET

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
<u>CBD Tax Increment Equivalent Fund (217)</u>			
Cash Balance, January 1	6,596,822	5,696,242	6,712,030
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,431,896	2,399,333	2,039,433
Total Revenue Receipts	2,431,896	2,399,333	2,039,433
Total Revenue Receipts and Balance	9,028,718	8,095,575	8,751,463
Expenditure Disbursements:			
Capital Improvements	35,218	549,658	50,000
Other Expenses	3,297,257	833,887	1,363,157
Total Expenditures	3,332,475	1,383,545	1,413,157
Cash Balance, December 31	5,696,242	6,712,030	7,338,306
Reserve for Encumbrances, December 31	35,312	-	
Unencumbered Balance, December 31	5,660,930	6,712,030	7,338,306

UCB Tax Increment Equivalent Fund (218)

Cash Balance, January 1	28,031,203	35,513,327	26,895,723
Revenue Receipts:			
Payments In Lieu of Property Taxes	8,313,872	4,489,569	4,294,505
Other		14,000,000	
Total Revenue Receipts	8,313,872	18,489,569	4,294,505
Total Revenue Receipts and Balance	36,345,075	54,002,896	31,190,228
Expenditure Disbursements:			
Capital Improvements	831,188	18,055,000	700,000
Other Expenses	561	9,052,173	9,504,782
Transfer Out	-	-	
Total Expenditures	831,749	27,107,173	10,204,782
Cash Balance, December 31	35,513,327	26,895,723	20,985,446
Reserve for Encumbrances, December 31	3,380,762	-	
Unencumbered Balance, December 31	32,132,565	26,895,723	20,985,446

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	28,183,037	27,294,265	29,242,013
Revenue Receipts:			
Payments In Lieu of Property Taxes	6,264,794	5,824,309	4,923,133
Other	-	-	-
Total Revenue Receipts	6,264,794	5,824,309	4,923,133
Total Revenue Receipts and Balance	34,447,831	33,118,574	34,165,146
Expenditure Disbursements:			
Capital Improvements	1,851,092	1,226,500	3,410,000
Other Expenses	5,302,474	2,650,061	2,240,026
Total Expenditures	7,153,566	3,876,561	5,650,026
Cash Balance, December 31	27,294,265	29,242,013	28,515,121
Reserve for Encumbrances, December 31	4,217,144	-	-
Unencumbered Balance, December 31	23,077,120	29,242,013	28,515,121

Enforcement and Education Fund (221)

Cash Balance, January 1	24,318	24,788	25,694
Revenue Receipts:			
Fines	1,740	906	906
Other	-	-	-
Total Revenue Receipts	1,740	906	906
Total Revenue Receipts and Balance	26,058	25,694	26,600
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	1,271	-	-
Total Expenditures	1,271	-	-
Cash Balance, December 31	24,788	25,694	26,600
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	24,788	25,694	26,600

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 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	1,267	16,644	26,644
Revenue Receipts:			
Grant Receipts	29,828	20,000	20,000
Total Revenue Receipts	29,828	20,000	20,000
Total Revenue Receipts and Balance	31,095	36,644	46,644
Expenditure Disbursements:			
Other Expenses	14,450	10,000	10,000
Total Expenditures	14,450	10,000	10,000
Cash Balance, December 31	16,644	26,644	36,644
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,644	26,644	36,644

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	6,902,193	8,278,059	8,747,793
Revenue Receipts:			
Interest	1,375,865	469,734	500,000
Transfer - In	-	-	-
Total Revenue Receipts	1,375,865	469,734	500,000
Total Revenue Receipts and Balance	8,278,058	8,747,793	9,247,793
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	8,278,059	8,747,793	9,247,793
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	8,278,059	8,747,793	9,247,793

Drug Law Enforcement Fund (262)			
Cash Balance, January 1	294,883	313,360	310,283
Revenue Receipts:			
Other	37,201	41,785	39,696
Total Revenue Receipts	37,201	41,785	39,696
Total Revenue Receipts and Balance	332,084	355,145	349,979
Expenditure Disbursements:			
Capital Improvements	10,154	29,000	
Other Expenses	8,569	15,862	16,655
Total Expenditures	18,723	44,862	16,655
Cash Balance, December 31	313,360	310,283	333,324
Reserve for Encumbrances, December 31	1,807	-	
Unencumbered Balance, December 31	311,553	310,283	333,324

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	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	322,712	452,373	454,410
Revenue Receipts:			
Asset Forfeiture	124,209	25,000	25,000
Interest	6,280	2,687	2,687
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	130,489	27,687	27,687
Total Revenue Receipts and Balance	453,201	480,060	482,097
Expenditure Disbursements:			
Capital Improvements	-	25,000	-
Other Expenses	829	650	683
Transfer Out	-	-	-
Total Expenditures	829	25,650	683
Cash Balance, December 31	452,373	454,410	481,414
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	452,372	454,410	481,414
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	209,865	209,003	209,003
Revenue Receipts:			
Payments In Leau of Property Taxes	176,998	-	-
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	176,998	-	-
Total Revenue Receipts and Balance	386,863	209,003	209,003
Expenditure Disbursements:			
Debt Service: Principal	110,000	-	-
Debt Service: Interest	67,860	-	-
Total Expenditures	177,860	-	-
Cash Balance, December 31	209,003	209,003	209,003
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	209,003	209,003	209,003

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	7,448,513	2,803,942	4,617,807
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,088,210	6,176,523	4,771,673
Other		794,368	
Transfer - In	-	-	-
Total Revenue Receipts	2,088,210	6,970,891	4,771,673
Total Revenue Receipts and Balance	9,536,723	9,774,833	9,389,480
Expenditure Disbursements:			
Debt Service: Principal	5,804,404	3,933,000	3,265,000
Debt Service: Interest	928,377	992,903	954,370
Other	-	231,123	-
Total Expenditures	6,732,781	5,157,026	4,219,370
Cash Balance, December 31	2,803,942	4,617,807	5,170,110
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	2,803,942	4,617,807	5,170,110

747 TIF Debt Service Fund (319)

Cash Balance, January 1	1,183,999	1,124,325	955,004
Revenue Receipts:			
Payments In Lieu of Property Taxes	959,094	700,550	622,998
Other		-	
Transfer - In	-	-	-
Total Revenue Receipts	959,094	700,550	622,998
Total Revenue Receipts and Balance	2,143,093	1,824,875	1,578,002
Expenditure Disbursements:			
Debt Service: Principal	795,874	762,000	810,000
Debt Service: Interest	222,895	107,871	109,103
Other		-	
Total Expenditures	1,018,769	869,871	919,103
Cash Balance, December 31	1,124,325	955,004	658,899
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	1,124,325	955,004	658,899

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 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	226,800	227,300	229,550
Premium on Bonds	-	-	-
Total Revenue Receipts	226,800	227,300	229,550
Total Revenue Receipts and Balance	226,800	227,300	229,550
Expenditure Disbursements:			
Debt Service: Principal	150,000	155,000	165,000
Debt Service: Interest	76,800	72,300	64,550
Other	-	-	-
Transfer Out	-	-	-
Total Expenditures	226,800	227,300	229,550
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

Lighting Assessment Fund (507)

Cash Balance, January 1	384,001	440,861	444,099
Revenue Receipts:			
Special Assessment	349,858	335,252	352,014
Transfer - In	-	-	-
Total Revenue Receipts	349,858	335,252	352,014
Total Revenue Receipts and Balance	733,859	776,113	796,114
Expenditure Disbursements:			
Other Expenses	292,997	332,014	348,614
Advances - Out	-	-	-
Total Expenditures	292,997	332,014	348,614
Cash Balance, December 31	440,861	444,099	447,499
Reserve for Encumbrances, December 31	4,939	-	-
Unencumbered Balance, December 31	435,922	444,099	447,499

WEST CHESTER TOWNSHIP 2020 BUDGET

Attachment A

	2018 Actual	For 2019 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2020 Estimated
Landscape District Fund (508)			
Cash Balance, January 1	320,082	354,331	386,906
Revenue Receipts:			
Special Assessment	174,882	165,000	165,000
Other		-	
Total Revenue Receipts	174,882	165,000	165,000
Total Revenue Receipts and Balance	494,964	519,331	551,906
Expenditure Disbursements:			
Personnel Services	98,415	85,575	95,845
Capital Improvements	27,409	43,000	30,000
Other Expenses	14,951	3,850	4,042
Total Expenditures	140,775	132,425	129,887
Adjustments	142		
Cash Balance, December 31	354,331	386,906	422,019
Reserve for Encumbrances, December 31	20	-	
Unencumbered Balance, December 31	354,311	386,906	422,019

Cemetery Bequest Fund (606)

Cash Balance, January 1	16,085	16,244	16,280
Revenue Receipts:			
Interest	256	136	136
Total Revenue Receipts	256	136	136
Total Revenue Receipts and Balance	16,341	16,380	16,416
Expenditure Disbursements:			
Other Expenses	96	100	100
Total Expenditures	96	100	100
Cash Balance, December 31	16,244	16,280	16,316
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,244	16,280	16,316