

RESOLUTION NO. 24-2020

Emergency Resolution adopting the 2021 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, 2020 the Township Trustees must adopt the 2021 Tax Budget; and,


WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2021 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2020; and,

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

SECTION 1. Adopt the 2021 Tax Budget and authorize the Township Fiscal Officer to file the 2021 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.

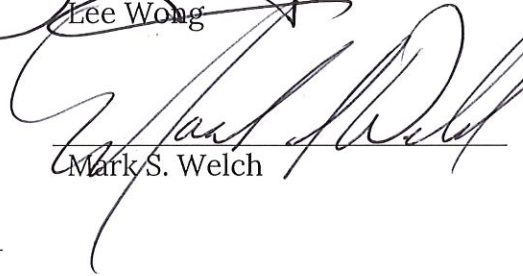
Adopted this 14th day of July, 2020.



Ann Becker, Chair Yes
Yes/No



Lee Wong Yes
Yes/No



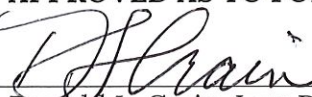
Mark S. Welch Yes
Yes/No

ATTEST:



Bruce Jones, Fiscal Officer

APPROVED AS TO FORM:



Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2021 BUDGET

Attachment A

	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
General Fund (101)			
Cash Balance, January 1	10,510,338	10,750,741	9,216,698
Revenue Receipts:			
Property Taxes	1,649,905	1,672,128	1,755,734
Jedd Income Tax	1,613,574	1,538,723	1,461,787
Estate Tax	-	-	-
Local government	981,357	765,075	650,314
Permissive Taxes	1,283,313	409,068	800,000
Liquor permit Fees	97,056	75,000	75,000
Interest	688,884	300,000	300,000
Fines	52,737	44,500	44,500
Fees	153,133	117,240	111,378
Franchise Fee	152,481	150,666	150,666
Grant	8,500	500	-
Other	132,166	181,550	1,790,000
Total Revenue Receipts	6,813,106	5,254,450	7,139,379
Total Revenue Receipts and Balance	17,323,444	16,005,191	16,356,077
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,425,686	1,600,928	1,793,040
Capital Improvements	278,589	250,000	580,000
Other Expenses	1,057,006	1,012,790	1,063,430
Debt Service: Principal	95,000	100,000	105,000
Debt Service: Interest	35,800	31,050	26,050
Transfer - Out	1,750,000	1,750,000	1,750,000
Total Administration	4,642,081	4,744,769	5,317,520
Community Development			
Personnel Services	696,536	729,354	816,876
Capital Improvements	-	30,097	-
Other Expenses	104,177	234,751	246,489
Total Community Development Development	800,713	994,202	1,063,365
Street Lighting			
Other Expenses	19,192	14,642	15,375
Parks and Recreation			
Personnel Services	172,942	145,514	162,976
Capital Improvements	162,207	124,000	316,500
Other Expenses	196,516	156,854	164,697
Total Parks and Recreation	531,665	426,368	644,173
Seniors			
Capital Improvements	-	-	-
Other Expenses	5,035	3,142	3,299
	5,035	3,142	3,299

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Services Department			
Personnel Services	514,289	549,153	615,051
Capital Improvements	9,116	30,000	-
Other Expenses	41,319	26,218	27,528
Total Services Department	564,724	605,370	642,580
Total Expenditures	6,563,410	6,788,493	7,686,310
Adjustments	(9,293)		
Cash Balance, December 31	10,750,741	9,216,698	8,669,767
Reserve for Encumbrances, December 31	224,576	-	
Unencumbered Balance, December 31	10,526,165	9,216,698	8,669,767

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	748,349	538,067	144,067
Revenue Receipts:			
Township Motor Vehicle Tax	542,219	513,386	487,717
Interest	13,577	4,577	4,577
Other	7,871	4,163	3,955
Total Revenue Receipts	563,667	522,126	496,249
Total Revenue Receipts and Balance	1,312,016	1,060,193	640,315
Expenditure Disbursements:			
Capital Improvement	344,423	500,000	
Other Expenses	429,526	416,126	436,933
Total Expenditures	773,949	916,126	436,933
Cash Balance, December 31	538,067	144,067	203,382
Reserve for Encumbrances, December 31	26,351	-	
Unencumbered Balance, December 31	511,716	144,067	203,382
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	242,287	313,479	365,312
Revenue Receipts:			
Motor Vehicle License Tax	88,984	76,814	72,974
Interest	5,231	1,534	1,534
Other		-	-
Total Revenue Receipts	94,215	78,348	74,508
Total Revenue Receipts and Balance	336,502	391,827	439,820
Expenditure Disbursements:			
Capital Improvement	-	-	110,000
Other Expenses	23,023	26,515	27,841
Total Expenditures	23,023	26,515	137,841
Cash Balance, December 31	313,479	365,312	301,979
Reserve for Encumbrances, December 31	55,200	-	
Unencumbered Balance, December 31	258,279	365,312	301,979

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Gasoline Tax Fund (203)			
Cash Balance, January 1	489,420	529,434	764,083
Revenue Receipts:			
Gasoline Tax	564,441	832,421	790,800
Interest	8,398	3,200	3,200
Other	-	-	-
Total Revenue Receipts	572,839	835,621	794,000
Total Revenue Receipts and Balance	1,062,259	1,365,055	1,558,083
Expenditure Disbursements:			
Capital Improvement	224,274	387,000	1,005,000
Other Expenses	308,552	213,972	224,671
Total Expenditures	532,826	600,972	1,229,671
Cash Balance, December 31	529,434	764,083	328,412
Reserve for Encumbrances, December 31	78,576	-	
Unencumbered Balance, December 31	450,858	764,083	328,412
Road and Bridge Fund (204)			
Cash Balance, January 1	984,650	1,248,507	1,338,717
Revenue Receipts:			
Property Taxes	1,629,281	1,710,341	1,725,926
Other	15,332	19,890	11,400
Transfer - In	1,500,000	2,750,000	1,750,000
Total Revenue Receipts	3,144,613	4,480,231	3,487,326
Total Revenue Receipts and Balance	4,129,263	5,728,738	4,826,043
Expenditure Disbursements:			
Personnel Services	1,623,423	1,657,118	1,855,972
Other Expenses	26,357	32,904	34,549
Capital Improvement	1,226,704	2,700,000	2,306,000
Total Expenditures	2,876,484	4,390,022	4,196,521
Adjustments	(4,272)		
Cash Balance, December 31	1,248,507	1,338,717	629,522
Reserve for Encumbrances, December 31	13,402	-	
Unencumbered Balance, December 31	1,235,105	1,338,717	629,522

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	317,016	354,840	412,313
Revenue Receipts:			
Fees	51,092	41,945	39,848
Sale of Lots	2,970	1,980	-
Other	293	332	315
Transfer - In	250,000	250,000	250,000
Total Revenue Receipts	304,355	294,257	290,163
Total Revenue Receipts and Balance	621,371	649,097	702,476
Expenditure Disbursements:			
Personnel Services	222,100	210,610	235,883
Capital Improvements	-	-	-
Other Expenses	43,580	26,174	27,483
Total Expenditures	265,680	236,784	263,366
Adjustments	(851)		
Cash Balance, December 31	354,840	412,313	439,110
Reserve for Encumbrances, December 31	2,699	-	
Unencumbered Balance, December 31	352,141	412,313	439,110
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	1,282,377	1,229,780	1,188,767
Revenue Receipts:			
Franchise Fees	609,924	602,662	602,662
Other	1,023	396	376
Total Revenue Receipts	610,947	603,058	603,038
Total Revenue Receipts and Balance	1,893,324	1,832,838	1,791,805
Expenditure Disbursements:			
Personnel Services	378,612	436,277	488,630
Other Expenses	171,647	106,568	111,896
Capital Improvements	36,378	22,000	100,000
Debt Service: Principal	70,000	75,000	-
Debt Service: Interest	8,220	4,226	-
Total Expenditures	664,857	644,071	700,527
Adjustments	1,313		
Cash Balance, December 31	1,229,780	1,188,767	1,091,279
Reserve for Encumbrances, December 31	13,344	-	
Unencumbered Balance, December 31	1,216,436	1,188,767	1,091,279

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Police District Fund (209)			
Cash Balance, January 1	11,733,169	11,085,034	9,643,097
Revenue Receipts:			
Property Taxes	13,180,627	13,310,889	13,310,889
JEDD	103,775	103,062	103,062
Grant Reimbursements	66,926	70,768	88,964
Other	872,730	654,040	717,488
Total Revenue Receipts	14,224,058	14,138,759	14,220,403
Total Revenue Receipts and Balance	25,957,227	25,223,793	23,863,499
Expenditure Disbursements:			
Personnel Services	12,745,904	13,794,048	15,449,334
Capital Improvements	546,507	497,385	518,240
Other Expenses	1,517,467	1,289,263	1,353,726
Total Expenditures	14,809,878	15,580,696	17,321,300
Adjustments	(62,315)		
Cash Balance, December 31	11,085,034	9,643,097	6,542,199
Reserve for Encumbrances, December 31	358,719	-	
Unencumbered Balance, December 31	10,726,315	9,643,097	6,542,199

Fire District Fund (210)			
Cash Balance, January 1	10,576,386	9,131,535	7,749,301
Revenue Receipts:			
Property Taxes	11,297,680	11,409,335	11,409,355
JEDD	88,950	88,338	88,338
Grant Reimbursements	-	1,000	257,750
Other	37,437	21,760	5,000
Total Revenue Receipts	11,424,067	11,520,433	11,760,443
Total Revenue Receipts and Balance	22,000,453	20,651,968	19,509,744
Expenditure Disbursements:			
Personnel Services	11,188,980	11,671,508	13,072,089
Capital Improvements	661,816	264,000	178,750
Other Expenses	861,031	850,829	893,370
Debt Service: Principal	105,000	110,000	-
Debt Service: Interest	12,313	6,330	-
Total Expenditures	12,829,140	12,902,667	14,144,209
Adjustments	(39,778)		
Cash Balance, December 31	9,131,535	7,749,301	5,365,535
Reserve for Encumbrances, December 31	67,678	-	
Unencumbered Balance, December 31	9,063,857	7,749,301	5,365,535

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	3,457,473	3,233,694	3,135,732
Revenue Receipts:			
EMS Billings	1,108,323	900,000	900,000
Other	2,117	3,869	2,200
Grant Receipts	-	29,157	6,000
Total Revenue Receipts	1,110,440	933,026	908,200
Total Revenue Receipts and Balance	4,567,913	4,166,720	4,043,932
Expenditure Disbursements:			
Personnel Services	324,944	356,006	398,726
Capital Improvements	485,523	172,000	289,000
Other Expenses	521,488	502,982	528,132
Total Expenditures	1,331,955	1,030,988	1,215,858
Adjustments	(2,264)		
Cash Balance, December 31	3,233,694	3,135,732	2,828,074
Reserve for Encumbrances, December 31	64,012	-	
Unencumbered Balance, December 31	3,169,682	3,135,732	2,828,074

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 2021 BUDGET

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Cincinnati-Columbus TIF Fund (213)			
Cash Balance, January 1	7,210	5,767	10,944
Revenue Receipts:			
Payments In Lieu of Property Taxes	15,428	15,755	13,392
Total Revenue Receipts	15,428	15,755	13,392
Total Revenue Receipts and Balance	22,638	21,522	24,336
Expenditure Disbursements:			
Capital Improvements	6,683	-	-
Other Expenses	10,188	10,578	8,991
Total Expenditures	16,871	10,578	8,991
Cash Balance, December 31	5,767	10,944	15,345
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	5,767	10,944	15,345

Tylers Place TIF Fund (214)			
Cash Balance, January 1	19,953	20,398	125,356
Revenue Receipts:			
Payments In Lieu of Property Taxes	59,014	316,519	269,041
Total Revenue Receipts	59,014	316,519	269,041
Total Revenue Receipts and Balance	78,967	336,917	394,397
Expenditure Disbursements:			
Capital Improvements	19,599	-	-
Other Expenses	38,970	211,561	179,827
Total Expenditures	58,569	211,561	179,827
Cash Balance, December 31	20,398	125,356	214,570
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	20,398	125,356	214,570

	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	155,856	175,345	483,716
Revenue Receipts:			
Payments In Leiu of Property Taxes	634,135	933,328	793,328
Total Revenue Receipts	634,135	933,328	793,328
Total Revenue Receipts and Balance	789,991	1,108,673	1,277,045
Expenditure Disbursements:			
Capital Improvements	65,802	-	-
Other Expenses	548,844	624,956	530,261
Total Expenditures	614,646	624,956	530,261
Cash Balance, December 31	175,345	483,716	746,784
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	175,345	483,716	746,784

Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Leiu of Property Taxes	155,161	144,624	122,931
Total Revenue Receipts	155,161	144,624	122,931
Total Revenue Receipts and Balance	155,161	144,624	122,931
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	155,161	144,624	122,931
Total Expenditures	155,161	144,624	122,931
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2021 BUDGET

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	5,696,242	6,426,905	7,109,494
Revenue Receipts:			
Payments In Leiu of Property Taxes	2,437,794	2,241,491	1,905,267
Total Revenue Receipts	<u>2,437,794</u>	<u>2,241,491</u>	<u>1,905,267</u>
Total Revenue Receipts and Balance	8,134,036	8,668,396	9,014,761
Expenditure Disbursements:			
Capital Improvements	97,319	58,000	500,000
Other Expenses	1,609,811	1,500,902	1,273,480
Total Expenditures	<u>1,707,130</u>	<u>1,558,902</u>	<u>1,773,480</u>
Cash Balance, December 31	6,426,905	7,109,494	7,241,280
Reserve for Encumbrances, December 31	11,134	-	
Unencumbered Balance, December 31	6,415,771	7,109,494	7,241,280

UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	35,513,327	39,522,482	39,394,424
Revenue Receipts:			
Payments In Leiu of Property Taxes	4,439,670	4,522,676	3,246,027
Proceeds from Sale of Bonds	14,000,000		
Other		-	
Total Revenue Receipts	<u>18,439,670</u>	<u>4,522,676</u>	<u>3,246,027</u>
Total Revenue Receipts and Balance	53,952,997	44,045,158	42,640,451
Expenditure Disbursements:			
Capital Improvements	14,425,779	4,650,000	4,100,000
Other Expenses	4,735	734	771
Transfer Out	-	-	
Total Expenditures	<u>14,430,514</u>	<u>4,650,734</u>	<u>4,100,771</u>
Cash Balance, December 31	39,522,482	39,394,424	38,539,680
Reserve for Encumbrances, December 31	10,090,581	-	
Unencumbered Balance, December 31	29,431,901	39,394,424	38,539,680

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	27,294,265	26,367,423	22,870,454
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,956,356	5,636,937	3,778,726
Other	-	-	-
Total Revenue Receipts	5,956,356	5,636,937	3,778,726
Total Revenue Receipts and Balance	33,250,621	32,004,360	26,649,180
Expenditure Disbursements:			
Capital Improvements	4,978,220	6,569,100	2,565,000
Other Expenses	1,904,978	2,564,806	1,719,320
Total Expenditures	6,883,198	9,133,906	4,284,320
Cash Balance, December 31	26,367,423	22,870,454	22,364,859
Reserve for Encumbrances, December 31	4,217,144	-	-
Unencumbered Balance, December 31	22,150,278	22,870,454	22,364,859

Enforcement and Education Fund (221)			
Cash Balance, January 1	24,788	25,872	26,071
Revenue Receipts:			
Fines	1,544	828	828
Other	-	-	-
Total Revenue Receipts	1,544	828	828
Total Revenue Receipts and Balance	26,332	26,700	26,899
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	460	629	660
Total Expenditures	460	629	660
Cash Balance, December 31	25,872	26,071	26,239
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	25,872	26,071	26,239

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 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	16,644	16,643	36,643
Revenue Receipts:			
Grant Receipts	-	20,000	-
Total Revenue Receipts	-	20,000	-
Total Revenue Receipts and Balance	16,644	36,643	36,643
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	16,643	36,643	36,643
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,643	36,643	36,643

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	8,278,059	10,117,566	9,617,566
Revenue Receipts:			
Interest	1,839,508	500,000	500,000
Transfer - In	-	-	
Total Revenue Receipts	1,839,508	500,000	500,000
Total Revenue Receipts and Balance	10,117,567	10,617,566	10,117,566
Expenditure Disbursements:			
Other Expenses	-	-	
Transfer - Out	-	1,000,000	
Total Expenditures	-	1,000,000	-
Cash Balance, December 31	10,117,566	9,617,566	10,117,566
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	10,117,566	9,617,566	10,117,566

Drug Law Enforcement Fund (262)			
Cash Balance, January 1	313,360	344,391	358,055
Revenue Receipts:			
Other	68,486	48,478	46,054
Total Revenue Receipts	68,486	48,478	46,054
Total Revenue Receipts and Balance	381,846	392,869	404,109
Expenditure Disbursements:			
Capital Improvements	23,661	25,000	40,000
Other Expenses	13,794	9,814	10,304
Total Expenditures	37,455	34,814	50,304
Cash Balance, December 31	344,391	358,055	353,804
Reserve for Encumbrances, December 31	700	-	
Unencumbered Balance, December 31	343,691	358,055	353,804

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	452,373	602,438	548,469
Revenue Receipts:			
Asset Forfeiture	158,435	25,000	25,000
Interest	9,640	2,927	2,927
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	168,075	27,927	27,927
Total Revenue Receipts and Balance	620,448	630,365	576,396
Expenditure Disbursements:			
Capital Improvements	-	44,511	25,000
Other Expenses	18,009	37,385	39,254
Transfer Out	-	-	-
Total Expenditures	18,009	81,896	64,254
Cash Balance, December 31	602,438	548,469	512,142
Reserve for Encumbrances, December 31	7,383	-	-
Unencumbered Balance, December 31	595,055	548,469	512,142

FEMA (271)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Grant Receipts	-	-	40,000
Other	-	-	-
Total Revenue Receipts	-	-	40,000
Total Revenue Receipts and Balance	-	-	40,000
Expenditure Disbursements:			
Other Expenses	-	-	40,000
Transfer Out	-	-	-
Total Expenditures	-	-	40,000
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Coronavirus Emergency Supplemental Funding (CESF) (274)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Grant Receipts	-	24,899	15,692
Other	-	-	
Total Revenue Receipts	-	24,899	15,692
Total Revenue Receipts and Balance	-	24,899	15,692
Expenditure Disbursements:			
Other Expenses	-	24,899	15,692
Transfer Out	-	-	
Total Expenditures	-	24,899	15,692
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	
Unencumbered Balance, December 31		-	-

Coronavirus Relief Fund (275)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Grant Receipts	-	1,160,000	
Other	-	-	
Total Revenue Receipts	-	1,160,000	-
Total Revenue Receipts and Balance	-	1,160,000	-
Expenditure Disbursements:			
Other Expenses	-	1,160,000	-
Transfer Out	-	-	
Total Expenditures	-	1,160,000	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	
Unencumbered Balance, December 31		-	-

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	209,003	209,003	209,003
Revenue Receipts:			
Payments In Leau of Property Taxes	-	-	-
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	209,003	209,003	209,003
Expenditure Disbursements:			
Debt Service: Principal	-	-	-
Debt Service: Interest	-	-	-
Total Expenditures	-	-	-
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

UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	2,803,942	4,617,807	3,937,791
Revenue Receipts:			
Payments In Lieu of Property Taxes	6,176,523	3,539,353	3,606,697
Premium on Deb	794,368		
Other		-	-
Transfer - In	-	-	-
Total Revenue Receipts	6,970,891	3,539,353	3,606,697
Total Revenue Receipts and Balance	9,774,833	8,157,160	7,544,488
Expenditure Disbursements:			
Debt Service: Principal	3,933,000	3,265,000	2,950,000
Debt Service: Interest	992,903	954,369	797,623
Other	231,123	-	-
Total Expenditures	5,157,026	4,219,369	3,747,623
Cash Balance, December 31	4,617,807	3,937,791	3,796,865
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	4,617,807	3,937,791	3,796,865

WEST CHESTER TOWNSHIP 2021 BUDGET

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	1,124,325	955,004	659,059
Revenue Receipts:			
Payments In Lieu of Property Taxes	700,550	623,158	1,542,355
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	700,550	623,158	1,542,355
Total Revenue Receipts and Balance	1,824,875	1,578,162	2,201,414
Expenditure Disbursements:			
Debt Service: Principal	762,000	810,000	430,000
Debt Service: Interest	107,870	109,103	71,091
Other	-	-	-
Total Expenditures	869,870	919,103	501,091
Cash Balance, December 31	955,004	659,059	1,700,323
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	955,004	659,059	1,700,323

Capstone Debt Service Fund (333)

Cash Balance, January 1	-	-	-
Revenue Receipts:			
Proceeds from Sale of Notes	-	-	-
Proceeds from Sale of Bonds	-	-	-
Agreed upon Assessment	227,300	229,550	226,300
Premium on Bonds	-	-	-
Total Revenue Receipts	227,300	229,550	226,300
Total Revenue Receipts and Balance	227,300	229,550	226,300
Expenditure Disbursements:			
Debt Service: Principal	155,000	165,000	170,000
Debt Service: Interest	72,300	64,550	56,300
Total Expenditures	227,300	229,550	226,300
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

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Attachment A

	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Lighting Assessment Fund (507)			
Cash Balance, January 1	440,861	512,755	516,387
Revenue Receipts:			
Special Assessment	349,251	292,462	307,085
Transfer - In	-	-	-
Total Revenue Receipts	349,251	292,462	307,085
Total Revenue Receipts and Balance	790,112	805,217	823,472
Expenditure Disbursements:			
Other Expenses	277,357	288,830	303,272
Advances - Out	-	-	-
Total Expenditures	277,357	288,830	303,272
Cash Balance, December 31	512,755	516,387	520,200
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	512,755	516,387	520,200
UCB Landscape District Fund (508)			
Cash Balance, January 1	354,331	396,344	406,446
Revenue Receipts:			
Special Assessment	167,730	165,000	165,000
Other	-	-	-
Total Revenue Receipts	167,730	165,000	165,000
Total Revenue Receipts and Balance	522,061	561,344	571,446
Expenditure Disbursements:			
Personnel Services	97,595	122,671	137,392
Capital Improvements	23,560	30,000	30,000
Other Expenses	4,259	2,227	2,339
Total Expenditures	125,414	154,898	169,730
Adjustments	(303)		
Cash Balance, December 31	396,344	406,446	401,715
Reserve for Encumbrances, December 31	17,514	-	-
Unencumbered Balance, December 31	378,830	406,446	401,715

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	2019 Actual	For 2020 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2021 Estimated
Cemetery Bequest Fund (606)			
Cash Balance, January 1	16,244	16,458	16,516
Revenue Receipts:			
Interest	314	158	158
Total Revenue Receipts	314	158	158
Total Revenue Receipts and Balance	16,558	16,616	16,674
Expenditure Disbursements:			
Other Expenses	100	100	
Total Expenditures	100	100	-
Cash Balance, December 31	16,458	16,516	16,674
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,458	16,516	16,674