

RESOLUTION NO. 30-2023

Emergency Resolution adopting the 2024 tax budget and retitling the “Multi-Media & Marketing Fund” to the “Public Information Engagement Fund” declaring an emergency and dispensing with the second reading

WHEREAS, the Ohio Revised Code Section 5705.28 requires on or before July 15, 2023 the Township Trustees must adopt the 2024 Tax Budget; and,

WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2024 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2023; and,

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


SECTION 1. Adopt the 2024 Tax Budget and authorize the Township Fiscal Officer to file the 2024 Tax Budget with the Butler County Budget Commission as generally set forth in Attachment A hereto.

SECTION 2. Retitle the “Multi-Media & Marketing Fund” to the “Public Information Engagement Fund.”

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 11th day of July, 2023.



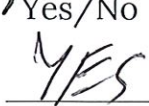
ATTEST:


Bruce Jones, Fiscal Officer

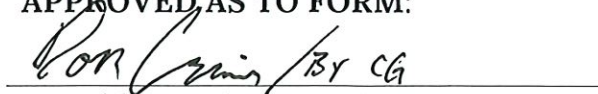

Ann Becker, Chair

Lee Wong, Vice Chair

Mark Welch, Trustee


Yes/No

Yes/No

Yes/No

APPROVED AS TO FORM:


Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
General Fund (101)			
Cash Balance, January 1	9,916,057	9,998,930	11,022,166
Revenue Receipts:			
Property Taxes	1,935,436	2,127,205	2,552,646
Jedd Income Tax	1,524,779	1,295,961	1,231,163
Estate Tax		-	-
Local government	1,086,410	964,532	916,305
Permissive Taxes	1,243,161	953,874	800,000
Liquor permit Fees	148,859	75,000	75,000
Interest	562,333	594,186	240,000
Fines	75,503	65,069	65,069
Fees	162,339	128,246	121,834
Grant		-	-
Advance In		-	-
Rent	39,000	36,000	36,000
Other	143,127	2,085,000	85,000
Total Revenue Receipts	6,920,947	8,325,073	6,123,017
Total Revenue Receipts and Balance	16,837,004	18,324,003	17,145,183
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,755,458	1,938,808	2,171,465
Capital Improvements	24,756	415,000	360,000
Other Expenses	1,128,777	1,284,854	1,349,097
Debt Service: Principal	80,000	80,000	85,000
Debt Service: Interest	20,800	16,800	12,800
Advance - Out	-	200,000	-
Transfer - Out	1,750,000	1,240,966	1,290,966
Total Administration	4,759,791	5,176,429	5,269,328
Community Development			
Personnel Services	764,602	804,329	900,848
Capital Improvements	-	-	-
Other Expenses	174,783	133,591	140,271
Total Community Development Development	939,385	937,920	1,041,119
Street Lighting			
Other Expenses	23,607	25,536	26,813
Parks and Recreation			
Personnel Services	270,189	257,991	288,950
Capital Improvements	82,958	192,000	100,000
Other Expenses	242,442	223,354	234,521
Total Parks and Recreation	595,589	673,345	623,471
Services Department			
Personnel Services	441,473	451,733	505,940
Capital Improvements	-	-	-
Other Expenses	50,730	36,876	38,720
Total Services Department	492,203	488,609	544,660

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Total Expenditures	6,810,575	7,301,838	7,505,392
Adjustments	(27,499)		
Cash Balance, December 31	9,998,930	11,022,166	9,639,791
Reserve for Encumbrances, December 31	774,257	-	
Unencumbered Balance, December 31	9,224,673	11,022,166	9,639,791

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	334,829	290,287	173,868
Revenue Receipts:			
Township Motor Vehicle Tax	561,091	454,934	432,188
Interest	3,710	10,000	20,000
Other	9,592	5,749	5,462
Total Revenue Receipts	574,393	470,683	457,649
Total Revenue Receipts and Balance	909,222	760,970	631,517
Expenditure Disbursements:			
Capital Improvement	70,175	-	12,000
Other Expenses	548,819	587,102	616,458
Total Expenditures	618,994	587,102	628,458
Cash Balance, December 31	290,287	173,868	3,060
Reserve for Encumbrances, December 31	69,836	-	
Unencumbered Balance, December 31	220,451	173,868	3,060
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	441,112	434,884	377,013
Revenue Receipts:			
Motor Vehicle License Tax	94,575	81,398	77,328
Interest	3,891	5,000	10,000
Other	-	-	-
Total Revenue Receipts	98,466	86,398	87,328
Total Revenue Receipts and Balance	539,578	521,282	464,341
Expenditure Disbursements:			
Capital Improvement	81,673	50,000	320,000
Other Expenses	23,106	94,270	98,983
Total Expenditures	104,779	144,270	418,983
Cash Balance, December 31	434,884	377,013	45,358
Reserve for Encumbrances, December 31	76,700	-	
Unencumbered Balance, December 31	358,184	377,013	45,358

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Gasoline Tax Fund (203)			
Cash Balance, January 1	567,023	736,358	261,839
Revenue Receipts:			
Gasoline Tax	842,041	652,082	619,478
Interest	5,902	6,603	10,000
Other		-	-
Total Revenue Receipts	847,943	658,685	629,478
Total Revenue Receipts and Balance	1,414,966	1,395,043	891,318
Expenditure Disbursements:			
Capital Improvement	232,399	485,000	205,000
Other Expenses	446,321	648,204	680,614
Total Expenditures	678,720	1,133,204	885,614
Cash Balance, December 31	736,358	261,839	5,703
Reserve for Encumbrances, December 31	176,039	-	
Unencumbered Balance, December 31	560,319	261,839	5,703

Road and Bridge Fund (204)			
Cash Balance, January 1	2,398,888	2,612,306	1,968,318
Revenue Receipts:			
Property Taxes	1,911,224	2,100,440	2,520,528
Other	3,043	7,571	7,192
Transfer - In	1,500,000	1,040,966	1,040,966
Total Revenue Receipts	3,414,267	3,148,977	3,568,686
Total Revenue Receipts and Balance	5,813,155	5,761,283	5,537,005
Expenditure Disbursements:			
Personnel Services	1,554,085	1,703,823	1,908,282
Other Expenses	32,925	48,142	50,549
Capital Improvement	1,616,300	2,041,000	3,110,000
Total Expenditures	3,203,310	3,792,965	5,068,831
Adjustments	2,461		
Cash Balance, December 31	2,612,306	1,968,318	468,174
Reserve for Encumbrances, December 31	390,431	-	
Unencumbered Balance, December 31	2,221,875	1,968,318	468,174

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	386,615	395,254	310,117
Revenue Receipts:			
Fees	50,328	28,948	27,501
Sale of Lots	25,750	-	-
Other	442	201	-
Transfer - In	250,000	200,000	250,000
Total Revenue Receipts	326,520	229,149	277,501
Total Revenue Receipts and Balance	713,135	624,403	587,617
Expenditure Disbursements:			
Personnel Services	243,363	263,841	295,502
Capital Improvements	18,763	15,000	90,000
Other Expenses	56,300	35,446	37,218
Total Expenditures	318,426	314,286	422,720
Adjustments	545		
Cash Balance, December 31	395,254	310,117	164,898
Reserve for Encumbrances, December 31	1,434	-	
Unencumbered Balance, December 31	393,820	310,117	164,898
Public Info Engagement Fund (207)			
Cash Balance, January 1	1,186,876	1,103,911	681,153
Revenue Receipts:			
Franchise Fees	725,604	706,866	706,866
Other	1,913	969	921
Total Revenue Receipts	727,517	707,835	707,787
Total Revenue Receipts and Balance	1,914,393	1,811,746	1,388,940
Expenditure Disbursements:			
Personnel Services	461,460	491,311	550,268
Other Expenses	299,956	439,282	461,246
Capital Improvements	50,228	200,000	125,000
Total Expenditures	811,644	1,130,593	1,136,514
Adjustments	1,162		
Cash Balance, December 31	1,103,911	681,153	252,426
Reserve for Encumbrances, December 31	34,272	-	
Unencumbered Balance, December 31	1,069,639	681,153	252,426

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Police District Fund (209)			
Cash Balance, January 1	16,916,287	20,493,449	24,226,178
Revenue Receipts:			
Property Taxes	18,138,567	19,397,565	19,397,565
JEDD	138,531	138,553	131,625
Grant Reimbursements	33,131	18,098	93,000
Other	829,997	790,517	750,991
Total Revenue Receipts	19,140,226	20,344,733	20,373,182
Total Revenue Receipts and Balance	36,056,513	40,838,182	44,599,360
Expenditure Disbursements:			
Personnel Services	13,318,888	13,976,389	15,653,556
Capital Improvements	367,773	697,000	587,000
Other Expenses	1,887,375	1,938,614	2,035,545
Total Expenditures	15,574,036	16,612,004	18,276,101
Adjustments	10,972		
Cash Balance, December 31	20,493,449	24,226,178	26,323,259
Reserve for Encumbrances, December 31	317,914	-	
Unencumbered Balance, December 31	20,175,535	24,226,178	26,323,259

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Fire District Fund (210)			
Cash Balance, January 1	13,269,270	15,019,610	16,340,834
Revenue Receipts:			
Property Taxes	16,169,125	17,290,321	17,290,321
JEDD	123,586	123,606	117,426
Grant Reimbursements	1,000	1,000	223,000
Other	53,309	12,915	12,269
Total Revenue Receipts	16,347,020	17,427,842	17,643,016
Total Revenue Receipts and Balance	29,616,290	32,447,452	33,983,850
Expenditure Disbursements:			
Personnel Services	13,098,004	13,770,319	15,422,757
Capital Improvements	228,264	888,475	392,600
Other Expenses	1,279,550	1,447,824	1,520,215
Total Expenditures	14,605,818	16,106,618	17,335,572
Adjustments	9,138		
Cash Balance, December 31	15,019,610	16,340,834	16,648,278
Reserve for Encumbrances, December 31	417,530	-	
Unencumbered Balance, December 31	14,602,080	16,340,834	16,648,278

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	3,526,005	3,648,905	2,842,626
Revenue Receipts:			
EMS Billings	1,240,484	900,000	900,000
Other	7,641	2,264	2,151
Grant Receipts	2,729	645	6,000
Total Revenue Receipts	1,250,854	902,909	908,151
Total Revenue Receipts and Balance	4,776,859	4,551,814	3,750,777
Expenditure Disbursements:			
Personnel Services	404,152	998,243	1,118,033
Capital Improvements	7,420	384,000	48,000
Other Expenses	716,561	326,945	343,292
Total Expenditures	1,128,133	1,709,188	1,509,325
Adjustments	179		
Cash Balance, December 31	3,648,905	2,842,626	2,241,452
Reserve for Encumbrances, December 31	381,128	-	
Unencumbered Balance, December 31	3,267,777	2,842,626	2,241,452

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 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Cincinnati-Columbus TIF Fund (213)			
Cash Balance, January 1	40,918	90,682	143,435
Revenue Receipts:			
Payments In Lieu of Property Taxes	163,232	160,539	136,458
Total Revenue Receipts	163,232	160,539	136,458
Total Revenue Receipts and Balance	204,150	251,221	279,893
Expenditure Disbursements:			
Capital Improvements	7,500	-	-
Other Expenses	105,968	107,786	91,618
Total Expenditures	113,468	107,786	91,618
Cash Balance, December 31	90,682	143,435	188,275
Reserve for Encumbrances, December 31	7,500	-	
Unencumbered Balance, December 31	83,182	143,435	188,275

Tylers Place TIF Fund (214)			
Cash Balance, January 1	196,800	276,991	386,687
Revenue Receipts:			
Payments In Lieu of Property Taxes	264,217	330,809	281,188
Total Revenue Receipts	264,217	330,809	281,188
Total Revenue Receipts and Balance	461,017	607,800	667,875
Expenditure Disbursements:			
Capital Improvements	12,500	-	-
Other Expenses	171,526	221,113	187,946
Total Expenditures	184,026	221,113	187,946
Cash Balance, December 31	276,991	386,687	479,929
Reserve for Encumbrances, December 31	26,794	-	
Unencumbered Balance, December 31	250,197	386,687	479,929

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	98,975	1,282,363	1,837,494
Revenue Receipts:			
Payments In Leiu of Property Taxes	3,973,085	1,680,178	1,428,151
Total Revenue Receipts	3,973,085	1,680,178	1,428,151
Total Revenue Receipts and Balance	4,072,060	2,962,541	3,265,645
Expenditure Disbursements:			
Capital Improvements	105,270	-	-
Other Expenses	2,684,427	1,125,047	954,576
Total Expenditures	2,789,697	1,125,047	954,576
Cash Balance, December 31	1,282,363	1,837,494	2,311,069
Reserve for Encumbrances, December 31	12,500	-	
Unencumbered Balance, December 31	1,269,863	1,837,494	2,311,069

Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Leiu of Property Taxes	164,949	159,940	135,949
Total Revenue Receipts	164,949	159,940	135,949
Total Revenue Receipts and Balance	164,949	159,940	135,949
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	164,949	159,940	135,949
Total Expenditures	164,949	159,940	135,949
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	8,212,582	8,563,110	9,216,915
Revenue Receipts:			
Payments In Leiu of Property Taxes	2,216,898	2,523,623	2,145,079
Transfer Inn		-	-
Total Revenue Receipts	2,216,898	2,523,623	2,145,079
Total Revenue Receipts and Balance	10,429,480	11,086,733	11,361,994
Expenditure Disbursements:			
Capital Improvements	424,858	180,000	2,000,000
Other Expenses	1,441,511	1,689,818	1,433,771
Total Expenditures	1,866,369	1,869,818	3,433,771
Cash Balance, December 31	8,563,110	9,216,915	7,928,223
Reserve for Encumbrances, December 31	732,677	-	
Unencumbered Balance, December 31	7,830,433	9,216,915	7,928,223

UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	36,877,316	42,567,959	47,535,105
Revenue Receipts:			
Payments In Leiu of Property Taxes	8,001,301	5,988,826	5,156,875
Proceeds from Sale of Bonds			
Other		-	
Total Revenue Receipts	8,001,301	5,988,826	5,156,875
Total Revenue Receipts and Balance	44,878,617	48,556,785	52,691,980
Expenditure Disbursements:			
Capital Improvements	2,287,478	1,020,000	14,125,000
Other Expenses	23,180	1,680	1,764
Transfer Out	-	-	
Total Expenditures	2,310,658	1,021,680	14,126,764
Cash Balance, December 31	42,567,959	47,535,105	38,565,216
Reserve for Encumbrances, December 31	1,906,011	-	
Unencumbered Balance, December 31	40,661,948	47,535,105	38,565,216

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	22,941,924	23,854,717	20,345,494
Revenue Receipts:			
Payments In Lieu of Property Taxes	7,317,087	8,203,261	6,956,434
Other	71	-	
Total Revenue Receipts	7,317,158	8,203,261	6,956,434
Total Revenue Receipts and Balance	30,259,082	32,057,978	27,301,928
Expenditure Disbursements:			
Capital Improvements	2,064,237	7,980,000	5,740,000
Other Expenses	4,340,128	3,732,484	3,165,177
Total Expenditures	6,404,365	11,712,484	8,905,177
Cash Balance, December 31	23,854,717	20,345,494	18,396,751
Reserve for Encumbrances, December 31	2,074,955	-	
Unencumbered Balance, December 31	21,779,762	20,345,494	18,396,751

Enforcement and Education Fund (221)

Cash Balance, January 1	27,655	29,670	30,112
Revenue Receipts:			
Fines	2,015	912	912
Other	-	-	
Total Revenue Receipts	2,015	912	912
Total Revenue Receipts and Balance	29,670	30,582	31,024
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses		470	494
Total Expenditures	-	470	494
Cash Balance, December 31	29,670	30,112	30,530
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	29,670	30,112	30,530

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
West Chester Parks Fund (224)			
Cash Balance, January 1	177,012	177,012	153,462
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	177,012	177,012	153,462
Expenditure Disbursements:			
Other Expenses	-	-	-
Capital Improvements	-	23,550	40,000
Total Expenditures	-	23,550	40,000
Cash Balance, December 31	177,012	153,462	113,462
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	177,012	153,462	113,462

Police Assistance Fund (225)			
Cash Balance, January 1	21,144	60,895	60,895
Revenue Receipts:			
Grant Receipts	39,751	-	-
Total Revenue Receipts	39,751	-	-
Total Revenue Receipts and Balance	60,895	60,895	60,895
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	60,895	60,895	60,895
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	60,895	60,895	60,895

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	10,316,889	11,152,003	12,017,269
Revenue Receipts:			
Interest	818,417	865,266	240,000
Transfer - In	-	-	
Total Revenue Receipts	818,417	865,266	240,000
Total Revenue Receipts and Balance	11,135,306	12,017,269	12,257,269
Expenditure Disbursements:			
Other Expenses	-	-	
Capital Improvements	-	-	800,000
Total Expenditures	-	-	800,000
	16,697		
Cash Balance, December 31	11,152,003	12,017,269	11,457,269
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	11,152,003	12,017,269	11,457,269

Drug Law Enforcement Fund (262)			
Cash Balance, January 1	363,078	399,314	356,507
Revenue Receipts:			
Other	45,566	58,730	55,794
Total Revenue Receipts	45,566	58,730	55,794
Total Revenue Receipts and Balance	408,644	458,044	412,301
Expenditure Disbursements:			
Capital Improvements	3,487	72,000	25,000
Other Expenses	5,843	29,537	31,014
Total Expenditures	9,330	101,537	56,014
Cash Balance, December 31	399,314	356,507	356,287
Reserve for Encumbrances, December 31	-	-	
Unencumbered Balance, December 31	399,314	356,507	356,287

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Asset Forfeiture (270)			
Cash Balance, January 1	611,229	623,603	655,491
Revenue Receipts:			
Asset Forfeiture	178,021	60,000	40,000
Interest	5,687	6,073	10,000
Other	-	-	
Advance - In	-	-	
Total Revenue Receipts	183,708	66,073	50,000
Total Revenue Receipts and Balance	794,937	689,676	705,491
Expenditure Disbursements:			
Capital Improvements	31,000	25,000	
Other Expenses	140,458	9,185	9,644
Transfer Out		-	
Total Expenditures	171,458	34,185	9,644
Cash Balance, December 31	623,603	655,491	695,847
Reserve for Encumbrances, December 31	60,628	-	
Unencumbered Balance, December 31	562,975	655,491	695,847

OneOhio Opioid Settlement (274)

Cash Balance, January 1	-	32,298	103,003
Revenue Receipts:			
Other	32,298	101,852	30,000
Transfer-In	-	-	
Total Revenue Receipts	32,298	101,852	30,000
Total Revenue Receipts and Balance	32,298	134,150	133,003
Expenditure Disbursements:			
Other Expenses		31,147	40,000
Transfer Out		-	
Total Expenditures	-	31,147	40,000
Cash Balance, December 31	32,298	103,003	93,003
Reserve for Encumbrances, December 31	13,000	-	
Unencumbered Balance, December 31	19,298	103,003	93,003

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Coronavirus Relief Fund (275)			
Cash Balance, January 1	2,982,813	5,364,569	505,535
Revenue Receipts:			
Grant Receipts	3,312,672	-	
Interest	-	-	
Advance-In	-	200,000	
Total Revenue Receipts	3,312,672	200,000	-
Total Revenue Receipts and Balance	6,295,485	5,564,569	505,535
Expenditure Disbursements:			
Capital Improvements	930,916	4,959,034	205,535
Other Expenses		100,000	100,000
Advance Out		-	
Total Expenditures	930,916	5,059,034	305,535
Cash Balance, December 31	5,364,569	505,535	200,000
Reserve for Encumbrances, December 31	590,613	-	
Unencumbered Balance, December 31	4,773,956	505,535	200,000

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Leau of Property Taxes	-	-	-
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	-	-	-
Expenditure Disbursements:			
Debt Service: Principal	-	-	-
Debt Service: Interest	-	-	-
Transfer Out	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

UCB TIF Debt Service Fund (318)

Cash Balance, January 1	4,064,988	1,804,945	2,148,027
Revenue Receipts:			
Payments In Lieu of Property Taxes		2,440,513	2,008,063
Premium on Deb			
Other		-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	2,440,513	2,008,063
Total Revenue Receipts and Balance	4,064,988	4,245,458	4,156,090
Expenditure Disbursements:			
Debt Service: Principal	1,585,000	1,625,000	1,665,000
Debt Service: Interest	673,143	472,431	328,625
Other	1,900	-	-
Total Expenditures	2,260,043	2,097,431	1,993,625
Cash Balance, December 31	1,804,945	2,148,027	2,162,465
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	1,804,945	2,148,027	2,162,465

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	180,167	115,575	114,866
Revenue Receipts:			
Payments In Lieu of Property Taxes	37,101	104,288	104,982
Other		-	
Transfer - In	-	-	
Total Revenue Receipts	37,101	104,288	104,982
Total Revenue Receipts and Balance	217,268	219,863	219,848
Expenditure Disbursements:			
Debt Service: Principal	75,000	80,000	85,000
Debt Service: Interest	26,482	24,997	21,275
Other	211	-	-
Total Expenditures	101,693	104,997	106,275
Cash Balance, December 31	115,575	114,866	113,573
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	115,575	114,866	113,573

Capstone Debt Service Fund (333)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Proceeds from Sale of Notes	-	-	
Proceeds from Sale of Bonds	-	-	
Agreed upon Assessment	227,800	228,800	229,300
Premium on Bonds	-		
Total Revenue Receipts	227,800	228,800	229,300
Total Revenue Receipts and Balance	227,800	228,800	229,300
Expenditure Disbursements:			
Debt Service: Principal	180,000	190,000	200,000
Debt Service: Interest	47,800	38,800	29,300
Total Expenditures	227,800	228,800	229,300
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Lighting Assessment Fund (507)			
Cash Balance, January 1	511,902	508,218	486,186
Revenue Receipts:			
Special Assessment	338,369	326,801	343,141
Transfer - In	-	-	-
Total Revenue Receipts	338,369	326,801	343,141
Total Revenue Receipts and Balance	850,271	835,019	829,327
Expenditure Disbursements:			
Other Expenses	342,053	348,833	366,274
Advances - Out	-	-	-
Total Expenditures	342,053	348,833	366,274
Cash Balance, December 31	508,218	486,186	463,052
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	508,218	486,186	463,052

UCB Landscape District Fund (508)

Cash Balance, January 1	511,672	545,351	578,950
Revenue Receipts:			
Special Assessment	160,693	165,000	165,000
Other	-	2,628	-
Total Revenue Receipts	160,693	167,628	165,000
Total Revenue Receipts and Balance	672,365	712,979	743,950
Expenditure Disbursements:			
Personnel Services	92,034	33,642	37,679
Capital Improvements	22,471	30,000	130,000
Other Expenses	12,623	70,387	73,907
Total Expenditures	127,128	134,029	241,586
Adjustments	114	-	-
Cash Balance, December 31	545,351	578,950	502,364
Reserve for Encumbrances, December 31	37,529	-	-
Unencumbered Balance, December 31	507,822	578,950	502,364

WEST CHESTER TOWNSHIP 2024 BUDGET

Attachment A

	2022 Actual	For 2023 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2024 Estimated
Cemetery Bequest Fund (606)			
Cash Balance, January 1	16,482	16,525	16,565
Revenue Receipts:			
Interest	150	160	320
Total Revenue Receipts	150	160	320
Total Revenue Receipts and Balance	16,632	16,685	16,885
Expenditure Disbursements:			
Other Expenses	110	120	120
Total Expenditures	110	120	120
Cash Balance, December 31	16,525	16,565	16,765
Reserve for Encumbrances, December 31		-	
Unencumbered Balance, December 31	16,525	16,565	16,765