

RESOLUTION NO. 52-2023

Resolution to voluntarily forgo Inside Millage at the request of the Butler County Auditor for one year based on the increased amounts of the new property values and declaring an emergency and dispensing with the second reading

WHEREAS: Due to the financial hardship taxpayers will likely face due to hefty value increases; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of West Chester Township, Butler County, Ohio, as follows;

SECTION 1: The Board hereby determines and requests that the county budget commission and auditor take such steps necessary to reduce the inside millage rate for the Township Road and Bridge Fund levy and General Fund levy in an amount to forgo the collection resulting from the increased value in the 2023 update for the tax year commencing January 1, 2024, as provided by the Butler County Auditor and shown on the attached Exhibit A.

SECTION 2: The Trustees of West Chester Township do hereby dispense with the requirement that this resolution be read on two separate days, pursuant to RC 504.10, and do authorize the adoption of this resolution upon its first reading.


SECTION 3: This resolution is the subject of the general authority granted to the Board of Trustees through the Ohio Revised Code and not the specific authority granted to the Board of Trustees through the status as a Limited Home Rule Township.

SECTION 4: That it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with all legal requirements including § 121.22 of the Ohio Revised Code.

SECTION 5: This resolution shall take effect at the earliest period allowed by law.

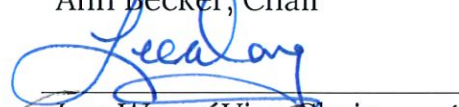
Adopted this 5 day of December, 2023.

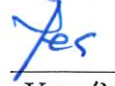
ATTEST:


Bruce Jones, Fiscal Officer

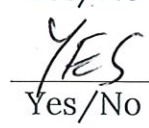

Ann Becker, Chair


Yes/No



Lee Wong, Vice Chair


Yes/No


Mark Welch, Trustee


YES
Yes/No

APPROVED AS TO FORM:



Donald L. Crain, Law Director

Exhibit A

Cal Year	General Fund		Road & Bridge		Total Inside Mills	
	2023	2024	2023	2024	2023	2024
Tax Year	2022	2023	2022	2023	2022	2023
Assessed Value - Reported	\$ 2,525,912,790	\$ 3,296,065,941	\$ 2,525,912,790	\$ 3,296,065,941	\$ 2,525,912,790	\$ 3,296,065,941
		30.5%		30.5%		30.5%
General Fund Mills	0.8	0.8	0.79	0.79	1.59	1.59
General Fund Tax	\$ 2,020,730.23	\$ 2,636,852.75	\$ 1,995,471.10	\$ 2,603,892.09	\$ 4,016,201.34	\$ 5,240,744.85
GENERAL FUND Mills Adjusted		0.65		0.65		1.3
General Fund Reciepts - Adjusted	\$ 2,020,730.23	\$ 2,142,442.86	\$ 1,995,471.10	\$ 2,142,442.86	\$ 4,016,201.34	\$ 4,284,885.72
Difference	\$ -	\$ 494,410	\$ -	\$ 461,449	\$ -	\$ 955,859
What would GF Mil rate be to collect less		0.150000		0.140000		0.290000
		0.650000		0.650000		1.300000
Impact to 100,000 value is		\$ 5.25		\$ 4.90		\$ 10.15

2024 Budget Reviews(Inside Millage and Levied Funds)

West Chester Township	Beginning Cash Balance	Revenues	Expenses	Ending Cash Balance	Carryover Balance % of Expenses
General Fund	11,022,166	6,123,017	7,505,392	9,639,791	128%
Road and Bridge	1,968,318	3,568,686	5,068,831	468,173	9%
Police	24,226,178	20,373,182	18,276,101	26,323,259	144%
Fire	16,340,834	17,643,016	17,335,572	16,648,278	96%

Inside Millage Review

		2022 Valuations				
		Res/AG	Com/Ind	PU	Total	
		1,683,429,760	726,038,360	116,448,590	2,525,916,710	
M56		1,676,868,880	667,023,320	112,253,510	2,456,145,710	
Billed	0.80	General Fund	1,341,495	533,619	89,802.81	1,964,917
Billed	0.79	Road and Bridge	1,324,726	526,948	88,680.27	1,940,355
		M56 Total Billed	2,666,222	1,060,567	178,483	3,905,272
M57		5,406,240	-	51,190	5,457,430	
Billed	0.80	General Fund	4,325	-	40.95	4,366
Billed	0.79	Road and Bridge	4,271	-	40.44	4,311
		M57 Total Billed	8,596	-	81	8,677
M58		1,154,640	58,777,130	4,143,890	64,075,660	
Billed	0.80	General Fund	924	47,022	3,315	51,261
Billed	0.79	Road and Bridge	912	46,434	3,274	50,620
		M58 Total Billed	924	47,022	3,315	51,261
M74		-	237,910	-	237,910	
Billed	0.80	General Fund	-	190	-	190
		M74 Total Billed	-	190	-	190
Total Billed		General Fund	1,346,744	580,831	93,159	2,020,733
		Road and Bridge	1,329,910	573,382	91,994	1,995,286
			2,676,653	1,154,213	185,153	4,016,020

2023 Scenario

		2023 Valuations				
		Res/Ag	Com/Ind	PU	Total	
		2,320,922,450	824,961,500	116,448,590	3,262,332,540	
M56		2,311,898,760	758,361,330	112,253,510	3,182,513,600	
Billed	0.65	General Fund	1,502,734	492,935	72,964.78	2,068,634
Billed	0.65	Road and Bridge	1,502,734	492,935	72,964.78	2,068,634
		M56 Total Billed	3,005,468	985,870	145,930	4,137,268
M57		7,339,790	-	51,190	7,390,980	
Billed	0.65	General Fund	4,771	-	33.27	4,804
Billed	0.65	Road and Bridge	4,771	-	33.27	4,804
		M57 Total Billed	9,542	-	67	9,608
M58		1,683,900	66,394,540	4,143,890	72,222,330	
Billed	0.65	General Fund	1,095	43,156	2,694	46,945
Billed	0.65	Road and Bridge	1,095	43,156	2,694	46,945
		M58 Total Billed	1,095	43,156	2,694	46,945
M74		-	205,630	-	205,630	
Billed	0.65	General Fund	-	134	-	134
		M74 Total Billed	-	134	-	134
Total Billed		General Fund	1,508,600	536,225	75,692	2,120,516
		Road and Bridge	1,508,600	536,091	75,692	2,120,382
			3,017,199	1,072,316	151,383	4,240,899

<u>Collections</u>				
0.80 General Fund	<u>Res/AG</u>	<u>Com/Ind</u>	<u>PU</u>	<u>Total</u>
1st Half Collections	666,144	334,837	46,270	1,047,251
2nd Half Collections	535,703	257,549	46,270	839,522
	<u>1,201,847</u>	<u>592,386</u>	<u>92,540</u>	<u>1,886,773</u>
1st Half Rollback				82,437
2nd Half Rollback				<u>82,453</u>
				164,890
				<u>Total Collected</u>
				<u>2,051,663</u>

0.79 Road and Bridge	<u>Res/AG</u>	<u>Com/Ind</u>	<u>PU</u>	<u>Total</u>
1st Half Collections	657,818	330,557	46,303	1,034,678
2nd Half Collections	529,006	253,980	45,691	828,677
	<u>1,186,824</u>	<u>584,537</u>	<u>91,994</u>	<u>1,869,355</u>
1st Half Rollback				91,406
2nd Half Rollback				<u>91,423</u>
				162,829
				<u>Total Collected</u>
				<u>2,026,184</u>

Millage Reduction
0.15 General Fund
0.14 Road and Bridge

<u>Collections</u>		0.65	General Fund	
Total Billing				2,120,516
Rollback Estimate				<u>185,333</u>
				2,305,849
<u>Collections</u>		0.65	Road and Bridge	
Total Billing				2,120,382
Rollback Estimate				<u>185,289</u>
				2,305,672
<u>Res/AG</u>	<u>Com/Ind</u>	<u>PU</u>	<u>Total</u>	
348,138.37	123,744.23	17,467.29	489,349.88	Taxpayer Savings
324,929.14	115,494.61	16,302.80	456,726.56	Taxpayer Savings