

RESOLUTION NO. 11 - 2013

RESOLUTION ADOPTING THE 2014 TAX BUDGET AND RETITLING THE "CABLE CENTER FUND" TO THE "MULTI-MEDIA & MARKETING FUND" AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING

WHEREAS, the Ohio Revised Code Section 5705.28 requires on or before July 15, 2013 the Township Trustees must adopt the 2014 Tax Budget; and,

WHEREAS, the Ohio Revised Code Section 5705.30 requires the 2014 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2013; and,

WHEREAS, the West Chester Township Board of Trustees approved Resolution No. 95-06 to establish the "CABLE CENTER FUND" on February 14, 1995; and,

WHEREAS, the West Chester Township Board of Trustees approved an organizational restructuring, creating the Integrated Multi-Media and Marketing Department on April 23, 2013.

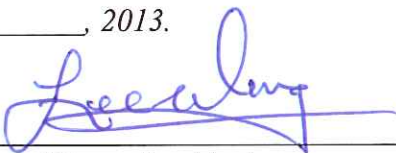
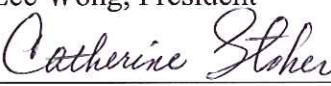
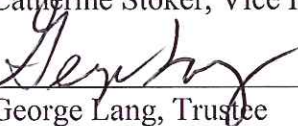
NOW THEREFORE, BE IT RESOLVED, the West Chester Township Board of Trustees does hereby agree to:

SECTION 1. Adopt the 2014 Tax Budget and authorize the Township Fiscal Officer to file the 2014 Tax Budget with the Butler County Budget Commission as generally set forth in Attachment A hereto.

SECTION 2. Retitle the "CABLE CENTER FUND" to the "MULTI-MEDIA & MARKETING 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 9th day of July, 2013.

 _____ Lee Wong, President	<u>Yes</u> Yes / No
 _____ Catherine Stoker, Vice President	<u>YES</u> Yes / No
 _____ George Lang, Trustee	<u>YES</u> Yes / No

ATTEST:


Bruce Jones, Township Fiscal Officer

APPROVED AS TO FORM:


Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
General Fund (101)			
Cash Balance, January 1	11,870,064	12,294,382	10,892,745
Revenue Receipts:			
Property Taxes	1,387,989	1,373,969	1,346,490
Jedd Income Tax	990,813	882,660	283,405
Estate Tax	997,980	287,256	-
Local government	1,022,651	826,087	614,083
Permissive Taxes	799,252	767,726	400,000
Liquor permit Fees	77,939	-	-
Interest	569,174	60,000	60,000
Fines	163,605	15,000	10,000
Fees	104,906	125,653	113,088
Franchise Fee	142,889	144,555	123,600
Grant	337,630	162,370	-
Other	223,130	135,436	85,000
Total Revenue Receipts	6,817,957	4,780,713	3,035,665
Total Revenue Receipts and Balance	18,688,021	17,075,094	13,928,410
Expenditure Disbursements:			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,398,236	1,589,892	1,710,679
Capital Improvements	5,595	9,368	71,000
Other Expenses	995,809	794,426	834,148
Debt Service: Principal	85,000	85,000	90,000
Debt Service: Interest	64,931	61,532	58,025
Advance - Out	-	-	-
Transfer - Out	1,700,000	1,700,000	1,700,000
Total Administration	4,249,571	4,240,218	4,463,852
Community Development			
Personnel Services	683,154	738,439	827,051
Capital Improvements	-	24,389	-
Other Expenses	82,530	56,968	59,816
Total Community Development	765,684	819,795	886,867
Street Lighting			
Other Expenses	16,693	15,346	16,113
Parks and Recreation			
Personnel Services	329,187	351,097	393,228
Capital Improvements	428,209	115,097	237,500
Other Expenses	186,215	128,831	135,272
Total Parks and Recreation	943,612	595,024	766,000
Seniors			
Other Expenses	10,849	12,925	13,571
Services Department			
Personnel Services	393,038	473,587	530,417
Capital Improvements	-	-	25,000
Other Expenses	33,520	25,454	26,727
Total Services Department	426,558	499,041	582,144
Total Expenditures	6,412,966	6,182,349	6,728,548
Adjustments	19,327	-	-
Cash Balance, December 31	12,294,382	10,892,745	7,199,862
Reserve for Encumbrances, December 31	203,392	-	-
Unencumbered Balance, December 31	12,090,990	10,892,745	7,199,862

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	387,768	503,500	620,250
Revenue Receipts:			
Township Motor Vehicle Tax	495,968	482,435	434,191
Interest	6,660	1,357	1,000
Other	2,522	2,481	-
Total Revenue Receipts	505,151	486,273	435,191
Total Revenue Receipts and Balance	892,918	989,773	1,055,442
Expenditure Disbursements:			
Capital Improvement	2,098	-	-
Other Expenses	387,215	369,523	487,999
Total Expenditures	389,313	369,523	487,999
Cash Balance, December 31	503,500	620,250	567,443
Reserve for Encumbrances, December 31	14,767	-	-
Unencumbered Balance, December 31	488,733	620,250	567,443
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	129,558	206,216	222,849
Revenue Receipts:			
Motor Vehicle License Tax	83,707	85,774	77,197
Interest	2,451	440	400
Other	-	-	-
Total Revenue Receipts	86,158	86,214	77,597
Total Revenue Receipts and Balance	215,716	292,430	300,445
Expenditure Disbursements:			
Capital Improvement	-	30,750	40,000
Other Expenses	9,500	38,832	40,773
Total Expenditures	9,500	69,582	80,773
Cash Balance, December 31	206,216	222,849	219,672
Reserve for Encumbrances, December 31	32,800	-	-
Unencumbered Balance, December 31	173,416	222,849	219,672
Gasoline Tax Fund (203)			
Cash Balance, January 1	411,471	415,929	539,302
Revenue Receipts:			
Gasoline Tax	343,962	442,446	398,201
Interest	5,635	1,405	1,000
Other	-	-	-
Total Revenue Receipts	349,597	443,851	399,201
Total Revenue Receipts and Balance	761,068	859,780	938,504
Expenditure Disbursements:			
Capital Improvement	237,640	195,000	90,000
Other Expenses	107,499	125,478	131,752
Total Expenditures	345,139	320,478	221,752
Cash Balance, December 31	415,929	539,302	716,752
Reserve for Encumbrances, December 31	1,938	-	-
Unencumbered Balance, December 31	413,991	539,302	716,752

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	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Road and Bridge Fund (204)			
Cash Balance, January 1	931,908	1,127,180	1,006,309
Revenue Receipts:			
Property Taxes	1,370,640	1,356,795	1,329,659
Other	74,986	17,199	
Transfer - In	1,069,627	1,275,798	1,500,000
Total Revenue Receipts	2,515,254	2,649,792	2,829,659
Total Revenue Receipts and Balance	3,447,162	3,776,971	3,835,967
Expenditure Disbursements:			
Personnel Services	1,181,741	1,345,562	1,687,030
Other Expenses	256,856	47,459	49,832
Capital Improvement	883,167	1,377,642	1,607,603
Total Expenditures	2,321,764	2,770,663	3,344,464
Adjustments	1,781		
Cash Balance, December 31	1,127,180	1,006,309	491,503
Reserve for Encumbrances, December 31	214,102	-	-
Unencumbered Balance, December 31	913,078	1,006,309	491,503
Cemetery Fund (205)			
Cash Balance, January 1	198,043	194,478	102,466
Revenue Receipts:			
Fees	50,464	52,040	49,438
Sale of Lots	20,460	13,200	7,260
Other	-	0	-
Transfer - In	200,000	200,000	200,000
Total Revenue Receipts	270,924	265,240	256,698
Total Revenue Receipts and Balance	468,967	459,717	359,163
Expenditure Disbursements:			
Personnel Services	242,070	295,319	250,757
Capital Improvements	-	33,160	
Other Expenses	33,150	28,773	30,212
Total Expenditures	275,220	357,252	280,969
Adjustments	730		
Cash Balance, December 31	194,478	102,466	78,194
Reserve for Encumbrances, December 31	4,361	-	-
Unencumbered Balance, December 31	190,117	102,466	78,194
Multi-Media & Marketing Fund (207)			
Cash Balance, January 1	526,826	731,637	817,445
Revenue Receipts:			
Franchise Fees	571,555	578,218	469,680
Other	2,730	2,448	2,326
Total Revenue Receipts	574,285	580,666	472,006
Total Revenue Receipts and Balance	1,101,111	1,312,303	1,289,450
Expenditure Disbursements:			
Personnel Services	224,210	232,198	341,062
Other Expenses	58,911	54,677	92,411
Capital Improvements	-	120,000	50,000
Debt Service: Principal	49,613	51,103	51,103
Debt Service: Interest	38,370	36,882	34,008
Total Expenditures	371,103	494,859	568,582
Adjustments	1,629		
Cash Balance, December 31	731,637	817,445	720,868
Reserve for Encumbrances, December 31	1,886	-	-
Unencumbered Balance, December 31	729,751	817,445	720,868

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Police District Fund (209)			
Cash Balance, January 1	9,532,023	9,928,382	8,466,482
Revenue Receipts:			
Property Taxes	12,144,913	12,019,912	11,779,514
JEDD	118,607	119,227	119,227
Fines	-	55,000	49,500
Grant Reimbursements	16,258	69,621	70,118
Liquor Permits		62,319	62,319
Other	795,762	325,404	60,382
Total Revenue Receipts	13,075,540	12,651,483	12,141,060
Total Revenue Receipts and Balance	22,607,563	22,579,865	20,607,542
Expenditure Disbursements:			
Personnel Services	11,345,652	12,688,544	12,707,765
Capital Improvements	37,772	222,341	424,000
Other Expenses	1,317,729	1,202,499	1,262,624
Total Expenditures	12,701,154	14,113,383	14,394,389
Adjustments	21,973		
Cash Balance, December 31	9,928,382	8,466,482	6,213,153
Reserve for Encumbrances, December 31	47,186	-	-
Unencumbered Balance, December 31	9,881,196	8,466,482	6,213,153
Fire District Fund (210)			
Cash Balance, January 1	13,266,214	13,633,863	11,136,569
Revenue Receipts:			
Property Taxes	10,409,925	10,304,766	10,098,671
JEDD	101,664	102,195	102,195
Grant Reimbursements	-	20,000	600,000
Other	399,308	1,442	1,369
Total Revenue Receipts	10,910,896	10,428,402	10,802,235
Total Revenue Receipts and Balance	24,177,110	24,062,265	21,938,804
Expenditure Disbursements:			
Personnel Services	9,410,450	11,737,305	13,145,781
Capital Improvements	54,023	135,125	1,235,000
Other Expenses	965,985	921,368	967,436
Debt Service: Principal	74,318	76,652	81,652
Debt Service: Interest	57,477	55,247	50,940
Total Expenditures	10,562,252	12,925,696	15,480,809
Adjustments	19,005		
Cash Balance, December 31	13,633,863	11,136,569	6,457,995
Reserve for Encumbrances, December 31	68,763	-	-
Unencumbered Balance, December 31	13,565,100	11,136,569	6,457,995
Emergency Medical Services (211)			
Cash Balance, January 1	2,977,228	2,943,119	3,045,604
Revenue Receipts:			
EMS Billings	1,165,220	900,000	900,000
Other	1,198	611	
Grant Receipts	2,500	4,500	6,000
Total Revenue Receipts	1,168,918	905,111	906,000
Total Revenue Receipts and Balance	4,146,146	3,848,230	3,951,604
Expenditure Disbursements:			
Personnel Services	269,235	396,840	444,461
Capital Improvements	467,015	81,125	250,000
Other Expenses	467,390	324,660	340,893
Total Expenditures	1,203,640	802,626	1,035,355
Adjustments	613		
Cash Balance, December 31	2,943,119	3,045,604	2,916,250

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Reserve for Encumbrances, December 31	28,936	-	-
Unencumbered Balance, December 31	2,914,183	3,045,604	2,916,250

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Cin-Day Tax Increment Equivalent Fund (215)			
Cash Balance, January 1	30,019	45,620	54,228
Revenue Receipts:			
Payments In Lieu of Property Taxes	40,350	24,220	20,587
Total Revenue Receipts	40,350	24,220	20,587
Total Revenue Receipts and Balance	70,369	69,840	74,815
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	24,749	15,612	13,308
Total Expenditures	24,749	15,612	13,308
Cash Balance, December 31	45,620	54,228	61,507
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	45,620	54,228	61,507
Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Payments In Lieu of Property Taxes	112,981	97,073	82,512
Total Revenue Receipts	112,981	97,073	82,512
Total Revenue Receipts and Balance	112,981	97,073	82,512
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	112,981	97,073	82,512
Total Expenditures	112,981	97,073	82,512
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	2,178,082	3,066,587	3,226,965
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,298,043	2,220,213	1,850,194
Total Revenue Receipts	2,298,043	2,220,213	1,850,194
Total Revenue Receipts and Balance	4,476,125	5,286,801	5,077,159
Expenditure Disbursements:			
Capital Improvements	-	659,658	3,000,000
Other Expenses	1,409,537	1,400,178	1,214,213
Total Expenditures	1,409,537	2,059,836	4,214,213
Cash Balance, December 31	3,066,587	3,226,965	862,947
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	3,066,587	3,226,965	862,947

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	20,548,346	19,858,097	9,151,671
Revenue Receipts:			
Payments In Lieu of Property Taxes	-	2,407,267	1,250,316
Proceeds from Sale of Bonds	3,850,442	-	-
Other	-	-	-
Total Revenue Receipts	3,850,442	2,407,267	1,250,316
Total Revenue Receipts and Balance	24,398,788	22,265,364	10,401,987
Expenditure Disbursements:			
Capital Improvements	684,120	13,113,693	250,000
Other Expenses	77,619	-	-
Debt Service: Principal	3,450,000	-	-
Debt Service: Interest	328,952	-	-
Transfer Out	-	-	-
Total Expenditures	4,540,691	13,113,693	250,000
Cash Balance, December 31	19,858,097	9,151,671	10,151,987
Reserve for Encumbrances, December 31	366,767	-	-
Unencumbered Balance, December 31	19,491,330	9,151,671	10,151,987
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	5,707,113	10,886,918	16,014,107
Revenue Receipts:			
Payments In Lieu of Property Taxes	5,839,861	6,740,476	4,904,993
Proceeds from Sale of Bonds	4,559,146	-	-
Advance In	1,077,916	-	-
Transfer In	5,528	-	-
Other	967	-	-
Total Revenue Receipts	11,483,418	6,740,476	4,904,993
Total Revenue Receipts and Balance	17,190,531	17,627,394	20,919,101
Expenditure Disbursements:			
Capital Improvements	124,396	629,887	6,500,000
Other Expenses	1,704,719	983,400	1,588,191
Debt Service: Principal	4,085,000	-	-
Debt Service: Interest	389,498	-	-
Advances - Out	-	-	-
Total Expenditures	6,303,613	1,613,287	8,088,191
Cash Balance, December 31	10,886,918	16,014,107	12,830,910
Reserve for Encumbrances, December 31	20,887	-	-
Unencumbered Balance, December 31	10,866,031	16,014,107	12,830,910
Enforcement and Education Fund (221)			
Cash Balance, January 1	17,060	17,779	15,867
Revenue Receipts:			
Fines	3,830	1,817	1,726
Other	-	-	-
Total Revenue Receipts	3,830	1,817	1,726
Total Revenue Receipts and Balance	20,890	19,596	17,593
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	3,111	3,728	3,915
Total Expenditures	3,111	3,728	3,915
Cash Balance, December 31	17,779	15,867	13,678
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	17,779	15,867	13,678

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
West Chester Connections Fund (224)			
Cash Balance, January 1	76,583	101,460	118,866
Revenue Receipts:			
Other	24,877	24,906	16,000
Total Revenue Receipts	24,877	24,906	16,000
Total Revenue Receipts and Balance	101,460	126,366	134,866
Expenditure Disbursements:			
Other Expenses		7,500	7,500
Capital Improvements	-	-	-
Total Expenditures	-	7,500	7,500
Cash Balance, December 31	101,460	118,866	127,366
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	101,460	118,866	127,366
Police Assistance Fund (225)			
Cash Balance, January 1	2,282	2,282	1,782
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	2,282	2,282	1,782
Expenditure Disbursements:			
Other Expenses		500	1,782
Total Expenditures	-	500	1,782
Cash Balance, December 31	2,282	1,782	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	2,282	1,782	-
Sustainable Infrastructure Fund (226)			
Cash Balance, January 1	2,739,780	3,814,299	4,098,501
Revenue Receipts:			
Interest	644,146	60,000	60,000
Transfer - In	430,373	224,202	-
Total Revenue Receipts	1,074,519	284,202	60,000
Total Revenue Receipts and Balance	3,814,299	4,098,501	4,158,501
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	3,814,299	4,098,501	4,158,501
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	3,814,299	4,098,501	4,158,501

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Law Enforcement Block Grant Fund (261)			
Cash Balance, January 1	8,869	-	-
Revenue Receipts:			
Law Enforcement Block Grant	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	8,869	-	-
Expenditure Disbursements:			
Capital Improvements	8,521	-	-
Other Expenses	348	-	-
Total Expenditures	8,869	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-
Drug Law Enforcement Fund (262)			
Cash Balance, January 1	182,503	295,751	191,539
Revenue Receipts:			
Other	135,251	35,303	-
Total Revenue Receipts	135,251	35,303	-
Total Revenue Receipts and Balance	317,754	331,054	191,539
Expenditure Disbursements:			
Capital Improvements	-	105,333	-
Other Expenses	22,003	34,182	35,891
Total Expenditures	22,003	139,515	35,891
Cash Balance, December 31	295,751	191,539	155,648
Reserve for Encumbrances, December 31	7,550	-	-
Unencumbered Balance, December 31	288,201	191,539	155,648
Clean Ohio Grant - Rd 2 (266)			
Cash Balance, January 1	645,858	-	-
Revenue Receipts:			
Advances In	-	-	-
Grant Reimbursements	13,271	-	-
Total Revenue Receipts	13,271	-	-
Total Revenue Receipts and Balance	659,129	-	-
Expenditure Disbursements:			
Land	-	-	-
Capital Improvements	-	-	-
Other Expenses	-	-	-
Advances Out	659,129	-	-
Total Expenditures	659,129	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Bulletproof Vest Grant (267)			
Cash Balance, January 1	9,953	2,688	-
Revenue Receipts:			
Grant Reimbursements	-	-	-
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	9,953	2,688	-
Expenditure Disbursements:			
Other	7,265	2,688	-
Interest	-	-	-
Transfer Out	-	-	-
Total Expenditures	7,265	2,688	-
Cash Balance, December 31	2,688	-	-
Reserve for Encumbrances, December 31	2,688	-	-
Unencumbered Balance, December 31	-	-	-
Asset Forfeiture (270)			
Cash Balance, January 1	122,503	108,108	77,384
Revenue Receipts:			
Asset Forfeiture	82,831	88,985	75,000
Interest	1,852	237	189
Other	-	-	-
Advance - In	-	-	-
Total Revenue Receipts	84,683	89,222	75,189
Total Revenue Receipts and Balance	207,187	197,330	152,574
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	99,079	119,946	125,943
Transfer Out	-	-	-
Total Expenditures	99,079	119,946	125,943
Cash Balance, December 31	108,108	77,384	26,630
Reserve for Encumbrances, December 31	19,834	-	-
Unencumbered Balance, December 31	88,274	77,384	26,630
Clean Ohio Grant - Rd 3 (272)			
Cash Balance, January 1	59,482	-	-
Revenue Receipts:			
Advances In	-	-	-
Grant Reimbursements	398,711	-	-
Other	41	-	-
Total Revenue Receipts	398,752	-	-
Total Revenue Receipts and Balance	458,234	-	-
Expenditure Disbursements:			
Other Expenses	33,919	-	-
Capital Improvements	-	-	-
Advances Out	418,787	-	-
Transfer Out	5,528	-	-
Total Expenditures	458,234	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	714,508	534,923	357,475
Revenue Receipts:			
Payments In Lieu of Property Taxes		-	36,987
Other		-	-
Proceeds from Sale of Bonds		-	-
Proceeds from Sale of Notes		-	-
Transfer - In		-	-
Total Revenue Receipts	-	-	36,987
Total Revenue Receipts and Balance	714,508	534,923	394,463
Expenditure Disbursements:			
Debt Service: Principal	95,000	95,000	100,000
Debt Service: Interest	84,585	82,448	79,835
Total Expenditures	179,585	177,448	179,835
Cash Balance, December 31	534,923	357,475	214,628
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	534,923	357,475	214,628
UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	3,973,076	6,345,180	6,297,659
Revenue Receipts:			
Payments In Lieu of Property Taxes	7,929,285	5,486,856	5,459,688
Other	-	-	-
Proceeds from Sale of Bonds	-	-	-
Proceeds from Sale of Notes	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	7,929,285	5,486,856	5,459,688
Total Revenue Receipts and Balance	11,902,361	11,832,036	11,757,347
Expenditure Disbursements:			
Debt Service: Principal	3,695,952	3,760,622	3,904,622
Debt Service: Interest	1,861,229	1,773,755	1,640,146
Total Expenditures	5,557,180	5,534,377	5,544,768
Cash Balance, December 31	6,345,180	6,297,659	6,212,579
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	6,345,180	6,297,659	6,212,579
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	4,063,763	2,897,697	1,588,942
Revenue Receipts:			
Payments In Lieu of Property Taxes		-	824,411
Proceeds from Sale of Bonds		-	-
Proceeds from Sale of Notes		-	-
Other		-	-
Transfer - In		-	-
Total Revenue Receipts	-	-	824,411
Total Revenue Receipts and Balance	4,063,763	2,897,697	2,413,354
Expenditure Disbursements:			
Debt Service: Principal	747,073	891,624	747,624
Debt Service: Interest	418,994	417,130	381,708
Transfer Out	-	-	-
Total Expenditures	1,166,066	1,308,754	1,129,332
Cash Balance, December 31	2,897,697	1,588,942	1,284,022
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	2,897,697	1,588,942	1,284,022

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
IKEA Road Improvement Debt Service Fund (326)			
Cash Balance, January 1	80,747	-	0
Revenue Receipts:			
Payments In Lieu of Property Taxes	142,866	138,236	-
Proceeds from Sale of Bonds	-	-	-
Proceeds from Sale of Notes	-	-	-
Other	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	142,866	138,236	-
Total Revenue Receipts and Balance	223,613	138,236	0
Expenditure Disbursements:			
Debt Service: Principal	214,038	127,886	-
Debt Service: Interest	9,575	10,350	-
Transfer Out	-	-	-
Total Expenditures	223,613	138,236	-
Cash Balance, December 31	-	0	0
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	0	0
Beckett Park Capital Improvements (421)			
Cash Balance, January 1	539,450	-	-
Revenue Receipts:			
Proceeds from Sale of Bonds	-	-	-
Interest	-	-	-
Other	-	-	-
Grant Reimbursement	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	539,450	-	-
Expenditure Disbursements:			
Capital Improvements	379,116	-	-
Debt Service: Principal	139,007	-	-
Interest	-	-	-
Other	21,327	-	-
Total Expenditures	539,450	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-
UCB/Muhlhauser Phase I (427)			
Cash Balance, January 1	267,014	-	-
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	-	-	-
Interest	-	-	-
Payments in Lieu of Taxes	-	-	-
Transfer - In	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	267,014	-	-
Expenditure Disbursements:			
Capital Improvements	267,014	-	-
Principal	-	-	-
Other	-	-	-
Advance - Out	-	-	-
Total Expenditures	267,014	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Unencumbered Balance, December 31			

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	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Lighting Assessment Fund (507)			
Cash Balance, January 1	254,398	296,038	317,100
Revenue Receipts:			
Special Assessment	328,032	300,999	316,048
Transfer - In	-	-	-
Total Revenue Receipts	328,032	300,999	316,048
Total Revenue Receipts and Balance	582,430	597,036	633,148
Expenditure Disbursements:			
Other Expenses	286,392	279,936	293,933
Advances - Out	-	-	-
Total Expenditures	286,392	279,936	293,933
Cash Balance, December 31	296,038	317,100	339,215
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	296,038	317,100	339,215
Landscape District Fund (508)			
Cash Balance, January 1	66,641	89,923	129,805
Revenue Receipts:			
Special Assessment	128,880	125,000	125,000
Other	-	24	-
Total Revenue Receipts	128,880	125,024	125,000
Total Revenue Receipts and Balance	195,521	214,947	254,805
Expenditure Disbursements:			
Personnel Services	68,484	70,848	79,350
Capital Improvements	9,050	-	10,000
Other Expenses	28,072	14,294	15,009
Total Expenditures	105,606	85,142	104,359
Adjustments	9	-	-
Cash Balance, December 31	89,923	129,805	150,446
Reserve for Encumbrances, December 31	144	-	-
Unencumbered Balance, December 31	89,779	129,805	150,446
Cemetery Bequest Fund (606)			
Cash Balance, January 1	15,864	15,925	15,864
Revenue Receipts:			
Interest	155	39	32
Total Revenue Receipts	155	39	32
Total Revenue Receipts and Balance	16,019	15,964	15,896
Expenditure Disbursements:			
Other Expenses	94	100	100
Total Expenditures	94	100	100
Cash Balance, December 31	15,925	15,864	15,796
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	15,925	15,864	15,796

WEST CHESTER TOWNSHIP 2014 BUDGET

Attachment A

	For 2012 Actual	For 2013 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2014 Estimated
Park Trust Fund (607)			
Cash Balance, January 1	4,684	4,684	-
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	4,684	4,684	-
Expenditure Disbursements:			
Capital Expenditures	-	4,684	-
Other Expenses	-	-	-
Total Expenditures	-	4,684	-
Cash Balance, December 31	4,684	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	4,684	-	-
Fire Range Trust Fund (608)			
Cash Balance, January 1	4,802	5,459	-
Revenue Receipts:			
Other	1,850	-	-
Total Revenue Receipts	1,850	-	-
Total Revenue Receipts and Balance	6,652	5,459	-
Expenditure Disbursements:			
Other Expenses	1,193	5,459	-
Total Expenditures	1,193	5,459	-
Cash Balance, December 31	5,459	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	5,459	-	-