

**RESOLUTION NO. 15 - 2015**

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**RESOLUTION ADOPTING THE 2016 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, 2015 the Township Trustees must adopt the 2016 Tax Budget; and,

**WHEREAS**, the Ohio Revised Code Section 5705.30 requires the 2016 Tax Budget must be filed with the Butler County Budget Commission by July 20, 2015; and,

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

**SECTION 1.** Adopt the 2016 Tax Budget and authorize the Township Fiscal Officer to file the 2016 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 23rd day of June, 2015.

**ATTEST:**

  
\_\_\_\_\_  
Bruce Jones, Township Fiscal Officer

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Donald L. Crain, Law Director

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

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>General Fund (101)</b>			
Cash Balance, January 1	11,790,095	11,232,787	9,427,816
<b>Revenue Receipts:</b>			
Property Taxes	1,422,677	1,306,095	1,279,973
Jedd Income Tax	1,270,263	1,242,343	547,763
Estate Tax	64,530	848	-
Local government	803,127	836,863	642,306
Permissive Taxes	882,611	799,397	700,000
Liquor permit Fees	-	-	-
Interest	259,176	137,031	60,000
Fines	16,051	8,000	3,000
Fees	173,369	157,339	149,472
Franchise Fee	143,470	143,124	123,600
Grant	58,740	22,600	700,000
Other	224,616	92,910	85,000
<b>Total Revenue Receipts</b>	<b>5,318,630</b>	<b>4,746,550</b>	<b>4,291,114</b>
<b>Total Revenue Receipts and Balance</b>	<b>17,108,725</b>	<b>15,979,337</b>	<b>13,718,930</b>
<b>Expenditure Disbursements:</b>			
Administration (AD00, AD01, AD02, AD03)			
Personnel Services	1,214,171	1,197,437	1,471,129
Capital Improvements	-	375,500	39,500
Other Expenses	1,144,978	1,343,661	1,410,844
Debt Service: Principal	90,000	95,000	95,000
Debt Service: Interest	58,025	54,312	50,275
Transfer - Out	1,700,000	1,700,000	1,700,000
<b>Total Administration</b>	<b>4,207,174</b>	<b>4,765,910</b>	<b>4,766,748</b>
Community Development			
Personnel Services	617,760	568,446	716,660
Capital Improvements	-	-	27,000
Other Expenses	80,497	70,822	74,363
<b>Total Community Development Development</b>	<b>698,257</b>	<b>639,268</b>	<b>818,022</b>
Street Lighting			
Other Expenses	16,712	17,940	18,837
Parks and Recreation			
Personnel Services	348,940	359,795	402,970
Capital Improvements	4,431	110,500	128,000
Other Expenses	170,249	103,690	108,874
<b>Total Parks and Recreation</b>	<b>523,620</b>	<b>573,984</b>	<b>639,844</b>
Seniors			
Other Expenses	7,957	8,597	9,027

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
Services Department			
Personnel Services	390,961	520,095	582,507
Capital Improvements	-	-	-
Other Expenses	31,862	25,728	27,014
Total Services Department	422,823	545,823	609,521
<b>Total Expenditures</b>	<b>5,876,543</b>	<b>6,551,522</b>	<b>6,861,999</b>
Adjustments	605		
Cash Balance, December 31	11,232,787	9,427,816	6,856,931
Reserve for Encumbrances, December 31	105,632	-	-
<b>Unencumbered Balance, December 31</b>	<b>11,127,155</b>	<b>9,427,816</b>	<b>6,856,931</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Township Motor Vehicle Tax Fund (201)</b>			
Cash Balance, January 1	680,092	879,396	1,074,328
<b>Revenue Receipts:</b>			
Township Motor Vehicle Tax	511,275	449,401	462,379
Interest	4,821	2,673	2,138
Other	6,886	3,820	3,629
<b>Total Revenue Receipts</b>	<b>522,982</b>	<b>455,894</b>	<b>468,146</b>
<b>Total Revenue Receipts and Balance</b>	<b>1,203,074</b>	<b>1,335,290</b>	<b>1,542,475</b>
<b>Expenditure Disbursements:</b>			
Capital Improvement	-	-	1,005,188
Other Expenses	323,783	260,962	474,010
<b>Total Expenditures</b>	<b>323,783</b>	<b>260,962</b>	<b>1,479,198</b>
Cash Balance, December 31	879,396	1,074,328	63,277
Reserve for Encumbrances, December 31	22,744	-	-
<b>Unencumbered Balance, December 31</b>	<b>856,652</b>	<b>1,074,328</b>	<b>63,277</b>
<b>Motor Vehicle License Tax Fund (202)</b>			
Cash Balance, January 1	239,176	299,924	340,501
<b>Revenue Receipts:</b>			
Motor Vehicle License Tax	83,239	77,006	78,431
Interest	1,600	879	703
Other	-	-	-
<b>Total Revenue Receipts</b>	<b>84,839</b>	<b>77,885</b>	<b>79,134</b>
<b>Total Revenue Receipts and Balance</b>	<b>324,015</b>	<b>377,809</b>	<b>419,635</b>
<b>Expenditure Disbursements:</b>			
Capital Improvement	-	-	130,000
Other Expenses	24,091	37,308	39,173
<b>Total Expenditures</b>	<b>24,091</b>	<b>37,308</b>	<b>169,173</b>
Cash Balance, December 31	299,924	340,501	250,462
Reserve for Encumbrances, December 31	40,200	-	-
<b>Unencumbered Balance, December 31</b>	<b>259,724</b>	<b>340,501</b>	<b>250,462</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Gasoline Tax Fund (203)</b>			
Cash Balance, January 1	713,829	736,332	358,077
<b>Revenue Receipts:</b>			
Gasoline Tax	384,438	338,299	344,624
Interest	4,033	2,002	1,602
Other	-	1,875	1,781
<b>Total Revenue Receipts</b>	<b>388,471</b>	<b>342,176</b>	<b>348,007</b>
<b>Total Revenue Receipts and Balance</b>	<b>1,102,300</b>	<b>1,078,508</b>	<b>706,084</b>
<b>Expenditure Disbursements:</b>			
Capital Improvement	242,549	180,000	85,000
Other Expenses	123,419	540,431	540,431
<b>Total Expenditures</b>	<b>365,968</b>	<b>720,431</b>	<b>625,431</b>
Cash Balance, December 31	736,332	358,077	80,653
Reserve for Encumbrances, December 31	55	-	-
<b>Unencumbered Balance, December 31</b>	<b>736,277</b>	<b>358,077</b>	<b>80,653</b>
<b>Road and Bridge Fund (204)</b>			
Cash Balance, January 1	1,489,975	1,241,931	255,671
<b>Revenue Receipts:</b>			
Property Taxes	1,404,893	1,289,769	1,263,974
Other	33,777	47,533	15,429
Transfer - In	1,398,231	1,500,000	1,500,000
<b>Total Revenue Receipts</b>	<b>2,836,901</b>	<b>2,837,302</b>	<b>2,779,403</b>
<b>Total Revenue Receipts and Balance</b>	<b>4,326,876</b>	<b>4,079,233</b>	<b>3,035,074</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	1,272,763	1,524,785	1,707,759
Other Expenses	421,693	63,387	29,000
Capital Improvement	1,390,326	2,235,390	1,266,000
<b>Total Expenditures</b>	<b>3,084,782</b>	<b>3,823,562</b>	<b>3,002,759</b>
Adjustments	(163)		
Cash Balance, December 31	1,241,931	255,671	32,314
Reserve for Encumbrances, December 31	36,995	-	-
<b>Unencumbered Balance, December 31</b>	<b>1,204,936</b>	<b>255,671</b>	<b>32,314</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Cemetery Fund (205)</b>			
Cash Balance, January 1	166,441	148,683	139,598
<b>Revenue Receipts:</b>			
Fees	51,174	32,462	30,839
Sale of Lots	15,180	1,080	-
Other	-	312	296
Transfer - In	200,000	200,000	200,000
<b>Total Revenue Receipts</b>	<b>266,354</b>	<b>233,854</b>	<b>231,135</b>
<b>Total Revenue Receipts and Balance</b>	<b>432,795</b>	<b>382,537</b>	<b>370,734</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	204,272	222,753	249,483
Capital Improvements	38,314	-	25,000
Other Expenses	41,062	20,186	21,196
<b>Total Expenditures</b>	<b>283,648</b>	<b>242,939</b>	<b>295,679</b>
Adjustments	(464)		
Cash Balance, December 31	148,683	139,598	75,055
Reserve for Encumbrances, December 31	118	-	-
<b>Unencumbered Balance, December 31</b>	<b>148,565</b>	<b>139,598</b>	<b>75,055</b>
<b>Multi-Media &amp; Marketing Fund (207)</b>			
Cash Balance, January 1	980,816	1,169,390	1,288,446
<b>Revenue Receipts:</b>			
Franchise Fees	573,878	572,498	469,680
Other	2,542	1,966	1,867
<b>Total Revenue Receipts</b>	<b>576,420</b>	<b>574,464</b>	<b>471,547</b>
<b>Total Revenue Receipts and Balance</b>	<b>1,557,236</b>	<b>1,743,854</b>	<b>1,759,994</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	240,012	263,183	294,765
Other Expenses	64,425	73,159	76,817
Capital Improvements	-	32,000	120,000
Debt Service: Principal	51,102	56,103	61,103
Debt Service: Interest	34,007	30,962	27,750
<b>Total Expenditures</b>	<b>389,546</b>	<b>455,407</b>	<b>580,435</b>
Adjustments	1,700		
Cash Balance, December 31	1,169,390	1,288,446	1,179,559
Reserve for Encumbrances, December 31	7,202	-	-
<b>Unencumbered Balance, December 31</b>	<b>1,162,188</b>	<b>1,288,446</b>	<b>1,179,559</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

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	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Police District Fund (209)</b>			
Cash Balance, January 1	10,200,450	10,851,852	9,031,088
<b>Revenue Receipts:</b>			
Property Taxes	12,448,420	11,630,238	11,397,633
JEDD	119,227	116,974	116,974
Fines	54,573	44,500	44,500
Grant Reimbursements	71,201	18,175	-
Liquor Permits	75,605	62,316	62,316
Other	539,780	413,683	266,762
<b>Total Revenue Receipts</b>	<b>13,308,806</b>	<b>12,285,886</b>	<b>11,888,185</b>
<b>Total Revenue Receipts and Balance</b>	<b>23,509,256</b>	<b>23,137,738</b>	<b>20,919,273</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	11,019,737	12,261,578	12,997,273
Capital Improvements	357,321	626,155	543,250
Other Expenses	1,280,160	1,218,917	1,279,863
<b>Total Expenditures</b>	<b>12,657,218</b>	<b>14,106,650</b>	<b>14,820,385</b>
Adjustments	(186)		
Cash Balance, December 31	10,851,852	9,031,088	6,098,888
Reserve for Encumbrances, December 31	72,039	-	-
<b>Unencumbered Balance, December 31</b>	<b>10,779,813</b>	<b>9,031,088</b>	<b>6,098,888</b>
<b>Fire District Fund (210)</b>			
Cash Balance, January 1	13,462,471	13,099,950	9,851,112
<b>Revenue Receipts:</b>			
Property Taxes	10,670,073	9,795,711	9,599,797
JEDD	102,195	100,263	100,263
Grant Reimbursements		-	8,000
Other	187,641	183,321	4,819
<b>Total Revenue Receipts</b>	<b>10,959,909</b>	<b>10,079,295</b>	<b>9,712,879</b>
<b>Total Revenue Receipts and Balance</b>	<b>24,422,380</b>	<b>23,179,245</b>	<b>19,563,991</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	9,906,123	11,596,177	12,987,718
Capital Improvements	540,134	648,500	184,250
Other Expenses	747,122	950,422	997,943
Debt Service: Principal	81,651	86,652	86,652
Debt Service: Interest	50,940	46,382	41,568
<b>Total Expenditures</b>	<b>11,325,970</b>	<b>13,328,133</b>	<b>14,298,131</b>
Adjustments	3,540		
Cash Balance, December 31	13,099,950	9,851,112	5,265,861
Reserve for Encumbrances, December 31	97,896	-	-
<b>Unencumbered Balance, December 31</b>	<b>13,002,054</b>	<b>9,851,112</b>	<b>5,265,861</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Emergency Medical Services (211)</b>			
Cash Balance, January 1	3,128,999	3,481,807	3,245,973
<b>Revenue Receipts:</b>			
EMS Billings	1,083,216	900,000	900,000
Other	422	1,929	-
Grant Receipts	1,648	6,000	6,000
<b>Total Revenue Receipts</b>	<b>1,085,286</b>	<b>907,929</b>	<b>906,000</b>
<b>Total Revenue Receipts and Balance</b>	<b>4,214,285</b>	<b>4,389,736</b>	<b>4,151,973</b>
<b>Expenditure Disbursements:</b>			
Personnel Services	304,525	387,154	433,612
Capital Improvements	9,880	232,500	284,750
Other Expenses	419,829	524,109	550,314
<b>Total Expenditures</b>	<b>734,234</b>	<b>1,143,763</b>	<b>1,268,676</b>
Adjustments	1,756		
Cash Balance, December 31	3,481,807	3,245,973	2,883,297
Reserve for Encumbrances, December 31	244,440	-	-
<b>Unencumbered Balance, December 31</b>	<b>3,237,367</b>	<b>3,245,973</b>	<b>2,883,297</b>
<b>Cin-Day Tax Increment Equivalent Fund (215)</b>			
Cash Balance, January 1	52,743	56,065	59,485
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	9,371	9,622	208,178
<b>Total Revenue Receipts</b>	<b>9,371</b>	<b>9,622</b>	<b>208,178</b>
<b>Total Revenue Receipts and Balance</b>	<b>62,114</b>	<b>65,687</b>	<b>267,663</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	-	-	-
Other Expenses	6,049	6,202	134,566
<b>Total Expenditures</b>	<b>6,049</b>	<b>6,202</b>	<b>134,566</b>
Cash Balance, December 31	56,065	59,485	133,096
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<b>56,065</b>	<b>59,485</b>	<b>133,096</b>



**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Tylersville Tax Increment Equivalent Fund (216)</b>			
Cash Balance, January 1	-	-	-
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	478,129	171,459	145,741
<b>Total Revenue Receipts</b>	<u>478,129</u>	<u>171,459</u>	<u>145,741</u>
<b>Total Revenue Receipts and Balance</b>	478,129	171,459	145,741
<b>Expenditure Disbursements:</b>			
Capital Improvements	-	-	-
Other Expenses	478,129	171,459	145,741
<b>Total Expenditures</b>	<u>478,129</u>	<u>171,459</u>	<u>145,741</u>
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-
<b>CBD Tax Increment Equivalent Fund (217)</b>			
Cash Balance, January 1	3,963,100	4,831,757	4,444,533
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	2,520,758	1,791,252	1,641,082
<b>Total Revenue Receipts</b>	<u>2,520,758</u>	<u>1,791,252</u>	<u>1,641,082</u>
<b>Total Revenue Receipts and Balance</b>	6,483,858	6,623,009	6,085,615
<b>Expenditure Disbursements:</b>			
Capital Improvements	-	659,658	4,000,000
Other Expenses	1,652,101	1,518,818	1,285,003
<b>Total Expenditures</b>	<u>1,652,101</u>	<u>2,178,476</u>	<u>5,285,003</u>
Cash Balance, December 31	4,831,757	4,444,533	800,612
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	4,831,757	4,444,533	800,612

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>UCB Tax Increment Equivalent Fund (218)</b>			
Cash Balance, January 1	22,493,153	24,515,657	11,060,199
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	2,598,260	3,235,019	1,789,800
Proceeds from Sale of Bonds	-	-	-
Other	-	-	-
<b>Total Revenue Receipts</b>	<b>2,598,260</b>	<b>3,235,019</b>	<b>1,789,800</b>
<b>Total Revenue Receipts and Balance</b>	<b>25,091,413</b>	<b>27,750,676</b>	<b>12,849,999</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	573,367	16,690,477	2,500,000
Other Expenses	2,389	-	-
Transfer Out	-	-	-
<b>Total Expenditures</b>	<b>575,756</b>	<b>16,690,477</b>	<b>2,500,000</b>
Cash Balance, December 31	24,515,657	11,060,199	10,349,999
Reserve for Encumbrances, December 31	261,104	-	-
<b>Unencumbered Balance, December 31</b>	<b>24,254,553</b>	<b>11,060,199</b>	<b>10,349,999</b>
<b>747 Tax Increment Equivalent Fund (219)</b>			
Cash Balance, January 1	14,936,030	18,981,673	19,422,404
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	6,250,028	4,862,188	3,958,847
Other	-	-	-
<b>Total Revenue Receipts</b>	<b>6,250,028</b>	<b>4,862,188</b>	<b>3,958,847</b>
<b>Total Revenue Receipts and Balance</b>	<b>21,186,058</b>	<b>23,843,861</b>	<b>23,381,251</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	241,914	565,000	6,135,000
Other Expenses	1,962,471	3,856,457	1,405,721
<b>Total Expenditures</b>	<b>2,204,385</b>	<b>4,421,457</b>	<b>7,540,721</b>
Cash Balance, December 31	18,981,673	19,422,404	15,840,530
Reserve for Encumbrances, December 31		-	-
<b>Unencumbered Balance, December 31</b>	<b>18,981,673</b>	<b>19,422,404</b>	<b>15,840,530</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Enforcement and Education Fund (221)</b>			
Cash Balance, January 1	18,681	21,017	23,014
<b>Revenue Receipts:</b>			
Fines	2,520	2,443	2,443
Other	-	-	-
<b>Total Revenue Receipts</b>	<u>2,520</u>	<u>2,443</u>	<u>2,443</u>
<b>Total Revenue Receipts and Balance</b>	21,201	23,460	25,457
<b>Expenditure Disbursements:</b>			
Capital Improvements	-	-	-
Other Expenses	184	446	469
<b>Total Expenditures</b>	<u>184</u>	<u>446</u>	<u>469</u>
Cash Balance, December 31	21,017	23,014	24,988
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<u>21,017</u>	<u>23,014</u>	<u>24,988</u>
<b>West Chester Connections Fund (224)</b>			
Cash Balance, January 1	126,366	151,907	177,012
<b>Revenue Receipts:</b>			
Other	25,541	25,105	16,000
<b>Total Revenue Receipts</b>	<u>25,541</u>	<u>25,105</u>	<u>16,000</u>
<b>Total Revenue Receipts and Balance</b>	151,907	177,012	193,012
<b>Expenditure Disbursements:</b>			
Other Expenses	-	-	25,000
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>25,000</u>
Cash Balance, December 31	151,907	177,012	168,012
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<u>151,907</u>	<u>177,012</u>	<u>168,012</u>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Police Assistance Fund (225)</b>			
Cash Balance, January 1	1,635	-	5,560
<b>Revenue Receipts:</b>			
Other	-	6,560	-
<b>Total Revenue Receipts</b>	-	6,560	-
<b>Total Revenue Receipts and Balance</b>	1,635	6,560	5,560
<b>Expenditure Disbursements:</b>			
Other Expenses	1,635	1,000	1,050
<b>Total Expenditures</b>	1,635	1,000	1,050
Cash Balance, December 31	-	5,560	4,510
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	-	5,560	4,510
<b>Sustainable Infrastructure Fund (226)</b>			
Cash Balance, January 1	4,403,512	4,872,114	5,057,819
<b>Revenue Receipts:</b>			
Interest	366,833	185,705	60,000
Transfer - In	101,769	-	-
<b>Total Revenue Receipts</b>	468,602	185,705	60,000
<b>Total Revenue Receipts and Balance</b>	4,872,114	5,057,819	5,117,819
<b>Expenditure Disbursements:</b>			
Other Expenses	-	-	100,000
<b>Total Expenditures</b>	-	-	100,000
Cash Balance, December 31	4,872,114	5,057,819	5,017,819
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	4,872,114	5,057,819	5,017,819

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Drug Law Enforcement Fund (262)</b>			
Cash Balance, January 1	313,971	334,544	300,522
<b>Revenue Receipts:</b>			
Other	44,123	36,678	34,844
<b>Total Revenue Receipts</b>	<b>44,123</b>	<b>36,678</b>	<b>34,844</b>
<b>Total Revenue Receipts and Balance</b>	<b>358,094</b>	<b>371,222</b>	<b>335,366</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	9,884	65,000	25,000
Other Expenses	13,666	5,700	5,985
<b>Total Expenditures</b>	<b>23,550</b>	<b>70,700</b>	<b>30,985</b>
Cash Balance, December 31	334,544	300,522	304,381
Reserve for Encumbrances, December 31		-	-
<b>Unencumbered Balance, December 31</b>	<b>334,544</b>	<b>300,522</b>	<b>304,381</b>
<b>Asset Forfeiture (270)</b>			
Cash Balance, January 1	156,064	77,665	52,602
<b>Revenue Receipts:</b>			
Asset Forfeiture	69,697	66,914	60,000
Interest	753	281	225
Other	-	-	-
Advance - In	-	-	-
<b>Total Revenue Receipts</b>	<b>70,450</b>	<b>67,195</b>	<b>60,225</b>
<b>Total Revenue Receipts and Balance</b>	<b>226,514</b>	<b>144,860</b>	<b>112,826</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	10,877	24,000	25,000
Other Expenses	137,972	68,258	71,671
Transfer Out	-	-	-
<b>Total Expenditures</b>	<b>148,849</b>	<b>92,258</b>	<b>96,671</b>
Cash Balance, December 31	77,665	52,602	16,155
Reserve for Encumbrances, December 31	7,686	-	-
<b>Unencumbered Balance, December 31</b>	<b>69,979</b>	<b>52,602</b>	<b>16,155</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>CBD TIF Debt Service Fund (317)</b>			
Cash Balance, January 1	357,475	214,627	437,301
<b>Revenue Receipts:</b>			
Payments In Leau of Property Taxes	36,987	558,404	356,125
Other	-	-	-
Transfer - In	-	-	-
<b>Total Revenue Receipts</b>	<b>36,987</b>	<b>558,404</b>	<b>356,125</b>
<b>Total Revenue Receipts and Balance</b>	<b>394,462</b>	<b>773,031</b>	<b>793,426</b>
<b>Expenditure Disbursements:</b>			
Debt Service: Principal	100,000	235,000	245,000
Debt Service: Interest	79,835	100,731	115,638
<b>Total Expenditures</b>	<b>179,835</b>	<b>335,731</b>	<b>360,638</b>
Cash Balance, December 31	214,627	437,301	432,788
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<b>214,627</b>	<b>437,301</b>	<b>432,788</b>
<b>UCB TIF Debt Service Fund (318)</b>			
Cash Balance, January 1	6,195,546	6,212,580	5,878,960
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	5,561,803	5,041,429	5,270,680
Other	-	-	-
Transfer - In	-	-	-
<b>Total Revenue Receipts</b>	<b>5,561,803</b>	<b>5,041,429</b>	<b>5,270,680</b>
<b>Total Revenue Receipts and Balance</b>	<b>11,757,349</b>	<b>11,254,009</b>	<b>11,149,640</b>
<b>Expenditure Disbursements:</b>			
Debt Service: Principal	3,904,622	3,892,662	4,028,872
Debt Service: Interest	1,640,147	1,482,387	1,317,298
<b>Total Expenditures</b>	<b>5,544,769</b>	<b>5,375,049</b>	<b>5,346,170</b>
Cash Balance, December 31	6,212,580	5,878,960	5,803,470
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<b>6,212,580</b>	<b>5,878,960</b>	<b>5,803,470</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>747 TIF Debt Service Fund (319)</b>			
Cash Balance, January 1	1,588,942	1,284,021	1,262,600
<b>Revenue Receipts:</b>			
Payments In Lieu of Property Taxes	824,411	1,103,865	1,112,298
Other	-	-	-
Transfer - In	-	-	-
<b>Total Revenue Receipts</b>	<b>824,411</b>	<b>1,103,865</b>	<b>1,112,298</b>
<b>Total Revenue Receipts and Balance</b>	<b>2,413,353</b>	<b>2,387,886</b>	<b>2,374,898</b>
<b>Expenditure Disbursements:</b>			
Debt Service: Principal	747,624	774,624	803,374
Debt Service: Interest	381,707	350,662	317,470
Transfer Out	-	-	-
<b>Total Expenditures</b>	<b>1,129,331</b>	<b>1,125,286</b>	<b>1,120,844</b>
Cash Balance, December 31	1,284,021	1,262,600	1,254,054
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<b>1,284,021</b>	<b>1,262,600</b>	<b>1,254,054</b>
<b>Capstone Debt Service Fund (333)</b>			
Cash Balance, January 1	-	-	95,550
<b>Revenue Receipts:</b>			
Proceeds from Sale of Notes	-	25,550	-
Proceeds from Sale of Bonds	-	2,555,000	-
Agreed upon Assessment	-	-	200,000
<b>Total Revenue Receipts</b>	<b>-</b>	<b>2,580,550</b>	<b>200,000</b>
<b>Total Revenue Receipts and Balance</b>	<b>-</b>	<b>2,580,550</b>	<b>295,550</b>
<b>Expenditure Disbursements:</b>			
Debt Service: Principal	-	2,452,075	250,000
Debt Service: Interest	-	32,925	40,512
Transfer Out	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,485,000</b>	<b>290,512</b>
Cash Balance, December 31	-	95,550	5,038
Reserve for Encumbrances, December 31	-	-	-
<b>Unencumbered Balance, December 31</b>	<b>-</b>	<b>95,550</b>	<b>5,038</b>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Capstone Project Fund (433)</b>			
Cash Balance, January 1	-	2,226,299	-
<b>Revenue Receipts:</b>			
Proceeds from Sale of Notes	32,925	-	-
Proceeds from Sale of Bonds	2,500,000	-	-
Interest	117	768	-
Other	-	287,137	-
Transfer - In	-	-	-
<b>Total Revenue Receipts</b>	<b>2,533,042</b>	<b>287,905</b>	<b>-</b>
<b>Total Revenue Receipts and Balance</b>	<b>2,533,042</b>	<b>2,514,204</b>	<b>-</b>
<b>Expenditure Disbursements:</b>			
Capital Improvements	273,818	2,466,280	-
Other Expenses	32,925	-	-
Debt Service: Principal	-	47,925	-
<b>Total Expenditures</b>	<b>306,743</b>	<b>2,514,204</b>	<b>-</b>
Cash Balance, December 31	2,226,299	-	-
Reserve for Encumbrances, December 31	2,154,563	-	-
Unencumbered Balance, December 31	71,736	-	-
<b>Lighting Assessment Fund (507)</b>			
Cash Balance, January 1	328,682	341,420	336,445
<b>Revenue Receipts:</b>			
Special Assessment	311,592	304,675	319,909
Transfer - In	-	-	-
<b>Total Revenue Receipts</b>	<b>311,592</b>	<b>304,675</b>	<b>319,909</b>
<b>Total Revenue Receipts and Balance</b>	<b>640,274</b>	<b>646,095</b>	<b>656,354</b>
<b>Expenditure Disbursements:</b>			
Other Expenses	298,854	309,650	325,133
Advances - Out	-	-	-
<b>Total Expenditures</b>	<b>298,854</b>	<b>309,650</b>	<b>325,133</b>
Cash Balance, December 31	341,420	336,445	331,221
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	341,420	336,445	331,221



**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Landscape District Fund (508)</b>			
Cash Balance, January 1	134,834	159,510	149,535
<b>Revenue Receipts:</b>			
Special Assessment	125,504	165,000	165,000
Other	-	25	-
<b>Total Revenue Receipts</b>	<u>125,504</u>	<u>165,025</u>	<u>165,000</u>
<b>Total Revenue Receipts and Balance</b>	260,338	324,535	314,535
<b>Expenditure Disbursements:</b>			
Personnel Services	85,750	127,000	142,240
Capital Improvements	-	10,000	
Other Expenses	15,088	38,000	39,900
<b>Total Expenditures</b>	<u>100,838</u>	<u>175,000</u>	<u>182,140</u>
Adjustments	10		
Cash Balance, December 31	159,510	149,535	132,395
Reserve for Encumbrances, December 31	56	-	-
<b>Unencumbered Balance, December 31</b>	<u>159,454</u>	<u>149,535</u>	<u>132,395</u>
<b>Cemetery Bequest Fund (606)</b>			
Cash Balance, January 1	15,928	15,929	15,925
<b>Revenue Receipts:</b>			
Interest	97	92	74
<b>Total Revenue Receipts</b>	<u>97</u>	<u>92</u>	<u>74</u>
<b>Total Revenue Receipts and Balance</b>	16,025	16,021	15,999
<b>Expenditure Disbursements:</b>			
Other Expenses	96	96	96
<b>Total Expenditures</b>	<u>96</u>	<u>96</u>	<u>96</u>
Cash Balance, December 31	15,929	15,925	15,903
Reserve for Encumbrances, December 31		-	-
<b>Unencumbered Balance, December 31</b>	<u>15,929</u>	<u>15,925</u>	<u>15,903</u>

**WEST CHESTER TOWNSHIP 2015 BUDGET**

**Attachment A**

	For 2014 Actual	For 2015 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2016 Estimated
<b>Park Trust Fund (607)</b>			
Cash Balance, January 1	4,684	-	-
<b>Revenue Receipts:</b>			
Other	-	-	-
<b>Total Revenue Receipts</b>	-	-	-
<b>Total Revenue Receipts and Balance</b>	4,684	-	-
<b>Expenditure Disbursements:</b>			
Capital Expenditures	4,684	-	-
Other Expenses	-	-	-
<b>Total Expenditures</b>	4,684	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-
<b>Fire Range Trust Fund (608)</b>			
Cash Balance, January 1	546	-	-
<b>Revenue Receipts:</b>			
Other	-	-	-
<b>Total Revenue Receipts</b>	-	-	-
<b>Total Revenue Receipts and Balance</b>	546	-	-
<b>Expenditure Disbursements:</b>			
Other Expenses	546	-	-
<b>Total Expenditures</b>	546	-	-
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	-	-	-