

RESOLUTION NO. 21 - 2008

RESOLUTION ADOPTING THE 2009 TAX BUDGET AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING

WHEREAS, the Ohio Revised Code Section 5705.28 requires that on or before July 15, 2008 the Township Trustees must adopt the 2008 tax budget; and,

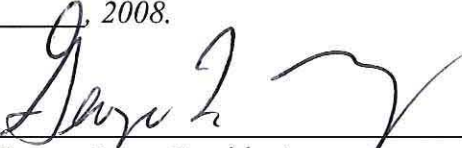
WHEREAS, the Ohio Revised Code Section 5705.30 requires that the 2009 budget must be filed with the Butler County Auditor by July 20, 2007.

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

SECTION 1. Adopt the 2009 tax budget and authorize the Township Fiscal Officer to file the 2009 tax budget with the Butler County Auditor as generally set forth in Attachment A hereto.

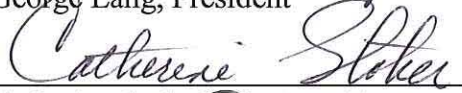
This resolution shall be adopted as an emergency necessary for the immediate preservations of the public peace, health, safety, or welfare of the community and shall become effective at the earliest date permitted by law.

Adopted this 8th day of July, 2008.



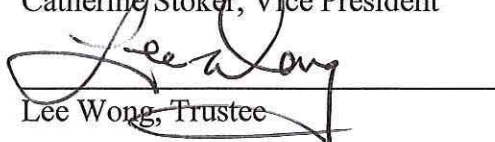
George Lang, President

YES
Yes / No



Catherine Stoker, Vice President


YES
Yes / No



Lee Wong, Trustee

YES
Yes / No

ATTEST:



Patricia Williams, Township Fiscal Officer

APPROVED AS TO FORM:



Donald L. Crain, Law Director

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
General Fund (101)			
Cash Balance, January 1	6,026,248	8,902,875	7,078,520
Revenue Receipts:			
Property Taxes	1,489,879	1,461,470	1,461,470
Inheritance Tax	955,682	200,000	200,000
Local government	1,515,864	1,877,723	1,877,723
Permissive Taxes	664,300	926,001	926,001
Liquor permit Fees	73,736	63,183	63,183
Cigarette License Fee	1,727	1,000	1,000
Interest	2,112,696	1,524,653	1,524,653
Fines	98,037	100,931	100,931
Fees	221,881	169,920	169,920
Other	259,297	245,433	245,433
Transfer - In	90,000		
Total Revenue Receipts	7,483,099	6,570,314	6,570,314
Total Revenue Receipts and Balance	13,509,347	15,473,190	13,648,835
Expenditure Disbursements:			
Miscellaneous Township-wide (0000)			
Capital Improvements		82,000	86,100
Other Expenses	331,020	340,982	358,031
Transfer - Out	300,000	1,060,000	2,130,000
Total Miscellaneous Township Wide	631,020	1,482,982	2,574,131
Administration (AD00, AD01, AD02, AD03)			
Personal Services	854,006	967,719	1,045,137
Capital Improvements		301,000	516,050
Other Expenses	812,383	989,949	1,039,446
Advance - Out		-	-
Transfer - Out		-	-
Total Administration	1,666,389	2,258,668	2,600,633
Community Development (ED & PZ combined)			
Personal Services	688,507	853,900	922,212
Other Expenses	134,933	192,216	276,647
Total Community Development Development		1,046,116	1,198,859
Communications, Information, and Technology			
Personal Services	488,748	485,557	524,402
Other Expenses	36,110	69,200	72,660
Total Communications, Information, and Technology	524,858	554,758	597,062
Street Lighting			
Other Expenses	14,956	17,000	17,850

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Parks and Recreation			
Personal Services	365,817	417,827	451,253
Capital Improvements		1,861,600	353,282
Other Expenses	178,081	274,757	288,495
Total Parks and Recreation	543,898	2,554,185	1,093,030
Seniors			
Other Expenses	8,539	14,165	14,874
Services Department			
Personal Services	347,163	423,904	457,816
Other Expenses	23,614	42,892	45,036
Total Services Department	370,777	466,796	502,853
Total Expenditures	3,760,437	8,394,670	8,599,292
Cash Balance, December 31	9,748,910	7,078,520	5,049,543
Reserve for Encumbrances, December 31	141,917		-
Unencumbered Balance, December 31	9,606,993	7,078,520	5,049,543

WEST CHESTER TOWNSHIP 2008 BUDGET

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Township Motor Vehicle Tax Fund (201)			
Cash Balance, January 1	466,740	438,783	254,010
Revenue Receipts:			
Township Motor Vehicle Tax	482,162	481,277	505,341
Interest	141,777	78,309	78,309
Other	1,645	1,203	1,263
Transfer - In		-	
Total Revenue Receipts	625,584	560,789	584,913
Total Revenue Receipts and Balance	1,092,325	999,572	838,923
Expenditure Disbursements:			
Personal Services			
Capital Improvement		-	
Other Expenses	653,542	745,562	782,840
Total Expenditures	653,542	745,562	782,840
Cash Balance, December 31	438,783	254,010	56,083
Reserve for Encumbrances, December 31	184,331		-
Unencumbered Balance, December 31	254,451	254,010	56,083
Motor Vehicle License Tax Fund (202)			
Cash Balance, January 1	79,743	118,726	48,876
Revenue Receipts:			
Motor Vehicle License Tax	84,801	87,752	92,140
Interest	28,494	25,148	1,461,470
Other		14,250	14,963
Total Revenue Receipts	113,295	127,150	1,568,572
Total Revenue Receipts and Balance	193,038	245,876	1,617,448
Expenditure Disbursements:			
Other Expenses	74,312	197,000	140,744
Total Expenditures	74,312	197,000	140,744
Cash Balance, December 31	118,726	48,876	1,476,704
Reserve for Encumbrances, December 31	45,628		-
Unencumbered Balance, December 31	73,098	48,876	1,476,704

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Gasoline Tax Fund (203)			
Cash Balance, January 1	237,843	533,530	685,044
Revenue Receipts:			
Gasoline Tax	419,192	331,103	297,993
Interest	112,942	111,260	111,260
Other	-	-	-
Total Revenue Receipts	532,134	442,363	409,253
Total Revenue Receipts and Balance	769,977	975,893	1,094,297
Expenditure Disbursements:			
Personnel Services	-	-	-
Other Expenses	236,447	290,849	305,392
Total Expenditures	236,447	290,849	305,392
Cash Balance, December 31	533,530	685,044	788,905
Reserve for Encumbrances, December 31	93,727	-	-
Unencumbered Balance, December 31	439,803	685,044	788,905
Road and Bridge Fund (204)			
Cash Balance, January 1	431,631	998,632	610,889
Revenue Receipts:			
Property Taxes	1,466,205	1,443,202	1,443,202
Other	142,864	254,942	254,942
Transfer - In	300,000	1,000,000	1,500,000
Advances - In	-	-	-
Total Revenue Receipts	1,909,069	2,698,144	3,198,144
Total Revenue Receipts and Balance	2,340,700	3,696,776	3,809,033
Expenditure Disbursements:			
Personal Services	1,103,050	1,474,087	1,592,014
Other Expenses	239,049	225,631	236,913
Capital Improvement	-	1,386,169	1,884,607
Total Expenditures	1,342,099	3,085,887	3,713,533
Cash Balance, December 31	998,601	610,889	95,500
Reserve for Encumbrances, December 31	67	-	-
Unencumbered Balance, December 31	998,534	610,889	95,500

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Cemetery Fund (205)			
Cash Balance, January 1	58,480	143,845	14,333
Revenue Receipts:			
Fees	58,191	54,587	57,317
Sale of Lots	239,145	49,896	49,896
Other		-	-
Transfer - In		60,000	130,000
Total Revenue Receipts	297,336	164,483	237,213
Total Revenue Receipts and Balance	355,816	308,328	251,545
Expenditure Disbursements:			
Personal Services	192,000	183,581	198,267
Other Expenses	20,662	110,415	45,000
Total Expenditures	212,663	293,995	243,267
Cash Balance, December 31	143,153	14,333	8,278
Reserve for Encumbrances, December 31	979	-	-
Unencumbered Balance, December 31	142,174	14,333	8,278
WCCTV Fund (207)			
Cash Balance, January 1	128,194	148,669	5,940
Revenue Receipts:			
Franchise Fees	495,095	524,563	550,791
Interest		-	-
Other	3,090	3,300	3,465
Proceeds from Sale of Notes		-	-
Total Revenue Receipts	498,185	527,863	554,256
Total Revenue Receipts and Balance	626,379	676,532	560,196
Expenditure Disbursements:			
Personal Services	261,838	257,934	278,569
Other Expenses	119,540	334,817	149,486
Capital Improvements	13,864	-	-
Debt Service: Principal	40,000	35,948	36,928
Debt Service: Interest	42,555	41,893	41,314
Total Expenditures	477,797	670,592	506,297
Cash Balance, December 31	148,582	5,940	53,899
Reserve for Encumbrances, December 31	4,228	-	-
Unencumbered Balance, December 31	144,354	5,940	53,899

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Police District Fund (209)			
Cash Balance, January 1	9,394,116	10,223,699	8,398,559
Revenue Receipts:			
Property Taxes	11,466,133	11,083,518	11,083,518
Transfer-in		251,794	
Other	935,185	172,761	181,399
Total Revenue Receipts	12,401,318	11,508,073	11,264,917
Total Revenue Receipts and Balance	21,795,434	21,731,773	19,663,476
Expenditure Disbursements:			
Personal Services	9,481,234	11,035,473	11,918,311
Capital Improvements	469,010	506,329	890,000
Other Expenses	1,648,159	1,791,411	1,880,982
Total Expenditures	11,598,403	13,333,214	14,689,293
Cash Balance, December 31	10,197,032	8,398,559	4,974,183
Reserve for Encumbrances, December 31	100,971		
Unencumbered Balance, December 31	10,096,061	8,398,559	4,974,183
Fire District Fund (210)			
Cash Balance, January 1	1,873,983	6,212,643	6,893,737
Revenue Receipts:			
Property Taxes	10,985,718	9,835,956	9,835,956
Other	500,862	67,816	71,206
Grant Reimbursements		77,851	77,851
Total Revenue Receipts	11,486,580	9,981,622	9,985,013
Total Revenue Receipts and Balance	13,360,562	16,194,266	16,878,750
Expenditure Disbursements:			
Personal Services	6,403,680	7,633,041	8,243,685
Capital Improvements	51,414	701,000	2,153,050
Other Expenses	666,032	849,704	892,190
Debt Service: Principal	60,000	53,922	55,392
Debt Service: Interest	63,875	62,861	61,970
Total Expenditures	7,245,001	9,300,528	11,406,287
Cash Balance, December 31	6,115,561	6,893,737	5,472,464
Reserve for Encumbrances, December 31	165,722		
Unencumbered Balance, December 31	5,949,839	6,893,737	5,472,464

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Emergency Medical Services (211)			
Cash Balance, January 1	809,942	829,040	1,152,098
Revenue Receipts:			
EMS Billings	1,027,711	1,046,533	1,098,860
Other	1,266	-	-
Grant Receipts	27,500	4,500	4,725
Total Revenue Receipts	1,056,477	1,051,033	1,103,585
Total Revenue Receipts and Balance	1,866,419	1,880,074	2,255,683
Expenditure Disbursements:			
Personal Services	586,815	355,099	383,507
Capital Improvements	209,226	40,400	42,420
Other Expenses	275,261	332,476	349,100
Total Expenditures	1,071,302	727,976	775,027
Cash Balance, December 31	795,118	1,152,098	1,480,656
Reserve for Encumbrances, December 31	50,394	-	-
Unencumbered Balance, December 31	744,724	1,152,098	1,480,656
Tylersville Tax Increment Equivalent Fund (216)			
Cash Balance, January 1	-	33,759	(0)
Revenue Receipts:			
Payments In Lieu of Property Taxes	33,759	48,439	48,439
Grant Receipts	-	-	-
Total Revenue Receipts	33,759	48,439	48,439
Total Revenue Receipts and Balance	33,759	82,198	48,439
Expenditure Disbursements:			
Capital Improvements	-	-	-
Other Expenses	-	82,199	48,439
Total Expenditures	-	82,199	48,439
Cash Balance, December 31	33,759	(0)	(0)
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	33,759	(0)	(0)

WEST CHESTER TOWNSHIP 2008 BUDGET

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
CBD Tax Increment Equivalent Fund (217)			
Cash Balance, January 1	-	532,291	437,399
Revenue Receipts:			
Payments In Lieu of Property Taxes	532,291	245,774	245,774
Grant Receipts		-	-
Total Revenue Receipts	532,291	245,774	245,774
Total Revenue Receipts and Balance	532,291	778,065	683,173
Expenditure Disbursements:			
Capital Improvements		-	-
Other Expenses		340,666	157,295
Total Expenditures	-	340,666	157,295
Cash Balance, December 31	532,291	437,399	525,878
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	532,291	437,399	525,878
UCB Tax Increment Equivalent Fund (218)			
Cash Balance, January 1	3,919,906	5,162,772	9,112,466
Revenue Receipts:			
Payments In Lieu of Property Taxes	2,045,846	3,967,488	3,967,488
Grant Receipts	180,400	-	-
Total Revenue Receipts	2,226,246	3,967,488	3,967,488
Total Revenue Receipts and Balance	6,146,152	9,130,260	13,079,955
Expenditure Disbursements:			
Capital Improvements	430,139	370,061	9,000,000
Other Expenses	553,241	17,794	18,683
Transfer Out			3,000,000
Total Expenditures	983,380	17,794	12,018,683
Cash Balance, December 31	5,162,772	9,112,466	1,061,272
Reserve for Encumbrances, December 31	225,863	-	-
Unencumbered Balance, December 31	4,936,909	9,112,466	1,061,272

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
747 Tax Increment Equivalent Fund (219)			
Cash Balance, January 1	3,324,273	4,992,563	8,339,809
Revenue Receipts:			
Payments In Lieu of Property Taxes Advances - In	3,209,663	3,347,246	3,347,246
Total Revenue Receipts	3,209,663	3,347,246	3,347,246
Total Revenue Receipts and Balance	6,533,936	8,339,809	11,687,055
Expenditure Disbursements:			
Capital Improvements Other Expenses Advances - Out	270,296 1,271,077 -	- - -	10,000,000 - -
Total Expenditures	1,541,373	-	10,000,000
Cash Balance, December 31	4,992,563	8,339,809	1,687,055
Reserve for Encumbrances, December 31	11,395	-	-
Unencumbered Balance, December 31	4,981,168	8,339,809	1,687,055
Enforcement and Education Fund (221)			
Cash Balance, January 1	28,058	31,482	33,718
Revenue Receipts:			
Fines Other	7,199 3,425	9,132 -	9,132 -
Total Revenue Receipts	10,624	9,132	9,132
Total Revenue Receipts and Balance	38,682	40,614	42,850
Expenditure Disbursements:			
Other Expenses	7,200	6,896	7,241
Total Expenditures	7,200	6,896	7,241
Cash Balance, December 31	31,482	33,718	35,609
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	31,482	33,718	35,609

WEST CHESTER TOWNSHIP 2008 BUDGET

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Purdue Pharma Grant Fund (223)			
Cash Balance, January 1	2,533	2,533	2,033
Revenue Receipts:			
Purdue Pharma Grant		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	2,533	2,533	2,033
Expenditure Disbursements:			
Other Expenses		500	2,033
Total Expenditures	-	500	2,033
Cash Balance, December 31	2,533	2,033	0
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	2,533	2,033	0
West Chester Connections Fund (224)			
Cash Balance, January 1	-	11,882	24,792
Revenue Receipts:			
Other	11,882	12,910	12,910
Total Revenue Receipts	11,882	12,910	12,910
Total Revenue Receipts and Balance	11,882	24,792	37,702
Expenditure Disbursements:			
Other Expenses		-	37,702
Total Expenditures	-	-	37,702
Cash Balance, December 31	11,882	24,792	(0)
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	11,882	24,792	(0)

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Law Enforcement Block Grant Fund (261)			
Cash Balance, January 1	-	7,104	7,104
Revenue Receipts:			
Law Enforcement Block Grant	7,104	-	
Total Revenue Receipts	7,104	-	-
Total Revenue Receipts and Balance	7,104	7,104	7,104
Expenditure Disbursements:			
Other Expenses	-	-	-
Total Expenditures	-	-	-
Cash Balance, December 31	7,104	7,104	7,104
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	7,104	7,104	7,104
Drug Law Enforcement Fund (262)			
Cash Balance, January 1	90,918	304,150	160,099
Revenue Receipts:			
Other	259,366	110,848	15,000
Total Revenue Receipts	259,366	110,848	15,000
Total Revenue Receipts and Balance	350,284	414,999	175,099
Expenditure Disbursements:			
Other Expenses	46,134	254,900	50,000
Total Expenditures	46,134	254,900	50,000
Cash Balance, December 31	304,150	160,099	125,099
Reserve for Encumbrances, December 31	930	-	-
Unencumbered Balance, December 31	303,221	160,099	125,099

WEST CHESTER TOWNSHIP 2008 BUDGET

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
DUI Taskforce (263)			
Cash Balance, January 1	163,048	163,048	-
Revenue Receipts:			
Other	-	-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	163,048	163,048	-
Expenditure Disbursements:			
Transfer Out	-	163,048	-
Total Expenditures	-	163,048	-
Cash Balance, December 31	163,048	-	-
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	163,048	-	-
Clean Ohio Grant - Rd 2 (266)			
Cash Balance, January 1	785,227	361,101	260,975
Revenue Receipts:			
Advances In	-	-	-
Grant Reimbursements	-	-	400,000
Total Revenue Receipts	-	-	400,000
Total Revenue Receipts and Balance	785,227	361,101	660,975
Expenditure Disbursements:			
Land	403,674		
Capital Improvements		100,000	
Other Expenses	20,451	126	-
Advances Out		-	
Total Expenditures	424,125	100,126	-
Cash Balance, December 31	361,101	260,975	660,975
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	361,101	260,975	660,975

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Bulletproof Vest Grant (267)			
Cash Balance, January 1	3,880	12,776	9,456
Revenue Receipts:			
Grant Reimbursements	585	5,380	5,649
Interest		-	
Other		-	
Transfers - In	23,726	-	-
Total Revenue Receipts	24,311	5,380	5,649
Total Revenue Receipts and Balance	28,191	18,156	15,105
Expenditure Disbursements:			
Other	11,590	8,700	
Total Expenditures	11,590	8,700	-
Cash Balance, December 31	16,601	9,456	15,105
Reserve for Encumbrances, December 31	4,800	-	-
Unencumbered Balance, December 31	11,801	9,456	15,105
Assistance to Firefighters Grant Fund (268)			
Cash Balance, January 1	217,014	118,080	118,080
Revenue Receipts:			
Intergovernmental Revenue		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	217,014	118,080	118,080
Expenditure Disbursements:			
Transfers Out		-	-
Other Expenses	49,467	-	
Total Expenditures	49,467	-	-
Cash Balance, December 31	167,547	118,080	118,080
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	167,547	118,080	118,080

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Highway Safety Grant (269)			
Cash Balance, January 1	21,075	1,209	1,209
Revenue Receipts:			
Grant Reimbursements	-	-	-
Interest		-	
Other		-	
Advance - In		-	
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	21,075	1,209	1,209
Expenditure Disbursements:			
Other	9,933	-	-
Total Expenditures	9,933	-	-
Cash Balance, December 31	11,142	1,209	1,209
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	11,142	1,209	1,209
Asset Forfeiture (270)			
Cash Balance, January 1	204,661	323,860	80,282
Revenue Receipts:			
Asset Forfeiture	50,727	28,434	29,856
Interest	74,823	55,919	55,919
Other		-	
Advance - In		-	
Total Revenue Receipts	125,549	84,353	85,775
Total Revenue Receipts and Balance	330,210	408,214	166,057
Expenditure Disbursements:			
Capital Improvements		261,372	-
Other Expenses	6,350	66,560	
Transfer Out		-	
Total Expenditures	6,350	327,932	-
Cash Balance, December 31	323,860	80,282	166,057
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	323,860	80,282	166,057

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Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Clean Ohio Grant - Rd 3 (272)			
Cash Balance, January 1	406,000	400,800	61,987
Revenue Receipts:			
Advances In		-	-
Grant Reimbursements	-	3,963	305,510
Total Revenue Receipts	-	3,963	305,510
Total Revenue Receipts and Balance	406,000	404,763	367,497
Expenditure Disbursements:			
Other Expenses	5,200	342,776	
Advances Out		-	
Total Expenditures	5,200	342,776	-
Cash Balance, December 31	400,800	61,987	367,497
Reserve for Encumbrances, December 31	24,800	-	-
Unencumbered Balance, December 31	376,000	61,987	367,497
Buffer Zone Proection Plan Program (273)			
Cash Balance, January 1	0	88,746	(0)
Revenue Receipts:			
Transfer In	88,746	-	-
Other		403	-
Grant Reimbursements	-	81,538	-
Total Revenue Receipts	88,746	81,941	-
Total Revenue Receipts and Balance	88,746	170,687	(0)
Expenditure Disbursements:			
Other Expenses		81,941	
Transfer Out		88,746	-
Total Expenditures	-	170,687	-
Cash Balance, December 31	88,746	(0)	(0)
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	88,746	(0)	(0)

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
CBD TIF Debt Service Fund (317)			
Cash Balance, January 1	-	226,340	313,629
Revenue Receipts:			
Payments In Leau of Property Taxes	226,340	226,340	226,340
Proceeds from Sale of Bonds		-	-
Proceeds from Sale of Notes		-	-
Transfer - In		-	-
Total Revenue Receipts	226,340	226,340	226,340
Total Revenue Receipts and Balance	226,340	452,681	539,970
Expenditure Disbursements:			
Debt Service: Principal		96,553	101,302
Debt Service: Interest		42,498	81,134
Total Expenditures	-	139,052	182,436
Cash Balance, December 31	226,340	313,629	357,534
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	226,340	313,629	357,534
UCB TIF Debt Service Fund (318)			
Cash Balance, January 1	2,646,919	3,311,791	4,676,994
Revenue Receipts:			
Payments In Leau of Property Taxes	3,225,500	4,899,019	4,722,524
Proceeds from Sale of Bonds		-	-
Proceeds from Sale of Notes		-	-
Transfer - In		-	-
Total Revenue Receipts	3,225,500	4,899,019	4,722,524
Total Revenue Receipts and Balance	5,872,419	8,210,810	9,399,518
Expenditure Disbursements:			
Debt Service: Principal	1,420,000	1,765,797	2,123,985
Debt Service: Interest	1,140,628	1,768,019	1,570,928
Total Expenditures	2,560,628	3,533,816	3,694,913
Cash Balance, December 31	3,311,791	4,676,994	5,704,605
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	3,311,791	4,676,994	5,704,605

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
747 TIF Debt Service Fund (319)			
Cash Balance, January 1	1,469,992	1,566,029	2,020,593
Revenue Receipts:			
Payments In Leau of Property Taxes	1,301,402	1,673,086	984,024
Other	44,000	-	-
Total Revenue Receipts	1,345,402	1,673,086	984,024
Total Revenue Receipts and Balance	2,815,393	3,239,115	3,004,617
Expenditure Disbursements:			
Debt Service: Principal	545,000	579,385	596,599
Debt Service: Interest	704,365	639,137	603,084
Transfer Out	-	-	-
Total Expenditures	1,249,365	1,218,522	1,199,683
Cash Balance, December 31	1,566,029	2,020,593	1,804,934
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	1,566,029	2,020,593	1,804,934
IKEA Road Improvement Debt Service Fund (326)			
Cash Balance, January 1	-	41,061	41,061
Revenue Receipts:			
Payments In Leau of Property Taxes	-	-	-
Transfer - In	68,164	-	-
Total Revenue Receipts	68,164	-	-
Total Revenue Receipts and Balance	68,164	41,061	41,061
Expenditure Disbursements:			
Debt Service: Principal	-	-	-
Debt Service: Interest	27,103	-	-
Transfer Out	-	-	-
Total Expenditures	27,103	-	-
Cash Balance, December 31	41,061	41,061	41,061
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	41,061	41,061	41,061

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
9113 Renovations Fund (401)			
Cash Balance, January 1	43,683	43,994	-
Revenue Receipts:			
Proceeds from Sale of Bonds		-	-
Interest		-	-
Other	311	-	-
Advance - In		-	-
Total Revenue Receipts	311	-	-
Total Revenue Receipts and Balance	43,994	43,994	-
Expenditure Disbursements:			
Debt Service: Principal			
Capital Improvements		43,994	-
Interest		-	-
Total Expenditures	-	43,994	-
Cash Balance, December 31	43,994	-	-
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	43,994	-	-
UCB TIF Capital Projects Fund (418)			
Cash Balance, January 1	18,637	18,637	(0)
Revenue Receipts:			
Proceeds from Sale of Bonds		-	-
Proceeds from Sale of Notes		-	-
Interest		-	-
Other		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	18,637	18,637	(0)
Expenditure Disbursements:			
Capital Improvements		18,637	-
Transfer Out		-	-
Total Expenditures	-	18,637	-
Cash Balance, December 31	18,637	(0)	(0)
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	18,637	(0)	(0)

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
747 TIF Capital Projects Fund (419)			
Cash Balance, January 1	423,969	359,663	0
Revenue Receipts:			
Proceeds from Sale of Notes		-	-
Interest		-	-
Other		-	-
Advance - In		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	423,969	359,663	0
Expenditure Disbursements:			
Capital Improvements	7,720	359,663	
Interest			
Other	56,586		-
Total Expenditures	64,306	359,663	-
Cash Balance, December 31	359,663	0	0
Reserve for Encumbrances, December 31	212,341	-	-
Unencumbered Balance, December 31	147,323	0	0
Beckett Park Capital Improvements (421)			
Cash Balance, January 1	2,726,754	1,107,658	342,850
Revenue Receipts:			
Proceeds from Sale of Bonds		-	-
Interest		-	-
Grant Reimbursement			
Transfer - In		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	2,726,754	1,107,658	342,850
Expenditure Disbursements:			
Capital Improvements	1,479,318	740,953	
Debt Service: Principal Notes		-	
Interest		-	
Other	139,778	23,856	
Total Expenditures	1,619,096	764,808	-
Cash Balance, December 31	1,107,658	342,850	342,850
Reserve for Encumbrances, December 31	768,608	-	-
Unencumbered Balance, December 31	339,050	342,850	342,850

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Streets of West Chester (422)			
Cash Balance, January 1	2,711,960	3,180,107	2,239,947
Revenue Receipts:			
Proceeds from Sale of Revenue Bonds		-	-
Interest		-	-
Payments in Lieu of Taxes	1,005,817	983,577	983,577
Transfer - In		-	-
Total Revenue Receipts	1,005,817	983,577	983,577
Total Revenue Receipts and Balance	3,717,776	4,163,685	3,223,524
Expenditure Disbursements:			
Capital Improvements		1,605,345	1,195,669
Principal	261,763	175,000	1,889,337
Interest	176,039	79,250	74,375
Other	99,867	64,143	64,143
Total Expenditures	537,669	1,923,738	3,223,524
Cash Balance, December 31	3,180,107	2,239,947	(0)
Reserve for Encumbrances, December 31	1,052,527	-	-
Unencumbered Balance, December 31	2,127,580	2,239,947	(0)
Urban Park (423)			
Cash Balance, January 1	2,898,587	2,455,354	1
Revenue Receipts:			
Proceeds from Sale of Revenue Bonds			-
Interest		-	-
Transfer - In		-	-
Total Revenue Receipts	-	-	-
Total Revenue Receipts and Balance	2,898,587	2,455,354	1
Expenditure Disbursements:			
Capital Improvements	226,471	2,423,560	
Interest		-	
Other	216,762	31,793	
Total Expenditures	443,233	2,455,353	-
Cash Balance, December 31	2,455,354	1	1
Reserve for Encumbrances, December 31	1,748,744	-	-
Unencumbered Balance, December 31	706,610	1	1

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Chappeco TIF Project (424)			
Cash Balance, January 1	151,893	103,806	263,410
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	271,352	1,016,919	1,000,000
Interest	-	-	-
Payments in Leiu of Taxes	-	362,441	362,441
Transfer - In	-	-	-
Total Revenue Receipts	271,352	1,379,360	1,362,441
Total Revenue Receipts and Balance	423,245	1,483,166	1,625,852
Expenditure Disbursements:			
Capital Improvements	173,228	-	-
Principal	65,000	1,160,000	1,566,096
Interest	51,918	54,369	54,369
Other	29,293	5,387	5,387
Total Expenditures	319,439	1,219,756	1,625,852
Cash Balance, December 31	103,806	263,410	-
Reserve for Encumbrances, December 31	103,806	-	-
Unencumbered Balance, December 31	-	263,410	-
West Chester 75 TIF Project (425)			
Cash Balance, January 1	1,088,609	1,157,226	1,233,718
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	2,690,506	2,627,879	2,500,000
Interest	-	-	-
Payments in Leiu of Taxes	164,889	279,924	200,000
Transfer - In	-	-	-
Total Revenue Receipts	2,855,394	2,907,803	2,700,000
Total Revenue Receipts and Balance	3,944,003	4,065,029	3,933,718
Expenditure Disbursements:			
Capital Improvements	6,740	-	-
Principal	2,560,000	2,670,000	2,610,000
Interest	108,498	122,479	122,479
Other	111,540	38,832	38,832
Total Expenditures	2,786,777	2,831,311	2,771,311
Cash Balance, December 31	1,157,226	1,233,718	1,162,407
Reserve for Encumbrances, December 31	207,148	-	-
Unencumbered Balance, December 31	950,078	1,233,718	1,162,407

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
IKEA Road Improvement (426)			
Cash Balance, January 1	-	704,329	0
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	1,090,805	-	-
Interest		-	-
Payments in Leiu of Taxes		-	-
Total Revenue Receipts	1,090,805	-	-
Total Revenue Receipts and Balance	1,090,805	704,329	0
Expenditure Disbursements:			
Capital Improvements	296,541	704,329	
Principal		-	
Interest		-	
Other	21,770		
Transfer - Out	68,164		
Total Expenditures	386,476	704,329	-
Cash Balance, December 31	704,329	0	0
Reserve for Encumbrances, December 31	313,380	-	-
Unencumbered Balance, December 31	390,949	0	0
UCB/Muhlhauser Phase I (427)			
Cash Balance, January 1	-	1,560,843	(0)
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	2,655,110	-	-
Interest		-	-
Payments in Leiu of Taxes		-	-
Total Revenue Receipts	2,655,110	-	-
Total Revenue Receipts and Balance	2,655,110	1,560,843	(0)
Expenditure Disbursements:			
Capital Improvements	1,041,277	1,560,843	
Interest		-	
Other	52,990		
Total Expenditures	1,094,267	1,560,843	-
Cash Balance, December 31	1,560,843	(0)	(0)
Reserve for Encumbrances, December 31	869,318	-	-
Unencumbered Balance, December 31	691,524	(0)	(0)

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Public Safety Campus (428)			
Cash Balance, January 1	-	10,602,927	0
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	12,339,474	-	-
Interest		-	-
Payments in Lieu of Taxes		-	-
Total Revenue Receipts	12,339,474	-	-
Total Revenue Receipts and Balance	12,339,474	10,602,927	0
Expenditure Disbursements:			
Capital Improvements	961,724	10,163,348	
Other	774,822	439,579	
Total Expenditures	1,736,547	10,602,927	-
Cash Balance, December 31	10,602,927	0	0
Reserve for Encumbrances, December 31	10,237,736	-	-
Unencumbered Balance, December 31	365,191	0	0
Library Land and Construction (429)			
Cash Balance, January 1	-	2,657,581	12,661,529
Revenue Receipts:			
Proceeds from Sale of Revenue Notes	5,023,700	16,256,308	
Interest		-	
Payments in Lieu of Taxes		-	
Total Revenue Receipts	5,023,700	16,256,308	-
Total Revenue Receipts and Balance	5,023,700	18,913,889	12,661,529
Expenditure Disbursements:			
Capital Improvements	2,141,450	500,000	12,661,529
Principal		5,000,000	
Interest		196,510	
Other	224,669	555,850	
Total Expenditures	2,366,119	6,252,360	12,661,529
Cash Balance, December 31	2,657,581	12,661,529	0
Reserve for Encumbrances, December 31	1,354,304	-	-
Unencumbered Balance, December 31	1,303,277	12,661,529	0

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Cin-Day & West Chester Road Intersection (430)			
Cash Balance, January 1	-	-	(0)
Revenue Receipts:			
Proceeds from Sale of Revenue Notes		1,527,867	
Interest		-	
Payments in Lieu of Taxes		-	
Total Revenue Receipts	-	1,527,867	-
Total Revenue Receipts and Balance	-	1,527,867	(0)
Expenditure Disbursements:			
Capital Improvements		1,504,472	
Principal		-	
Interest		-	
Other		23,395	
Total Expenditures	-	1,527,867	-
Cash Balance, December 31	-	(0)	(0)
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	-	(0)	(0)
Beckett Road Project (431)			
Cash Balance, January 1	-	-	1,604,476
Revenue Receipts:			
Proceeds from Sale of Revenue Notes		1,629,933	
Interest		-	
Payments in Lieu of Taxes		-	
Total Revenue Receipts	-	1,629,933	-
Total Revenue Receipts and Balance	-	1,629,933	1,604,476
Expenditure Disbursements:			
Capital Improvements		-	1,604,476
Principal		-	
Interest		-	
Other		25,457	
Total Expenditures	-	25,457	1,604,476
Cash Balance, December 31	-	1,604,476	0
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	-	1,604,476	0

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Scott Street/Duke Project (432)			
Cash Balance, January 1	-	-	-
Revenue Receipts:			
Proceeds from Sale of Revenue Notes		-	
Interest		-	
Payments in Lieu of Taxes		-	
Transfer - In		-	3,000,000
Total Revenue Receipts	-	-	3,000,000
Total Revenue Receipts and Balance	-	-	3,000,000
Expenditure Disbursements:			
Capital Improvements		-	3,000,000
Principal		-	
Interest		-	
Other		-	
Total Expenditures	-	-	3,000,000
Cash Balance, December 31	-	-	-
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	-	-	-
Lighting Assessment Fund (507)			
Cash Balance, January 1	111,486	164,455	174,517
Revenue Receipts:			
Special Assessment	426,552	320,645	336,678
Transfer - In		-	-
Total Revenue Receipts	426,552	320,645	336,678
Total Revenue Receipts and Balance	538,038	485,101	511,194
Expenditure Disbursements:			
Other Expenses	283,583	310,584	326,113
Advances - Out	90,000	-	
Total Expenditures	373,583	310,584	326,113
Cash Balance, December 31	164,455	174,517	185,081
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	164,455	174,517	185,081

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	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Landscape District Fund (508)			
Cash Balance, January 1	94,469	106,291	71,146
Revenue Receipts:			
Special Assessment	121,651	125,000	125,000
Total Revenue Receipts	121,651	125,000	125,000
Total Revenue Receipts and Balance	216,121	231,291	196,146
Expenditure Disbursements:			
Personal Services	84,681	110,646	119,498
Capital Improvements		-	
Other Expenses	25,568	49,498	51,973
Total Expenditures	110,248	160,144	171,471
Cash Balance, December 31	105,873	71,146	24,675
Reserve for Encumbrances, December 31	27	-	-
Unencumbered Balance, December 31	105,845	71,146	24,675
Cemetery Bequest Fund (606)			
Cash Balance, January 1	14,797	15,164	15,572
Revenue Receipts:			
Interest	488	488	488
Total Revenue Receipts	488	488	488
Total Revenue Receipts and Balance	15,284	15,652	16,060
Expenditure Disbursements:			
Other Expenses	120	80	80
Total Expenditures	120	80	80
Cash Balance, December 31	15,164	15,572	15,980
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	15,164	15,572	15,980

WEST CHESTER TOWNSHIP 2008 BUDGET

Attachment A

	For 2007 Actual	For 2008 1st 5 mos. Actual 2nd 7 Mos. Est.	For 2009 Estimated
Park Trust Fund (607)			
Cash Balance, January 1	298,217	298,065	298,709
Revenue Receipts:			
Other	398	644	676
Total Revenue Receipts	398	644	676
Total Revenue Receipts and Balance	298,615	298,709	299,385
Expenditure Disbursements:			
Capital Expenditures		-	
Other Expenses	550		
Total Expenditures	550	-	-
Cash Balance, December 31	298,065	298,709	299,385
Reserve for Encumbrances, December 31	-	-	-
Unencumbered Balance, December 31	298,065	298,709	299,385
Fire Range Trust Fund (608)			
Cash Balance, January 1	2,893	2,868	2,868
Revenue Receipts:			
Other	2,400	-	
Total Revenue Receipts	2,400	-	-
Total Revenue Receipts and Balance	5,293	2,868	2,868
Expenditure Disbursements:			
Other Expenses	2,425		
Total Expenditures	2,425	-	-
Cash Balance, December 31	2,868	2,868	2,868
Reserve for Encumbrances, December 31		-	-
Unencumbered Balance, December 31	2,868	2,868	2,868

CERTIFICATE OF PUBLICATION

_____		First Reading
Date		
July 8, 2008		Emergency Reading

Date		Second Reading

Date		First Publication
July 14, 2008	Journal News	(After Approval)

Date and Newspaper		
July 17, 2008	Pulse Journal	

July 21, 2008	Journal News	Second Publication
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Date and Newspaper		
July 24, 2008	Pulse Journal	

<i>Patricia Williams, 8/11/08</i>		Certificate of Publication

Township Fiscal Officer Signature & Date		