

AGENDA
EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS
Tuesday, November 17, 2020
6:00 PM

During this tele-conference BOS meeting, public comment will be handled as follows:

- Participants are asked to call in by 5:55 pm.
- Participants will be asked to identify themselves when being accepted into the meeting.
- The public will be muted during the meeting when the Board is talking.
- For each agenda item that requires a Board vote, the public will be given an opportunity to comment and ask questions.
- Participants wishing to comment must state their name and must speak one at a time.
- Comments or questions can also be submitted via email to info@eastgoshen.org.
- Participants should turn down the volume if they are livestreaming the meeting on YouTube.

1. Call to Order (6:00 PM)
2. Pledge of Allegiance
3. Moment of Silence
4. Announce that the meeting is being livestreamed on YouTube
5. Public Hearing - none
6. Chairman's Report - none
7. Emergency Services Reports - none
8. Financial Report - none
9. Approval of Minutes and Treasurer's Report - none
10. Old Business
 - a. **Review 2021 Proposed Budget**
11. New Business - none
12. Any Other Matter
13. Public Comment
14. Liaison Reports – none
15. Correspondence, Reports of Interest - none
16. Adjournment

Meetings & Dates of Importance

Date	Meeting/Event	Time
Nov 17, 2020	Board of Supervisors	06:00 pm
Nov 18, 2020	Conservancy Board	07:00 pm
Nov 19, 2020	Futurist Committee	07:00 pm
Nov 23, 2020	Police Commission	03:00 pm
Nov 26, 2020	Thanksgiving – Office Closed	-----
Nov 27, 2020	Office Closed	-----
Dec 01, 2020	Board of Supervisors	07:00 pm
Dec 02, 2020	Planning Commission	07:00 pm
Dec 03, 2020	Park & Rec Commission	07:00 pm

Date	Meeting/Event	Time
Dec 05, 2020	E-Recycling in the Park	09:00 am
Dec 09, 2020	Conservancy Board	07:00 pm
Dec 10, 2020	Pipeline Task Force	06:30 pm
Dec 10, 2020	Historical Commission	07:00 pm
Dec 11, 2020	Municipal Authority	07:00 pm
Dec 15, 2020	Board of Supervisors	07:00 pm
Dec 17, 2020	Futurist Committee	07:00 pm
Dec 21, 2020	Sustainability Advisory Committee	07:00 pm
Dec 25, 2020	Christmas Day – Office Closed	-----

Newsletter Deadline for Winter 2020: November 25, 2020

The Chairperson, in his or her sole discretion, shall have the authority to rearrange the agenda accommodate the needs of other board members, the public or an applicant.

Public Comment – Pursuant to Section 710.1 of the Sunshine Act the Township is required to include an opportunity for public comment agenda which is intended to allow residents and/or taxpayers to comment on matters of concern, official action or deliberation which are or may be before the Board of Supervisors. Matters of concern which merit additional research will be placed on the agenda for the next meeting. The Board of Supervisors will allocate a maximum of 30 minutes for public comment at each meeting.

Constant Contact - Want more information about the latest news in the Township and surrounding area? East Goshen Township and Chester County offer two valuable resources to stay informed about important local issues. East Goshen communicates information by email about all Township news through Constant Contact. To sign up, go to www.eastgoshe.org, and click the “E-notification & Emergency Alert” button on the left side of the homepage.

ReadyChesco - Chester County offers an emergency notification system called ReadyChesco, which notifies residents about public safety emergencies in the area via text, email and cell phone call. Signing up is a great way to keep you and your loved ones safe when disaster strikes. Visit www.readychesco.org to sign up today!

Smart 911 – Smart 911 is a new service in Chester County that allows you to create a Safety Profile at www.smart911.com that includes details you want the 9-1-1 center and public safety response teams to know about your household in an emergency. When you dial 9-1-1, from a phone associated with your Safety Profile that information automatically displays to the 9-1-1 call taker allowing them to send responders based on up-to-date location and emergency information. With your Safety Profile, responders can arrive aware of many details they would not otherwise know. Fire crews can arrive knowing exactly how many people live in your home and where the bedrooms are located. EMS personnel can know family members’ allergies or specific medical conditions. And police can access a photo of a missing family member in seconds rather than minutes or hours, helping the search start faster.

Westtown East Goshen Regional Police Department

Do you want to get the latest news about what is happening with the Westtown-East Goshen (WEGO) Police Department? WEGO has an online tool called CRIME WATCH that gives the public direct access to crime and public safety related information happening in our community. Local residents are encouraged to visit the website and connect with the police department social media sites.

To sign up for CRIME WATCH, <https://chester.crimewatchpa.com/wegopd/53548/content/links>.

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**AGENDA
EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS
LONG-RANGE BUDGET PLANNING SESSION
Wednesday, June 10 2020, 10:00am**

PRILE COPY

During this tele-conference BOS meeting, public comment will be handled as follows:

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- For each agenda item that requires a Board vote, the public will be unmuted and given an opportunity to comment and ask questions.
- Participants wishing to comment must state their name and must speak one at a time.
- Comments or questions can also be submitted via email to info@eastgoshen.org.
- Participants are asked to turn down the volume if they are livestreaming the meeting on YouTube.

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence
4. Discuss 2021-2030 Budget Forecast and Memo
5. Any Other Matter
6. Public Comment
7. Adjournment

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**EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS MEETING
1580 PAOLI PIKE
WEDNESDAY, JUNE 10, 2020, 10:00AM
LONG-RANGE BUDGET PLANNING SESSION
FINAL MINUTES**

***Note:** In light of the Coronavirus pandemic, this was a virtual video-conference meeting conducted via the Zoom platform. In response to media reports about the vulnerability of the Zoom platform, public participation was limited to telephone.*

Present: Chairman Marty Shane; Vice-Chairman David Shuey; Members Michele Truitt and John Hertzog; Township Manager Rick Smith; Assistant Township Manager and Finance Director Jon Altshul; Public Works Director Mark Miller; Zoning Officer Mark Gordon; Parks and Recreation Director Jason Lang; Christina Morley (Pipeline Task Force); Leo Sinclair (Conservancy Board)

Call to Order & Pledge of Allegiance

Marty called the meeting to order at 10:00 a.m. and led the pledge of allegiance. David also called for a moment of silence in honor of our troops, public health workers and first responders. David also addressed a comment that John Hertzog had made in the previous night's meeting and provided John with clarity about what "depreciation" means in the local government context and how the Township has historically funded capital assets.

Discuss 2021-2030 Budget Forecast and Memo

Jon provided an overview of his 10-year expense and revenue forecast and stated that absent a reduction in expenses or a tax increase, he projects the Township's General Fund balance will fall below the minimum level established in our financial policies by 2026 and run out of money by 2028, or approximately one year earlier than he had forecast last year. While he attributed this decline to the current COVID crisis and the resulting economic slowdown, he noted that his forecasts have historically been more pessimistic than the actual financial performance has ended up being.

The table below reflects the specific topics discussed and the general consensus of the Board on each matter for the preparation of the 2021 Proposed Budget in the fall.

Topic	General Consensus of BOS
Renewable Energy	<ul style="list-style-type: none">• Staff will research costs and payback periods of various options outlined in the Cadmus report, including 3rd party ownership of solar panels on the Township building and Public Works Annex roofs; Virtual Power Purchase Agreements (as opposed to physical PPAs); Electric Vehicle charging stations with credit card readers to recoup installation and electricity costs.

Fire Company Funding	<ul style="list-style-type: none"> • The Board is in general agreement with staff's funding proposal • Staff will continue to work with partner municipalities to ensure that all partners are in agreement on approach.
Comp Plan	<ul style="list-style-type: none"> • Target early 2024 to determine whether a Comp Plan update is warranted.
Park Improvements	<ul style="list-style-type: none"> • General opposition to additional Park improvements until current economic conditions improve. • Staff shall coordinate with Friends of East Goshen to determine whether public-private partnerships are feasible for an amphitheater bandshell.
Pond Improvements	<ul style="list-style-type: none"> • Agreement to deal with future pond improvements on a year-by-year and case-by-case basis. • Conservancy Board to make a recommendation on possible improvements to culverts and storm sewer infrastructure in Grand Oak development
Trail Connections	<ul style="list-style-type: none"> • Agreement to revisit this issue when primary trail is complete and in use.
Act 537 Sewer Study	<ul style="list-style-type: none"> • Staff to meet with selected HOA leadership to determine whether this is a worthwhile topic for further study/analysis
Westtown Way Pump Station Project	<ul style="list-style-type: none"> • Wait for West Goshen Sewer Authority staff and engineer to evaluate potential options. • If project costs continue to be high, consider coordination at elected official level.
Replacement Financial/Permitting System	<ul style="list-style-type: none"> • General agreement that a replacement system should be budgeted and implemented in 2021.

Any Other Matter

David recognized that 2021 will be a difficult budget year due to all the deferred projects from 2020, but suggested that the Township attempt to develop a balanced budget by 2022. Jon agreed to work on this.

Public Comment

Kate Minshall, 473 Gateswood Drive, expressed concern about the cost and safety of the Paoli Pike Trail. Jon explained that the construction costs of the trail between Reservoir Road and North Chester Road are being fully paid for by grant funds.

Ms. Morley suggested that the Township re-evaluate the Comp Plan prior to 2024, as so much has changed in the Township since 2015 with both the construction of the Mariner East pipelines and the emergence of COVID-19. She suggested as a first step that individual ABC groups evaluate those sections of the existing Comp Plan that are relevant to their missions.

Mr. Sinclair expressed his disappointment about the meeting. He noted that there was no discussion of the TND overlay and raised concerns about the cost of the trail.

Adjournment

There being no further business, Michele made a motion to adjourn at 12:15pm. David seconded. The motion passed 4-0.

Respectfully submitted,
Jon Altshul, Recording Secretary

Memo

To: Board of Supervisors
From: Jon Altshul
Re: June 10, 2020, Long-Range Planning Session
Date: June 5, 2020

Long-Term Projections

As shown in the attached worksheet, I am projecting the Township's General Fund balance, excluding the Operating Reserve Fund, to fall below 20% of revenues—the minimum required under the adopted financial policy—in 2024. When combined with the balance of the Operating Reserve, the combined fund balance will fall below 25% of revenues (i.e. 5% minimum for the Operating Reserve and 20% for the General Fund) in 2026 and run out of money all together in 2028. These dates are one year earlier than was forecast last year.

To clarify, the Township's financial policy requires the Township's General Fund to not fall below 20% of annual revenues and the Operating Reserve Fund to be funded at 5% of revenues.

Summary of Forecasts of Key Economic Indicators

As summarized below, both private sector and public sector economists project the economy will struggle through at least 2021.

	Final 2020	2021	2022 and beyond
Unemployment	10.0% (PNC); 11.4% (CBO)	7.5% (PNC); 10.1% (CBO)	5.3% (PNC)
GDP	-4.9% (PNC); -5.6 (CBO)	4.8% (PNC); 2.8% (CBO)	3.6% (PNC)
CPI/Inflation	0.8% (PNC)	1.5% (PNC)	3.0% (PNC)
Wage growth	1.3% (PNC)	1.8% (PNC)	2.8% (PNC)
Home Prices (Case-Schilling)	-3.9%	4.7%	4.6%
Interest Rates (10-year Treasuries)	0.94% (PNC); 0.8% (CBO)	0.97% (PNC); 0.7% (CBO)	1.26% (PNC)

Sources: PNC= *National Economic Outlook*, PNC Bank, late April 2020; CBO=Congressional Budget Office, April 24, 2020 Forecast

Forecasting Assumptions

Note that I have revised the 2020 forecast to reflect the following adjustments:

- EIT decline of 5%; Transfer Tax decline of 25%; Cable Franchise decline of 3%
- An additional \$100,000 for the Police Arbitration award. The actual figures are not known at this time.
- The implementation of the budget cuts approved by the Board on May 19, 2020
- Miscellaneous savings for selected line items (e.g. snow removal)

Variable	2021	2022 and beyond
Inflation	2%	2%
EIT	0% (after -5% in 2020)	3%
Cable Franchise	-3%	-3%
Police	3.5% (after \$100,000 increase in 2020)	3.5%
Fire Company Contribution Increase	\$29,624 (plus inflation)	Additional \$66,689 in 2022 only (plus inflationary increases)
Salaries (including steps)	1.5%	2.5%
Health Insurance	3% (reflecting maximum DVHT rate credit)	6% (long-term average)
Additional Police Capital Contribution	+\$5,000	+\$5,000
IT/Financial & Permitting System	\$100,000	-
Ponds	\$200,000 (for Bow Tree I)	Additional \$200,000 for Hershey's Mill Estates in 2023 (assumes Pin Oaks and Bow Tree II & III are deferred until after 2030)
Miscellaneous new requests*	\$0	\$0

* Historically, I have included a line item for "miscellaneous new requests" to reflect presumed new expenditures (usually about \$100,000 per year). However, this year, I have taken that line item out.

Points of Discussion (note some of these items are included in the forecast, while others are not)

Renewable Energy—Not included in forecast

- Last year, the Township was quoted \$35,000 to install an EV charging station with two plugs (including a new transformer in the basement). This amount is before any state rebate or fees that we might recoup by charging motorists to use the station.
- As a further reminder, the price quote we received for rooftop solar panels on the Public Works Garage was \$100,000-\$150,000 (depending on the size), with a payback period of about 15 years. This would be if the Township owned the panels, but was bank financed (in order to pass the tax credits on to the bank). We do not have a price quote for 3rd party solar ownership (i.e. where a developer installs rooftop panels on our roof and then leases the panels back to us).
- The cost of preparing an RFP for a PPA is \$20,000, which is an expense that could be shared amongst the COG municipalities (EGT's share would likely be about \$4,000); this expense would likely pay itself back from in a matter of months once the PPA is in place.

Fire Company Funding—Included in forecast

- Goshen has requested that the Townships increase their contributions so that municipal funding covers all net operating costs (i.e. after insurance reimbursements, subscriptions, etc), with fundraising, grants and investment income paying for capital costs. This would correspond with a \$500,000 increase in Township contributions, or about \$240,000 from EGT.

- As you'll see, we are at the low-end of per capita fire company contributions (See "2019 Chesco Municipal Fire Contribution Survey").
- As noted above, the forecast assumes a \$29,624 contribution increase in 2021 and an additional \$66,689 increase in 2022, which would put us at about \$25/resident by 2022.
- The logic for this proposal is out lined in the separate memo attached ("Goshen Fire Company Funding")

Comp Plan—Not included in forecast

- While not reflected in the projections, we will need to update the Comprehensive Plan by October 2025, and should probably target a start date of early 2024.
- A County Vision Partnership grant could cover up to 70% of the cost (e.g. a \$70,000 comp plan update would have a net cost of \$21,000)

Amphitheater Band Shell—Not included in forecast

There are still a number of park improvements outlined in Parks, Recreation and Open Space Master Plan that are outstanding. The biggest is probably the band shell for the amphitheater, with an estimated cost of \$65,000. Jason is hopeful that we can get grant funding with a 50% match for this improvement (or \$32,500 net). This expense is not included in the projections.

Trail Connections—Not included in forecast

As a medium-term issue and once Segment B is completed—perhaps by 2022 or 2023—we will need to discuss trail connections with the various neighborhoods. What planning would the Board be interested in undertaking in the next couple of years?

Act 537 Sewer Study—N/A (Sewer Fund)

Act 537 Studies are undertaken in order to plan for future expansions of our sewer infrastructure. We last did one over a decade ago. The Municipal Authority has expressed an interest in undertaking an updated study. The estimated cost is \$30,000 and the state has a grant program that would cover 50% of this cost.

Westtown Way Pump Station—N/A (Sewer Fund)

The West Goshen Sewer Authority still expects to go out to bid on improvements to the Westtown Way Pump Station. 54% of the flows through this pump station come from East Goshen. Our share of the revised cost estimate for this project is about \$600,000 more than what WGSA's engineer originally estimated, and was the basis for our 2017 bond sale. The reason for the overrun is the need make structural modification to the building to facilitate the removal of the pumps.

When coupled with earlier overruns for the "Phase II" improvements (comag and dewatering systems) at WGSP, the sewer portion of the bond proceeds are around \$900,000 short.

However, WGSA plans to apply for any (as yet unannounced) federal stimulus grants for local governments should there be a Congressional appropriation. If WGSA is successful in securing grants, then we should have sufficient funds in the sewer portion of the bond funds to cover the entire cost. If not, we will need to discuss whether to fund this overage from the Sewer Capital Reserve Fund or via a small bank loan or DelVal note.

Financial/permitting system—Included in forecast

We have used AMS as our financial/permitting system for two decades. For the most part, the system works well and the ongoing service contract is very inexpensive. However, AMS is showing its age, and we have concerns about how the system will be maintained when current AMS management retires. A new system would probably cost about \$100,000 to purchase, which is reflected as a 2021 purchase in the forecast. I would expect it will be relatively straight-forward to migrate data from AMS to a new system, as all of our data can be easily downloaded into a CSV file that can be uploaded into a new system.

What If Scenario

The worksheet titled “What If” shows forecasted year-end fund balances with a 0.3 millage increase (to 1.55 mills) in 2023, a further 0.35 millage increase (to 1.9 mills) in 2026, and a further 0.2 millage increase (to 2.1 mills) in 2028. At these tax rates and with no expense reductions, the Township would more or less maintain a fund balance in line with our financial policies through 2030.

As a simple rule of thumb, each 0.1 mill increase in the real estate tax rate generates about \$160,000 in additional revenue and adds about \$25 to a “typical” homeowner’s real estate bill.

Mill rate of area municipalities

Uwchlan	0.12
Willistown*	0.28
East Whiteland*	0.45
West Whiteland	0.71
East Goshen	1.25
East Bradford	1.50
West Goshen	2.00
Westtown	3.50
Malvern*	4.67
West Chester	6.96

**GVSD municipalities do not share 1% EIT with SD*

Annual Planning Session Forecast, 2021-2030

Account Title	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Restimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Avg Inc. 2021-2030
BEGINNING GENERAL FUND BALANCE		-		5,625,871	5,625,871	5,264,442	4,350,376	3,446,477	2,227,978	1,209,540	142,500	(1,055,758)	(2,384,381)	(3,848,337)	(5,452,037)	
POLICE EXPENSES	4,105,125	3,619,463	3,802,129	3,884,680	3,984,680	4,127,303	4,264,547	4,406,356	4,433,043	4,587,826	4,747,962	4,913,791	5,083,409	5,260,567	5,443,925	3.2%
OTHER EMERGENCY SERVICE EXPENSES	438,562	467,386	466,809	495,253	495,253	533,140	608,851	619,386	630,132	641,093	652,274	663,678	675,310	687,174	699,276	3.6%
PUBLIC WORKS EXPENSES	2,418,979	2,351,731	2,415,961	2,760,338	2,413,506	2,660,609	2,697,363	2,760,133	2,824,644	2,890,954	2,959,127	3,029,229	3,101,328	3,175,495	3,251,806	3.1%
ADMINISTRATION EXPENSES	1,809,400	1,866,537	1,967,497	1,900,680	1,841,440	1,999,638	1,992,729	2,039,258	2,087,099	2,136,298	2,183,771	2,232,640	2,286,088	2,341,099	2,397,732	2.7%
ZONING/PERMITS/CODES EXPENSES	424,069	504,160	513,453	522,011	467,370	510,896	526,109	541,348	557,149	573,535	590,534	608,172	626,479	645,485	665,223	3.6%
PARK AND RECREATION EXPENSES	675,456	828,595	819,400	881,005	690,846	859,664	660,691	877,630	695,099	713,121	731,715	750,906	770,718	789,470	810,556	2.9%
TOTAL CORE FUNCTION EXPENSES	9,871,591	9,637,873	9,985,249	10,443,967	9,893,095	10,691,250	10,750,291	11,244,112	11,227,166	11,542,827	11,865,384	12,198,416	12,543,330	12,899,289	13,268,517	3.0%
POLICE REVENUES	42,127	45,703	32,995	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	0.0%
OTHER EMERGENCY SERVICES REVENUES	26,903	29,646	40,380	33,905	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	0.0%
PUBLIC WORKS REVENUES	940,177	1,038,912	1,047,735	1,000,284	1,000,284	1,020,298	1,013,831	1,032,487	1,051,517	1,070,927	1,090,725	1,110,919	1,131,517	1,152,527	1,173,957	1.6%
ADMINISTRATION REVENUES	376,317	377,800	373,542	318,829	319,129	415,982	346,441	352,010	357,692	363,487	369,400	375,431	381,584	387,861	181,145	-2.8%
ZONING/PERMITS/CODES REVENUES	262,958	298,142	310,601	272,870	250,870	278,211	283,658	289,214	294,881	300,662	306,559	312,573	318,707	324,965	331,347	2.9%
PARK AND RECREATION REVENUES	152,067	125,444	132,546	132,620	132,620	135,032	137,493	140,003	142,563	145,174	147,838	150,554	153,326	156,152	159,035	1.8%
TOTAL CORE FUNCTION REVENUES	1,800,549	1,915,647	1,937,799	1,796,508	1,774,903	1,921,523	1,853,423	1,885,715	1,918,653	1,952,250	1,986,521	2,021,478	2,057,134	2,093,505	1,917,485	0.9%
NET POLICE	4,062,999	3,573,761	3,769,134	3,846,680	3,946,680	4,089,303	4,226,547	4,368,356	4,395,043	4,549,826	4,709,962	4,875,791	5,045,409	5,222,567	5,405,925	3.2%
NET OTHER EMERGENCY SERVICES	411,660	437,740	426,429	461,348	461,253	499,140	574,851	585,386	596,132	607,093	618,274	629,678	641,310	653,174	665,276	3.8%
NET PUBLIC WORKS	1,478,803	1,312,819	1,368,225	1,760,054	1,413,222	1,640,310	1,683,533	1,727,646	1,773,127	1,820,027	1,868,402	1,918,310	1,969,811	2,022,968	2,077,848	4.0%
NET ADMINISTRATION	1,433,083	1,488,737	1,593,955	1,581,851	1,522,311	1,583,656	1,646,288	1,687,247	1,729,407	1,772,810	1,814,372	1,857,209	1,904,504	1,953,238	2,216,587	3.9%
NET ZONING/PERMITS/CODES	161,110	206,018	202,852	249,141	216,500	232,686	242,451	252,134	262,268	272,873	283,975	295,599	307,771	320,520	333,876	4.4%
NET PARK AND RECREATION	523,388	703,151	686,854	748,385	558,226	724,632	523,198	737,627	552,536	567,946	583,878	600,352	617,392	633,317	651,521	3.5%
CORE FUNCTION NET SUBTOTAL	8,071,042	7,722,226	8,047,450	8,647,459	8,118,192	8,769,727	8,896,868	9,358,397	9,308,513	9,590,577	9,878,863	10,176,939	10,486,196	10,805,784	11,351,033	3.4%
DEBT - PRINCIPAL	521,000	549,000	574,000	349,999	349,999	349,999	362,998	376,999	392,000	320,000	330,000	335,000	340,000	350,000	355,000	0.4%
DEBT - INTEREST	147,380	249,459	226,397	203,872	203,872	188,758	173,076	156,789	141,400	135,000	128,400	121,700	114,475	102,163	92,250	-7.6%
TOTAL DEBT SERVICE	668,380	798,459	800,397	553,871	553,871	538,757	536,074	533,788	533,400	455,000	458,400	456,700	454,475	452,163	447,250	-2.0%
TOTAL CORE FUNCTION NET	8,739,422	8,520,685	8,847,847	9,201,330	8,672,063	9,308,484	9,432,942	9,892,185	9,841,913	10,045,577	10,337,263	10,633,639	10,940,671	11,257,947	11,798,283	3.1%
NON-CORE FUNCTION REVENUE																
EARNED INCOME TAXES	4,979,900	4,966,732	5,024,881	5,130,800	4,874,260	4,874,260	5,020,488	5,171,102	5,326,236	5,486,023	5,650,603	5,820,121	5,994,725	6,174,567	6,359,804	2.7%
REAL ESTATE PROPERTY TAX	2,028,636	2,048,178	2,047,411	2,042,779	2,032,779	2,042,779	2,042,780	2,042,781	2,042,782	2,042,783	2,042,784	2,042,785	2,042,786	2,042,787	2,042,788	0.0%
REAL ESTATE TRANSFER TAX	1,209,969	735,107	797,672	650,000	487,500	585,000	596,700	608,634	620,807	633,223	645,887	658,805	671,981	685,421	699,129	3.8%
CABLE TV FRANCHISE TAX	476,562	458,973	447,511	457,200	457,200	443,484	430,179	417,274	404,756	392,613	380,835	369,410	358,327	347,578	0	-12.7%
LOCAL SERVICES TAX	344,447	339,829	337,315	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	0.0%
OTHER INCOME	69,695	119,966	142,412	113,895	113,895	103,895	93,895	88,895	83,895	78,895	73,895	68,895	63,895	58,895	53,895	-7.2%
TOTAL NON CORE FUNCTION REVENUE	9,109,208	8,668,785	8,797,200	8,739,674	8,310,634	8,394,418	8,529,042	8,673,687	8,823,475	8,978,537	9,139,004	9,305,016	9,476,715	9,654,247	9,500,616	1.4%
NET RESULT	369,786	148,100	(50,647)	(461,656)	(361,429)	(914,066)	(903,899)	(1,218,498)	(1,018,438)	(1,067,040)	(1,198,259)	(1,328,622)	(1,463,956)	(1,603,700)	(2,297,667)	
ENDING GENERAL FUND BALANCE				5,164,216	5,264,442	4,350,376	3,446,477	2,227,978	1,209,540	142,500	(1,055,758)	(2,384,381)	(3,848,337)	(5,452,037)	(7,749,704)	
ENDING GENERAL FUND & OPERATING RESERVE BALANCE				7,860,566	6,946,500	6,042,601	4,824,102	3,805,664	2,738,624	1,540,366	211,743	(1,252,213)	(2,855,913)	(5,153,580)		
ENDING FUND BALANCE AS % OF REVENUE				47.0%	50.4%	38.7%	30.5%	18.9%	10.3%	1.2%	-8.6%	-18.8%	-29.6%	-40.8%	-56.5%	
ENDING GENERAL FUND & OPERATING RESERVE BALANCE AS % OF REVENUE				77.9%	67.3%	58.2%	45.7%	35.4%	25.1%	13.8%	1.9%	-10.9%	-24.3%	-45.1%		

Memo

To: East Goshen BOS
From: Jon Altshul
Re: Goshen Fire Company Funding
Date: May 29, 2020

The Goshen Fire Company has convened two meetings with Township staff and elected officials since late 2019 to discuss municipal funding levels. In the medium-term, Goshen faces a cash crunch as expenses exceed revenues. Moreover, on a per capita basis, Goshen's municipal contributions are on the low end of area Fire/EMS companies. In 2020, Goshen expects \$593,394 in municipal contributions or about \$17 per capita.

Goshen had requested that the municipalities increase contributions so that Goshen's net operating costs are fully municipally-supported, leaving donations and special events to pay for capital costs.

Goshen FC Funding Proposal

	2020 Budgeted	2021 Requested	2022 Requested (est.)	2023 Requested (est.)	2024 Requested (est.)
Total Municipal Contributions	\$593,324	\$873,799	\$1,125,660	\$1,351,043	\$1,459,127
\$ Increase	-	\$280,475	\$251,861	\$125,306	\$100,077
% Increase	-	47%	29%	11%	8%

Given the current crisis, staff agrees that increases of this magnitude are not feasible. Moreover, staff also agreed that linking municipal contributions to net operating costs could set a dangerous precedent. Instead, staff would propose more modest increases—approximately half of what was requested in 2021 and 2022, with long-term increases tied to CPI.

Municipal Staff Proposal

	2020 Budgeted	2021 Staff Proposal	2022 Staff Proposal	2023 Staff Proposal	2024 Staff Proposal
Total Municipal Contributions	\$593,324	\$730,190	\$869,794	\$887,190	\$904,934
\$ Increase	-	\$136,866	\$139,604	\$17,396	\$17,744
% Increase	-	23.1%	19.1%	2.0%	2.0%

*i.e. \$125,000 aggregate increase in 2021 & 2022, plus 2% assumed CPI. 2022 funding levels would equal \$25 per capita

Staff also agrees that costs should be apportioned based on calls for service and real estate valuations, which is the formula used by the West Chester Fire Department, to take effect in 2021.

Municipal Staff Allocation Proposal

	Assessments %	Calls '17-'19 %	Total %	2020 Budgeted	2021 Staff Proposal	2022 Staff Proposal
East Goshen	47.5%	48.0%	47.8%	\$319,191	\$348,815	\$415,504
West Goshen	27.0%	32.1%	29.5%	\$126,000	\$215,532	\$256,739
Westtown	18.9%	11.8%	15.3%	\$92,381	\$111,565	\$132,895
Willistown	6.5%	8.3%	7.4%	\$55,752	\$54,279	\$64,657

Board Action Steps

Staff requests guidance from their respective Boards about whether the staff funding proposal is appropriate and/or whether additional analysis is needed.

2019 Chesco Municipal Fire Contribution Survey

MUNICIPALITY	CONTRIBUTION TYPE	AMOUNT (2019)	Population	Cost per resident	NOTES/COMMENTS
<u>Atglen Borough</u>	Christiana Fire Co.	\$ 15,750.00			
	Fire WC	\$ 3,900.00			
	Christiana Ambulance	\$ 2,400.00			
	Ambulance WC	\$ 170.00			
		\$ 22,220.00	1,408	\$ 15.78	
<u>Borough of Kennett Square</u>	Regional fire commission	\$ 250,000.00	6,195	\$ 40.36	<i>This figure does not include fire relief or debt service on previous capital purchases</i>
<u>East Brandywine Twp.</u>	East Brandywine Fire Co.	\$ 222,900.00			<i>0.42 mil Fire Tax = \$281,300 (will segregate into Special Revenue Fund for 2020)</i>
	Worker's Comp.	\$ 18,000.00			<i>Partially reimbursed by West Brandywine and Upper Uwchlan based on call volume distribution</i>
	Gasoline and diesel	\$ 10,000.00			
	Fire Hydrant rental	\$ 35,000.00			
	Minquas Ambulance	\$ 4,500.00			
	Westwood Ambulance	\$ 4,500.00			
		\$ 294,900.00	8,826	\$ 33.41	
<u>East Coventry Twp.</u>	Ridge Fire Co.	\$ 15,000.00			
	Worker's Comp.	\$ 29,000.00			
	Vehicle Insurance	\$ 15,800.00			
		\$ 59,800.00	6,761	\$ 8.84	
<u>East Fallowfield Twp.</u>	Fire Cos. subsidies	\$ 100,000.00			
	Fire Relief Assoc. subsidies	\$ 46,000.00			
	EMS Cos. Subsidies	\$ 132,800.00			
	Modena (capital)	\$ 20,000.00			
	Capital reserve	\$ 57,500.00			
		\$ 356,300.00	7,575	\$ 47.04	
<u>East Goshen Twp.</u>	Goshen Fire Co.	\$ 309,841.00			<i>Provide fire and BLS (serve about 90% of Twp.); also split the cost of WC with other munis.</i>
	Malvern Fire Co.	\$ 13,694.00			<i>Provide fire and BLS (serve about 10% of Twp.)</i>
		\$ 323,535.00	18,207	\$ 17.77	<i>In addition, for 2020, \$13,913 was contributed to Good Fellowship</i>
<u>East Pikeland Twp.</u>	Kimberton Fire Co.	\$ 62,000.00			<i>Also pay liability insurance for vehicles</i>
	Worker's Comp.	\$ 8,000.00			
		\$ 70,000.00	7,327	\$ 9.55	
<u>East Vincent Twp.</u>	Various	\$ 24,000.00	7,327	\$ 3.28	<i>Sum of contributions to three outside volunteer fire cos. that service the Twp. No fire tax.</i>
<u>East Whiteland Twp.</u>	East Whiteland Fire Co.	\$ 155,000.00	12,402	\$ 12.50	<i>In addition to paid career FF/EMTs with a budget of \$1.9M Twp. made one-time contribution for equipment in 2018 of \$300,000</i>

<u>Easttown Twp.</u>	Paoli Fire Co.	\$ 96,500.00	10,646	\$	37.20	
	Berwyn Fire Co.	\$ 299,500.00				
		\$ 396,000.00				
<u>Malvern Boro</u>	Malvern Fire Co.	\$ 115,000.00	3,445	\$	33.38	Provides fire and EMS (2019 budget figure)
<u>New Garden Twp.</u>	Avondale Fire Co. (operating)	\$ 195,400.00	12,150	\$	34.74	
	Avondale Fire Co. (fuel)	\$ 8,000.00				
	Avondale Fire Co. (WC)	\$ 25,000.00				
	Avondale Ambulance (operatin	\$ 112,700.00				
	Medic 94 (operating)	\$ 81,000.00				
		\$ 422,100.00				
<u>Oxford Borough</u>	Union Fire Co.	\$ 59,411.47	5,572	\$	20.57	
	Ambulance division	\$ 36,797.00				
	Southern Chester County EMS	\$ 18,396.00				
		\$ 114,604.47				
<u>Parkesburg Borough</u>	Keystone Valley	\$ 146,657.93	3,920	\$	37.41	1.1 mil Fire Tax (fire and BLS service)
<u>Pennsbury Twp.</u>	Longwood Fire Co.	\$ 235,883.00	3,657	\$	64.50	Provide fire and ambulance to 100% of Twp. (part of regional fire commission)
<u>Phoenixville</u>	Fire	\$ 894,940.00	16,957	\$	52.78	2020 Budget figure
<u>Schuylkill Twp.</u>	Valley Forge Volunteer Fire Co.	\$ 200,000.00	8,641	\$	53.23	2019 contribution (VFVFC requesting \$280,000 for 2020) Twp.-held account, funds released upon request (usually a year in advance)
	Fire Capital reserve	\$ 200,000.00				
	Fire WC	\$ 20,000.00				
	Ambulance WC	\$ 40,000.00				
		\$ 460,000.00				
<u>Tredyffrin Twp.</u>	Paoli (operating)	\$ 184,800.00	29,504	\$	24.59	
	Paoli (capital)	\$ 75,000.00				
	Berwyn (operating)	\$ 184,800.00				
	Berwyn (capital)	\$ 100,000.00				
	Berwyn (ALS)	\$ 149,000.00				
	Radnor (operating)	\$ 32,000.00				
		\$ 725,600.00				
<u>Valley Twp.</u>	Fire	\$ 132,000.00	6,794	\$	53.50	0.35 mil Fire tax (also pay WC and gas)
	Fire Capital Fund	\$ 30,000.00				
	EMS	\$ 171,500.00				0.45 mil EMS tax (also pay WC and gas)
	EMS Capital Fund	\$ 30,000.00				
		\$ 363,500.00				
<u>West Goshen Twp.</u>	Goshen Fire	\$ 126,000.00	23,009	\$	22.25	
	West Chester Fire Co.	\$ 386,000.00				
		\$ 512,000.00				

<u>West Whiteland Twp.</u>	<i>West Whiteland Fire Co.</i>	\$ 118,000.00			
	<i>Equip. replacement fund</i>	\$ 170,000.00			<i>For fire equipment and vehicles</i>
	<i>Uwchlan Ambulance</i>	\$ 16,500.00			
	<i>Good Fellowship Ambulance</i>	\$ 6,000.00			
		<u>\$ 310,500.00</u>	18,381	\$	16.89
<u>Willistown Twp.</u>	<i>Malvern</i>	\$ 143,290.00			
	<i>Paoli</i>	\$ 104,070.00			
	<i>Goshen</i>	\$ 54,128.00			
	<i>Newtown</i>	\$ 20,511.00			
		<u>\$ 321,999.00</u>	10,991	\$	29.30

What If Scenario--Real Estate Tax Increases

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Ending Fund Balance	5,264,442	4,350,376	3,446,477	2,707,978	2,169,540	1,582,500	1,424,242	1,135,619	1,031,663	787,963	(149,704)
Ending Fund Balance (with Operative Reserve)	7,860,566	6,946,500	6,042,601	5,304,102	4,765,664	4,178,624	4,020,366	3,731,743	3,627,787	3,384,087	2,446,420
General Fund Balance as % of Revenues	52.2%	42.2%	33.2%	25.6%	20.2%	14.5%	12.8%	10.0%	8.9%	6.7%	-1.3%
General Fund & Operating Reserve Balance as % of Revenues	77.9%	67.3%	58.2%	50.2%	44.4%	38.2%	36.1%	32.9%	31.5%	28.8%	21.4%
Mill rate	1.25 mills	1.25 mills	1.25 mills	1.55 mills	1.55 mills	1.55 mills	1.9 mills	1.9 mills	2.1 mills	2.1 mills	2.1 mills

2021 Proposed Budget Version 3

Payroll line items increased by 3.25% per Act 111 Award. Note: The 2020 budget was assumed due to Arbitration. 2020 backpay was included in projected year end. 2019 backpay is included in last line item under Payroll Expense. Request for one FT People Share employee be moved to official employee of WEGO PD (currently going thru last 6 months of probationary period - this is NOT a new position and the funds were budgeted, we kept the employee as a FT People Share until we were sure the employee could perform the duties). The Chief's special requests will be in red below. The request for Total Station removed in Version 3. Liability/Property/Work Comp premiums are firm. Health Insurance/Retirement Insurance estimated increase 4.75% per discussions with DVHT. Other Insurance line items will be increased by 5% until a firm quote is received. Changes made to Version 3 after completing 3 quarters of 2020.

	<u>Actual</u>	<u>Approved</u>	<u>AS of September</u>	<u>Projected</u>	<u>Proposed</u>	
<u>PAYROLL EXPENSES</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020 Year End</u>	<u>2021</u>	<u>Comments:</u>
CHIEF OF POLICE	\$147,783.22	\$151,921.09	\$118,585.30	\$154,160.89	\$160,037.50	Chief
LIEUTENANT	\$266,415.47	\$273,875.05	\$215,547.12	\$280,211.26	\$295,295.00	2 LTs
SERGEANTS & 1 CORPORAL	\$641,197.76	\$759,587.99	\$565,126.27	\$734,664.15	\$813,308.24	6 Sergeants & 1 Corporal
FULL-TIME OFFICERS	\$1,497,389.65	\$1,594,415.16	\$1,354,415.89	\$1,760,740.66	\$1,985,780.95	20 Fters and added \$69,000 for raises on anniversary dates for officers in the step.
PART-TIME OFFICERS	\$170,197.93	\$174,971.77	\$182,320.60	\$237,016.78	\$244,719.83	3.25% over projected 2020.
OFFICE STAFF	\$199,949.77	\$201,960.00	\$160,117.04	\$208,152.15	\$255,764.00	3 Fters @ \$216,000 and one People Share employee (to hire @ WEGO - \$39,520). Commission approved 4 FT @ 40 hrs and 3 PT @ 20 hrs.
VACATION	\$157,635.54	\$147,720.24	\$69,581.06	\$130,000.00	\$134,225.00	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
SICK	\$97,918.16	\$128,500.00	\$109,494.93	\$195,857.48	\$202,222.85	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
COMP	\$67,153.74	\$52,428.00	\$28,739.16	\$52,000.00	\$53,690.00	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
PERSONAL	\$29,280.66	\$35,980.00	\$17,086.88	\$35,980.00	\$37,149.35	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
COURT	\$21,633.80	\$26,255.52	\$7,879.29	\$10,243.08	\$15,000.00	Reduced by \$11,000. This is a tough one to predict since COVID and the change in scheduling by new Judge.
LONGEVITY	\$76,984.13	\$79,399.64	\$82,450.13	\$109,380.86	\$115,742.32	Exact amount needed according to contract
OVERTIME	\$45,734.07	\$49,110.64	\$52,054.49	\$67,670.84	\$69,870.14	3.25% over projected 2020.
SHIFT DIFFERENTIAL	\$35,209.34	\$36,054.02	\$29,824.56	\$38,771.93	\$40,032.02	3.25% over projected 2020.
HOLIDAYS 13-1/2 DAYS PER YEAR	\$50,324.22	\$61,680.00	\$35,025.59	\$55,628.88	\$57,436.82	3.25% over projected 2020.
SCHOOL & FIREARMS TRNG.	\$60,372.16	\$66,820.00	\$17,931.11	\$23,310.44	\$68,991.65	We could not do a lot of the outside training, due to covid, we are hoping it is possible to train in 2021.
TRAINING- NEW HIRES	\$13,285.00	\$33,000.00	\$12,346.54	\$16,050.50	\$46,080.00	8 Pters trained for 288 hours @ \$20.00 per hour
MISCELLANEOUS- entirely refunded	\$128,524.97	\$0.00	\$61,316.54	\$79,711.50	\$0.00	Not budgeted - this would be entirely refunded.
DETECTIVE ALLOWANCE	\$3,900.00	\$3,900.00	\$1,950.00	\$2,535.00	\$3,900.00	Exact amount needed according to contract
WORK COMP PAY, partially refunded	\$3,052.89	\$0.00	\$107,402.17	\$139,622.82	\$0.00	Not budgeted - this is partially refunded. Cannot project work comp injuries.
Retro Pay for 2019. 2020 retro pay is included in line items	\$0.00	\$0.00	\$130,875.31	\$130,875.31	\$0.00	One time payment for 2019 backpay
TOTAL PAYROLL EXPENSES	\$3,713,942.48	\$3,877,579.11	\$3,360,069.98	\$4,331,709.21	\$4,599,245.66	18.61% over approved 2020 budget
2019 backpay paid in 2020	\$130,875.31			\$4,121,122.40		11.60% over 2020 year end projection with 2019 back pay \$ & refunded Misc removed
New Actual	\$3,844,817.79					

	<u>Actual</u>	<u>Approved</u>	<u>AS of September</u>	<u>Projected</u>	<u>Proposed</u>	
<u>BENEFIT EXPENSES</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020 Year End</u>	<u>2021</u>	<u>Comments:</u>
SOCIAL SECURITY & MED.	\$274,481.88	\$296,634.80	\$246,857.03	\$320,694.61	\$351,842.29	7.65% of total payroll expenses.
UNEMPLOYMENT COMP	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	No change to budget
DENTAL	\$56,913.75	\$60,000.00	\$40,465.99	\$60,000.00	\$63,000.00	Firm quote not received. 5% increase for now.
EYE CARE	\$12,592.37	\$11,000.00	\$9,283.02	\$11,000.00	\$11,000.00	No change to budget
PHYSICALS	\$3,885.24	\$5,000.00	\$78.34	\$5,000.00	\$5,000.00	No change to budget
CLEANING ALLOWANCE	\$25,128.94	\$26,500.00	\$24,221.17	\$26,500.00	\$26,500.00	Exact amount needed according to contract
CLOTHING ALLOWANCE	\$2,925.00	\$3,510.00	\$3,510.00	\$3,510.00	\$3,510.00	Exact amount needed according to contract
SHOE ALLOWANCE	\$12,300.00	\$12,300.00	\$11,950.00	\$12,300.00	\$12,300.00	Exact amount needed according to contract
HEALTH CLUB	\$7,565.58	\$7,650.00	\$3,663.21	\$7,650.00	\$7,650.00	No change to budget
PRIVATE EDUCATION	\$6,517.01	\$30,000.00	\$12,056.86	\$20,000.00	\$25,332.00	4 officers going for masters and bachelors degrees.
UNIFORMS	\$37,992.72	\$40,000.00	\$11,232.02	\$40,000.00	\$40,000.00	No change to budget
INSURANCE HEALTH-BC/BS changed to DVHT 11/1/2020	\$717,605.72	\$779,430.00	\$589,688.21	\$787,000.00	\$821,800.00	changing to DVHT Nov & Dec 2020 (savings 4%). Estimated 2021 premium discussed with DVHT. This number was the best we can do.
INSURANCE LIFE & DISABIL.	\$46,001.75	\$56,943.28	\$42,021.64	\$54,700.00	\$57,435.00	Firm quote not received. 5% increase over projected year end for now.
WORK COMP- SWIF	\$232,216.60	\$152,000.00	\$115,578.85	\$152,000.00	\$154,307.00	Firm quote received.
PUBLIC OFF & POLICE PROF.	\$60,212.00	\$63,006.00	\$0.00	\$63,006.00	\$65,664.00	Firm quote received.
PREVENTATIVE SHOTS	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	No change to budget
RETIREMENT HEALTH BENEFITS	\$121,258.29	\$115,518.24	\$95,584.94	\$114,336.00	\$115,800.00	changing to DVHT Nov & Dec 2020 (savings 4%). Estimated 2021 premium discussed with DVHT. This number was the best we can do.
Transfer to OPEB	\$235,000.00	\$225,000.00	\$0.00	\$225,000.00	\$0.00	Per agreement between WT and EG
57 K PLAN CONTRIBUTIONS	\$14,139.21	\$14,443.76	\$13,660.79	\$14,444.00	\$14,913.43	Increased 2020 projection by 3.25%
VEGO POLICE PENSION	\$941,182.44	\$1,114,901.00	\$0.00	\$1,114,901.00	\$1,055,594.00	MMO for 2021 based upon Market Value of Assets
VEGO Additional Pension Plan Contribution	\$109,246.10	\$111,490.10	\$321,743.54	\$111,490.10	\$105,559.40	10% of the above number based on agreement between WT and EG Twps.
VEGO NON-UNIFORM PENSION	\$0.00	\$11,057.00	\$0.00	\$11,057.00	\$13,008.00	Number confirmed by EG Twp. Exact amount listed in receipts.
TOTAL BENEFIT EXPENSES	\$2,917,164.60	\$3,145,384.18	\$1,541,595.61	\$3,163,588.71	\$2,959,215.12	-5.92% over 2020 Approved Budget

	<u>Actual</u>	<u>Approved</u>	<u>AS of September</u>	<u>Projected</u>	<u>Proposed</u>	
<u>VEHICLE EXPENSES</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020 Year End</u>	<u>2021</u>	<u>Comments:</u>
VEHICLE INSURANCE	\$71,644.00	\$69,163.50	\$3,418.00	\$69,163.00	\$70,168.00	Firm quote received.
VEHICLE MAINTENANCE	\$46,655.90	\$41,200.00	\$25,700.74	\$41,200.00	\$42,436.00	Increased 3% over projected year end.
VEHICLE TIRES/REPAIR	\$10,665.47	\$12,360.00	\$5,842.84	\$12,360.00	\$12,730.80	Increased 3% over projected year end.
VEHICLE MISCELLANEOUS	\$29,756.05	\$34,121.00	\$28,974.04	\$34,121.00	\$35,144.63	Increased 3% over projected year end.
VEHICLE REPLACEMENT	\$215,729.12	\$194,000.00	\$218,765.68	\$219,000.00	\$229,950.00	Increased 5% over projected year end. Equipment and install charges increased.
VEHICLE GASOLINE	\$78,852.87	\$82,482.99	\$40,429.74	\$54,000.00	\$55,620.00	Increased 3% over projected year end.
TOTAL VEHICLE EXPENSES	\$453,303.41	\$433,327.49	\$323,131.04	\$429,844.00	\$446,049.43	
2.94% over 2020 Approved Budget						

	<u>Actual</u>	<u>Approved</u>	<u>AS of September</u>	<u>Projected</u>	<u>Proposed</u>	
<u>OTHER EXPENSES</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020 Year End</u>	<u>2021</u>	<u>Comments:</u>
LEGAL FEES	\$64,900.47	\$31,000.00	\$75,006.33	\$77,000.00	\$31,000.00	No increase over 2020 approved budget.
OFFICE SUPPLIES	\$10,259.20	\$13,657.80	\$6,631.75	\$13,657.80	\$13,657.80	No change to budget
POLICE SUPPLIES	\$44,491.19	\$38,000.00	\$10,839.96	\$38,000.00	\$115,319.00	Chief's request for a new RMS from Alert to CODY - \$77,319 of the \$115,319. See Chief's justification.
CAMERA/FILM SUPPLIES	\$4,930.59	\$10,000.00	\$644.17	\$10,000.00	\$10,000.00	No change to budget
COPIER	\$3,193.31	\$2,266.00	\$2,516.18	\$3,400.00	\$3,400.00	No change to 2020 year end projection. Slight change due to experience.
POSTAGE	\$1,254.53	\$1,751.00	\$1,012.01	\$1,751.00	\$1,751.00	No change to budget
PRINTING	\$2,041.65	\$3,090.00	\$408.98	\$3,090.00	\$3,090.00	No change to budget
COMPUTERS	\$27,340.86	\$35,000.00	\$30,369.28	\$35,000.00	\$35,000.00	No change to budget
DRUG UNIT	\$5,678.09	\$9,049.48	\$4,953.55	\$9,049.48	\$9,049.48	No change to budget
TRAFFIC UNIT	\$6,328.99	\$9,270.00	\$6,911.45	\$9,270.00	\$9,270.00	Chief's request for Total Station not approved.
BIKE PATROL UNIT	\$173.58	\$1,273.08	\$0.00	\$1,273.08	\$1,273.08	No change to budget
CIT. POL. ACADEMY/PUBLIC EDUC.	\$12,457.97	\$13,000.00	\$1,914.21	\$13,000.00	\$13,000.00	No change to budget
FIREARMS SUPPLIES/TRNG.	\$18,718.12	\$16,480.00	\$34,448.35	\$27,200.00	\$27,200.00	No changes to projected December 2020 number.
GENERAL EXPENSE	\$116,678.58	\$80,000.00	\$62,418.31	\$80,000.00	\$37,000.00	Reduced by \$43,000 if our People Share employee is moved to WEGO employee, if not add \$43,000 back in.
COMMUNICATION	\$30,374.33	\$30,900.00	\$22,802.01	\$30,900.00	\$30,900.00	No change to budget
RADIO PURCHASE/REPAIR	\$8,310.50	\$13,659.09	\$4,403.05	\$13,659.09	\$13,659.09	No change to budget
SCHOOL/TRAINING EXPENSE	\$12,917.45	\$14,510.79	\$5,558.98	\$14,510.79	\$14,510.79	No change to budget
SCHOOL/TRAINING TUITION	\$18,895.78	\$22,278.90	\$21,556.00	\$22,278.90	\$22,278.90	No change to budget
BUILDING EXPENSE	\$159,756.63	\$162,321.82	\$106,963.20	\$162,321.82	\$162,321.82	No change to budget
EG SUBSTATION- RENT	\$11,392.44	\$11,400.00	\$6,645.59	\$11,400.00	\$11,400.00	No change to budget
MISCELLANEOUS	\$1,105.16	\$2,000.00	\$10,306.05	\$11,000.00	\$2,000.00	COVID expenses included in June 2020 and projected December 2020 expenses.
ACCREDITATION FEES	\$3,793.71	\$7,000.00	\$3,582.50	\$7,000.00	\$7,000.00	No change to budget
PAYROLL - DIRECT DEPOSIT CHGE	\$3,447.07	\$3,605.50	\$3,150.88	\$4,000.00	\$4,400.00	10% Increase due to experience. June 2020 number was high due to additional backpay checks for 2019 and 2020.
PHONES - sinking fund	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	No change to budget
WEAPONS - sinking fund	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No change to budget
COMPUTERS - sinking fund	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change to budget
LICENSE PLATE READER-sinking fund	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$9,856.00	ADDED LICENSE PLATE READER FOR ROUTES 202 AND 926
MOBILE VIDEO RECORDER - sinking fund	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change to budget
PORTABLE RADIOS - sinking fund	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	No change to budget
SECURITY CAMERA - sinking fund	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	No change to budget
LASER - sinking fund	\$10,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No change to budget
BODY CAMERAS - sinking fund	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	No change to budget
EMERGENCY RESPONSE TEAM	\$7,978.59	\$10,000.00	\$3,187.34	\$10,000.00	\$10,000.00	No change to budget
TOTAL OTHER EXPENSE	\$634,418.79	\$590,513.45	\$426,230.13	\$657,761.95	\$641,336.96	8.61% Over approved 2020
TOTAL BUDGET	\$7,718,829.28	\$8,046,804.23	\$5,651,026.76	\$8,582,903.88	\$8,645,847.17	7.44% Over approved 2020
	\$130,875.31			\$210,586.81		
	\$7,849,704.59			\$8,372,317.06		3.27% Over projected 2020, which includes 2020 back pay but not 2019 back pay and refunded Miscellaneous

WESTTOWN-EAST GOSHEN POLICE
2021 Proposed Budget Version 3

		<u>Actual</u>	<u>Approved</u>	<u>AS of September</u>	<u>Projected</u>	<u>Proposed</u>	<u>Comments:</u>
<u>RECEIPTS</u>		<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020 Year End</u>	<u>2021</u>	
Westtown Township		\$3,069,492.72	\$3,125,405.88	\$2,375,308.47	\$3,125,405.88	\$3,374,478.24	44.50% firm PPU's for 2021 according to WT and EG Agreement.
East Goshen Township		\$3,659,956.64	\$3,897,978.12	\$2,962,463.37	\$3,897,978.12	\$4,208,618.93	55.50% firm PPU's for 2021 according to WT and EG Agreement.
Thornbury Township		\$580,000.00	\$597,400.00	\$448,049.97	\$597,400.00	\$615,322.00	Thornbury Agreement
Receipts:	Parking	\$11,977.52	\$13,000.00	\$140.00	\$7,500.00	\$7,500.00	No change to projected number
	Police Reports			\$4,199.25			
	Alarms			\$0.00			
	Fingerprint Income			\$775.00			
	Interest			\$149.03			
Miscellaneous Income- explan.below		\$204,749.21	\$0.00	\$513,821.77	\$520,000.00	\$0.00	Not budgeted
Refund of Retirement Insurance Premiums from Reserve			\$115,518.24	\$0.00	\$114,336.00	\$115,800.00	Refunded through OPEB Trust.
Work Comp refund		\$1,335.20	\$0.00	\$47,876.32	\$50,000.00	\$0.00	Not budgeted
Special Detail refund		\$178,853.12	\$0.00	\$93,996.09	\$125,328.12	\$0.00	Not budgeted
Sale of Police Vehicles		\$38,630.00	\$0.00	\$0.00	\$41,100.00	\$38,630.00	The funds will go back into the general fund.
Pension - Act 205 receipts		\$286,747.94	\$286,748.00	\$275,734.66	\$275,734.66	\$272,410.00	Jim Kennedy's opinion is reduce 5% or keep the 2020 \$. Covid could reduce it this year and next????
Pension - Act 205 receipts- non uniformed		\$0.00	\$8,754.00	\$0.00	\$0.00	\$13,088.00	MMO for 2021
CPA - Donations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Not budgeted
CPA - Tuition		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Not budgeted
Dare Donations		\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	Donations are usually received at year end. Catholic schools were not open due to Covid.
TOTAL RECEIPTS		\$8,033,742.35	\$8,046,804.23	\$6,722,513.93	\$8,754,782.78	\$8,645,847.17	
7.44% increased over 2020 Approved Budget							

<u>FORMULA for TWP Contributions 2020 Approved</u>			<u>2021 Proposed</u>	<u>Difference</u>
Receipts total before WT & EG Contr.	\$1,023,420.24	Receipts total before WT & EG Contr.	\$1,062,750.00	\$39,329.76 donations/misc receipts
Total Budget	\$8,046,804.23	Total Budget	\$8,645,847.17	\$599,042.93
Shared costs	\$7,023,383.99	Shared costs	\$7,583,097.17	\$559,713.17
WT's portion 44.50%	\$3,125,405.88	WT's portion 44.50%	\$3,374,478.24	\$249,072.36
EG's portion 55.50%	\$3,897,978.12	EG's portion 55.50%	\$4,208,618.93	\$310,640.81
<u>Capital Contributions</u>		<u>2020 Approved</u>	<u>2021 Proposed</u>	<u>Difference</u>
Total amount due - NOTE: discussion to add \$8,000 for roof		\$31,500.00	\$40,200.00	\$8,700.00
WT's portion		\$15,750.00	\$20,100.00	\$4,350.00
EG's portion		\$15,750.00	\$20,100.00	\$4,350.00

NOTE: As of the 9/24/2020 Finance Group meeting the any Dec 2020 surplus will go back to the two townships. \$171,878.90 Potential surplus

East Goshen Share of MMO paid from Police Pension Trust	35.00%	55.5%	\$205,049 To be paid from trust
East Goshen General Fund budget for WEGO			\$4,003,570