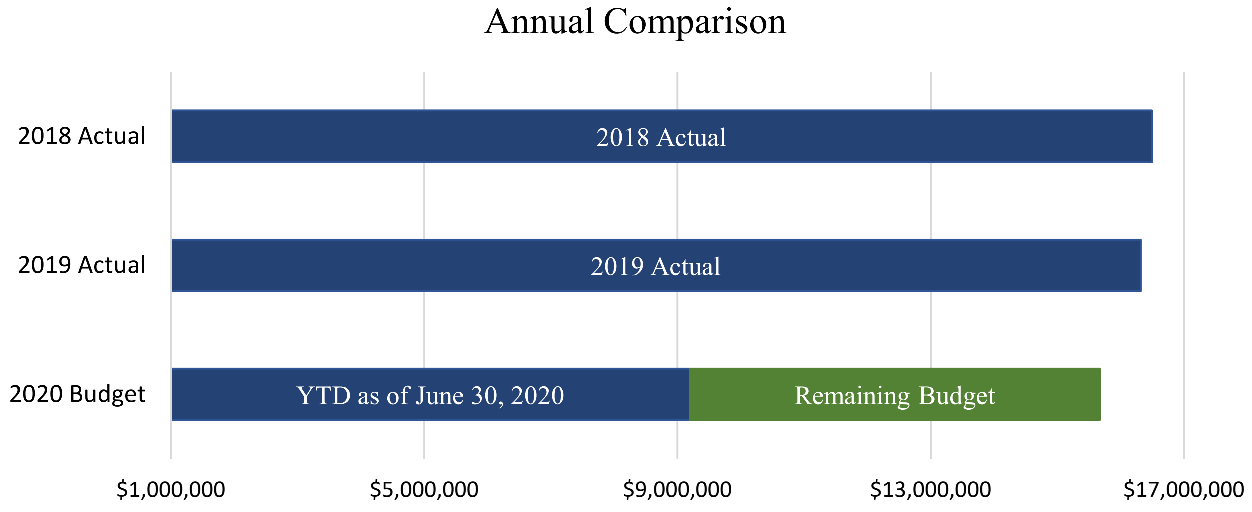
West Goshen Township

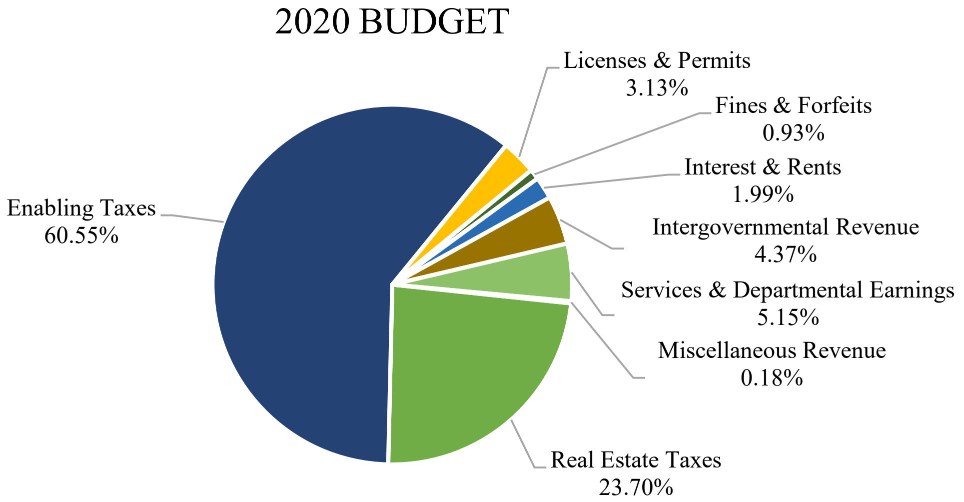
General Fund Budget Workshop

August 25, 2020 & September 1, 2020

Revenues

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$16,493,511	$16,318,454	$15,670,654	$9,195,604	-2.53%





Key Information

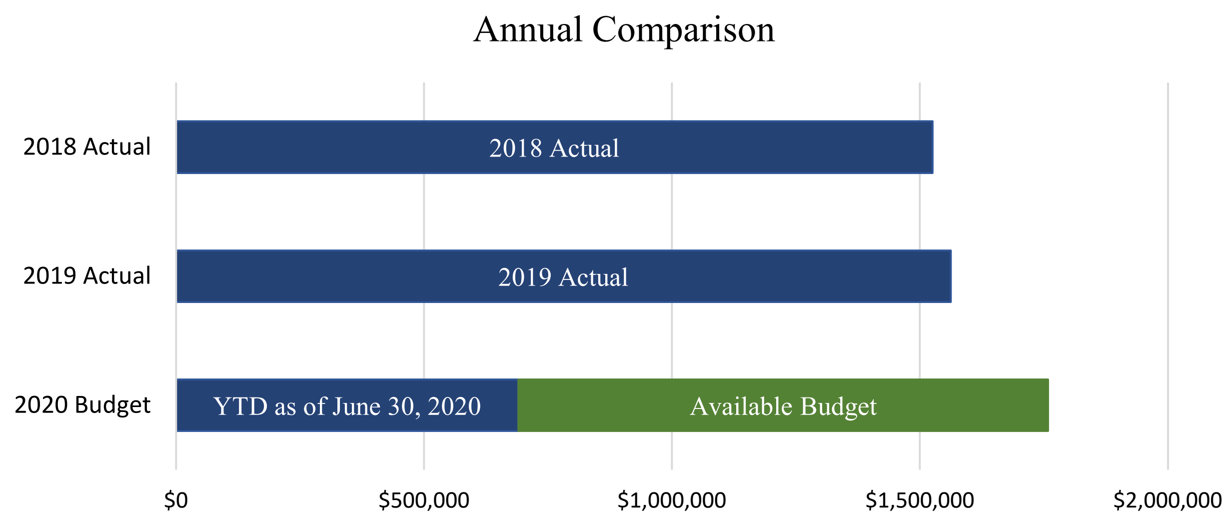
- Real estate tax rates have not been increased since 2010. The millage rate remains at 2.0 mills.
- Earned income taxes (EIT) continue to be the largest source of revenue.
- Building permit revenue will be impacted by The Woodlands at Greystone project for the next several years.
- Due to the COVID-19 pandemic, 2020 revenues are expected to be under budget by $390,000 to $440,000.

Revenues

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Real Estate Taxes	$3,679,694	$3,737,370	$3,713,511	$3,500,789
Enabling Taxes	$10,480,308	$10,081,682	$9,488,000	$4,935,855
Licenses & Permits	$505,686	$488,903	$490,234	$121,649
Fines & Forfeits	$131,123	$132,350	$145,000	$38,439
Interest & Rents	$173,247	$297,044	$312,197	$61,680
Intergovernmental Revenue	$691,459	$684,962	$685,262	$2,400
Services & Departmental Earnings	$742,032	$837,650	$807,650	$496,837
Miscellaneous Revenue	$89,962	$58,493	$28,800	$37,955

Administration Department

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$1,525,570	$1,561,982	$1,758,561	$690,304	7.36%



Key Information

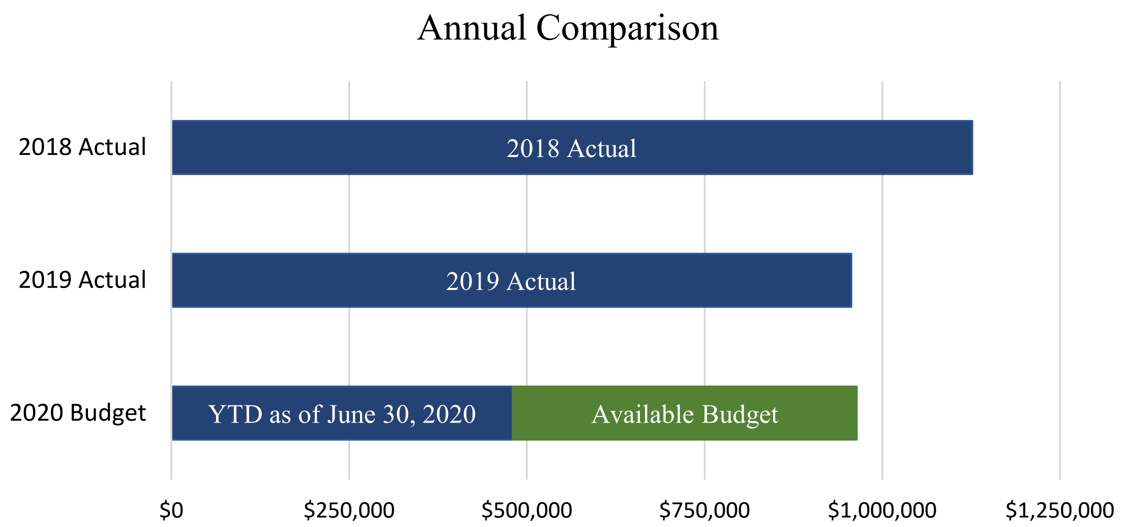
- Per the 2020 budget, comprised of 20 employees, including 5 elected Board of Supervisor members.
- Accounts for 10% of the overall budget.
- Beginning in 2019, major capital purchases were relocated from the General Fund to the Capital Reserve Fund.
- Anticipated expenditures for 2020 were reduced by $50,000 due to COVID-19 related mid-year adjustments.

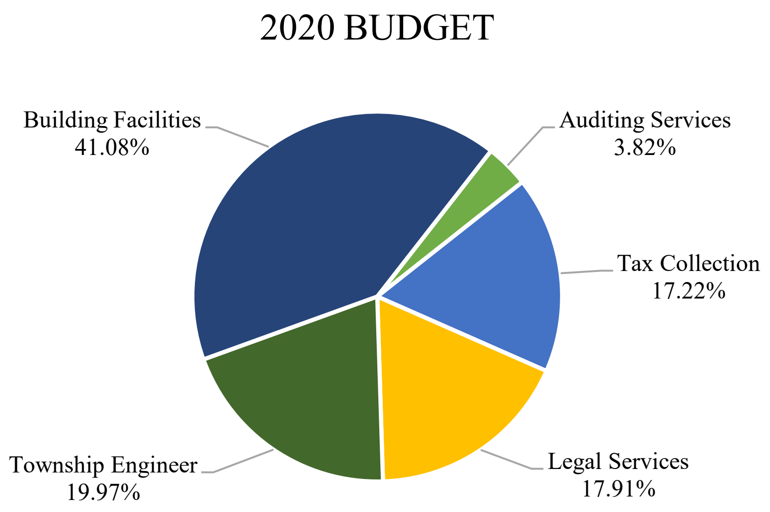
Administration Department

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Employee Costs	$1,130,174	$1,166,806	$1,327,922	$477,214
Operating Expenses	$117,940	$106,371	$108,045	$61,142
Vehicle Operations	$4,153	$8,202	$8,815	$4,125
Communications	$60,272	$68,883	$68,838	$25,243
Professional Services	$10,252	$31,045	$74,100	$4,694
Contracted Services	$78,267	$107,433	$101,296	$64,271
Items of Equipment	$118,512	$48,242	$17,345	$3,615
Contributions	$6,000	$25,000	$52,200	$50,000

General Government

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$1,126,589	$956,413	$977,077	$480,333	-6.87%





Key Information

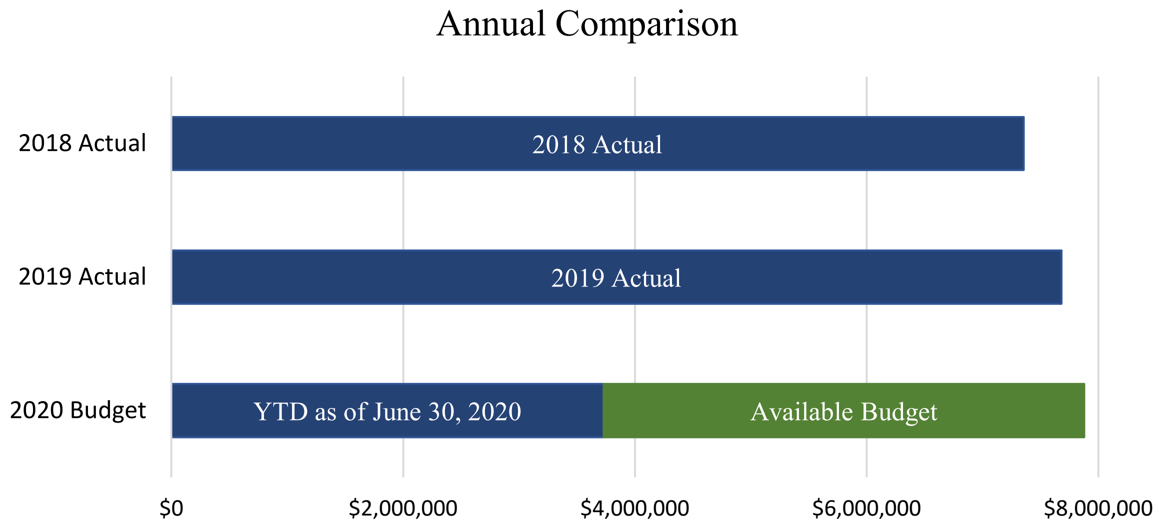
- Subdivisions: Auditing Services, Tax Collection, Legal Services, Township Engineer, and Building Facilities.
- Accounts for 6% of the overall budget.
- Beginning in 2019, major capital purchases were relocated from the General Fund to the Capital Reserve Fund.
- Anticipated expenditures for 2020 were reduced by $3,000 due to COVID-19 related mid-year adjustments.

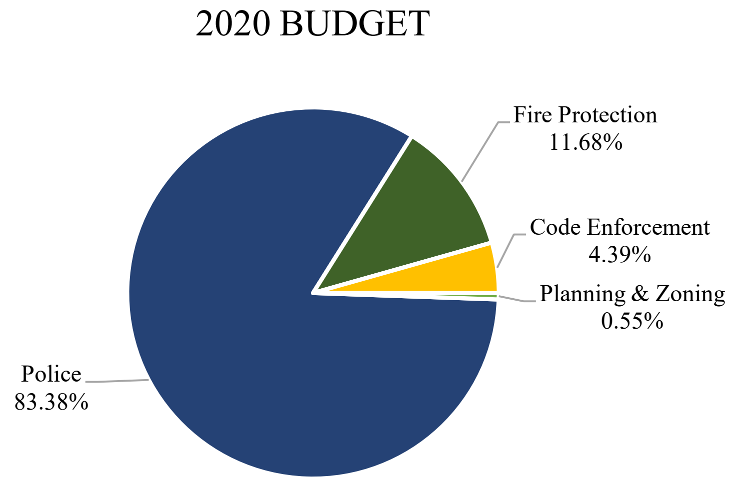
General Government

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Auditing Services	$34,053	$35,587	$37,189	$23,714
Legal Services	$350,013	$176,146	$175,000	$57,390
Employee Costs	$185,102	$184,512	$191,116	$92,915
Operating Expenses	$396,353	$401,642	$406,767	$227,978
Contracted Services	$156,020	$152,428	$160,805	$73,904
Items of Equipment	$5,048	$6,098	$6,200	$4,432

Public Safety

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$7,354,505	$7,681,980	$7,910,200	$3,729,052	3.71%





Key Information

- Consists of 41 employees, including the fire marshal, building inspectors, clerical staff, dispatchers, and officers.
- Accounts for 45% of the overall budget.
- Beginning in 2019, major capital purchases were relocated from the General Fund to the Capital Reserve Fund.
- Anticipated expenditures for 2020 were reduced by $30,000 due to COVID-19 related mid-year adjustments.

Public Safety

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Employee Costs	$5,942,183	$6,142,942	$6,368,098	$2,924,392
Operating Expenses	$225,867	$232,491	$257,157	$198,151
Vehicle Operations	$116,052	$146,403	$150,800	$54,345
Communications	$64,640	$62,989	$67,922	$23,114
Professional Services	$33,940	$80,732	$47,000	$11,415
Contracted Services	$214,784	$259,874	$267,613	$143,576
Items of Equipment	$211,623	$85,874	$80,435	$27,761
Contributions	$545,416	$670,675	$671,175	$346,298

Highway, Streets, & Roads

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$2,880,522	$2,786,617	$2,850,016	$1,096,836	-0.53%

Annual Comparison

Key Information

- Per the 2020 budget, comprised of 17 employees.
- Accounts for 16% of the overall budget.
- Beginning in 2019, major capital purchases were relocated from the General Fund to the Capital Reserve Fund.
- Anticipated expenditures for 2020 were reduced by $218,000 due to COVID-19 related mid-year adjustments.

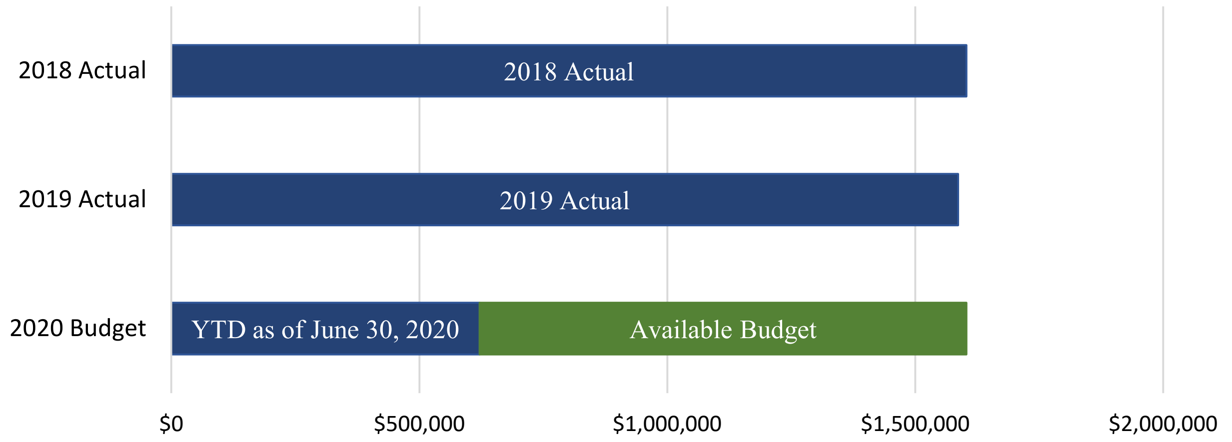
Highway, Streets, & Roads

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Employee Costs	$1,576,124	$1,594,135	$1,648,618	$683,378
Operating Expenses	$117,840	$119,504	$123,266	$94,614
Vehicle Operations	$131,751	$116,504	$144,000	$27,215
Communications	$20,840	$19,611	$19,820	$15,287
Items of Equipment	$328,617	$46,691	$64,680	$8,088
Winter Maintenance	$260,008	$164,643	$170,000	$19,181
Sign Maintenance	$23,669	$21,588	$32,500	$4,044
Traffic Signals & Street Lighting	$102,009	$121,884	$86,239	$56,302
Road Maint. & Construction	$247,576	$579,241	$380,893	$175,483
Stormwater	$72,088	$2,816	$180,000	$13,245

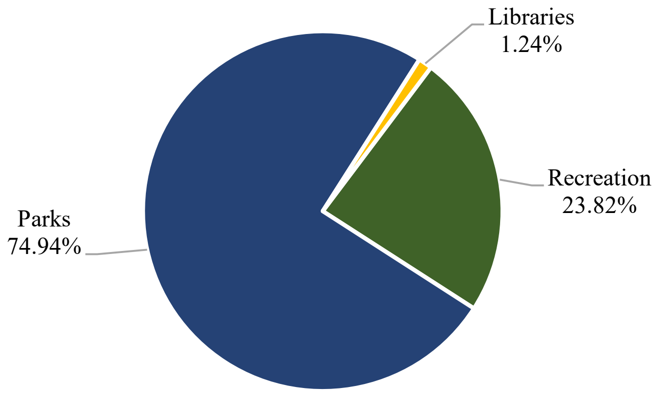
Parks, Recreation, & Libraries

2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30	CAGR
$1,603,288	$1,586,218	$1,609,988	$621,307	0.21%

Annual Comparison



2020 BUDGET



Key Information

- Comprised of 61 employees, including 11 full-time, 3 seasonal, and 47 part-time summer camp counselors.
- Accounts for 9% of the overall budget.
- Beginning in 2019, major capital purchases were relocated from the General Fund to the Capital Reserve Fund.
- Anticipated expenditures for 2020 were reduced by $118,000 due to COVID-19 related mid-year adjustments.

Parks, Recreation, & Libraries

	2018 Actual	2019 Actual	2020 Budget	Year-to-Date as of June 30
Employee Costs	$1,257,624	$1,261,390	$1,271,156	$515,787
Operating Expenses	$57,538	$55,842	$58,911	$27,430
Vehicle and Equipment Operations	$26,304	$23,864	$33,200	$6,461
Park Maintenance	$167,963	$144,094	$132,780	$23,166
Communications	$11,592	$13,343	$12,884	$7,626
Items of Equipment	$11,638	$8,371	$5,950	$3,299
Summer Programs	$49,752	$58,371	$70,107	$17,266
Historical Commission	$877	$943	$5,000	$272
Contributions	$20,000	$20,000	$20,000	$20,000