West Goshen Township

2021 Preliminary Budget

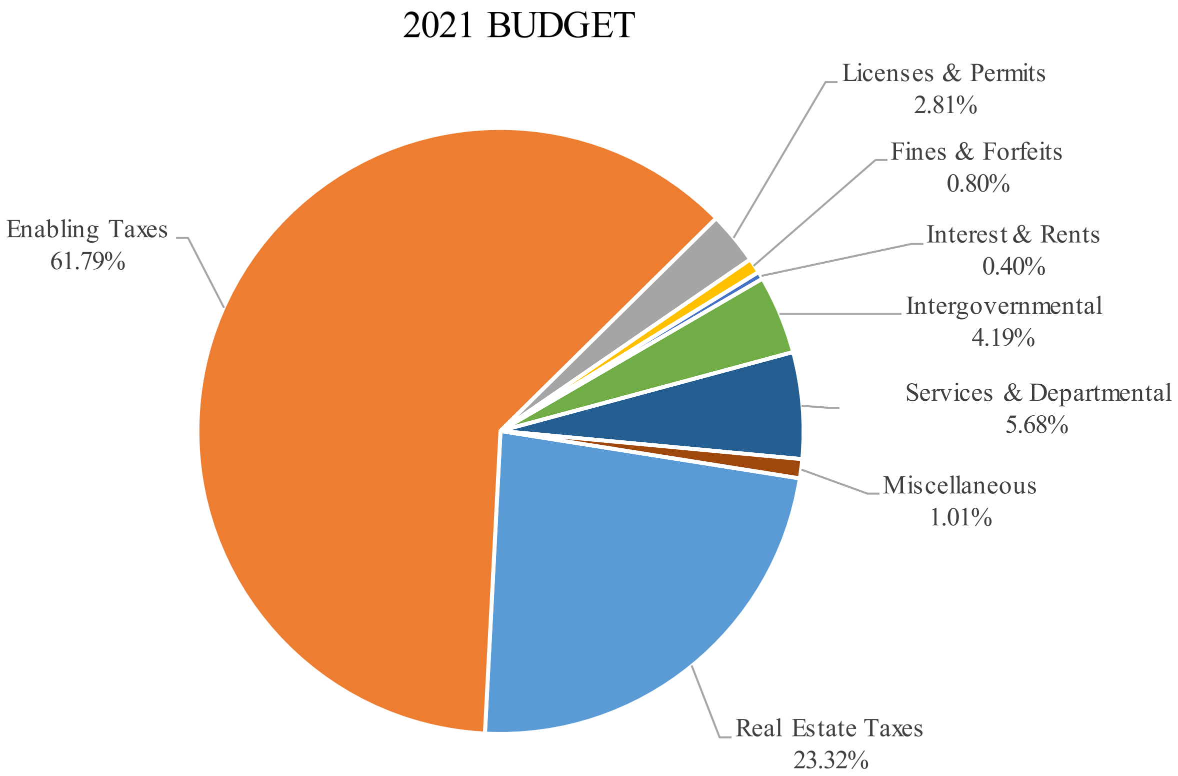
November 17, 2020

2021 Budget Highlights - All Funds

- No proposed millage rate increase for Real Estate Taxes - 11th consecutive year. Current Millage Rate: 2.0 mills.
- Sewer fees are proposed to remain the same. Current Sewer Fee: $105/qtr.
- Trash fees are proposed to remain the same. Current Trash Fee: $85/qtr.
- Salary and wage increase an average of 2% for non-uniform employees and 3.5% for uniformed employees.
- Personnel requests include: 1 administration department replacement, 1 finance department replacement, 2 additional roads department laborers, 1 street sweeper operator.
- Non-uniform employee pension contribution proposed to increase from 3% to 4%.
- Pension MMO to increase with 2019 benefit enhancement, mortality assumption changes, and actuarial losses for investment portfolio as of YE 2018.
- Interest rates across all institutions expected to remain low as the COVID-19 pandemic continues.
- All Major Capital expenditures proposed to be funded from the Capital Reserve Fund.
- Continued proactive infrastructure investment: Ravens Lane, Sunset Hollow, Pine Valley/Amelia Drive and 2 Idylwild Basin Retrofits.
- 2020 Budget Significant Carryovers: Street Sweeping program launch, Idylwild Basin Retrofits project completion and grant receipt, Ravens Lane and Sunset Hollow project completions, and Street Sweeper purchase.
- Proposed transfer from General Fund to Capital Reserve for Major Capital expenditures ($972,995) and Stormwater Capital projects ($1,596,000).
- Proposed transfer from the Sewer Fund to the Sewer Revenue Reserve Fund ($1,000,000) with subsequent transfer to West Goshen Sewer Authority.

2021 General Fund Budget - Revenues

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$17,046,890	$16,493,511	$16,318,454	$15,670,654	$15,706,198	$16,322,794



2021 General Fund Budget - Revenues

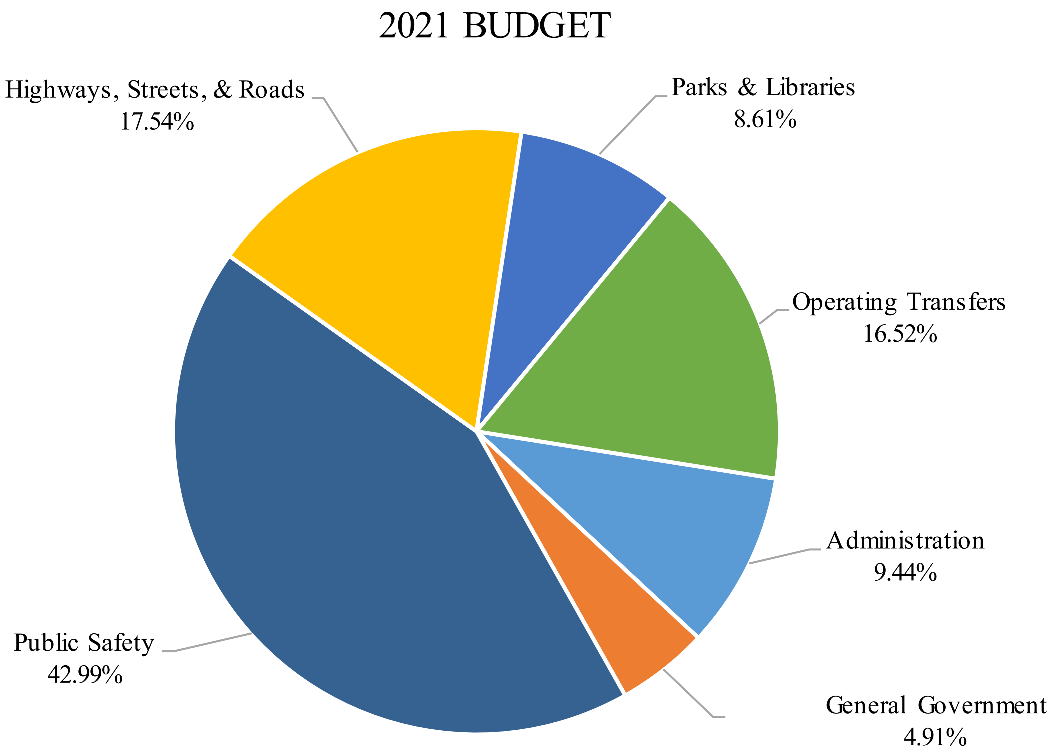
- Interim Tax revenue anticipated to increase related to the completion of the Luxor Apartments.
- Transfer Tax proposed to increase as a result of additional home sales from the Greystone development.
- Special Police Services to increase as a result of the agreement with WCASD for juvenile officer services.
- Cable TV Franchise Fee revenue continues to decline as residents "cut the cord."
- Interest Earnings to decrease as rates remain low.
- Building Permit revenue remains steady as construction continues within the Township.
- Miscellaneous revenue to increase due to an expected one-time receipt from Aqua for a paving project overlap.

2021 General Fund Budget - Revenues

	2020 Budget	2021 Budget	Dollar Change	Percent Change
Real Estate Taxes	$3,713,511	$3,806,299	$92,788	2.50%
Enabling Taxes	$9,488,000	$10,085,750	$597,750	6.30%
Licenses & Permits	$490,234	$458,585	-$31,649	-6.46%
Fines & Forfeits	$145,000	$130,000	-$15,000	-10.34%
Interest & Rents	$312,197	$65,825	-$246,372	-78.92%
Intergovernmental Revenue	$685,262	$683,825	-$1,437	-0.21%
Services & Departmental Earnings	$807,650	$926,650	$119,000	14.73%
Miscellaneous Revenue	$28,800	$165,860	$137,060	475.90%

2021 General Fund Budget - Expenses

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$15,072,889	$15,209,066	$15,937,991	$17,507,571	$16,931,081	$19,831,591



2021 General Fund Budget - Expenses

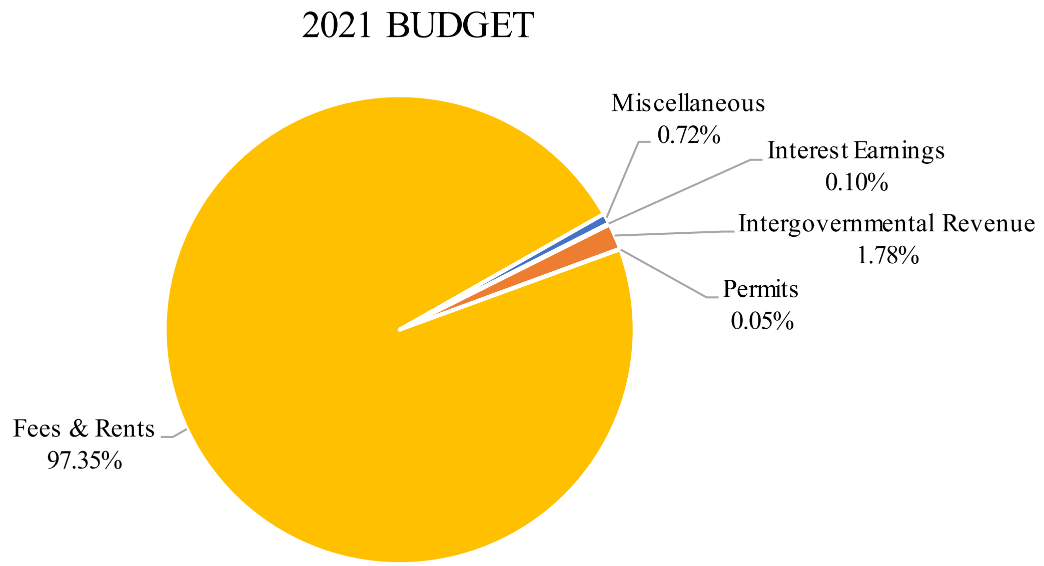
- Workers Compensation to decrease based on estimates from trust.
- Tuition Reimbursement to decrease based on usage.
- Parks Recreation operating to increase for new website design and maintenance.
- Traffic Lights Electric proposed to increase for the additional lights at Aram Ave. Phoenixville Pike, and Greenhill Road.
- Road Materials are proposed to increase: 2021 Paving Project proposed to increase ($140,000), Engineering Costs Proposed to increase ($275,000), Boot Road Restriping project construction costs shared with East Goshen ($175,000).
- Transfer to Capital Reserve for Debt Service, funding Major Capital expenditures, and Stormwater Capital Projects to increase (38.8%), net increase $869,357.

2021 General Fund Budget - Expenses

	2020 Budget	2021 Budget	Dollar Change	Percent Change
Administration	$1,758,561	$1,871,243	$112,682	6.41%
General Government	$977,077	$973,445	-$3,632	-0.37%
Public Safety	$7,910,200	$8,524,960	$614,760	7.77%
Highways, Streets, & Roads	$2,850,016	$3,479,165	$629,149	22.08%
Parks & Libraries	$1,609,988	$1,706,854	$96,866	6.02%
Operating Transfers	$2,401,729	$3,275,924	$874,195	36.40%

2021 Sewer Fund - Revenues

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$4,777,199	$4,530,466	$6,450,216	$6,606,858	$6,346,964	$6,672,350

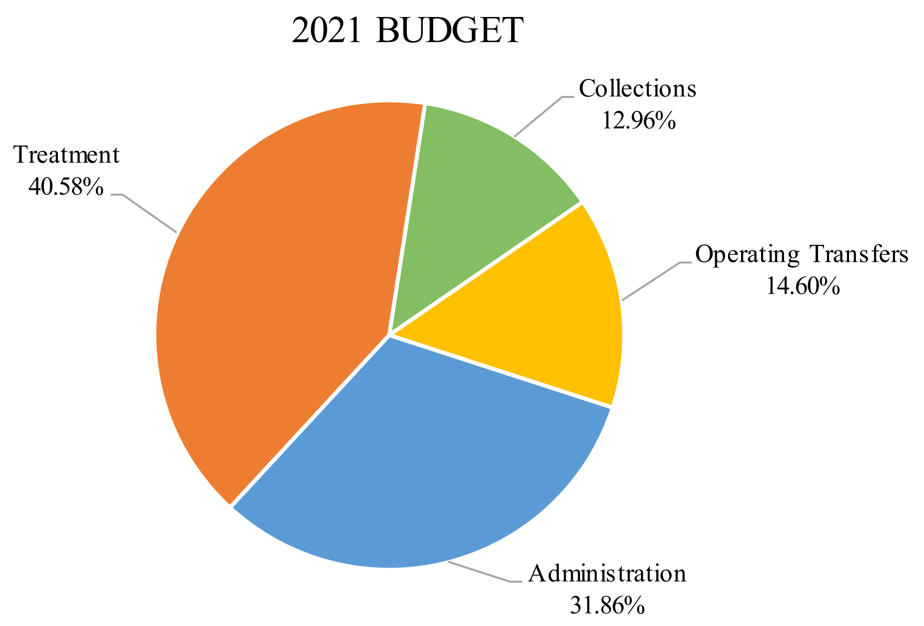


Key Information

- Interest earnings to decrease as rates remain low due to the COVID-19 pandemic.
- Sewer Rents to increase with new account additions for the Woodlands at Greystone development.

2021 Sewer Fund - Expenses

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$4,254,474	$4,602,966	$5,480,507	$7,439,887	$7,124,118	$7,252,242

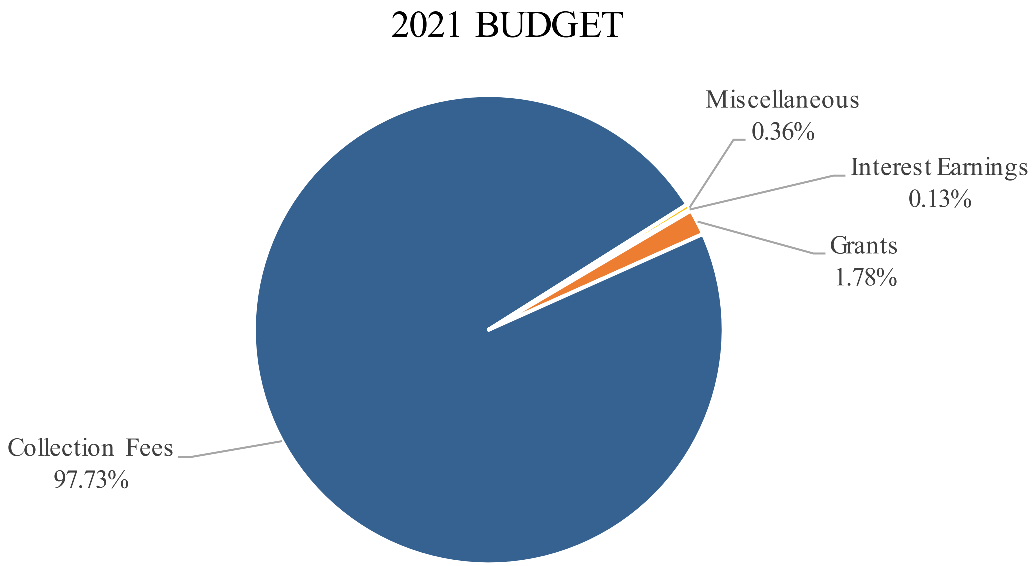


Key Information

- Chemical and Sludge Removal expenses to increase in relation to the new CoMag system.
- Transfer of $1,000,000 to the Sewer Reserve Fund for Sewer Authority proposed.

2021 Waste & Recycling Fund - Revenues

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$2,229,589	$2,338,346	$2,249,675	$2,299,900	$2,225,479	$2,243,895



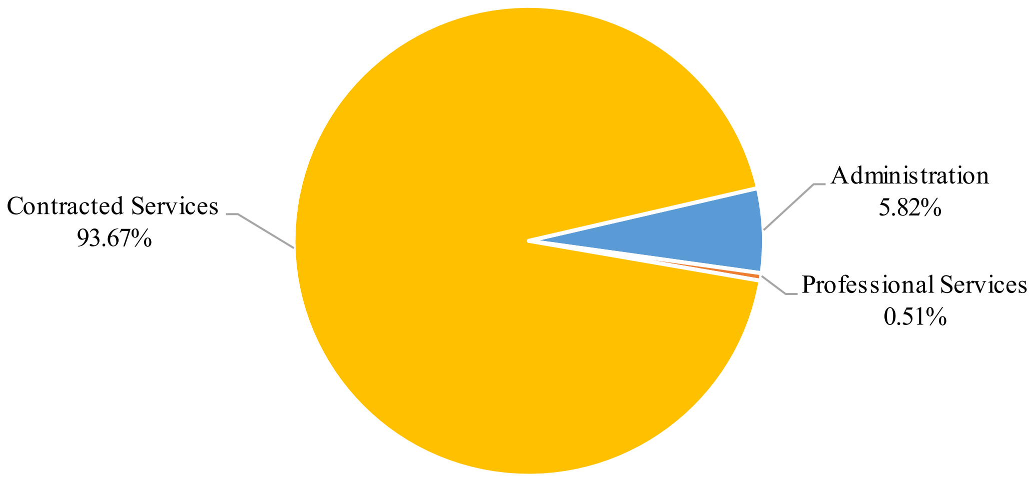
Key Information

- Performance Grant to decrease based on current market and trends.
- Collection Fees to increase with new account additions for the Woodlands at Greystone development.

2021 Waste & Recycling - Expenses

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$2,196,416	$2,292,892	$2,400,324	$2,600,504	$2,527,414	$2,648,634

2021 BUDGET

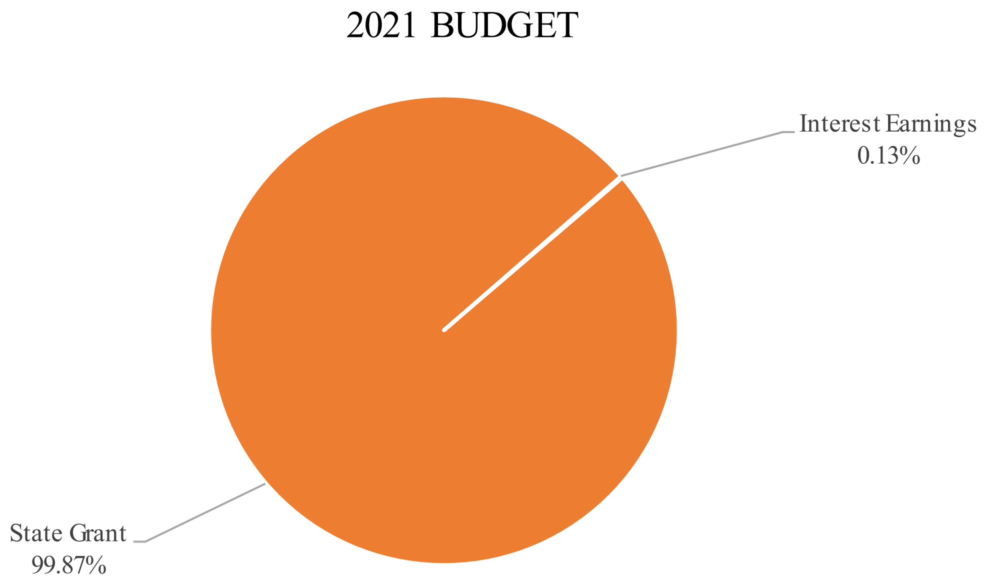


Key Information

- Contracted collection & disposal increase primarily due to the addition of trash services for the Greystone development as well as the second option year to extend the existing 3 year trash contract

2021 Liquid Fuels - Revenues

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$695,292	$727,769	$752,903	$719,291	$725,590	$655,926

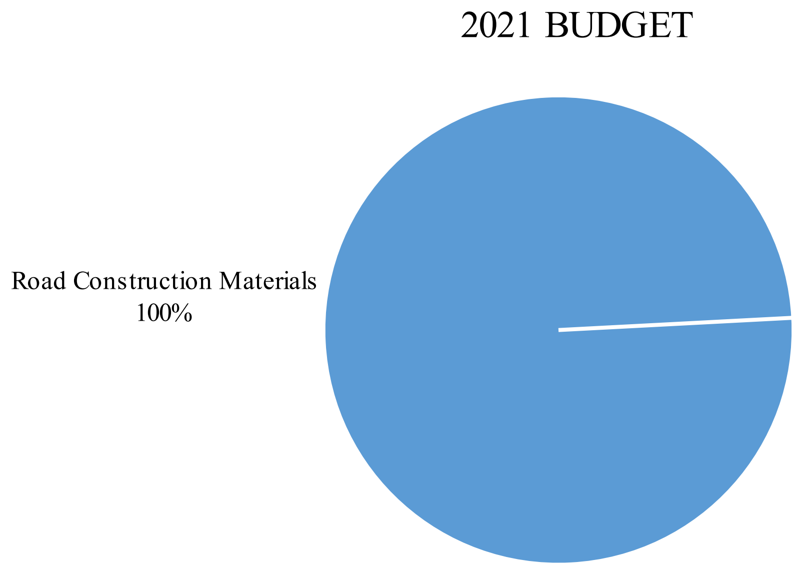


Key Information

- Interest earnings to decrease as rates remain low due to the COVID-19 pandemic.
- State Grant to experience a 10% reduction due to the impact of the COVID-19 pandemic on fuel consumption.

2021 Liquid Fuels - Expenses

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$725,000	$744,164	$725,000	$750,000	$646,766	$760,000

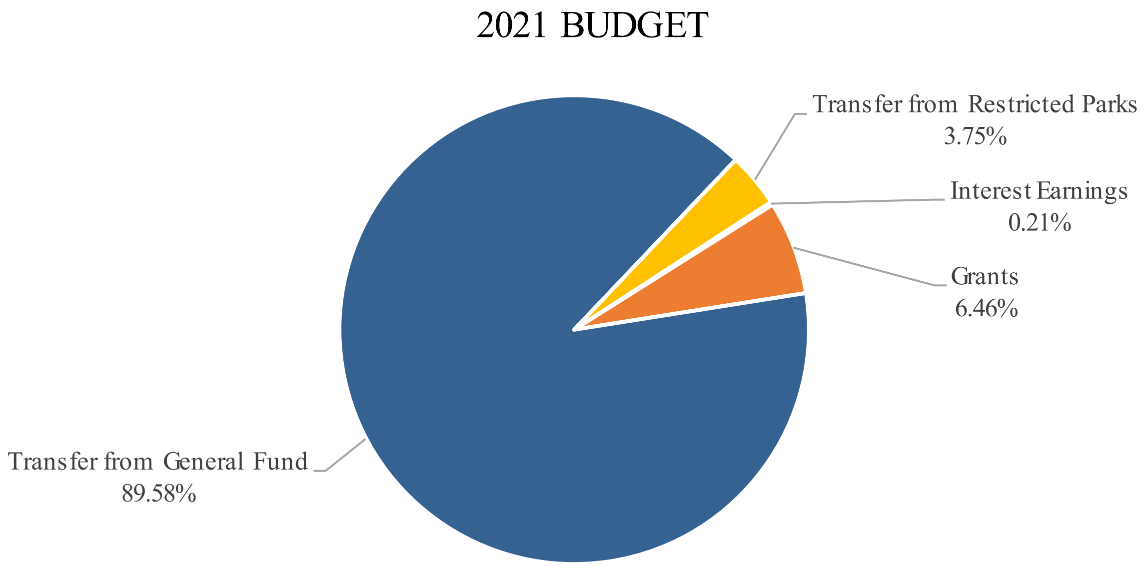


Key Information

- The 2021 Budget is proposing to pave 5.07 miles of roads – total project cost approximately $900,000.
- The State Highway Fund is proposing to expend $760,000 toward the project with the balance to be expended out of the General Fund.

2021 Capital Reserve - Revenues

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$809,628	$737,715	$1,483,908	$2,623,519	$2,395,636	$3,471,438

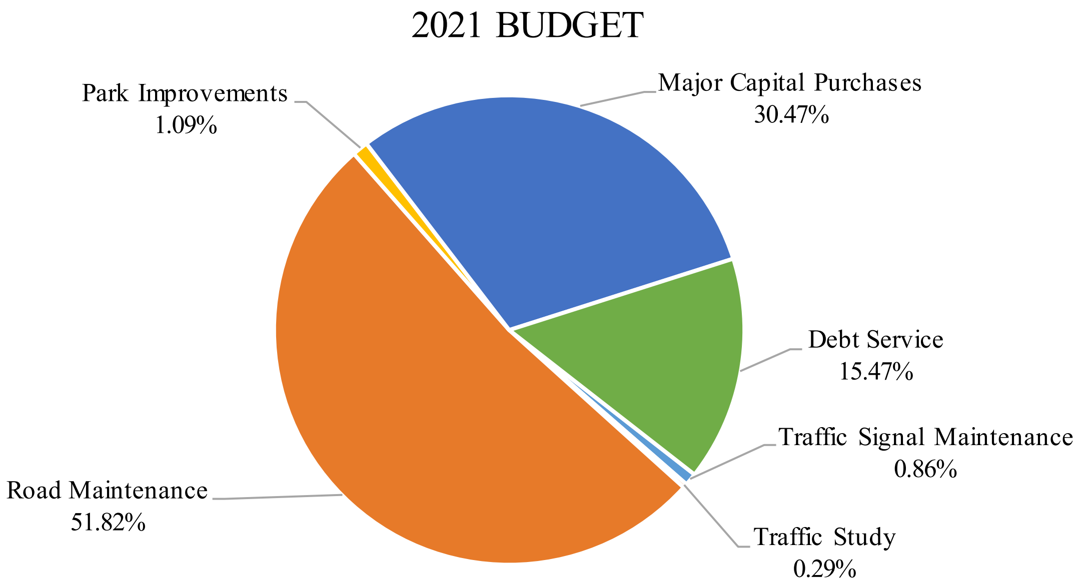


Key Information

- Grant to be received in offset to EV charging station purchase and Idylwild Basin retrofits.
- Transfers from General Fund and Restricted Parks for capital purchases and projects.

2021 Capital Reserve - Expenses

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$1,147,380	$934,780	$1,789,662	$2,613,729	$1,608,338	$3,495,238



Key Information

- Major projects inlcude Ravens Lane, Sunset Hollow, 2 Idylwild basins, Pine Valley, and TMDL Plan Designs.
- Park Improvements include two park bathroom renovations, bridge replacement at Coopersmith Park, NTE Fee for pine barrens rehabilitation oversight, and a consulting fee for long term management planning.

2021 Capital Purchase Requests

2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
$1,035,651	$703,691	$1,170,809	$852,485	$583,671	$1,122,407

- Administration: one vehicle replacement, phone system, $60,000.
- Engineering: plotter replacement, pole camera, $30,000.
- Parks: two mower replacements, one gator replacement, various parks security camera upgrades, $91,912.
- Police: three vehicles, case cracker system, $134,995.
- Roads:: three truck replacements, two truck additions, mini-excavator replacement, and one street sweeper, $735,000.
- Sewer: lab sampler replacement, 1 truck replacement.
- Facilities: township complex sign, $13,000.