

Budget Workshop MINUTES
CITY COUNCIL MEETING
1 City Hall Place, Coatesville, PA 19320
December 2, 2019

Council members present were President Linda Lavender-Norris, Vice President Carmen Green, Msrs, Ms. Khadijah Al Amin, Mrs. Deborah Bookman, and Mrs. C. Arvilla Hunt. Staff members present included City Manager Michael Trio, Assistant City Manager James Logan, Police Chief John Laufer, Finance Director Richard Troutman, and recording secretary Ruthann Mowday.

The following was discussed:

- General Fund
 - Balanced budget, 1.7% increase in expenditures
 - No millage changes
 - \$175,000 from Reserve Fund
- Solid Waste
 - \$40,400 Surplus, 3.6% decrease in expenditures
 - No fee changes
 - Reintroduce Refuse Enforcement Program
 - Refined transfer methodology for General Fund payment – reduced to \$200,000
- Capital Reserve
 - Balanced budget
 - General Fund transfer for investment in City Infrastructure, Capital Assets - \$417,000
- Liquid Fuels
 - \$112,719 Deficit budgeted; .9% increase in expenditures; 4.8% decrease in revenues (PA reduction)
 - Transfer to General Fund to reimburse sweeper costs
- Debt Service Fund
 - No change
 - Financing for One City Hall
 - Transfer for General Fund - \$340,861

Results of: department meetings, implementing initiatives, incorporating contracted changes, and three budget workshops. Approach was largely “zero based.”

Regarding Transfers

- GASB (authorizing technical standard board) has established a methodology for accounting for Interfund transfers; to facilitate moving costs from the paying fund to the fund receiving the benefit.
- Coatesville historically has adhered to GASB as part of its independent audit

Methodology

- City conducted an assessment summer 2019 to quantify transfer amounts based on work efforts
- City revised the calculations based on better information and new efforts, i.e. codes
- 2020 budget schedule for solid waste was presented.

Recommendations: use existing budgeted amounts as approved, continue to monitor and refine methodologies; then amend 2020 as appropriate during 2020.