

**WORCESTER TOWNSHIP BOARD OF SUPERVISORS WORK SESSION
WORCESTER TOWNSHIP COMMUNITY HALL
FAIRVIEW VILLAGE, WORCESTER, PA
WEDNESDAY, JUNE 19, 2019 – 6:30 PM**

CALL TO ORDER by Chair DeLello at 6:30 PM

PLEDGE OF ALLEGIANCE

ATTENDANCE

PRESENT: RICK DELELLO [X]
SUSAN CAUGHLAN [X]
STEVE QUIGLEY [X]

INFORMATIONAL ITEMS

- Tommy Ryan, Township Manager, announced this evening’s Work Session was being video-recorded for rebroadcast.

PUBLIC COMMENT

- Jim Mollick, Worcester, commented on an anonymous political blog, a recent appeal of a Right-to-Know request, Township Right-to-Know procedures in past years, current Township Right-to-Know procedures, and fees paid for Right-to-Know requests.
- Karen Arena, Worcester, commented on current Township Right-to-Know procedures, Township Right-to-Know procedures in past years, and fees paid for Right-to-Know requests.

DISCUSSIONS

Township Auditor – Stasia Devlin, Township Auditor, provided an overview of the most recent audited financial statements for Worcester Township, for the year ending December 31, 2018.

Ms. Devlin commented on revenues to the General Fund, Capital Fund and Liquid Fuels Fund.

Ms. Devlin commented on General Fund receipts, expenditures and year-end balance. Ms. Devlin commented on the General Fund year-end transfer to the Capital Fund.

Ms. Devlin commented on the consistency of earned income tax receipts in recent years.

Ms. Devlin commented on year-end fund balances in the General Fund, Capital Fund and Liquid Fuels Fund.

Ms. Devlin commented on expenditures in the General Fund, Capital Fund and Liquid Fuels Fund. Ms. Devlin commented on road maintenance, the largest expenditure category in the annual budget.

Ms. Devlin commented on capital outlays in recent years.

Ms. Devlin commented on Sewer Fund receipts and expenditures.

Chair DeLello commented on fund type. Ms. Devlin noted distinctions between the Sewer Fund, which is operated as an enterprise fund, and other Township funds, which are operated as governmental funds.

Chair DeLello commented on Township budgeting philosophy. Ms. Devlin noted the Township's conservative budgeting approach, and ability to accurately estimate and project receipts and expenditures.

Chair DeLello asked if the audit for the year ended December 31, 2018 included any findings or concerns. Ms. Devlin stated the audit included no findings and no concerns.

Supervisor Quigley commented on the budget process. Mr. Ryan provided a brief overview of the Township's budget process and budgeting techniques.

Dr. Mollick inquired as to the audit including any disclosures or findings. Ms. Devlin stated the audit for the year ended December 31, 2018 included no disclosures and no findings. Ms. Devlin stated audits issued in recent years likewise included no disclosures and no findings.

Dr. Mollick commented on forensic audits. Ms. Devlin provided a brief overview of forensic audits, and the scope of review conducted for the annual audit.

Dr. Mollick commented on legal expense budget categories in recent years, the appropriateness of transfers to the Capital Fund from the General Fund, and the Township's budget format.

Karen Arena, Worcester, commented on record retention requirements and associated audits.

OTHER BUSINESS

- Supervisor Quigley commented on a possible open space referendum question.

PUBLIC COMMENT

- Dr. Mollick commented on fees paid for Right-to-Know requests, past and current Township legal expenses, transparency of Township operations, and the public comment permitted at meetings of the Board of Supervisors and the Methacton School District Board of Directors.

- Ms. Arena commented on the transparency of Township operations, Dr. Mollick's comments, and a reported stormwater concern at her property. Supervisor Quigley commented on the fiscal responsibilities of the Board of Supervisors.

ADJOURNMENT

There being no further business brought before the Board, Chair DeLello adjourned the Work Session at 7:17 PM.

Respectfully Submitted:

Tommy Ryan
Township Manager