

**WORCESTER TOWNSHIP BOARD OF SUPERVISORS WORK SESSION  
WORCESTER TOWNSHIP COMMUNITY HALL  
FAIRVIEW VILLAGE, WORCESTER, PA  
WEDNESDAY, JULY 18, 2018 – 6:30 PM**

**CALL TO ORDER** by Chair DeLello at 6:33 PM

**PLEDGE OF ALLEGIANCE**

**ATTENDANCE**

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

**INFORMATIONAL ITEMS**

- Tommy Ryan, Township Manager, announced that following the June 20 Business Meeting the Board of Supervisors met in Executive Session to discuss a matter of litigation, in specific an appeal made to the Office of Open Records, Mollick v. Worcester Township, AP 2018-1070. Mr. Ryan noted that following this evening's Work Session the Board of Supervisors will meet in Executive Session to discuss a matter of potential litigation, regarding a reported violation of the Township Code at private property. No decisions on these matters are expected to be made at this evening's Business Meeting.

**PUBLIC COMMENT**

- Jim Mollick, Worcester, commented on the appeal made to the Office of Open Records, Mollick v. Worcester Township, AP 2018-1070, legal expenditure line items included in past and current Township budgets, and past and current legal expenditures.

**PRESENTATIONS**

Township Auditor – Anastasia Devlin, appointed Township Auditor, provided an overview of the audited financial statements for 2017.

Ms. Devlin commented on total revenues for all government funds for Fiscal Year 2017. For Fiscal Years 2013 to 2017 Ms. Devlin commented on General Fund operations, tax receipts, General Fund balances, State Fund balances, Capital Fund balances, government fund expenditures, capital project outlays, and Sewer Fund receipts, expenditures and balances.

Ms. Devlin commented on the transfer of reserve funds to the Capital Fund from the General Fund in Fiscal Year 2017.

Chair DeLello commented on fund types. Ms. Devlin commented on governmental funds and proprietary funds, and on certain fund restrictions.

Chair DeLello commented on Earned Income Tax receipts.

Chair DeLello commented on fund management. Ms. Devlin noted the Township funds appear well-managed.

Supervisor Quigley commented on fund balances. Cindy Bergvall, appointed Township Auditor, noted the Township's fund balances are fairly strong relative to the fund balances maintained by other municipalities.

Supervisor Quigley commented on the categorization of public works expenditures.

Chair DeLello commented on budgeting challenges. Ms. Bergvall commented on long-term funding obligations for defined-benefit pension plans.

Dr. Mollick commented on expenditure line item categorization, 2017 General Fund receipts and expenditures, 2017 General Fund balance, program reviews, tax receipt categorization, and the change of the Township's net position.

Ms. Bergvall commented on the modified accrual basis of accounting and on the calculation of land value.

public comment period – Mr. Quigley commented on the value of providing an additional public comment period at the end of public meetings, and on the value of televising public meetings.

Chair DeLello commented on the value of providing an additional public comment period at the end of public meetings.

Supervisor Caughlan commented on public comment period procedure, and on the public comment period past practice.

Mr. Ryan will add an additional public comment period at meeting's end to the agenda of future Board meetings.

## **OTHER BUSINESS**

- Supervisor Caughlan commented on grant status. Mr. Ryan will post this information to the Township website.

**ADJOURNMENT**

There being no further business brought before the Board, Chair DeLello adjourned the Work Session at 7:15 PM.

Respectfully Submitted:

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Tommy Ryan  
Township Manager