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**Doylestown Township
Ways and Means Committee – Meeting Minutes
October 23, 2013**

Resident Members	IN	Township Participants	IN
Mark Glassman – Chairman	Y	Ryan Manion - Board of Supervisors	N
Lee Schwarz – Vice Chairman	Y	Rick Collelo - Board of Supervisors	Y
Ed Denton – Secretary	N		
Brenda Bray	Y		
Ed Ebenbach	Y		
		Stephanie Mason – Township Manager	Y
		Sandra Zadell – Asst. Township Manager	N
		Ken Wallace – Township Finance Director	Y
		Richard John – Township Operations	Y
		Karen Sweeney – Parks & Recreation	N
		Sinclair Salisbury – Code Enforcement	N
		Dean Logan – Police Chief	N

Mr. Glassman called the meeting to order at 7pm. A quorum was present and the following matters were discussed.

1. Approval of Prior Meeting Minutes:

- Mr. Glassman asked if there were any proposed additions or corrections to the prior meeting minutes.
- Ms. Bray wanted minutes amended to change the reference to excise tax to reflect the potential tax liability from ACA on employer provided plans that exceed government thresholds. Mr. Ebenbach motioned that the Minutes be approved. Mr. Schwarz seconded. All voted in favor of the motion.

2. 2014 Budget:

- Mr. Glassman asked how we can reconcile the different look between the documents we work with vs. the public budget book and published financial statements. He referenced the “Blue Budget Book” to Statutory Reporting and the reports the committee works with as Management Reporting. He recommended that they be included in the budget document.
- Ms. Mason noted that they do include the departmental budgets as a subsection of the official budget document and that she and Mr. Wallace would look into adding a section for the W&M reports.
- Mr. Glassman would like to see a few reported data points- maybe one as simple as tax per tax lot. General discussion noted that people tend to believe they pay much more to the township in taxes than they really do. It is believed they lump in the small township portion with the county and school taxes.
- A discussion again covered the topic of what we can and should post to the website for finances and previous ideas about gas gauge graphs and other dashboard indicators were lightly reviewed with no conclusion.

3. Performance Measurement Software:

- Ms. Mason asked for support in her recommendation that the township consider new cloud software from Revelstone that can measure departmental performance and benchmarking opportunities with similar municipalities.

- Mr. Schwarz pointed out that the key to successful outcomes from a software package like that depends on the ability to define and gather existing metrics which whether written or not exist somewhere informally
 - It was generally agreed that the idea had merit and suggested that Ms. Mason gather more info, make sure other Central Bucks municipalities plan to participate.
 - Mr. Glassman suggested that cost of 7000 a year with 4000 estimated up front consulting to implement may be easily offset by savings- and even if it doesn't, the exercise could be extremely educational to increase efficiency and overall performance. He also recommended that if implemented we should focus on the police department where we most likely have the best data to work with already.
4. Mr. Ebenbach presented a report call EIT Sensitivity Analysis. While the calculations needed some review it was a precautionary look at the sensitivity of our revenue assumptions to relatively small job losses in the township.
 - Mr. Schwarz acknowledged the concern and noted that in several previous budgets we held income tax revenues flat as we projected forward. This year's conservative projection of 1.5% growth was reasonable.
 - Mr. Schwarz also suggested that a sudden jump in inflation could wreak havoc on our assumptions as well on revenue AND expenses and that every variable required watching
 5. Mr. Wallace presented the 2013 and 2014 CapEx spreadsheets for the purpose of illustrating the \$890,000 of uncompleted projects that would rollover from '13 to '14. Discussion followed on how to treat considering that budget work sessions work complete.
 - Mr. Ebenbach noted that the bulk of the rollover was for continuing projects listed in 2014
 - Mr. Glassman asked what the planned total expense for each project would be but Ms Mason/Me Wallace said they would have to look into and report back.
 - Mr. Schwarz noted that the very specific departmental projects in the primary section upon which the line by line decisions were made by the BOS to approve for the budget would essentially be unaffected
 - Mr. Wallace said he would review the impact
 - Mr. Schwarz recommended to Mr. Colello that a Cap Ex review be put on the BOS agenda quarterly so the board would have the opportunity to expedite critical projects through refocus of manpower or outsourcing.
 6. Mr. Ebenbach verbally presented September results vs. August and reported that fund balances had grown beyond expectation.

The meeting adjourned at 8:50pm.

Respectfully submitted.

Lee Schwarz
Vice Chairman