

EXHIBIT D

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Dennis M. Davin, in his capacity as
Secretary of the Department of
Community and Economic
Development

Petitioner,

v.

City of Chester

Respondent.

No. 336 MD 2020

Stipulation of Fact Filed Pursuant to Court's December 16, 2020 Order

Pursuant to this Court's order dated December 16, 2020, the Receiver files this pre-hearing Stipulation of Fact. The parties discussed the following and were unable to agree due to a shortage of time, particularly with the stipulations listed after paragraph 12. Without prejudice to any argument of either party, the Receiver and the City stipulate as follows:

1. The City is a city of the Third Class under Pennsylvania law, which prior to June 22, 2020, was operating under a Home Rule Charter.
2. The City was designated as a distressed municipality under Act 47 in 1995.
3. As noted in this Court's June 22, 2020 Order, the following acts are established:
 - a. The City has operated under numerous Recovery Plans developed under Act 47, in 1996, 2006, 2013 and 2016.

- b. Pursuant to the 2016 Recovery Plan, the City created a Chief Financial Officer (“CFO”) position who assumed duties managing the City’s finances and the finance department.
 - c. The City adopted an Act 47 Financial Exit Plan in 2018.
 - d. Notwithstanding the various Recovery Plans, the City has been operating as a distressed municipality since 1995, more than 25 years.
- 4. On April 13, 2020, due to the City’s worsening dire fiscal condition and the advent of the COVID-19 pandemic, Governor Tom Wolf issued a Declaration of Fiscal Emergency for the City.
 - 5. The City publicly supported the Governor’s declaration as necessary to protect the City from fiscal devastation.
 - 6. On June 1, 2020, the Secretary for the Department of Community and Economic Development (DCED) filed a Petition seeking the appointment of Michael Doweary as the Receiver for the City of Chester.
 - 7. In a memorandum and Order dated June 22, 2020, this Court approved DCED’s petition for the appointment of a Receiver and placing the City in Receivership. The Court’s order also approved the appointment of Michael Doweary as the Receiver and ordered the development of a recovery plan for the City of Chester. [All filings regarding the Declaration of Emergency and the Court’s June 22, 2020 Order and the DCED’s filings in support of that

order are already part of the Court's record and are incorporated herein by reference.]

8. This Court approved the Receiver's initial Plan of Fiscal Recovery for the City (the "Plan") on October 19, 2020.

9. At the hearing held on September 8, 2020 to approve the Plan, Michael Doweary ("Doweary"), the Receiver, Vijay Kapoor ("Kapoor"), the Receiver's Chief of Staff, and Gordon Mann ("Mann"), financial advisory lead, testified in support of the Plan.

10. The Plan contains a variety of action items and initiatives, including

Initiative WF03. Initiative WF03 states:

For the remainder of 2020 and 2021, the Receiver shall manage the City's headcount by initiating or approving any hiring; enacting layoffs and/or terminations if needed; converting full-time positions to part-time; restructuring department operations including through consolidations or outsourcing; or reassigning personnel, subject to the provision of collective bargaining agreements if applicable.

[The Plan, WF03, at 48.]

11. At the September 8, 2020 hearing, Doweary and Kapoor testified regarding WF03. [September 8, 2020 Notes of Testimony (NT), at 30-31, 86 and 92-93.]

12. Doweary and Kapoor met with City officials and discussed the changes, including but not limited to the COO position and the reorganization, with City officials in early November 2020.
 - a. Doweary spoke with the Mayor specifically about the Chief Operating Officer (“COO”) on November 6, 2020.
 - b. Doweary and Kapoor met with City officials in meetings on November 10, 2020 where the Receiver’s plans were discussed in detail.

[Tab “A” (email and memo, both dated Novembers 10, 2020 discussing changes).]
13. The Receiver views the Chief Operating Officer (“COO”) position to whom City staff will report as a critical first step in reorganizing City operations to provide an appropriate level of vital and necessary services.

[Receiver’s December 2, 2020 Update.]
14. The COO will have authority to direct City operations and its staff.

[Receiver’s December 2, 2020 Update.]
15. The Receiver appointed Ms. Cyrise Dixon, who previously served as the Chief of Staff in the City’s Police Department, to serve as City’s Acting COO.

16. The Chief of Staff position in the police department will remain vacant.
[Receiver's December 2, 2020 Update.]
17. As one of its initial steps, the Receiver has also reorganized the Public Works Department to consolidate the City's Streets and Parks Departments into a Public Works Department. [Receiver's December 2, 2020 Update.]
18. One of the COO's primary tasks is to ensure that this consolidation occurs smoothly. [Receiver's December 2, 2020 Update.]
19. The COO is in the process of developing a written emergency plan for snow removal so that the appropriate roads are clearly prioritized, and employees understand their respective duties. [Receiver's December 2, 2020 Update.]
20. Ms. Dixon was transferred to and began working in her new position on November 10, 2020.
21. On December 1, 2020, without consulting with or informing the Receiver and without any explanation, the Mayor delivered a letter to Ms. Dixon advising her that her "at-will" employment with the City was "terminated", effective 4:30 p.m. that same day. [Tab "B".]
22. At 11:00 a.m. on December 8, 2020, the Receiver spoke with Mayor Kirkland to inform him that his actions were contrary to the Plan and that he lacked the authority to take such action.

23. On December 8, 2020, the Mayor advised the Receiver that he would not rescind Ms. Dixon's termination.
24. The Mayor has not yet indicated a willingness to comply with the Receiver's Order and has stated that he will not so comply.
25. The Receiver has also proposed a variety of personnel changes that are memorialized in a personnel ordinance and organizational Charts that effectuate the Receiver's reorganization of the City pursuant to WF03.
[Tab "C"]
26. The City's officials have opposed the reorganization contained in the Receiver's organizational charts and personnel ordinance.
27. The City has proposed its own organizational chart and personnel ordinance. [Tab "D"]
28. The differences between the Receiver's personnel ordinance and that of the City is summarized in the attached Tab "E".
29. The City has refused to enact the Receiver's personnel ordinance and organization chart.

The Parties submit the foregoing Stipulation of Fact in preparation for the argument/hearing to be held before the Court on Monday, December 21, 2020. Due to current logistical limitations, Counsel for the Receiver submits this document for both parties after review by Ken Schuster, Esquire on behalf of the City officials.

Dated: December 18, 2020

By: *John P. McLaughlin*

John P. McLaughlin

Patrick J. Harvey

Campbell Durrant, P.C.

One Belmont Avenue,

Suite 300

Bala Cynwyd, PA 19004

Email:

jmclaughlin@cdblawn.com

pharvey@cdblawn.com

*Attorneys for Receiver for the
City of Chester, Michael
Dowearry*

TAB

A

From: Doweary, Michael <mdoweary@pa.gov>
Sent: Tuesday, November 10, 2020 10:14 AM
To: Thaddeus Kirkland; pwest@chestercity.com; William A. Jacobs; Councilman William Morgan ; Elizabeth Williams
Cc: kschuster@chestercity.com; Vijay Kapoor
Subject: Recovery Plan Implementation
Attachments: Memorandum to Mayor and Council re Recovery Plan Implementation.pdf

Good morning,

Thank you for taking the time out to meet in the midst of such difficult times. Over the course of 3 meetings today, we will discuss the attached reorganization plan. The schedule is as follows:

11:00am	Public Affairs	Phone (267) 332-8737, Conf ID 779097879#
2:00pm	Finance	Phone (267) 332-8737, Conf ID 183746623#
3:00pm	Parks & Rec, Public Works, & Public Safety	Phone (267) 332-8737, Conf ID 801801557#

This material will be covered through the Skype calendar invitation but the conference call info can be used to dial into each meeting. Please let me know if you have any questions or concerns.

Kind regards,

Michael

Michael T. Doweary | Receiver
Receiver for The City of Chester
Commonwealth Keystone Building
400 North Street | Harrisburg, PA 17120-0225
Phone: 717-979-7768 | mdoweary@pa.gov
www.visitPA.com



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MEMORANDUM

TO Mayor and City Council Members
FROM Michael Doweary, Receiver
DATE November 10, 2020
RE Recovery Plan Implementation

As you know, the Commonwealth Court approved the initial Recovery Plan on October 19, 2020. This memorandum will inform you of several significant changes that I am enacting in order to fulfill my responsibilities under Act 47.

The City remains in significant financial peril and its current organizational structure is not capable of delivering vital and necessary services to Chester's residents. Getting Chester back on its feet financially and operationally will require shared sacrifice from all stakeholders – from residents to employees to elected officials to retirees to state and county governments. The changes that this memorandum addresses involve employees and elected officials.

2021 Budget Update

We have attached a short summary of the City's 2021 budget situation. My team and I have been working to try to close an approximately \$5 million projected gap on an approximately \$50 million general fund. While we have not finalized the 2021 budget, there are several items that we can share with you that will be included in it:

- An increase in the resident Earned Income Tax (EIT) rate in order to comply with the distressed pension tax law.
- Full payment of the 2021 minimum municipal obligations (MMOs) to the City's three pension funds.

Organizational and Staff Restructuring

My team and I have determined that the current City organizational structure is not capable of delivering vital and necessary services to Chester's residents and must be restructured. Additionally, for cost savings and operational reasons, we must prioritize staff positions who deliver direct services which will result in some employees being laid off and other employees being brought back. Finally, some staff who have reduced responsibilities under this plan will see their salaries reduced while others who will receive substantial additional responsibilities may receive an increase.

The proposed changes to the City organizational structure are included in the attached draft organizational charts. These changes include:

- Establishing a Chief Operating Officer position to whom all the departments will report. The Chief Operating Officer will have authority to direct City operations and its staff. Cyrise Dixon will serve as Acting Chief Operating Officer effective immediately.



- Consolidating the Streets and Park Departments into a Public Works Department
 - Recalling 18 individuals full-time to staff the newly consolidated Public Work Department as soon as possible
- Placing all inspectors into one department

Employee Health Care Premium Contribution Increase

Currently, employees pay an amount equivalent to 5% of the health care premium for an excellent set of benefits. This is a very low amount. Effective January 1, 2021, non-represented employees and elected officials will begin to pay an amount equivalent to 20% of the health care premium. The increase will also be applied to unionized employees once their various bargaining agreements are renegotiated.

Elected Official Salaries

Currently, depending upon their election date, Council members receive either \$35,000 or \$60,000 in salary in addition to health care benefits. The Mayor receives \$75,000 in salary in addition to health care benefits. Prior to 2020, each Council member and the elected Controller earned \$35,000 with the Mayor's salary continuing to be \$75,000. In 2020, three Council members and the elected Controller received \$25,000 increases.

In addition to the fact that the Chief Operating Officer will have primary operational responsibilities for directing the City's workforce, fundamental fairness requires that elected officials also contribute financially towards the goal of fiscal stability. To this point, that has not occurred. Effective January 1, 2021, all Council and the elected Controller salaries will be \$25,000 per year and Mayor's salary will be \$50,000.

I recognize that the changes outlined in the memorandum are significant, but they are also necessary considering the City's fiscal and operational condition. Please direct any questions or feedback to me.

Exhibit D Page 13 of 56
City of Chester - 2021 Preliminary Budget (High Level)

	2020	2020	2021	
REVENUES	Budget	Projected	Budget	Notes
Current Real Estate Taxes	9,061,706	8,045,221	8,091,610	Matches City numbers
Delinquent Real Estate Taxes	1,519,716	1,472,871	1,359,963	Matches City numbers
Earned income taxes	15,163,243	14,626,940	15,727,890	Most recent PFM projection at 3.75% resident/2.00% commuter
Local services taxes	502,774	316,181	402,500	Matches City numbers
Business privilege taxes	1,826,016	2,050,926	1,531,369	Matches City numbers
Gaming Host Community	11,840,000	10,109,176	11,983,538	Includes higher host fee (with reconciliation payment)
Fines	200,000	74,848	160,000	Matches City numbers
Licenses and permits	1,769,100	1,648,567	1,446,100	Matches City numbers
Grants (includes parking tax/fees)	2,063,987	2,013,185	2,077,054	Matches City numbers
State Pension Aid	1,900,000	1,890,752	1,500,000	Matches City numbers
Charges for Services	674,548	346,815	299,100	Matches City numbers
Covanta Host Community	5,048,745	4,590,358	4,850,000	Matches City numbers
Rubbish	1,540,097	1,388,780	1,455,422	Matches City numbers
Reimbursements	1,383,050	1,753,176	777,632	Matches City numbers
Other	971,540	619,439	627,803	Matches City numbers
Total Revenues	55,464,522	50,947,235	52,289,980	

Notes

The 2020 Budget was \$56.4 million, including Liquid Fuels allocation that is spent in another fund. The number above removes that amount

The 2020 Projection combines numbers from two sources -- the City's 10/1 cash flow projection for large items and Econsult's August projections for the others

In the 10/29/20 cash flow report, the City projects \$51.0 million in revenue for 2020 (excluding TRAN and Liquid Fuels proceeds), which is close to the amount shown above.

	2020	2020	2021	
EXPENDITURES	Budget	Projected	Budget	Notes
Accounts and Finance (Operations)	1,473,714	N/A	1,173,147	
Accounts and Finance (Debt)	5,202,960	N/A	4,907,480	Includes \$1.0 million as contingency for "debt reduction" (old items)
Accounts and Finance (Insurance)	15,632,247	N/A	14,990,990	Needs further review
Parks, Recreation and Public Property (Operations)	1,360,368	N/A	-	Most expenses moved to Public Works
Public Works (Operations)	3,047,253	N/A	3,324,285	
Utilities (Parks in 2020; Public Works in 2021)	706,822	N/A	706,832	Needs further review
Public Affairs	1,784,388	N/A	1,593,420	Police shown separately
Public Health, Planning & Codes (aka Public Safety)	1,098,940	N/A	815,782	Fire shown separately
Fire Department	5,581,769	N/A	6,410,059	
Police	18,097,156	N/A	18,071,872	
Operating expenditures	53,985,618	N/A	51,993,866	
Transfers	981,222	N/A	652,304	
Capital	500,000	N/A	500,000	
Economic Development	-	N/A	-	
Total Expenditures	55,466,840	50,654,040	53,146,170	
Surplus/ (Deficit)	(2,318)	293,195	(856,190)	

Projected cash carried forward from December 31, 2020 1,337,354

Projected cash carried forward from December 31, 2021 481,164

Notes

The underlying data provided by the City shows \$55.5 million in total budgeted expenditures for 2020. Subsequent budget-to-actual reports show \$55.8 million budgeted.

Prior projections for 2020 are based on categories (salaries, materials & supplies) instead of departments.

In the 10/29/20 cash flow report, the City projects \$50,654,000 in expenditures on a cash basis, including \$369,000 for TRAN interest.

Liquid Fuels expenditures are excluded from all figures above.



2021 BUDGET BY THE NUMBERS

The proposed expenditure budget for the City of Chester General Fund in 2021 is \$53.1 million supported by \$52.3 million in revenue collected during 2021 and \$856,000 in cash carried forward from 2020.

The 2021 budget is \$3.2 million (or 6 percent) less than the 2020 adopted budget (\$55.5 million). The most recent year-end projection anticipates the City will spend \$50.7 million in 2020, which is 9 percent less than budgeted. The City reduced expenditures in Spring 2020 when the coronavirus pandemic began.

Key numbers:

- **Total revenues: \$52.3 million**
 - Real estate tax rate: TBD (Will be adjusted following Countywide reassessment)
 - Real estate tax revenue (current + prior): \$9.5 million
 - Resident earned income tax rate: 2.75% operations + 1.00% pension = 3.75%
 - Commuter earned income tax rate: 1.00% operations¹ + 1.00% pension = 2.00%
 - Earned income tax revenue: \$15.7 million
 - \$9.9 million for General Fund (operations/debt)
 - \$5.8 million for pensions (Act 205 levy)
 - Casino revenues: \$12.0 million (23 percent of General Fund)
- **Total expenditures: \$53.1 million**
 - Employee salaries: \$15.4 million
 - Other forms of cash compensation: \$2.1 million
 - Employee health insurance (active and retired employees): \$8.8 million
 - Pension contributions: \$10.8 million
 - Other forms of compensation: \$3.6 million
 - Scheduled debt payments: \$3.9 million
 - Non-personnel expenditures (utilities, contracts, etc.): \$6.4 million
 - Transfers and contingency: \$2.2 million

The balance is covered by the City's projected year-end cash balance.

¹ Depending on the resident earned income tax rate in the commuter's home municipality, some or all of the revenue from this 1.00 percent is remitted back to the commuter's home municipality.



RESTRUCTURING CITY GOVERNMENT

When the pandemic hit in Spring 2020, the City furloughed much of its front-line staff outside of the police and fire departments. Some employees returned on modified (part-time) basis, but the City continues to operate short-handed, especially in public works and code enforcement.

Considering the need to provide vital and necessary services, the Receiver has restored some positions on a full-time basis and consolidated all maintenance functions within Public Works to provide more flexibility to assign staff as needed. The budget also consolidates planning, license and inspection and public health functions into one department. Some management positions have been eliminated so those funds can be reallocated to front-line staff.

The 2021 budget maintains 94 budgeted police officer positions (not including the Commissioner or Major). The Fire Department has 60 firefighter positions, with eight additional positions funded by a federal grant in 2021, 2022 and 2023.

The table below shows the number of budgeted full-time equivalent (FTE) positions, including any vacancies. Part-time employees are counted as 0.5 full-time equivalents. Positions for school crossing guards, temporary laborers, fire cadets and police cadets are not included.

Full-time Equivalents (FTEs)

	2020 Budget	2020 Post-Furlough	2021 Budget
Public Affairs (w/out police)	22.5	10	10
Police (w/out crossing guards)	107	98.5	97.5
Accounts & Finance	20	17.5	14
Parks, Recreation & Public Property	24	7	0
Public Affairs (Streets & Highways)	29	7	26
Public Safety (w/out Fire)	24	8	16
Fire	54	54	63
Total	280.5	202	226.5

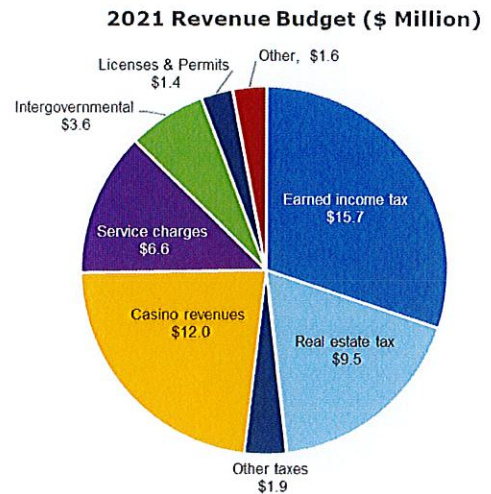


REVENUE BUDGET

The 2021 revenue budget for the City's main operating fund is \$52.3 million with over 70 percent coming from three sources: the earned income tax; the real estate (or property) tax; and casino-generated revenues.

The City levies a 2.75 percent **earned income tax (EIT)** on its residents under its Home rule charter powers and 1.00 percent EIT on commuters according to Pennsylvania Act 511. The budget anticipates that base EIT rate will generate \$9.9 million for operations or debt repayment in 2021.

The City also uses Pennsylvania law to levy an additional 1.00 percent **distressed pension EIT** on commuters to help cover the City's required contributions to the employee pension plans. By law the City must apply the same distressed pension tax levy to its own residents, which takes the total resident EIT to 3.75 percent in 2021. The budget anticipates the distressed pension EIT will generate \$5.8 million in 2021. By law the City must use that money for pension-related expenditures and cannot use it for operations or debt repayment.



Beginning in 2021, the City will use the property assessments generated and maintained by Delaware County. At an aggregate level, the value of property in Chester has increased since the last reassessment. Therefore, the City will reduce its **real estate tax rate** so that reassessment is revenue-neutral across all taxpayers. Individual taxpayers will have higher or lower tax bills in 2021 depending on changes in their own property assessment.

The 2021 budget anticipates **Harrah's Casino and Racetrack** will generate \$12.0 million through a combination of host fees and the City's share of revenues generated by table-game and slots activity at the facility. This includes a reconciliation payment since 2020 casino revenues will fall short of the \$10 million minimum set in Pennsylvania law.

City government lost substantial revenues relative to its budget in 2020 because of the **coronavirus pandemic**, especially in real estate taxes (\$1.0 million lost), employment-based taxes (\$0.5 million lost) and some service charges (\$1.0 million lost). To avoid over projecting revenues, the 2021 budget assumes those reductions in the tax base carry forward until the unknown point at which business activity can return to pre-pandemic levels.

The 2021 budget accounts for lower **State pension aid** revenues that are tied to the reduction in City government employee headcount and lower levels of construction activity that generates **license and permit revenues**. The 2021 budget includes \$785,000 for a new federal grant that will cover the cost of eight firefighters in 2021, 2022 and 2023.



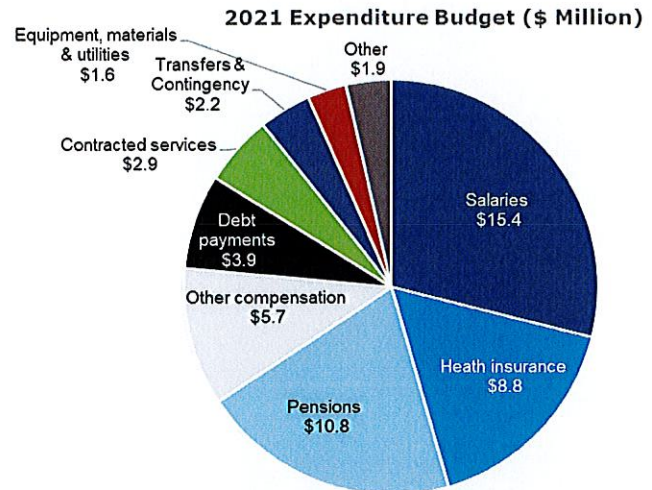
EXPENDITURE BUDGET

The 2021 expenditure budget for the City's main operating fund is \$53.1 million with more than three quarters of that amount going toward employee compensation. Once the City's debt and interfund obligations are set aside, the rest of City government's budget is less than \$8.0 million.

The 2021 budget allocates \$15.4 million for **salaries and wages**, which is 12 percent less than allocated in 2020.

As a placeholder, the budget allocates 10 percent less for most forms of employee health insurance than was allocated in 2020 because the City has fewer employees than budgeted in 2020.

The City's Minimum Municipal Obligation (or MMO) to its three employee pension plans for 2021 is \$10.8 million, most of which will go toward the police pension plan (\$8.5 million). The City's contributions to the plans for firefighters and non-uniformed employees split the remaining \$2.3 million.



Other forms of compensation covered in the budget include overtime and other forms of cash compensation; worker's compensation coverage; unemployment claims coverage; and dental, vision and life insurance.

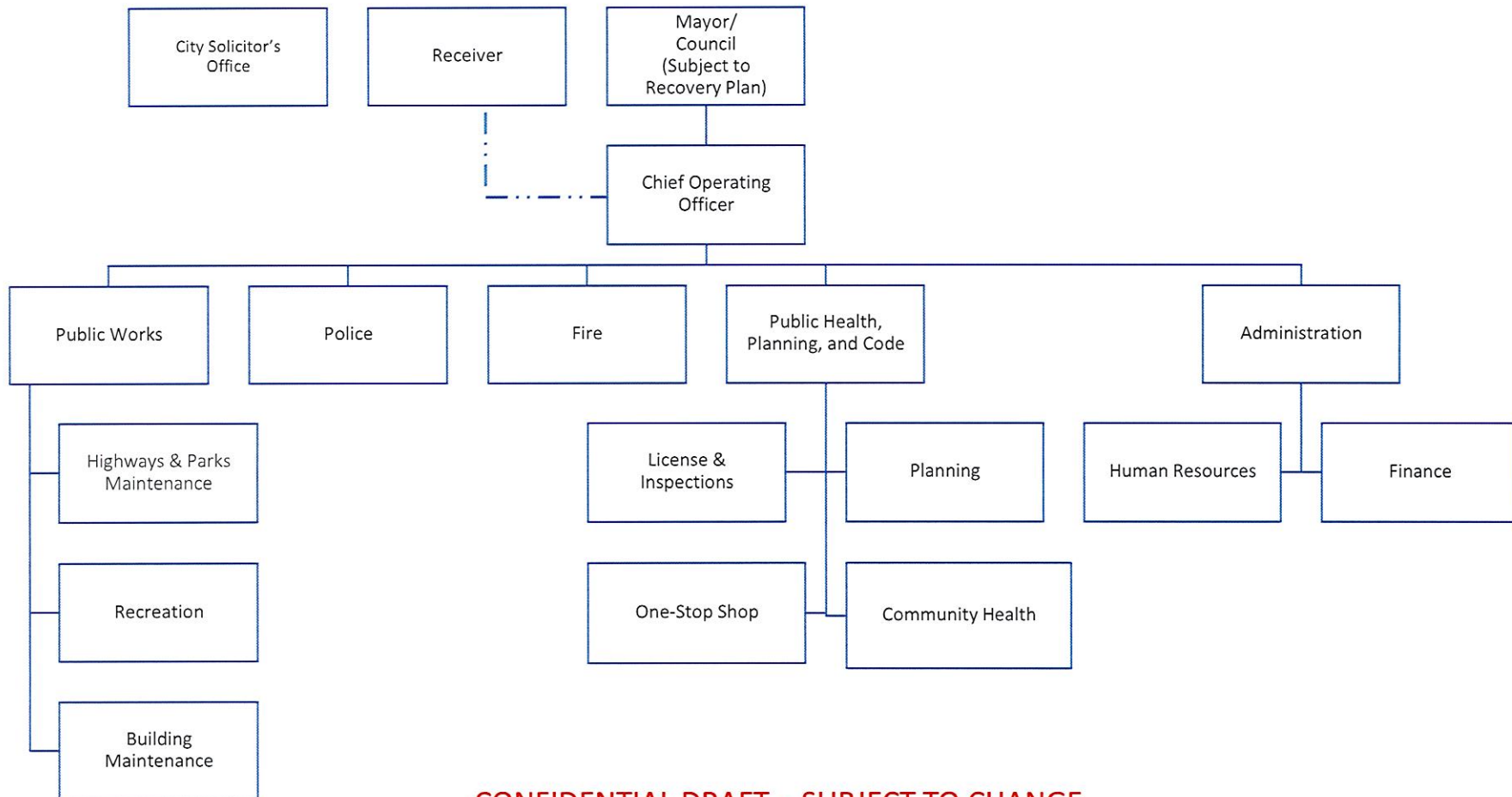
The City has \$3.9 million in **debt payments** scheduled for 2021, plus additional amounts recorded as interfund transfers, where the City passes through revenue to the Crozier Library (\$0.4 million) or covers its share the Delaware County Community College sponsorship (\$0.2 million).

The budget allocates \$500,000 for **capital improvements**, including large repairs to or replacement of buildings and associated systems (plumbing, electrical, HVAC) and other infrastructure. Most road, streetlight and traffic signal repairs are covered by the separate Liquid Fuels Fund which has \$0.8 million budgeted for 2021.

In recent years, the City has carried "accounts payable" from one fiscal year into the next. These obligations are not just bills that were incurred late in one year and paid early in the next in the normal course of business. They are past due bills that should have been paid to vendors or service providers in the prior year. The City carried over \$3 million in these prior year obligations into 2020.

While the expenditure controls enacted during 2020 should reduce the volume of past due obligations carried into 2021, the budget has a \$1.0 million **contingency** that can be used for this purposes or additional capital projects.

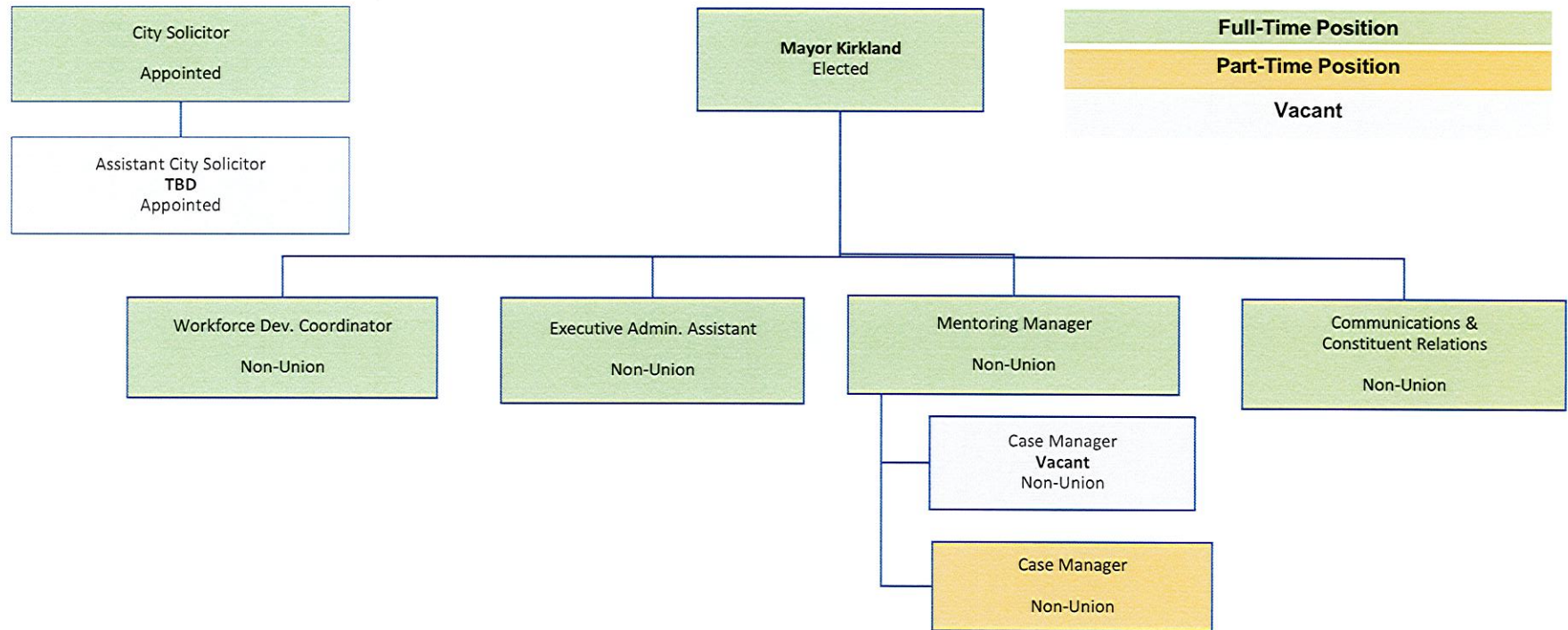
City of Chester



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Mayor's Office/Solicitor's Office

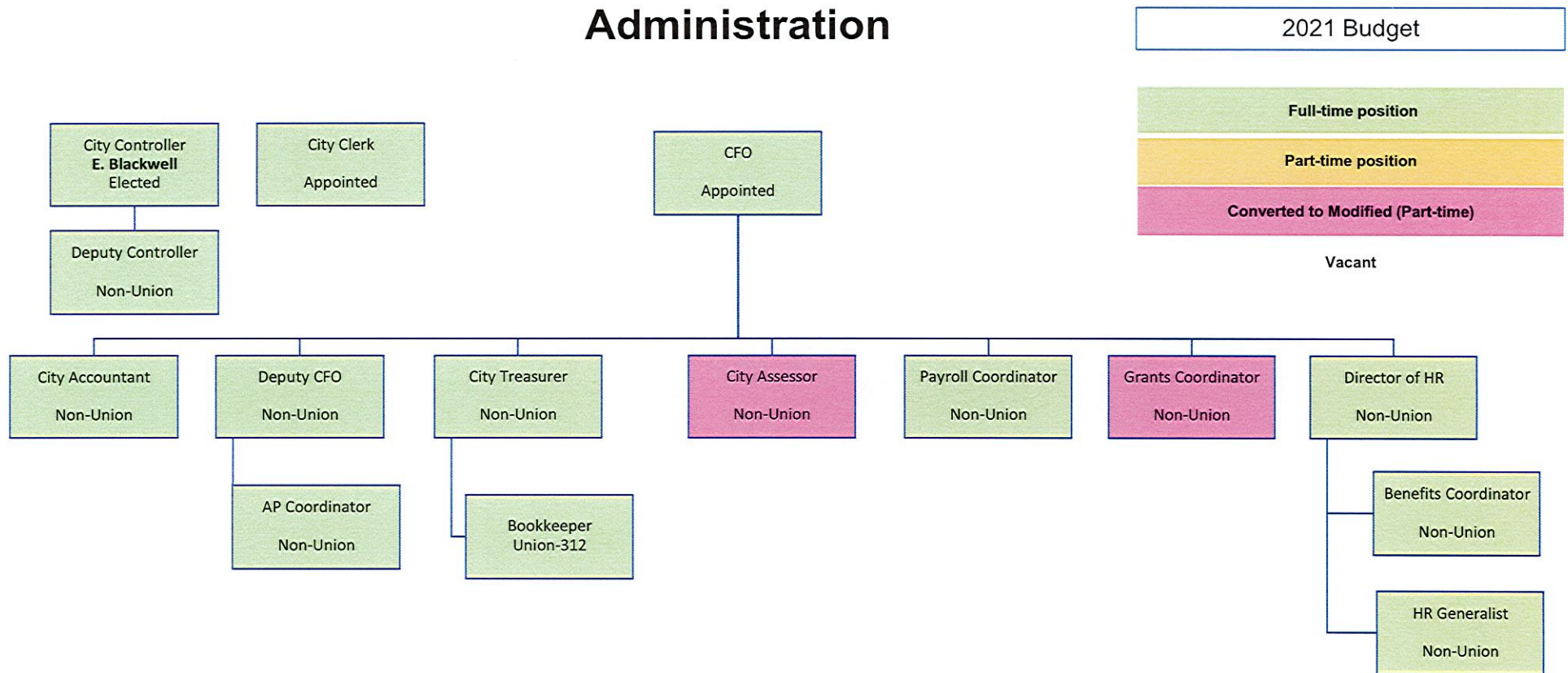
2021 Budget



The **CFO position** is funded in this department but shown in the Department of Accounts & Finance. The new Chief Operating Officer position would also be funded in this department. The **Planning Director** moves to the Department of Public Health, Planning and Codes.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Administration

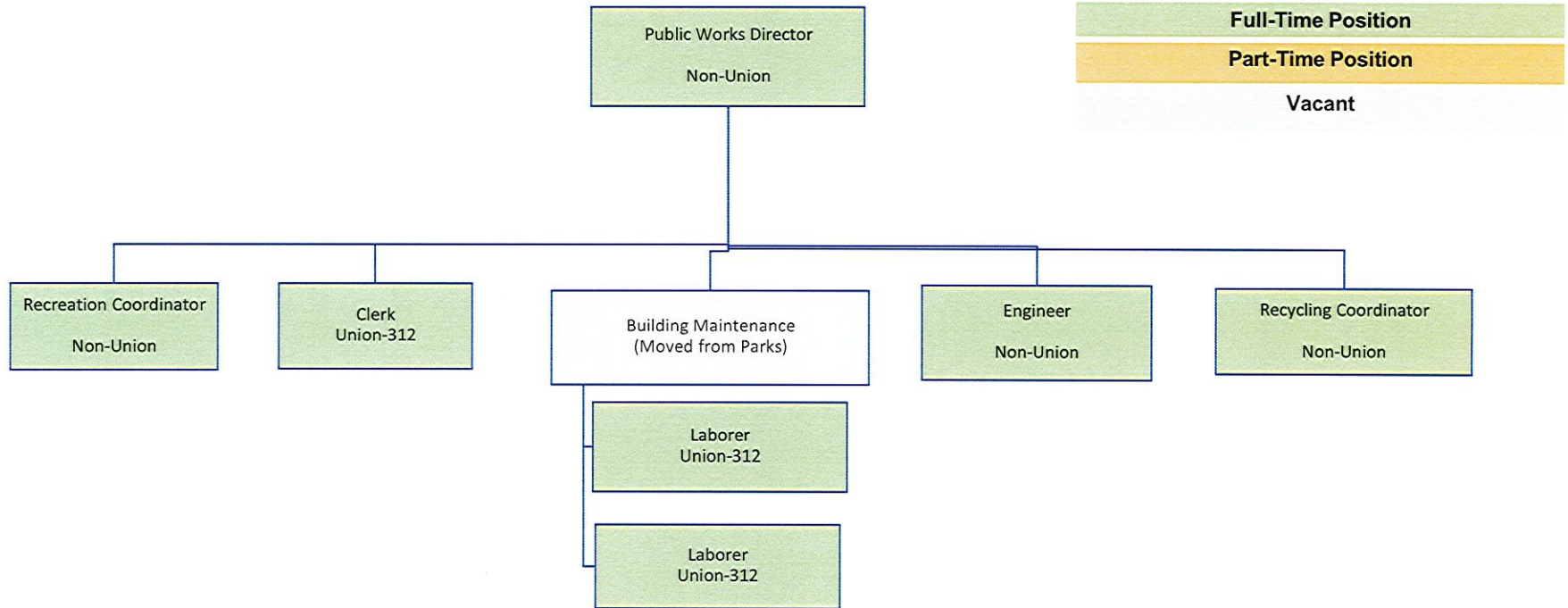


Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Works - Director's Office

2021 Budget

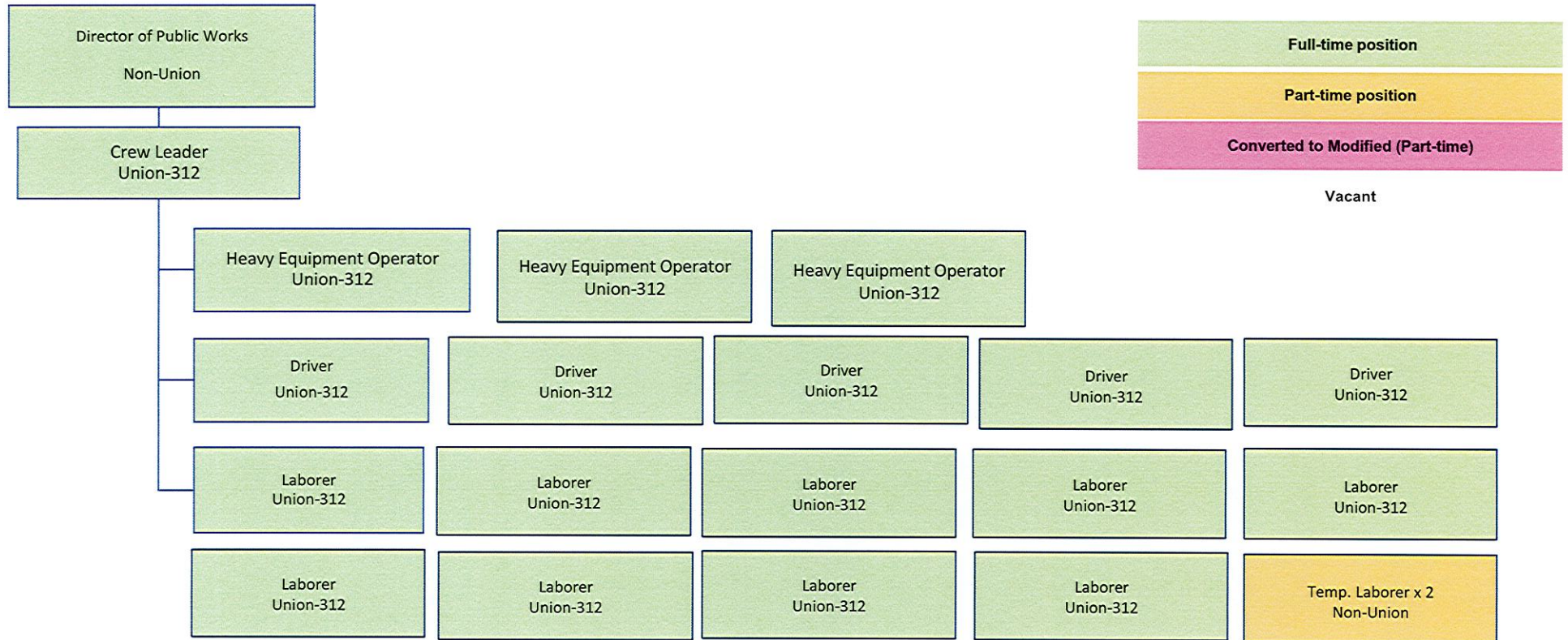


The **Director of Public Works** also oversees the Highway Division, which is shown separately. Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Works - Maintenance Division

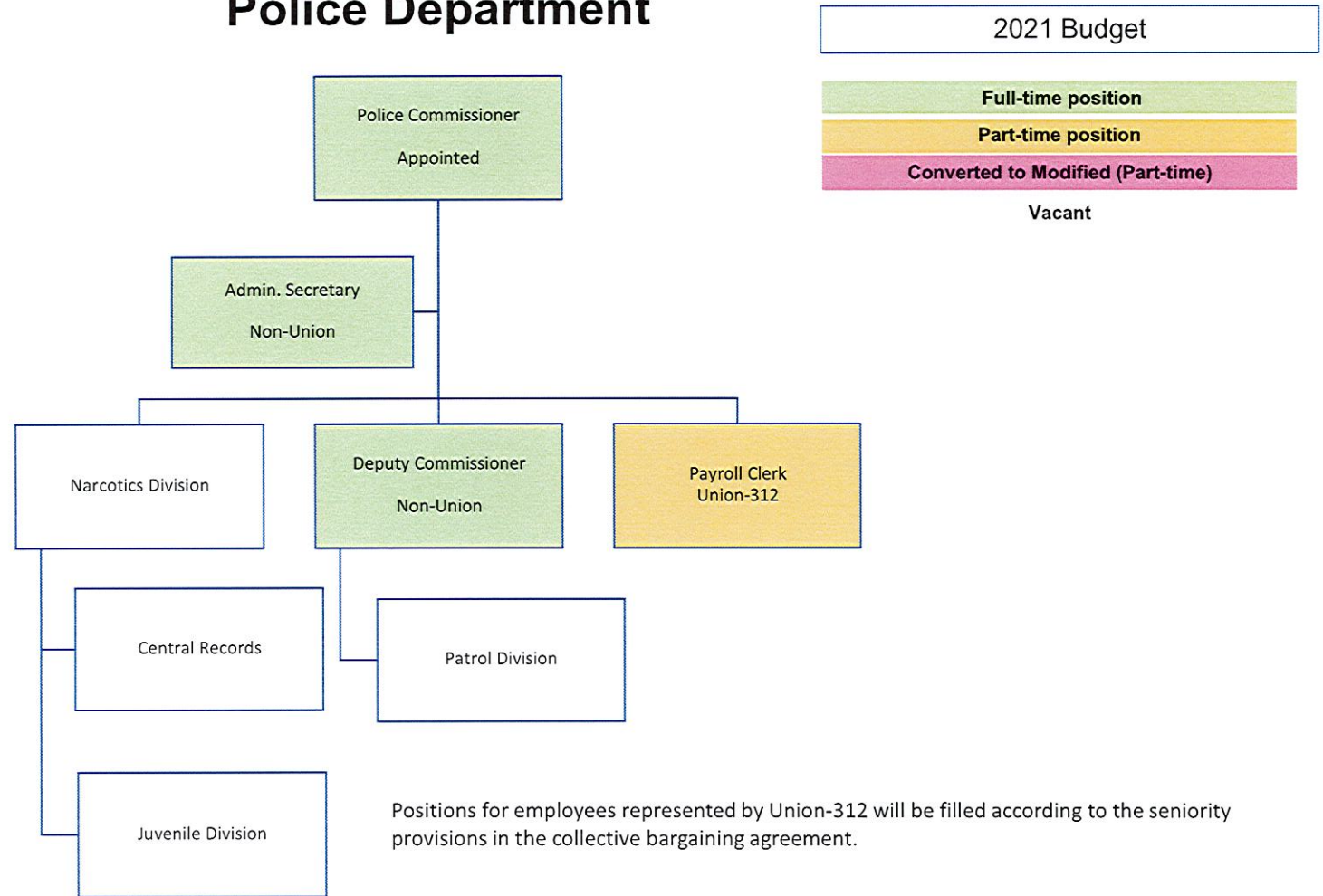
2021 Budget



Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Police Department



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Fire Department

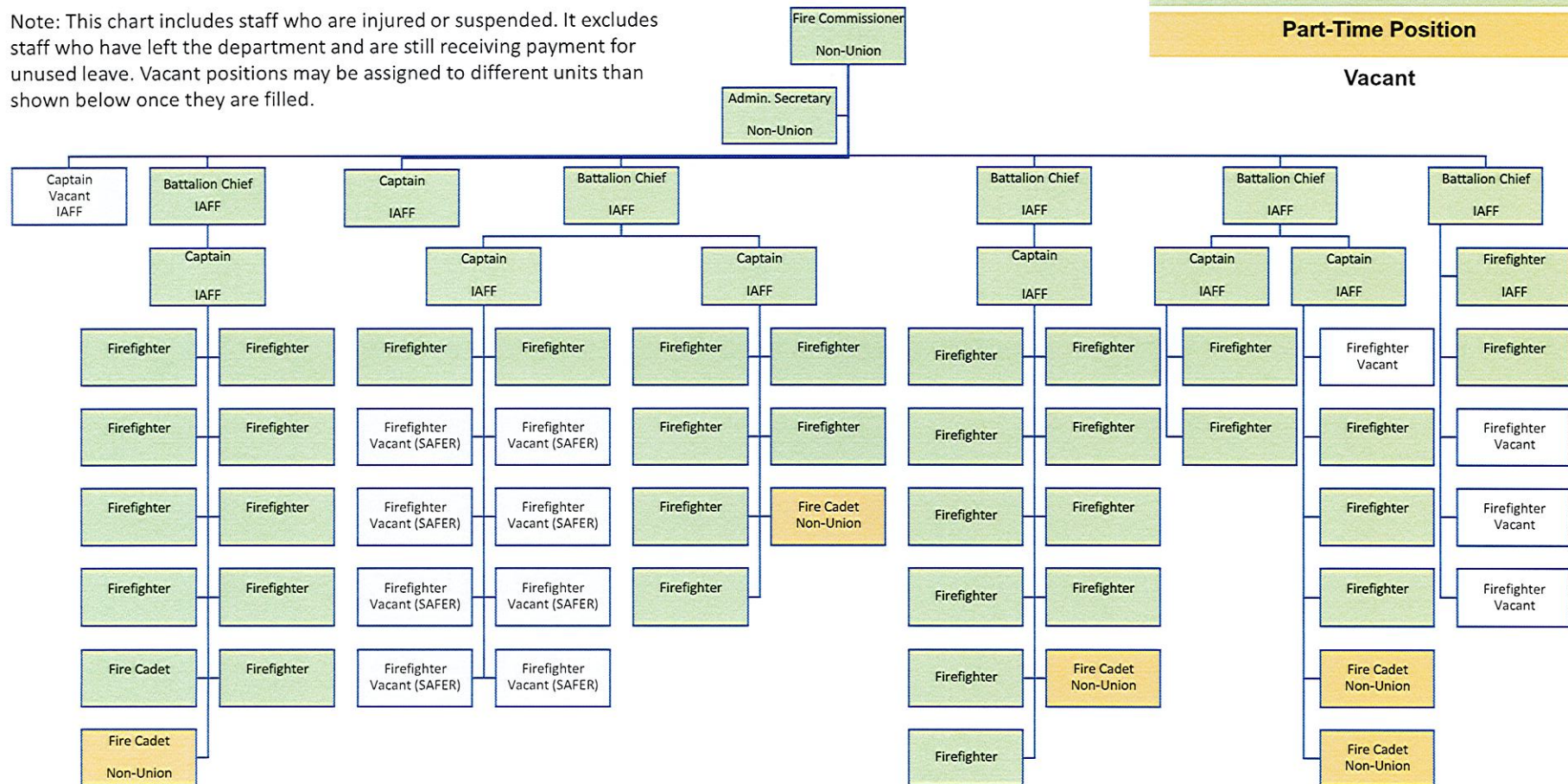
Spring 2020

Full-Time Position

Part-Time Position

Vacant

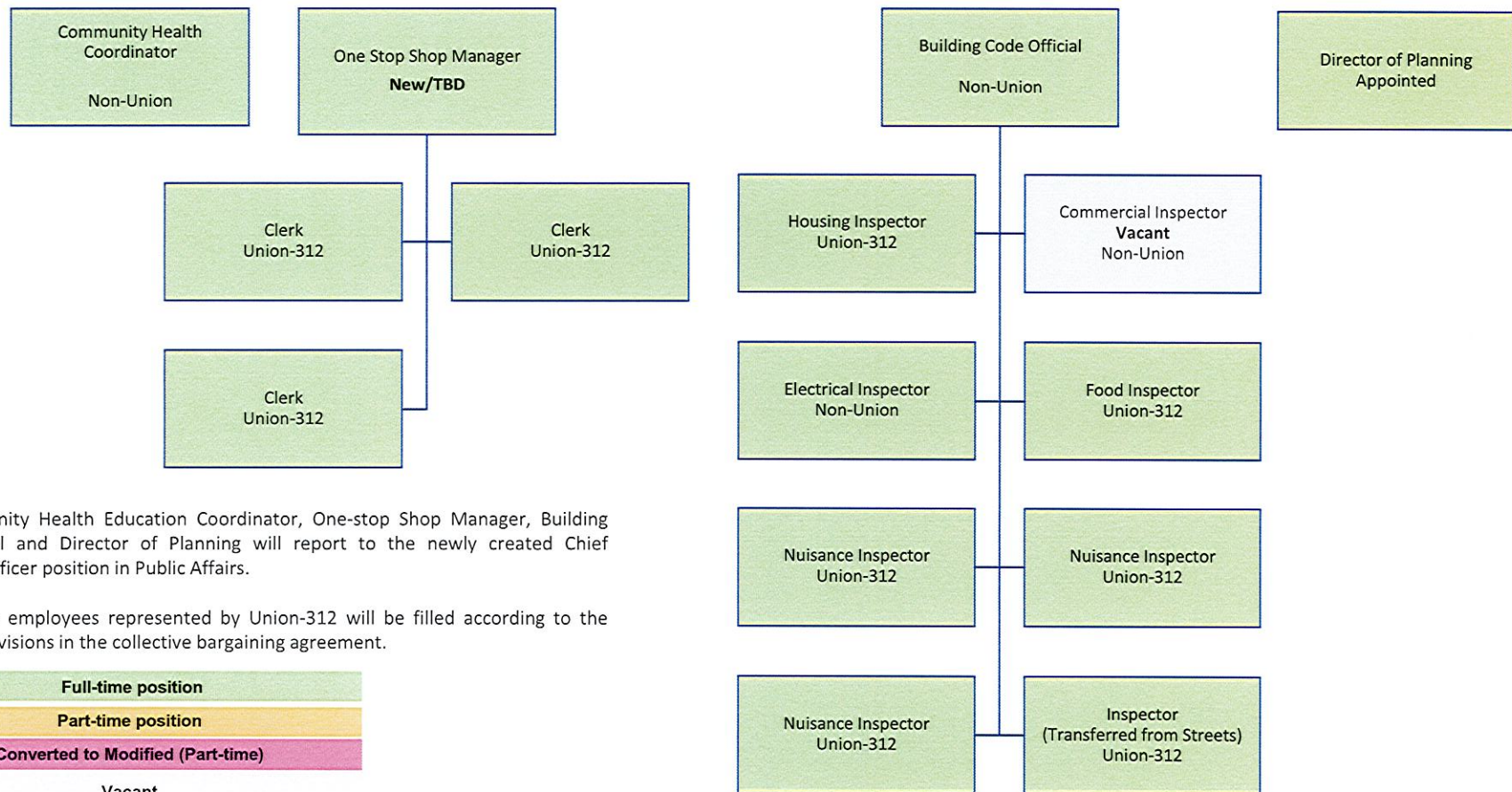
Note: This chart includes staff who are injured or suspended. It excludes staff who have left the department and are still receiving payment for unused leave. Vacant positions may be assigned to different units than shown below once they are filled.



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Health, Planning & Code

2021 Budget



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

TAB

B

**Thaddeus Kirkland,
Mayor**



**610-447-7723
610-447-7720 (Fax)**

December 1, 2020

Cyrise Dixon
2539 W. 7th Street
Chester, PA 19013

Dear Ms. Dixon:

Please be advised that your "at-will" employment, with the city of Chester, is hereby termination effective Tuesday, December 1, 2020 at 4:30pm.

Please return all city property to human resources upon your departure. We wish you the best in your future endeavors.

Respectfully,

Mayor Thaddeus Kirkland,
Director of Public Affairs

TAB
C

CITY OF CHESTER - 2021 Budget FIRST READING DRAFT	
General Fund Revenues	
Real Estate Taxes	\$9,617,460
Taxes - Act 511	\$17,721,759
Fines	\$160,000
Licenses and Permits	\$1,546,100
Interest, Rents and Royalties	\$4,437,803
Intergovernmental Revenues	\$10,987,153
Charges For Services	\$6,726,402
Reimbursements	\$977,632
Other Revenue	\$1,815,267
Total General Fund Revenues	\$53,989,575
General Fund Expenditures	
Dept of Public Affairs	\$19,312,908
Dept of Accounts & Finance	\$20,932,857
Dept of Public Safety	\$6,827,643
Dept of Streets & Highways	\$4,064,344
Dept of Parks & Public Property	\$0
Total Departmental Expenditures	\$51,137,753
Total General Fund Operating Transfers	\$1,152,304
Total General Fund Expenditures	\$52,290,057
Operating surplus (deficit):	\$1,699,518
Liquid Fuels Fund	
Revenues	\$826,848
Expenditures	\$826,848
Special Revenue Funds	
Revenues	\$75,000
Expenditures	\$75,000
Debt Service Fund	
Revenues	\$3,907,480
Expenditures	\$3,907,480
DCCC Fund	
Revenues	\$569,917
Expenditures	\$569,917
Capital Improvement Fund	
Revenues	\$500,000
Expenditures	\$500,000

2021 GENERAL FUND REVENUES BUDGET DRAFT				
Fund	Account	Description	General Fund	
Taxes - Real Estate				
01	301.10	R.E. Tax - Current Year	\$	7,655,836
01	301.40	R.E. Tax - Penalties	\$	58,000
01	301.30	R.E. Tax - Delinquent	\$	1,500,000
1	301.13	R.E. Tax - J. Lewis Crozer Library	\$	393,661
01	TBD	R.E. Tax - J. Lewis Crozer Library- Delinquent	\$	9,963
				\$ 9,617,460
Taxes - Act 511				
01	307.00	Earned Income Tax	\$	9,872,212
1	TBD	Distressed Earned Income Tax	\$	5,855,678
01	307.40	Local Services Tax	\$	402,500
1	307.50	Business Privilege Tax (Prior)	\$	75,000
01	307.50	Business Privilege Tax	\$	1,516,369
				\$ 17,721,759
Fines				
01	309.30	District Court Fines	\$	95,000
01	309.31	Local Traffic Ticket Fines	\$	65,000
				\$ 160,000
Licenses and Permits				
		Licenses		
01	309.50	Plumbing	\$	2,500
01	309.51	Electric	\$	7,500
01	309.52	General Contractor	\$	25,000
01	309.53	Other Contractors	\$	12,500
01	309.54	H&I Contractors	\$	5,000
01	309.61	Sign License	\$	3,500
01	309.63	Eating Establishments	\$	36,000
01	309.65	Other	\$	6,500
01	309.71	Apartments/Housing COS	\$	200,000
				\$ 298,500
01		Permits		
01	303.00	Permit State Tax	\$	2,600
01	309.72	Building	\$	450,000
01	309.80	Electrical	\$	135,000
01	309.81	Fire/Public Safety	\$	27,500
01	309.84	Plumbing	\$	37,500
01	309.90	Mechanical	\$	25,000
01	304.00	Highway, Streets and Sidewalks	\$	150,000
01	309.92	Other	\$	20,000
				\$ 847,600
01		Other Business Licenses and Permits		
01	320.12	Cable TV Franchise	\$	400,000
				\$ 1,546,100

2021 GENERAL FUND REVENUES BUDGET DRAFT			
Fund	Account	Description	General Fund
Interest, Rents and Royalties			
01	310.15	Interest Earned	\$ 3,200
01	310.18	Cell Tower Lease	\$ 44,603
01	310.19	Community Room Rental	\$ 25,000
01	310.24	Front and Dock Street Lease	
01	330.13	Land Lease - Slot Revenue	\$ 3,086,000
01	330.14	Land Lease - Table Game Revenue	\$ 1,204,000
01	310.25	Other	\$ 75,000
			\$ 4,437,803
Intergovernmental Revenues			
Federal Capital and Operating Grants			
01	320.15	Dept. Of Justice Reimbursements	\$ 84,989
		SAFER	\$ 785,000
01	363.13	2020/21 JAG	\$ 58,632
			\$ 928,621
State Capital and Operating Grants			
01	350.00	Summer Food Program	\$ 62,000
01	TBD	PCCD Grant	\$ 105,023
01	363.80	Keystone Communities Grant	\$ 57,500
01	363.50	Recycling Performance Program	\$ 13,690
		Other State Grants	\$ 175,000
			\$ 413,213
State Shared Revenues and Entitlements			
01	310.20	PURTA	\$ 19,500
01	330.10	ACT 71 Host Fee	\$ 7,390,596
01	320.16	PENNDOT Police Fines	\$ 17,520
01	342.15	PENNDOT Winter Traffic Services	\$ 36,850
01	342.14	AD HOC Postretirement Adjust.	
01	342.13	State Pension Aid	\$ 1,500,000
			\$ 8,964,466
Local Capital and Operating Grants			
01	315.41	County Reimbursements for Police Overtime	\$ 51,003
01	363.11	Parking Tax/Fees	\$ 325,000
01	342.11	County Highway Aid	\$ 29,850
01	310.21	Payment in Lieu of Taxes	\$ 275,000
			\$ 680,853
			\$ 10,987,153
Charges For Services			
01	309.42	PA Portion of Liq. & Malt Bev Lic Tax	\$ 1,000
01	309.75	Certs/Dup Tax Bills	\$ 12,360
01	311.00	Deeds and Prop Registrations	\$ 10,000
01	320.17	Sign Fees	\$ 2,000
01	320.18	Zoning and Subdivision Fees	\$ 24,500

2021 GENERAL FUND REVENUES BUDGET DRAFT			
Fund	Account	Description	General Fund
01	320.20	Copies of Fire Reports	\$ 10,000
01	320.20	Various Application Fees	\$ 9,600
01	364.00	University Substation Expenses	\$ 72,620
01	320.14	CUSD	\$ 338,900
01	364.60	Host Muni Fee for Solid Waste Facility	\$ 4,650,000
01	301.19	Rubbish Fees - Current Year	\$ 1,399,631
01	301.20	Rubbish Fees - Prior Year	\$ 103,655
01	301.18	Rubbish Fees - Penalties	\$ 92,136
			\$ 6,726,402
Reimbursements			
01	350.14	Workers Comp.	\$ 468,250
01	350.11	Health	\$ 94,632
01	350.12	Insurance	\$ 96,500
01	350.xx	PPL Park OT Reimbursements	\$ 68,250
01	350.13	Other	\$ 250,000
			\$ 977,632
Other Revenue			
01	330.12	Misc Income	\$ 580,000
1	TBD	Cash Carry Forward from 2020	\$ 1,235,267
			\$ 1,815,267
TOTAL GF REVENUES			\$ 53,989,575

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMENDED

Fund	Account	Description	General Fund
Public Affairs			
Directors Office			
01-01-401	5130	Salaries & Wages	\$531,355
01-01-401	5202	Office Supplies	\$2,000
01-01-401	5201	Community Outreach Office	\$1,000
01-01-401	5310	Professional Services	\$65,000
01-01-401	5331	Travel	\$500
01-01-401	5420	Dues, Subscription/Member	\$10,000
01-01-401	7003	CEDA Operations	\$40,000
01-01-401	6930	Conference & Trainings	\$1,000
Total Directors Office			\$650,855
City Planning			
01-01-402	5130	Salaries and Wages	\$0
01-01-402	5202	Office Supplies	\$0
01-01-402	5312	Management Consult. Serv.	\$0
01-01-402	5331	Travel	\$0
01-01-402	5420	Dues, Subscription/Member	\$0
01-01-402	5421	Zoning Fees	\$0
01-01-402	6930	Conferences & Trainings	\$0
Total City Planning			\$0
Solicitor			
01-01-404	5130	Salaries and Wages	\$165,709
01-01-404	5202	Office Supplies	\$1,000
01-01-404	5315	Legal Services	\$600,000
01-01-404	5331	Travel	\$0
01-01-404	5420	Due, Subscription/Member	\$5,000
01-01-404	6930	Conferences & Trainings	\$500
Total Solicitor			\$772,209
Police Clerical			
01-01-407	5130	Salaries and Wages	\$97,137
Total Police Clerical			\$97,137
Police Administration			
01-01-408	5130	Salaries and Wages	\$360,951
01-01-408	5420	Dues, Subscription/Member	\$2,000
Total Police Administration			\$362,951
Police Uniformed			
01-01-410	5130	Salaries and Wages	\$6,658,744
01-01-410	5131	Overtime	\$1,000,000
01-01-410	5132	Shift 2 Differential	\$115,578
01-01-410	5133	Shift 3 Differential	\$125,837
01-01-410	5134	Holiday Pay	\$0
01-01-410	5135	Court Time Compensation	\$10,000
01-01-410	5136	Medical Reimbursements	\$7,500
01-01-410	5137	Educational Incentives	\$20,000
01-01-410	5160	Pension Payments	\$8,533,497
01-01-410	5191	Uniform Maint. Allowance	\$100,000
01-01-410	5200	Materials and Supplies	\$100,000
01-01-410	5230	Prisoner Care	\$7,200
01-01-410	5327	Radio Equipment Maint.	\$35,000
01-01-410	5331	Travel	\$1,000

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMEND

Fund	Account	Description	General Fund
01-01-410	5355	Police Prof. Liab. Insurance	\$0
01-01-410	5372	Vehicle Repairs	\$150,000
01-01-410	5381	Garage Rental	\$6,600
01-01-410	5453	Car Wash	\$6,000
01-01-410	5754	Equipment	\$7,500
01-01-410	6930	Conference & Trainings	\$10,000
01-01-410	6967	K-9 Expenses	\$7,500
Total Police Uniformed			\$16,901,956

Crossing Guards

01-01-411	5130	Salaries and Wages	\$527,800
Total Crossing Guards			\$527,800

Total Public Affairs

\$19,312,908

Accounts & Finance

Directors Office

01-02-401	5130	Salaries & Wages	\$205,751
01-02-401	5202	Office Supplies	\$500
01-02-401	5310	Professional Services	\$260,000
01-02-401	5420	Due, Subscription/Member	\$0
Total Directors Office			\$466,251

Treasurer

01-02-403	5130	Salaries and Wages	\$85,902
01-02-403	5200	Materials and Supplies	\$5,000
01-02-403	5325	Postage	\$30,000
Total Treasurer			\$120,902

Assessor

01-02-404	5130	Salaries and Wages	\$36,227
01-02-404	6930	Conferences & Trainings	\$250
Total Assessor			\$36,477

City Clerk

01-02-405	5130	Salaries and Wages	\$54,396
01-02-405	5340	Advertising/Flyers/Certs	\$35,000
01-02-405	5420	Dues, Subscription/Member	\$500
Total City Clerk			\$89,896

Human Resources

01-02-406	5130	Salaries and Wages	\$148,870
01-02-406	5151	Medical - New Hires	\$10,000
01-02-406	5202	Office Supplies	\$500
01-02-406	5420	Dues, Subscription/Member	\$750
01-02-406	5570	Miscellaneous	\$1,000
01-02-406	6930	Conferences & Trainings	\$5,000
01-02-406	6933	Employee Testing and Promo.	\$12,500
01-02-406	6966	Tuition Reimbursement	\$15,000
Total Human Resources			\$193,620

Department of Information Technology

01-02-407	5310	Professional Services	\$110,000
01-02-407	5750	Small Items of Equipment	\$7,500
01-02-407	6928	Computer Maint. & Upgrade	\$20,000
01-02-407	6952	Internet T1 Maint. Charges	\$12,500
01-02-407	6968	Financial Software Maint	\$130,000

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMENDED			
Fund	Account	Description	General Fund
01-02-407	5932	Employee Computer Training	\$500
Total Department of Information Technology			\$280,500
Controller			
01-02-408	5130	Salaries and Wages	\$103,592
01-02-408	5202	Office Supplies	\$0
Total Controller			\$103,592
Purchasing			
01-02-409	5130	Salaries and Wages	\$102,109
01-02-409	5200	Materials and Supplies	\$24,000
01-02-409	6969	Office Repairs	\$2,500
Total Purchasing			\$128,609
Insurance & Benefit Payments			
01-02-486	5154	Vision Insurance	\$54,797
01-02-486	5155	Brokerage Fee	\$375,000
01-02-486	5157	Hartford Retirees (Fully Insured)	\$738,000
01-02-486	5158	Medical Administrative/Stop Loss/Meritain(All)	\$708,650
01-02-486	5159	Medical Active Employees/Retirees (Self-Insured)	\$7,518,341
01-02-486	5165	Dental Insurance	\$330,000
01-02-486	5160	Pension Payments (O&E)	\$1,082,728
01-02-486	5161	FICA	\$700,000
01-02-486	5162	Unemployment	\$370,100
01-02-486	5163	Workers Compensation & Heart and Lung	\$1,750,000
01-02-486	5170	Life Insurance	\$58,071
01-02-486	5480	EAP Program	\$7,200
01-02-486	5351	Property Insurance	\$0
01-02-486	5357	Umbrella	\$0
01-02-486	5356	Vehicle Insurance	\$0
01-02-486	5358	Inland Marine Insur	\$13,500
01-02-486	5352	Liability Insurance	\$1,163,643
01-02-486	5359	Public Officials Liability	\$0
01-02-486	5349	Commercial Crime Insur.	\$0
01-02-486	5350	Bonding	\$6,500
01-02-486	5401	Insurance Claims	\$330,000
01-02-486	5402	Bank Service Charges	\$24,000
01-02-486	6078	Misc. Fees	\$50,000
01-02-486	5404	Refunds	\$75,000
			\$15,355,530
Debt Service			
01-02-471	6067	Transfer to Debt Service Fund	\$3,907,480
Varies	TBD	2020 Payables Debt Reduction	\$250,000
Total Debt Service			\$4,157,480
Total Accounts & Finance			\$20,932,857
Planning, Health & Code Enforcement			
Directors Office			
01-03-401	5130	Salaries & Wages	\$104,670
01-03-401	5202	Office Supplies	\$1,250
		Management Consult. Serv. (from planning)	\$20,000
		Zoning Fees (from planning)	\$12,000
		Travel (from planning)	\$1,000

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMENDED

Fund	Account	Description	General Fund
		Conferences & Trainings (from planning)	\$500
01-03-401	5337	Auto Allowance	\$8,400
01-03-401	5420	Dues, Subscription/Member	\$2,500
Total Directors Office			\$150,320
Fire Administration			
01-03-402	5130	Salaries & Wages	\$201,973
01-03-402	5420	Dues, Subscription/Member	\$1,200
Total Fire Administration			\$203,173
Fire Uniformed			
01-03-411	5130	Salaries & Wages	\$4,161,870
01-03-411	5131	Overtime	\$300,000
01-03-411	5134	Holiday Pay	\$0
01-03-411	5136	Medical Reimbursements	\$0
01-03-411	5137	Educational Incentives	\$0
01-03-411	5160	Pension Payments	\$1,141,994
01-03-411	5191	Uniform Maint. Allowance	\$35,000
01-03-411	5372	Vehicle Maint & Repairs	\$10,000
01-03-411	5372.1	Apparatus Repairs	\$65,000
01-03-411	5384	Equipment Rental	\$2,500
01-03-411	5755	Fire Equip	\$10,000
01-03-411	5202	Office Supplies	\$3,500
01-03-411	5367	Equipment Repairs	\$8,000
01-03-411	5371	Gear Expenses	\$10,000
01-03-411	5373	Building Repairs & Maint	\$10,000
01-03-411	6930	Conferences & Trainings	\$2,500
01-03-411	5756	Radio Repairs	\$6,500
01-03-411	5757	Fire Prevention	\$7,500
Total Fire Uniformed			\$5,774,364
Licenses & Inspections			
01-03-417	5130	Salaries & Wages	\$672,486
01-03-417	5131	Overtime	\$0
01-03-417	5136	Medical Reimbursements (from Health)	\$2,700
01-03-417	5331	Mileage Reimbursement	\$1,500
01-03-417	5200	Materials and Supplies	\$3,500
01-03-417	5450	Contract Services	\$7,600
	5222	Health Projects	\$1,000
	5233	Animal Boarding	\$1,500
	5246	Cleaning & Boarding	\$5,000
	5310	Professional Services	\$1,500
	5331	Travel	\$2,000
	5420	Dues, Subscription/Member	\$500
	6930	Conferences & Trainings	\$500
Total Licenses & Inspections			\$699,786
Health Department			
01-03-421	5130	Salaries and Wages	\$0
01-03-421	5136	Medical Reimbursements	\$0
01-03-421	5200	Materials and Supplies	\$0
01-03-421	5222	Health Projects	\$0
01-03-421	5233	Animal Boarding	\$0
01-03-421	5246	Cleaning & Boarding	\$0
01-03-421	5310	Professional Services	\$0

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMENDED

Fund	Account	Description	General Fund
01-03-421	5331	Travel	\$0
01-03-421	5420	Dues, Subscription/Member	\$0
01-03-421	6930	Conferences & Trainings	\$0
Total Health Department			\$0
Total Planning, Health & Code Enforcement			\$6,827,643

Public Works

Director's Office			
01-04-401	5130	Salaries & Wages	\$185,913
01-04-401	5136	Medical Reimbursements	\$0
01-04-401	5202	Office Supplies	\$1,000
01-04-401	5337	Auto Allowance	\$8,400
01-04-401	5420	Dues, Subscription/Member	\$500
	5240	General Programs	\$25,000
	5310	Professional Services	\$7,500
	5371	Gear	\$6,000
Total Director's Office			\$234,313

City Engineer			
01-04-408	5130	Salaries & Wages	\$91,350
01-04-408	5202	Office Supplies	\$500
01-04-408	5450	Contract Services	\$5,000
Total City Engineer			\$96,850

Maintenance Division			
01-04-438	5130	Salaries and Wages	\$691,827
01-04-438	5131	Overtime	\$48,000
01-04-438	5136	Medical Reimbursements	\$0
01-04-438	5202	Office Supplies	\$2,500
01-04-438	5365	Waste Management Fee	\$890,822
01-04-438	5371	Gear	\$9,000
01-04-438	5368	Electricity - Traffic Signals	\$5,000
01-04-438	5369	Electricity - Street Lights	\$5,000
01-04-438	5372	Vehicle Maintenance & Repairs	\$27,500
01-04-438	5375	Maintenance - Traffic Signals	\$5,000
01-04-438	5376	Maintenance - Street Lights	\$5,000
01-04-438	5377	Equipment Purchase	\$500
01-04-438	5384	Equipment Rental	\$12,000
01-04-438	5385	Equipment Maintenance & Repairs	\$7,500
01-04-438	5451	Bulk Waste Disposal	\$5,000
01-04-438	5454	Refuse Removal/Disposal	\$898,500
01-04-438	5456	Rock Salt	\$5,000
01-04-438	5670	Street Resurfacing Contribution	\$8,000
01-04-438	5671	Street Maintenance & Repairs	\$8,000
Total Highway			\$2,634,149
Total Streets			\$2,965,312

Parks, Public Property & Recreation

Director's Office			
01-06-401	5130	Salaries & Wages	\$0
01-06-401	5131	Overtime	\$0

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMENDED			
Fund	Account	Description	General Fund
01-06-401	5202	Office Supplies	\$0
01-06-401	5240	General Programs	\$0
01-06-401	5310	Professional Services	\$0
01-06-401	5371	Gear	\$0
Total Directors Office			\$0
Buildings			
01-06-409	5130	Salaries & Wages	\$74,682
01-06-409	5131	Overtime	\$12,000
01-06-409	5373	Building Repairs & Supplies	\$65,000
01-06-409	5452	Elevator Maintenance	\$7,500
Total Buildings			\$159,182
Utilities			
01-06-480	5231	Vehicle Gasoline	\$225,000
01-06-480	5319	Copier Equipment Leases	\$75,000
01-06-480	5321	Telephone Exp.	\$112,500
01-06-480	5361	Electricity-City Bldgs.	\$250,000
01-06-480	5364	Sewer Charges	\$13,350
01-06-480	5366	Water	\$64,000
Total Utilities			\$739,850
Parks			
01-07-451	5130	Salaries & Wages	\$0
01-07-451	5131	Overtime	\$0
01-07-451	5372	Vehicle Repairs & Supplies	\$35,000
01-07-451	5400	Park Repairs & Maintenance	\$20,000
01-07-451	5457	Tree Trimming	\$20,000
Total Parks			\$75,000
Recreation			
01-07-452	5130	Salaries & Wages	\$45,000
01-07-452	5131	Overtime	\$0
01-07-452	5378	Swimming Pool Security	\$1,000
01-07-452	5379	Swimming Pool Repairs	\$0
01-07-452	5455	Pool Contract	\$0
Total Recreation			\$46,000
Summer Food Program			
01-07-520	5130	Salaries and Wages	\$6,500
01-07-520	5229	Summer Food Costs	\$3,500
01-07-520	5331	Travel	\$1,000
01-07-520	5310	Professional Services	\$3,000
01-07-520	5450	Contract Services	\$65,000
Total Summer Food			\$79,000
Expenses moved into DPW			\$1,099,032
Total Expenses			\$51,137,753
Operating Transfers			
01-02-507	6000	Transfer Real Estate Tax to Library	\$403,624
01-02-507	330.14	Transfer DCCC Fund	\$248,680
01-02-506	6070	Transfer to Capital Improvement Fund	\$500,000
01-02-506	6071	Transfer to Special Revenues	\$0
01-02-506	6077	Transfer to Reserve Fund	\$0
Total Interfund Operating Transfers			\$1,152,304

FIRST READING 2021 GENERAL FUND EXPENDITURES BUDGET --RECOMMEND			
Fund	Account	Description	General Fund
TOTAL GF BUDGET EXPENDITURES			\$52,290,057

2021 LIQUID FUELS BUDGET -- --DRAFT Reading

Fund	Account	Description	Liquid Fuels
REVENUES			
02-04-438	314.00	Municipal Liquid Fules Allocation	\$ 826,848
Total Revenues			\$ 826,848
EXPENDITURES			
02-04-438	5368	Electricity - Traffic Lights	\$ 106,006
02-04-438	5369	Electricity - Street Lights	\$ 533,156
02-04-438	5456	Rock Salt	\$ 50,000
02-04-438	5375	Traffic Signal Maintenance	\$ 50,123
02-04-438	5376	Street Light Maintenance	\$ 87,563
Total Expenditures			\$ 826,848

2021 SPECIAL REVENUES BUDGET -- DRAFT Reading

Fund	Account	Description	Special Revenues
Revenues			
Widener University Grant			
09	374.00	Widener University	\$ -
			\$ -
DELCORA Sewer Inlet			
10	345.00	Sewer Inlet Reconstruction	\$ -
			\$ -
Special Events Fund			
42	410.00	Transfer from General Fund	\$ -
42	372.xx	Donations/Private Sponsorships	\$ 75,000
			\$ 75,000
Total Special Revenue Funds Revenues			\$ 75,000

Expenditures			
1	5310	Workforce Development	\$ 35,000.00
			\$ 35,000.00
1	5312	Planning Department	\$ 40,000.00
			\$ 40,000.00
Special Events Fund			
42	6030	Breast Cancer Awareness Month	\$ -
42	6031	Career Fairs	\$ -
42	6033	City Concerts	\$ -
42	6034	Easter Egg Hunt	\$ -
42	6035	Health Fair	\$ -
42	6036	July 4th Celebrations	\$ -
42	6037	Mayor's Annual City Cleanup	\$ -
42	6038	Mayor's Senior Holiday Party	\$ -
42	6039	Chester Fest	\$ -
42	6040	Other Events	\$ -
			\$ -
Total Special Revenue Funds Expenses			\$ 75,000

2021 DEBT SERVICE FUND BUDGET --- DRAFT Reading

Fund	Account	Description	Debt Service
Revenues			
90	410.00	Interfund Transfer from GF	\$ 3,907,480
			\$ 3,907,480
Debt Service Payments			
90	6075	Series 2017 A - Principal + Interest	\$ 1,775,125
90	6080	Series 2017 B - Principal + Interest	\$ 1,184,375
90	6700	Truck Leasing	\$ 275,278
90	6081	Lease Rental 2009	\$ 50,000
90		Act 47 Loan	\$ 200,000
90	6082	GO Note, Series 2010-B	\$ 322,702
90	6982	2021 TRAN Interest Payment	\$ 100,000
			\$ 3,907,480

2021 DCCC FUND BUDGET --DRAFT Reading

Fund	Account	Description	DCCC Fund
Revenues			
94	330.14	Local Share Assessment - Table Games	\$569,917
			\$569,917
Expenditures			
94	5899	DCCC Annual Subsidy	\$248,480
94	5402	Bank Fees	\$200
94	6077	Interfund Transfer	\$321,237
			\$569,917

Fund	Account	Description	Capital Improvement Fund
Funding Sources			
		Fund Balance	\$ -
04		Transfer from General Fund	\$ 500,000
Total Funding			\$ 500,000
Uses			
04	5482	<u>VEHICLE PURCHASES</u>	
		Misc. Vehicles	\$ 150,000
			\$ 150,000
04	5377	<u>EQUIPMENT PURCHASES</u>	
		Computer Hardware/Software	\$ 50,000
			\$ 50,000
04	7013	<u>BUILDING INFRASTRUCTURE</u>	
		Building Repairs	\$ 200,000
			\$ 200,000
04	7009	<u>PARKS IMPROVEMENTS</u>	
		Playground Improvements	\$ -
		Park Improvements	\$ -
			\$ -
04	7015	<u>ECONOMIC DEVELOPMENT PROJECTS</u>	
		Misc. Improvments	\$ 100,000
			\$ 100,000
Total Uses			\$ 500,000

<u>Public Affairs - Director's Office</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
Mayor/Director of Public Affairs	Elected	1	\$65,000	\$65,000
Chief Financial Officer	Appointed	1	\$120,000	\$120,000
Chief Operating Officer	Appointed	1	\$99,577	\$99,577
Workforce Development Coordinator	Non-Union	1	\$64,101	\$64,101
Press Secretary/Communications Coordinator	Non-Union	1	\$53,592	\$53,592
Executive Administrative Assistant	Non-Union	1	\$45,856	\$45,856
Mentoring Program Manager	Non-Union	1	\$42,630	\$42,630
Mentoring Case Manager	Non-Union	0.5	\$20,300	\$20,300
Mentoring Case Manager	Non-Union	0.5	\$20,300	\$20,300
Salaries & Wages	01-01-401-5130	8		\$531,355
<u>Public Affairs - Solicitor's Office</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
City Solicitor	Appointed	1	\$107,185	\$107,185
Administrative Legal Secretary	Non-Union	1	\$58,525	\$58,525
Salaries & Wages	01-01-404-5130	2		\$165,709
<u>Public Affairs - Police Clerical</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
Administrative Secretary	Non-Union	1	\$37,515	\$37,515
Clerk	Union-312	1	\$40,018	\$40,018
Clerk	Union-312	0.5	\$19,604	\$19,604
Salaries & Wages	01-01-407-5130	2.5		\$97,137
<u>Public Affairs - Police Administration</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
Police Commissioner	Non-Union	1	\$131,354	\$131,354
Major	Non-Union	1	\$101,500	\$101,500
Police Cadet	Non-Union			\$128,097
Salaries & Wages	01-01-408-5130			\$360,951
<u>Public Affairs - Police Uniform</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
Police Officers (various ranks)	FOP	94		\$6,658,744
Salaries & Wages	01-01-410-5130	94		\$6,658,744
<u>Public Affairs - Crossing Guards</u>	<u>Group</u>	<u>FTEs</u>	<u>Salary</u>	<u>Allocation</u>
Crossing Guards				\$527,800
Salaries & Wages	01-01-411-5130			\$527,800

Accounts & Finance - Director's Office	Group	FTEs	Salary	Allocation
Councilman	Elected	1	\$50,000	\$50,000
City Accountant	Non-Union	1	\$77,910	\$77,910
Payroll Coordinator/Payroll Tax Administrator	Non-Union	1	\$54,662	\$54,662
Grants Coordinator (part-time)	Non-Union	0.5	\$23,180	\$23,180
Salaries & Wages	01-02-401-5130	3.5		\$205,751
Accounts & Finance - Treasurer	Group	FTEs	Salary	Allocation
City Treasurer	Non-Union	1	\$52,541	\$52,541
Bookkeeper/Deputy Collector	Union-312	1	\$33,360	\$33,360
Clerk	Union-312	0	\$31,173	\$0
Salaries & Wages	01-02-403-5130	2		\$85,902
Accounts & Finance - Assessor	Group	FTEs	Salary	Allocation
City Assessor	Non-Union	0.5	\$36,396	\$18,198
Secretary	Non-Union	0.5	\$36,058	\$18,029
Salaries & Wages	01-02-404-5130	1		\$36,227
Accounts & Finance - City Clerk	Group	FTEs	Salary	Allocation
City Clerk	Appointed	1	\$54,396	\$54,396
Salaries & Wages	01-02-405-5130	1		\$54,396
Accounts & Finance - Human Resources	Group	FTEs	Salary	Allocation
Director of Human Resources	Non-Union	1	\$66,230	\$66,230
Benefits Coordinator	Non-Union	1	\$43,517	\$43,517
Human Resources Generalist	Non-Union	1	\$39,122	\$39,122
Salaries & Wages	01-02-406-5130	3		\$148,870
Accounts & Finance - Controller	Group	FTEs	Salary	Allocation
City Controller	Elected	1	\$50,000	\$50,000
Deputy Controller	Non-Union	1	\$53,592	\$53,592
Salaries & Wages	01-02-408-5130	2		\$103,592
Accounts & Finance - Purchasing	Group	FTEs	Salary	Allocation
Deputy Chief Financial Officer	Non-Union	1	\$60,900	\$60,900
Accounts Payable Coordinator	Non-Union	1	\$41,209	\$41,209
Salaries & Wages	01-02-409-5130	2		\$102,109

This position would remain until the One-stop shop is established

These positions remain until the transition to Countywide assessment is complete (est. at 6 mo

Public Works - Director's Office	Group	FTEs	Salary	Allocation
Councilperson	Elected	1	\$35,000	\$35,000
Director of Public Works	Non-Union	1	\$72,378	\$72,378
Recycling Coordinator	Non-Union	1	\$46,867	\$46,867
Clerk	Union-312	1	\$31,668	\$31,668
Salaries & Wages	01-04-401-5130			\$185,913
Public Works - City Engineer	Group	FTEs	Salary	Allocation
City Engineer	Non-Union	1	\$91,350	\$91,350
Salaries & Wages	01-04-408-5130			\$91,350
Public Works - Maintenance	Group	FTEs	Salary	Allocation
Crew Leader	Union-312	1	\$40,113	\$40,113
Heavy Equipment Operator	Union-312	3		\$111,391
Driver	Union-312	5		\$204,008
Laborer	Union-312	9		\$307,999
Temporary Laborers	Non-Union			\$28,316
Salaries & Wages	01-04-438-5130	18		\$691,827
Public Works - Building Maintenance	Group	FTEs	Salary	Allocation
Laborer	Union-312	2		\$74,682
Salaries & Wages		2		\$74,682
Public Works - Recreation	Group	FTEs	Salary	Allocation
Recreation Program Coordinator	Non-Union	1	\$45,000	\$45,000
Salaries & Wages		1		\$45,000
Public Works - Summer Food Program	Group	FTEs	Salary	Allocation
Program Assistant	Non-Union			\$6,500
Salaries & Wages		1		\$6,500

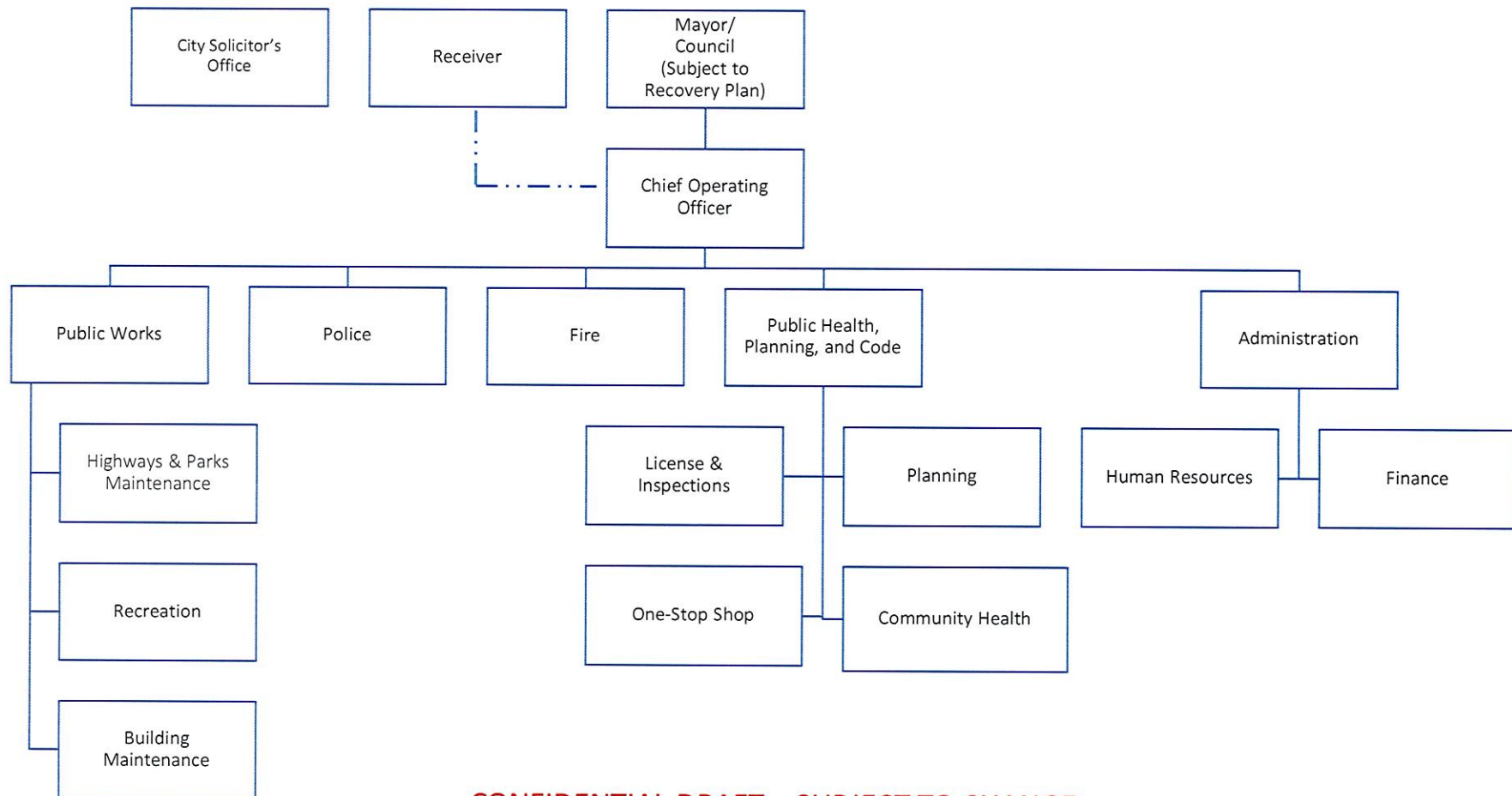
Planning Health & Code - Director's Office	Group	FTEs	Salary	Allocation
Councilmember	Elected	1	\$35,000	\$35,000
Director of Planning (from Public Affairs)	Appointed	1	\$69,670	\$69,670
Salaries & Wages	01-03-401-5130	2		\$104,670
Planning Health & Code - Fire Admin	Group	FTEs	Salary	Allocation
Councilperson (moved from Parks & Rec)	Non-Union	1	\$50,000	\$50,000
Fire Commissioner	Non-Union	1	\$113,325	\$113,325
Administrative Secretary	Non-Union	1	\$38,649	\$38,649
Salaries & Wages	01-03-402-5130	3		\$201,973
Planning Health & Code - Fire Uniform	Group	FTEs	Salary	Allocation
Firefighters (various ranks)	IAFF	60		\$4,161,870
Salaries & Wages	01-03-411-5130	60		\$4,161,870
Planning Health & Code - L&I	Group	FTEs	Salary	Allocation
Building Code Official	Non-Union	1	\$71,050	\$71,050
Electrical Inspector	Non-Union	1	\$51,511	\$51,511
Commercial Inspector	Non-Union	1	\$41,209	\$41,209
Chief Housing Inspector	Union-312	1	\$42,174	\$42,174
Housing Inspector	Union-312	1	\$41,564	\$41,564
Community Health Education Coordinator	Non-Union	1	\$57,194	\$57,194
Food Inspector/Sanitarian	Union-312	1	\$51,712	\$51,712
Inspector (Nuisance)	Union-312	3		\$131,038
Inspector (Street)	Union-312	1	\$45,029	\$45,029
One-stop Shop Manager	Non-Union	1	\$45,000	\$45,000
Clerical positions	Union-312	3		\$95,004
Salaries & Wages	01-03-417-5130	15		\$672,486

Fire Cadet positions are accounted for in Fire Uniform

Slight differences may occur depending on longevity/step increase assumptions

This includes the Clerk/Typist and one of the Secretaries in L&I

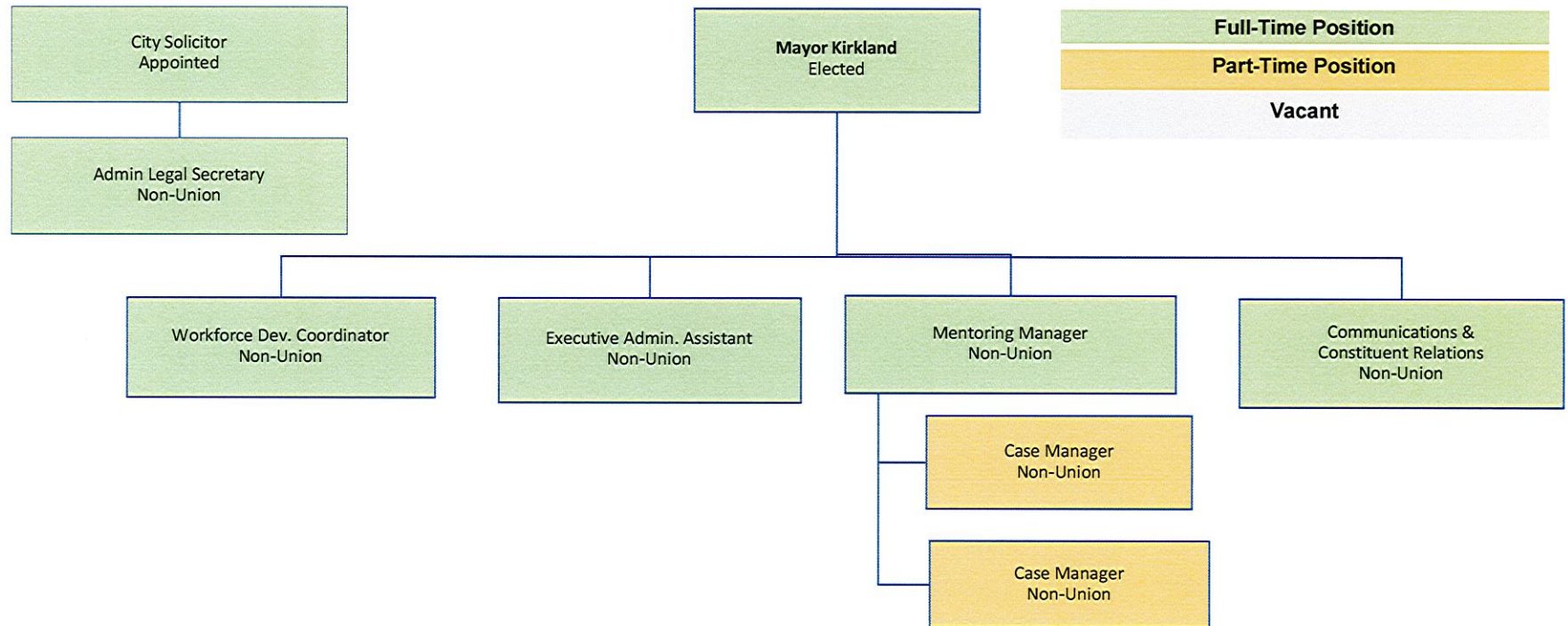
City of Chester



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Mayor's Office/Solicitor's Office

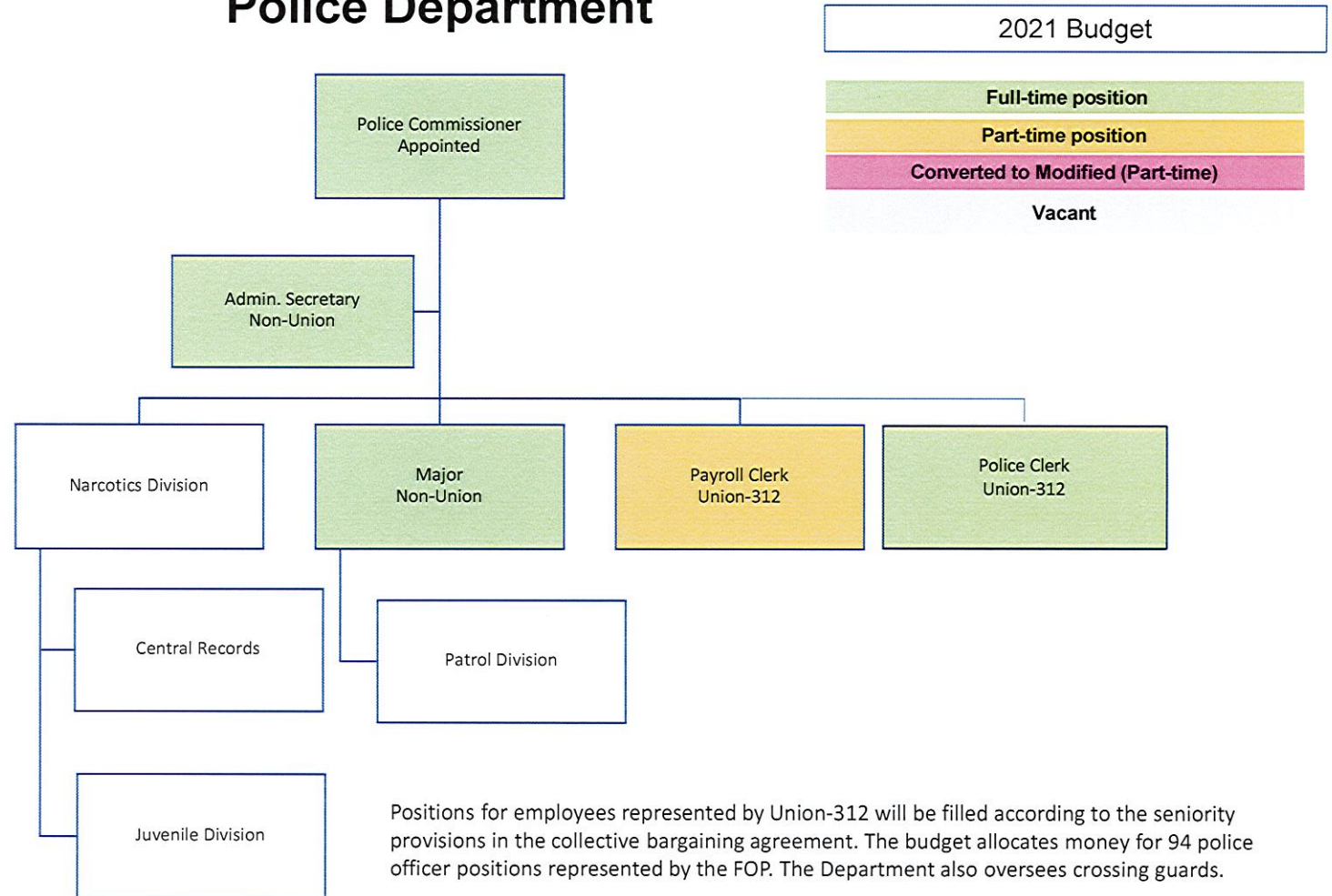
2021 Budget



The **CFO position** is funded in this department but shown in the Department of Accounts & Finance. The new Chief Operating Officer and Assistant COO positions would also be funded in this department. The **Planning Director** moves to the Department of Public Health, Planning and Codes.

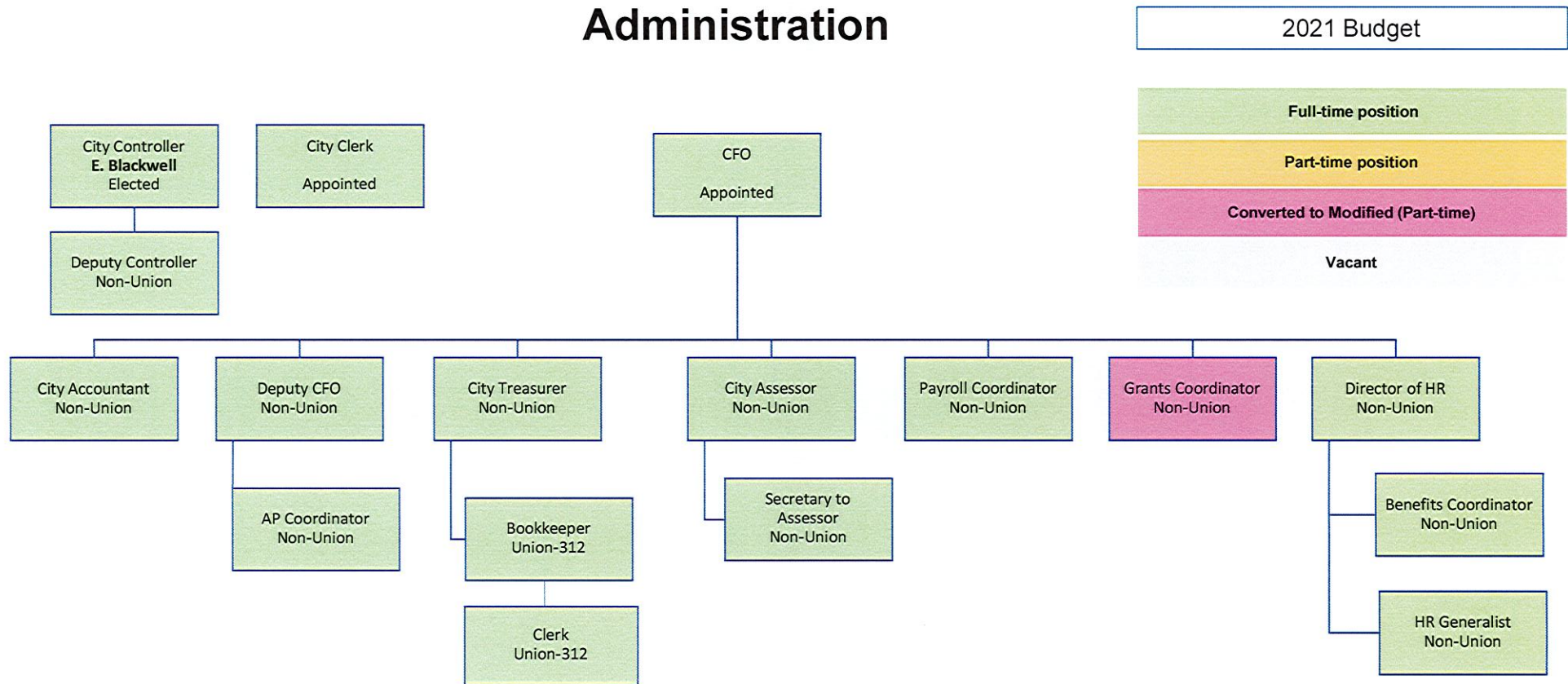
CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Police Department



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Administration

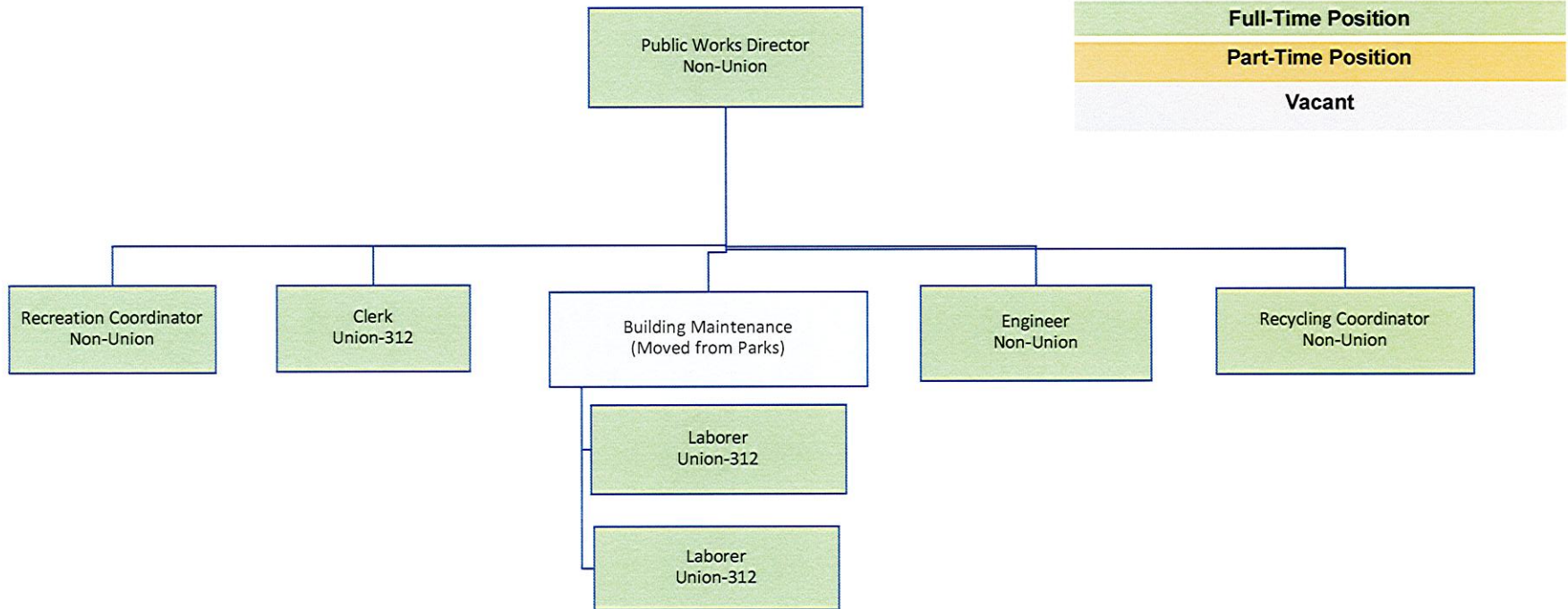


Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement. The Clerk that reports to the Treasurer will remain until the One-Stop Shop is established in L&I during 2021. The Assessor and Secretary positions remain until the transition to the Countywide assessment is complete during 2021.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Works - Director's Office

2021 Budget

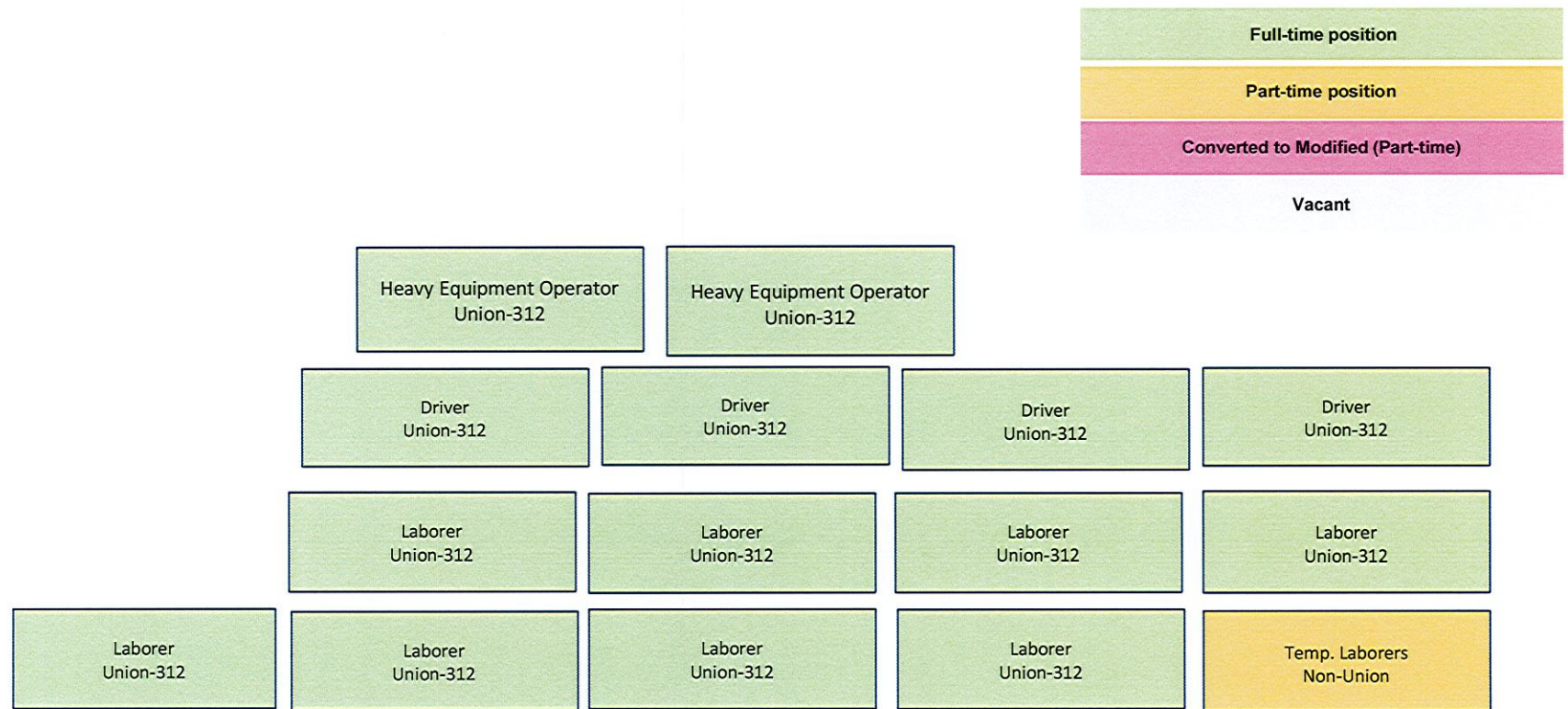


The **Director of Public Works** also oversees the Highway Division, which is shown separately. Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Works - Maintenance Division

2021 Budget

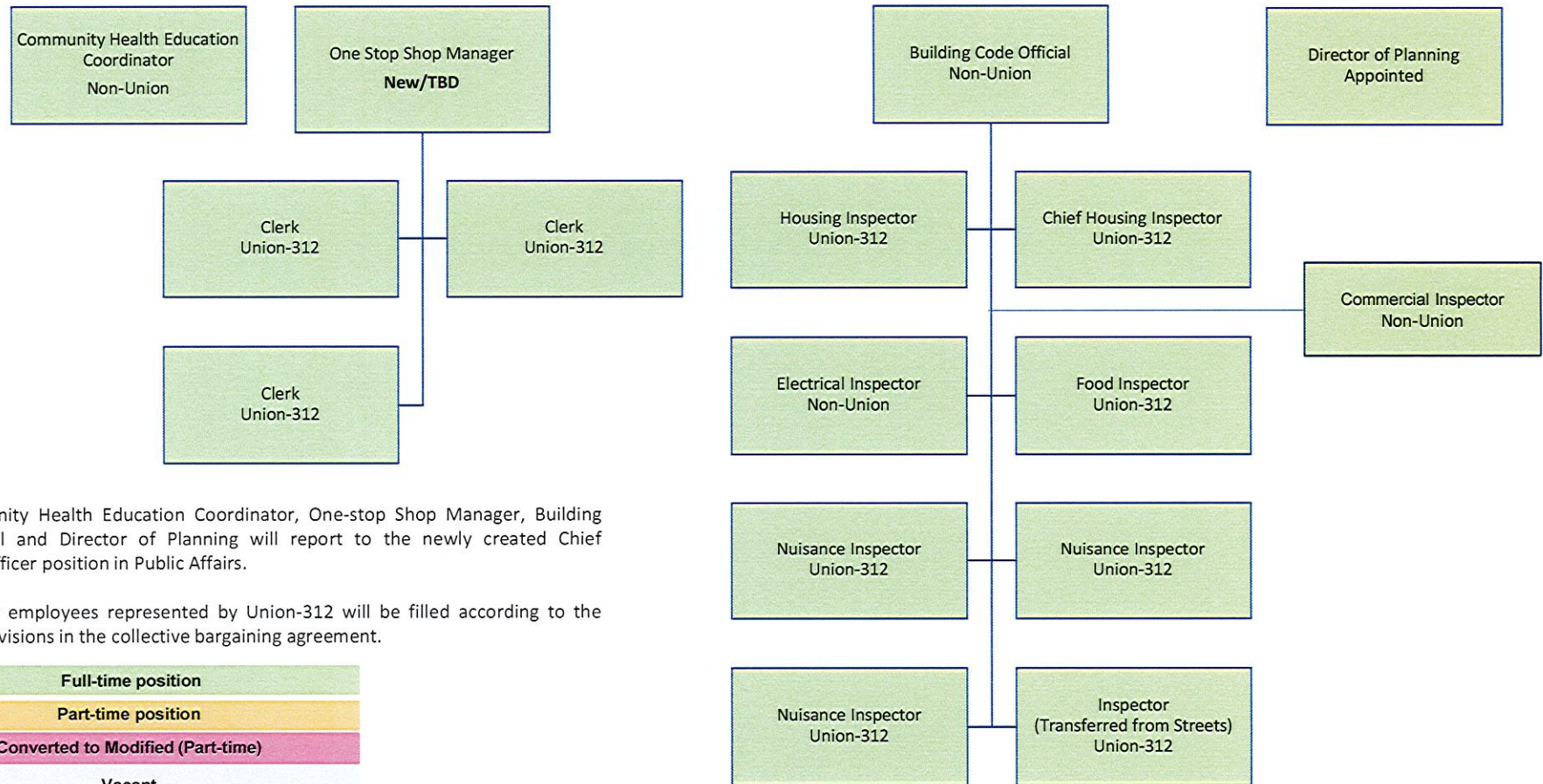


Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Public Health, Planning & Code

2021 Budget



The Community Health Education Coordinator, One-stop Shop Manager, Building Code Official and Director of Planning will report to the newly created Chief Operating Officer position in Public Affairs.

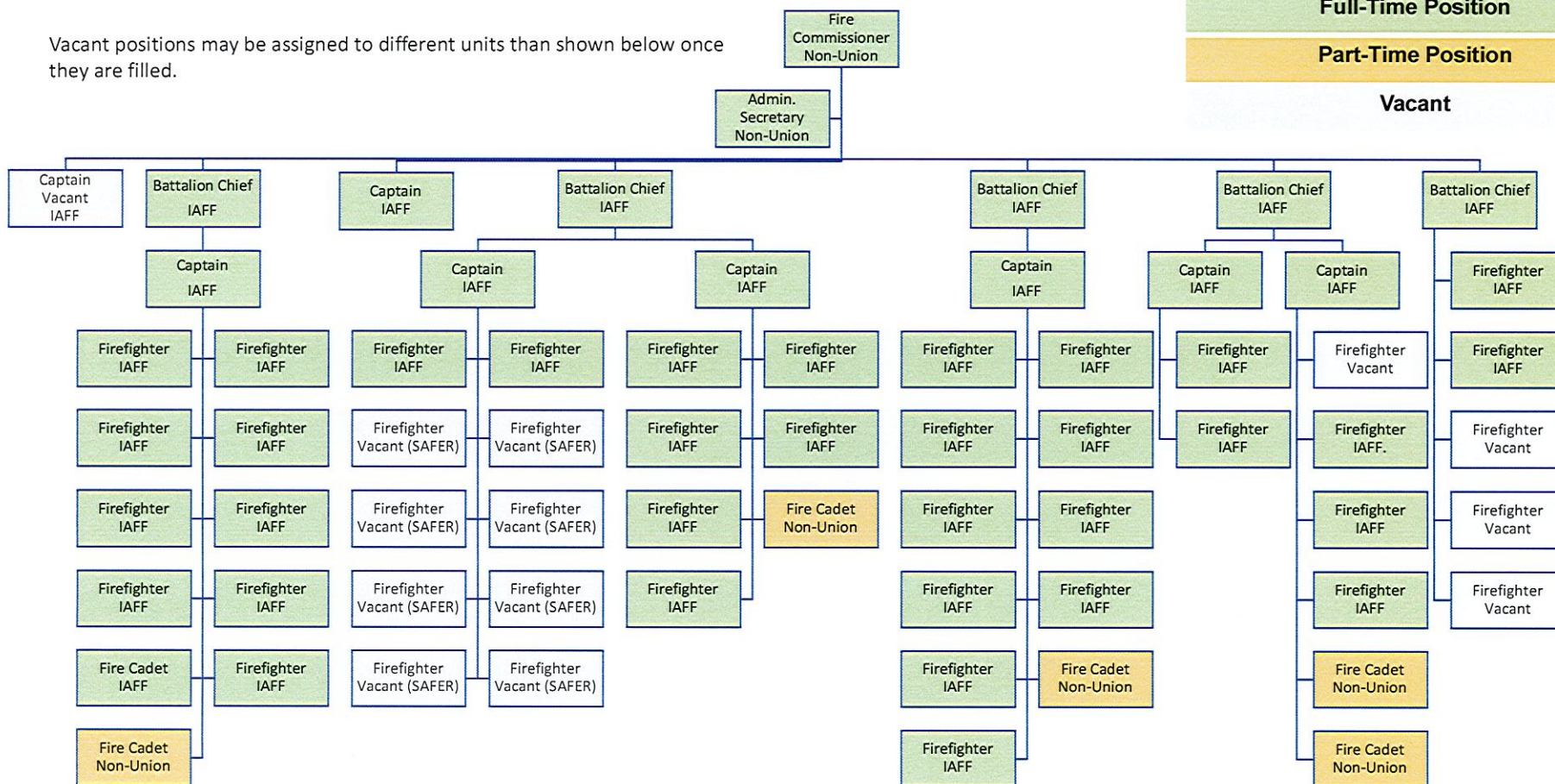
Positions for employees represented by Union-312 will be filled according to the seniority provisions in the collective bargaining agreement.

Full-time position
Part-time position
Converted to Modified (Part-time)
Vacant

CONFIDENTIAL DRAFT – SUBJECT TO CHANGE

Fire Department

Vacant positions may be assigned to different units than shown below once they are filled.



CONFIDENTIAL DRAFT – SUBJECT TO CHANGE