



# TREDYFFRIN-EASTTOWN FIRE COMMISSION

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## Preliminary 2027 Operating and Capital Budget

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Calendar Year 2027 (1/1/2027 – 12/31/2027)

September 1, 2026

# Introduction to the Preliminary 2027 Budget

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Tredyffrin Township and Easttown Township (Townships) receive Fire and Emergency Medical Services (EMS) from the Berwyn, Paoli, and Radnor Fire Companies. These Volunteer Fire Companies (VFCs), staffed by both career and volunteer personnel, work collaboratively to provide high-quality and efficient emergency services to Township residents. In 2025, the VFCs responded to more than 1,500 fire calls and 4,000 EMS calls.

In December 2025, the Townships jointly established the Tredyffrin-Easttown Fire Commission (TEFC) and the Tredyffrin-Easttown Fire Department (TEFD) to coordinate planning and funding for specialized Fire and EMS services. Throughout 2026, TEFC has worked closely with the VFCs to assess Fire and EMS service delivery and prepare for TEFD's future operations. The Townships remain the primary funding source of these services, with a Preliminary 2027 Budget of approximately \$4.1 million.

Over the past eight months, Township staff have collaborated to collect detailed financial information from the Berwyn, Paoli, and Radnor Fire Companies to support financial planning for the 2027 calendar year. This effort has enabled the Townships to anticipate operational needs, plan for future requirements, justify capital investments, and clearly communicate these needs to the Townships Board of Supervisors and the TEFC.

As the transition to the TEFD progresses, careful short and long-term financial planning is essential to ensure adequate funding for Fire and EMS services in 2027 and beyond. While each VFC maintains its own process for developing and approving annual budgets, the TEFC must submit an approved Final 2027 Budget to the Townships Board of Supervisors by November 15, 2026, outlining VFC contributions for 2027. Funding for routine operating expenses and the phased development of TEFD into a full-time career department will overlap and must be considered within the overall 2027 funding plan from both Townships.

In the coming months, the TEFC will hold two public meetings—on September 16 and October 21—to review the Preliminary 2027 Budget and finalize the 2027 Budget by November 15.

# Overview of the Preliminary 2027 Budget

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The Township's annual operating budget serves as its primary business plan, identifying the resources needed to deliver services across all departments. It authorizes the expenditures required for daily operations, including public safety, parks, public works, fire and emergency medical services, sanitary sewer, library services, and general administration. The Board of Supervisors adopts the budget by December 31 for the upcoming calendar year, with the budget taking effect on January 1. Funding for the TEFC Final 2027 Budget will be incorporated into both Townships 2027 Adopted Budgets.

The Preliminary 2027 Budget represents TEFC's first formal budget following its establishment in 2026. Prior to 2026, the Townships funded the VFS through operating and capital contributions directly from Township operating funds. Beginning in 2027, all Fire and EMS services will be budgeted and accounted for within TEFC, with funding provided directly to the entity by the Townships.

## **Preliminary 2027 Expenditures (Attachment A)**

Total VFC contributions for Fire and EMS services in 2027 are projected at \$3,506,000, an increase of \$259,000 (or 8%) over the 2026 Budget (See Attachment B). The 2027 increase includes a 4% inflationary adjustment to base funding for Berwyn Fire Company and Paoli Fire Company. In addition, a \$100,000 contingency expense has been included to support the ongoing transition of Berwyn Fire Company. Tredyffrin Township contributions to Radnor Fire Company are projected at \$134,800, which is \$41,600 (or 45%) higher than 2026, reflecting 2025 service levels delivered to Tredyffrin Township.

New expenditures in the 2027 Budget include TEFD personnel and operating costs totaling approximately \$300,000. The asset transition of 23 Bridge Street and 737-743 Berwyn Avenue will shift associated building maintenance, utilities, and debt service from Berwyn Fire Company to TEFD. Operating costs for the substation at 1485 Valley Forge Road have also been incorporated for allocation between both Townships. Approximately \$140,000 is recommended for an ambulance Chassis and Knox Key replacements. The five-year capital plan for 2027-2031 is under review and will be presented prior to adoption of the Final 2027 Budget.

**Other Key Budget Considerations:**

- Continued analysis of regional Fire and EMS compensation and benefits in 2027
- Execution of the planned transition of Berwyn Fire Company assets and certain expenditures
- Planning and funding for apparatus replacements scheduled for 2027–2031
- Assessment of EMS equipment replacement needs (heart monitors, AEDs...)
- Submission of Berwyn Fire Company’s \$3.1M SAFER grant request to fund eight new full-time Firefighter/EMS positions for three years – if awarded will add new expense in 2027 and beyond

## TEFC 2027 Budget Process Key Dates At-a-Glance

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The table below summarizes the major dates in the 2027 Operating Budget process.

| Task                                                                                       | Date / Deadline        |
|--------------------------------------------------------------------------------------------|------------------------|
| Distribution of budget guide to Volunteer Fire Companies (VFC)                             | May 28, 2026           |
| Preliminary budget meetings with VFC staff to review budget process and guide              | June 1 – June 15       |
| VFC operating and capital budget submissions due to Tredyffrin Township Finance Department | June 30, 2026          |
| VFC budget department meetings begin with Township staff                                   | July 1 – July 31, 2026 |
| Township staff and VFC’s finalize 2027 Preliminary Budget request                          | August 2026            |
| Special Budget Information Sessions with TEFC and BOS                                      | August 2026            |
| Preliminary 2027 Operating Budget and 2027–2031 CIP publicly presented to TEFC             | September 16, 2026     |
| Preliminary 2027 Operating Budget and 2027 – 2031 CIP second public presentation to TEFC   | October 21, 2026       |
| TEFC formal approval of the 2027 Operating Budget and 2027 – 2031 CIP                      | By November 15, 2026   |

## (Attachment A)

| TREDYFFRIN-EASTTOWN FIRE DEPARTMENT PRELIMINARY 2027 BUDGET |                                          |           |              |                     |              |
|-------------------------------------------------------------|------------------------------------------|-----------|--------------|---------------------|--------------|
| Acct No.                                                    |                                          | Account   | Budget       | Township Allocation |              |
|                                                             |                                          |           |              | Tredyffrin          | Easttown     |
| REVENUE                                                     |                                          |           |              |                     |              |
| TREDYFFRIN TOWNSHIP                                         |                                          |           | \$ 2,920,900 | 2,920,900           |              |
| EASTTOWN TOWNSHSHIP                                         |                                          |           | 1,193,150    | 1,193,150           |              |
| TOTAL REVENUE                                               |                                          |           | \$ 4,114,050 |                     |              |
| EXPENSE                                                     |                                          |           |              |                     |              |
| 44200                                                       | TRAINING - DUES & SUBSCRIPTIONS          | \$ 500    | \$ 400       | \$ 100              |              |
| 44210                                                       | TRAINING - SEMINARS & TRAVEL             | 2,500     | 1,800        | 700                 |              |
| 42110                                                       | SUPPLIES - ACTIVITY                      | 16,500    | 11,600       | 4,900               |              |
| 42130                                                       | SMALL ITEMS OF EQUIPMENT                 | 1,500     | 1,100        | 400                 |              |
| 42310                                                       | SUPPLIES - VEHICLE FUELS                 | 35,000    | 24,500       | 10,500              |              |
|                                                             |                                          |           |              |                     |              |
| 43111                                                       | PROFESSIONAL SERVICES - AUDIT            | 12,500    | 8,800        | 3,700               |              |
| 43120                                                       | PROFESSIONAL SERVICES - GENERAL          | 10,500    | 7,400        | 3,100               |              |
| 43141                                                       | PROFESSIONAL SERVICES - LEGAL            | 35,000    | 24,500       | 10,500              |              |
|                                                             |                                          |           |              |                     |              |
| 43210                                                       | COMMUNICATION - TELECOMMUNICATIONS       | 5,500     | 3,900        | 1,600               |              |
|                                                             |                                          |           |              |                     |              |
| 43510                                                       | INSURANCE - PROPERTY & LIABILITY         | 25,000    | 17,500       | 7,500               |              |
|                                                             |                                          |           |              |                     |              |
| 43610                                                       | UTILITIES - ELECTRICITY & GAS            | 103,000   | 72,100       | 30,900              |              |
| 43660                                                       | UTILITIES - WATER                        | 13,000    | 9,100        | 3,900               |              |
|                                                             |                                          |           |              |                     |              |
| 43732                                                       | R&M - BUILDING & GROUNDS                 | 101,500   | 71,100       | 30,400              |              |
| 43740                                                       | R&M - EQUIPMENT                          | 1,000     | 700          | 300                 |              |
| 43750                                                       | R&M - VEHICLE                            | 45,500    | 31,900       | 13,600              |              |
|                                                             |                                          |           |              |                     |              |
| 44500                                                       | OTHER SERVICES & CHARGES - MISCELLANEOUS | 7,500     | 5,300        | 2,200               |              |
|                                                             |                                          |           |              |                     |              |
| 44702                                                       | MIS - SOFTWARE & LICENSES                | 3,000     | 2,100        | 900                 |              |
|                                                             |                                          |           |              |                     |              |
| 45250                                                       | CONTRIBUTIONS                            | 3,509,550 | 2,497,200    | 1,012,350           |              |
|                                                             |                                          |           |              |                     |              |
| 49010                                                       | DEBT SERVICE - PRINCIPAL                 | 30,000    | 21,000       | 9,000               |              |
| 49020                                                       | DEBT SERVICE - INTEREST                  | 16,000    | 11,200       | 4,800               |              |
|                                                             |                                          |           |              |                     |              |
| TOTAL OPERATING                                             |                                          |           | \$ 3,974,550 | \$ 2,823,200        | \$ 1,151,350 |
|                                                             |                                          |           |              |                     |              |
|                                                             |                                          |           |              |                     |              |
| 47200                                                       | CAPITAL - OTHER CAPITAL OUTLAYS          | 19,500    | 13,700       | 5,800               |              |
| 47210                                                       | CAPITAL - VEHICLES & ATTACHMENTS         | 120,000   | 84,000       | 36,000              |              |
| TOTAL CAPITAL                                               |                                          |           | \$ 139,500   | \$ 97,700           | \$ 41,800    |
|                                                             |                                          |           |              |                     |              |
| TOTAL EXPENDITURES                                          |                                          |           | \$ 4,114,050 | \$ 2,920,900        | \$ 1,193,150 |
|                                                             |                                          |           |              |                     |              |

## (Attachment B)

| TREDYFFRIN-EASTTOWN FIRE DEPARTMENT PRELIMINARY 2027 BUDGET                             |                                  |                     |                     |                             |                     |
|-----------------------------------------------------------------------------------------|----------------------------------|---------------------|---------------------|-----------------------------|---------------------|
| Fire Company                                                                            | Description                      | 2026                | 2027                | Township Expense Allocation |                     |
|                                                                                         |                                  |                     |                     | Tredyffrin                  | Easttown            |
| Paoli Fire Company (PFC)                                                                |                                  |                     |                     |                             |                     |
|                                                                                         | Township Operating Contribution  | \$ 948,714          | \$ 986,700          | \$ 690,700                  | \$ 296,000          |
|                                                                                         | Volunteer Fire Company Retention | 25,550              | 25,550              | 17,900                      | 7,650               |
|                                                                                         | <b>PFC Total</b>                 | <b>\$ 974,264</b>   | <b>\$ 1,012,250</b> | <b>\$ 708,600</b>           | <b>\$ 303,650</b>   |
| Berwyn Fire Company (BFC)                                                               |                                  |                     |                     |                             |                     |
|                                                                                         | Township Operating Contribution  | 2,164,571           | 1,996,400           | 1,397,500                   | 598,900             |
|                                                                                         | Volunteer Fire Company Retention | 18,571              | 20,000              | 14,000                      | 6,000               |
|                                                                                         | Transition Contingency           | -                   | 100,000             | 70,000                      | 30,000              |
|                                                                                         | <b>BFC Total</b>                 | <b>\$ 2,183,142</b> | <b>\$ 2,116,400</b> | <b>\$ 1,481,500</b>         | <b>\$ 634,900</b>   |
| Radnor Fire Company <sup>1</sup> (RFC)                                                  | Township Operating Contribution  | 83,200              | 124,800             | 124,800                     | -                   |
|                                                                                         | Township Capital Contribution    | 10,000              | 10,000              | 10,000                      | -                   |
|                                                                                         | <b>RFC Total</b>                 | <b>\$ 93,200</b>    | <b>\$ 134,800</b>   | <b>\$ 134,800</b>           | <b>\$ -</b>         |
| Tredyffrin-Easttown Fire Department                                                     | Salaries & Benefits              | -                   | 246,100             | 172,300                     | 73,800              |
|                                                                                         | <b>Total</b>                     | <b>\$ 3,250,606</b> | <b>\$ 3,509,550</b> | <b>\$ 2,497,200</b>         | <b>\$ 1,012,350</b> |
| <sup>1</sup> Tredyffrin Township RFC contribution shown for informational purposes only |                                  |                     |                     |                             |                     |