

Attachment B



TREDYFFRIN-EASTTOWN FIRE COMMISSION

2027 Final Budget

2027 BUDGET - TREDYFFRIN-EASTTOWN FIRE COMMISSION

A/C #	REVENUE	2026		2027	
		BUDGET	FORECAST	BUDGET	v. 2026 F/C
	TREDYFFRIN	\$ -	\$ -	\$ 3,278,843	\$ 3,278,843
	EASTTOWN	-	-	1,347,447	1,347,447
	MUNICIPAL CONTRIBUTIONS	-	-	4,626,290	4,626,290
	TOTAL OPERATING REVENUE	\$ -	\$ -	\$ 4,626,290	\$ 4,626,290
	TREDYFFRIN	\$ -	\$ -	\$ 529,827	\$ 529,827
	EASTTOWN	-	-	227,068	227,068
	TOTAL CAPITAL REVENUE	\$ -	\$ -	\$ 756,895	\$ 756,895
	TOTAL REVENUE	\$ -	\$ -	\$ 5,383,185	\$ 5,383,185

2027 BUDGET - EMERGENCY SERVICES FUND EXPENDITURES

A/C #	EXPENDITURES	2026		2027	
		BUDGET	FORECAST	BUDGET	v. 2026 F/C
44200	TRAINING - DUES & SUBSCRIPTIONS	-	-	500	500
44210	TRAINING - SEMINARS & TRAVEL	-	-	2,500	2,500
	TRAINING	\$ -	\$ -	\$ 3,000	\$ 3,000
42110	SUPPLIES - ACTIVITY	-	-	16,500	16,500
42130	SMALL ITEMS OF EQUIPMENT	-	-	1,500	1,500
42310	SUPPLIES - VEHICLE FUELS	-	-	35,000	35,000
42380	SUPPLIES - CLOTHING AND UNIFORMS	-	-	8,000	8,000
	SUPPLIES	\$ -	\$ -	\$ 61,000	\$ 67,000
43111	PROFESSIONAL SERVICES - AUDIT	-	-	12,500	12,500
43120	PROFESSIONAL SERVICES - GENERAL	-	-	24,600	24,600
43141	PROFESSIONAL SERVICES - LEGAL	-	-	35,000	35,000
	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 72,100	\$ 72,100
43210	COMMUNICATION - TELECOMMUNICATIONS	-	-	5,500	5,500
	COMMUNICATION	\$ -	\$ -	\$ 5,500	\$ 5,500
43510	INSURANCE - PROPERTY & LIABILITY	-	-	75,000	75,000
	INSURANCE	\$ -	\$ -	\$ 75,000	\$ 75,000
43610	UTILITIES - ELECTRICITY & GAS	-	-	103,000	103,000
43660	UTILITIES - WATER	-	-	13,000	13,000
	UTILITIES	\$ -	\$ -	\$ 116,000	\$ 116,000
43732	R&M - BUILDING & GROUNDS	-	-	101,500	101,500
43740	R&M - EQUIPMENT	-	-	1,000	1,000
43750	R&M - VEHICLE	-	-	45,500	45,500
	REPAIR & MAINTENANCE	\$ -	\$ -	\$ 148,000	\$ 148,000
43840	RENTALS - EQUIPMENT	-	-	16,500	16,500
	RENTALS	\$ -	\$ -	\$ 16,500	\$ 16,500
44500	OTHER SERVICES & CHARGES - MISCELLANEOUS	-	-	7,500	7,500
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ 7,500	\$ 7,500
44702	MIS - SOFTWARE & LICENSES	-	-	3,000	3,000
	MIS	\$ -	\$ -	\$ 3,000	\$ 3,000
45250	CONTRIBUTIONS	-	-	4,072,690	4,072,690
	CONTRIBUTIONS	\$ -	\$ -	\$ 4,072,690	\$ 4,072,690
49010	DEBT SERVICE - PRINCIPAL	-	-	30,000	30,000
49020	DEBT SERVICE - INTEREST	-	-	16,000	16,000
	DEBT SERVICE	\$ -	\$ -	\$ 46,000	\$ 46,000
	TOTAL OPERATING	\$ -	\$ -	\$ 4,626,290	\$ 4,629,290

2027 BUDGET - EMERGENCY SERVICES FUND EXPENDITURES

A/C #	EXPENDITURES	2026		2027	
		BUDGET	FORECAST	BUDGET	v. 2026 F/C
47300	CAPITAL - BUILDING & IMPROVEMENTS	-	-	100,000	100,000
47200	CAPITAL - OTHER CAPITAL OUTLAYS	-	-	81,750	81,750
47210	CAPITAL - VEHICLES & ATTACHMENTS	-	-	120,000	120,000
47400	CAPITAL - MACHINERY & EQUIPMENT	-	-	455,145	455,145
TOTAL CAPITAL		\$ -	\$ -	\$ 756,895	\$ 301,750
TOTAL EXPENDITURES		\$ -	\$ -	\$ 5,383,185	\$ 4,931,040
TOTAL OPERATING REVENUE		-	-	4,626,290	4,626,290
TOTAL OPERATING EXPENDITURES		-	-	4,626,290	4,626,290
OPERATING SURPLUS / (DEFICIT)		\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE		\$ -	\$ -	\$ 756,895	\$ 756,895
TOTAL CAPITAL EXPENDITURES		-	-	756,895	756,895
CAPITAL SURPLUS / (DEFICIT)		\$ -	\$ -	\$ -	\$ -

2027 Tredyffrin-Easttown Fire Department Budget

<u>Staffing</u>		<u>2026</u>	<u>2027</u>					
Full-time equivalents		0.0	0.0					
Acct #	Account	<u>2026</u>			<u>2027</u>	<u>Dedicated Funding Sources</u>		
		Budget	August YTD	F/C	Budget	Grant	Tredyffrin	Easttown
44200	TRAINING - DUES & SUBSCRIPTIONS				500		350	150
44210	TRAINING - SEMINARS & TRAVEL				2,500		1,750	750
42110	SUPPLIES - ACTIVITY				16,500		11,550	4,950
42130	SMALL ITEMS OF EQUIPMENT				1,500		1,050	450
42310	SUPPLIES - VEHICLE FUELS				35,000		24,500	10,500
42380	SUPPLIES - CLOTHING AND UNIFORMS				8,000		5,600	2,400
43111	PROFESSIONAL SERVICES - AUDIT				12,500		8,750	3,750
43120	PROFESSIONAL SERVICES - GENERAL				24,600		17,220	7,380
43141	PROFESSIONAL SERVICES - LEGAL				35,000		24,500	10,500
43210	COMMUNICATION - TELECOMMUNICATIONS				5,500		3,850	1,650
43510	INSURANCE - PROPERTY & LIABILITY				75,000		52,500	22,500
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		71,050	30,450
43740	R&M - EQUIPMENT				1,000		700	300
43750	R&M - VEHICLE				45,500		31,850	13,650
43840	RENTALS - EQUIPMENT				16,500		11,550	4,950

Acct #	Account	<u>2026</u>			<u>2027</u>	<u>Dedicated Funding Sources</u>		
		Budget	August YTD	F/C	Budget	Grant	Tredyffrin	Easttown
44500	OTHER SERVICES & CHARGES - MISCELLANEOUS				7,500		5,250	2,250
44702	MIS - SOFTWARE & LICENSES				3,000		2,100	900
45250	CONTRIBUTIONS				4,072,690		2,891,323	1,181,367
49010	DEBT SERVICE - PRINCIPAL				30,000		21,000	9,000
49020	DEBT SERVICE - INTEREST				16,000		11,200	4,800
TOTAL OPERATING		\$ -	\$ -	\$ -	\$ 4,626,290	\$ -	\$ 3,278,843	\$ 1,347,447
47300	CAPITAL - BUILDING & IMPROVEMENTS				100,000		70,000	30,000
47200	CAPITAL - OTHER CAPITAL OUTLAYS				81,750		57,225	24,525
47210	CAPITAL - VEHICLES & ATTACHMENTS				120,000		84,000	36,000
47400	CAPITAL - MACHINERY & EQUIPMENT				455,145		318,602	136,543
TOTAL CAPITAL		\$ -	\$ -	\$ -	\$ 756,895	\$ -	\$ 529,827	\$ 227,068
Total Expenditures		\$ -	\$ -	\$ -	\$ 5,383,185	\$ -	\$ 3,808,670	\$ 1,574,515

TEFC

		2026	2027	<u>Share of Expenses</u>	
				Tredyffrin	Easttown
Paoli Fire Company					
	Volunteers Workers Compensation Insurance				
	Township Operating Contribution	948,714	986,700	690,690	296,010
	Volunteer Retention	25,550	25,550	17,885	7,665
	PFC Total	\$ 974,264	\$ 1,012,250	\$ 708,575	\$ 303,675
Berwyn Fire Company					
	Township Operating Contribution	2,164,571	1,996,400	1,397,480	598,920
	SAFER Grant Subsidy	-	473,700	331,590	142,110
	Volunteer Retention	18,571	20,000	14,000	6,000
	Transition Contingency	-	200,000	140,000	60,000
	BFC Total	\$ 2,183,142	\$ 2,690,100	\$ 1,883,070	\$ 807,030
Radnor Fire Company*					
	Township Operating Contribution	83,200	124,800	124,800	-
	Township Capital Contribution	10,000	10,000	10,000	-
	RFC Total	\$ 93,200	\$ 134,800	\$ 134,800	\$ -
Tredyffrin Township					
	Salaries & Benefits for Fire Chief	\$ -	\$ 235,540	\$ 164,878	\$ 70,662
	Total	\$ 3,250,606	\$ 4,072,690	\$ 2,891,323	\$ 1,181,367

***Note - Tredyffrin Township Expense - shown for informational purposes only**

TEFC

Brief Description	2026	2027	<u>Share of Expenses</u>	
			Tredyffrin	Easttown
PERSONNEL - SALARY - REGULAR		165,000	115,500	49,500
PERSONNEL - BENEFITS - HEALTH		36,740	25,700	11,040
EMPLOYEE MEDICAL CONTRIBUTIONS		(3,000)	(2,100)	(900)
PERSONNEL - BENEFITS - LIFE/ADD/LTD		1,800	1,300	500
PERSONNEL - BENEFITS - PENSION		12,000	8,400	3,600
PERSONNEL - BENEFITS - SS / MEDICARE		12,600	8,800	3,800
PERSONNEL - BENEFITS - UNEMPLOYMENT COMP		300	200	100
PERSONNEL - BENEFITS - WORKERS COMPENSATION		10,100	7,100	3,000
Total	\$ -	\$ 235,540	\$ 164,900	\$ 70,640

TEFC

Vendor	Brief Description	2026	2027	<u>Share of Expenses</u>	
				Tredyffrin	Easttown
<u>43610 Utilities - Electric/Gas</u>					
	23 Bridge		44,500	31,200	13,300
	1485 VF Road		58,500	41,000	17,500
<u>43660 Utilities - Water & Sewer</u>					
	23 Bridge		9,250	6,500	2,750
	1485 VF Road		3,750	2,600	1,150
Total		\$ -	\$ 116,000	\$ 81,300	\$ 34,700

TEFC

Vendor	Brief Description	2026	2027	<u>Share of Expenses</u>	
				Tredyffrin	Easttown
<u>43732 R&M BUILDING & GROUNDS</u>					
<u>Maintenance and service contracts</u>					
	Equipment Contracts		11,450	8,000	3,450
	Pest Control		1,650	1,200	450
	Trash Removal		8,400	5,900	2,500
<u>Building repairs and maintenance</u>					
	23 Bridge Ave - General Repairs		20,000	14,000	6,000
	1485 VF Road General Repairs		50,000	35,000	15,000
	Other Property Maintenance		10,000	7,000	3,000
<u>Total</u>		\$ -	\$ 101,500	\$ 71,100	\$ 30,400

TREDYFFRIN-EASTTOWN FIRE COMMISSION
2027 PRELIMINARY BUDGET AND CHANGES
as of October 5, 2026

<u>Budget Description</u>	<u>% of Total</u>	<u>PRELIM Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>FINAL Budget</u>	<u>% of Total</u>
OPERATING BUDGET						
Tredyffrin	71.0%	2,823,200	428,945		3,252,145	70.9%
Easttown	29.0%	1,151,350	184,655		1,336,005	29.1%
Total	100.0%	3,974,550	613,600	-	4,588,150	100.0%
TOTAL REVENUE	100.0%	3,974,550	613,600	-	4,588,150	100.0%
Salaries	0.0%	-			-	0.0%
Benefits	0.0%	-			-	0.0%
Total Salaries & Benefits	0.0%	-	-	-	-	0.0%
Training	0.1%	3,000			3,000	0.1%
Supplies	1.3%	53,000	8,000		61,000	1.3%
Professional Services	1.5%	58,000	14,100		72,100	1.6%
Communication	0.1%	5,500			5,500	0.1%
Insurance	0.6%	25,000	8,000		33,000	0.7%
Utilities	2.9%	116,000			116,000	2.5%
Repairs & Maintenance	3.7%	148,000			148,000	3.2%
Rentals	0.0%	-	16,500		16,500	0.4%
Other Services & Charges	0.2%	7,500			7,500	0.2%
MIS Services & Charges	0.1%	3,000			3,000	0.1%
Contributions	88.3%	3,509,550	567,000		4,076,550	88.8%
Debt Service	1.2%	46,000			46,000	1.0%
Total Other Expenses	100.0%	3,974,550	613,600	-	4,588,150	100.0%
TOTAL EXPENDITURES	100.0%	3,974,550	613,600	-	4,588,150	100.0%
SURPLUS (DEFICIT)		-			-	
CAPITAL BUDGET						
Tredyffrin	70.0%	97,700	376,025		473,725	70.0%
Easttown	30.0%	41,800	161,225		203,025	30.0%
Total	100.0%	139,500	537,250	-	676,750	100.0%
TOTAL REVENUE	100.0%	139,500	537,250	-	676,750	100.0%
Building Improvements	0.0%	-	100,000		100,000	14.8%
Other Capital Outlays	14.0%	19,500	62,250		81,750	12.1%
Vehicles & Attachments	86.0%	120,000	375,000		495,000	73.1%
Total Other Expenses	100.0%	139,500	537,250	-	676,750	100.0%
TOTAL EXPENDITURES	100.0%	139,500	537,250	-	676,750	100.0%
SURPLUS (DEFICIT)		-			-	

TREDYFFRIN-EASTTOWN FIRE COMMISSION
2027 PRELIMINARY BUDGET AND CHANGES
as of October 5, 2026

<u>Description of the Adjustments</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net</u>
<u>Changes to Revenue:</u>			
- Increase to Tredyffrin Operating Share		428,945	428,945
- Increase to Tredyffrin Capital Share		376,025	376,025
- Increase to Easttown Operating Share		184,655	184,655
- Increase to Easttown Capital Share		161,225	161,225
	-	1,150,850	1,150,850
<u>Changes to Operating Expenses:</u>			
- Increase for clothing allowance for SAFER employees	8,000		8,000
- Professional Services	-		-
- Physicals for SAFER Employees	12,000		12,000
- MSA SCBA fit testing	2,100		2,100
- Increase to insurance allocation based on renewal rates	8,000		8,000
- Stryker Annual Maintenance	16,500		16,500
- Contributions			
- Revisions to Salaries & Benefits		(6,700)	(6,700)
- SAFER Grant Subsidy	473,700		473,700
- Additional Transition Contingency	100,000		100,000
	620,300	(6,700)	613,600
<u>Changes to Capital Expenses:</u>			
- Add funding for building study for 1485 VF Road	100,000		100,000
- PPE for 8 Hires under SAFER Grant	62,250		62,250
- Stryker Ambulance Equipment	375,000		375,000
	537,250	-	537,250
<u>Net Changes:</u>			
- Net (increase)/decrease			-