

**Minutes of the Spring Garden Township Board of Commissioners Workshop
5:00 p.m. –March 10, 2021**

Persons Present:

Daniel E. Rooney, President
John J. Luciani, Vice-President
Thomas Gwilt, Commissioner
David Detwiler, Commissioner
Annette Clark, Commissioner

Marcy L. Krūm-Tinsley, Township Manager
George Swartz, Police Chief
Linda Keller, Zoning Officer
Krista Gardner, Chief Financial Officer
Steve Hovis, Esq., Solicitor

I. Workshop Commencement

A. Presentations

Kevin Hall and Rob Lutz of R.J. Hall Company provided information to the Board of Commissioners regarding State Aid and how it relates to funding the Defined Benefit-DB (Uniform) and Defined Contribution-DC (Non-Uniform) Pension Plans. The 2020 State Aid Unit Value was \$4923.83. An estimated \$90 surplus was realized when computing the difference of seven administrative employees annual pension allotment (10% gross) and the Unit Value cost. The calculation does not include the executive positions of Chief of Police and Manager.

The chart below was also reviewed which expresses the difference in pension expenses of the DB and DC plans and the allocated State Aid Unit Values.

Spring Garden Non Uniform MMO vs State Aid				
State Aid Allotment				
	Unit Value	Non Uniform = 1 Unit	Police = 2 Units	Total Allotment
2018	\$4,684.38	\$93,688.09 (20)	\$178,006.44 (19x2)	\$271,694.53
2019	\$5,120.49	\$122,891.97 (24)	\$184,337.97 (18x2)	\$307,229.94
2020	\$4,923.83	\$118,171.92 (24)	\$177,257.88 (18x2)	\$295,429.99

Spring Garden Non Uniform MMO vs State Aid			
	Non Uniform MMO	State Aid	
2018	\$137,979.00	\$93,688.09	-\$44,290.91
2019	\$149,222.00	\$122,891.97	-\$26,330.03
2020	\$154,734.00	\$118,171.92	-\$36,562.08
3 Year Total MMO	\$441,935.00	\$334,751.98	(\$107,183.02)

Spring Garden Police MMO vs State Aid			
	Police MMO	State Aid	
2018	\$292,038.00	\$178,006.44	(\$114,031.56)
2019	\$387,866.00	\$184,337.97	(\$203,528.03)
2020	\$414,821.00	\$177,257.88	(\$237,563.12)
3 year Total MMO	\$1,094,725.00	\$539,602.29	(\$555,122.71)

B. Public Comment

None

C. Other Business

President Commissioner Rooney stated that immediately following the conclusion of the workshop the Board will enter into executive session to discuss property acquisition.

II. Adjourn

President Commissioner Rooney adjourned the meeting 5:30 p.m.

Respectfully submitted,

Marcy L. Krūm Tinsley
Township Manager, Secretary