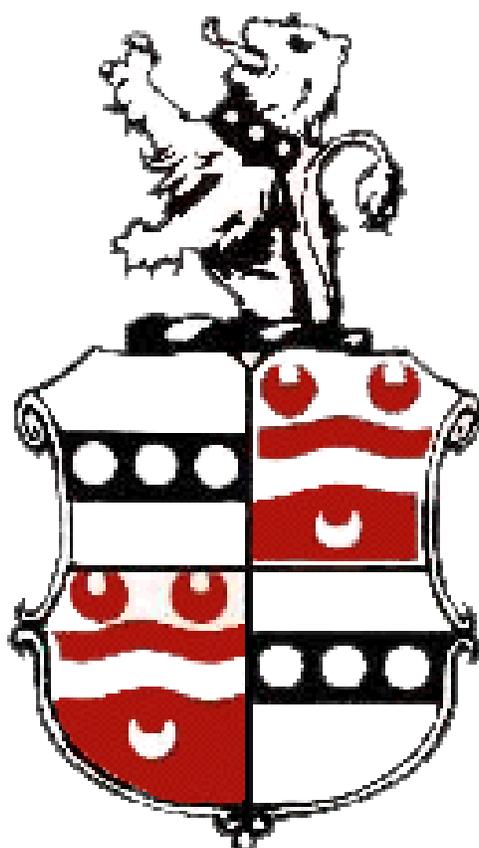


2014

SPRINGETTSBURY
TOWNSHIP

THREE MONTH BUDGET REVIEW



Respectfully submitted by: John J. Holman, Township Manager

This will be part of a quarterly series of budget reports reviewing the status of the current year budget to date, as well as a comparison to the previous year's budget.

The purpose of creating this specialized report is to come to a better understanding of the budget, review concerns and issues that occur in any budget year, and as a follow-up to requests made in the 2014 budget preparation process. This is a quarterly review and should be seen as just a snapshot of a specific period in time.

The following tables address periods 2013-2014 Budget Revenues and Expenditures. This report addresses significant differences for the period in each major line item of \$25,000 or greater.

General Fund Revenue Comparison:

TABLE 1

DESCRIPTION	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
REAL ESTATE TAXES	\$ 77,342.59	\$ 110,332.72	\$ 32,990.13	\$ 2,030,000.00
OTHER TAXES				
R/E TRANSFER	\$ 30,948.38	\$ 32,577.98	\$ 1,629.60	\$ 400,000.00
EARNED INCOME-CY	\$ 19,116.44	\$ 28,709.80	\$ 9,593.36	\$ 1,900,000.00
EARNED INCOME-PY	\$ 279,589.74	\$ 366,303.88	\$ 86,714.14	\$ 588,725.00
MERCANTILE TAX	\$ 4,311.56	\$ 78,435.02	\$ 74,123.46	\$ 2,000,000.00
LOCAL SERVICES	\$ 231,239.11	\$ 227,468.53	\$ (3,770.58)	\$ 1,000,000.00
BUSINESS PRIVILEGE	\$ -	\$ 15,440.04	\$ 15,440.04	\$ 800,000.00
LICENSES AND PERMITS	\$ 8,785.00	\$ 8,780.00	\$ (5.00)	\$ 370,000.00
NON-BUSINESS LICENSES	\$ 1,150.00	\$ 1,250.00	\$ 100.00	\$ 5,000.00
VIOLATIONS AND FINES	\$ 41,776.15	\$ 34,419.29	\$ (7,356.86)	\$ 244,000.00
INTEREST	\$ 2,142.71	\$ 932.32	\$ (1,210.39)	\$ 15,000.00
RENT	\$ 7,397.00	\$ 2.00	\$ (7,395.00)	\$ -
INTERGOVERNMENTAL REVENUE	\$ 74,430.38	\$ 140,723.38	\$ 66,293.00	\$ 739,500.00
COMMUNITY DEVELOPMENT	\$ 38,507.00	\$ 48,020.72	\$ 9,513.72	\$ 332,500.00
POLICE DEPARTMENT	\$ 7,198.97	\$ 7,970.04	\$ 771.07	\$ 46,000.00
PUBLIC WORKS DEPARTMENT	\$ 9,556.25	\$ 4,221.75	\$ (5,334.50)	\$ 141,000.00
WASTE TREATMENT	\$ 21,696.02	\$ 10,575.00	\$ (11,121.02)	\$ 316,000.00
FIRE DEPARTMENT	\$ 195,497.64	\$ 158,195.14	\$ (37,302.50)	\$ 781,000.00
PARKS & RECREATION	\$ 33,815.21	\$ 40,327.35	\$ 6,512.14	\$ 219,000.00
MISCELLANEOUS REVENUE	\$ 149.75	\$ 70.50	\$ (79.25)	\$ 1,000.00
OTHER FINANCING SOURCE	\$ -	\$ -	\$ -	\$ 5,000.00
FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -
INSURANCE PROCEEDS	\$ 9,267.06	\$ 10,290.97	\$ 1,023.91	\$ 325,000.00
OTHER FINANCING SOURCE	\$ 1,234.44	\$ 1,803.42	\$ 568.98	\$ 1,000.00
INTERFUND OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,200,000.00
TOTAL GENERAL FUND	\$ 1,095,151.40	\$ 1,326,849.85	\$ 231,698.45	\$ 13,459,725.00

Chart 1

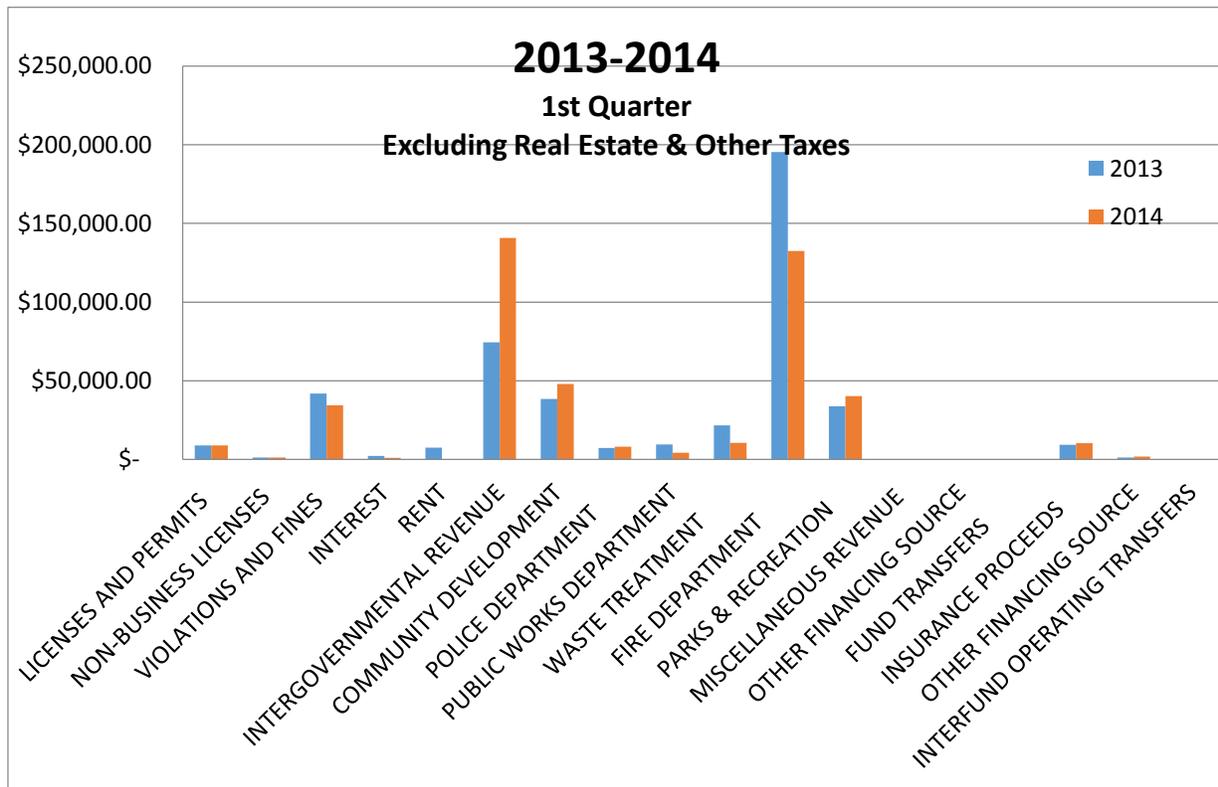


Chart 2

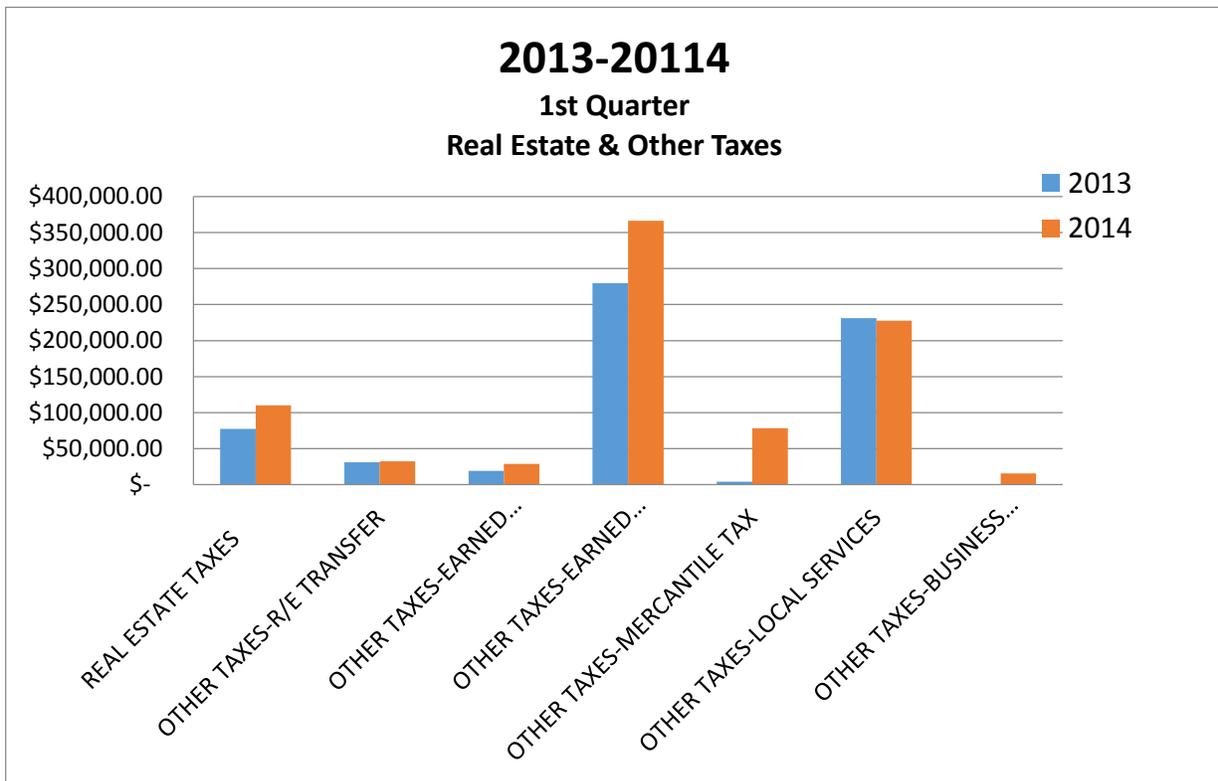


Table 1 shows Revenues for the end of the first quarter of 2014. You'll notice that they are significantly ahead of the same period 2013 collections, an increase of \$205,988.

- A. Real Estate Taxes: Increase due to improved reporting and distribution procedures and a minor increase in property taxes.
- B. Other Taxes: Increase due to the following.
 - a) Earned Income-PY: Improved collection procedures and improved collection enforcement for payments due in 2013 which were paid in 2014.
 - b) Mercantile Taxes: Improved collection procedures and improved collection enforcement for payments due in 2013 which were paid in 2014.
- C. Intergovernmental Revenues: Reflects collections from York Adams Tax Bureau for their building payback (a one-time payment).
- D. Fire/EMS: Medicare had us refile paperwork to continue our reimbursements and to obtain an increase in those reimbursements which resulted in our 4th quarter 2012 receipts coming in the 1st quarter of 2013.

General Fund revenues are strong for the 1st quarter in 2014 in spite of a difficult winter. Overall, a strong positive indicator for the 2014 year.

General Fund Expenditure Comparison:

TABLE 2

GENERAL FUND	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
<u>Salaries</u>				
Board of Supervisors Salaries	5,156.25	5,281.25	125.00	21,125.00
Administration Salaries	90,732.88	91,456.56	723.68	415,000.00
Finance Salaries	57,023.40	53,858.23	(3,165.17)	240,000.00
Police Salaries	668,337.15	706,956.19	38,619.04	2,975,800.00
Fire Salaries	-	-	-	-
EMS Salaries	102,606.96	103,059.92	452.96	457,000.00
Community Development Salaries	57,144.30	61,069.31	3,925.01	280,000.00
Public Works Salaries	160,508.06	165,692.15	5,184.09	635,000.00
Recreation Salaries	19,647.55	19,165.38	(482.17)	163,500.00
Total Salaries	1,161,156.55	1,206,538.99	45,382.44	5,187,425.00
<u>Other Expenditures</u>				
Board of Supervisors	2,558.20	2,899.60	341.40	5,000.00
Administration	53,764.32	46,070.52	(7,693.80)	89,500.00
Finance	1,861.35	2,100.51	239.16	12,000.00
Tax Collection	241.68	1,235.05	993.37	21,500.00
Professional Services	153,798.16	127,704.69	(26,093.47)	234,000.00
Management Information Services	45,884.10	36,845.41	(9,038.69)	98,000.00
Police	42,519.18	64,554.27	22,035.09	185,800.00
Fire	328,604.00	521,676.00	193,072.00	2,489,500.00
EMS	21,294.71	32,836.44	11,541.73	112,000.00
Community Development	31,232.25	11,575.03	(19,657.22)	84,500.00
Public Works	103,224.16	127,250.21	24,026.05	512,500.00
Recreation	77,881.14	43,175.06	(34,706.08)	317,500.00
Debt Service	-	-	-	55,000.00
Contributions	-	-	-	37,000.00
Insurances	264,397.60	267,172.02	2,774.42	364,000.00
Employee Benefits	678,222.76	577,807.59	(100,415.17)	3,170,500.00
Other	11,620.82	11,318.11	(302.71)	50,000.00
Refund of Prior Year Revenues	-	-	-	-
Total Other Expenses	1,817,104.43	1,874,220.51	57,116.08	7,838,300.00
<u>Capital Expenditures</u>				
Administration	-	470.25	470.25	3,000.00
Management Information Services	1,250.00	-	(1,250.00)	-
Police	904.64	79,400.00	78,495.36	81,000.00
Total Capital Expenditures	2,154.64	79,870.25	77,715.61	84,000.00
Total General Fund Expenditures	2,980,415.62	3,160,629.75	180,214.13	13,109,725.00

Chart 3

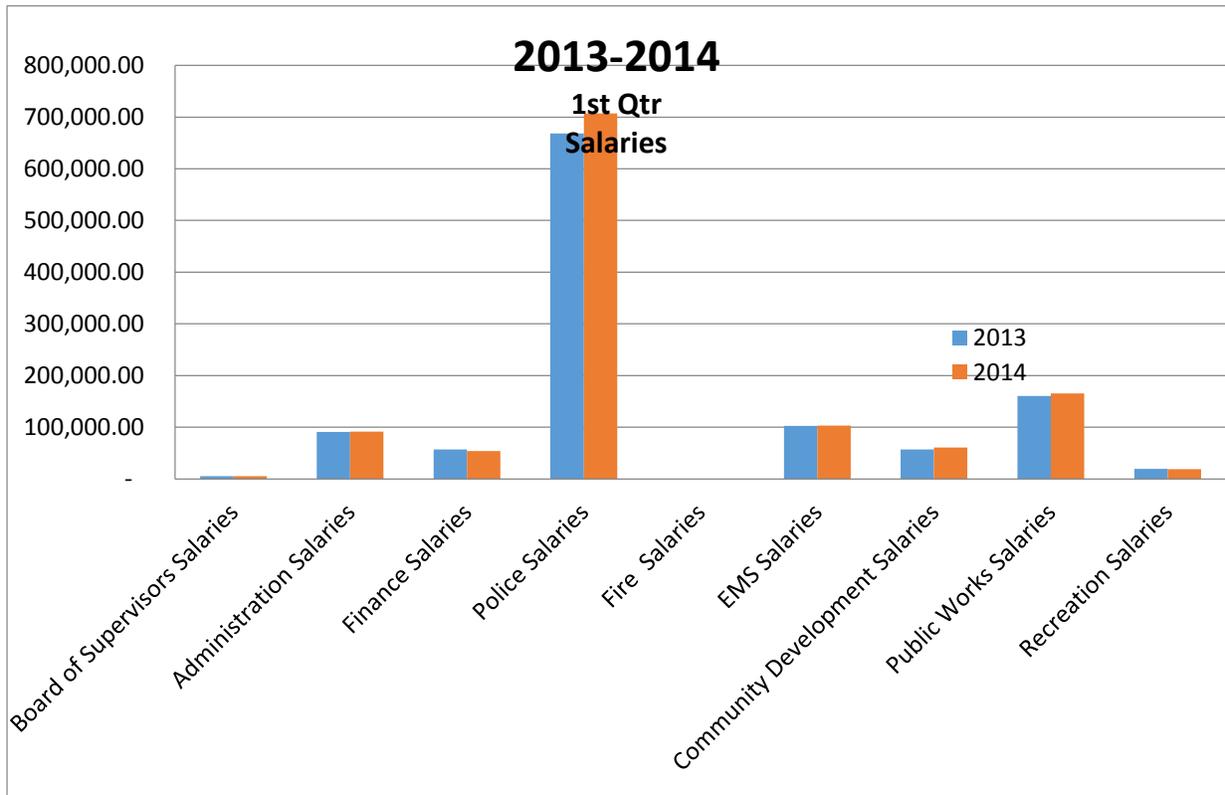


Chart 4

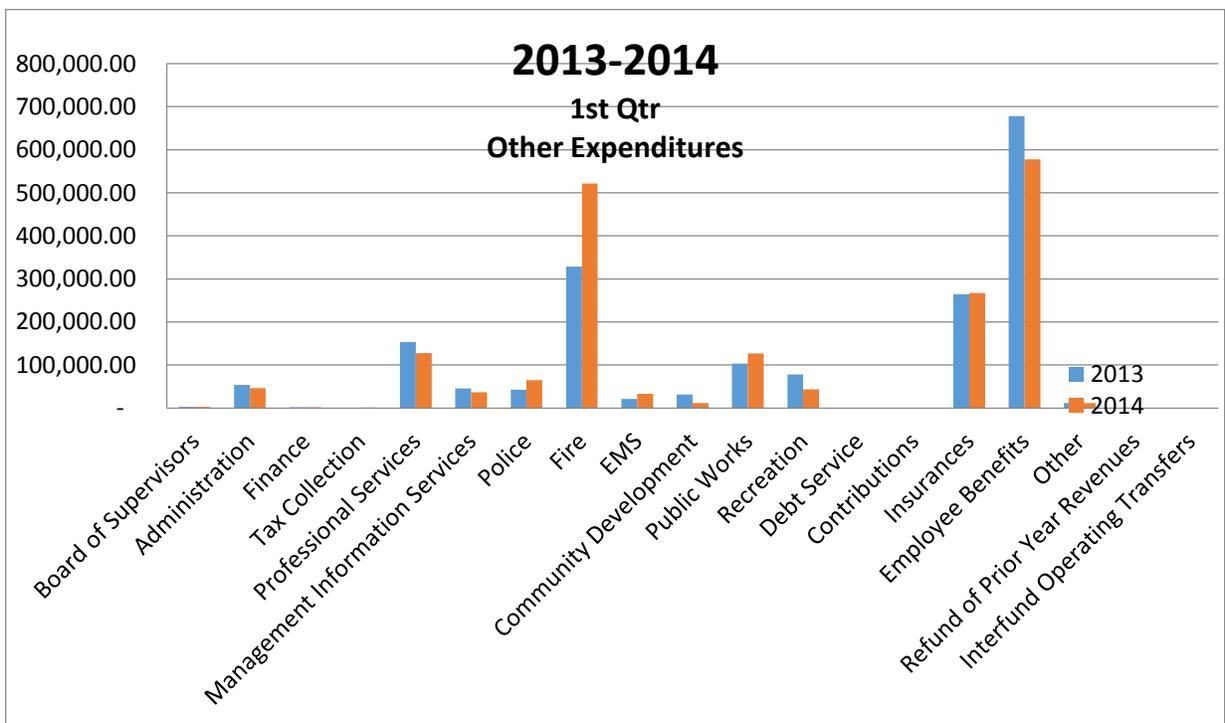


Chart 5

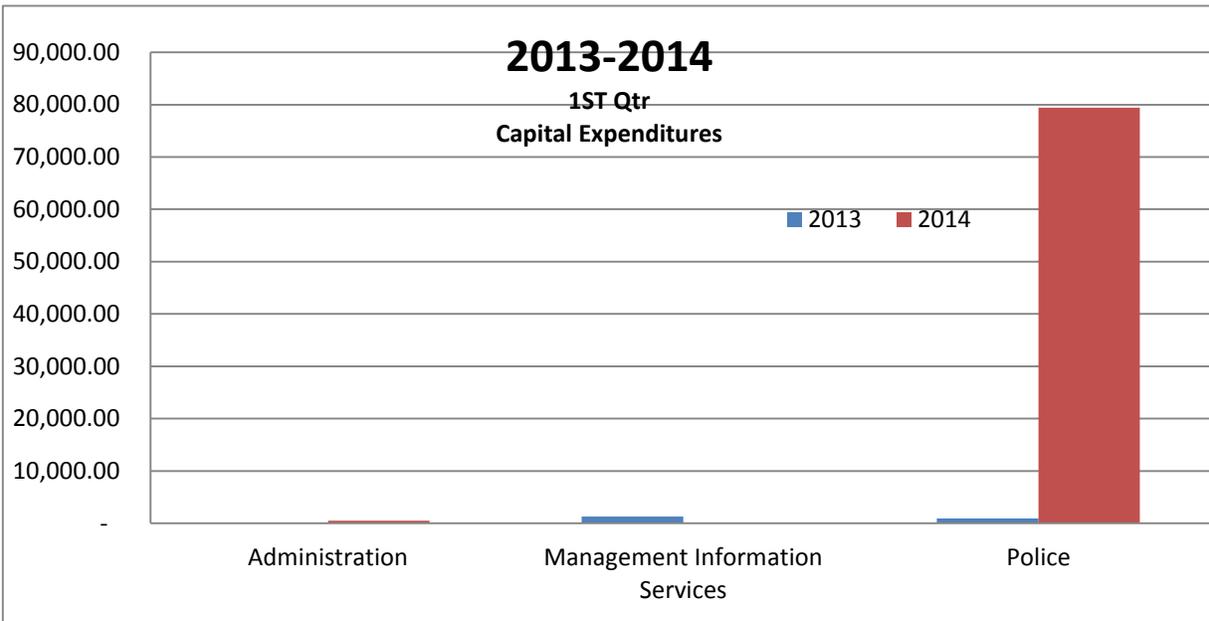


Table 2 shows that Expenditures for the end of the first quarter of 2014 are ahead of the same period in 2013, in the amount of \$180,214.

- A. Salaries/Wage: Police department has 2014 pay increases and promotions posted.
- B. Professional Services: The audit bill was not received in 2014 by the 1st quarter.
- C. Fire: Reduction in 1st quarter credit based on YAUFRR's fund balance in 2014.
- D. Recreation: Reduction in 2014 encumbrances for summer concerts.
- E. Fixed Sundry Benefit Insurance: Direct charges to Sewer Fund and YAUFRR, as well as a delay in billing from Capital Blue Cross.
- F. Police: Two vehicles purchased in 2014 vs. no vehicles in 2013.

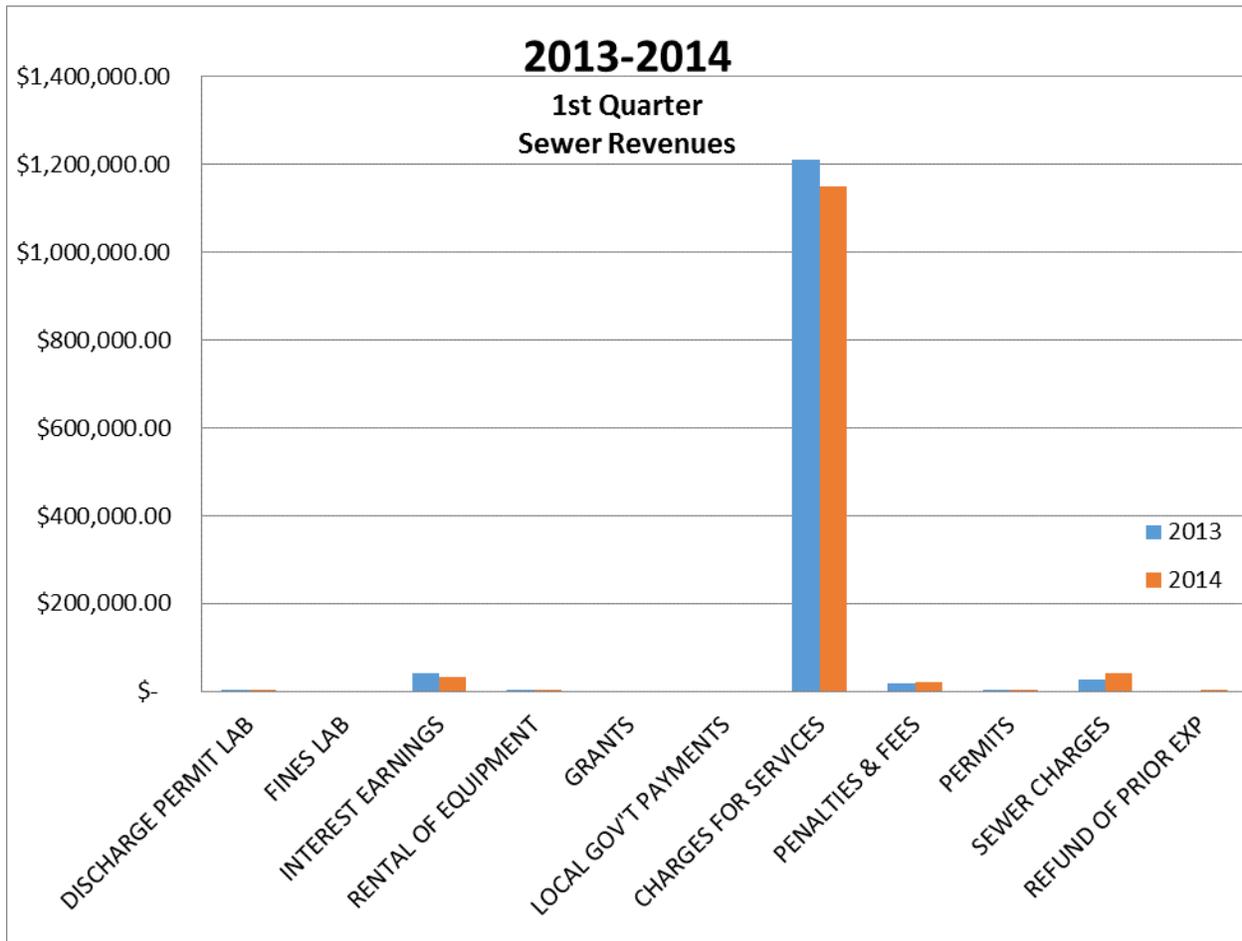
In summary, the General Fund budget for the first quarter 2014 is matching expectations for revenues and is meeting budgeted appropriation expectations.

Sewer Fund Revenue Comparison:

TABLE 3

DESCRIPTION	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
DISCHARGE PERMIT LAB	\$ 3,545.00	\$ 3,255.00	\$ (290.00)	\$ 10,000.00
FINES LAB	\$ -	\$ -	\$ -	\$ 1,500.00
INTEREST EARNINGS	\$ 41,201.77	\$ 32,031.69	\$ (9,170.08)	\$ 150,000.00
RENTAL OF EQUIPMENT	\$ 300.00	\$ 300.00	\$ -	\$ 13,000.00
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ 284,500.00
STATE AID	\$ -	\$ -	\$ -	\$ -
LOCAL GRANT	\$ -	\$ -	\$ -	\$ -
LOCAL GOV'T PAYMENTS	\$ -	\$ -	\$ -	\$ -
YORK CITY PS REIMB	\$ -	\$ -	\$ -	\$ 71,000.00
ADD'L CAP YORK CITY	\$ -	\$ -	\$ -	\$ 549,500.00
TRANSPORTATION INTERMUNICIPAL	\$ -	\$ -	\$ -	\$ 48,000.00
TREATMENT INTERMUNICIPAL	\$ -	\$ -	\$ -	\$ 1,750,000.00
INTERMUNICIPAL DEBT RESERVE	\$ -	\$ -	\$ -	\$ 1,026,500.00
YORK CITY AUDIT ADJ	\$ -	\$ -	\$ -	\$ 1,000.00
TRANSPORTATION AUDIT ADJ	\$ -	\$ -	\$ -	\$ 1,000.00
TREATMENT AUDIT ADJ	\$ -	\$ -	\$ -	\$ 103,000.00
5% INTERCEPTOR INTERMUNICIPAL	\$ -	\$ -	\$ -	\$ 57,000.00
CHARGES FOR SERVICE	\$ -	\$ -	\$ -	\$ -
LAB SAMPLES	\$ 20,494.00	\$ 19,419.00	\$ (1,075.00)	\$ 100,000.00
LIENS	\$ 11,543.85	\$ -	\$ (11,543.85)	\$ 40,000.00
SEWER CHG SPRINGETTSBURY	\$ 959,301.45	\$ 952,973.10	\$ (6,328.35)	\$ 3,849,000.00
TREATMENT HAULERS	\$ 207,670.29	\$ 167,444.20	\$ (40,226.09)	\$ 910,000.00
DISTRICT 8/9/10 RESERVE	\$ 10,246.69	\$ 10,246.69	\$ -	\$ 40,500.00
CAPITAL DEPR OUTSIDE	\$ -	\$ -	\$ -	\$ -
CAPITAL DEPR SPRINGETTSBURY	\$ -	\$ -	\$ -	\$ -
PENALTIES & FEES	\$ -	\$ -	\$ -	\$ -
COMPOST SALES	\$ -	\$ -	\$ -	\$ -
INTEREST	\$ 17,962.05	\$ 20,579.42	\$ 2,617.37	\$ 77,500.00
PERMITS	\$ -	\$ -	\$ -	\$ -
CONTRACTOR PERMIT APPLICATION	\$ -	\$ 50.00	\$ 50.00	\$ 500.00
CONSTRUCTION INSPECTION	\$ 50.00	\$ -	\$ (50.00)	\$ 500.00
SEWER CHARGES	\$ -	\$ -	\$ -	\$ -
TAP-IN FEES	\$ 10,272.00	\$ 5,136.00	\$ (5,136.00)	\$ 100,000.00
SEWAGE ENFORCEMENT	\$ 175.00	\$ 385.00	\$ 210.00	\$ 4,500.00
UTILITY CONTRACT	\$ 9,769.42	\$ 6,564.56	\$ (3,204.86)	\$ 40,000.00
SALES OF PROPERTY	\$ 3,777.00	\$ 29,100.00	\$ 25,323.00	\$ 5,000.00
MISCELLANEOUS	\$ 30.00	\$ 50.00	\$ 20.00	\$ 6,000.00
MISC REPAIR WORK	\$ 4,233.83	\$ 1,483.86	\$ (2,749.97)	\$ 12,000.00
EY PUMP STATION REIMB	\$ -	\$ -	\$ -	\$ 3,000.00
EDEN RD PS REIMB	\$ -	\$ -	\$ -	\$ 3,000.00
REFUND OF PRIOR EXPENDITURES	\$ 0.01	\$ 193.60	\$ 193.59	\$ 2,000.00
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 537,500.00
TOTAL	\$ 1,300,572.36	\$ 1,249,212.12	\$ (51,360.24)	\$ 9,797,000.00

Chart 6



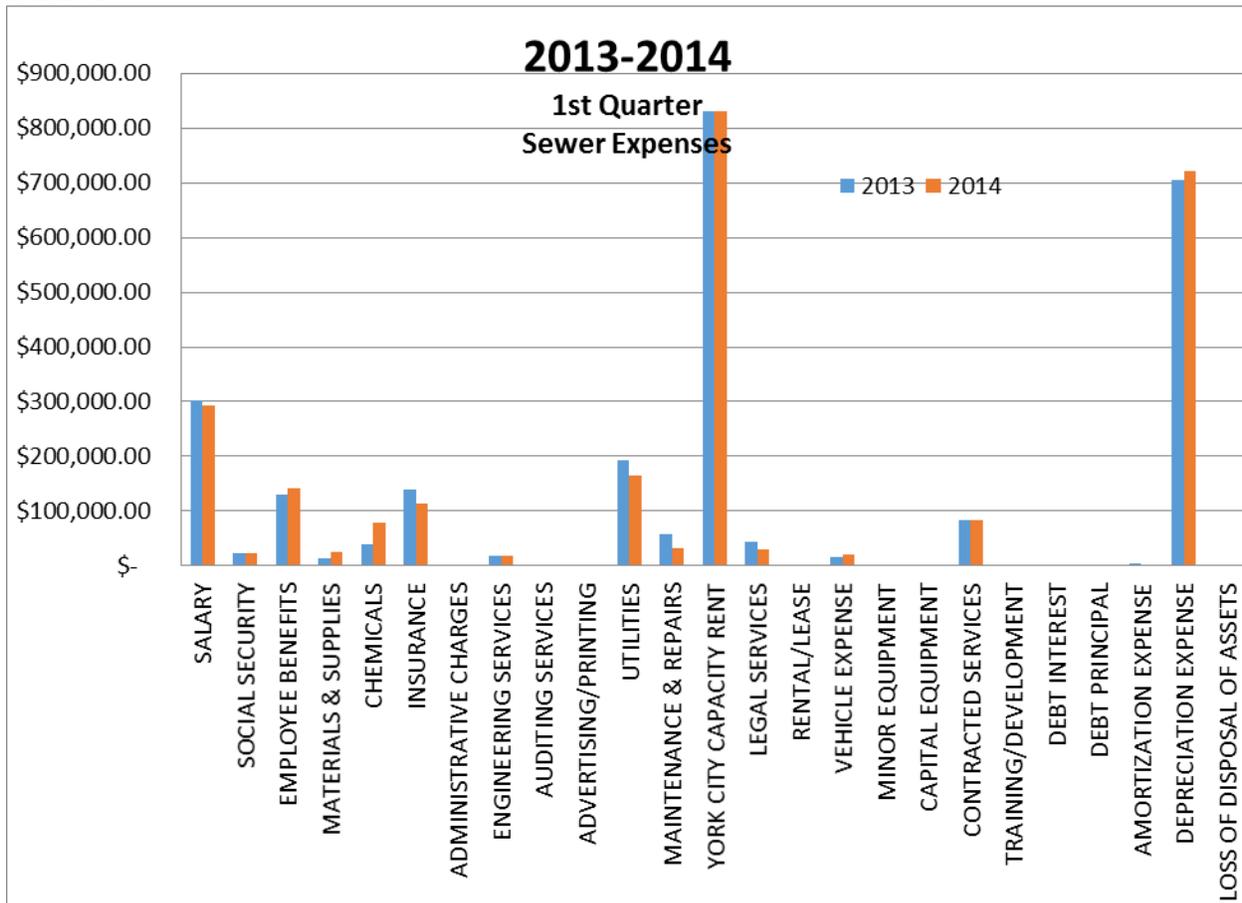
- A. Treatment Haulers: Haulers had considerably higher dumping flows in 2013 due to Smith's Septic. There was \$20,000 more a month in 2013 from this customer.
- B. Sale of Property: Sold a generator under Municibid for \$29,100.00 in the 1st quarter of 2014.

Sewer Fund Expenditure Comparison:

TABLE 4

DESCRIPTION	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
SALARY	\$ 302,123.23	\$ 293,103.03	\$ (9,020.20)	\$ 1,401,000.00
SOCIAL SECURITY	\$ 22,809.31	\$ 23,194.36	\$ 385.05	\$ 114,500.00
EMPLOYEE BENEFITS	\$ 130,192.44	\$ 142,554.11	\$ 12,361.67	\$ 586,500.00
MATERIALS & SUPPLIES	\$ 14,065.51	\$ 24,165.01	\$ 10,099.50	\$ 70,000.00
CHEMICALS	\$ 39,684.88	\$ 77,901.95	\$ 38,217.07	\$ 378,500.00
INSURANCE	\$ 139,432.00	\$ 114,711.98	\$ (24,720.02)	\$ 175,000.00
ADMINISTRATIVE CHARGES	\$ -	\$ -	\$ -	\$ 300,000.00
ENGINEERING SERVICES	\$ 17,520.00	\$ 19,193.00	\$ 1,673.00	\$ 35,000.00
AUDITING SERVICES	\$ -	\$ -	\$ -	\$ 27,000.00
ADVERTISING/PRINTING	\$ -	\$ -	\$ -	\$ 3,000.00
UTILITIES	\$ 192,915.30	\$ 165,503.14	\$ (27,412.16)	\$ 1,040,500.00
MAINTENANCE & REPAIRS	\$ 57,543.22	\$ 32,536.04	\$ (25,007.18)	\$ 330,500.00
YORK CITY CAPACITY RENT	\$ 831,000.00	\$ 831,000.00	\$ -	\$ 831,000.00
LEGAL SERVICES	\$ 43,458.76	\$ 30,000.00	\$ (13,458.76)	\$ 60,000.00
RENTAL/LEASE	\$ 980.36	\$ -	\$ (980.36)	\$ 4,500.00
VEHICLE EXPENSE	\$ 15,291.16	\$ 21,341.60	\$ 6,050.44	\$ 93,000.00
MINOR EQUIPMENT	\$ 846.23	\$ -	\$ (846.23)	\$ 22,500.00
CAPITAL EQUIPMENT	\$ 858.57	\$ 2,664.42	\$ 1,805.85	\$ 15,000.00
CONTRACTED SERVICES	\$ 83,328.63	\$ 83,759.71	\$ 431.08	\$ 370,000.00
TRAINING/DEVELOPMENT	\$ 830.50	\$ 40.00	\$ (790.50)	\$ 11,000.00
DEBT INTEREST	\$ -	\$ -	\$ -	\$ 1,082,500.00
DEBT PRINCIPAL	\$ -	\$ -	\$ -	\$ 1,220,000.00
AMORTIZATION EXPENSE	\$ 5,139.48	\$ 2,645.32	\$ (2,494.16)	\$ 20,500.00
DEPRECIATION EXPENSE	\$ 705,776.28	\$ 722,128.86	\$ 16,352.58	\$ 1,605,500.00
LOSS OF DISPOSAL OF ASSETS	\$ -	\$ -	\$ -	\$ -
TOTAL	2,603,795.86	2,586,442.53	(17,353.33)	9,797,000.00

Chart 7



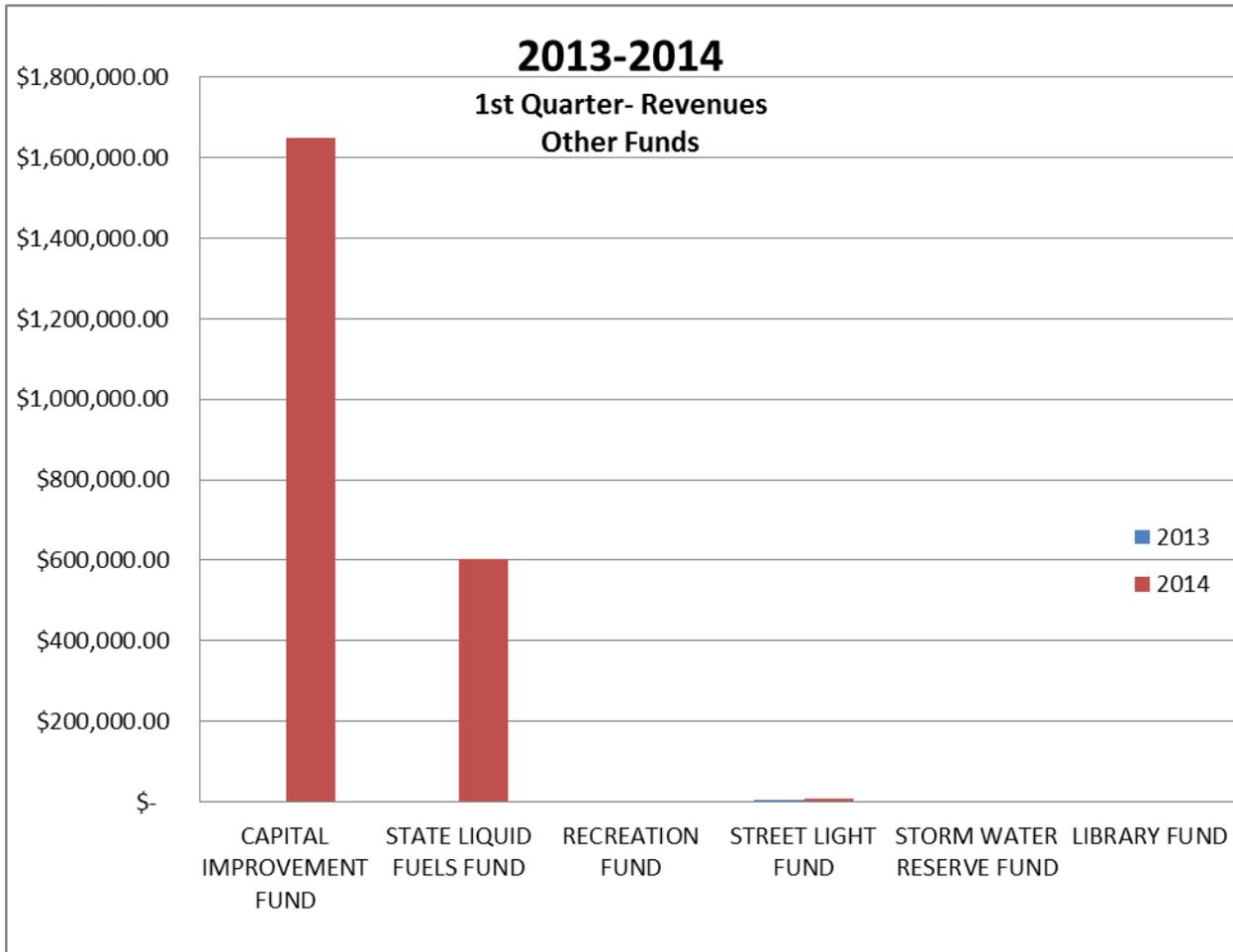
- A. Chemicals: Increase in 2014 due to the wet weather.
- B. Utilities: The Wastewater Treatment plant reduced their electric usage in 2014 by not using all of the UV lights (use every other one) for the BioNutrient Removal (BNR) improvements that were installed.
- C. Maintenance & Repairs: IMLR Pump #1 repairs in 2013, VFD fans, bar screens, plus vehicle repairs higher in 2013.

Other Funds Revenue Comparison:

TABLE 5

FUND	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
CAPITAL IMPROVEMENT FUND	\$ 110.37	\$ 1,650,040.45	\$ 1,649,930.08	\$ 4,500,000.00
STATE LIQUID FUELS FUND	\$ 42.01	\$ 601,960.72	\$ 601,918.71	\$ 679,000.00
RECREATION FUND	\$ 1,213.82	\$ 5.06	\$ (1,208.76)	\$ 10,000.00
STREET LIGHT FUND	\$ 4,186.31	\$ 7,539.51	\$ 3,353.20	\$ 82,000.00
STORM WATER RESERVE FUND	\$ 33.41	\$ 16.27	\$ (17.14)	\$ 500.00
LIBRARY FUND	\$ 813.75	\$ 1,360.79	\$ 547.04	\$ 2,000.00
TOTAL OTHER FUNDS	\$ 6,399.67	\$ 2,260,922.80	\$ 2,254,523.13	\$ 5,273,500.00

Chart 8



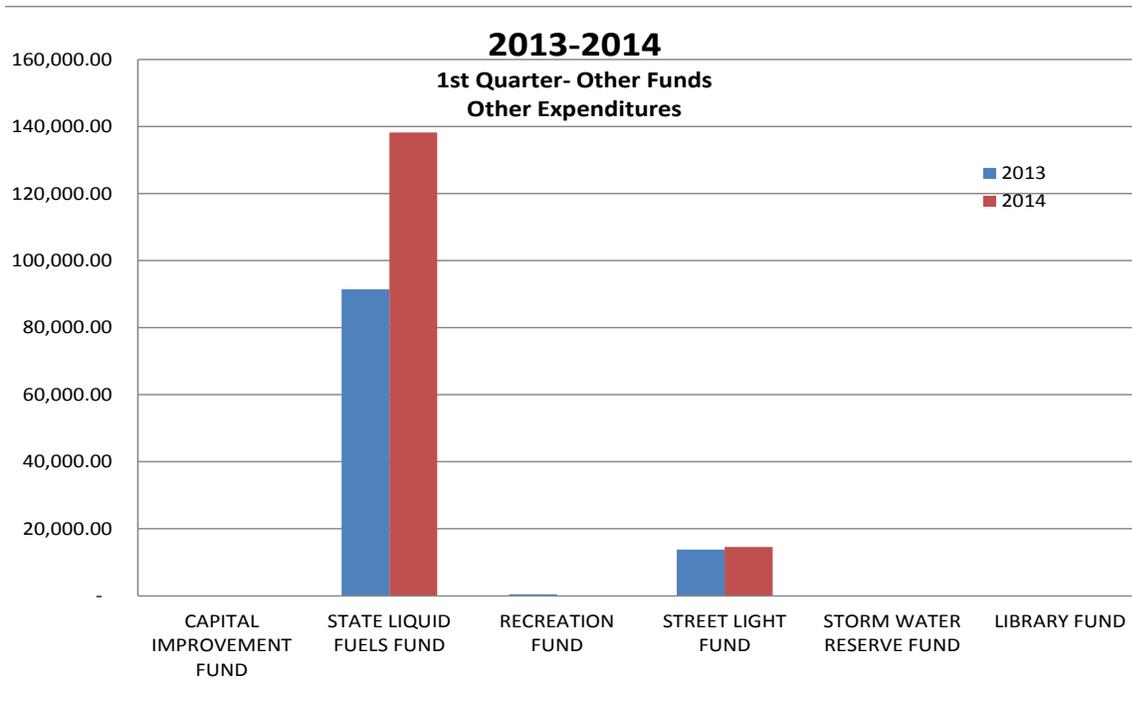
- A. Capital Fund: New fire building in 2014 paid for with Note Proceeds.
- B. Liquid Fuels: State allotment came in March 2014 verses April 2013.

Other Funds Expenditure Comparison:

TABLE 6

ACCOUNTS FOR: Other Funds	2013 1st Qtr	2014 1st Qtr	Variance 2013-2014	2014 Budget
Other Expenditures				
CAPITAL IMPROVEMENT FUND	-	-	-	265,000.00
STATE LIQUID FUELS FUND	91,425.86	138,219.05	46,793.19	279,000.00
RECREATION FUND	488.50	-	(488.50)	10,000.00
STREET LIGHT FUND	13,764.75	14,608.54	843.79	82,000.00
STORM WATER RESERVE FUND	-	-	-	500.00
LIBRARY FUND	-	-	-	2,000.00
Total Other Expenditures	105,679.11	152,827.59	47,148.48	638,500.00
Capital Expenditures				
CAPITAL IMPROVEMENT FUND	2,986.41	535,201.98	532,215.57	4,235,000.00
STATE LIQUID FUELS FUND	-	-	-	400,000.00
Total Capital Expenditures	2,986.41	535,201.98	532,215.57	4,635,000.00
Total Other Funds Expenditures	108,665.52	688,029.57	579,364.05	5,273,500.00

CHART 9



- A. Liquid Fuels Expenses: Increase in Snow/ice expenses in 2014.
- B. Capital Fund Expenses: Construction of new fire building.

As noted, these reports will be provided on a quarterly basis. Please let me know of any changes or additional information that you would like to see as part of this report.