

Union Township Board of Supervisors  
Budget Workshop  
October 9, 2013

The Board of Supervisors Meeting was called to order by Chairperson Linda Evans-Boren at 6:35 p.m. The meeting was held at the Union Township Municipal Building, 3904 Finleyville-Elrama Road, Finleyville, PA. The pledge of allegiance was recited. Board Members in Attendance by roll call were Steve Parish, Linda Evans-Boren, Andrew Tullai and Brenda Cushey. Larry Spahr could not in attend. Also in attendance, Judy Taylor–Treasurer, Debra Nigon–Secretary,

The preliminary plan for the 2014 budget was \$254,735 in the red, so adjustments and changes were made towards balancing the budget.

Through discussion over prior years tax collection, It was determined to bump up the budgeted revenue numbers for Earned Income Tax revenue and Occupational Privilege Tax. It was decided to increase these numbers slightly as it is thought that collection may be higher since the new EIT collection system was initiated in 2012. However, since it is yet to be determined how much of the 2012 windfall was the collection of past due taxes for former years, it was thought too risky to increase it much. With these changes, with some other minor transfer changes, the revenue was increased by \$22K in the General Fund.

Expenses which were reduced were in several areas. The 2014 budgeted amount for computers was reduced, because the amount budgted for a new server may have to actually be spent in 2013 based on the report from the IT consultant who said that the Firewall will no longer be supported and must be replaced along with the server. Many of the computers are newer as of 2012 and 2013. Other expenses reduced from their typical level were in Building Repair and Building Maintenance and Building Machines and Equipment as no new pressing needs were really known at this point. Other preliminary values which were reduced were in budgeted numbers for Treasurer/Secretary healthcare expenses, which has been budgeted for the past few years but not spent. Traffic signal and signs were reduced based on the fact that many signs have been replaced in 2013 and the Township didn't reach the forecasted amount in that category. In addition, the Penn Dot requirements on sign replacement have been modified.

Once the new revenues and expenses based on the review were tallied, the 2014 preliminary budget was around \$1,986,035 over budget. More adjustments were needed to balance the budget for 2014. The 2014 preliminary budget includes matching funds for the Union Valley Watershed project as well as a third shift increase for the police department.

After more review, it was determined that the 2013 budget is likely to end \$200,000 under budget. It was decided to assign that \$200,000 to a new assigned category for the 2014 preliminary budget which will be item number 279.10 in the General Fund. That adjustment balanced the 2014 budget for the General Fund, bringing the preliminary 2014 budget to \$1,365 in the black.

*Subject to Board Approval: October 28, 2013*

The Treasurer made note that the General Fund Budget was reorganized to a point so that items were placed in a more appropriate category; however, the monetary amounts were not changed.

The Treasurer reviewed the Capital Expense, Local Share, and Elrama Sewage budget numbers with the Board. Many changes may be needed for the Elrama Sewerage budget issues and she suggested the Board review the options.

Meeting adjourned at 8:40 p.m..

  
Debra A. Nigon, Secretary