



Scott Township 2016 Adopted Budget

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Stacey Altman	3rd Ward
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Thomas M. Castello, Esq.	5th Ward
Vacant	7th Ward
Patricia Caruso	8th Ward

Dated 12/21/2015

Denise H. Fitzgerald, Manager

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**SCOTT TOWNSHIP
ADOPTED 2016 BUDGET
SUMMARY**

The highlights of the 2016 Proposed Township Budget are:

- * Real Estate Property Taxes were set at 5.33 mills. This rate remains the same as the 2015 millage. 5.2659144 of this is for general purposes for the Township.
- * Library Millage rate is set at .0640856 mills of the 5.33 mills. This rate was also adjusted due to the Allegheny County Reassessment. The additional funding was modified based on the agreement reached between the Library Board and the Board of Commissioners. The budgeted total is \$110,000.
- Sanitation Fees are included in your real estate taxes, totaling \$1,159,798. This is over a mil of the Township taxes.
- The Township millage will remain at 5.33 for 2016.

GENERAL FUND BUDGET: The 2016 General Fund budget, as proposed, is \$11,840,342, a decrease of \$249,387 or 3% over 2015 budgeted costs. Revenues total \$10,301,563; an increase of \$422,531 or 5% when compared with 2015 budgeted revenues.

We will start 2016 off with available fund balances of \$5,198,664 from:

General Fund	\$1,538,782
½ mil Storm	\$ 289,096
½ mil Capital	\$2,545,676 (includes \$2.6 million dollar loan)
Bond Issue	\$1,672,115
Sewer Fund	\$ 516,172
State Fund	\$ 188,598
Community Event	\$ 30,483
Total	\$6,780,922

STATE FUND: The recommended budget for the State Fund is \$563,500. These funds are earmarked for street lighting (\$210,000), winter road maintenance/salt (\$175,000), traffic control devices and maintenance (178,500) not covered in the General Fund. This includes \$100,000 for the installation of a traffic signal on Kane Boulevard.

2012 BOND ISSUE: This bond issue was to call the bonds of the 2002 Bond Issue and partially the 2007 Series A & B Bond Issue. The principal balance owed on this bond issue is \$890,000 for general purpose and \$6,960,000 for sewer projects over a four year time frame. This was to ensure the Township's compliance with the mandatory consent decree.

2013 SERIES A BOND ISSUE: This bond issue was to pay for several items throughout the Township such as Storm Sewer projects (\$250,000), Kane Blvd repaving (\$460,661), Swallow

Hill Road (\$2,100,000), Finley Avenue repaving (\$326,000), Ryan Drive curbing(\$50,000), Tennis Courts (\$125,000) actual cost (79,506), Spinner Field restrooms (\$50,000), Hope Street Park (\$300,000), East Carnegie Park (\$170,775), Synthetic Ice Rink (\$200,000), capital purchase (\$1,643,564) and a water feature at the pool (\$75,000), engineering (\$160,000) and park project upgrade match (\$27,000) totaling \$5,938,000. Funds expended in 2014 were as follows: Engineering (\$174,193), ACO Sanitary Sewer projects (\$100,000), Storm Sewer Projects (\$156,296), Road projects including Kane, Swallow Hill, Finley, Ryan, and park upgrades (\$3,061,778), and tennis court (\$79,506), totaling \$3,992,267.

The revised budget in 2016 for this bond issue is as follows: Engineering (\$100,000), Storm Sewer Projects (\$310,422), Capital Purchase Fire Truck (\$500,000) the other portion of the truck will be coming from the ½ mil capital improvement, Spinner Field bathrooms (\$65,310), Hope Street Park (\$326,608) the remaining portion will come from the ½ mil capital improvement, Idlewood Bridge Replacement (\$170,775), Synthetic Ice Rink (\$200,000), totaling \$1,673,115.

This Bond Issue will have a beginning balance of \$1,672,115 as of 1/1/16. The principal balance on this issue is \$6,050,000 as of 1/1/16.

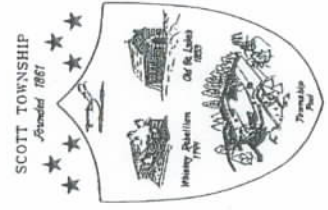
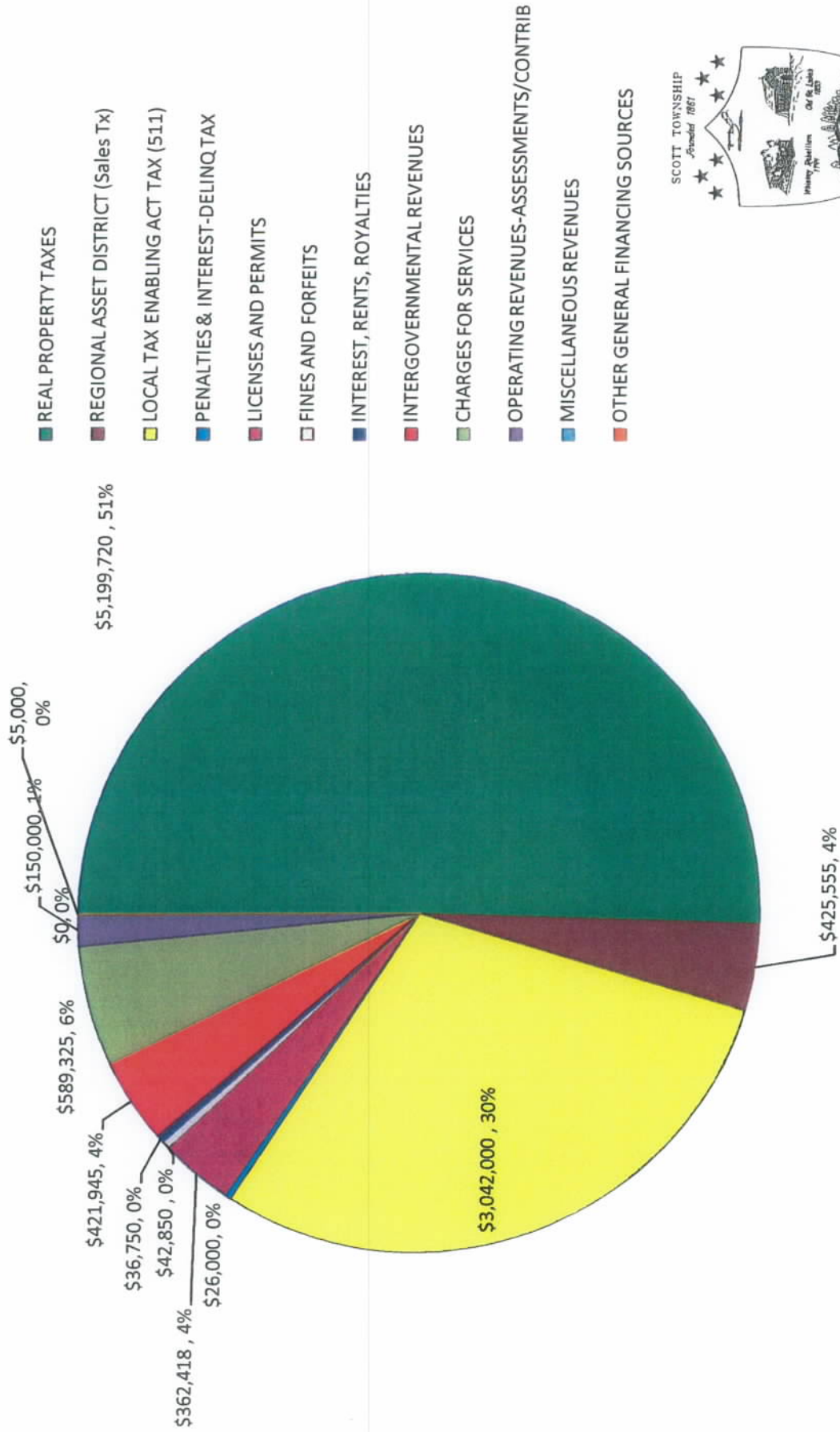
2013 SERIES B BOND ISSUE: This bond refunded the 2007 Series A Bond Issue. The remaining balance owed on this bond issue is \$300,000.

SEWER FUND: This fund covers the expenses related to the collection of sewer bills, engineering fees related to sewer issues, assessment cost recommended by the engineer, and sewer projects. The fund will begin 2016 with \$516,172.

STATE FUND: This fund is funded by our liquid fuels revenues through the state. This fund covers our street light expenditures, traffic signal electric and maintenance and some winter road maintenance including salt with liquid fuels funding. There was an additional \$100,000 budgeted for the Kane/Bower Hill traffic signal. The fund will begin 2016 with \$188,598.

COMMUNITY EVENT FUND: This fund covers expenses related to community days, Easter Egg Hunt, sled riding event, and Octoberfest. The fireworks display will come out of the general fund again this year. The fund will begin 2016 with \$30,483.

Revenue Chart 2016



SCOTT TOWNSHIP GENERAL FUND SUMMARY

General Fund Revenues:

The largest source of revenue is the **Real Estate Tax**, which is expected to generate \$5,199,720 in revenue in 2016. This represents 51% of the total General Fund revenues. This amount does not reflect the PILOT agreement the Township entered with the Baptist Homes for Providence Point of approximately \$150,000. Each mil is anticipated to generate approximately \$930,154 in revenue.

Regional Asset District Revenues are expected to total \$425,555 in 2016. This is a slight increase from last year's funding.

Local Enabling (511 Tax) Income tax revenues are the second largest source of revenue. The projected 2016 revenue of \$3,042,000 accounts for 30% of the total General Fund revenue. We continue to monitor this line item due to the changes in the law where this tax is automatically taken out of a resident's paycheck. We have seen an increase in this line item this year and last year. The explanation received by Jordan Tax is that they are now receiving revenues from a lot of the transient residents (renters).

Penalties and Interest revenues has increased from \$22,700 to \$26,000 due to the slight increase in Real Estate Tax penalty and interest.

Although **Licenses and permits** are not a major source of revenues, the market will keep that at a consistent level due to Scott Township being almost completely developed and our franchise fees have been consistent over the years. Fees from **Licenses and permit fees** total \$362,418 in 2016. The revenues from these sources account for about 4% of the revenue generated to fund the general fund budget. This includes our Franchise fees for Verizon and Comcast, and storm water management fees.

Fines and Forfeits remain at approximately \$42,850 for 2016. This continues to decrease from 2015 due to a decrease in revenues from vehicle code violations, parking violations, code violations and state police fines.

Interest, Rents, and Royalties include interest, rent of the building from the magistrate, and bus shelter fees. This section includes the rental income by SHACOG renting above the public works department, it is estimated that this section of the budget will create \$36,750 of revenue.

Intergovernmental revenues are expected to total \$421,945 in 2016. This accounts for approximately 4% of the revenue generated to fund the general fund budget this year. This decrease is due to a reduction in our State Aid and a slight reduction in PURTA and one liquor license. This includes our portion of PURTA, liquor licenses, our state aid that is transferred into the appropriate pension funds, foreign fire insurance that is transferred to the fire departments via check, our portion of the sales tax and our lock up agreement with our neighboring communities

and the Rosslyn Farms Police services performed by our police department at \$56,000.

Charges for Services cover general government, public safety, streets and highways, health and sanitation, culture and recreation. Act 511 taxes will continue to be collected from Jordan Tax Service this year establishing the school district share for the tax office at \$5,200. Total revenues are expected to be increased to \$39,696 for general government in 2016 from \$37,396 in 2015. This is due to the slight increase in municipal lien/tax certifications.

Revenues from all other sources account for about 1% of the revenue generated to fund the budget. Revenues sources remain the same in 2016 except for the additional loan revenues for the pool replacement in Scott Park in the amount of \$2.6 million.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
GENERAL FUND REVENUES			
REAL PROPERTY TAXES			
01.300.301.100.00 Current Real Estate Tax	\$4,945,193	\$4,957,720	\$4,957,720
01.300.301.150.00 Refund Current Real Estate	-	(6,155)	-
01.300.301.200.00 Real Estate Tax - Prior Years	150,000	200,054	180,000
01.300.301.500.00 Real Estate Tax - Liens	50,000	68,305	62,000
TOTAL	\$5,145,193	\$5,219,924	\$5,199,720
REGIONAL ASSET DISTRICT (Sales Tx)			
01.300.309.000.00 Regional Asset District Sales Tax	\$415,345	\$425,555	\$425,555
TOTAL	\$415,345	\$425,555	\$425,555
LOCAL TAX ENABLING ACT TAX (511)			
01.300.310.100.00 Deed Transfer Tax	\$205,000	\$206,596	\$206,000
01.300.310.210.00 Earned Income Tax	2,070,000	2,296,030	2,290,000
01.300.310.230.00 Earned Income Tax - Delinquent	100,000	45,928	45,000
01.300.310.310.00 Mercantile Tax - Current	215,000	224,606	220,000
01.300.310.330.00 Mercantile Tax - Delinquent	-	-	-
01.300.310.500.00 Emergency and Municipal Svc Tax	250,000	269,617	265,000
01.300.310.530.10 Emergency and Municipal - Delinq	-	4,178	-
01.300.310.710.00 Mechanical Device Fee	13,000	16,000	16,000
TOTAL	\$2,853,000	\$3,062,955	\$3,042,000
FINES AND INTEREST-DELINQ TAX			
01.300.319.010.00 Real Estate - Penalty & Interest	\$16,000	\$31,550	\$22,000
01.300.319.120.00 Earned Income Tax - Penalty	6,700	4,011	4,000
01.300.319.130.00 Mercantile Tax - Penalty	-	17	-
01.300.319.150.00 Emergency & Municipal Svc Penalty	-	12	-
TOTAL	\$22,700	\$35,590	\$26,000
LICENSES AND PERMITS			
<i>Business Licenses and Permits</i>			
01.320.321.800.00 Cable TV Franchise	\$335,000	\$362,418	\$362,418
<i>Non-Business Licenses and Permits</i>			
01.320.322.800.00 Storm Water Fee	-	-	-
TOTAL	\$335,000	\$362,418	\$362,418
FINES AND FORFEITS			
01.330.332.100.00 Court Fines	\$11,000	\$12,725	\$12,000
01.330.331.110.00 Vehicle Code Violations	7,000	4,349	5,000
01.330.331.120.00 Violations of Ordinances	20,000	17,191	17,000
01.330.331.130.00 State Police Fines	7,400	6,389	7,200
01.330.331.140.00 Parking Violation Fines	3,500	1,565	1,500
01.330.331.300.00 NSF Fee	150	210	150
TOTAL	\$49,050	\$42,429	\$42,850

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
INTEREST, RENTS, ROYALTIES			
<i>Interest Earnings</i>			
01.340.341.000.00 Interest on Earnings	\$2,200	\$1,116	\$1,000
<i>Rents and Royalties</i>			
01.340.342.200.00 Rent of Building	21,000	22,750	22,750
01.340.342.500.00 Commissions - Pay Phones	-	-	-
01.340.342.550.00 Bus Shelter Fees	13,200	13,079	13,000
TOTAL	\$36,400	\$36,945	\$36,750
INTERGOVERNMENTAL REVENUES			
<i>Federal Capital and Operating Grants</i>			
01.350.351.010.00 General Government	\$0	\$0	\$0
01.350.351.020.00 Public Safety		600	
01.350.351.030.00 Highways & Streets		55,732	
01.350.352.200.00 DEA Funds		32,276	
Sub-Total	\$0	\$88,608	\$0
<i>State Capital and Operating Grants</i>			
01.350.354.010.00 General Government	\$0	\$0	\$0
01.350.354.020.00 Public Safety		-	
01.350.354.030.00 Highways & Streets	-	-	-
01.350.354.040.00 Sanitation Grant		-	
01.350.354.070.00 Parks-Recreation		5,900	
01.350.354.090.00 Community Development Grant		-	
01.350.354.150.00 Recycling Grant		51,383	
Sub-Total	\$0	\$57,283	\$0
<i>State Shared Revenues & Entitlements</i>			
01.350.355.010.00 PURTA	\$9,000	\$8,993	\$8,993
01.350.355.040.00 Alcoholic Bev/Liquor Licenses	4,500	3,850	3,850
01.350.355.050.00 General MMO State Aid	251,680	254,854	243,936
01.350.355.070.00 Foreign Fire Insurance	92,000	95,966	95,966
01.350.355.090.00 Marcellus Shale Impact Fee	875	1,631	1,200
Sub-Total	\$358,055	\$365,294	\$353,945
<i>Local Government Units Capital & Operating Grants</i>			
01.350.357.020.00 Grant-Local (CITF)		-	
Sub-Total	\$0	\$0	\$0
<i>Local Government Units Shared Payments Contracted Svc</i>			
01.350.358.100.00 Rosslyn Farm -Police Svcs	\$56,000	\$56,000	\$56,000
01.350.358.100.10 Lock Up Agreement	12,000	12,000	12,000
Sub-Total	\$68,000	\$68,000	\$68,000
TOTAL	\$426,055	\$579,185	\$421,945

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
CHARGES FOR SERVICES			
<i>General Government</i>			
01.360.361.320.00 Fees for Engineering Review	-	5,646.00	-
01.360.361.330.00 Subdivision & Land Dev Fee	-	-	-
01.360.361.340.00 Zoning Hearing Fees	500	1,100	500
01.360.361.500.00 Sale of Maps & Publications	-	40	-
01.360.361.630.00 School District Share-Tax Office	4,500	5,776	5,200
01.360.361.640.00 SHACOG Re-Imbursement	9,896	9,896	9,896
01.360.361.650.00 Tax Cert/Municipal Lien Letters	16,000	18,200	17,500
01.360.361.710.00 Sale of Copies	-	21	-
01.360.361.710.10 Sale of Copies-Tax Office	6,500	6,963	6,600
Sub-Total	\$37,396	\$47,642	\$39,696
<i>Public Safety</i>			
01.360.362.100.00 Police Services	\$35,000	\$435,295	\$150,000
01.360.362.100.10 Dare Program-School Re-imbursement	-	-	-
01.360.362.100.20 Drug Task Force (Danet)	-	-	-
01.360.362.100.30 DUI Task Force-Re-imbursement Mt. Lebo	4,000	-	-
01.360.362.100.40 Buckle UP PA Reimbursement	1,200	-	-
01.360.362.110.00 Sale/Copies of Police Reports	2,800	3,201	3,000
01.360.362.130.00 Alarm Permits	1,000	425	400
01.360.362.141.00 School Crossing Guard Re-imbursement	8,950	7,453	8,950
01.360.362.141.10 School Re-imbursement SRO	91,176	91,500	92,000
01.360.362.160.00 Fingerprinting	70	280	200
01.360.362.170.00 Soliciting Permits	650	2,150	775
01.360.362.180.00 Garage Sale Permits	130	90	100
01.360.362.190.00 Handicap Parking Permits	380	450	380
01.360.362.400.00 Protective Insp & UCC Fees	-	-	-
01.360.362.410.00 Building Permits	35,000	71,839	60,000
01.360.362.410.10 Sign Permits	300	895	500
01.360.362.410.12 Grading Permit	-	-	-
01.360.362.421.00 Electrical Permit	-	-	-
01.360.362.450.00 Occupancy Permit	18,500	22,050	20,000
Sub-Total	\$199,156	\$635,628	\$336,305
<i>Streets & Highways</i>			
01.360.363.100.00 Street Opening/Highway Occ Permits	\$5,000	\$6,200	\$5,500
01.360.363.510.00 Contracted Highway & Street Work	10,000	13,680	10,000
Sub-Total	\$15,000	\$19,880	\$15,500
<i>Health & Sanitation</i>			
01.360.364.110.00 Sewer Tap-In Fees (in sewer fund)	-	-	-
01.360.364.500.00 Sale of Recyclables	1,000	-	-
01.360.365.500.00 Animal Control Fees	-	40	-
Sub-Total	\$1,000	\$40	\$0
<i>Culture-Recreation</i>			
01.360.367.110.00 Pool Passes	\$64,000	\$34,846	\$65,000
01.360.367.110.10 Pool Daily Admissions	35,000	31,005	40,000
01.360.367.110.20 Locker Rental Fee	80	35	80
01.360.367.140.00 Park Permits	\$52,000	52,000	\$52,000
01.360.367.220.00 Swim Lessons	9,544	8,551	9,544
01.360.367.130.00 Pool Concession Stand Re-Imbursement	6,000	4,802	6,000
01.360.367.130.10 Park Pop Machines	4,200	3,603	4,200
01.360.367.210.00 Recreation Program	20,000	20,360	21,000
Sub-Total	\$190,824	\$155,202	\$197,824
TOTAL	\$443,376	\$858,392	\$589,325

Storm Sewer 1/2 Mil 2016

	Proj Buc	2015 Adopted Budget	2015 Projected Budget	2016 Proposed Budget
STORM SEWER IMPROVEMENT FUND BUDGET (Fund 31)				
Beginning Fund Balance	\$	-	\$	- \$ 289,096
Total Beginning Balance	\$	-	\$	- \$ 289,096
STORM SEWER IMPROVEMENT REVENUES				
31.392.392.100.00 Fund Transfer 1/2 mil Revenue	\$	469,500	465,192	\$ 465,192
TOTAL	\$	469,500	\$ 465,192	\$ 465,192
STORM SEWER IMPROVEMENT EXPENDITURES				
31.400.404.310.00 Solicitor		-	3,050	-
31.400.408.310.00 Engineering		-	18,000	10,000
31.400.401.342.00 Advertising		-	-	-
31.430.436.245.00 Storm Sewer Maintenance MS4		-	-	220,000
31.430.436.720.01 Storm Sewer Project - Orchardview		-	32,519	1,712
31.430.436.720.02 Storm Sewer Project - 428 Orchard Spring		-	2,880	-
31.430.436.720.03 Storm Sewer Project - White Birch		-	14,760	1,640
31.430.436.720.04 Storm Sewer Project - Orchard Spring		-	11,610	1,290
31.430.436.720.05 Storm Sewer Project - Robin Dr		-	7,718	858
31.430.436.720.06 Storm Sewer Project - Spreading Oak		-	85,559	9,507
31.430.436.720.07 Storm Sewer Project -				
31.430.436.720.08 Storm Sewer Project -				
31.430.436.720.09 Storm Sewer Project -				
31.430.436.720.10 Storm Sewer Project -				
31.430.436.720.11 Storm Sewer Project -				
31.430.436.720.25 Storm Sewer Grant				
31.470.471.100.00 GO Loan Principal				
31.470.472.100.00 GO Loan Interest				
TOTAL	\$	-	\$ 176,096	\$ 245,007
Interfund Transfer		-	-	-
FUND 31 REVENUE TOTAL	\$	469,500	\$ 465,192	\$ 465,192
FUND 31 EXPENSE TOTAL	\$	-	\$ 176,096	\$ 245,007
Ending Fund Balance	\$	469,500	\$ 289,096	\$ 509,281

**STATE FUND
2016**

The Township will receive \$406,836 in liquid fuels money from the state in 2016. A total of \$407,186 is available for projects as a result of the fund balance that was carried forward plus interest earned on the funds during the year.

In 2016, \$0 of the budget is earmarked for paving projects. A budget of \$0 is provided for the engineering costs affiliated with these projects and \$0 is allocated for the advertising. This was due to budget constraints.

\$210,000 is budgeted for street lighting costs.

We have the following line items in the state fund for year 2016:

Traffic Control Devices	\$178,500 (includes Kane Blvd light)
Winter Road Materials	\$ 0
Winter Road Maintenance (Salt)	\$175,000
Road Materials & Supplies	\$ 0
Equipment – Signs	\$ 0

This leaves a fund balance of approximately \$32,284 for the end of 2016.

State Fund Budget 2016 (1)

	2015 Adopted Budget	2015 Projected Budget	2016 Proposed Budget
STATE FUND BUDGET (Fund 35)			
Beginning Fund Balance	\$ 89,883	\$ 124,928	\$ 188,598
STATE FUND REVENUES			
35.340.341.100 INTEREST	\$ 350	\$ 248	\$ 350
35.350.355.000 GRANT	346,146	357,666	406,836
TOTAL	<u>\$ 346,496</u>	<u>\$ 357,914</u>	<u>\$ 407,186</u>
STATE FUND EXPENDITURES			
35.430.439.385 Projects	\$ -	\$ -	\$ -
35.430.430.313 Engineering	-	-	-
35.430.430.340 Advertising	-	-	-
35.430.433.361 Traffic Control Devices	128,500	21,891	178,500
35.430.434.000 Street Lighting	225,000	200,000	210,000
35.430.432.213 Winter Road Materials	-	-	-
35.430.432.245 Winter Road Salt	60,000	72,353	175,000
35.430.438.220 Road Materials & Supplies	-	-	-
35.430.438.245 Equipment-Signs	-	-	-
TOTAL	<u>\$ 413,500</u>	<u>\$ 294,244</u>	<u>\$ 563,500</u>
Interfund Transfer	-	-	-
FUND 35 REVENUE TOTAL	<u>\$ 346,496</u>	<u>\$ 357,914</u>	<u>\$ 407,186</u>
FUND 35 EXPENSE TOTAL	<u>\$ 413,500</u>	<u>\$ 294,244</u>	<u>\$ 563,500</u>
Ending Fund Balance	<u>\$ 22,879</u>	<u>\$ 188,598</u>	<u>\$ 32,284</u>

**COMMUNITY EVENT FUND
2016**

The Community Event Fund consists of revenues and expenditures for the Fourth of July, Octoberfest, Appreciation Day, Sled Riding, and Easter Egg Hunt. We begin 2016 with \$30,483.

Revenues are anticipated to be approximately \$10,540 for 2016. Revenues for this fund include interest (40), 4th of July Night Admission (500), snow cone (2,500), Octoberfest concessions, crafters, donations (4,500) and 4th of July donations (3,000)

Expenditures are anticipated to be approximately \$12,270 in 2016. This includes appreciation day expenses (2,500), 4th of July expenses (2,000), Octoberfest expenses (6,770), sled riding and Easter Egg hunt expenses (1,000)

Ending fund balance for 2016 is anticipated to be \$28,753.

Community Event Budget 2016

2015 Adopted Budget	2015 Projected Budget	2016 Proposed Budget
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COMMUNITY EVENT FUND BUDGET

Beginning Fund Balance	\$ 32,278	\$ 32,460	\$ 30,483
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COMMUNITY EVENT FUND REVENUES

341.10 Interest	\$ 30	44.28	40
367.11 Amphitheater Fund Raising	-	0	0
367.15 Summer Basketball Fees	-	0	0
367.21 4th of July Night Admission	500	420	500
367.39 Snow Kone Revenue	2,500	1451	2500
367.40 4th of July Concessions	-	0	0
367.41 Octoberfest Craftbooths/Concessions	850	1105	900
367.42 Octoberfest Township Booths	1,300	1058	1100
367.45 Farmers Market Vendor Fees	-	0	0
387.00 4th of July Donations	3,000	2925	3000
387.10 Octoberfest Donations	2,000	2895	2500
387.14 Basketball Program Donations	-	0	0

TOTAL	\$ 10,180	\$ 9,898	\$ 10,540
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COMMUNITY EVENT FUND EXPENDITURES

451.220.10 Basketball Program Expenses	\$ -	\$ -	\$ -
453.200.22 Appreciation Day Expenses	2,500	2,866	2,500
453.247.00 4th of July Expenses	1,800	1,959	2,000
453.300.22 Octoberfest Material/Supplies	1,270	733	1,270
453.300.31 Octoberfest Entertainment	5,500	4,825	5,500
453.400.22 Sled Riding/Easter Egg	1,000	-	1,000
452.200.00 Materials and Supplies (bags)	-	-	-
453.345.00 Farmers Market Expenses	-	-	-

TOTAL	\$ 12,070	\$ 10,384	\$ 12,270
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Interfund Transfer from General Fund	-	-	-
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FUND 04 REVENUE TOTAL	\$ 10,180	\$ 9,898	\$ 10,540
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FUND 04 EXPENSE TOTAL	\$ 12,070	\$ 10,384	\$ 12,270
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Ending Fund Balance	\$ 30,388	\$ 31,975	\$ 28,753
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**SEWER FUND
2016**

The Sewer Fund has a beginning fund balance of \$516,172. This fund reflects revenues from our sewer billing to the residents, sewer compliance fees, and bond funding for sewer system repairs.

Revenues are anticipated to be approximately \$3,031,100 for 2016.

Expenditures are anticipated to be approximately \$3,538,632 in 2016. Expenditures in this fund include our contracted service via the water company and Jordan Tax (\$12,500), Engineering services (\$79,200), Solicitor fees (\$5,000), Postage for billing and delinquents (\$13,000), ALCOSAN FEES (\$2,573,736), SHACOG fees/dues (\$24,200), Employee expenditures (Manager 10%, sewer clerk 50%, Director of Public Services 50%, and public works employees wages at \$29,947), Sewer project Assessment that was recommended to be placed in the 2016 budget by the engineer in anticipation of the voluntary enforceable agreement (\$250,000), and refunds from prior years at \$1,500. Bond Issue repayment of \$438,478.

PA American Water does not collect our sewage fees. We collect these bills in house via the tax office.

Ending fund balance for 2016 is anticipated to be \$8,640. This includes bond issue proceeds for sewer fund projects.

Sewer Fund

	2015 Adopted Budget	2015 ESTIMATES	2016 Proposed Budget
SEWER FUND BUDGET (Fund 15)			
Beginning Fund Balance	\$ 804,032	987,331	\$ 516,172
Balance from Bond Issue moved to fund 18			
Total Beginning Balance	\$ 804,032	987,331	\$ 516,172
SEWER FUND REVENUES			
15.340.341.010.00 Fund Interest	\$ 1,560	910	\$ 1,000
15.350.351.040.00 Federal Grant	-	-	-
15.350.354.040.00 State Grant	-	-	-
15.350.358.040.00 Reimbursement from Alcosan	11,000	14,258	12,000
15.360.361.650.00 Compliance Fees	6,100	6,060	6,100
15.360.364.110.00 Sewer Tap Fees	-	1,100	-
15.360.364.120.00 Sewer Fees	3,060,177	2,933,433	3,000,000
15.360.364.120.10 Delinquent Fees	-	1,619	-
15.360.364.120.20 Penalty & Interest Fees	4,000	17,924	6,000
15.360.364.120.30 Water Shut Off Fees	5,000	7,067	6,000
15.387.387.000.00 Misc Revenue	-	480	-
15.393.393.100.00 Proceeds from Bond Issue	-	-	-
15.395.395.000.00 Refund of Prior Year Exp	-	-	-
TOTAL	\$ 3,087,837	2,982,851	\$ 3,031,100
SEWER FUND EXPENDITURES			
15.426.429.110.00 Manager Salary (10%)	9,966	9,966	10,215
15.426.429.111.00 Director of Public Svc (50%)	36,700	36,700	38,168
15.426.429.112.00 Sewer Clerk Wages (50%)	21,850	21,850	22,506
15.426.429.112.10 Public Works Wages	29,947	18,297	29,947
15.426.429.180.00 Overtime-Sewer Clerk	1,250	1,250	1,250
15.426.429.187.00 Compensation in Lieu of Benefits	900	900	900
15.426.429.192.00 FICA-Admin	717	762	735
15.426.429.192.00 FICA-Director of Public Svc	1,469	2,808	1,527
15.426.429.192.00 FICA-Sewer Clerk	1,749	23,169	1,801
15.429.429.196.00 Health Ins-Admin	1,779	1,779	1,412
15.429.429.196.00 Health Ins-Director of Public Svc	8,903	8,903	7,068
15.429.429.196.00 Health Ins-Sewer Clerk	-	-	-
15.426.429.198.01 Vision Ins-Admin	16	16	8
15.426.429.198.01 Vision Ins-Director of Public Svc	80	80	42
15.426.429.198.01 Vision Ins-Sewer Clerk	-	-	-
15.426.429.198.02 Dental Ins-Admin	138	138	115
15.426.429.198.02 Dental Ins-Director of Public Svc	691	691	576
15.426.429.198.02 Dental Ins-Sewer Clerk	-	-	-
15.426.429.198.03 Life Ins-Admin	133	133	133
15.426.429.198.03 Life Ins-Director of Public Svc	713	713	713
15.426.429.198.03 Life Ins-Sewer Clerk	357	357	357
15.426.429.210.00 Office Supplies	500	500	500
15.426.429.215.00 Postage	13,000	13,106	13,000
15.426.429.240.00 Operating Supplies	3,800	3,800	3,800
15.426.429.260.00 Small Tools/Minor Equipment	-	-	690
15.426.429.313.00 Engineering Fees	50,000	102,002	79,200
15.426.429.314.00 Legal Fees	5,000	-	5,000
15.426.429.342.00 Advertising & Printing	1,000	3,004	1,000
15.426.429.364.00 Sewer Treatment ALCOSAN	2,573,736	2,571,080	2,573,736
15.426.429.372.00 Repairs/Maint Svc	15,000	144	15,000
15.426.429.374.00 Machine Maintenance	2,555	2,554	2,555
15.426.429.384.00 SHACOG Fees	24,200	24,200	24,200
15.426.429.410.00 Judgements & Damages	-	-	-
15.426.429.450.00 Contracted Services	7,500	12,230	12,500
15.426.429.610.00 Sewer Projects	300,000	150,000	250,000
15.426.429.740.00 Capital Purchases Equipment	-	-	-
15.470.471.100.20 GO Bonds Series B 2007	-	-	-
15.470.471.100.30 GO Bonds Refunding 2012	220,000	220,000	220,000
15.470.472.100.20 GO Series B 2007 Interest	-	-	-
15.470.472.100.30 GO Refunding 2012 Interest	222,878	222,878	218,478
15.470.475.311.00 Bank Fees	-	-	-
15.491.491.000.00 Sewage Refunds	1,500	-	1,500
TOTAL	\$ 3,558,027	3,454,010	\$ 3,538,632
Interfund Transfer	-	-	-
FUND 15 REVENUE TOTAL	\$ 3,087,837	\$ 2,982,851	\$ 3,031,100
FUND 15 EXPENSE TOTAL	\$ 3,558,027	\$ 3,454,010	\$ 3,538,632
Ending Fund Balance	\$ 333,842	\$ 516,172	\$ 8,640

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
OPERATING REVENUES-ASSESSMENTS/CONTRIB			
<i>Assessments</i>			
01.380.383.200.00 Payment in Lieu of Taxes	\$150,000	\$150,000	\$150,000
<i>Contributions & Donations</i>			
01.380.387.000.00 Contributions & Private Donations (K-9,etc	<u>1,913</u>	<u>600</u>	<u>0</u>
TOTAL	\$151,913	\$150,600	\$150,000
MISCELLANEOUS REVENUES			
01.380.389.000.00 Miscellaneous	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$0	\$0	\$0
OTHER GENERAL FINANCING SOURCES			
01.390.391.100.00 Sale of General Fixed Assets	\$0	\$90,800	\$0
01.390.393.100.00 Proceeds from GOB		-	
01.390.393.130.00 Proceeds from G.O. Notes		2,600,000	
01.390.394.100.00 Proceeds from T.A.N.		-	
01.390.395.000.00 Refunds from Prior Year Expenditures	<u>1,000</u>	<u>10,178</u>	<u>5,000</u>
TOTAL	\$1,000	\$2,700,978	\$5,000
TOTAL GENERAL FUND REVENUE	\$9,879,032	\$13,474,971	\$10,301,563

How is your tax dollars spent?

General Administration
Professional Services
Police and other Public Safety
Planning and Zoning
Emergency Management Coordinator
Recycling
Pool and Recreation

Tax Collection
Building Maintenance
Fire Protection
EMS
Health and Sanitation
Public Works Department
Parks



EXPENDITURES:

Expenditures for the General Fund total \$11,838,089, a decrease of \$251,640 or 3%. This is due to reallocating the salt expense to the state fund, a reduction in the road program and the completion of Carothers Avenue.

Salary and benefit costs continue to be the largest source of expenditures for the Township accounting for over \$6.390 million or 54% of the total General Fund budget. The 2016 budget includes pay increases required under the collective bargaining agreements at 3% on average for Police and an estimated 2.5% on average for the Road Department employees. A cost of living adjustment of 2.5% is provided for Administrative and non-union employees.

The largest benefit costs for the Township is **Health Benefits**. Fortunately, we negotiated a slight increase in 2016. **Negotiations** continue with union personnel to modify these benefits. The Township negotiates yearly with the health care providers to obtain the best price for health care coverage for our employees and retirees. For 2016, employees can choose between PPO Blue and UPMC with a \$2600/\$5200 deductible plan covered by the Township.

The 2016 budget for **Health Benefits (Fringe Benefits)** totals \$2,128,495: \$1,975,482 for employees and \$153,013 for Police Retirees.

Materials/Supplies for the Township are at \$442,733 or 4% of the budget, **Debt Service** of \$628,693 or 5% of costs and **Capital Equipment Outlay** of \$1,918,265 or 16% of budget costs.

The next highest category of expense are for **Contractual service costs**, they are projected to increase in 2016 to \$2,458,680. Contractual services account for 21% of our operating costs.

In terms of departmental expenses, the largest allocation goes for the **Police Department** with \$3,479,525 or 29% of the budget. The **Public Works Department** budget in 2016 is \$1,787,175 or 15% of the total budget. **General Government** activities, professional services including solicitor, engineer and auditor and related overhead costs, account for 5% of costs or \$891,167. **Building Maintenance** costs include both the administration building and the public works garage which is \$154,225 or 1% of the budget. The collection of both **Earned Income and Property** costs \$208,378 or 2% of the budget. **Planning, Zoning and Building Inspection** is allocated \$266,201 or 2% of the budget. This item was slightly increased due to the demolitions budgeted for four residential and one commercial building in Glendale. **Pool and Recreation** are at \$266,522 or 2% of the budget. **Parks** are at \$606,847 or 5% of the budget. The Township's local support of **Community Events** such as the Library, 4th of July, parade, community events set by the Public Relations liaison, and Octoberfest is allocated \$128,000 or 1% of the 2016 budget. Support for **Fire Departments, EMS and Emergency Management** costs total \$502,329 or 4% of the overall budget.

Details on the recommended budgets for each department are itemized on the following pages.

Special General Fund Projects:

There are special projects or goals to be achieved in 2016 in several departments that are discussed in detail under that department's budget review.

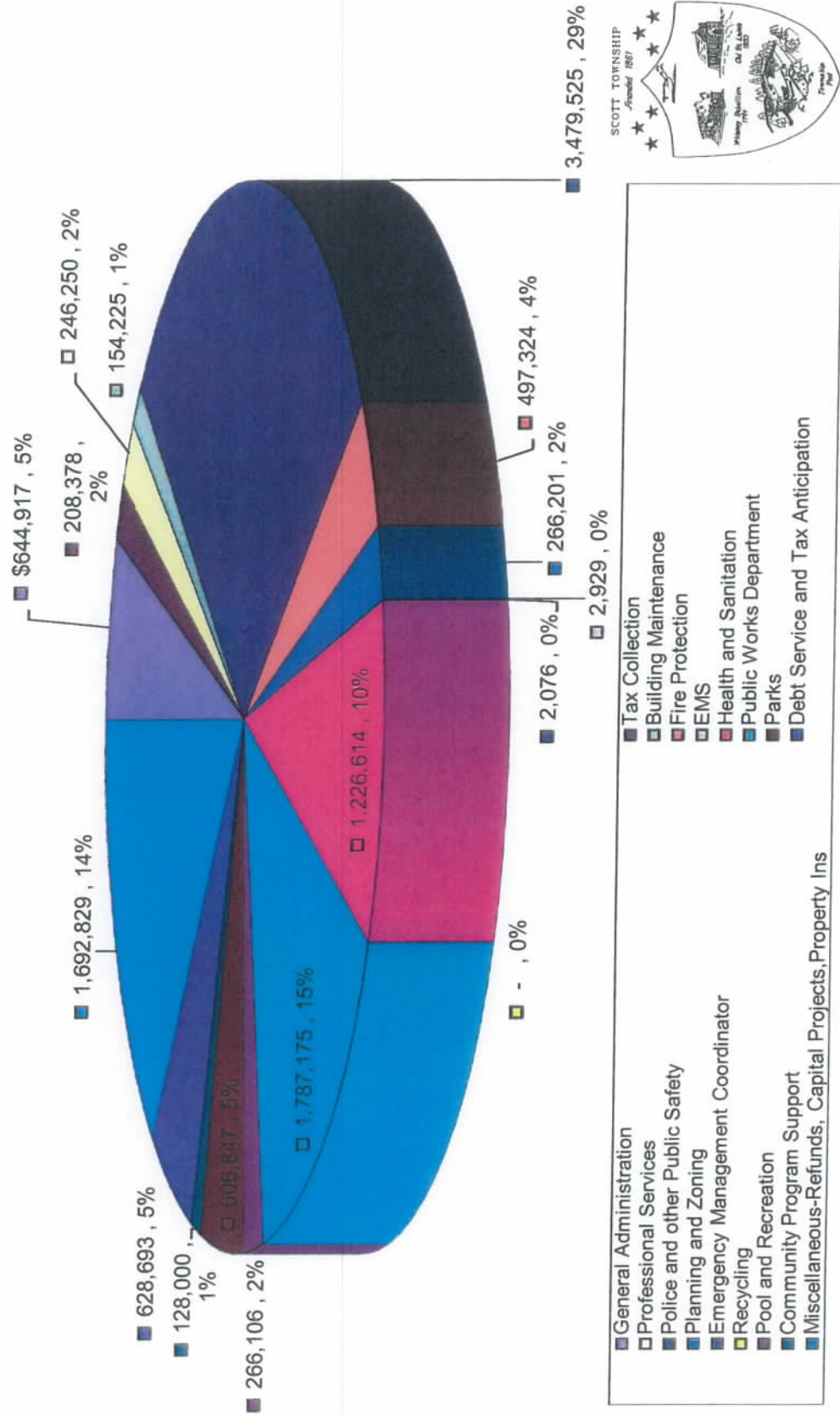
Due to changes in Act 32, the Township was required to eliminate collections of Act 511 taxes from the Township offices and appointed Jordan Tax Service to collect all of our Act 511 taxes in 2012. By law, the collections were to be taken over by the appointed collector in 2012. The Township decided to be proactive and initiate the transfer of the collections one year early in 2011. This includes Earned Income Tax, Mercantile, and Local Services Tax. This reduced the tax office personnel to two employees and a "casual employee" between the tax offices and administrative offices.

Projects that will begin in 2016 will include the renovation of the tax office to incorporate the Finance Director office into the tax office space. Paving projects this year is set at \$500,000. The largest upgrade that the Township is beginning in 2016 is the replacement of Scott Pool. The pool committee met this past year, worked with the Township Engineer, created specifications for bidding and the construction has begun.

One mil is being split between capital projects \$465,192 and storm sewer projects at \$465,192. Projects anticipated for this millage, the pool loan, and carry over from last year are as follows:

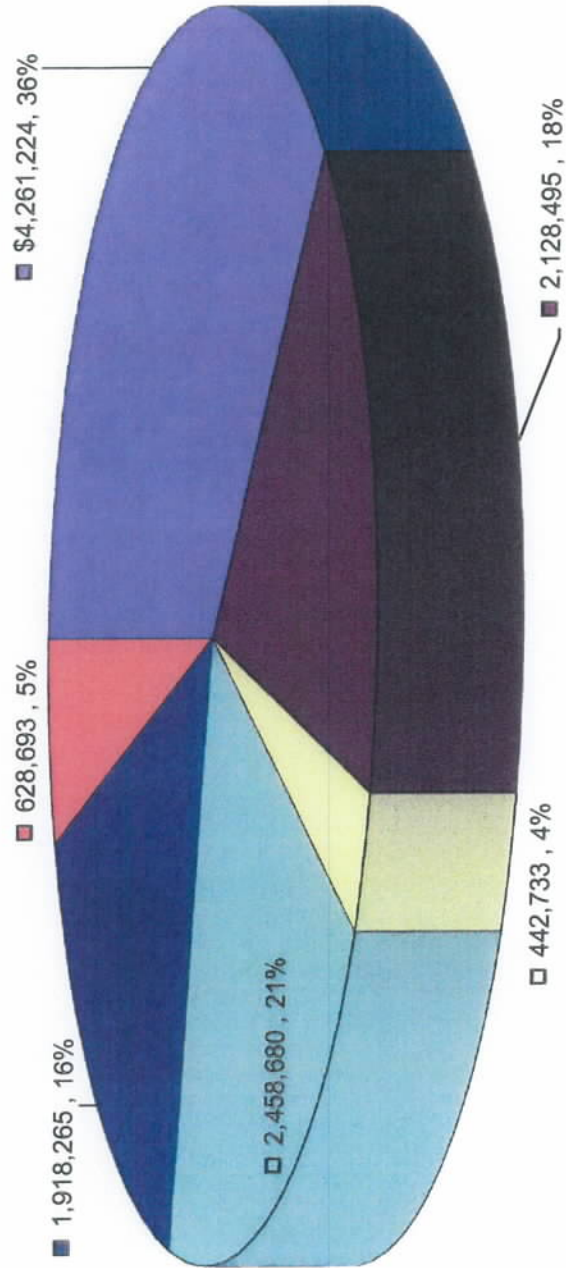
For Storm Sewer: MS4 Requirements	\$220,000
Orchardview, White Birch, Orchard Spring, Robin Drive and Spreading Oak Storm Sewer	\$ 15,007
For Capital Improvement: Balance Fire Truck	\$500,000 (remaining from bond)
Road Program Retainage from 2015	\$ 71,393
New Pool	\$1,735,000
Hope Street Park Balance	\$ 91,494
Loan Repayments	\$302,341

Expenditures By Division



	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
GENERAL FUND DEPARTMENT SUMMARY			
<u>DEPARTMENT</u>			
General Administration	\$608,968	\$573,267	\$644,917
Tax Collection	219,064	203,377	208,378
Professional Services	243,810	381,674	246,250
Building Maintenance	177,600	139,242	154,225
Police and other Public Safety	3,350,883	3,610,697	3,479,525
Fire Protection	494,358	484,545	497,324
Planning and Zoning	220,073	162,336	266,201
EMS	2,929	1,085	2,929
Emergency Management Coordinator	2,670	2,382	2,076
Health and Sanitation	1,344,825	1,245,773	1,226,614
Recycling	-	-	-
Public Works Department	2,130,503	1,870,330	1,787,175
Pool and Recreation	266,523	218,453	266,106
Parks	646,959	369,417	606,847
Community Program Support	127,700	124,518	128,000
Debt Service and Tax Anticipation	691,193	631,093	628,693
Miscellaneous-Refunds, Capital Projects,Property Ins	1,561,671	4,141,242	1,692,829
TOTAL	\$12,089,729	\$14,159,432	\$11,838,089

Expenditure Categories for 2016 Adopted Budget



Salaries/Wages/Contributions	Fringe Benefits
Materials/Supplies	Contractual Services
Capital Outlay	Debt Service



	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
GENERAL FUND EXPENDITURE SUMMARY			
EXPENDITURE CATEGORY			
Salaries/Wages/Contributions	\$4,119,626	\$4,334,203	\$4,261,224
Fringe Benefits	1,946,050	1,748,162	2,128,495
Materials/Supplies	740,348	602,577	442,733
Contractual Services	2,394,154	2,384,351	2,458,680
Capital Outlay	2,198,358	4,458,795	1,918,265
Debt Service	691,193	631,093	628,693
TOTAL	\$12,089,729	\$14,159,181	\$11,838,090

ADMINISTRATION PROPOSED BUDGET 2016

The 2016 budget for General Administration totals \$644,917, an increase of \$35,949 from the 2015 budgeted expenditures. The increase is mostly due to the addition of an IT (Information Technology) Technician.

This budget funds the Salaries and Benefits for the Township Manager/Secretary, Assistant Township Secretary, Finance Director, Secretary/Receptionist, IT Technician, casual part-time employee and a Payroll Administrator. Also funded are the salaries of the Board of Commissioners.

The cost for consultants such as the Solicitor and Engineer are budgeted in a separate section of the budget called professional services. Solicitor fees are budgeted in 2016 at \$105,000. Engineering costs for attendance at meetings and general projects is budgeted at \$120,000 in 2016. Auditing services are budgeted at \$21,250. The slight decrease is due to the completion of the single audit for the tri community revitalization project.

A total of \$20,500 is budgeted for printing and advertising. This provides for envelopes, letterhead, forms, classified ads, and newsletters. Lease totals \$11,459. This includes the copier and manager's vehicle leases. The Capital Outlay budget is \$1,000. This is to cover the replacement of the manager/assistant secretary's desk in the meeting room.

This budget also funds the training costs for the Board and administrative staff. The budget allocation of \$16,500 provides for attendance of training and education for the manager (\$3,000), one ALOM Conference per year for the Township officials (\$11,800), GFOA for the Finance Director (\$800) and dinners/gift certificates (\$900).

Association dues are set at \$9,153 which includes township dues and memberships (\$1,200), SHACOG dues and dinners (\$4,000), PSATC dues & work-shops (\$2,673), SWC Chamber of Commerce (\$280), ICMA dues (\$950), & GFOA dues (\$50)

Scheduled machine maintenance costs include copier and accounting software maintenance (\$2,600). The budget category for materials and supplies of \$11,500 includes general office needs such as copy paper, printer cartridges, steno pads, calendar refills, water, etc.

The communications expense for the administrative offices are proposed at \$3,240 to cover the expenses of Verizon cellular and CCI for the Township PRI line and telephone lines within the Township offices. Postage expenses for 2016 are \$7,000, which provides for the general mailing plus a spring and fall newsletter mailing.

Our contracted services is budgeted at \$13,870 to cover the expenditures related to Paychex fees, internet services, VFACS support, computerization of new codes and ordinances and Industrial Appraisal fees. Lastly, we have computer equipment/software estimated at \$850 to cover the replacement of one computer, Computer Support is budgeted at \$13,440 to cover DEP services (\$11,000), off-site icloud back up (\$1440) and an update to the web site to include maintenance and updates (\$1,000).

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
GENERAL GOVERNMENT LINE ITEMS			
GENERAL GOVERNMENT			
01.400.400.105.00 Elected Officials/Commissioners	\$37,125	\$37,125	\$37,125
01.400.401.110.00 Manager	89,697	89,700	91,940
01.400.401.112.00 Clerks/Finance	202,652	202,403	254,446
01.400.401.115.00 Part-Time Help	6,552	1,991	3,354
01.400.401.179.00 Longevity	-	-	-
01.400.401.180.00 Overtime	5,000	5,000	5,000
01.400.401.184.00 Sick Time Benefit	11,500	9,648	11,500
01.400.401.187.00 Compensation in Lieu of Benefits	1,800	1,800	1,800
01.400.401.192.00 FICA	27,106	26,619	30,995
01.400.401.194.00 Unemployment Compensation	1,680	-	2,016
01.400.401.195.00 Worker's Compensation	1,119	694	1,119
01.400.401.196.00 Health Insurance	70,571	55,387	61,198
01.400.401.196.01 Health Insurance HRA	-	-	-
01.400.401.196.02 Health Insurance-Retirees	-	-	-
01.400.401.198.01 Vision Benefit	531	470	410
01.400.401.198.02 Dental Insurance	4,463	4,298	4,868
01.400.401.198.03 Life Insurance/LTD	5,057	4,387	5,770
01.400.401.210.00 Materials and Office Supplies	11,500	11,500	11,500
01.400.401.215.00 Postage	6,000	9,903	7,000
01.400.401.311.10 SHACOG: Sales Tax Fee	4,400	2,857	4,400
01.400.401.311.20 SHACOG: Cable TV Fee	-	-	-
01.400.401.320.00 Communications Expense	3,240	3,053	3,240
01.400.401.342.00 Advertising and Printing	20,500	20,369	20,500
01.400.401.352.00 Public Officials Insurance	4,851	13,547	14,824
01.400.401.374.00 Machine Maintenance	6,844	3,050	2,600
01.400.401.381.00 Public Utilities Rental	2,900	3,025	3,040
400.401.384.00 Leases/Copier/Mail Machine	9,000	10,502	11,459
400.401.420.00 Association Dues/Memberships	9,053	9,042	9,153
01.400.401.450.00 Contracted Services	13,870	12,006	13,870
01.400.401.460.00 Training/Continuing Education	17,700	11,670	16,500
01.400.401.700.00 Capital Outlay	1,000	1,300	1,000
01.400.401.740.00 Capital Purchases Equipment	21,069	9,874	850
01.400.407.452.00 Computer Support/Maintenance	12,188	12,047	13,440
01.400.407.740.00 Capital Purchases/Server	-	-	-
TOTAL	\$608,968	\$573,267	\$644,917

TAX OFFICE PROPOSED BUDGET 2016

The proposed budget for 2016 is \$208,378, This is a slight decrease over 2015 a variety of line items including health care, printing and forms.

The budget provides for the Salaries and Benefits for two permanent employees, a portion of the casual part-time employees wages and one elected: the Real Estate Tax Collector. (\$112,246)

The second largest expense for the department is the mandatory change to Jordan Tax service for Act 511 tax collection at \$42,000. This reflects the cost to contract collections of all Act 511 taxes with Jordan Tax Service.

To receive the Real Estate Tax Forms Download from the county will cost \$1,200 in 2016.

Printing costs are budgeted at \$750 due to the tax office printing their own bills and postage is budgeted at \$7,000 for 2016 real estate tax forms.

The budget of \$9,746 for Machine Maintenance covers the office equipment such as the mail machine, copier, folding machine, shredder, DEP computers and the software maintenance at \$3,056 per year.

The budget for Office Supplies is \$4,000 in 2016, this amount is increased by \$1,000 from the 2015 adopted budget. This includes general office needs such as copy paper, printer cartridges, steno pads, calendar refills, water, pens, etc.

The filing of the liens at the Prothonotary's office is set at \$12,000.

Contracted Services include shredding (1,000), Jordan Tax Service liens (10,000) totaling \$11,000.

Communications expense is to cover the PRI line at \$500 and training is set at \$500.

Capital purchases costs are budgeted at \$1,660. This would include replacement of the real estate collector's computer (\$1,000) and two monitor replacements, if needed (\$350) and two battery back ups (if needed).

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
TAX COLLECTION			
01.400.403.105.00 Tax Collector/Treasurer	\$2,000	\$2,000	\$2,000
01.400.403.110.00 Tax Collector/511 Taxes	-	-	-
01.400.403.112.00 Salary of Clerks	65,551	65,809	67,517
01.400.403.115.00 Part-Time Help	9,828	2,884	5,031
01.400.403.116.00 Commissions	11,000	11,674	11,000
01.400.403.180.00 Overtime	5,500	5,500	5,000
01.400.403.184.00 Sick Time Benefit	3,025	2,953	3,116
01.400.403.187.00 Compensation in Lieu of Benefits	900	900	900
01.400.403.192.00 FICA	7,482	7,007	7,234
01.400.403.194.00 Unemployment Compensation	1,008	-	1,008
01.400.403.195.00 Worker's Compensation	482	222	482
01.400.403.196.00 Health Insurance	17,327	12,497	7,076
01.400.403.198.01 Vision Insurance	161	116	84
01.400.403.198.02 Dental Insurance	1,382	858	372
01.400.403.198.03 Life Insurance/STD	1,426	1,472	1,426
01.400.403.210.00 Office Supplies	3,000	3,520	4,000
01.400.403.212.00 Real Estate Tax Forms	2,900	1,044	1,200
01.400.403.215.00 Postage	6,000	4,681	7,000
01.400.403.310.00 Filed Liens	7,000	17,285	12,000
01.400.403.311.00 Auditing Services	2,100	-	2,100
01.400.403.312.00 Act 32 Expenses	41,155	40,616	42,000
01.400.403.321.00 Communications Expense	500	414	500
01.400.403.342.00 Printing	3,000	1,220	750
01.400.403.353.00 Tax Collector's Bond	-	-	-
01.400.403.374.00 Machine Maintenance	9,261	7,206	9,746
01.400.403.384.00 Rental/Leased Equip-Postage Meter & Cop	3,576	3,569	3,576
01.400.403.420.00 Association Dues/Workshops	0	70	100
400.403.450.00 Contracted Services-shredding,DEP	13,000	9,660	11,000
400.403.460.00 Training/Continuing Education	500	200	500
01.400.403.600.00 Alarm System Monitoring	-	-	-
01.400.403.740.00 Capital Purchases	-	-	1,660
TOTAL	\$219,064	\$203,377	\$208,378

**PROFESSIONAL SERVICES PROPOSED BUDGET
2016**

The 2016 Proposed budget totals \$246,250. This section is budgeted as follows: Solicitor fees are budgeted at \$105,000. Auditing services are budgeted at \$21,250. This includes a single audit for the grant funding. Engineering services for the general fund is budgeted at \$120,000. This amount covers attendance of meetings and general projects.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
PROFESSIONAL SERVICES			
01.400.404.310.00 Solicitor/Legal Svcs	\$105,000	\$93,416	\$105,000
01.400.402.311.00 Auditing Services	22,810	22,810	21,250
01.400.408.310.00 Engineering Svcs	<u>116,000</u>	<u>265,448</u>	<u>120,000</u>
		-	
TOTAL	\$243,810	\$381,674	\$246,250

BUILDING MAINTENANCE PROPOSED BUDGET 2016

The 2016 Proposed budget includes both the public works building and municipal building which totals \$177,600, a decrease in overall cost of \$23,375 over the 2015 adopted budget. This will cover 2016 projects that include the renovation of the tax office to incorporate the Finance Director, ADA Ramp for the municipal building, and replacement of one of the air conditioning units for the 2nd floor offices that is currently broken.

Utility costs for electricity, gas, sewer and water total \$59,800. This reduction is due to a trend in lower gas bills for the public works building. Communication expenses, which cover the main system and public works building system, total \$7,000.

An allocation of \$16,500 is provided for repair projects for the municipal building and public works building. This allocation covers carpet cleaning, repairs to the air conditioner, building repairs, general outdoor maintenance and cleaning supplies.

Contracted services are budgeted at \$33,200. This is for the cleaning of the municipal complexes, pest control, fire alarm monitoring and elevator service.

Capital Outlay is budgeted at \$24,250 for the municipal building to cover the installation of a replacement air conditioner for the 2nd floor offices (\$12,650), renovations to the tax office (\$10,000), and our portion of the CDBG grant (20%) for the ADA ramps (\$1,600).

Capital Outlay for the public works building is budgeted at \$6,475. This is to cover replacement air conditioning at the public works facility (\$4,975), and adding two additional cameras (\$1,500).

Capital purchases for equipment is budgeted at \$0.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
MUNICIPAL BUILDING MAINTENANCE			
01.400.409.226.00 Operating Supplies-Cleaning	5,500	3,823	4,500
01.400.409.236.10 Building Supplies (Light bulbs, landscaping	3,500	1,084	2,500
01.400.409.321.00 Communications	8,000	6,161	7,000
01.400.409.361.00 Electricity - Mun Bldg	30,000	32,608	30,000
01.400.409.361.10 Electricity - PW Bldg	9,000	8,351	9,000
01.400.409.362.00 Gas - Mun Bldg	6,500	6,405	6,500
01.400.409.362.10 Gas - PW Bldg	16,000	9,095	10,000
01.400.409.366.00 Water - Mun Bldg	1,500	1,871	1,500
01.400.409.366.10 Water - PW Bldg	1,400	1,129	1,400
01.400.409.364.00 Sewage - Mun Bldg	700	1,063	700
01.400.409.364.10 Sewage - PW Bldg	700	445	700
01.400.409.373.00 Maint/Repair to Twp Bldg	6,500	6,500	6,500
01.400.409.373.10 Maint/Repair to PW Bldg	10,000	10,000	10,000
01.400.409.384.00 Leased Equipment	-	-	-
01.400.409.450.00 Contracted Services	27,200	25,854	27,200
01.400.409.450.10 Contracted Services-GIS			6,000
01.400.409.720.00 Capital Outlay - Mun Bldg	41,200	18,953	24,250
01.400.409.720.10 Capital Outlay - PW Bldg	5,900	5,900	6,475
01.400.409.740.00 Capital Purchase -Equipment	4,000	-	0
TOTAL	\$177,600	\$139,242	\$154,225

**POLICE DEPARTMENT ADOPTED BUDGET
2016**

The adopted budget is \$3,441,719, an increase of slightly less than 4% or \$125,722 over 2015 budgeted costs. The largest line item other than wages and benefits is capital equipment which included two new police cars (1 equipped/1 not equipped with general fund money), three tasers, and a tracker speed timing device.

The 2016 budget for Salaries is based on filling all 20 police officer positions, police secretary and one chief in the department (1,814,302).

This budget includes \$104,275 for a full-time police chief, an increase of \$3,037 from the 2015 projected budget.

The budget also funds a full-time secretarial position (\$45,011). This employee is under the clerical union contract.

Overtime costs for 2016 are budgeted in four separate categories. Regular overtime is at \$100,000 for Police Officers, Traffic Duty overtime \$35,000, Task Force and Buckle up overtime are at \$0 and Court overtime is budgeted at \$75,000.

Holiday pay for Police Officers will cost \$127,681 in 2016.

Sick leave buyback is budgeted at \$85,589. In terms of longevity, our costs have slightly increased to \$59,792 from 59,004 in 2015. Increases are due to officers normal service increments per the contract for the police force.

Health benefit costs, the largest single benefit line item, total \$572,738 in 2016: \$420,861 for current employees and \$151,877 for retirees. This cost item is estimated to have a slight increase this year. However, this is based on 80% usage rate which we are hopeful that we do not meet that estimate.

Worker's compensation costs for the department total \$132,282. This is a calculation that is divided accordingly between the departments.

Outside of salaries and benefits, the next major category of expense is Capital Purchases at \$80,000. The 2016 budget funds the purchase of two patrol vehicles (74,000), price includes emergency lights, equipment change and detailing for one of the vehicles. The other vehicles equipment will be taken out of DEA funding, three (3) tasers at \$1,000 each (\$3,000), and a Tracker Speed Timing Device (\$1,000). Capital Equipment is budgeted at \$5,500 for one in car computers (\$3,500) and station computer upgrades (\$2,000).

Office Supplies, which covers publications, first aid, and general office supplies, is budgeted at \$11,673. An increase of \$340 over last year's adopted expenditures.

**POLICE DEPARTMENT ADOPTED BUDGET
2016**

We are anticipating an increase in the uniform allowance for 2016. Last year's projected expenditure was \$16,800. We are projecting an increase to \$18,650 in 2016 and \$7,900 for uniform supplies. This is to supply uniforms and uniform a new officer replacing a retiree, traffic vests, patches for the department (\$1,000), equipment and replace six (6) ballistic vests (\$4,800) plus purchase a new vest for the new officer (\$2,100).

Communications expense covers two cellular phones for the chief and sergeants and for the telephone bill, the station's internet, Glendale Fire Department's camera internet, and Penn Telecomm Station phones (\$13,872).

Maintenance on vehicles is expected to slightly increase in 2016. The budget for parts and outside repairs totals \$20,055. Fuel costs remain the same as 2015 at \$51,500 in 2016. The budget for tires is at \$7,000 in 2016. This line item remains the same as the 2015 budget.

The budget for printing includes parking tickets, no parking signs at \$2,434 in 2016.

The minor equipment budget increases to \$6,316 in 2016. This provides for crimes code updates, film, accutrack, flares, safety equipment, OC spray, flashlights, barricades, and related items.

Equipment lease covers the copier lease at \$235.00 per month (\$2,820), antenna for the public safety channel (\$1,800), and Dickman directories (\$600), totaling (\$5,220).

Maintenance to the Radio system and equipment is budgeted at \$2,500 which covers our maintenance.

Smaller budgets are provided for fire extinguisher recharge (\$450), Juvenile safety program (\$3,600), Training Costs (\$9,500), Ammunition (\$5,865), Printing (\$2,434) and Postage (\$540).

K-9 expenses for Lord are budgeted at \$1,500. Contracted services for the K-9 unit is budgeted at (\$2,555). This includes one K-9 handler for \$7 per day.

The police department CIRT team dues to SHACOG remain the same at \$3,037.

Contracted maintenance for the police department's IT/Network remains the same as 2015 at \$6,770.

Medical evaluations are budgeted at \$1,500 for 2016.

We have police services for Rosslyn Farms. There is not a direct expense line item for this service. We also have with the Chartiers Valley School District a School Resource Officer.

Lastly, Arbitrator expense is set at (\$1,500) because of possible contract items

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
POLICE DEPARTMENT			
01.410.410.110.00 Chief Salary	\$101,238	\$101,238	\$104,275
01.410.410.112.00 Police Salaries	1,669,363	1,655,449	1,739,448
01.410.410.112.20 Secretary Wages	43,701	43,662	45,011
01.410.410.115.00 Part Time Jailer's Wages	-	-	-
01.410.410.122.10 Police Heart and Lung Wages	-	-	-
01.410.410.155.01 Health Care Contributions	-	-	-
01.410.410.172.00 Holiday Pay	121,322	125,352	127,681
01.410.410.179.00 Longevity	59,004	59,004	59,792
01.410.410.180.00 Overtime	100,000	91,386	100,000
01.410.410.181.00 Court Time	75,000	60,951	75,000
01.410.410.183.10 Overtime - Traffic Duty	35,000	443,376	35,000
01.410.410.183.20 Overtime - Gaming Grant	-	-	-
01.410.410.183.30 Overtime Task Force & Buckle UP	20,000	-	0
01.410.410.184.00 Sick Time Benefits	78,630	51,575	85,589
01.410.410.187.00 Compensation in Lieu of Benefits	-	-	-
01.410.410.191.00 Uniform Allowance (Emp Ben cash pmt)	17,300	16,800	18,650
01.410.410.192.00 FICA	36,107	83,300	37,182
01.410.410.194.00 Unemployment Compens	3,024	-	3,024
01.410.410.195.00 Worker's Compensation	132,282	121,735	132,282
01.410.410.196.00 Health Insurance	383,519	312,060	420,861
01.410.410.196.10 Health Insurance (Retirees)	121,132	110,587	151,877
01.410.410.198.01 Vision	3,151	2,661	1,840
01.410.410.198.02 Dental	28,441	26,262	23,019
01.410.410.198.03 Life Insurance/LTD	11,843	11,796	11,817
01.410.410.210.00 Office Supplies	11,333	9,036	11,673
01.410.410.215.00 Postage	525	414	540
01.410.410.216.00 Supplies - DARE Grant	-	-	-
01.410.410.220.00 Personal Property	300	100	300
410.410.228.10 K-9 Unit Expense - Lord	1,300	1,300	1,500
410.410.228.20 K-9 Unit Expense - Eddie	-	-	0
01.410.410.231.00 Vehicle Fuel-Gasoline	51,500	35,504	51,500
01.410.410.237.00 Uniform Supplies (Twp Expense)	5,800	5,800	7,900
01.410.410.239.00 Juvenile Safety Program	3,460	3,460	3,600
01.410.410.241.00 Gaming Grant Expense	-	-	-
01.410.410.242.00 Ammunition	4,975	4,975	5,865
01.410.410.250.00 Vehicle Maintenance	19,100	19,048	20,055
01.410.410.250.10 Fire Extinguisher Recharge (in cars)	450	388	450
01.410.410.251.00 Tires	7,000	7,000	7,000
01.410.410.260.00 Minor Equipment	6,015	6,015	6,316
01.410.410.280.10 DEA Funds Purchase	-	31,221	-
01.410.410.310.00 Contracted Services - K-9 Handler	2,555	2,555	2,555
01.410.410.314.00 Arbitrator Expense	1,500	-	1,500
01.410.410.314.10 Civil Service Commission	1,500	225	2,000
01.410.410.315.00 Medical Evaluations	1,500	-	1,500
01.410.410.321.00 Communication Expense	13,872	12,995	13,872
01.410.410.327.00 Maint/Repair to Radio	2,000	1,146	2,500
01.410.410.342.00 Printing	2,363	1,210	2,434

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
01.410.410.350.00 Vehicle Insurance	-	-	-
01.410.410.352.00 Police Professionals Insurance	14,166	16,270	17,084
01.410.410.374.00 Equipment Maintenance	3,500	806	4,000
01.410.410.384.00 Equipment Lease	5,220	3,189	5,220
01.410.410.420.00 Assoc Dues	1,200	1,095	1,200
01.410.410.420.10 SHACOG Dues - Police (CIRT)	3,037	3,037	3,037
01.410.410.452.00 Contracted Maintenance (IT/Network)	6,770	4,675	6,770
01.410.410.460.00 Training/Continuing Education	9,500	9,500	9,500
01.410.410.720.25 Capital Purchase Bldg Imp Grant	4,500	5,650	0
01.410.410.740.00 Capital Outlay	80,000	67,296	74,000
01.410.410.740.25 Capital Purchase -Equipment Grant	11,000	-	5,500
01.410.410.741.00 Capital Purchase-Equipment Computer	-	11,138	0
		-	
		-	
		-	
		-	
		-	
		-	
TOTAL	\$3,315,997	\$3,582,242	\$3,441,719

**FIRE PROTECTION PROPOSED BUDGET
2016**

The budget of \$497,324 provides funding for township contributions all three fire departments. This department has been increased by \$2,966 from 2015 costs due to an increase in Foreign Fire Insurance. The foreign fire insurance is reflected here as a "pass through" showing in the general fund as a revenue and an expense.

The payments to the Fire Department Relief Associations, which are a "pass through" for the Township, are expected to total \$95,966 in 2016.

The operating contribution for each department remains at \$83,000 each for a total cost of \$249,000. This was agreed upon by both the fire district and the Township for the purchase of the new ladder truck to be housed in Glendale Fire Department.

Fees for hydrant and water total \$60,000 in 2016: this provides for the current level of cost of \$60,000.

Worker's compensation costs in 2016 are budgeted at \$35,542. This is estimated to remain the same as 2015.

We also fund \$10,000 for vehicle repairs and state inspections and \$5,000 for anticipated replacements in capital outlay.

The Township covers fuel costs for the departments at \$4,500 for Bower Hill, \$5,500 for East Carnegie, and \$4,500 for Glendale.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
FIRE PROTECTION			
01.410.411.195.00 Worker's Compensation	\$35,542	\$34,700	\$35,542
01.410.411.232.10 Fuel, Bower Hill	4,500	2,185	4,500
01.410.411.232.20 Fuel, East Carnegie	5,500	4,072	5,500
01.410.411.232.30 Fuel, Glendale	4,500	3,471	4,500
01.410.411.250.00 Vehicle Maintenance	10,000	14,780	10,000
01.410.411.350.00 Insurance	25,778	25,778	25,778
01.410.411.363.00 Hydrant & Water Service	60,000	53,056	60,000
01.410.411.420.00 SHACOG Dues - Fire	1,538	1,537	1,538
01.410.411.520.00 Contributions	249,000	249,000	249,000
01.410.411.500.00 Foreign Fire Insurance	93,000	95,966	95,966
01.410.411.740.00 Capital Outlay/Purchases	<u>5,000</u>	<u>0</u>	<u>5,000</u>
TOTAL	\$494,358	\$484,545	\$497,324

PLANNING AND ZONING PROPOSED BUDGET 2016

The proposed budget for 2016 is \$266,201, an increase over the adopted 2015 budget by \$46,128. This is due to additional demolitions to the budget for next year and normal cost of living increases. CDBG funding has been applied for on some of these demolition projects.

The budget funds the Building Inspector/Code Enforcement Officer, an Assistant Code Enforcement Officer (totaling \$97,552) and a stipend to the Zoning Hearing Board and the Planning Commission. Health care for this department is set at \$18,552.

Contracted services are budgeted at \$7,800 to cover engineering and solicitor fees for SALDO updates.

The second largest expense in the department is contracted expenses at \$94,000 in 2016. This is to cover MDIA charges for commercial plan reviews, special and electrical inspections and demolitions. These fees are all recovered as part of the building permit process, and the demolitions for 2016 are 1205 Front Street and 423 Thompson Street (\$20,000), 636/638 Idlewood and 310 Duncan (\$20,000) and the Thepitt Building (\$30,000). CDBG funding has been applied for and will be used to offset these expenses if received.

Fees for the Zoning Hearing Board Solicitor and stenographer in 2016 are budgeted at \$3,000. This is based on the recommendation of our Code Enforcement officer.

Contributions to the Zoning Hearing Board members are budgeted at \$750 per year. This entails three ZHB members at \$250 per year. Contributions to the Planning Commission members are budgeted at \$6,300. This entails seven Planning Commission members at \$900 per year.

Printing and advertising fees, primarily associated with Planning and Zoning, total \$1,200 in 2016. This remains the same from the 2014 budget. Office supplies for this department is set at \$500 for 2016.

Training expenses are budgeted at \$4,000 for attendance at state conferences and other seminars related to the field. This also includes training for the building inspector/code enforcement officer and his assistant to be certified for inspections. Association dues are set at \$500. Uniform allowance remains at \$900 to cover \$450 for the code enforcement officer and \$450 for the assistant code enforcement officer.

Smaller budgets are provided for Gas, Oil and Grease (\$4,000) and Vehicle expense (\$3,500). This includes vehicle expense on the code enforcement vehicles.

Capital purchases include a new laptop for the 2nd car and a filing cabinet. This is budgeted at \$2,000.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
PLANNING AND ZONING			
01.410.414.110.00 Salary-2 FT Code Enforcement	\$95,173	\$81,030	\$97,552
01.410.414.120.00 Planning Comm Compensation	6,300	6,300	6,300
01.410.414.179.00 Longevity	-	-	-
01.410.414.184.00 Sick Time Benefits	4,393	-	4,502
01.410.414.187.00 Compensation in Lieu of Benefits	-	-	-
01.410.414.191.00 Uniform Allowance	900	900	900
01.410.414.192.00 FICA	8,168	6,840	8,358
01.410.414.194.00 Unemployment Compensation	672	-	672
01.410.414.195.00 Worker's Compensation	486	457	497
01.410.414.196.00 Health and Hospitalization	23,561	21,338	18,552
01.410.414.198.01 Vision	146	194	167
01.410.414.198.02 Dental	1,144	1,715	1,524
01.410.414.198.03 Life Insurance/LTD	1,426	1,472	1,426
01.410.414.210.00 Office Supplies	500	329	500
01.410.414.232.00 Gas, Oil & Grease	5,000	2,725	4,000
01.410.414.250.00 Vehicle Maintenance	3,500	1,829	3,500
01.410.414.260.00 Minor Equipment	500	-	500
01.410.414.310.00 Consulting/Profes. Svcs.	2,000	3,495	1,500
01.410.414.310.10 Contracted Inspections including demolish	54,000	2,587	94,000
01.410.414.310.20 Contracted Svcs-complete Saldo	0	1,335	7,800
01.410.414.312.00 ZHB Compensation	750	750	750
01.410.414.314.00 Legal/Stenographer-ZHB	3,000	3,000	3,000
01.410.414.321.00 Communication Expense	2,500	1,547	2,500
01.410.414.342.00 Printing and Advertising	1,200	936	1,200
01.410.414.374.00 Machine Maintenance	-	-	-
01.410.414.384.00 Leased Equipment	-	-	-
01.410.414.420.00 Association Dues	1,000	152	500
01.410.414.460.00 Training	1,000	1,000	4,000
410.414.720.00 Capital Purchase-Bldg Improvement	-	-	-
01.410.414.740.00 Capital Purchases/Mach/Equip/Vehicles	2,755	22,405	2,000
New laptop for 2nd car/filing cabinet			
TOTAL	\$220,073	\$162,336	\$266,201

**SCOTT EMERGENCY MEDICAL SERVICES
2016**

The budget allocation for the Scott EMS is \$2,929.

This year's budget includes \$1,517 to cover training expenses to the Township for our AED's and their inspections, and the oxygen bottles for the police cars and worker's compensation (\$1,412).

EMERGENCY MEDICAL SERVICES

01.410.412.195.00 Workers' Comp
01.410.412.232.00 Ambulance Fuel
01.410.412.420.00 Training

Total

2015
ADOPTED
BUDGET

2015
ESTIMATED
REV & EXP

2016
PROPOSED
BUDGET

\$1,412

\$1,085

\$1,412

-

-

-

1,517

-

1,517

\$2,929

\$1,085

\$2,929

**SCOTT EMERGENCY MANAGEMENT COORDINATOR
2016**

The budget allocation for the Scott Township Emergency Management Coordinator is \$2,076 for 2016. This will provide \$1,226 for communications expense (phone reimbursement for the emergency management coordinator at \$600 a year, antenna for the radio (\$400), and phone lines (\$226), \$250 for materials and supplies and \$600 for minor equipment for the new office space to include a used computer and dual monitors.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
EMERGENCY MANAGEMENT COORDINATOR			
01.410.415.210.00 Materials and Supplies	\$250	\$250	\$250
01.410.415.260.00 Minor Equipment	1,700	1,700	600
01.410.415.321.00 Communications Expense	720	432	1,226
01.410.415.460 Training	0	-	-
01.410.415.740 Capital Outlay	-	-	0
Total	\$2,670	\$2,382	\$2,076

**OTHER PUBLIC SAFETY
2016**

This category includes our school guard wages (\$18,430), FICA (\$1,410), Unemployment (\$0), Workers Compensation (\$1,356), uniforms (\$750), and Physicals (\$200). This category was reduced in 2014 by one crossing guard.

Guard Services is budgeted for the lock-up which is split between Bridgeville, South Fayette, Collier and Scott. Scott funds approximately 10% and the remaining 90% is paid by the neighboring municipalities. (\$13,860).

Last item in this budget is \$1,800 for jail cell cleaning.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
OTHER PUBLIC SAFETY			
01.410.419.115.00 School Guard Wages	\$17,900	\$17,421	18,430
01.410.419.192.00 FICA Employer Paid	1,369	1,333	1,410
01.410.419.194.00 Unemployment Compensation	-	-	-
01.410.419.195.00 Workers Compensation	1,317	1,265	1,356
01.410.419.238.00 Uniforms	600	134	750
01.410.419.300.00 Physicals & Background Checks	200	210	200
01.410.419.310.00 Guard Services - Lock Up	11,700	6,217	13,860
01.410.419.440.00 Jail Cell Cleaning	1,800	1,875	1,800
01.410.419.700.00 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$34,887	\$28,455	\$37,806

HEALTH AND SANITATION PROPOSED BUDGET 2016

The budget for Sanitation bills for the Township totals \$1,226,614 in 2016. The fees paid to Waste Management for garbage collection and recycling pick-ups are estimated at \$1,159,798 in 2016. This is a contractual item and is a five year contract expiring at the end of 2018. This is a increase of \$8,095 over last year's budget. As part of the contract, the hauler will supply automated recycling bins to each resident. The approximate value of these bins are \$136,306. Grant funds will be applied for through the DEP.

The animal control contract is projected to remain the same in 2016 at \$56,816 per year.

SHACOG contributions and sales tax fees have been moved to the appropriate departments.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
HEALTH & HUMAN SERVICES			
01.420.422.450.00 Animal Control Contract	\$56,816	\$42,671	\$56,816
SANITATION			
01.426.426.260.00 Minor Equipment	\$136,306	\$47,501	\$10,000
01.426.426.450.00 Contracted Services-Recycling	96,971	105,066	105,066
01.427.427.450.00 Solid Waste Removal-Garbage	1,054,732	1,050,535	1,054,732
01.428.428.700.00 Capital Purchases-Grant	-	-	-
01.428.428.700.25 Capital Purchases-Equipment-SHACOG	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$1,344,825	\$1,245,773	\$1,226,614

PUBLIC WORKS DEPARTMENT PROPOSED BUDGET 2016

The proposed budget of \$1,787,175 is \$343,328 less than 2015 budgeted expenses. This is due to budget constraints and the completion of the Carothers Avenue project.

The Public Works budget is divided into seven sections: General Services, Winter Maintenance, Traffic Control, Storm Sewers, Repairs to Equipment, Maintenance and Repair to Roads, and Road Construction/Rebuilds.

The **Recycling** budget has been re-allocated to Health and Sanitation due to the fact Allied Waste is collecting our recyclables as part of the garbage contract.

GENERAL SERVICES:

This category is still under negotiation with the public works department. The 2016 budget for Salaries covers the 14 employees (including our portion of the SHACOG employee), one public works supervisor assigned to the Road Department and a director of public services. Summer help is budgeted to increase to \$9.50 per hour for returning employees and \$9.00 per hour for new hires.

The Overtime budget is \$38,000 for 2016. The bulk of these funds are spent on snow removal. Call outs during the remainder of the year and project work on an overtime basis is a small portion of the budget. Health coverage totals \$148,200 in 2016. This covers 9 public works employees, one public works supervisor and a director of public services. The remaining four employees are in separate categories in parks and repairs to equipment. Longevity for 2016 is proposed at \$5,700. This amount is set in accordance to contractual obligations.

The budget for operating supplies is \$3,000. This includes agricultural supplies, chemicals, cleaning supplies (not for the buildings), Zee medical and gloves.

Vehicle fuel is budgeted for \$34,000 in 2016. This remains unchanged from 2014.

Uniform expense has been split between uniform allowance paid to the employees and uniform expense for items supplied by the township (\$1,500) such as summer help t-shirts, safety glasses, and sewer coveralls.

Minor equipment is for small tools, which is budgeted at \$5,500 for 2016. Mowers, whackers are set at \$2,000. Medical services are budgeted at \$800. This includes drug testing and physicals for summer help if it is not covered under their own insurance.

Training is budgeted at \$1,500. Mowers and whackers are set at \$1,000. Tree removal \$4,000.

Communications expense is set at \$2,300 which covers two cellular phones and the CCI phone line. Capital Purchases is budgeted at \$92,500 to cover the purchase of a F550 salt truck (\$68,500 less \$10k trade), a F250 with plow (\$37,000 less \$3k trade).

**PUBLIC WORKS DEPARTMENT PROPOSED BUDGET
2016**

WINTER MAINTENANCE:

Winter Maintenance Category is set for \$10,000 for snow removal material in the general fund budget. This line item is also in the state fund in the amount of \$175,000 due to the state funding being utilized. This item is to be split between the two funds to total \$185,000.

TRAFFIC CONTROL DEVICES:

Traffic Control Devices was also reduced to zero in the general fund budget in 2015. This line item was moved to the state fund in 2015 due to budget constraints. However, \$3,000 is placed there for signal repairs. The state fund has \$178,500 budgeted for the traffic control devices and includes \$100,000 for Kane Blvd. traffic signal installation.

STORM SEWERS AND DRAINS:

Storm Sewers and Drains are budgeted at \$0. Projects under this line item was moved to the ½ Mil Storm Sewer funding. The "springs" capital projects were reduced to zero due to the 2013 bond issue taken out to correct some of the "springs" issues throughout the Township.

Under capital projects we have \$0 budgeted in the general fund.

REPAIRS TO EQUIPMENT:

This accounts for one mechanic wages and benefits and (22,000) for repairs/supplies, oil and grease (\$3,000) and (8,000) for tires on the public works vehicles. Minor tools are budgeted at \$5,000. This is to include shop tools and equipment. Repairs and maintenance services is budgeted at \$12,500 to cover items not able to be worked on in-house. This includes items going to Woltz and Wind and Morgan Equipment. Total budget for this section is \$129,090.

MAINTENANCE TO ROADS AND BRIDGES:

Road materials and supplies are set at \$15,000 in the general fund budget. This is to cover the costs of pot hole patch, line and curb painting. \$15,000 is budgeted for the signs utilized throughout the Township to be in compliance with MUTCD upgrades. Capital projects are budgeted at \$3,000 to cover thermoplastic in various areas of the Township.

ROAD CONSTRUCTION & REBUILD PROJECTS:

The road construction projects throughout the Township were decreased for 2016. The road program this year totals \$500,000. \$5,000 is budgeted for the Veteran's Bridge Repairs, if necessary and minor costs for Idlewood Bridge.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
PUBLIC WORKS			
GENERAL SERVICES			
01.430.430.110.00 Director of Public Svc	\$36,700	\$36,700	\$38,168
01.430.430.110.10 Public Works Supervisor	62,269	62,269	63,826
01.430.430.112.00 Salaries and Wages	476,065	400,711	487,701
01.430.430.115.00 Part-Time Help - Summer	17,000	9,102	17,000
01.430.430.179.00 Longevity	5,700	5,700	5,700
01.430.430.180.00 Overtime	38,000	33,512	38,000
01.430.430.184.00 Sick Pay	5,000	6,881	5,000
01.430.430.187.00 Compensation in Lieu of Benefits	-	1,800	0
01.430.430.191.00 Uniform Allowance	5,850	4,950	5,850
01.430.430.192.00 FICA	49,016	42,704	50,138
01.430.430.194.00 Unemployment Compensation	3,360	-	3,360
01.430.430.195.00 Worker's Compensation	42,322	31,191	43,402
01.430.430.196.00 Health Insurance	156,718	128,631	148,200
01.430.430.198.01 Vision	1,210	971	878
01.430.430.198.02 Dental	9,867	8,576	8,199
01.430.430.198.03 Life Insurance/LTD	8,606	8,097	8,606
01.430.430.210.00 Supplies (paper, pencils, pens)	650	650	950
01.430.430.220.00 Operating Supplies	3,000	3,000	3,000
01.430.430.232.00 Vehicle Fuel-Gasoline	34,000	27,349	34,000
01.430.430.238.00 Uniforms Expense	1,500	1,073	1,500
01.430.430.241.00 General Expense	3,000	3,000	3,000
01.430.430.246.00 SHACOG Expenses	9,896	9,896	9,896
01.430.430.260.00 Minor Equipment-Hand Tools	5,500	5,500	5,500
01.430.430.261.00 Mowers, Whackers, Etc.	2,000	2,000	1,000
01.430.430.315.00 Medical Services	800	492	800
01.430.430.321.00 Communications Expense	4,250	2,264	2,300
01.430.430.327.00 Maint/Repair to Radio	800	120	800
01.430.430.342.00 Printing	-	-	-
01.430.430.372.00 Tree Removal	4,000	2,000	4,000
01.430.430.384.00 Leased Equipment	7,000	1,282	7,000
01.430.430.420.00 Dues and Memberships	2,000	125	1,000
01.430.430.450.00 Contracted Services	1,800	1,002	1,800
01.430.430.460.00 Training	2,500	350	1,500
01.430.430.740.00 Capital Outlay	-	-	92,500
Street Lighting	-	-	-
01.430.434.361.00 Street Lighting (in State Fund)	-	-	-
Subtotal General Service	\$1,000,380	\$841,898	\$1,094,573
Winter Maintenance			
01.430.432.245.00 Snow Removal Material + Salt remainder	<u>\$139,725</u>	<u>\$125,803</u>	<u>\$10,000</u>
Subtotal Winter Maintenance	\$139,725	\$125,803	\$10,000

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
<u>Traffic Control Devices</u>			
01.430.433.321.00 Traffic Signal Communications Exp Telep	\$0	\$0	\$0
01.430.433.361.00 Traffic Signal Electric	-	-	-
01.430.433.374.00 Traffic Signal Repairs/Maintenance	3,000	527	3,000
01.430.433.720.00 Traffic Signal Capital Purchases	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Traffic Control Devices	\$3,000	\$527	\$3,000
<u>Storm Sewers and Drains</u>			
01.430.436.245.00 Storm Sewers & Drains Materials	25,000	25,000	0
01.430.436.720.00 Storm Sewers Capital Project	0	0	0
01.430.436.720.25 Storm Sewers Grant Projects-Wabash	27,924	71,611	
<u>Storm Water Management & Flood Control</u>			
01.440.446.420.00 CV Flood Relief	12,600	12,512	12,512
01.440.446.720.00 Capital Projects including Gabion Baskets	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Storm Sewer & Drains	\$65,524	\$109,123	\$12,512

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
<u>Repairs to Equipment</u>			
01.430.437.112 Salaries and Wages	\$54,994	\$53,024	\$56,368
01.430.437.179.00 Longevity	300	300	300
01.430.437.180.00 Overtime	3,000	5,020	3,000
01.430.437.184.00 Sick Pay	5,688	1,978	5,688
01.430.430.187.00 Compensation in Lieu of Benefits	1,800	1,800	1,800
01.430.437.191.00 Uniform Allowance	900	450	900
01.430.437.192.00 FICA	4,895	4,752	5,000
01.430.437.194.00 Unemployment Compensation	672	-	672
01.430.437.195.00 Worker's Compensation	4,048	4,157	4,149
01.430.437.196.00 Health Insurance	0	0	0
01.430.437.196.01 Vision	0	0	0
01.430.437.196.02 Dental	-	-	-
01.430.437.198.03 Life Insurance/LTD	713	736	713
01.430.437.234.00 Oil & Grease	3,000	3,000	3,000
01.430.437.250.00 Repairs/Supplies	22,000	19,788	22,000
01.430.437.251.00 Tires	8,000	8,000	8,000
01.430.437.260.00 Minor Equipment & Tools	5,000	4,497	5,000
01.430.437.374.00 Repairs and Maintenance Services	20,500	9,651	12,500
Subtotal Repairs to Equipment	\$135,509	\$117,153	\$129,090
<u>Maintenance & Repairs to Roads & Bridges</u>			
01.430.438.220.00 Road Material & Supplies	\$15,000	\$15,000	\$15,000
01.430.438.245.00 Signs	10,000	10,000	15,000
01.430.438.700 Scrubgrass Run Wetlands	-	-	-
01.430.438.700.10 Public Sidewalk Restoration	-	-	-
01.430.438.720.00 Capital Projects (Thermoplastic)	3,000	-	3,000
01.430.438.710.00 Capital Purchases	-	-	-
01.430.438.710.10 Capital Outlay	-	-	-
Subtotal Maint/Repairs Roads & Bridge	\$28,000	\$25,000	\$33,000
<u>Road Construction & Rebuild Projects</u>			
01.430.439.700.00 Capital Projects	600,866	600,866	500,000
01.430.439.710.00 Bridge Project	7,500	-	5,000
01.430.439.720.00 Carothers Avenue	150,000	49,960	-
Subtotal Road Construction	\$758,366	\$650,826	\$505,000
20% Carothers Ave Match			
PUBLIC WORKS TOTAL	\$2,130,503	\$1,870,330	\$1,787,175

**POOL/RECREATION DEPARTMENT PROPOSED BUDGET
2016**

The recreation department budgets for one director at \$3,500 in 2016, three grade supervisors at \$1,000 each, a tennis director at \$900, lifeguards for one hour each morning (800) and thirty-four recreation employees at \$7.25/hour (\$24,650). Materials and supplies for the recreation program are budgeted at \$4,000. Communications expense is budgeted at \$0. Taxes and Workers Compensation are \$4,954, totaling \$41,804 for the recreation program.

The budget for pool wages include the director wages at \$4,000 per year and a pool managers at \$7,000 and one assistant manager at \$6,400 and 16 pool parties (\$500) totaling \$17,900.

Lifeguard wages include 2 cashiers, a water aerobics instructor and Nineteen (19) lifeguards. (\$72,963) This was slightly increased for the addition of two lifeguards for the new pool.

Materials and supplies include supplies for the pool (\$18,000), general supplies, chemicals and janitorial supplies.

A budget of \$1,300 is provided for swim trunks/uniforms, t-shirts and hats for the lifeguards in 2016.

Operating supplies is budgeted at \$8,800 for umbrellas, hoses, pool chairs, mats, ropes, and other supplies specific to the pool.

Maintenance and Repairs is budgeted at \$1,000 to cover any minor painting for the new pool.

Repairs and Maintenance Services for machines and equipment are budgeted at \$0 due to the purchase of the new pool.

Other budgets are provided for water (\$30,000), electricity (\$18,200), communications expense (phones) \$1,100, sewage (\$4,000), park pop at \$3,000, contracted services at \$16,400 to cover the services of an aquatic marketing consultant for \$15,000 and \$1,400 for water testing and mat cleaning, training and continuing education (\$1,000) and park concessions at \$200 in 2016.

Capital purchases for equipment are budgeted at \$3,500 for 2016 to cover the purchase of one robotic pool cleaner. Capital purchases for improvement other than building is budgeted at \$3,000 to cover three picnic tables at \$1,000 each. As part of the 2016 budget, the pool replacement is funded primarily through the 2013 bond issue and the 2015 loan.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
<u>POOL/RECREATION BUDGET</u>			
<u>Recreation Program</u>			
01.450.451.115.00 Recreation Wages	\$33,700	\$25,279	\$32,850
01.450.451.192.00 FICA & Medicare	2,601	1,934	2,536
01.450.451.194.00 Unemployment Compensation	-	-	-
01.450.451.195.00 Worker's Compensation	2,480	2,400	2,418
01.450.451.220.00 Materials and Supplies	4,000	3,199	4,000
01.450.451.326.00 Communications Expense	200	-	-
Subtotal Recreation Program	\$42,981	\$32,812	\$41,804
<u>Swimming Pool</u>			
01.450.452.110.00 Pool Wages	\$17,300	\$17,120	\$17,900
01.450.452.115.00 Lifeguards	65,315	59,153	72,963
01.450.452.179.00 Longevity	-	-	-
01.450.452.180.00 Lifeguard Overtime	-	1,421	-
01.450.452.183.00 Swimming Lessons	8,000	8,000	8,000
01.450.452.184.00 Sick Pay	-	-	-
01.450.452.192.00 FICA	6,932	6,556	7,563
01.450.452.194.00 Unemployment Compensation	650	-	650
01.450.452.195.00 Worker's Compensation	6,669	5,285	7,276
01.450.452.196.00 Health Insurance	-	-	-
01.450.452.196.01 Vision	-	-	-
01.450.452.196.02 Dental	-	-	-
01.450.452.198.03 Life Insurance/LTD	-	-	-
01.450.452.220.00 Materials and Supplies	18,000	18,000	18,000
01.450.452.229.10 Park Pop	3,000	2,371	3,000
01.450.452.238.00 Uniforms	1,300	1,235	1,300
01.450.452.247.00 Minor Equipment Purchase	9,975	5,141	8,800
01.450.452.250.00 Maintenance & Repairs	6,700	2,244	1,000
01.450.452.310.00 Concession Stand Expenses	200	67	200
01.450.452.315.00 Medical Svc (drug testing, physicals)	450	871	450
01.450.452.321.00 Communications Expense	1,100	1,489	1,100
01.450.452.361.00 Electricity	18,000	18,070	18,200
01.450.452.364.00 Sewage	7,500	2,982	4,000
01.450.452.366.00 Water	25,150	28,146	30,000
01.450.452.372.00 Repairs and Maint Svc	6,500	3,014	0
01.450.452.420.00 Association Dues/Memberships	-	-	-
01.450.452.450.00 Contracted Svc (water testing/mats)	1,400	1,261	16,400
01.450.452.460.00 Training/Continuing Education	1,000	215	1,000
01.450.452.720.00 Capital Outlay	16,600	3,000	3,000
01.450.452.740.00 Capital Purchases - Equip/Vehicles	1,800	-	3,500
Subtotal Swimming Pool	\$223,541	\$185,641	\$224,302
TOTAL POOL & RECREATION	\$266,523	\$218,453	\$266,106

**PARKS DEPARTMENT PROPOSED BUDGET
2016**

The recommended budget for 2016 is \$606,847. This is a decrease of \$40,112 over 2015 budgeted costs mainly due to the reduction in capital outlay and cost in health insurance.

The budget for parks is for three park employees (\$160,121). All three work as public works employees in the winter months and will be sent to the park to conduct normal repairs throughout the winter.

The part-time wages budget remains unchanged from the 2014 budget at \$20,000.

The health insurance for the full-time employees is budgeted at \$39,756 in 2016.

Tree pruning and removal is budgeted at \$3,000 for 2016. This covers the tree pruning in the Parks.

Materials and supplies are budgeted at \$15,400 which covers fiber mulch (\$3,500), cleaning supplies (\$4,500), garbage cans/lids (\$600), pesticides (\$1,000), new sink and toilets at the lodge bathroom (\$2,500), new wood and hardware at the lodge (\$1,500) and top soil (\$1,800).

Maintenance and repairs are budgeted at \$12,500 which covers the parts for repairs, building repairs, grill, fencing, pavilion repairs, HVAC, court lighting and appliance repairs.

The capital outlay budget is \$3,500 to cover two to three additional cameras in the park plus replacement of the fountain at the municipal field.

Capital outlay-grant is for \$213,206. This is to cover playground equipment replacement and synthetic ice rink grant match from the DCNR. The remaining portion of our match is budgeted in the 2013 bond issue.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
COTT PARK			
01.450.454.110.00 Park Supervisor	\$0	\$0	\$0
01.450.454.112.00 Salaries and Wages	156,233	150,125	160,121
01.450.454.115.00 Part-Time Wages	20,000	8,672	20,000
01.450.454.155.05 Park Empl Health Ins HRA	-	-	-
01.450.454.179.00 Longevity	2,100	2,100	2,100
01.450.454.180.00 Overtime	26,000	14,483	26,000
01.450.454.184.00 Sick Pay	5,786	-	5,930
01.450.454.191.00 Uniforms Allowance	1,600	1,350	1,600
01.450.454.192.00 FICA	13,482	13,337	13,779
01.450.454.194.00 Unemployment Compensation	-	-	-
01.450.454.195.00 Worker's Compensation	12,971	10,284	13,257
01.450.454.196.00 Health Insurance	51,116	45,410	39,756
01.450.454.198.01 Vision	482	414	251
01.450.454.198.02 Dental	4,145	3,874	3,459
01.450.454.198.03 Life Insurance/LTD	2,138	2,208	2,138
01.450.454.220.00 Materials and Supplies	17,500	17,500	15,400
01.450.454.232.00 Vehicle Fuel - Gasoline	3,100	1,903	3,100
01.450.454.250.00 Vehicle Maintenance & Repairs	7,000	6,478	7,000
01.450.454.260.00 Minor Equipment	3,000	3,000	3,000
01.450.454.321.00 Communications Expense	650	708	650
01.450.454.361.00 Electricity	15,000	14,305	15,000
01.450.454.362.00 Gas	9,000	6,150	7,500
01.450.454.366.00 Water	10,000	2,513	3,500
01.450.454.364.00 Sewer	7,000	592	1,000
01.450.454.370.00 Maintenance & Repair Svcs	12,500	12,500	12,500
01.450.454.372.00 Tree Pruning,Removal & other Contracted	3,000	3,000	3,000
01.450.454.384.00 Leased Property (Chartiers Terrace)	100	100	100
01.450.454.384.00 Leased Equipment	-	-	-
450.454.700.10 Capital Projects-Athletic Association	30,000	30,000	30,000
Railing for Girls softball steps			
Sidewalk Access along small field			
Cement pad for grandstands on large field			
01.450.454.700.00 Capital Outlay (see attached)	19,850	18,411	3,500
01.450.454.700.25 Capital Outlay-Grant Park Upgrades DCNR Grant Match	213,206	0	213,206
01.450.454.710.00 Capital Purchase-Park Acquisition	-	-	-
TOTAL	\$646,959	\$369,417	\$606,847

**COMMUNITY SUPPORT PROPOSED BUDGET
2016**

This budget provides operating support for seven organizations/activities in the Township: fireworks for Community Day (\$9,800), the Library (\$110,000), the Scott Conservancy (2,500), parade (200), Public Relations events (\$1,500), an Easter Egg Hunt, a sled riding day, and Octoberfest (\$4,000). The total budget is \$128,000.

Fourth of July Fireworks:

An allocation of \$9,800 is provided for the fireworks display in the Scott Park on July 4th.

Scott Library:

An allocation of approximately \$110,000 is provided for to assist the Library with their operating expenses. The millage rate set forth for the library is .0776. There is a \$5,000 matching grant from the Township for every dollar raised up to \$5,000. The Township will match those dollars. This is part of the \$110,000.

Octoberfest/Easter Egg Hunt/Sled Riding Day:

An allocation of \$4,000 is provided to assist the Octoberfest committee in holding their Octoberfest in Scott Park, to assist with the Easter Egg Hunt in Scott Park and to assist with the sled riding day in Scott Park.

Scott Conservancy:

An allocation of \$2,500 is provided to assist the conservancy with the maintenance of their properties in Scott Township.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
COMMUNITY PROGRAM SUPPORT			
01.450.456.540.00 Library	\$110,000	\$110,000	\$110,000
01.450.457.310.00 Fourth of July Fireworks	9,500	9,800	9,800
01.450.457.247.10 Public Relations Events	1,500	1,280	1,500
01.450.457.247.20 Octoberfest/Easter/Sled Ride Event	4,000	738	4,000
01.450.457.540.00 Parade	200	200	200
01.450.457.540.10 Scott Conservancy	2,500	2,500	2,500
TOTAL	\$127,700	\$124,518	\$128,000

DEBT SERVICE PROPOSED BUDGET 2016

We have three general obligation bond issues on the books currently-2012 BOND ISSUE: This bond issue was to call the bonds of the 2002 Bond Issue and partially the 2007 Series A & B Bond Issue. The principal balance on this bond issue is \$890,000 for general purpose and \$6,960,000 for sewer projects. Approximately \$2,000,000 in sewer projects per year have been spent over the past years to be in compliance with the mandatory consent decree; 2013 SERIES A BOND ISSUE: This bond issue was originally to pay for several items throughout the Township such as Storm Sewer projects (\$250,000), Kane Blvd repaving (\$460,661), Swallow Hill Road (\$2,100,000), Finley Avenue repaving (\$326,000), Ryan Drive curbing(\$50,000), Tennis Courts (\$125,000), Spinner Field restrooms (\$50,000), Hope Street Park (\$300,000), East Carnegie Park (\$170,775), Synthetic Ice Rink (\$200,000), capital purchase (\$1,643,564) and a water feature at the pool (\$75,000). This Bond Issue will have a remaining balance of \$6,050,000 as of 1/1/16. The revised bond issue expenditures are expected to as listed on the following sheet. 2013 SERIES B BOND ISSUE: This bond issue refunded the 2007 Series A Bond Issue. This is a general purpose bond issue with a balance of \$300,000.

The 2012 Bond issue payments are as follows in 2016:

Principal Due 8/15/16	\$ 15,000.00
Interest Only Due 2/15/16	\$ 9,987.50
Interest Due 8/15/16	\$ 9,987.50
Total	\$34,975

The 2012 refund Bond issue payments are as follows from the sewer fund:

Principal Due 8/15/16	\$220,000.00
Interest Only Due 2/15/16	\$109,238.75
Interest Due 8/15/16	\$109,238.75
Total	\$438,477.50

The 2013 Series A Bond issue payments from the general fund are as follows in 2016:

Principal Due 8/15/16	\$ 75,000.00
Interest Only Due 2/15/16	\$109,721.50
Interest Due 8/15/16	\$109,721.50
Total	\$294,443.00

The 2013 Series B Bond issue payments are as follows from the general fund:

Principal Due 8/15/16	\$ 290,000.00
Interest Only Due 2/15/16	\$ 2,637.50
Interest Due 8/15/16	\$ 2,637.50
Total	\$295,275.00

These figures are off of the Bond amortization schedules. Administrative costs on these bond issues are approximately \$4,000 per year.

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
DEBT SERVICE & TAX ANTICIPATION			
Debt Principal			
01.470.471.100.10 General Obligation Bond-2002	\$0	\$0	\$0
01.470.471.100.20 General Obligation Bond-2007	0	0	0
01.470.471.100.30 General Obligation Bond-2012	15,000	15,000	15,000
01.470.471.100.40 General Obligation Bond-2013 Series A	65,000	65,000	75,000
01.470.471.100.50 General Obligation Bond-2013 Series B	295,000	295,000	290,000
01.470.471.400.00 Ladder Truck Loan	60,000	-	-
01.470.471.400.10 Pennvest Loan	-	-	-
01.470.471.600.00 TAN Loan Interest (Bonds)	-	-	-
	-	-	-
	-	-	-
Subtotal Debt Principal	435,000	375,000	380,000
Debt Interest & Fiscal Agent Fees			
01.470.472.100.10 General Obligation Bond-2002	\$0	\$0	\$0
01.470.472.100.20 General Obligation Bond-2007	0	0	0
01.470.472.100.30 General Obligation Bond-2012	20,275	20,275	19,975
01.470.472.100.40 General Obligation Bond-2013 Series A	220,743	220,743	219,443
01.470.472.100.50 General Obligation Bond-2013 Series B	11,175	11,175	5,275
01.470.472.400.00 Fire Truck Loan	-	-	-
01.470.472.400.10 Pennvest Loan	-	-	-
01.470.472.600.00 TAN Loan Interest (Bonds)	-	-	-
01.470.475.000.00 Fiscal Agent Fees	-	-	-
01.470.475.390.00 Bank Service Fees	4,000	3,900	4,000
Subtotal Debt Interest	\$256,193	\$256,093	\$248,693
TOTAL	\$691,193	\$631,093	\$628,693
MISCELLANEOUS EXPENDITURES			
01.489.489.410.00 Judgements & Losses	-	-	-
Pension Contributions			
01.483.483.000.00 Pension/Retirement Fund Contributions	459,532	459,532	608,990
Insurance, Casualty and Surety			
01.486.486.000.00 Insurance: Property	98,139	84,243	88,455
Employer Paid Benefits and Withholding Items			
01.481.481.100.00 Prior Year FICA/Medicare	-	-	-
Refund of Prior Year Expenditures			
01.491.491.000.00 EIT Refunds	50,000	60,264	50,000
01.491.491.050.00 Local Svcs Tax Refund	-	1,446	-
01.491.491.100.00 Real Estate Refunds	15,000	5,373	15,000
01.489.489.310.00 Codification	-	-	-
Interfund Operating Transfers			
01.492.492.200.00 Transfer to Debt Service	-	-	-
01.492.492.300.00 Transfer to Capital Projects	469,500	3,065,192	465,192
01.492.492.080.00 Transfer to Storm Sewer Fund	469,500	465,192	465,192
TOTAL	\$1,561,671	4,141,242	1,692,829

	2015 ADOPTED BUDGET	2015 ESTIMATED REV & EXP	2016 PROPOSED BUDGET
FUND 01 - REVENUE TOTAL	\$9,879,032	\$13,474,971	\$10,301,563
FUND 01 - EXPENSE TOTAL	\$12,089,729	\$14,159,431	\$11,838,090
GENERAL FUND SUMMARY			
Beginning Fund Balance (unreserved)	\$2,210,700	\$2,223,242	\$1,538,782
Revenues	9,879,032	13,474,971	10,301,563
Expenditures	12,089,729	14,159,431	11,838,090
Shortage: Expenditures over Revenues	(2,210,697)	(684,460)	(1,536,527)
Ending Fund Balance (unreserved)	\$3	\$1,538,782	\$2,255

Bond Issue Budget 2016

	2015 Adopted Budget	2015 Projected Budget	2016 Adopted Budget
BOND ISSUE-CAPITAL IMPROVEMENTS BUDGET (Fund 18)			
Beginning Fund Balance	\$ 3,073,295	\$ 3,073,296	\$ 1,672,115
2013 Bond Issue \$1,672,115 balance to start 2016			
BOND ISSUE REVENUES			
18.341.000.000 Interest	\$ 1,000	\$ 759	\$ 1,000
18.393.100.000 Proceeds from Bond Issue	-	-	-
TOTAL	<u>\$ 1,000</u>	<u>\$ 759</u>	<u>\$ 1,000</u>
BOND ISSUE EXPENDITURES			
18.400.408.310 Engineering/Architect	\$ 100,000	\$ 100,000	\$ 100,000
18.400.409.610 Capital Construction	-	-	-
18.400.409.740 Capital Purchase-fire truck	500,000		500,000
18.426.429.610 Sewer Projects	176,552	176,581	-
18.429.429.610.10 CCTV Sewer Cleaning	-	-	-
18.429.429.610.20 ACO Sanitary Sewer	-	-	-
18.430.436.610 Storm Sewer Projects	368,396	65,000	310,422
18.430.438.610 Road Projects	146,097	117,408	-
18.430.438.610.01 Rockfield Rd	-	-	-
18.430.438.610.02 Kane Blvd	-		-
18.430.438.610.03 Swallow Hill Road	-		-
18.430.438.610.04 Finley Ave	-		-
18.430.438.610.05 Ryan Drive Curbing	-		-
18.450.454.610 Park Projects Upgrades	-		-
18.450.454.610.01 Tennis Courts	7,951	7,951	-
18.450.454.610.02 Spinner Field	50,000	-	65,310
18.450.454.610.03 Hope St Park	300,000	-	326,608
18.450.454.610.20 Idelwood Bridge Replacement	170,775	-	170,775
18.450.454.610.05 Synthetic Ice Rink	200,000	-	200,000
18.450.452.610 Pool Water Feature/Repair	935,000	935,000	-
TOTAL	<u>\$ 2,954,771</u>	<u>\$ 1,401,940</u>	<u>\$ 1,673,115</u>
Interfund Transfer	-	-	-
FUND 18 REVENUE TOTAL	<u>\$ 1,000</u>	<u>\$ 759</u>	<u>\$ 1,000</u>
FUND 18 EXPENSE TOTAL	<u>\$ 2,954,771</u>	<u>\$ 1,401,940</u>	<u>\$ 1,673,115</u>
Ending Fund Balance	<u>\$ 119,524</u>	<u>\$ 1,672,115</u>	<u>\$ -</u>

**STATE FUND
2016**

The Township will receive \$406,836 in liquid fuels money from the state in 2016. A total of \$407,186 is available for projects as a result of the fund balance that was carried forward plus interest earned on the funds during the year.

In 2016, \$0 of the budget is earmarked for paving projects. A budget of \$0 is provided for the engineering costs affiliated with these projects and \$0 is allocated for the advertising. This was due to budget constraints.

\$210,000 is budgeted for street lighting costs.

We have the following line items in the state fund for year 2016:

Traffic Control Devices	\$178,500 (includes Kane Blvd light)
Winter Road Materials	\$ 0
Winter Road Maintenance (Salt)	\$175,000
Road Materials & Supplies	\$ 0
Equipment – Signs	\$ 0

This leaves a fund balance of approximately \$32,284 for the end of 2016.

State Fund Budget 2016 (1)

	2015 Adopted Budget	2015 Projected Budget	2016 Adopted Budget
STATE FUND BUDGET (Fund 35)			
Beginning Fund Balance	\$ 89,883	\$ 124,928	\$ 188,598
STATE FUND REVENUES			
35.340.341.100 INTEREST	\$ 350	\$ 248	\$ 350
35.350.355.000 GRANT	346,146	357,666	406,836
TOTAL	<u>\$ 346,496</u>	<u>\$ 357,914</u>	<u>\$ 407,186</u>
STATE FUND EXPENDITURES			
35.430.439.385 Projects	\$ -	\$ -	\$ -
35.430.430.313 Engineering	-	-	-
35.430.430.340 Advertising	-	-	-
35.430.433.361 Traffic Control Devices	128,500	21,891	178,500
35.430.434.000 Street Lighting	225,000	200,000	210,000
35.430.432.213 Winter Road Materials	-	-	-
35.430.432.245 Winter Road Salt	60,000	72,353	175,000
35.430.438.220 Road Materials & Supplies	-	-	-
35.430.438.245 Equipment-Signs	-	-	-
TOTAL	<u>\$ 413,500</u>	<u>\$ 294,244</u>	<u>\$ 563,500</u>
Interfund Transfer	-	-	-
FUND 35 REVENUE TOTAL	<u>\$ 346,496</u>	<u>\$ 357,914</u>	<u>\$ 407,186</u>
FUND 35 EXPENSE TOTAL	<u>\$ 413,500</u>	<u>\$ 294,244</u>	<u>\$ 563,500</u>
Ending Fund Balance	<u>\$ 22,879</u>	<u>\$ 188,598</u>	<u>\$ 32,284</u>

**COMMUNITY EVENT FUND
2016**

The Community Event Fund consists of revenues and expenditures for the Fourth of July, Octoberfest, Appreciation Day, Sled Riding, and Easter Egg Hunt. We begin 2016 with \$30,483.

Revenues are anticipated to be approximately \$10,540 for 2016. Revenues for this fund include interest (40), 4th of July Night Admission (500), snow cone (2,500), Octoberfest concessions, crafters, donations (4,500) and 4th of July donations (3,000)

Expenditures are anticipated to be approximately \$12,270 in 2016. This includes appreciation day expenses (2,500), 4th of July expenses (2,000), Octoberfest expenses (6,770), sled riding and Easter Egg hunt expenses (1,000)

Ending fund balance for 2016 is anticipated to be \$28,753.

Community Event Budget 2016

	2015 Adopted Budget	2015 Projected Budget	2016 Adopted Budget
COMMUNITY EVENT FUND BUDGET			
Beginning Fund Balance	\$ 32,278	\$ 32,460	\$ 30,483
COMMUNITY EVENT FUND REVENUES			
341.10 Interest	\$ 30	44.28	40
367.11 Amphitheater Fund Raising	-	0	0
367.15 Summer Basketball Fees	-	0	0
367.21 4th of July Night Admission	500	420	500
367.39 Snow Kone Revenue	2,500	1451	2500
367.40 4th of July Concessions	-	0	0
367.41 Octoberfest Craftbooths/Concessic	850	1105	900
367.42 Octoberfest Township Booths	1,300	1058	1100
367.45 Farmers Market Vendor Fees	-	0	0
387.00 4th of July Donations	3,000	2925	3000
387.10 Octoberfest Donations	2,000	2895	2500
387.14 Basketball Program Donations	-	0	0
TOTAL	<u>\$ 10,180</u>	<u>\$ 9,898</u>	<u>\$ 10,540</u>
COMMUNITY EVENT FUND EXPENDITURES			
451.220.10 Basketball Program Expenses	\$ -	\$ -	\$ -
453.200.22 Appreciation Day Expenses	2,500	2,866	2,500
453.247.00 4th of July Expenses	1,800	1,959	2,000
453.300.22 Octoberfest Material/Supplies	1,270	733	1,270
453.300.31 Octoberfest Entertainment	5,500	4,825	5,500
453.400.22 Sled Riding/Easter Egg	1,000	-	1,000
452.200.00 Materials and Supplies (bags)	-	-	-
453.345.00 Farmers Market Expenses	-	-	-
TOTAL	<u>\$ 12,070</u>	<u>\$ 10,384</u>	<u>\$ 12,270</u>
Interfund Transfer from General Fund	-		-
FUND 04 REVENUE TOTAL	<u>\$ 10,180</u>	<u>\$ 9,898</u>	<u>\$ 10,540</u>
FUND 04 EXPENSE TOTAL	<u>\$ 12,070</u>	<u>\$ 10,384</u>	<u>\$ 12,270</u>
Ending Fund Balance	<u>\$ 30,388</u>	<u>\$ 31,975</u>	<u>\$ 28,753</u>

SEWER FUND 2016

The Sewer Fund has a beginning fund balance of \$516,172. This fund reflects revenues from our sewer billing to the residents, sewer compliance fees, and bond funding for sewer system repairs.

Revenues are anticipated to be approximately \$3,031,100 for 2016.

Expenditures are anticipated to be approximately \$3,538,632 in 2016. Expenditures in this fund include our contracted service via the water company and Jordan Tax (\$12,500), Engineering services (\$79,200), Solicitor fees (\$5,000), Postage for billing and delinquents (\$13,000), ALCOSAN FEES (\$2,573,736), SHACOG fees/dues (\$24,200), Employee expenditures (Manager 10%, sewer clerk 50%, Director of Public Services 50%, and public works employees wages at \$29,947), Sewer project Assessment that was recommended to be placed in the 2016 budget by the engineer in anticipation of the voluntary enforceable agreement (\$250,000), and refunds from prior years at \$1,500. Bond Issue repayment of \$438,478.

PA American Water does not collect our sewage fees. We collect these bills in house via the tax office.

Ending fund balance for 2016 is anticipated to be \$8,640. This includes bond issue proceeds for sewer fund projects.

Sewer Fund

	2015 Adopted Budget	2015 ESTIMATES	2016 Adopted Budget
SEWER FUND BUDGET (Fund 15)			
Beginning Fund Balance	\$ 804,032	987,331	\$ 516,172
Balance from Bond Issue moved to fund 18			
Total Beginning Balance	\$ 804,032	987,331	\$ 516,172
SEWER FUND REVENUES			
15.340.341.010.00 Fund Interest	\$ 1,560	910	\$ 1,000
15.350.351.040.00 Federal Grant	-	-	-
15.350.354.040.00 State Grant	-	-	-
15.350.358.040.00 Reimbursement from Alcosan	11,000	14,258	12,000
15.360.361.650.00 Compliance Fees	6,100	6,060	6,100
15.360.364.110.00 Sewer Tap Fees	-	1,100	-
15.360.364.120.00 Sewer Fees	3,060,177	2,933,433	3,000,000
15.360.364.120.10 Delinquent Fees	-	1,619	-
15.360.364.120.20 Penalty & Interest Fees	4,000	17,924	6,000
15.360.364.120.30 Water Shut Off Fees	5,000	7,067	6,000
15.387.387.000.00 Misc Revenue	-	480	-
15.393.393.100.00 Proceeds from Bond Issue	-	-	-
15.395.395.000.00 Refund of Prior Year Exp	-	-	-
TOTAL	\$ 3,087,837	2,982,851	\$ 3,031,100
SEWER FUND EXPENDITURES			
15.426.429.110.00 Manager Salary (10%)	9,966	9,966	10,215
15.426.429.111.00 Director of Public Svc (50%)	36,700	36,700	38,168
15.426.429.112.00 Sewer Clerk Wages (50%)	21,850	21,850	22,506
15.426.429.112.10 Public Works Wages	29,947	18,297	29,947
15.426.429.180.00 Overtime-Sewer Clerk	1,250	1,250	1,250
15.426.429.187.00 Compensation in Lieu of Benefits	900	900	900
15.426.429.192.00 FICA-Admin	717	762	735
15.426.429.192.00 FICA-Director of Public Svc	1,469	2,808	1,527
15.426.429.192.00 FICA-Sewer Clerk	1,749	23,169	1,801
15.429.429.196.00 Health Ins-Admin	1,779	1,779	1,412
15.429.429.196.00 Health Ins-Director of Public Svc	8,903	8,903	7,068
15.429.429.196.00 Health Ins-Sewer Clerk	-	-	-
15.426.429.198.01 Vision Ins-Admin	16	16	8
15.426.429.198.01 Vision Ins-Director of Public Svc	80	80	42
15.426.429.198.01 Vision Ins-Sewer Clerk	-	-	-
15.426.429.198.02 Dental Ins-Admin	138	138	115
15.426.429.198.02 Dental Ins-Director of Public Svc	691	691	576
15.426.429.198.02 Dental Ins-Sewer Clerk	-	-	-
15.426.429.198.03 Life Ins-Admin	133	133	133
15.426.429.198.03 Life Ins-Director of Public Svc	713	713	713
15.426.429.198.03 Life Ins-Sewer Clerk	357	357	357
15.426.429.210.00 Office Supplies	500	500	500
15.426.429.215.00 Postage	13,000	13,106	13,000
15.426.429.240.00 Operating Supplies	3,800	3,800	3,800
15.426.429.260.00 Small Tools/Minor Equipment	-	-	690
15.426.429.313.00 Engineering Fees	50,000	102,002	79,200
15.426.429.314.00 Legal Fees	5,000	-	5,000
15.426.429.342.00 Advertising & Printing	1,000	3,004	1,000
15.426.429.364.00 Sewer Treatment ALCOSAN	2,573,736	2,571,080	2,573,736
15.426.429.372.00 Repairs/Maint Svc	15,000	144	15,000
15.426.429.374.00 Machine Maintenance	2,555	2,554	2,555
15.426.429.384.00 SHACOG Fees	24,200	24,200	24,200
15.426.429.410.00 Judgements & Damages	-	-	-
15.426.429.450.00 Contracted Services	7,500	12,230	12,500
15.426.429.610.00 Sewer Projects	300,000	150,000	250,000
15.426.429.740.00 Capital Purchases Equipment	-	-	-
15.470.471.100.20 GO Bonds Series B 2007	-	-	-
15.470.471.100.30 GO Bonds Refunding 2012	220,000	220,000	220,000
15.470.472.100.20 GO Series B 2007 Interest	-	-	-
15.470.472.100.30 GO Refunding 2012 Interest	222,878	222,878	218,478
15.470.475.311.00 Bank Fees	-	-	-
15.491.491.000.00 Sewage Refunds	1,500	-	1,500
TOTAL	\$ 3,558,027	3,454,010	\$ 3,538,632
Interfund Transfer	-	-	-
FUND 15 REVENUE TOTAL	\$ 3,087,837	\$ 2,982,851	\$ 3,031,100
FUND 15 EXPENSE TOTAL	\$ 3,558,027	\$ 3,454,010	\$ 3,538,632
Ending Fund Balance	\$ 333,842	\$ 516,172	\$ 8,640

CAPITAL IMPROVEMENT FUND
2016

The Capital Improvement Fund was recently modified to include the ½ mil from the Storm Sewer Improvement fund totaling 1 mil of the Township revenues and designated funds for Capital Improvements are set forth by the board during budget. We begin 2016 with \$599,772.

Revenues are anticipated to be approximately \$930,384 for 2016. Revenues for 2016 include revenues from the 1 mil designated for Capital Improvements and Storm Sewer Improvements.

Expenditures are anticipated to be approximately \$1,020,735 in 2016. This includes advertising (\$500), engineering (\$120,000), Engineering for the pool (\$200,000), MS4 (\$220,000), Orchardview (\$1,712), White Birch (\$1,640), Orchard Spring (\$1,290), Robin Drive (\$858), and Spreading Oak (\$9,507), road programs (\$71,393) this is the retainage from the 2015 road program, Hope Street Park (\$91,494), and the loan repayment and interest on the loan (\$302,341).

This leaves an ending balance in the capital improvement fund of \$509,422.

Capital Improvement 1 Mil 2016

		2015 Adopted Budget	2015 Projected Budget	2016 Adopted Budget
CAPITAL IMPROVEMENT FUND BUDGET (Fund 30)				
Beginning Fund Balance	\$	0	\$ 0	\$ 599,772
Total Beginning Balance	\$	0	\$ 0	\$ 599,772
CAPITAL IMPROVEMENT REVENUES				
30.392.392.100.00 Fund Transfer 1/2 mil Revenue	\$	939,000	930,384	\$ 930,384
30.392.392.100.10 Pool/Fire Truck Loan				
TOTAL	\$	<u>939,000</u>	<u>930,384</u>	<u>\$ 930,384</u>
CAPITAL IMPROVEMENT EXPENDITURES				
30.400.401342.00 Advertising		-	-	500
30.400.404.310.00 Solicitor		-	3,050	-
30.400.408.310.00 Engineering		-	93,000	120,000
30.400.408.310.10 Engineering-Pool		-	-	200,000
30.430.436.245.00 Storm Sewer Maintenance MS		-	-	220,000
30.430.436.720.01 Storm Sewer Project - Orchar		-	32,519	1,712
30.430.436.720.02 Storm Sewer Project - 428 Or		-	2,880	-
30.430.436.720.03 Storm Sewer Project - White B		-	14,760	1,640
30.430.436.720.04 Storm Sewer Project - Orchard		-	11,610	1,290
30.430.436.720.05 Storm Sewer Project - Robin C		-	7,718	858
30.430.436.720.06 Storm Sewer Project - Spread		-	85,559	9,507
30.410.411.740.00 Fire Truck REMOVED		-	-	-
30.430.438.700.00 Road Programs			79,516	71,393
30.430.438.740.25 Road-Grant		-	-	-
30.450.452.610.00 New Pool REMOVED		-	-	-
30.450.454.610.02 Spinner Field Balance		-	-	-
30.450.454.610.03 Hope Street Park Balance		-	-	91,494
30.470.471.100.00 G. O. Loan Principal Commun		-	-	226,946
30.470.472.100.00 G. O. Loan Interest Community Leasing			-	75,395
TOTAL	\$	<u>-</u>	<u>330,612</u>	<u>1,020,735</u>
Interfund Transfer		-	-	-
FUND 30 REVENUE TOTAL	\$	<u>939,000</u>	<u>930,384</u>	<u>\$ 930,384</u>
FUND 30 EXPENSE TOTAL	\$	<u>-</u>	<u>330,612</u>	<u>\$ 1,020,735</u>
Ending Fund Balance	\$	<u>939,000</u>	<u>599,772</u>	<u>\$ 509,422</u>

**Pool/Fire Truck Loan
2016**

The Pool/Fire Truck loan will have a beginning balance in 2016 of \$2,235,000.

Proposed expenditures include a \$1.735 million dollar loan for Scott Pool and \$500,000 for the replacement of the ladder truck.

This leaves an ending balance in the loan of \$0.

Pool/Fire Truck Loan 2016

	2015 Adopted Budget	2015 Projected Budget	2016 Adopted Budget
LOAN BUDGET			
Beginning Fund Balance	\$ -	\$ 2,600,000	\$ 2,235,000
Total Beginning Balance	\$ -	\$ 2,600,000	\$ 2,235,000
LOAN REVENUES			
32.392.392.100.00 Loan Interest	\$ -	-	\$ -
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LOAN EXPENDITURES			
32.400.404.310.00 Solicitor	-	-	-
32.400.408.310.00 Engineering	-	-	-
32.400.401.342.00 Advertising	-	-	-
32.410.411.740.00 Fire Truck	-	-	500,000
32.450.452.610.00 New Pool	-	365,000	1,735,000
32.470.471.100.00 G. O. Loan Principal Community Leasing	To be paid from the Capital Improvements fund		
32.470.472.100.00 G. O. Loan Interest Community Leasing	To be paid from the Capital Improvements fund		
TOTAL	<u>\$ -</u>	<u>\$ 365,000</u>	<u>\$ 2,235,000</u>
Interfund Transfer	-	-	-
FUND 31 REVENUE TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND 31 EXPENSE TOTAL	<u>\$ -</u>	<u>\$ 365,000</u>	<u>\$ 2,235,000</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 2,235,000</u>	<u>\$ -</u>