

The General Fund

All of Shaler Township's operations for general government, public safety, public works, parks and recreation, and miscellaneous revenues are accounted for in the General Fund.

Total revenues for the 2016 budget year are \$ 11,655,706 which is an increase of 1.12% over the 2015 budgeted revenues. Planned expenditures for the 2016 budget year total \$ 13,017,797. The 2016 General Fund budget will be balanced using the proposed beginning fund balance of \$ 2,626,249. The 2016 beginning balance is \$1,287,195 less than the 2015 actual beginning balance which indicates that 2015 expenditures exceeded revenues by this amount.

The 2016 budget maintains existing staff and service levels. The 2016 tax millage rate will remain unchanged from the 2015 rate of 2.49 mills. Shaler Township is a very affordable community in which to live, providing a full service police and public works department, as well as a community library and active emergency medical services organization.



**SHALER TOWNSHIP MUNICIPAL BUILDING
300 WETZEL ROAD, GLENSHAW, PA 15116**

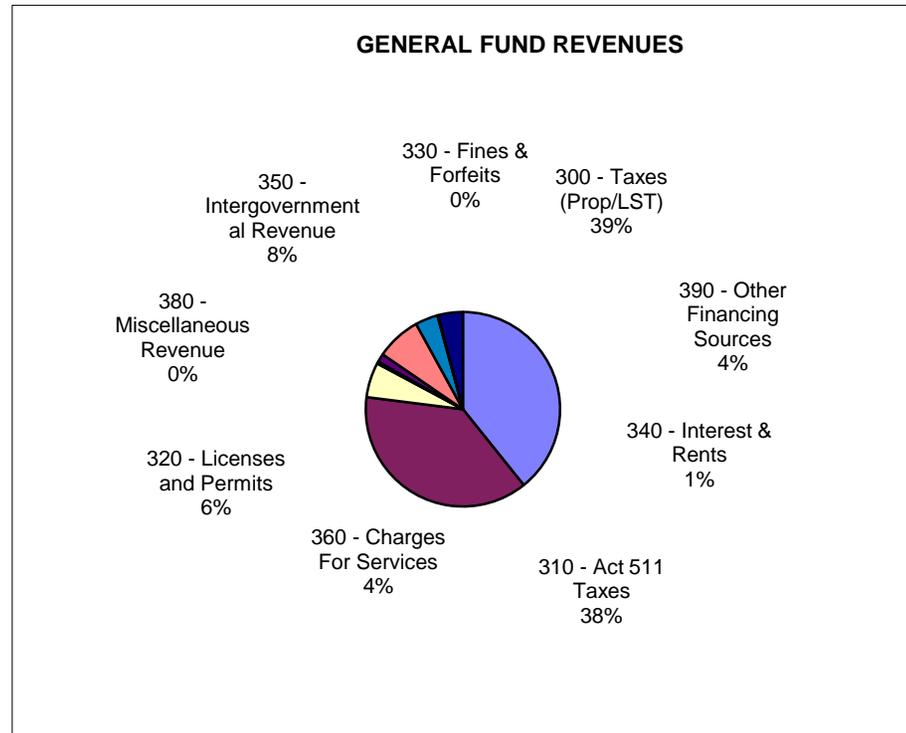
Revenue Summary

The Township of Shaler 2016 General Fund Budget includes total revenues of \$ 11,655,709.

The majority of these revenues are derived from the collection of Real Estate Taxes, Earned Income Taxes and Charges for Services and franchise fees for both refuse collection and cable television.

Other sources of revenue in the 2016 budget are obtained from the sale of Licenses and Permits, Fines and Forfeits, Interest, Rents and Royalties, Intergovernmental Revenues, and Other Financing Services.

	<u>2015 Budget</u>	<u>2016 Budget</u>
300 - Taxes (Prop/LST)	4,473,350	4,500,500
310 - Act 511 Taxes	4,300,000	4,331,000
320 - Licenses and Permits	645,400	665,450
330 - Fines & Forfeits	68,650	43,650
340 - Interest & Rents	156,625	156,500
350 - Intergovernmental Revenue	1,004,950	855,900
360 - Charges For Services	423,305	432,105
380 - Miscellaneous Revenue	6,100	13,850
390 - Other Financing Sources	447,813	470,704
Total Revenues	\$ 11,526,193	\$ 11,469,659



2016 Activity Description

Property/Local Services Tax

The 2016 property tax revenues are projected to be \$4,150,000. The proposed millage rate for the 2016 budget is 2.49 mills. This remains unchanged from the 2015 millage rate. Local service tax revenues are budgeted at \$182,000 for 2016.

Act 511 Taxes

This activity includes revenues from the earned income tax, deed transfer tax and mechanical device tax. The 2016 anticipated EIT revenues for both current and delinquent taxes are \$3,973,500. The Township continues to pursue delinquent earned income taxes for years prior to 2012. It is anticipated that this collection process will be sub contracted at the end of 2016.

Licenses & Permits

The 2016 budget includes the Cable Television Franchise fee from Comcast and Verizon, the two authorized cable providers in the Township. Total revenues for this activity are \$665,000. Township management is concerned that as subscribers to this service decline, revenues will also decline.

Fines & Forfeits

The 2016 budget includes revenues from all fines and forfeits in the amount of \$43,650. Revenues for line items included in this budget category have been declining steadily over the past several years.

Interest, Rents & Royalties

Continued low interest rate returns on Township investments are reflected in this budget category. The refuse franchise fee revenue has been budgeted at \$115,000. The municipal building houses two tenants resulting in annual rent revenues of \$40,800.

Intergovernmental Revenue

This revenue represents a portion of the additional 1% sales tax (RAD) levied on purchases made within Allegheny County. Revenues for this activity total \$475,000. With the continued deregulation of the utility industry, the PURTA funding has declined for several years. The Act 205 funds are a pass through for employee pension plan funding.

Charges for Services

The total 2016 revenues for these line items are estimated at \$432,105. Charges for services include reimbursement for snow removal from state and county governments recreation user fees, building & zoning fees and reimbursement for police services utilized by other agencies. Recreational fees for the 2015 calendar year were significantly lower than anticipated due to an unusually wet and cold summer season.

Miscellaneous Revenue

These revenues cannot be accounted for in other revenue classifications and are grouped in this activity.

Other Financing Sources

A transfer of \$219,469 from the Sanitary Sewer Fund to the General Fund is also included in this line item. This transfer includes payment for administrative services provided by Township management.

Summary of Revenues

Beginning Balance		\$ 3,537,651	\$ 3,685,246	\$ 3,909,417	\$ 3,913,444	\$ 2,626,249	-32.82%
300 - Property & Local Services Taxes		2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
301 - Real Estate Tax							
3010.0100	Current Year	\$ 4,119,655	\$ 4,142,666	\$ 4,120,000	\$ 4,162,593	\$ 4,150,000	0.73%
3010.0300	Delinquent Taxes	207,157	190,473	165,000	157,557	165,000	0.00%
3010.1000	Litigation Settlement	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0.00%</u>
	Total Real Estate Taxes	4,329,312	4,335,639	4,287,500	4,322,650	4,317,500	0.70%
305 - Local Services Tax							
3050.0000	Local Services Tax	221,976	192,662	185,000	187,680	182,000	-1.62%
3050.1000	Local Services Tax Commission Paid	<u>916</u>	<u>534</u>	<u>850</u>	<u>1,042</u>	<u>1,000</u>	<u>17.65%</u>
	Total Local Services Tax	222,892	193,195	185,850	188,722	183,000	-1.53%
	Total Taxes	4,552,204	4,528,834	4,473,350	4,511,372	4,500,500	0.61%
310 - Act 511 Taxes							
3100.1000	Deed Transfer Tax	433,863	344,445	295,000	320,887	325,000	10.17%
3100.2000	Earned Income tax	3,898,762	3,844,673	3,700,000	3,913,172	3,875,000	4.73%
3100.2010	Earned Income tax - delinquent	58,796	323,415	275,000	195,309	98,500	-64.18%
3100.7000	Mechanical Devices Tax	<u>32,600</u>	<u>36,400</u>	<u>30,000</u>	<u>26,200</u>	<u>32,500</u>	<u>8.33%</u>
	Total Act 511 Taxes	4,424,021	4,548,932	4,300,000	4,455,568	4,331,000	0.72%

320 - Licenses and Permits		2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
321 - Business Licenses							
3210.0600	Solicitation Permits	360	650	400	812	450	12.50%
3210.0800	Cable Television Fees	649,121	658,118	645,000	672,015	665,000	3.10%
Total Business Licenses		649,481	658,768	645,400	672,827	665,450	3.11%
Total Licenses and Permits		649,481	658,768	645,400	672,827	665,450	3.11%
330 - Fines & Forfeits							
3310.0100	Magistrate Fines	47,741	35,948	40,000	19,303	20,000	-50.00%
3310.0200	D.U.I . Arrests	10,873	13,340	13,500	13,050	13,000	-3.70%
3310.0300	State Police Fines	14,965	14,657	15,000	12,370	10,500	-30.00%
3310.0500	Parking Fines	155	65	150	175	150	0.00%
Total Fines & Forfeits		73,734	64,011	68,650	44,897	43,650	-36.42%
340 - Interest & Rents							
3400.2900	Refuse Franchise Fee	118,091	110,322	115,000	116,648	115,000	0.00%
3400.9900	Land/Building Rental (NHCOG)	13,200	14,400	14,400	14,400	14,400	0.00%
3400.9901	Land/Building Rental (Senate 30th District)	-	2,200	26,400	26,400	26,400	0.00%
3410.1000	Sweep Account Interest	935	779	600	417	450	-25.00%
3410.1100	Interest on Investments	233	211	225	217	250	11.11%
Total Interest & Rents		132,459	127,911	156,625	158,083	156,500	-0.08%

350 - Intergovernmental Revenue		2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
3550.0100	PURTA Tax	10,890	11,360	11,000	10,574	10,500	-4.55%
3550.0400	Alcohol Beverage Taxes	4,550	3,950	3,950	3,950	3,950	0.00%
3550.0500	Act 205 Monies	345,066	334,080	335,000	351,450	158,950	-52.55%
3550.0700	Foreign Fire Premium	173,168	163,866	160,000	169,019	165,000	3.13%
3550.0800	General Sales Tax (RAD)	398,732	454,442	445,000	471,256	475,000	6.74%
3550.1500	DER Performance Grant	100,703	48,469	50,000	44,233	42,500	-15.00%
Total Intergovernmental Revenue		1,033,109	1,016,166	1,004,950	1,050,483	855,900	-14.83%

360 - Charges For Services

361 - General Government							
3610.0320	Fees for Site Development	7,500	8,980	6,500	7,500	5,500	-15.38%
3610.0340	Zoning Hearing Fees	1,850	1,825	1,850	2,250	1,850	0.00%
3610.0350	Zoning Compliance Letters	14,085	13,555	14,000	16,040	14,000	0.00%
3610.0360	Street Opening Permits	100	225	-	425	100	0.00%
3610.0370	Building Permits	18,284	21,974	15,000	26,479	20,000	33.33%
3610.0371	Accessory Building Permits	5,690	4,315	5,000	5,395	5,000	0.00%
3610.0372	Labor/Industry Fee	486	420	500	517	500	0.00%
3610.0390	Subdivision / Developers Fees	-	-	-	1,600	-	0.00%
3640.0100	Gasoline Sales	57,645	47,597	50,000	31,175	32,500	-35.00%
3610.0500	Sale of Maps and Ordinances	87	97	100	75	100	0.00%
3610.0600	Reimburse E.I.T. Expenses	67,589	36,015	32,500	28,167	22,500	-30.77%
3610.0700	School District Utilities	921	823	875	869	875	0.00%
3610.0800	Laidlaw Utilities	173	253	180	186	180	0.00%
3610.5800	Sale of No Lien Letters	13,940	14,625	13,750	18,250	15,000	9.09%
3610.9100	Civil Service Application	1,880	-	1,750	1,260	-	-100.00%
3610.9400	Sale of Property/Supplies	17,166	12,045	7,500	84,148	30,000	300.00%
3610.9401	Sale of Property/Scrap	11,123	11,153	10,000	9,525	7,500	100.00%
3610.9500	Leaf Collection Bags	2,461	2,546	1,750	1,686	1,750	0.00%
Total General Government		220,980	176,447	161,255	235,545	157,355	-2.42%

		2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
362 - Public Safety							
3620.0110	Educational Service	21,547	32,367	32,000	34,146	34,500	7.81%
3620.0120	School Events	22,678	20,801	10,000	16,250	15,000	50.00%
3620.0135	Other Revenue	576	49,049	1,000	34,500	1,500	50.00%
3620.0140	Sale of Accident Reports	6,045	4,050	4,500	4,867	4,500	0.00%
3620.0150	Fingerprint Fees	-	1,245	1,250	265	-	-100.00%
	From Other Governments	50,846	107,513	48,750	90,028	55,500	13.85%
363 - Highways & Streets							
3630.0510	Contracted Snow Removal, PennDOT	47,075	35,884	36,000	52,941	36,000	0.00%
3630.0520	Contracted Snow Removal, County	28,256	26,152	26,250	26,937	26,250	0.00%
	Total Highways & Streets	75,331	62,036	62,250	79,878	62,250	0.00%
367 - Recreation Fees							
3670.5400	Ballfield Rental	2,000	1,150	1,800	1,450	1,500	-16.67%
3670.5500	Picnic Shelter Permits	2,390	2,245	2,500	3,130	3,000	20.00%
3670.8000	Swimming Pool Rental	1,750	1,800	500	700	500	0.00%
3670.8100	Swimming Pool Fees	71,346	56,301	70,000	49,620	60,000	-14.29%
3670.8500	Swimming Lessons	8,820	10,986	10,000	9,913	10,000	0.00%
3670.8700	Daily Admission	57,456	51,113	65,000	84,447	80,000	23.08%
3670.8900	July 4th Rentals	900	1,650	1,250	2,400	2,000	60.00%
	Total Recreation Fees	144,662	125,245	151,050	151,660	157,000	3.94%
	Total Charges For Services	491,819	471,240	423,305	557,111	432,105	2.08%

380 - Miscellaneous Revenue		2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
380 - Miscellaneous Revenue							
3800.0000	Miscellaneous Revenue	14,890	6,424	1,500	12,790	5,000	233.33%
3800.0100	NSF Charges	120	125	100	100	100	0.00%
3800.1500	Insurance Claim Revenue	8,919	10,841	-	79,239	-	0.00%
3800.1600	Fire Escrow Administration Fee	25	-	-	-	-	0.00%
3800.5900	SNIP Donations	5,990	5,230	4,500	5,000	5,000	11.11%
3800.6000	5K Memorial Race	-	-	-	3,793	3,750	100.00%
3800.7800	Tickets & Stuff Donations	150	-	-	-	-	0.00%
Total Miscellaneous Revenue		30,094	22,620	6,100	100,922	13,850	127.05%

390 - Other Financing Sources

390 Transfers from Other Fund							
3920.8101	Transfer from Sanitary Sewer-Commissioners	11,925	12,773	13,000	13,176	14,081	8.32%
3920.8102	Transfer from Sanitary Sewer - General Govt.	86,643	95,103	95,000	108,368	104,850	10.37%
3920.8104	Transfer from Sanitary Sewer - MIS Department	3,655	2,165	2,500	3,588	3,740	49.60%
3920.8105	Transfer from Sanitary Sewer - Public Works	17,500	11,811	12,750	11,350	13,200	3.53%
3920.8106	Transfer from Sanitary Sewer - Engineering	41,871	49,162	45,000	29,760	30,327	-32.61%
3920.8107	Transfer from Sanitary Sewer - PW Supervision	6,188	16,987	20,000	48,976	42,130	110.65%
3920.8108	Transfer from Sanitary Sewer - Legal	9,585	3,955	4,000	2,425	3,875	-3.13%
3920.8109	Transfer from Sanitary Sewer - Building Maint	11,872	7,310	7,500	7,116	7,266	-3.12%
Total Interfund Transfers		189,239	199,266	199,750	224,759	219,469	9.87%

394 - Proceeds From Short Term Debt**395 - Refunds Prior Expenditure**

3950.0000	Refunds Prior Expenditure	156,936	265,351	125,000	631,572	125,000	0.00%
3950.0200	COBRA / BC / BS Payments	4,466	6,308	5,000	5,683	5,685	13.70%

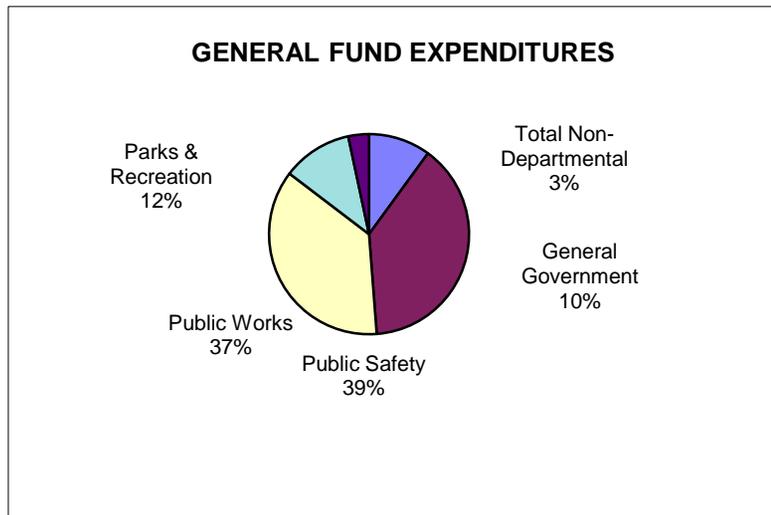
	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
3950.0800 Task Force Reimbursement	11,992	9,542	8,000	11,295	10,500	31.25%
3950.2000 Employee Health Care Contribution	49,078	47,524	53,256	50,050	58,000	8.91%
3950.3800 Conferences / Meetings Refunds	2,857	2,187	350	955	350	0.00%
3950.4800 Library Benefit Reimbursement	34,725	33,101	29,606	31,891	30,000	1.33%
3950.4900 EIT Court Cost Reimbursement	31,380	18,894	18,500	20,778	15,000	-18.92%
3950.8201 EMS Mechanics	2,319	4,054	3,500	1,000	1,000	-71.43%
3950.8500 Library Maintenance/Supplies	-	-	1,350	1,200	1,200	-11.11%
3950.8600 HSWA Mechanics	14,282	2,424	3,500	1,866	2,000	-42.86%
3950.8652 HSWA - Snow/Ice Control	-	-	-	2,240	2,500	100.00%
Total Refunds Prior Expenditure	308,036	389,385	248,063	758,530	251,235	1.28%
Total Other Financing Sources:	\$ 497,275	\$ 588,651	\$ 447,813	\$ 983,289	\$ 470,704	5.11%
Total Current Revenues	\$ 11,884,196	\$ 12,027,134	\$ 11,526,193	\$ 12,534,552	\$ 11,469,659	-0.49%
Total Revenues + Cash Reserves	\$ 15,421,847	\$ 15,712,380	\$ 15,435,610	\$ 16,447,996	\$ 14,095,908	-8.68%

The General Fund

The General Fund Expenditures represent the day to day operations of the Township. It is the duty of Shaler Township to provide all residents with Public Safety and Public Works. The Township also provides a variety of Recreational services including a public pool and library.

The General Fund provides the allocation of all revenue sources to guarantee these services to the residents of Shaler Township. Services included in this budget are: General Government; Public Safety; Public Works; Parks and Recreation; and other miscellaneous services.

	<u>2015 Budget</u>	<u>2016 Budget</u>
General Government	\$ 1,288,922	\$ 1,285,698
Public Safety	5,063,275	4,963,396
Public Works	4,463,150	4,685,215
Parks & Recreation	1,456,254	1,449,211
Total Non-Departmental	324,663	427,750
Total General Fund Expenditures:	\$ 12,596,264	\$ 12,811,271



Summary of General Fund Expenditures

		2013	2014	2015	2015	2016	%
		Actual	Actual	Budget	Projected	Proposed	Change
General Government							
4000.0000	Board Of Commissioners	\$ 122,978	\$ 127,269	\$ 131,743	\$ 129,789	\$ 155,818	18.27%
4010.0000	Office of the Manager	238,679	258,490	255,509	287,585	262,047	2.56%
4020.0000	Finance	281,473	239,975	254,283	252,527	260,187	2.32%
4025.0000	Purchasing	27,954	-	-	-	-	0.00%
4031.0000	Collection of Real Estate Taxes	57,021	106,460	76,321	98,238	94,790	24.20%
4032.0000	Collection of Earned Income Tax	151,887	124,188	123,045	126,622	123,055	0.01%
4040.0000	Legal Fees	109,732	63,054	95,000	48,497	77,500	-18.42%
4070.0000	MIS Department	45,293	42,079	42,750	44,850	46,750	9.36%
4080.0000	Engineering	105,794	121,990	134,418	118,837	103,430	-23.05%
4085.0000	Engineering- Subcontracted	3,225	7,204	17,000	7,500	11,700	-31.18%
4090.0000	Operation & Maintenance of Buildings	141,623	137,417	158,853	138,363	150,421	-5.31%
	Total General Government	1,285,659	1,228,125	1,288,922	1,252,807	1,285,698	-0.25%
Public Safety							
4100.0000	Police Supervision	\$ 304,994	\$ 448,100	\$ 635,380	\$ 601,382	\$ 602,236	-5.22%
4101.0000	Police Sergeants	553,985	494,972	425,899	413,138	433,827	1.86%
4104.0000	Police Uniformed Patrol	2,336,907	2,368,057	2,441,225	2,339,848	2,359,629	-3.34%
4105.0000	Traffic Control	92,393	115,210	111,091	100,545	105,152	-5.35%
4106.0000	Police Patrol Vehicles	204,463	221,239	243,645	250,559	217,156	-10.87%
4108.0000	Police Detectives	290,082	246,108	309,454	292,712	303,054	-2.07%
4109.0000	Police Station / Buildings	34,374	43,599	54,733	92,141	62,821	14.78%
4110.0000	Contribution to Fire Companies	366,244	386,024	393,380	404,195	416,245	5.81%
4111.0000	Contributions to Fire Police	1,476	4,932	7,900	9,836	6,600	-16.46%
4120.0000	Contributions to Ambulances	115,863	152,356	246,250	233,232	262,950	6.78%
4130.0000	Building / Plumbing	167,720	174,756	189,393	183,634	188,705	-0.36%
4140.0000	Planning & Zoning	4,530	4,484	4,925	4,338	5,022	1.97%
	Total Public Safety	4,473,031	4,659,837	5,063,275	4,925,562	4,963,396	-1.97%

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
Public Works						
4028.0000 Recycling/Sanitation	\$ -	\$ 4,005	\$ -	\$ -	\$ -	0.00%
4300.0000 Public Works Supervision	343,249	372,534	361,427	377,862	368,673	2.00%
4301.0000 Public Works Union Force	881,821	933,703	1,125,816	1,052,103	1,036,759	-7.91%
4302.0000 Public Works Garage	131,887	87,273	66,459	66,224	73,505	10.60%
4320.0000 Snow & Ice Removal	657,671	773,901	641,005	946,219	240,138	-62.54%
4330.0000 Street Signs and Markings	16,077	18,010	30,500	30,130	30,540	0.13%
4340.0000 Street Lighting	4,131	1,282	1,500	721	750	-50.00%
4350.0000 Groundskeeping	-	-	-	74,831	66,304	100.00%
4360.0000 Storm Sewer Maintenance	166,297	279,920	302,000	499,285	579,000	91.72%
4365.0000 Storm Sewer MS 4 Compliance	-	-	-	8,500	33,100	100.00%
4370.0000 Repair of Tools, Machinery & Vehicles	518,530	593,319	680,693	872,136	598,196	-12.12%
4380.0000 Construction of Highways	1,169,532	1,146,486	1,226,250	1,835,777	1,600,250	30.50%
4384.0000 Creek Channel Restoration	6,688	11,750	10,000	54,812	44,000	340.00%
4480.0000 Water Authority Services	68,434	20,010	17,500	11,177	14,000	-20.00%
Total Public Works	3,962,304	4,240,179	4,463,150	5,829,779	4,685,215	4.98%
Parks & Recreation						
4520.0000 Swimming Pool	\$ 191,229	\$ 221,766	\$ 209,832	\$ 216,438	\$ 222,131	5.86%
4540.0000 Parks & Recreation Supervision	120,462	122,274	130,159	133,858	134,893	3.64%
4545.0000 Parks & Recreation / Personnel	451,588	488,831	535,410	491,357	480,937	-10.17%
4560.0000 Libraries	511,722	523,859	536,963	535,364	559,700	4.23%
4570.0000 Community Celebrations	30,114	32,415	36,650	39,822	43,800	19.51%
4610.0000 Conservation of Resources	6,990	7,240	7,240	7,240	7,750	7.04%
4630.0000 Economic Development	-	-	-	-	-	0.00%
Total Parks & Recreation	1,312,106	1,396,386	1,456,254	1,424,079	1,449,211	-0.48%

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed	% Change
Non-Departmental						
4710.0000 Debt Retirement	\$ 2,688	\$ 2,985	\$ -	\$ 2,675	\$ 2,750	0.00%
4860.0000 Insurance	124,768	105,667	110,250	107,900	110,500	0.23%
4890.0000 Retiree Health Benefits	127,325	149,018	178,413	201,675	203,500	14.06%
4920.0000 Transfers to Capital Reserves	429,083	-	-	-	75,000	100.00%
4930.0000 Reserve for Contingencies	19,637	16,739	36,000	77,271	36,000	0.00%
Total Non-Departmental	703,501	274,410	324,663	389,520	427,750	31.75%
Total General Fund Expenditures:	<u>\$ 11,736,600</u>	<u>\$ 11,798,937</u>	<u>\$ 12,596,264</u>	<u>\$ 13,821,747</u>	<u>\$ 12,811,271</u>	<u>1.71%</u>

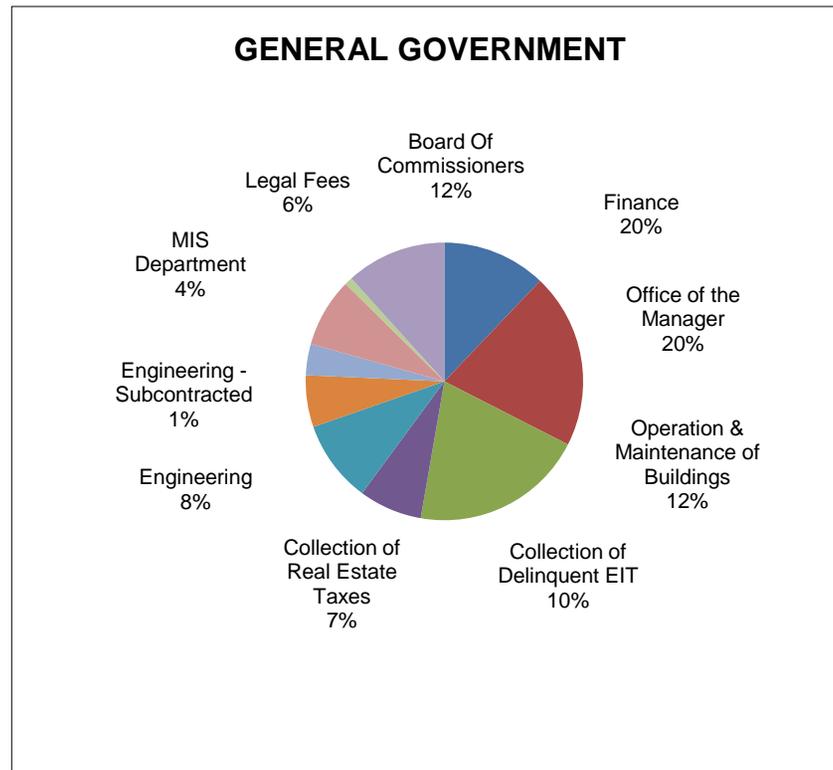
General Government - 2016 Budget

General Government activities include the expenditures made by the Board of Commissioners, the legislative branch of Township Government, and the Township Manager, the chief administrative officer of the Township. The provision for legal and engineering services are also budgeted in the General Government function. In addition, all expenditures for the Finance Department, Management Information Services and Real Estate and operation of the Township's municipal building are budgeted in this section.

	<u>2015 Budget</u>	<u>2016 Budget</u>
Board Of Commissioners	\$ 131,743	\$ 155,818
Office of the Manager	255,509	262,047
Finance	254,283	260,187
Collection of Real Estate Taxes	76,321	94,790
Collection of Delinquent EIT	123,045	123,055
Legal Fees	95,000	77,500
MIS Department	42,750	46,750
Engineering	134,418	103,430
Engineering - Subcontracted	17,000	11,700
Operation & Maintenance of Buildings	158,853	150,421
Total General Government:	<u>\$ 1,288,922</u>	<u>\$ 1,285,698</u>



Timothy J. Rogers
Township Manager



General Government - Activity Description

Board of Commissioners

The Board of Commissioners consists of seven members. All members are elected by the registered voters of the ward in which the member resides. From these seven members, a President and Vice President are elected by their peers. Board members serve a term of four years. The Board of Commissioners form the legislative branch of Township government. The Board is responsible for the appointment of the Township Manager, and all of the various boards and commissions. The Board determines municipal policy, approves the level of services to be provided, adopts the Township's budget, and determines the annual tax rate.

Office of the Manager

The management staff is responsible for administering the programs and policies established by the Board of Commissioners. The Township Manager is hired to serve the Board of Commissioners and Township, and bring to the local government the benefits of training and experience in administering all projects and programs sponsored by the Township. The Township Manager is relied upon to provide complete and objective information, to advise the Board of Commissioners of all Township affairs, and to determine the long term results of proposed actions. Current staffing levels for the department are the Manager and one Administrative Assistant.

Finance Department

The Finance Department is responsible for administering the financial activities of the Township. The Director of Finance and Administration oversees that proper accounting methods are utilized. This department assists the Township Manager in preparing the Township budget and monitors the budget throughout the year. In addition, investment of funds, cash flow analysis, accounts payable and receivable, and payroll and personnel management are the responsibility of the Finance Department. The Finance Department's budget allows for one full time non union personnel and two full time union employees.

Collection of Real Estate Taxes

This department is responsible for the billing and collection of taxes assessed on Real Estate in the Township subject to the rates and millage established by the Board of Commissioners and within the constraints set by the Commonwealth of Pennsylvania and Allegheny County. The ultimate responsibility of real estate tax collection rests with the elected Tax Collector. The Tax Collector is elected by registered voters residing within the Township. The Township has appointed the elected Tax Collector as the Treasurer of the Township.

Collection of Earned Income Tax

This department has been funded to allow for the collection of delinquent earned income taxes due prior to January 1, 2012. Staffing consists of one full time non union employee. Anticipated revenues for 2016 from the collection of delinquent taxes is anticipated to be \$98,500 for the Township with an equal amount to the Shaler Area School District. The 2016 budget discussions will include evaluation of continuation of this activity for future years.

Legal Fees

The Township Solicitor is appointed by the Board of Commissioners and serves as the Township's chief legal officer by representing and advising the Township on all legal matters. The Township Solicitor represents the Township in litigation, prepares and reviews contracts and ordinances, and provides legal advice to the Board of Commissioners and Township Manager on matters of Township business.

MIS Department

This budget category allows for expenses associated with the computer operations of the Township. The Township utilizes a computer consultant for this budget category at significant cost savings.

Engineering

This budget category includes the Township Engineer. The engineer is responsible for coordinating all storm, sanitary and public works projects throughout the Township. This department will be responsible for oversight of the Townships' 2016 road paving program that is budgeted at \$1,200,000. One full time non union employee is budgeted in this category.

Sub Contracted Engineering

This budget category includes all work issued to outside engineering firms such as specialized surveying.

Operation and Maintenance of Buildings

This activity accounts for expenditures related to the operation of the Township's municipal building. The municipal building houses the Township's administrative offices, as well as the police department. Expenditures for all building maintenance and utilities, including services provided by external contractors are found in this account. Expenditures for the operation of the police department portion of the building are maintained in a separate account. Staffing levels allow for one half of a full-time union employee and two part time building custodians.

Department: General Government
Activity: Board of Commissioners

Fund: General

Account: 1.4000

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4000.1110	Salaries - Commissioners	\$ 30,625	\$ 30,625	\$ 30,625	\$ 30,625	\$ 30,625	0.00%
4000.1560	Employee Benefits - Health Care	10,104	9,399	8,895	8,042	8,950	0.61%
4000.1562	Employee Benefits - Eye/Dental	2,165	2,466	2,500	1,967	2,100	-19.05%
4000.1580	Employee Benefits: Life Insurance	793	756	780	756	800	0.00%
4000.1610	Employee Benefits: Social Security	2,317	2,316	2,343	2,343	2,343	0.00%
	Total Personnel Services:	46,004	45,562	45,143	43,732	44,818	-0.73%
Commodities:							
4000.2100	Office Supplies	336	645	500	975	1,000	50.00%
4000.3250	Communications - Postage	1,983	2,390	2,850	1,698	1,250	-128.00%
4000.3265	Communications - Newsletter	10,938	11,250	11,500	12,500	13,500	14.81%
4000.4800	Miscellaneous	1,291	1,023	1,000	850	1,000	100.00%
4000.7500	Equipment Purchase	-	-	-	-	15,000	-100.00%
	Total Commodities:	14,548	15,308	15,850	16,023	31,750	50.08%
Contractual Services:							
4000.3410	Legal Advertising	7,504	11,407	8,500	9,817	10,000	15.00%
4000.3530	Insurance - Public Officials	23,248	24,528	25,000	25,606	26,250	4.76%
4000.3532	Insurance - Directors Travel	2,700	-	-	-	3,000	100.00%
4000.4200	Dues and Subscriptions	16,797	18,071	18,000	20,250	20,500	12.20%
4000.4600	Conferences and Meetings	10,845	11,368	17,750	12,785	17,750	0.00%
4000.5200	Retirement Gifts / Memorial	1,332	1,024	1,500	1,575	1,750	14.29%
	Total Contractual Services	62,426	66,399	70,750	70,033	79,250	10.73%
	Total Board Of Commissioners:	122,978	127,269	131,743	129,789	155,818	15.45%

Department: General Government
Activity: Office of the Manager

Fund: General

Account: 1.4010

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4010.1210 Salary - Manager	\$ 123,173	\$ 126,397	\$ 132,500	\$ 132,250	\$ 136,218	2.73%
4010.1228 Salary - Administrative Assistant	47,022	52,765	48,835	53,751	55,095	11.36%
Health Care Buy Back	-	-	-	-	-	0.00%
Wages - One Time Sick Leave Buy Back	-	10,874	-	-	-	0.00%
4010.1510 Employee Benefits - Accident Insurance	1,025	1,088	1,000	1,095	1,125	11.11%
4010.1560 Employee Benefits - Health Care	23,207	22,576	21,710	21,735	24,735	12.23%
4010.1562 Employee Benefits - Eye/Dental	1,275	1,331	2,200	1,479	1,500	-46.67%
4010.1580 Employee Benefits: Life Insurance	453	432	450	432	500	10.00%
4010.1610 Employee Benefits: Social Security	12,490	13,312	13,872	14,229	14,635	5.22%
4010.1615 Employee Benefits: Pension Benefits	16,154	16,523	16,927	16,927	11,749	-44.07%
Total Personnel Services:	224,799	245,298	237,494	241,897	245,557	3.28%
Commodities:						
4010.2100 Office Supplies	1,815	903	2,000	3,125	2,500	20.00%
4010.2310 Vehicle Operating Expense	1,868	1,780	1,850	1,075	1,250	-48.00%
4010.3250 Communications - Postage	2,726	2,294	3,250	1,695	1,750	-85.71%
4010.4800 Miscellaneous	189	100	1,000	50	250	-300.00%
4010.7500 Equipment Purchase	523	-	1,000	29,461	1,000	0.00%
Total Commodities:	7,121	5,077	9,100	35,406	6,750	-34.81%
Contractual Services:						
4010.2330 Vehicle Liability Insurance	633	642	670	831	875	23.43%
4010.3210 Communications - Telephone	518	987	1,450	1,151	1,250	-16.00%
4010.3540 Insurance - Workers Compensation	557	841	1,075	1,030	895	-20.11%
4010.4200 Dues and Subscriptions	2,434	2,329	1,350	3,650	2,750	50.91%
4010.4597 Car Wash Contract	18	90	120	120	120	0.00%
4010.4600 Conferences and Meetings	2,599	3,226	4,250	3,500	3,850	-10.39%
Total Contractual Services	6,759	8,115	8,915	10,282	9,740	8.47%
Total Office of the Manager:	238,679	258,490	255,509	287,585	262,047	2.49%

Department: General Government

Activity: Finance

Fund: General

Account: 1.4020

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4020.1213	Salary - Director Finance/Administration	\$ 82,077	\$ 84,569	\$ 84,975	\$ 88,228	\$ 90,875	6.49%
4020.1400	Wages - Union Personnel	86,346	58,438	64,500	65,989	68,389	5.69%
	Wages - One Time Sick Leave Buy Back	-	5,384	-	-	-	0.00%
4020.1450	Part Time Wages	1,116	-	2,500	750	1,250	-100.00%
4020.1510	Employee Benefits - Accident Insurance	1,161	829	790	630	700	-12.86%
4020.1560	Employee Benefits - Health Care	40,255	19,650	18,903	18,942	19,000	0.51%
4020.1562	Employee Benefits - Eye/Dental	2,738	2,382	2,651	2,867	3,125	15.17%
4020.1580	Employee Benefits: Life Insurance	417	322	320	522	600	46.67%
4020.1610	Employee Benefits: Social Security	12,858	11,276	11,435	11,798	12,279	6.88%
4020.1615	Employee Benefits: Pension Benefits	7,685	10,074	9,189	9,914	5,874	-56.44%
	Total Personnel Services:	234,653	192,924	195,263	199,639	202,092	3.38%
Commodities:							
4020.2100	Office Supplies	3,285	3,015	3,250	3,650	3,500	7.14%
4020.3250	Communications - Postage	2,438	2,046	2,750	1,961	2,000	-37.50%
4020.4800	Miscellaneous	2,398	1,352	2,000	50	250	-700.00%
4020.7500	Equipment Purchase	558	-	1,500	1,450	1,500	0.00%
	Total Commodities:	8,679	6,413	9,500	7,111	7,250	-31.03%
Contractual Services:							
4020.3110	Auditing Services	18,995	20,467	22,000	23,768	25,750	14.56%
4020.3210	Communications - Telephone	518	783	1,150	575	650	-76.92%
4020.3540	Insurance - Worker's Compensation	427	746	870	869	870	0.00%
4020.4200	Dues and Subscriptions	465	215	500	490	325	-53.85%
4020.4520	Contracted Services - Maintenance	680	-	500	-	-	-100.00%
4020.4523	Contracted Services - Software Maint	2,828	4,723	7,500	2,500	2,500	-200.00%
4020.4547	Payroll/Personnel Service	11,242	11,329	13,500	14,750	17,500	22.86%
4020.4600	Conferences and Meetings	2,986	2,375	3,500	2,825	3,250	-7.69%
	Total Contractual Services	38,141	40,638	49,520	45,777	50,845	2.61%
	Total Finance:	281,473	239,975	254,283	252,527	260,187	2.27%

Department: General Government

Activity: Purchasing

Fund: General

Account: 1.4025

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4025.1220 Salary - Purchasing Agent	\$ 18,029	\$ -	\$ -	\$ -	\$ -	0.00%
4025.1510 Employee Benefits - Accident Insurance	137	-	-	-	-	0.00%
4025.1560 Employee Benefits - Health Care	3,728	-	-	-	-	0.00%
4025.1580 Employee Benefits: Life Insurance	78	-	-	-	-	0.00%
4025.1610 Employee Benefits: Social Security	1,374	-	-	-	-	0.00%
4025.1615 Employee Benefits: Pension Benefits	-	-	-	-	-	0.00%
4025.1620 Employee Benefits - Unemployment	4,498	-	-	-	-	0.00%
Total Personnel Services:	27,844	-	-	-	-	0.00%
Commodities:						
4025.2100 Office Supplies	-	-	-	-	-	0.00%
4025.3250 Postage	-	-	-	-	-	0.00%
4025.4800 Miscellaneous	-	-	-	-	-	0.00%
4025.7500 Equipment Purchase	-	-	-	-	-	0.00%
Total Commodities:	-	-	-	-	-	0.00%
Contractual Services:						
4025.3210 Telephone Expense	-	-	-	-	-	0.00%
4025.3540 Insurance - Worker's Compensation	110	-	-	-	-	0.00%
4025.4520 Maintenance Agreements	-	-	-	-	-	0.00%
4025.4523 Software Maintenance	-	-	-	-	-	0.00%
4025.4600 Conferences and Meetings	-	-	-	-	-	0.00%
Total Contractual Services	110	-	-	-	-	0.00%
Total Purchasing:	27,954	-	-	-	-	0.00%

Department: General Government
Activity: Collection of Real Estate Taxes
Fund: General
Account: 1.4031

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4031.1110 Salary - Elected Tax Collector	\$ 10,740	\$ 11,477	\$ 14,000	\$ 14,000	\$ 14,850	5.72%
4031.1610 Employee Benefits: Social Security	822	878	1,071	1,071	1,090	1.75%
Total Personnel Services:	11,562	12,355	15,071	15,071	15,940	5.45%
Commodities:						
4031.2100 Office Supplies	128	1,207	1,250	2,950	1,750	28.57%
4031.3210 Communications - Telephone	-	154	-	-	-	0.00%
4031.3250 Communications - Postage	2,273	3,781	2,000	1,570	1,850	-8.11%
Total Commodities:	2,401	5,142	3,250	4,520	3,600	9.72%
Contractual Services:						
4031.3550 Insurance - Bonding	8,869	8,869	9,000	8,869	9,250	2.70%
4031.4518 Contracted Service-Jordan Tax Service	23,443	41,174	40,000	50,587	48,500	17.53%
4031.9000 Refunds of Prior Years Real Estate Taxes	9,291	37,566	7,500	16,798	14,500	48.28%
4031.9065 Refunds of Senior Citizen Rebates	1,455	1,354	1,500	2,393	3,000	50.00%
Total Contractual Services	43,058	88,963	58,000	78,647	75,250	22.92%
Total Collection of Real Estate Taxes:	57,021	106,460	76,321	98,238	94,790	19.48%

Department: General Government**Activity: Collection of Delinquent Earned Income Tax****Fund: General****Account: 1.4032**

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4032.1215	Salary - Delinquent Collector	\$ 56,851	\$ 58,899	\$ 59,977	\$ 60,041	\$ 62,853	4.58%
	Wages - One Time Sick Leave Buy Back	-	3,725	-	-	-	0.00%
4032.1510	Employee Benefits - Accident Insurance	357	369	350	420	375	6.67%
4032.1560	Employee Benefits - Health Care	19,359	19,648	18,903	18,916	18,900	-0.02%
4032.1562	Employee Benefits - Eye/Dental	1,173	1,242	1,283	1,242	1,250	-2.64%
4032.1580	Employee Benefits - Life Insurance	227	216	225	216	225	0.00%
4032.1610	Employee Benefits - Social Security	4,275	4,715	4,588	4,593	4,808	4.58%
4032.1615	Employee Benefits - Pension Benefits	7,685	8,261	8,464	8,464	5,874	-44.09%
	Total Personnel Services:	89,927	97,075	93,790	93,892	94,285	0.53%
Commodities:							
4032.2100	Office Supplies	1,083	663	750	919	850	11.76%
4032.3250	Communications - Postage	6,004	2,060	2,750	1,636	1,200	-129.17%
4032.4800	Miscellaneous	1,246	713	750	750	750	0.00%
4032.4801	Service Charges/Plgit	-	1,673	1,500	2,997	750	-100.00%
4032.7502	Software Maintenance	-	-	500	-	1,200	58.33%
	Total Commodities:	8,333	5,109	6,250	6,302	4,750	-31.58%
Contractual Services:							
4032.3140	Legal Fees	7,187	1,923	3,000	4,500	4,500	33.33%
4032.3210	Communications - Telephone	-	574	800	568	600	-33.33%
4032.3540	Insurance - Worker's Compensation	300	341	555	482	270	-105.56%
4032.4000	Court Costs	32,032	19,084	18,500	20,778	18,500	0.00%
4032.4520	Maintenance Agreements	14,064	-	-	-	-	0.00%
4032.4600	Conferences and Meetings	44	82	150	100	150	0.00%
	Total Contractual Services:	53,627	22,004	23,005	26,428	24,020	4.23%
	Total Collection of Earned Income Tax:	151,887	124,188	123,045	126,622	123,055	0.01%

Department: General Government

Activity: Legal Fees

Fund: General

Account: 1.4040

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personnel Services						
4040.1220 Solicitor	\$ 12,968	\$ -	\$ -	\$ -	\$ -	0.00%
4040.1610 Employee Benefits - Social Security	2,158	-	-	-	-	0.00%
Total Commodities:	15,126	-	-	-	-	0.00%
Contractual Services:						
4040.1000 Legal Fees - Contracted	87,768	62,059	90,000	35,247	65,000	-38.46%
4040.2100 Office Supplies	776	-	-	-	-	0.00%
4040.4556 General Code	5,204	995	5,000	13,250	12,500	60.00%
4040.4800 Miscellaneous	858	-	-	-	-	0.00%
Total Contractual Services	94,606	63,054	95,000	48,497	77,500	-22.58%
Total Legal Fees	109,732	63,054	95,000	48,497	77,500	-22.58%

Department: General Government**Activity: MIS Department****Fund: General****Account: 1.4070**

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Commodities:						
4070.4800 Miscellaneous	\$ 475	\$ -	\$ -	\$ -	\$ -	0.00%
4070.7500 Equipment Purchase	1,147	522	1,250	-	1,250	0.00%
4070.7502 Software Purchase	<u>1,872</u>	<u>570</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>0.00%</u>
Total Commodities:	3,494	1,092	2,250	-	2,250	0.00%
Contractual Services:						
4070.4200 Dues and Subscriptions	2,029	2,781	2,500	4,568	5,000	50.00%
4070.4520 Maintenance Agreements	2,437	2,491	3,000	3,320	4,500	33.33%
4070.4542 Professional Consultant	<u>37,333</u>	<u>35,715</u>	<u>35,000</u>	<u>36,962</u>	<u>35,000</u>	<u>0.00%</u>
Total Contractual Services	41,799	40,987	40,500	44,850	44,500	8.99%
Total MIS Department:	<u>45,293</u>	<u>42,079</u>	<u>42,750</u>	<u>44,850</u>	<u>46,750</u>	<u>8.56%</u>

Department: General Government

Activity: Engineering

Fund: General

Account: 1.4080

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4080.1217	Salary - Engineer	\$ 78,902	\$ 80,965	\$ 89,569	\$ 60,133	\$ 83,750	-6.95%
	Health Care Buy Back	-	-	-	-	-	0.00%
	Salary - Former Engineer	-	-	-	35,947	-	0.00%
4080.1510	Employee Benefits - Accident Insurance	492	513	460	494	500	8.00%
	Wages - One Time Sick Leave Buy Back	-	5,135	-	-	-	0.00%
4080.1560	Employee Benefits - Health Care	7,194	13,630	21,710	3,656	-	-100.00%
4080.1562	Employee Benefits - Eye/Dental	1,108	786	2,200	250	-	-100.00%
4080.1580	Employee Benefits - Life Insurance	227	216	220	216	225	2.22%
4080.1610	Employee Benefits - Social Security	6,009	6,540	5,511	4,600	6,350	13.21%
4080.1615	Employee Benefits - Pension Benefits	7,685	8,261	8,463	8,464	5,874	-44.08%
	Total Personnel Services:	101,617	116,046	128,133	113,760	96,699	-44.08%
Commodities:							
4080.2100	Office Supplies	134	718	700	1,250	1,250	44.00%
4080.4800	Miscellaneous	281	79	500	1,025	1,000	50.00%
4080.7500	Equipment Purchase	65	1,329	500	-	1,000	50.00%
	Total Commodities:	480	2,126	1,700	2,275	3,250	47.69%
Contractual Services:							
4080.2310	Vehicle Operating Expense	1,828	2,129	2,475	739	950	-160.53%
4080.2330	Vehicle Liability Insurance	670	667	680	639	655	-3.82%
4080.3210	Communications - Telephone	-	187	250	284	300	16.67%
4080.3540	Insurance - Worker's Compensation	268	384	480	440	326	-47.24%
4080.4200	Dues and Subscriptions	570	260	450	250	250	-80.00%
4080.4600	Conferences and Meetings	361	191	250	450	1,000	75.00%
	Total Contractual Services	3,697	3,818	4,585	2,802	3,481	-31.72%
	Total Engineering:	105,794	121,990	134,418	118,837	103,430	-29.96%

Department: General Government
Activity: Engineering
Fund: General
Account: 1.4085

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Subcontracted Services						
4085.4557 Building/Zoning	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,200	-108.33%
4085.4571 Streets/Roads	-	210	4,000	-	-	-100.00%
4085.4572 Storm Sewer Engineering	-	-	4,000	7,500	5,000	20.00%
4085.4574 Surveying Services	3,225	1,644	2,500	-	2,500	0.00%
4085.4575 General Services	-	350	1,500	-	1,500	0.00%
4085.4584 Recreation Fund	-	5,000	2,500	-	1,500	-66.67%
Total Subcontracted Services:	3,225	7,204	17,000	7,500	11,700	-45.30%
Total Engineering:	3,225	7,204	17,000	7,500	11,700	-45.30%

Department: General Government
Activity: Operation & Maintenance of Buildings
Fund: General
Account: 1.4090

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4090.1400	Wages - Union Personnel	\$ 49,102	\$ 50,356	\$ 51,750	\$ 52,185	\$ 53,490	3.25%
	Health Care Buy Back	-	-	-	-	-	0.00%
4090.1403	Wages - Overtime Wages	3,542	4,071	5,500	5,338	5,500	0.00%
4090.1450	Wages - Part Time Help	11,880	11,880	11,750	12,062	11,750	0.00%
4090.1510	Employee Benefits - Accident Insurance	312	288	325	87	100	-225.00%
4090.1560	Employee Benefits - Health Care	2,997	12	-	-	-	0.00%
4090.1562	Employee Benefits - Eye/Dental	754	627	684	737	744	8.06%
4090.1580	Employee Benefits-Life Insurance	91	112	100	305	325	69.23%
4090.1610	Employee Benefits-Social Security	4,922	5,073	5,279	5,323	5,412	2.45%
4090.1615	Employee Benefits-Pension Benefits	-	906	725	725	-	-100.00%
4090.1910	Employee Benefits - Uniform Allowance	241	-	-	-	-	0.00%
	Total Personnel Services:	73,841	73,325	76,113	76,763	77,320	1.56%
Commodities:							
4090.2000	Supplies	5,926	5,742	6,250	6,952	7,500	16.67%
4090.4800	Miscellaneous	2,953	1,063	1,750	975	1,000	-75.00%
4090.7500	Equipment Purchase	9,407	4,868	4,500	250	4,000	-12.50%
	Total Commodities:	18,286	11,673	12,500	8,177	12,500	0.00%
Contractual Services:							
4090.2310	Vehicle Operating Expense	3,116	2,664	3,150	2,934	3,250	3.08%
4090.2330	Vehicle Liability Insurance	633	675	700	595	600	-16.67%
4090.2600	Small Tools/Equipment	-	-	500	-	500	0.00%
4090.3210	Communications - Telephone	1,349	1,526	2,000	1,175	1,200	-66.67%
4090.3540	Insurance - Worker's Compensation	2,493	3,686	7,165	6,591	4,870	-47.13%
4090.3610	Utilities - Electric	10,878	10,924	13,200	11,775	12,250	-7.76%
4090.3620	Utilities - Gas	3,128	3,481	5,000	4,676	5,260	4.94%
4090.3660	Utilities - Water / Sewer	3,692	2,855	2,850	1,748	1,850	-54.05%
4090.3750	Building Maintenance and Repair	16,422	13,158	20,000	16,404	19,750	-1.27%
4090.3753	Equipment Maintenance and Repair	1,036	1,669	3,500	-	-	0.00%

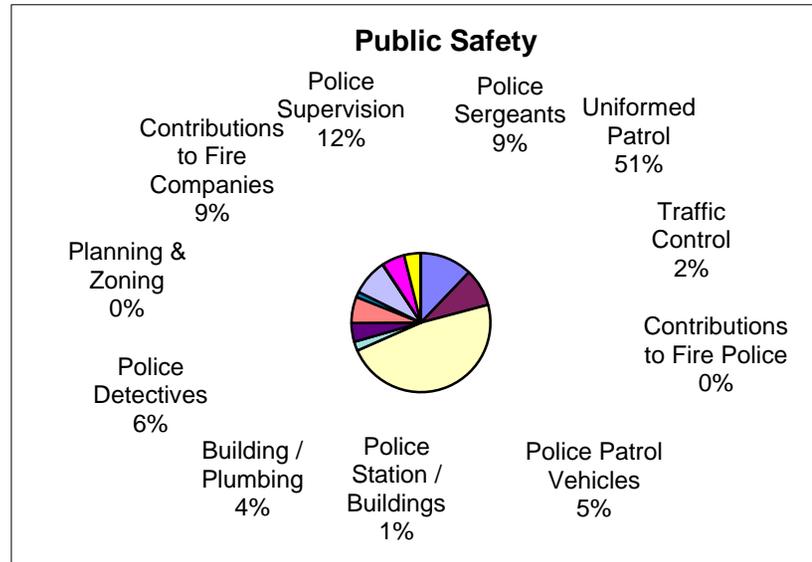
Department: General Government
Activity: Operation & Maintenance of Buildings

Fund: General	2013	2014	2015	2015	2016	%
Account: 1.4090	Actual	Actual	Budget	Projected	Budget	Change
4090.3810 Permits and Lease Agreements	50	416	250	550	750	66.67%
4090.4516 Window Cleaning	964	630	1,100	822	750	-46.67%
4090.4520 Maintenance Agreements	1,145	7,225	7,000	2,540	5,650	-23.89%
4090.4528 Lawn Care/Maintenance	1,038	-	-	250	250	0.00%
4090.4536 Cleaning Services Mat Rental	593	594	725	576	600	-20.83%
4090.4538 Exterminating	1,175	850	850	716	821	-3.53%
4090.4540 Elevator Maintenance	1,784	2,066	2,250	2,071	2,250	0.00%
Total Contractual Services	49,496	52,419	70,240	53,422	60,601	-15.91%
Total Operation & Maintenance of Buildings:	<u>141,623</u>	<u>137,417</u>	<u>158,853</u>	<u>138,363</u>	<u>150,421</u>	<u>-5.61%</u>

Public Safety - 2016 Budget

The Public Safety Budget includes all expenditures for providing protection, safety and emergency management services to the citizens of Shaler Township. Expenditures for Fire Protection and Code Enforcement are also found in this section.

	<u>2015 Budget</u>	<u>2016 Budget</u>
Police Supervision	\$ 635,380	\$ 602,236
Police Sergeants	425,899	433,827
Police Uniformed Patrol	2,441,225	2,359,629
Traffic Control	111,091	105,152
Police Patrol Vehicles	243,645	217,156
Police Detectives	309,454	303,054
Police Station / Buildings	54,733	62,821
Total Police	\$ 4,221,427	\$ 4,083,874
Contributions to Fire Companies	393,380	416,245
Contributions to Fire Police	7,900	6,600
Contributions to Ambulances	246,250	262,950
Total Fire / Ambulance	\$ 647,530	\$ 685,795
Building / Plumbing	189,393	188,705
Planning & Zoning	4,925	5,022
Total Code Enforcement	\$ 194,318	\$ 193,727
Total Public Safety	\$ 5,063,275	\$ 4,963,396



Public Safety - Activity Description

Police Supervision

The Police Supervision Activity includes the Chief, Deputy Chief and 2 Lieutenants. Personnel costs for four full time supervisory police officers are included in this activity.

Police Sergeants

The Police Sergeants are charged with the management of the patrol shifts. It is their duty to ensure that proper policies and procedures are used by all personnel and to assume responsibility for all activity occurring on their shift. The 2016 budget allows for three full time police sergeants.

Uniformed Patrol

This division includes all patrol officers of the Shaler Township Police Department. These officers are charged with patrol duties and to provide response to all service calls. Total staffing for 2016 is as follows: 15 patrol officers and 1 school resource officer. This budget contains the largest personnel expense for the Township at \$2,274,286 for 16 officers and two part time clerical employees.

Traffic Control

The Traffic Control Department is responsible for regulating the flow of traffic in designated areas at certain times. Included in this department are personnel costs for the school crossing guards. Shaler Area School District reimburses the Township for 50% of this line item budget as required by state law.

Police Patrol Vehicles

This activity is responsible for the provision and operation of all Public Safety vehicles. The 2016 budget allows for the purchase of two marked patrol cars.

Police Detectives

Detectives are responsible for providing investigative services within the police department. They are a specialized department that is available to investigate all criminal activity occurring within Shaler Township. The 2016 budget includes personnel costs for two detectives totaling \$299,939.

Police Station and Buildings

This activity accounts for expenditures related to the operation of the Township's Police Station located within the Municipal Building. Expenditures for building maintenance and utilities for the police department are found in this account. In addition, partial wages for three part-time building custodians are included in this account.

Contributions to Fire Companies

This center reflects the Township's contributions to local fire companies to provide fire protection services to the residents of Shaler Township. The 2016 budget also includes a pass through of \$170,000 for the Fireman's Relief Association. There is a corresponding revenue of this amount in the 2016 General Fund Revenues. There is also a budget line item of \$106,700 for equal contributions to the six volunteer fire companies.

Contributions to Fire Police

This center reflects the Township's contribution to the Traffic Control Division of the Fire Department.

Contributions to Ambulances

This activity reflects the Township's required contribution to Worker's Compensation insurance for volunteers with the Shaler EMS. Also included in this budget category are audit costs, property insurance coverage and fuel expenses that are billed monthly to Shaler EMS. It should be noted that the Township continues to provide increasing in-kind services and an annual grant in aid to the EMS agency which is reflected in the transfers to other funds section of this budget.

Building and Plumbing

This department is charged with all expenses related to the inspection of all new buildings and plumbing projects. Personnel costs for one full-time non-union and one full time union employee are included in this activity.

Planning and Zoning

The Planning and Zoning Board is charged with ensuring that all construction projects are in compliance with Township zoning codes. Three appointed officials and one contracted recording time secretary are charged to this budget category.

Department: Public Safety
Activity: Police Supervision
Fund: General
Account: 1.4100

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4100.1211 Salary - Chief	\$ 97,996	\$ 100,011	\$ 105,000	\$ 103,500	\$ 107,000	1.87%
4100.1312 Salary - Deputy Chief	99,515	108,846	108,000	104,741	106,500	-1.41%
4100.1308 Salary - Lieutenants	-	69,256	195,000	203,809	207,500	6.02%
4100.1510 Employee Benefits-Accident Insurance	3,277	3,936	12,000	3,685	3,850	-211.69%
4100.1560 Employee Benefits - Health Care	41,624	56,223	81,226	81,296	81,225	0.00%
4100.1562 Employee Benefits Eye/Dental	2,448	3,497	6,966	4,968	5,000	-39.32%
4100.1580 Employee Benefits-Life Insurance	680	1,057	2,250	3,736	3,850	41.56%
4100.1610 Employee Benefits - Social Security	-	567	1,525	1,325	1,428	-6.77%
4100.1615 Employee Benefits-Pension Benefits	19,810	30,290	32,912	32,912	9,088	-262.15%
4100.1910 Uniform Allowance	867	4,166	3,400	3,400	3,400	0.00%
Total Personnel Services:	266,217	377,849	548,279	543,372	528,841	-3.68%
Commodities:						
4100.2000 Supplies	-	-	-	2,750	2,500	100.00%
4100.2100 Office Supplies	2,834	2,285	1,000	1,512	1,500	33.33%
4100.2310 Vehicle Operating Expense	8,669	16,110	5,000	1,341	1,500	-233.33%
4100.3250 Communications - Postage	24	1,975	750	1,704	1,500	50.00%
4100.4800 Miscellaneous	2,396	1,741	2,000	1,450	1,250	-60.00%
4100.7500 Equipment Purchase	1,156	339	3,000	-	4,500	33.33%
Total Commodities:	15,079	22,450	11,750	8,757	12,750	7.84%
Contractual Services:						
4100.1921 Civil Service Testing	6,854	1,484	6,000	9,150	-	-100.00%
4100.3140 Legal Fees	1,698	20,855	25,000	2,440	12,500	-100.00%
4100.3210 Communications - Telephone	608	1,052	850	1,527	1,750	51.43%
4100.3535 Insurance - Police Professional	1,806	1,602	3,400	3,588	3,675	7.48%
4100.3540 Insurance - Workers Compensation	9,693	18,189	28,500	27,182	23,320	-22.21%
4100.4200 Dues & Subscriptions	769	2,267	1,000	1,504	1,500	33.33%

Department: Public Safety
Activity: Police Supervision
Fund: General
Account: 1.4100

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
4100.4600 Conferences & Meetings	2,269	2,352	5,000	3,388	6,500	23.08%
4100.4602 Emergency Management - Training/Supplies	-	-	5,000	475	5,000	0.00%
4100.4601 Mandatory Training	-	-	600	-	6,400	90.63%
Total Contractual Services	23,698.00	47,801	75,351	49,253	60,645	-24.25%
Total Police Supervision:	<u>304,994</u>	<u>448,100</u>	<u>635,380</u>	<u>601,382</u>	<u>602,236</u>	<u>-5.50%</u>

Department: Public Safety
Activity: Police Sergeants
Fund: General
Account: 1.4101

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4101.1309 Salary - Road Sergeants	\$ 398,702	\$ 366,973	\$ 312,500	\$ 306,599	\$ 325,000	3.85%
4101.1510 Employee Benefits - Accident Insurance	6,040	5,149	5,800	2,085	2,125	-172.94%
4101.1560 Employee Benefits - Health Care	66,701	60,233	45,229	43,450	65,130	30.56%
4101.1562 Employee Benefits - Eye/Dental	3,496	3,114	2,590	3,495	3,488	25.75%
4101.1580 Employee Benefits - Life Insurance	1,359	1,333	1,175	2,064	2,125	44.71%
4101.1610 Employee Benefits - Social Security	5,839	5,264	4,531	4,446	4,713	3.85%
4101.1615 Employee Benefits - Pension Benefits	39,620	15,145	24,686	24,686	6,816	-262.18%
4101.1910 Uniform Allowance	4,154	1,917	2,550	2,550	2,550	0.00%
Total Personnel Services:	525,911	459,128	399,061	389,375	411,947	3.13%
Contractual Services:						
4101.3210 Communications - Telephone	2,068	1,197	1,500	569	625	-140.00%
4101.3535 Insurance - Police Professional	3,611	3,201	2,400	2,691	2,750	12.73%
4101.3540 Insurance - Worker's Compensation	20,992	28,716	20,488	19,253	15,555	-31.71%
4101.4600 Conferences & Meetings	1,403	2,730	2,000	1,250	2,500	20.00%
4101.4601 Mandatory Training	-	-	450	-	450	0.00%
Total Contractual Services	28,074	35,844	26,838	23,763	21,880	-22.66%
Total Police Sergeants:	553,985	494,972	425,899	413,138	433,827	1.83%

Department: Public Safety
Activity: Uniformed Patrol

Fund: General

Account: 1.4104

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4104.1320	Salary - Uniformed Patrol	\$ 1,436,286	\$ 1,466,466	\$ 1,558,066	\$ 1,484,594	\$ 1,575,000	1.08%
4104.1321	Salary - Juvenile Officer	83,265	89,121	96,500	98,597	100,000	3.50%
4104.1450	Part Time Personnel	37,817	37,658	43,500	34,467	35,500	-22.54%
4104.1510	Employee Benefits - Accident Insurance	24,047	22,528	24,250	14,787	15,250	-59.02%
4104.1560	Employee Benefits - Health Care	355,265	363,646	340,799	322,828	332,513	-2.49%
4104.1562	Employee Benefits - Eye/Dental	18,945	18,405	16,750	17,397	18,750	10.67%
4104.1580	Employee Benefits - Life Insurance	5,942	6,626	6,250	18,207	18,500	66.22%
4104.1610	Employee Benefits - Social Security	22,982	24,675	26,750	24,932	26,179	-2.18%
4104.1615	Employee Benefits - Pension Benefits	169,167	143,855	131,648	131,648	38,633	-240.77%
4104.1910	Uniform Allowance	16,818	16,270	14,450	17,066	14,550	0.69%
	Total Personnel Services:	2,170,534	2,189,250	2,258,963	2,164,522	2,174,874	-3.87%
Commodities:							
4104.2000	Supplies	2,069	1,423	2,000	1,747	2,000	0.00%
4104.2005	Community Events	-	998	2,000	2,020	2,000	0.00%
4104.2024	Supplies - Ammunition	5,948	6,812	12,000	10,573	12,000	0.00%
4104.2100	Office Supplies	1,863	1,863	2,000	2,604	2,750	27.27%
4104.3250	Communications - Postage	-	-	-	50	125	100.00%
4104.4800	Miscellaneous	3,611	273	750	750	10,000	92.50%
4104.7500	Equipment Purchase	21,318	11,094	3,000	6,898	25,500	88.24%
	Total Commodities:	34,809	22,463	21,750	24,642	54,375	60.00%
Contractual Services:							
4104.3210	Communications - Telephone	5,035	6,947	7,250	7,452	7,650	5.23%
4104.3535	Insurance - Police Professional	15,348	14,419	15,250	14,350	14,750	-3.39%
4104.3540	Insurance - Worker's Compensation	82,318	102,190	98,962	92,103	71,530	-38.35%
4104.3753	Equipment Maintenance & Repairs	306	749	1,500	430	500	-200.00%
4104.4200	Dues & Subscriptions	195	400	500	125	2,500	80.00%
4104.4520	Maintenance Agreements	5,838	-	-	6,950	700	-100.00%

Department: Public Safety
Activity: Uniformed Patrol
Fund: General
Account: 1.4104

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
4104.4523 Maintenance Agreements-Software	3,653	9,262	12,500	8,875	10,000	-25.00%
4104.4586 Animal Control	16,970	19,885	19,500	18,000	19,500	0.00%
4104.4600 Conferences & Meetings	1,801	2,468	2,500	2,349	3,000	16.67%
4104.4601 Mandatory Training	<u>100</u>	<u>24</u>	<u>2,550</u>	<u>50</u>	<u>250</u>	<u>-920.00%</u>
Total Contractual Services	131,564	156,344	160,512	150,684	130,380	-23.11%
Total Police Uniformed Patrol:	<u>2,336,907</u>	<u>2,368,057</u>	<u>2,441,225</u>	<u>2,339,848</u>	<u>2,359,629</u>	<u>-3.46%</u>

Department: Public Safety

Activity: Traffic Control

Fund: General

Account: 1.4105

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4105.1450 Part Time Help	\$ 53,101	\$ 58,357	\$ 52,500	\$ 55,455	\$ 57,200	8.22%
4105.1610 Employee Benefits - Social Security	3,855	4,464	4,016	4,242	4,552	11.77%
4105.1910 Employee Benefits-Uniform Allowance	-	-	-	275	350	100.00%
Total Personnel Services:	56,956	62,821	56,516	59,972	62,102	8.99%
Commodities:						
4105.2000 Supplies	61	45	500	3,850	2,000	75.00%
4105.7500 Equipment Purchase	-	-	-	-	500	100.00%
Total Commodities:	61	45	500	3,850	2,500	80.00%
Contractual Services:						
4104.3210 Communications - Telephone	1,208	1,302	1,250	1,293	1,350	7.41%
4105.3540 Insurance - Worker's Compensation	3,348	5,092	4,575	4,322	3,575	-27.97%
4105.3610 Utilities - Electric	1,087	8,132	9,750	3,675	3,875	-151.61%
4105.3753 Equipment Maintenance & Repair	8,596	18,095	15,000	7,500	8,500	-76.47%
4105.3810 Rentals/Lease Agreements	559	570	750	650	500	-50.00%
4105.4520 Maintenance Agreements	18,970	18,651	22,500	19,032	22,500	0.00%
4105.4528 Lawn Care Maintenance	1,251	481	-	-	-	0.00%
4105.4547 Personnel Services - Payroll	357	-	-	-	-	0.00%
4105.4600 Conferences & Meetings	-	20	250	250	250	0.00%
Total Contractual Services	35,376	52,343	54,075	36,723	40,550	-33.35%
Total Traffic Control:	92,393	115,210	111,091	100,545	105,152	-5.65%

Department: Public Safety
Activity: Police Patrol Vehicles
Fund: General
Account: 1.4106

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personnel Services:						
4106.1400 Wages - Union Personnel	\$ 16,184	\$ 19,397	\$ 21,500	\$ 20,441	\$ 21,500	0.00%
4106.1610 Employee Benefits - Social Security	1,446	1,484	1,645	1,568	1,645	-0.02%
Total Personnel Services:	17,630	20,881	23,145	22,009	23,145	0.00%
Commodities:						
4106.2310 Vehicle Operating Expense	77,044	61,579	75,000	76,439	80,000	6.25%
4106.4800 Miscellaneous	379	-	-	125	500	-100.00%
4106.7500 Equipment Purchase	74,069	105,442	110,000	120,528	78,500	-40.13%
Total Commodities:	151,492	167,021	185,000	197,092	159,000	-16.35%
Contractual Services:						
4106.2330 Vehicle Liability Insurance	8,800	9,172	9,650	8,946	9,250	-4.32%
4106.3540 Insurance - Worker's Compensation	2,353	3,119	2,900	1,032	811	-257.58%
4106.3753 Equipment Maintenance/Repair	23,332	20,807	22,500	21,171	24,000	6.25%
4106.3810 Permits & Lease Agreements	390	60	200	60	200	0.00%
4106.4597 Car Wash Contract	466	179	250	250	750	66.67%
Total Contractual Services	35,341	33,337	35,500	31,459	35,011	-1.40%
Total Police Patrol Vehicles:	204,463	221,239	243,645	250,559	217,156	-12.20%

Department: Public Safety
Activity: Police Detectives
Fund: General
Account: 1.4108

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4108.1311 Wages - Detective	\$ 193,228	\$ 158,586	\$ 204,000	\$ 193,267	\$ 207,930	1.89%
4108.1315 Wages - Task Force	7,069	9,109	9,500	9,167	10,500	9.52%
4108.1510 Employee Benefits - Accident Insurance	2,881	2,424	2,985	2,084	2,200	-35.68%
4108.1560 Employee Benefits - Health Care	41,592	39,403	43,820	43,500	43,850	0.07%
4108.1562 Employee Benefits Eye/Dental	2,331	1,943	4,000	2,400	2,500	-60.00%
4108.1580 Employee Benefits - Life Insurance	680	689	700	2,145	2,225	68.54%
4108.1610 Employee Benefits - Social Security	1,567	1,544	3,088	2,833	3,015	-2.42%
4108.1615 Employee Benefits - Pension Benefits	19,810	7,576	16,456	16,456	4,544	-262.15%
4108.1910 Uniform Allowance	1,573	1,475	1,700	1,700	1,700	0.00%
Total Personnel Services:	270,731	222,749	286,249	273,552	278,464	-2.80%
Commodities:						
4108.2000 Supplies	694	147	500	1,500	500	0.00%
4108.2100 Office Supplies	611	881	500	500	500	0.00%
4108.2310 Vehicle Operating Expense	3,296	3,608	5,000	2,932	3,400	-47.06%
4108.7500 Equipment Purchase	-	2,264	5,650	2,750	4,500	-25.56%
Total Commodities:	4,601	6,900	11,650	7,682	8,900	-30.90%
Contractual Services:						
4108.3210 Communications- Telephone	1,702	1,922	1,200	1,216	1,350	11.11%
4108.3535 Insurance - Police Professional	1,806	1,602	1,700	1,794	1,870	9.09%
4108.3540 Insurance - Worker's Compensation	9,842	12,584	6,755	7,719	10,620	36.39%
4108.3753 Equipment Maintenance and Repair	611	226	200	-	200	0.00%
4108.4200 Dues & Subscriptions	450	125	400	-	400	0.00%
4108.4600 Conferences & Meetings	339	-	1,000	750	1,000	0.00%
4108.4601 Mandatory Training	-	-	300	-	250	-20.00%
Total Contractual Services:	14,750	16,459	11,555	11,478	15,690	26.35%
Total Police Detectives:	290,082	246,108	309,454	292,712	303,054	-2.11%

Department: Public Safety
Activity: Police Station / Buildings
Fund: General
Account: 1.4109

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personnel Services:						
4109.1450 Wages- Part Time Help	\$ 12,821	\$ 13,069	\$ 13,500	\$ 14,151	\$ 14,650	7.85%
4109.1610 Employee Benefits - Social Security	981	1,000	1,033	1,083	1,121	7.83%
Total Personnel Services:	13,802	14,069	14,533	15,233	15,771	7.85%
Commodities:						
4109.2000 Supplies	95	3,100	3,000	2,736	3,000	0.00%
4109.4800 Miscellaneous	64	334	5,000	-	1,000	-400.00%
Total Commodities:	159	3,433	8,000	2,736	4,000	-100.00%
Contractual Services:						
4104.3210 Communications - Telephone	235	490	750	-	250	-200.00%
4109.3610 Utilities - Electric	11,296	10,899	9,000	12,983	13,450	33.09%
4109.3620 Utilities - Gas	1,816	3,439	5,000	4,676	5,000	0.00%
4109.3660 Utilities - Water / Sewer	-	306	500	1,444	1,650	69.70%
4109.3750 Building Maintenance / Repair	3,427	3,384	8,500	47,619	14,750	42.37%
4109.4516 Building Maintenance / Window Cleaning	964	630	950	920	1,150	17.39%
4109.4520 Maintenance Agreements	58	3,802	4,000	310	500	-700.00%
4109.4536 Cleaning Services / Mat Rental	2,617	3,147	3,500	6,220	6,300	44.44%
Total Contractual Services	20,413	26,097	32,200	74,172	43,050	25.20%
Total Police Station / Buildings:	34,374	43,599	54,733	92,141	62,821	12.87%

Department: Public Safety
Activity: Contributions to Fire Companies
Fund: General
Account: 1.4110

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Commodities:						
4110.2310 Vehicle Operating Expense	\$ 14,743	\$ 16,925	\$ 19,500	\$ 14,110	\$ 15,500	-25.81%
4110.4800 Miscellaneous	639	399	1,250	-	-	-100.00%
Total Commodities:	15,382	17,323	20,750	14,110	15,500	-33.87%
Contractual Services:						
4100.3218 Utilities - Telephone - Air Cards	1,432	6,004	6,250	6,624	6,750	7.41%
4110.2330 Vehicle Liability Insurance/Physical Damage	44,568	44,903	46,000	42,016	45,000	-2.22%
4110.3540 Insurance - Worker's Compensation	20,158	46,112	52,180	64,588	71,047	26.56%
4110.3850 Rental - West View Water	1,115	1,115	1,500	1,140	1,250	-20.00%
4110.5201 Contributions to Relief Fund	173,168	163,866	160,000	169,019	170,000	5.88%
4110.5203 Contributions to Fire Companies	110,421	106,700	106,700	106,698	106,698	0.00%
Total Contractual Services	350,862	368,700	372,630	390,085	400,745	7.02%
Total Contributions to Fire Companies:	366,244	386,024	393,380	404,195	416,245	5.49%

Department: Public Safety
Activity: Contributions to Fire Police
Fund: General
Account: 1.4111

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4111.1910 Uniform Allowance	\$ -	\$ 637	\$ 1,500	\$ 1,330	\$ 1,500	0.00%
Total Personnel Services:	-	637	1,500	1,330	1,500	0.00%
Commodities:						
4111.7500 Equipment Purchase	-	1,156	2,500	6,500	2,500	0.00%
Total Commodities:	-	1,156	2,500	6,500	2,500	0.00%
Contractual Services:						
4111.2330 Insurance - Vehicle Liability Insurance	657	1,321	1,400	1,256	1,350	-3.70%
4111.3753 Equipment Maintenance and Repair	819	1,818	2,500	750	1,250	-100.00%
Total Contractual Services	1,476	3,139	3,900	2,006	2,600	-50.00%
Total Contributions to Fire Police:	<u>1,476</u>	<u>4,932</u>	<u>7,900</u>	<u>9,836</u>	<u>6,600</u>	<u>-19.70%</u>

Department: Public Safety
Activity: Contributions to Ambulances
Fund: General
Account: 1.4120

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Contractual Services:						
4120.2310 Vehicle Operating Expense	\$ 16,614	\$ 16,591	\$ 19,500	\$ 12,745	\$ 14,500	-34.48%
4120.3110 Auditing Services	11,036	11,436	12,500	11,196	12,500	0.00%
4120.3540 Insurance - Worker's Compensation	2,725	3,273	3,750	3,477	2,700	-38.89%
4120.3582 Insurance - Property Coverage	2,125	1,854	2,000	1,884	2,000	0.00%
4120.3750 Building Maintenance / Repair	6,343	17,305	10,500	7,625	10,500	0.00%
4120.4542 Contracted Services - Consultant Study	6,706	1,897	-	250	-	0.00%
4120.4800 Miscellaneous	314	-	2,000	55	750	-166.67%
4120.5304 Contribution to Shaler EMS	70,000	100,000	196,000	196,000	220,000	10.91%
Total Contractual Services	115,863	152,356	246,250	233,232	262,950	6.35%
Total Contributions to Ambulances:	115,863	152,356	246,250	233,232	262,950	6.35%

Department: Public Safety
Activity: Building / Zoning
Fund: General
Account: 1.4130

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4130.1221 Salary - Building Inspector	\$ 74,985	\$ 74,232	\$ 79,500	\$ 79,482	\$ 82,084	3.15%
4130.1400 Wages - Union Personnel	46,954	45,937	47,500	47,779	48,930	2.92%
Wages - One Time Sick Leave Buy Back	-	4,591	-	-	-	0.00%
4130.1450 Part Time Help	-	115	-	-	-	0.00%
4130.1510 Employee Benefits - Accident Insurance	752	749	725	557	575	-26.09%
4130.1560 Employee Benefits - Health Care	14,387	14,603	13,553	14,100	14,250	4.89%
4130.1562 Employee Benefits Eye/Dental	1,203	1,088	1,250	1,332	1,400	10.71%
4130.1580 Employee Benefits - Life Insurance	318	296	340	240	250	-36.00%
4130.1610 Employee Benefits - Social Security	9,277	9,501	9,716	9,735	5,875	-65.38%
4130.1615 Employee Benefits - Pension Benefits	7,685	9,167	8,189	9,189	8,966	8.67%
Total Personnel Services:	155,561	160,279	160,773	162,415	162,330	0.96%
Commodities:						
4130.2100 Office Supplies	759	701	850	1,250	1,250	32.00%
4130.2310 Vehicle Operating Expense	2,340	2,905	3,000	1,833	2,000	-50.00%
4130.3250 Communications - Postage	48	381	125	-	125	0.00%
4130.4800 Miscellaneous	2,753	2,215	-	250	250	100.00%
4130.7500 Equipment Purchase	383	214	1,250	-	750	-66.67%
4130.9000 Refunds	25	225	250	500	500	50.00%
Total Commodities:	6,308	6,640	5,475	3,833	4,875	-12.31%
Contractual Services:						
4130.2330 Vehicle Liability Insurance	620	624	665	595	625	-6.40%
4130.3140 Legal Fees	3,656	3,097	3,250	5,983	6,250	48.00%
4130.3210 Communications - Telephone	518	256	340	290	300	-13.33%
4130.3540 Insurance - Worker's Compensation	439	630	940	820	450	-108.89%
4130.4200 Dues & Subscriptions	568	2,470	950	575	625	-52.00%
4130.4518 Contracted Services - Demolition	-	-	16,500	8,628	12,500	-32.00%
4130.4600 Conferences & Meetings	50	760	500	495	750	33.33%
Total Contractual Services	5,851	7,837	23,145	17,386	21,500	-7.65%
Total Building / Zoning:	167,720	174,756	189,393	183,634	188,705	-0.36%

Department: Public Safety
Activity: Planning & Zoning
Fund: General
Account: 1.4140

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personnel Services:						
4140.1115 Salary - Zoning Hearing Board	\$ 2,250	\$ 2,250	\$ 2,250	\$ 1,875	\$ 2,250	0.00%
4140.1610 Employee Benefits - Social Security	172	172	175	143	172	-1.67%
Total Personnel Services:	2,422	2,422	2,425	2,018	2,422	-0.12%
Commodities:						
4140.2100 Office Supplies	21	-	-	100	100	100.00%
4140.4515 Stenograph Services	2,087	2,062	2,500	2,220	2,500	0.00%
Total Commodities:	2,108	2,062	2,500	2,320	2,600	3.85%
Total Planning & Zoning:	4,530	4,484	4,925	4,338	5,022	1.93%

Public Works - 2016 Budget

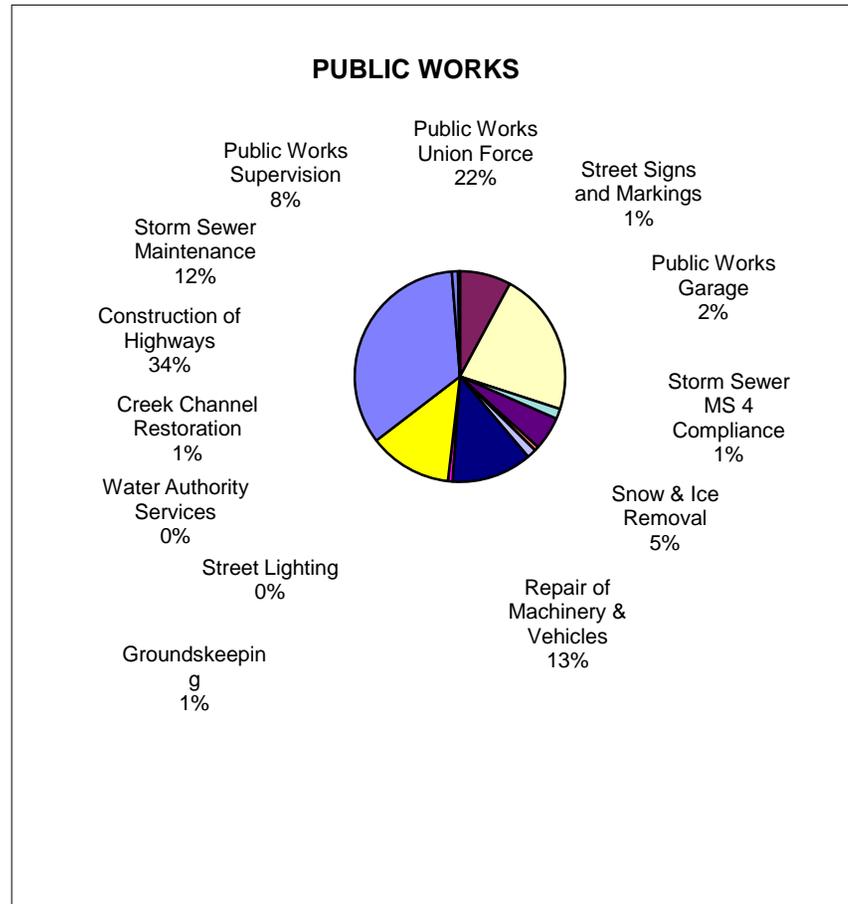
Public works expenditures include those related to the operation of the Township's infrastructure and public roadways.

All expenditures related to the physical care of the Township's streets, bridges, storm sewers and street lighting are included in this category.

	<u>2015 Budget</u>	<u>2016 Budget</u>
Public Works Supervision	\$ 361,427	\$ 368,673
Public Works Union Force	1,125,816	1,036,759
Public Works Garage	66,459	73,505
Snow & Ice Removal	641,005	240,138
Street Signs and Markings	30,500	30,540
Street Lighting	1,500	750
Groundskeeping	-	66,304
Storm Sewer Maintenance	302,000	579,000
Storm Sewer MS 4 Compliance	-	33,100
Repair of Machinery & Vehicles	680,693	598,196
Construction of Highways	1,226,250	1,600,250
Creek Channel Restoration	10,000	44,000
Water Authority Services	17,500	14,000
Total Public Works	\$ 4,463,150	\$ 4,685,215



**Replacement
of Storm Sewer
on Lehr Avenue**



Public Works - Activity Description

Public Works Supervision

This activity is responsible for all expenses related to the Supervision of the Public Works Department, including one Public Works Director and two Foremen. The Public Works Director and Foremen are responsible for the planning and coordinating all Public Works construction projects and day to day activities of the department.

Public Works Union Personnel

This activity is charged with all personnel expenses related to the Township's Public Works Union work force. Public Works Employees are members of Teamsters Local 205. These employees are charged with the delivery of quality Public Works services to all Township residents. The 2016 budget allows for staffing levels of 13 full time union employees.

Public Works Garage

This activity is charged with the expenses related to the maintenance and utilities necessary to operate the Public Works Garage building located on Little Pine Creek Road. One part time building custodian is expensed to this budget category.

Snow and Ice Removal

This account is charged with the expenses for supplies and services, such as road salt and maintenance of snow plows, related to the removal of ice and snow from Township Roads. This budget includes \$175,000 for full time personnel overtime costs and related personnel costs. The purchase of bulk rock salt will be from the 2016 Liquid Fuels Fund budget. The Township has budgeted \$ 625,000 for this commodity. This will allow for the purchase of 9,200 tons of rock salt in 2016. For comparison purposes, the 2015 budget included the purchase of 10,875 tons of bulk road salt and \$175,934 in overtime wages for snow removal. The 2015 winter was precedent setting in the number of manhours and materials for snow removal efforts.

Street Lighting

This account is charged with the cost of electricity necessary to operate some of the Township's street lights. Street lights that do not qualify for state liquid fuels tax funding are charged to this line item.

Groundskeeping

This is a new account for 2015 and includes expenses with the Township's new program for groundskeeping of all Township traffic islands and other public areas. This category will be expanded in 2016 to include the properties acquired for the flood protection project in the Fall Run Area of the Township.

Storm Sewer Maintenance

The storm sewer maintenance activity is charged with the expenses of maintaining and repairing the Township's storm sewers. The 2016 budget includes funding in the amount of \$185,000 for materials used for in-house construction repairs and an additional \$385,000 for contracted projects. This budget category includes increased spending from the 2015 budget due to storm damage in September, 2015 as well as continuing issues with open runs throughout the Township.

Storm Sewer - MS 4 Compliance

This is a new budget category for 2015 and 2016 and is mandated by the federal Environmental Protection Agency and the Department of Environmental Protection Agency. This budget function will deal with educating the public regarding storm water management issues and hazardous spills.

Repairs of Tools and Equipment

The 2016 budget allows for two full-time union mechanics in this category. In addition to all personnel costs, this budget includes all repair and maintenance expense associated with the public works vehicle fleet. The 2016 budget includes funding in the amount of \$145,000 which will allow for the purchase of one Mack 42,000 GVW dump truck. The purchase of two additional public works trucks are budgeted from the Liquid Fuels Fund budget. These trucks will be the mechanics' truck and a new pickup truck for the public works crew.

Construction of Highways

This activity accounts for the Township's contribution to highway construction projects. Included are expenses for paving, line painting and maintenance of public grounds along the roadways. This activity includes \$1,200,000 for road paving projects. This amount represents 100% of the Township of Shaler's 2016 road paving program.

Creek Channel Restoration

This budget category includes funding for maintenance of the Township's storm water detention ponds as well as the debris pond at Little Pine Creek along Route 8.

Department: Public Works
Activity: Public Works Supervision
Fund: General
Account: 1.4300

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4300.1222	Salary - Public Works Director	\$ 80,296	\$ 66,896	\$ 80,000	\$ 84,951	\$ 85,000	5.88%
	Salary - Former Public Works Director	-	23,537	-	-	-	0.00%
4300.1226	Salary - Foreman	134,102	134,069	139,500	154,428	155,500	10.29%
	Wages - One Time Sick Leave Buy Back	-	12,341	-	-	-	0.00%
4300.1510	Employee Benefits - Accident Insurance	1,276	1,210	1,200	1,271	1,350	11.11%
4300.1560	Employee Benefits - Health Care	63,823	67,690	65,129	65,170	65,850	1.09%
4300.1562	Employee Benefits Eye/Dental	3,518	3,726	6,600	4,140	4,500	-46.67%
4300.1580	Employee Benefits - Life Insurance	680	607	650	720	750	13.33%
4300.1610	Employee Benefits - Social Security	16,158	17,860	16,792	18,312	18,398	8.73%
4300.1615	Employee Benefits - Pension Benefits	23,056	24,784	25,391	25,391	17,625	-44.06%
4300.1910	Uniform Allowance	110	335	500	250	750	33.33%
4300.1912	Safety Equipment	-	-	250	250	750	66.67%
4300.1913	Licensing Fees	-	-	100	60	100	0.00%
	Total Personnel Services:	323,019	353,056	336,112	354,942	350,573	4.13%
Commodities:							
4300.2100	Supplies	284	976	950	325	950	0.00%
4300.4800	Miscellaneous	-	373	750	875	500	-50.00%
4300.7500	Equipment Purchase	5,239	391	1,500	1,275	1,500	0.00%
	Total Commodities:	5,523	1,740	3,200	2,475	2,950	-8.47%
Contractual Services:							
4300.3540	Insurance - Worker's Compensation	12,586	16,998	21,165	19,469	14,400	-46.98%
4300.4600	Conferences & Meetings	613	740	950	976	750	-26.67%
4301.3210	Communications - Telephone	1,508	-	-	-	-	0.00%
	Total Contractual Services	14,707	17,738	22,115	20,445	15,150	-45.97%
	Total Public Works Supervision:	343,249	372,534	361,427	377,862	368,673	1.97%

Department: Public Works
Activity: Public Works Union Force
Fund: General
Account: 1.4301

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4301.1400 Wages - Union Personnel	\$ 494,225	\$ 475,432	\$ 582,900	\$ 542,006	\$ 575,000	-1.37%
Health Care Buy Back	-	-	-	-	-	0.00%
4301.1403 Wages - Overtime	28,873	33,550	52,500	87,478	65,000	19.23%
4301.1450 Wages - Part Time Employee	-	10,326	20,000	23,352	24,500	18.37%
4301.1510 Employee Benefits - Accident Insurance	3,815	3,723	4,650	4,564	4,750	2.11%
4301.1560 Employee Benefits - Health Care	243,563	255,844	294,850	228,825	232,000	-27.09%
4301.1562 Employee Benefits - Eye/Dental	9,299	7,410	9,576	10,401	10,750	10.92%
4301.1580 Employee Benefits - Life Insurance	1,114	1,367	1,450	1,300	1,300	-11.54%
4301.1610 Employee Benefits - Social Security	39,741	38,792	50,138	49,942	50,834	1.37%
4301.1615 Employee Benefits - Pension Benefits	784	12,697	9,427	10,879	-	-100.00%
4301.1620 Employee Benefits - Unemployment	4,485	-	-	-	-	0.00%
4301.1910 Uniform Allowance	2,970	3,278	3,500	4,721	4,650	24.73%
4301.1912 Safety Equipment	1,766	4,795	6,500	8,130	6,500	0.00%
4301.1913 Licensing Fees	-	-	250	930	500	50.00%
Total Personnel Services:	830,635	847,215	1,035,741	972,528	975,784	-6.14%
Commodities:						
4301.2000 Supplies	1,339	2,007	1,500	-	1,500	0.00%
4301.4800 Miscellaneous	1,930	1,483	2,000	978	1,000	-100.00%
Total Commodities:	3,269	3,489	3,500	978	2,500	-40.00%
Contractual Services:						
4301.3540 Insurance - Worker's Compensation	46,987	81,641	84,825	78,109	57,975	-46.31%
4301.4600 Conferences & Meetings	930	1,358	1,750	488	500	-250.00%
Total Contractual Services	47,917	82,999	86,575	78,597	58,475	-48.05%
Total Public Works Union Force:	881,821	933,703	1,125,816	1,052,103	1,036,759	-8.59%

Department: Public Works
Activity: Public Works Garage
Fund: General
Account: 1.4302

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personal Services						
4302.1450 Wages-Part Time Help	\$ 9,304	\$ 10,048	\$ 10,250	\$ 10,471	\$ 10,850	5.53%
4302.1610 Employee Benefits-Social Security	712	769	784	801	830	5.55%
Total Personal Services	10,016	10,816	11,034	11,272	11,680	5.53%
Commodities:						
4302.2000 Supplies	10,574	12,430	11,400	10,761	12,500	8.80%
4302.2600 Small Tools/Equipment	-	189	500	1,075	1,200	58.33%
Total Commodities:	10,574	12,620	11,900	11,836	13,700	13.14%
Contractual Services:						
4302.3210 Communications- Telephone	902	726	950	850	925	-2.70%
4302.3610 Utilities - Electric	8,711	9,836	11,000	11,661	11,650	5.58%
4302.3615 Utilities - Cable Television	518	2,120	2,225	2,492	2,650	16.04%
4302.3620 Utilities - Gas	13,046	7,943	10,500	8,629	9,200	-14.13%
4302.3660 Utilities - Water / Sewer	1,601	2,192	2,250	2,649	2,750	18.18%
4302.3750 Building Maintenance & Repair	9,520	25,110	15,000	15,579	19,500	23.08%
4302.4536 Cleaning Services / Mat Rental	2,087	1,352	1,600	1,255	1,450	-10.34%
4302.4576 Contracted Services - Paving	74,912	14,559	-	-	-	0.00%
Total Contractual Services	111,297	63,837	43,525	43,116	48,125	9.56%
Total Public Works Garage:	131,887	87,273	66,459	66,224	73,505	9.59%

Department: Public Works
Activity: Snow and Ice Removal
Fund: General
Account: 1.4320

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personnel Services:						
4320.1403 Wages - Overtime	\$ 151,344	\$ 140,330	\$ 170,000	\$ 168,434	\$ 175,000	2.86%
4320.1610 Employee Benefits - Social Security	11,578	10,735	13,005	13,388	13,388	2.86%
Total Personnel Services:	162,922	151,065	183,005	181,821	188,388	2.86%
Commodities:						
4320.2000 Supplies	7,070	8,135	10,000	16,268	15,000	33.33%
4320.2010 Supplies - Bulk Salt	467,699	594,375	400,000	696,143	-	-100.00%
4320.4800 Miscellaneous	4,260	278	500	2,250	1,250	60.00%
4320.4824 Miscellaneous - Mailboxes	-	-	-	495	500	100.00%
4320.7500 Equipment Purchase	-	-	25,000	31,950	12,500	-100.00%
Total Commodities:	479,029	602,788	435,500	747,106	29,250	-1388.89%
Contractual Services:						
4320.3753 Equipment Maintenance / Repair	15,720	20,047	22,500	17,292	22,500	0.00%
Total Contractual Services	15,720	20,047	22,500	17,292	22,500	0.00%
Total Snow & Ice Removal:	657,671	773,901	641,005	946,219	240,138	-166.93%

Department: Public Works
Activity: Street Signs & Markings
Fund: General
Account: 1.4330

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Commodities:						
4330.2000 Supplies	\$ 15,589	\$ 17,674	\$ 30,000	\$ 29,650	\$ 30,000	0.00%
4330.4516 Window Cleaning	<u>488</u>	<u>336</u>	<u>500</u>	<u>480</u>	<u>540</u>	<u>7.41%</u>
Total Commodities:	16,077	18,010	30,500	30,130	30,540	0.13%
Total Street Signs and Markings:	<u>16,077</u>	<u>18,010</u>	<u>30,500</u>	<u>30,130</u>	<u>30,540</u>	<u>0.13%</u>

Department: Public Works
Activity: Street Lighting
Fund: General
Account: 1.4340

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Contractual Services:						
4340.3610 Utilities - Electric	\$ 4,131	\$ 1,282	\$ 1,500	\$ 721	\$ 750	-100.00%
Total Contractual Services:	4,131	1,282	1,500	721	750	-100.00%
Total Street Lighting:	<u>4,131</u>	<u>1,282</u>	<u>1,500</u>	<u>721</u>	<u>750</u>	<u>-100.00%</u>

Department: Public Works
Activity: Groundskeeping
Fund: General
Account: 1.4350

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4350.1400 Wages - Union Personnel	\$ -	\$ -	\$ -	\$ 19,167	\$ 28,000	100.00%
4350.1510 Employee Benefits - Accident Insurance	-	-	-	170	185	100.00%
4350.1560 Employee Benefits - Health Care	-	-	-	14,539	14,600	100.00%
4350.1562 Employee Benefits - Eye/Dental	-	-	-	413	420	100.00%
4350.1580 Employee Benefits - Life Insurance	-	-	-	-	75	100.00%
4350.1610 Employee Benefits - Social Security	-	-	-	1,170	2,142	100.00%
4350.1910 Uniform Allowance	-	-	-	-	250	100.00%
4350.1912 Safety Equipment	-	-	-	-	250	100.00%
Total Personnel Services:	-	-	-	35,459	45,922	100.00%
Commodities:						
4350.2000 Supplies	-	-	-	3,461	7,500	100.00%
4350.2018 Supplies - Landscaping Materials	-	-	-	2,962	4,500	100.00%
4350.2310 Vehicle Operating Expense	-	-	-	531	650	100.00%
4350.2600 Small Tools & Equipment	-	-	-	242	1,200	100.00%
4350.4800 Miscellaneous	-	-	-	-	500	100.00%
4350.7500 Equipment Purchase	-	-	-	31,340	3,500	100.00%
Total Commodities:	-	-	-	38,536	17,850	100.00%
Contractual Services:						
4350.2330 Vehicle Liability Insurance	-	-	-	-	675	100.00%
4350.3540 Insurance - Worker's Compensation	-	-	-	-	657	100.00%
4350.3753 Equipment Maintenance & Repair	-	-	-	836	1,200	100.00%
4350.4521 Lawn Care/Maintenance - Ball Fields	-	-	-	-	-	0.00%
4350.4522 Lawn Care/Maintenance - Detention Ponds	-	-	-	-	-	0.00%
4350.4523 Lawn Care/Maintenance - Flood Mitigation	-	-	-	-	-	0.00%
Total Contractual Services:	-	-	-	836	2,532	100.00%
Total Groundskeeping	-	-	-	74,831	66,304	100.00%

Department: Public Works
Activity: Storm Sewer Maintenance
Fund: General
Account: 1.4360

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Commodities:						
4360.2000 Supplies	\$ 52,585	\$ 101,585	\$ 90,000	\$ 155,650	\$ 185,000	51.35%
4360.4800 Miscellaneous	4,658	2,566	2,500	12,967	2,500	0.00%
Total Commodities:	57,243	104,151	92,500	168,617	187,500	50.67%
Contractual Services:						
4360.4528 Lawn Care and Maintenance	9,497	7,888	9,500	5,668	6,500	-46.15%
4360.6110 Construction - Storm Sewer	99,557	167,880	200,000	325,000	385,000	48.05%
4360.7000 Emergency Contingencies	-	-	-	-	-	0.00%
Total Contractual Services	109,054	175,769	209,500	330,668	391,500	46.49%
Total Storm Sewer Maintenance:	166,297	279,920	302,000	499,285	579,000	47.84%

Department: Public Works

Activity: Storm Sewer - MS4 Compliance

Fund: General

Account: 1.4365

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Commodities:						
4365.4572 Contracted Engineering	\$ -	\$ -	\$ -	\$ 8,500	\$ 25,000	100.00%
4365.2000 Supplies	-	-	-	-	500	100.00%
4365.4800 Miscellaneous	-	-	-	-	100	100.00%
Total Commodities:	-	-	-	8,500	25,600	100.00%
Contractual Services:						
4365.3600 Community Education	-	-	-	-	500	100.00%
4365.4581 Contracted Services - Street Sweeping	-	-	-	-	3,500	100.00%
4365.7500 Equipment Purchase	-	-	-	-	3,500	100.00%
Total Contractual Services	-	-	-	-	7,500	100.00%
Total Storm Sewer Maintenance:	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500</u>	<u>33,100</u>	<u>100.00%</u>

Department: Public Works
Activity: Repair of Tools, Machinery, & Vehicles

Fund: General

Account: 1.4370

	2013	2014	2015	2015	2016	%	
	Actual	Actual	Budget	Projected	Budget	Change	
Personnel Services:							
4370.1400	Wages - Union Personnel	\$ 77,898	\$ 73,042	\$ 76,500	\$ 74,947	\$ 78,750	2.86%
4370.1403	Wages- Overtime	13,055	13,471	17,500	19,501	17,500	0.00%
4370.1510	Employee Benefits - Accident Insurance	623	577	620	193	200	-210.00%
	Employee Benefits - Health Care	36,649	37,196	37,089	35,810	39,500	6.10%
4370.1562	Employee Benefits - Eye/Dental	1,508	1,254	1,368	1,640	1,488	8.06%
4370.1580	Employee Benefits - Life Insurance	182	211	180	681	645	72.09%
4370.1610	Employee Benefits - Social Security	6,905	6,565	7,191	7,225	7,363	2.34%
4370.1615	Employee Benefits - Pension Benefits	-	1,813	1,450	1,450	-	-100.00%
4370.1910	Uniform Allowance	715	830	850	1,234	1,125	24.44%
4370.1912	Safety Equipment	-	-	250	250	250	0.00%
	Total Personnel Services:	137,535	134,960	142,998	142,931	146,821	2.60%
Commodities:							
4370.2000	Supplies	1,158	1,689	2,000	3,784	4,500	55.56%
4370.2310	Vehicle Operating Expense	72,648	107,494	87,500	109,925	115,000	23.91%
4370.2600	Small Tools & Equipment	6,043	5,132	5,000	10,173	7,500	33.33%
4370.4800	Miscellaneous	1,399	2,839	1,500	4,500	1,500	0.00%
4370.7500	Equipment Purchase	183,573	178,572	290,000	405,454	145,000	-100.00%
	Total Commodities:	264,821	295,726	386,000	533,836	273,500	-41.13%
Contractual Services:							
4370.2330	Vehicle Liability Insurance	24,730	26,220	29,500	27,243	29,750	0.84%
4370.3540	Insurance - Worker's Compensation	8,834	9,472	11,545	10,776	8,475	-36.22%
4370.3753	Equipment Maintenance & Repair	80,042	126,622	110,000	152,600	135,750	18.97%
4370.3810	Permits & Lease Agreements	1,998	60	250	4,750	3,500	92.86%
4370.4600	Conferences and Meetings	570	259	400	-	400	0.00%
	Total Contractual Services:	116,174	162,633	151,695	195,369	177,875	14.72%
	Total Repair of Tools, Machinery & Vehicles:	518,530	593,319	680,693	872,136	598,196	-13.79%

Department: Public Works
Activity: Construction of Highways
Fund: General
Account: 1.4380

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Commodities:						
4380.2000 Supplies	\$ 209,610	\$ 190,654	\$ 185,000	\$ 223,822	\$ 200,000	7.50%
4270.2031 Supplies - Leaf Bags	-	-	-	4,170	-	0.00%
4380.4800 Miscellaneous	6,882	5,364	1,500	3,682	3,750	60.00%
Total Commodities:	216,492	196,018	186,500	231,674	203,750	8.47%
Contractual Services:						
4380.2050 Installation of Guide Rails	2,516	20,371	20,000	61,250	50,000	60.00%
4380.4516 PA One Call	812	-	-	-	-	0.00%
4380.4528 Lawn Care / Maintenance	97,107	109,847	125,000	144,221	125,000	0.00%
4380.4575 Tree Removal	7,998	6,356	10,000	11,381	12,500	20.00%
4380.4576 Road Paving	834,879	807,384	875,000	1,348,000	1,200,000	27.08%
4380.4578 Road Paving - East Elfinwild	-	-	-	32,500	-	0.00%
4380.4577 Barrier Lights	-	125	250	1,250	500	50.00%
4380.4579 Line Striping	4,689	4,785	7,500	5,500	6,500	-15.38%
4380.4580 Debris Site Preparation	5,039	1,600	2,000	-	2,000	0.00%
4380.4581 Street Sweeping	-	-	-	-	-	0.00%
Total Contractual Services	953,040	950,468	1,039,750	1,604,103	1,396,500	25.55%
Total Construction of Highways:	1,169,532	1,146,486	1,226,250	1,835,777	1,600,250	23.37%

Department: Public Works
Activity: Creek Channel Restoration
Fund: General
Account: 1.4384

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Contractual Services:						
4384.4528 Contracted Services - Grass Cutting	\$ -	\$ 7,046	\$ -	\$ 9,187	\$ 10,500	0.00%
4384.4545 Contracted Services - Tree Removal	-	-	-	8,840	10,000	100.00%
4384.4580 Creek Dredging/Debris Removal	6,688	4,704	7,500	31,558	18,500	59.46%
4384.4800 Miscellaneous	-	-	2,500	5,228	5,000	50.00%
Total Contractual Services:	6,688	11,750	10,000	54,812	44,000	77.27%
Total Creek Channel Restoration:	6,688	11,750	10,000	54,812	44,000	77.27%

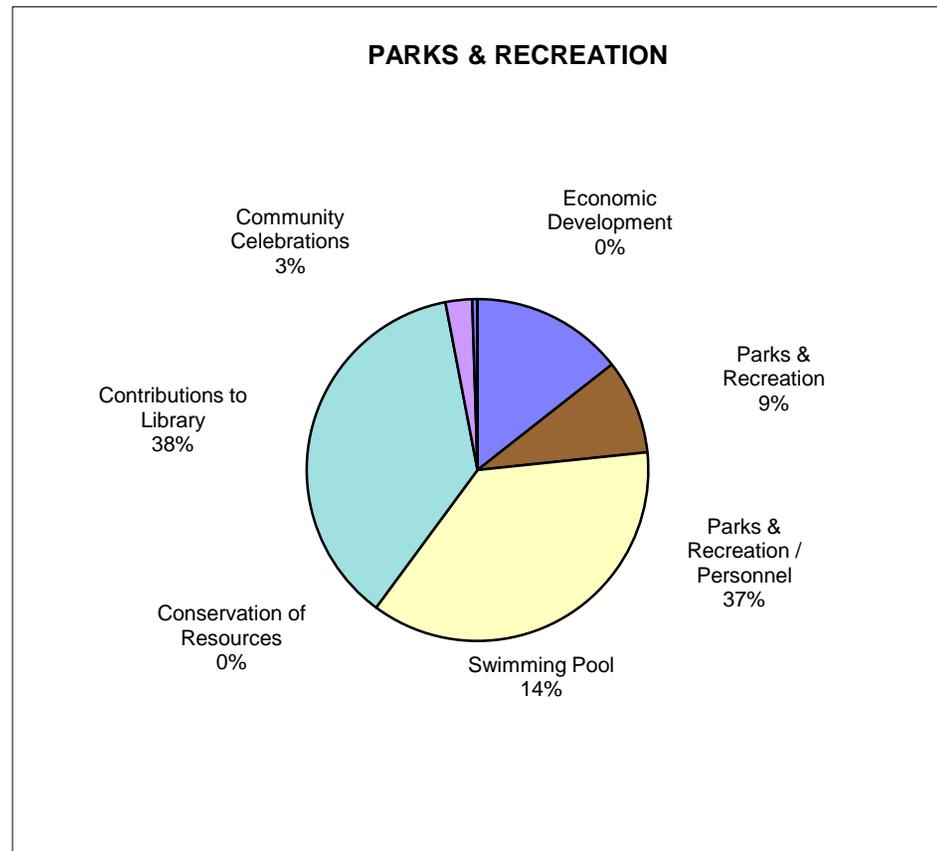
Department: Public Works
Activity: Water Authority Services
Fund: General
Account: 1.4880

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Commodities:						
4380.2000 Supplies	\$ 296	\$ 4,473	\$ -	\$ -	\$ -	0.00%
4380.4800 Miscellaneous	<u>11,292</u>	<u>1,820</u>	<u>2,500</u>	<u>2,476</u>	<u>2,500</u>	<u>0.00%</u>
Total Commodities:	11,588	6,293	2,500	2,476	2,500	0.00%
Contractual Services:						
4370.2310 Vehicle Operating Expense	50,641	12,953	12,500	7,233	9,500	-31.58%
4370.3753 Equipment Maintenance & Repair	<u>6,205</u>	<u>764</u>	<u>2,500</u>	<u>1,468</u>	<u>2,000</u>	<u>-25.00%</u>
Total Contractual Services	56,846	13,717	15,000	8,701	11,500	-30.43%
Total Water Operations	<u>68,434</u>	<u>20,010</u>	<u>17,500</u>	<u>11,177</u>	<u>14,000</u>	<u>-25.00%</u>

Parks & Recreation - 2016 Budget

The Parks and Recreation Department is charged with expenditures for such activities maintained for the benefit of residents. These include expenditures related to the maintenance of the Township's swimming pool and each of Shaler's parks. The operations for the Township's Library are also included in this category as cultural activities.

	<u>2015 Budget</u>	<u>2016 Budget</u>
Swimming Pool	\$ 209,832	\$ 222,131
Parks & Recreation	130,158	134,893
Parks & Recreation / Personnel	535,410	480,937
Contributions to Library	536,964	559,700
Community Celebrations	36,650	43,800
Conservation of Resources	7,240	7,750
Economic Development	-	-
Total Parks & Recreation	\$ 1,456,254	\$ 1,449,211



Parks & Recreation - Activity Description

Swimming Pool

Crawford Pool, located in Kiwanis Park, provides a place for Township residents and non-residents, each of whom must pay a fee, to swim during the summer months. All expenditures related to the operation and maintenance of the swimming pool are accounted for under this activity. User fees are charged to help offset the operational costs of this activity.

Parks and Recreation Supervision

Parks and Recreation Supervision is responsible for the construction, upkeep and maintenance of the Township's park facilities and public lands. Maintenance activities include ballfield maintenance, lawn care, and tree removal. Staffing of one full-time non- union personnel is included in this activity.

Parks and Recreation Union Personnel

Parks and Recreation Union Personnel are responsible for carrying out construction and maintenance functions at the Township's parks. Staffing for three full-time union personnel is included in this activity.

Library

This center contains expenditures related to the Township's contribution to the operation of the Shaler North Hills Library. Also included in this budget are all reimbursable expenses such as auditing and insurance services. The 2016 budget contains an allocation of \$435,000 to assist in the operation of the library, plus an additional contribution of \$25,000 for administrative support.

Community Celebrations

This activity reflects Township contributions to groups sponsoring Community wide celebrations such as the Memorial Day Services, Lite Up Night, Community Day and the Volunteer Picnic.

Department: Parks & Recreation
Activity: Swimming Pool

Fund: General

Account: 1.4520

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4520.1225 Salary - Pool Manager	\$ 8,343	\$ 7,393	\$ 8,600	\$ 7,650	\$ 8,033	-7.07%
4520.1450 Wages- Part Time Help	98,587	98,027	100,000	105,799	110,090	9.17%
4520.1451 Wages- Crossing Guards	3,443	3,182	3,650	3,937	4,000	8.75%
4520.1610 Employee Benefits - Social Security	8,453	8,330	8,587	8,980	9,342	8.09%
4520.1910 Uniform Allowance	1,231	558	1,500	504	950	-57.89%
4520.1912 Safety Equipment	70	-	-	-	250	0.00%
4520.1913 Licensing Fees	-	-	150	-	150	0.00%
Total Personnel Services:	120,127	117,489	122,487	126,870	132,815	7.78%
Commodities:						
4520.2000 Supplies	6,940	16,186	7,570	6,037	11,500	34.17%
4520.2100 Office Supplies	179	378	500	100	350	-42.86%
4520.2220 Supplies - Chemicals	11,784	9,718	14,000	19,290	14,000	0.00%
4520.4800 Miscellaneous	2,032	768	1,000	1,500	1,500	33.33%
4520.7500 Equipment Purchase	9,327	12,897	10,000	5,800	7,500	-33.33%
Total Commodities:	30,262	39,947	33,070	32,727	34,850	5.11%
Contractual Services:						
4520.3210 Communications - Telephone	259	217	250	260	300	16.67%
4520.3540 Insurance - Worker's Compensation	5,819	7,769	10,175	9,172	6,166	-65.02%
4520.3610 Utilities - Electric	9,036	6,864	9,000	9,455	10,250	12.20%
4520.3620 Utilities - Gas	6,277	5,520	9,000	6,580	7,500	-20.00%
4520.3660 Utilities - Water / Sewer	3,853	5,261	2,600	8,055	5,000	48.00%
4520.3750 Building Maintenance & Repair	3,383	30,659	10,500	23,069	15,000	30.00%
4520.3753 Equipment Maintenance & Repair	11,978	7,939	12,500	250	10,000	-25.00%
4520.9000 Refunds	235	100	250	-	250	0.00%
Total Contractual Services	40,840	64,330	54,275	56,841	54,466	0.35%
Total Swimming Pool:	191,229	221,766	209,832	216,438	222,131	5.54%

Department: Parks and Recreation

Activity: Parks and Recreation

Fund: General

Account: 1.4540

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4540.1226 Salary - Foreman	\$ 74,331	\$ 77,373	\$ 82,500	\$ 89,270	\$ 92,000	10.33%
Wages - One Time Sick Leave Buy Back	-	4,126		-	-	
4540.1510 Employee Benefits - Accident Insurance	396	408	365	411	425	14.12%
4540.1560 Employee Benefits - Health Care	22,232	22,563	21,710	21,725	21,725	0.07%
4540.1562 Employee Benefits Eye/Dental	1,173	1,242	2,200	1,380	1,400	-57.14%
4540.1580 Employee Benefits - Life Insurance	227	216	230	240	250	8.00%
4540.1610 Employee Benefits - Social Security	5,601	6,148	6,700	6,829	7,038	4.80%
4540.1615 Employee Benefits - Pension Benefits	7,685	8,261	8,464	8,464	5,875	-44.07%
4540.1910 Uniform Allowance	6,090	-	-	-	250	-100.00%
4540.1912 Safety Equipment	-	-	250	250	250	0.00%
Total Personnel Services:	117,735	120,338	122,419	128,569	129,213	5.26%
Contractual Services:						
4540.3540 Insurance - Worker's Compensation	2,727	1,935	7,740	5,289	5,680	-36.27%
Total Contractual Services	2,727	1,935	7,740	5,289	5,680	-36.27%
Total Parks & Recreation:	120,462	122,274	130,159	133,858	134,893	3.51%

Department: Parks and Recreation
Activity: Parks and Recreation / Personnel
Fund: General
Account: 1.4545

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personnel Services:						
4545.1400 Wages - Union Personnel	\$ 149,364	\$ 148,272	\$ 153,500	\$ 138,152	\$ 145,850	-5.25%
4545.1403 Wages - Overtime	44,276	51,166	42,500	53,034	55,000	22.73%
4545.1450 Wages - Part Time Help	19,978	19,141	25,000	11,435	12,500	-100.00%
4545.1510 Employee Benefits - Accident Insurance	623	577	240	193	200	-20.00%
4545.1560 Employee Benefits - Health Care	44,463	45,126	68,005	43,445	44,531	-52.71%
4545.1562 Employee Benefits - Eye/Dental	1,508	1,368	2,568	2,460	2,550	-0.71%
4545.1580 Employee Benefits - Life Insurance	182	211	325	681	700	53.57%
4545.1610 Employee Benefits - Social Security	16,409	17,084	16,907	15,500	16,321	-3.59%
4545.1615 Employee Benefits - Pension Benefits	315	1,813	2,175	2,175	-	-100.00%
4545.1910 Uniform Allowance	-	729	975	916	1,000	2.50%
4545.1912 Safety Equipment	-	-	250	250	500	50.00%
Total Personnel Services:	277,118	285,486	312,445	268,242	279,152	-11.93%
Commodities:						
4545.2000 Supplies	4,331	8,386	5,000	11,217	9,500	47.37%
4545.2018 Supplies - Landscaping Materials			10,000	4,174	5,000	-100.00%
4545.2310 Vehicle Operating Expense	14,039	8,938	14,000	4,578	4,850	-188.66%
4545.2600 Small Tools & Equipment	339	163	500	1,590	1,750	71.43%
4545.4800 Miscellaneous	897	935	500	825	1,250	60.00%
4545.7500 Equipment Purchase	4,629	7,223	25,000	51,770	25,000	0.00%
Total Commodities:	24,235	25,646	55,000	74,155	47,350	-16.16%
Contractual Services:						
4545.2330 Vehicle Liability Insurance	617	626	640	590	625	-2.40%
4545.3540 Insurance Workers' Compensation	8,339	13,592	14,125	15,116	10,360	-36.34%
4545.3610 Utilities - Electric	6,003	6,970	7,200	7,933	7,950	9.43%
4545.3620 Utilities - Gas	-	886	-	-	-	0.00%
4545.3660 Utilities - Water & Sewer	3,785	7,487	5,000	5,211	5,000	0.00%
4545.3753 Maintenance Repair - Equipment	5,566	6,926	7,500	10,599	9,000	16.67%
4545.3810 Permits & Lease Agreements	11,324	12,144	12,500	8,456	12,500	0.00%

Department: Parks and Recreation
Activity: Parks and Recreation / Personnel
Fund: General
Account: 1.4545

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
4545.4528 Lawn Care / Maintenance	54,121	54,885	42,500	50,709	52,500	19.05%
4545.4545 Fencing	25,442	21,845	20,000	18,296	20,000	0.00%
4545.4566 Soccer Field Maintenance	267	-	5,000	6,420	7,500	33.33%
4545.4568 Baseball Field Maintenance	14,222	22,205	25,000	7,908	12,500	-100.00%
4545.4575 Tree Removal	20,549	30,133	28,500	17,723	16,500	-72.73%
4545.4576 Road Paving	-	-	-	-	-	0.00%
Total Contractual Services	150,235	177,700	167,965	148,961	154,435	-8.76%
Total Parks & Recreation / Personnel:	<u>451,588</u>	<u>488,831</u>	<u>535,410</u>	<u>491,357</u>	<u>480,937</u>	<u>-11.33%</u>

Department: Parks & Recreation

Activity: Library

Fund: General

Account: 1.4560

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Personal Services:						
4560.1510 Employee Benefits - Accident Insurance	\$ -	\$ 415	\$ 1,675	\$ 1,677	\$ 1,700	1.47%
4560.1560 Employee Benefits - Health Care	30,579	29,233	27,456	27,440	27,750	1.06%
4560.1562 Employee Benefits - Eye/Dental	-	154	2,150	1,996	2,000	-7.50%
4560.1615 Employee Benefits - Pension Benefits	46,113	49,569	50,782	58,246	35,250	-44.06%
4560.1580 Employee Benefits - Life Insurance	252	400	400	475	500	20.00%
Total Contractual Services:	76,944	79,771	82,463	89,834	67,200	-22.71%
Contractual Services:						
4560.3110 Auditing Services	4,100	-	4,500	4,500	4,500	0.00%
4560.3750 Building Maintenance/Repair	677	1,532	15,000	5,820	12,500	-20.00%
4560.4800 Miscellaneous	1	7,557	-	210	500	100.00%
4560.5216 Contributions to Shaler NH Library	430,000	435,000	435,000	435,000	450,000	3.33%
4560.5220 Supplemental Payment - Shaler NH Library	-	-	-	-	25,000	100.00%
Total Contractual Services	434,778	444,088	454,500	445,530	492,500	7.72%
Total Library:	511,722	523,859	536,963	535,364	559,700	4.06%

Department: Parks & Recreation
Activity: Community Celebrations
Fund: General
Account: 1.4570

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Contractual Services:						
4570.5204 Community Celebrations - Community Day	\$ 16,217	\$ 20,079	\$ 20,000	\$ 24,028	\$ 27,500	27.27%
4570.5206 Community Celebrations - SNIP Clean Up	104	44	150	-	150	0.00%
4570.5208 Community Celebrations - Volunteer Picnic	2,960	2,936	3,500	3,094	3,450	-1.45%
4570.5210 Community Celebrations - Light Up Night	10,833	9,102	12,500	12,500	12,500	0.00%
4570.5212 Community Celebrations - Other Events	-	255	500	200	200	-150.00%
Total Contractual Services:	30,114	32,415	36,650	39,822	43,800	16.32%
Total Community Celebrations:	30,114	32,415	36,650	39,822	43,800	16.32%

Department: Parks & Recreation
Activity: Conservation of Natural Resources
Fund: General
Account: 1.4610

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Contractual Services:						
4610.4521 Contracted Services - Gypsy Moth Control	\$ 6,990	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,750	6.58%
Total Contractual Services	6,990	7,240	7,240	7,240	7,750	6.58%
Total Conservation of Resources	<u>6,990</u>	<u>7,240</u>	<u>7,240</u>	<u>7,240</u>	<u>7,750</u>	<u>6.58%</u>

Department: Economic Development
Activity: Economic Development
Fund: General
Account: 1.4630

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Contractual Services:						
4630.0200 Community Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Contractual Services:	-	-	-	-	-	0.00%
Total Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

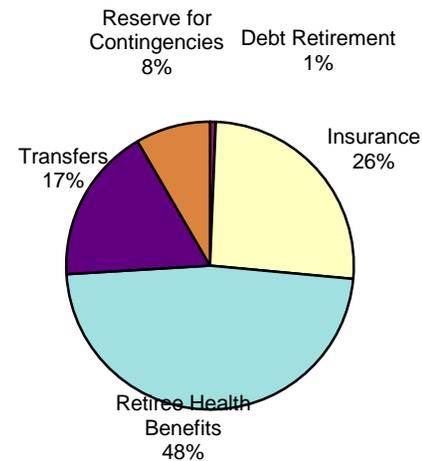
Non- Departmental - 2016 Budget

Some Township expenditures are not chargeable to any one specific department.

The non-departmental expenditures reflect the payment of health benefits for retired employees, the retirement of debt, and expenses related to bond issuance .

	<u>2015 Budget</u>	<u>2016 Budget</u>
Debt Retirement	\$ -	\$ 2,750
Insurance	110,250	110,500
Retiree Health Benefits	178,413	203,500
Transfers	-	75,000
Reserve for Contingencies	36,000	36,000
Total Non-Departmental	<u>\$ 324,663</u>	<u>\$ 427,750</u>

OTHER EXPENDITURES



Non- Departmental - Activity Description

Debt Retirement

The Township has no debt for the general fund. All debt was paid in full in 2012. This category will remain in the Township budget for future debt that may be required.

Insurance

Expenditures related to the Township's liability and package insurance coverage's are found in this account.

Retiree Health Benefits

This activity reflects the cost of providing health benefits to retired Shaler Township police officers and their spouses as required by employee bargaining contracts. Other employee groups receive some degree of retiree health care coverage. Township management has been very diligent in reducing these costs for future years.

Retiree COBRA Payments

This activity reflects payments made for health benefits in line with the Federal COBRA law. A corresponding revenue is realized in the General Fund for this expenditure.

Transfers to Other Funds

This budget category includes transfers to the capital improvements fund for various capital improvement projects scheduled in 2016 and in future years.

Other Uses and Expenditures

This center contains expenditures made from the General Fund to pay pensions and refunds of fire escrow.

Department: Non-Departmental
Activity: Debt Retirement
Fund: General
Account: 1.4710

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Contractual Services:						
4710.6066 Analysis Fee/Service Charges	\$ 2,688	\$ 2,985	\$ -	\$ 2,675	\$ 2,750	0.00%
Total Contractual Services:	2,688	2,985	-	2,675	2,750	0.00%
Total Debt Retirement:	<u>2,688</u>	<u>2,985</u>	<u>-</u>	<u>2,675</u>	<u>2,750</u>	<u>0.00%</u>

Department: Non-Departmental
Activity: Insurance
Fund: General
Account: 1.4860

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Contractual Services:						
4560.3585 Insurance - Annual Appraisal Update	\$ 650	\$ 680	\$ 750	\$ 695	\$ 750	0.00%
4860.3510 Insurance - General	94,783	82,660	85,000	85,398	86,500	1.73%
4860.3515 Insurance - Library	18,284	14,576	16,000	14,040	15,000	-6.67%
4860.3584 Insurance - Recreation	11,051	7,751	8,500	7,767	8,250	-3.03%
Total Contractual Services	124,768	105,667	110,250	107,900	110,500	0.23%
Total Insurance:	124,768	105,667	110,250	107,900	110,500	0.23%

Department: Non-Departmental
Activity: Retiree Health Benefits
Fund: General
Account: 1.4890

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Personal Services:						
4890.1560 Employee Benefits - Health Care/Eye/Dental	\$ 125,325	\$ 149,018	\$ 167,663	\$ 196,675	\$ 198,500	15.54%
4890.9600 Payment to Retirees Estates	2,000	-	10,750	5,000	5,000	-115.00%
Total Contractual Services:	127,325	149,018	178,413	201,675	203,500	12.33%
Total Retiree Health Benefits:	127,325	149,018	178,413	201,675	203,500	12.33%

Department: Non-Departmental
Activity: Transfers to Capital Reserves
Fund: General
Account: 1.4920

	2013	2014	2015	2015	2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Transfers:						
4920.8502 to Capital Improvements - General	\$ 111,083	\$ -	\$ -	\$ -	\$ -	-100.00%
4920.8503 to Capital Improvements - Road	90,000	-	-	-	25,000	-100.00%
4920.8505 to Capital Improvements - Police Department	90,000	-	-	-	25,000	-100.00%
4920.8582 to Capital Improvements - SEMS Operating	48,000	-	-	-	-	-100.00%
4920.8584 to Capital Improvements - Recreation	90,000	-	-	-	25,000	-100.00%
Total Transfers	429,083	-	-	-	75,000	-100.00%
Total Transfers:	429,083	-	-	-	75,000	-100.00%

Department: Non-Departmental
Activity: Reserve for Contingencies
Fund: General
Account: 1.4930

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Change
Miscellaneous:						
4930.2800 Safety Incentives	\$ -	\$ 10,592	\$ 7,500	\$ 6,422	\$ 7,500	0.00%
4930.7000 Reserve for Contingencies	12,258	6,147	18,500	7,121	18,500	0.00%
4930.7004 Emergency Contingencies	7,379	-	10,000	63,727	10,000	0.00%
Total Miscellaneous:	19,637	16,739	36,000	77,271	36,000	0.00%
Total Reserve for Contingencies:	19,637	16,739	36,000	77,271	36,000	0.00%
Total Revenues + Reserves	15,421,847	\$ 15,712,380	\$ 15,435,610	\$ 16,447,996	\$ 14,095,908	-9.50%
Total General Fund Expenditures	11,736,600	\$ 11,798,937	\$ 12,596,264	\$ 13,821,747	\$ 12,811,271	1.68%
Total Reserve Fund Balance	3,685,246	\$ 3,913,444	\$ 2,839,346	\$ 2,626,249	\$ 1,284,637	-121.02%