TOWNSHIP OF UPPER ST. CLAIR 2015 BUDGET

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2015 BUDGET COLOR CODE

Associated Programs	Revenue	Major Other Funds
General Government	Real Estate Taxes	Capital Projects Fund
Public Safety	Earned Income Taxes	Sanitary Sewer Fund
Community Development	Other Taxes	Community & Recreation Center Fund
Public Works	Other Revenue	
Recreation		
Library		

BUDGET STAFF

Mark S. Mansfield, *Assistant Township Manager*
Dan Berty, *Accounting Manager*
Steven Williams, *Finance and Recreation Accountant*
Diana Pifer, *Administrative Assistant*
Mark P. Romito, *Director of Finance*
Bonnie Antonelli, *Payroll & Finance Accountant*
Debi Bakowski, *Administrative Assistant*

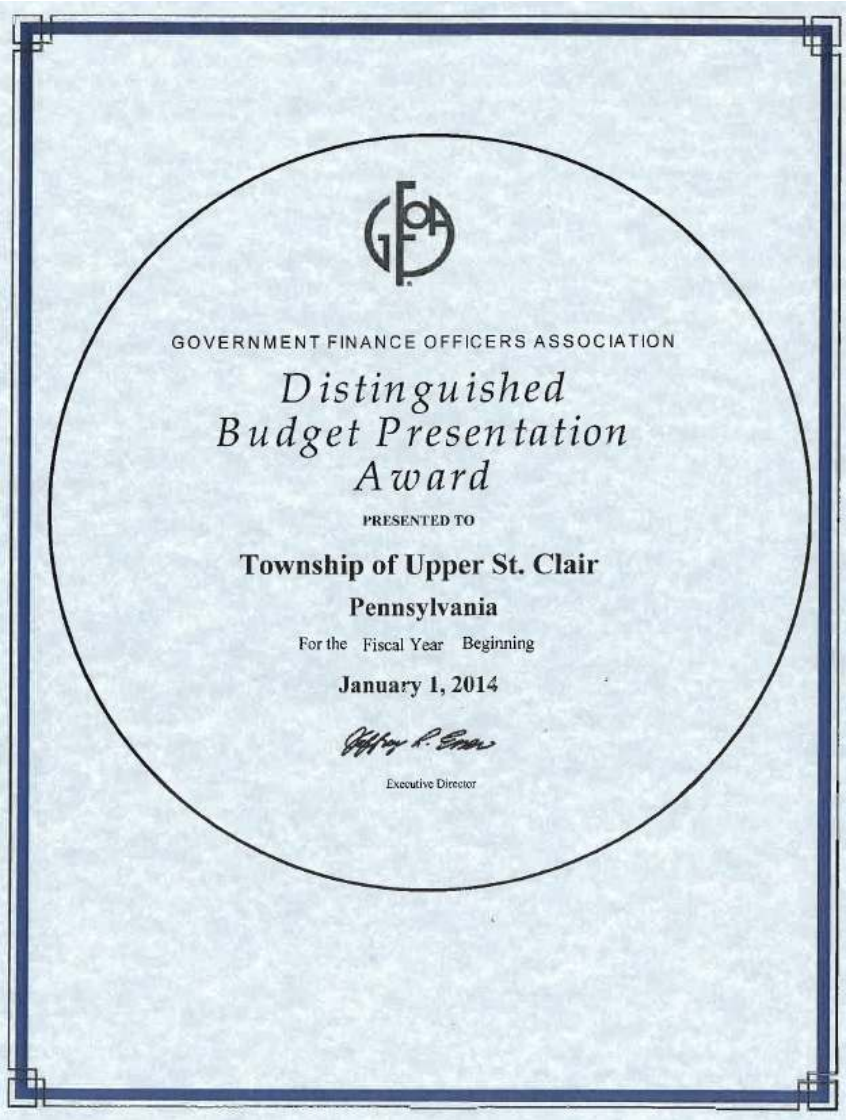
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Township of Upper St. Clair the GFOA's Distinguished Budget Presentation Award for the 2014 Budget. This was the sixth consecutive year that the Township received the award.

The award represents a significant achievement by the Township. It reflects the commitment of the Board of Commissioners and Staff to meeting the highest principles of government budgeting. In order to receive the budget award, the Township had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well a Township's budget serves as:

- A policy document
- A financial plan
- An operations guide
- A communications device

Staff will submit the Township of Upper St. Clair's 2015 Adopted Budget for consideration of the GFOA's Distinguished Budget Presentation Award.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Township of Upper St. Clair

Pennsylvania

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Township of Upper St. Clair

OFFICE OF THE MANAGER

October 10, 2014

Board of Commissioners
Township of Upper St. Clair
1820 McLaughlin Run Road
Upper St. Clair, PA 15241

2015 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the 2015 Budget for the Township of Upper St. Clair, which is submitted in accordance with Article IX, Section 902 of the Home Rule Charter.

Commencing in August 2014, the Township Manager and Staff initiated the 2015 Budget preparation process. The 2015 Budget document continues to build on the objectives established by Township Management to develop a more **comprehensive and functional budget** following in line with the Township's Comprehensive Plan (see *"Long-Term Plan"* section for Summary of Plan). In 2014, the Township and Finance Department received the **Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award** for the sixth straight year. Budget elements of **financial forecasting and benchmarking** continue to be integrated into the document, so as to provide a complete picture of **the Township's future financial position** and ability to compete.

In preparation for the 2015 Budget, Staff continued with the streamlined, focused approach established in past years. The use of departmental budget worksheets **featuring trend analysis and inflation statistics** allows for Staff to more accurately predict future budgetary expenditures. The department directors were provided the opportunity to respond to the departmental budget worksheets with an acknowledgement of the projections or a justification for a change in budgetary numbers. After preparing any proposed changes, Staff reviewed them with individual departments for both operating and capital budget requests. This process yielded a slight increase in the **2015 Budget Operating Expenditures for the General Fund of 3.11%** from the 2014 Budget. In 2015, Township staff will continue to search for new ways to provide the level of services and programs that the residents have come to expect in the most cost-efficient manner. This Budget **acknowledges continuing economic uncertainty**, the need to **maintain fiscal stability** by various means including through those that directly utilize particular programs and services, and the need to **maintain critical infrastructure and equipment**.

The Board will review the Proposed Budget and conduct a Public Hearing on November 3, 2014. Modifications resulting from the Board's review and the public hearing will be incorporated into the Final Budget. The purpose of this message is to highlight important aspects of the Budget. A more detailed analysis of each Budget account can be found in the accompanying text and worksheets.

BUDGET HIGHLIGHTS

Accomplished in 2014

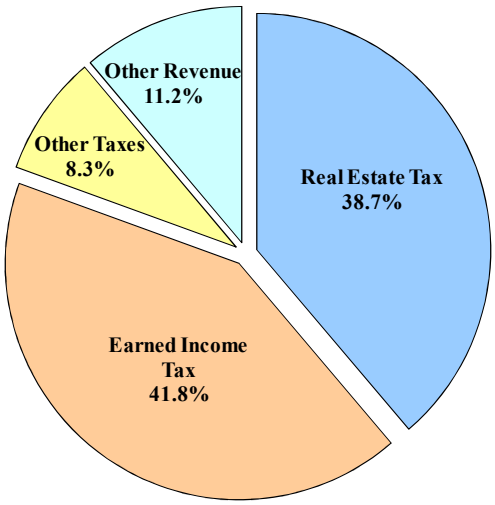
- The year 2014 brought the successful completion of two major IT projects – **New Police Software Implementation** and **IT Server Room Relocation**. Both of these projects help promote the Township's goal of expanding and improving the current use of technology. The software implementation provides the Police with an updated solution designed specifically for law enforcement agencies. The server room relocation provides a new haven for core IT equipment allowing for future expansion.
- **Wiltshire Park** renovations were made to enhance a popular park in the Township. Funding for this project came via a grant obtained from the Pennsylvania Department of Community & Economic Development ($248,000) and an appropriation from the Township ($272,000). Improvements made to the Park include a new restroom, new playground equipment, replacement of the water feature, basketball and hockey color coat resurfacing, and dasher boards for the hockey rink.
- Inclusive themed (ADA) playground equipment was specifically designed for installation at Boyce Mayview Park, located near the **Miracle League Field**. Funding for this project has come via a grant obtained from the Allegheny Regional Asset District (ARAD) ($260,000), an appropriation from the Township ($50,000), and the remainder of the approximately $490,000 needed to complete the project was raised through the private fundraising efforts of Casey's Clubhouse. The equipment provides for a playground design that addresses accessibility, age and developmental appropriateness and sensory-stimulating activity, thus creating a safer and more accommodating environment for all users. The safety surface is designed to be a poured rubber safety surface with synthetic turf accent areas, thus allowing all users to navigate freely to reach all activities. Final installation is scheduled for spring 2015.
- The Upper St. Clair **Volunteer Fire Department** celebrated their 75th year anniversary.
- The Township was recognized by the Allegheny County Council for being a **Banner Community** in 2014. Allegheny County Council considers Banner Community members to be townships that implement the best operation practices and maintain a collaborative approach with residents. The Township also received **Sustainable Community Certification** from the Pennsylvania Municipal League (PML). The Township achieved gold certification, the highest level awarded by PML.
- The Township and respective unions **successfully negotiated multi-year contracts**, which provide financial stability to the Township and its employees.
- The Community & Recreation Center (C&RC) at Boyce Mayview Park completed its fifth full year of operations. The C&RC reached a high of **nearly 11,000 total members** earlier this year, with a ratio of membership being 63% residents and 37% nonresidents in 2014.
- The Township maintained its excellence in financial reporting by receiving its 26th consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for 2013. The Township also received its 6th consecutive GFOA Distinguished Budget Presentation Award for 2014 – **one of only 11 government bodies in the Commonwealth of Pennsylvania** to do so.
- **Township Staff applied for grants totaling $2,301,500 in 2014**. To date, the Township has been awarded $1,464,000 and should be notified by the end of this year if the Township has been awarded additional grant monies in the amount of $837,500. Grant funding is used for projects located within the community.

New for 2015

- The Township has received grant approvals from ARAD ($130,000) and Pennsylvania Gaming Grant ($200,000) to fund the potential installation of field lighting at Boyce Mayview Park. The remainder of the project would be funded by a combination of sources including the Field Improvement Fund, the Capital Improvement Fund, and unused funds remaining from the Wiltshire Park improvements.
- Six years of strong support from the community and members at the C&RC has allowed for the Township to begin planning for the expansion of the current locker room and also expanding the current fitness area, which will be further reviewed with the Board of Commissioners.
- In the 2015 Budget, the Township has appropriated $300,000 to the Storm Sewer Fund for projects dedicated to improve storm water management systems throughout the Township. Due to the overall system needs, other funding mechanisms will have to be discussed in order for future projects to be completed. The Township is planning an informational campaign to help educate residents on the storm water issues that impact the Township.
- Beginning in April 2015, residents will see a change in their refuse collection with the implementation of automated recycling. Automated recycling will further enable sustainable habits from the Township's residents by providing containers with large storage space and ease of use.
- The Township will continue to make safety improvements, building reconfigurations and infrastructure upgrades for areas within the Township municipal building.
- To maintain a leading technological community and efficiently serve the Township's residents, Township staff plans to upgrade software in the Public Works, Community Development, and Recreation departments.
- The Annual Street Improvement Program is projected at $1,500,000 to maintain the quality of the streets in the Township.
- The sewer rate multiplier is planned to remain at 2.25 while the ALCOSAN rate increase is scheduled at 11% for 2015. The Township will continue to adhere to the required improvement and maintenance under the 83 community-wide EPA Administrative Consent Order.
- Sanitary Sewer improvements will occur throughout the Township in 2015. Significant projects include an upgrade to the Brush Run Pump Station, improvements within the McLaughlin Run watershed, Brush Run force main design, and the Harrow/Norton project.
- Library RAD Funding is projected to increase slightly in 2014. Staff will continue to monitor Library operations through part-time wages and commodity purchases, as well as future funding impacts.
- On the transportation side, the Township will continue to work with PennDOT on improvements to the McLaughlin Run/Lesnett/McMillan intersection.
- Also on the transportation side for 2015, the Township will work on the study and design of future Boyce Road improvements.

GENERAL FUND REVENUES

Where the Money Comes From



The 2015 major operating revenues are real estate and earned income taxes. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include real estate transfer, public utilities, sales & use, and local services taxes. Other revenue consists of licenses and permits, fines, fees, rental & service agreements, investment earnings, recreation fees and other non-tax revenue.

General Fund revenues are projected to increase from 2014 Budget amounts of $19,909,614 to $20,148,432, or 1.20%. The increase in General Fund revenue is mainly due to the effect of increased tax revenues, primarily earned income tax which is projected to increase by more than $200,000. The Township's real estate tax rate will remain at 3.83 mills and the earned income tax rate will remain at 0.80%. The General Fund is projected to be at $3,027,782 Fund Balance, or 15.0% of estimated 2015 General Fund revenues. For more information on major funding sources, please refer to the section entitled *"Major Revenue Sources."*

	2014 Budget	2014 Estimate	2015 Budget
Real Estate Tax	$ 7,781,700	$ 7,794,700	$ 7,805,500
Earned Income Tax	8,202,090	8,245,000	8,414,000
Local Services Tax	265,000	265,000	265,000
Real Estate Transfer Tax	875,000	900,000	890,000
Public Utilities Tax	22,500	22,500	22,500
Local Option Sales & Use Tax	480,000	490,000	490,000
Licenses and Permits	151,525	175,375	158,025
Fees and Fines	524,200	526,100	525,450
Rental Income	80,900	84,400	82,400
Investment Earnings	3,500	1,750	3,500
Service Agreements	208,826	220,436	216,100
Other Non-Tax Revenue	934,373	941,897	902,957
Recreation Fees	380,000	361,023	373,000
Total Revenues	**$ 19,909,614**	**$ 20,028,181**	**$ 20,148,432**
Fund Balance	-	-	-
Total Major Revenues	**$ 19,909,614**	**$ 20,028,181**	**$ 20,148,432**

Major Revenue Sources

Revenue Source	Percentage 2015 Budget	Dollar Value Change from 2014 Budget	Percentage Change from 2014 Budget
Real Estate Tax	**38.7%**	**$23,800**	**0.3%**

- For the 2015 budget year, current Real Estate Taxes are projected at 3.83 mills. The current assessment base is $2,080,425,000.

Earned Income Tax	**41.8%**	**$211,910**	**2.6%**

- Current Earned Income Taxes are projected at approximately a 2.6% growth rate over 2014 actual collections based on economic forecasts for 2015 and historical collection trends.

Real Estate Transfer Tax	**4.4%**	**$15,000**	**1.7%**

- Real Estate Transfer Tax has been projected to increase slightly based on recent collection trends and current housing market conditions.

Local Services Tax	**1.3%**	**$0**	**0.0%**

- Local Services Tax of $52.00 is levied on all employees who work within the Township earning over $12,000 a year. For the 2015 budget, Local Services Tax is expected to remain level with the 2014 budget.

Local Option Sales & Use Tax	**2.4%**	**$10,000**	**2.1%**

- Local Option Sales Tax is a shared Township revenue source between Allegheny County and the Allegheny Regional Asset District (ARAD or RAD). The tax was enacted by the Pennsylvania State Legislature in December 1993 and became effective in Allegheny County on July 1, 1994. The Township is budgeting for a $10,000 increase over 2014 budgeted amounts. The Township has also budgeted for the RAD grant for Boyce Mayview Park in the amount of $330,000 and a slight increase in the RAD contribution of $221,738 for the Township Library. These contributions can been found in the Boyce Mayview Park RAD Fund and the Library RAD Fund, respectively.

Other Revenue	**11.3%**	**($21,892)**	**(1.0%)**

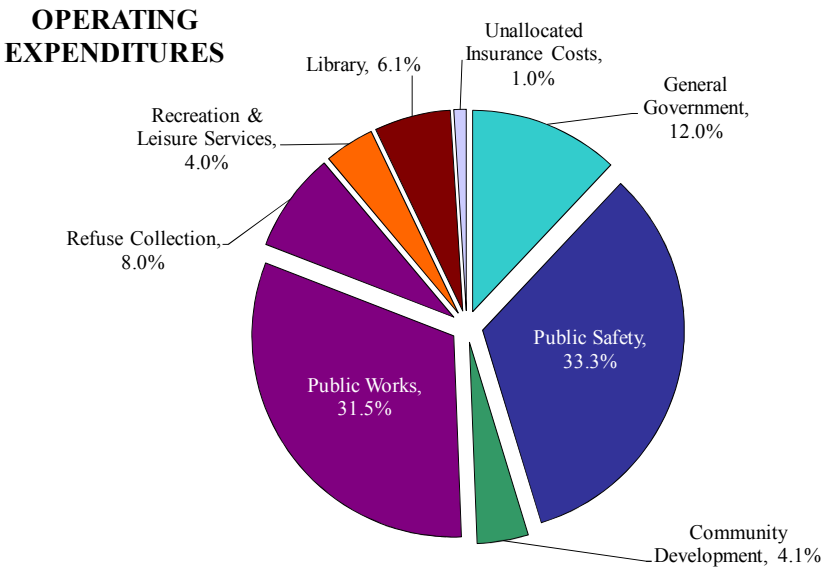
- Taken as a whole, there is a $21,892 projected decrease in other revenue. A reduction in the amount of the State's annual pension grant to the Township is the primary source of the expected decrease.

GENERAL FUND EXPENDITURES

Where the Money Goes by Program

The 2015 projected operating expenditures will increase from the 2014 budgeted amount of $14,419,294 to $14,867,404. The 3.11% increase is due to a variety of reasons including increases in personal services costs, contractual services, and winter maintenance costs.

The primary programs of the Township are Public Safety, which includes the Police, the Volunteer Fire Department and Animal Control, and Public Works. These programs represent 64.8% of the Operating Budget.



The remaining difference of projected revenues over operating expenses of $5,281,028 will be used to fund the Debt Service Costs for 2015 of $1,133,015 and operating transfers of $4,148,013.

	2014 Budget	2014 Estimate	2015 Budget
General Government	$ 1,690,248	$ 1,627,482	$ 1,781,317
Public Safety	4,845,638	4,799,784	4,957,715
Community Development	602,053	578,497	606,662
Public Works	4,539,684	4,341,397	4,689,599
Refuse Collection	1,192,225	1,165,000	1,191,500
Recreation & Leisure Services	527,969	506,910	589,402
Library	876,427	818,600	904,559
Unallocated Insurance Costs	145,050	122,471	146,650
Operating Expenditures	$ 14,419,294	$ 13,960,141	$ 14,867,404

Major Program Operating Expenditures

Major Program	Percentage 2015 Budget	Dollar Value Change from 2014 Budget	Percentage Change from 2014 Budget
General Government	8.8%	$91,069	5.4%

- General Government Appropriations are budgeted at a 5.4% increase. The budgeted increase is the result of several reasons, including increases in personal services, technology equipment repairs, and a budgeted salary survey.

Public Safety	24.6%	$112,077	2.3%

- Public Safety Appropriations are projected to increase by 2.3%, due to increases in personal services and distributed costs.

Community Development	3.0%	$4,609	0.8%

- Community Development Appropriations are projected to remain in line with the 2014 budget, showing only a slight increase of 0.8%.

Public Works	23.3%	$149,915	3.2%

- Public Works Appropriations are projected to increase 3.2% due to higher personnel costs and increased costs for fuel and snow removal materials.

Refuse Collection	5.9%	($725)	(0.1%)

- The Refuse Collection budget reflects costs associated with the multi-year contract that went into effect in 2014. Although the 2015 budgeted amount is slightly less than what was budgeted in 2014, the actual costs in 2015 will increase due to the implementation of automated recycling in 2015.

Recreation & Leisure Services	2.9%	$61,433	11.6%

- Recreation & Leisure Services Appropriations are projected to increase by 11.6% due to an increase in personal services related to various programs run by the Recreation Department. The increased personal services costs are mostly offset by increased revenues that will result from the additional programming.

Library	4.5%	$28,132	3.2%

- Library Appropriations are projected to increase 3.2% due to increases in personal services, contractual services, and distributed costs.

General Fund Operating Expenditures Summarization

For the 2015 Budget, overall General Fund operating expenditures have increased by $448,110, or 3.11% from 2014 Budget amounts. This has occurred through a combination of the following reasons:

- Full-Time non-contractual personnel salary and wages increases are projected at 2.5%.
- Police Officers Contract has a set hourly wage increase of 2.25%.
- Public Works Contract has a set hourly wage increase of 2.5%.
- Health Insurance costs are budgeted to increase by 5%.
- For 2014, the pension Minimum Municipal Obligation (MMO) for the Police is $240,290 and $362,005 for Public Works employees. This is a net decrease of ($12,694), or (0.2%) from 2014.
- Workers' Compensation, Life Insurance and Long-Term Disability premiums are budgeted to remain close to the 2014 levels for 2015.

The 2015 Budget will maintain the General Fund Balance at a level necessary for the Township to maintain its AA+ Bond Rating.

Major Program Non-Operating Expenditures

Major Program	Percentage 2015 Budget	Dollar Value Change from 2014 Budget	Percentage Change from 2014 Budget
Debt Service Payments	**5.6%**	**($13,483)**	**(1.2%)**

- The 2015 Debt Service Appropriations are based on the Debt Service Payment Schedules for the 2008, 2009, 2011 and the 2012 General Obligation Bond Issues. Total debt service payments for the General Fund are scheduled to decrease by ($13,483) or (1.2%) for 2015.

Operating Transfers	**20.6%**	**($195,809)**	**(4.5%)**

- The 2015 General Fund Budget allocates a $1,114,363 transfer to the Capital Projects Fund to help finance major capital items, a transfer of $1,305,997 to the Boyce Mayview Park RAD Fund to fund park activities not covered by the RAD Grant and a transfer of $1,727,653 to the Boyce Mayview C&RC Fund for payment of the debt service incurred through the 2008 General Obligation Bonds issued to finance the construction of the C&RC as well as an appropriation for C&RC common area operations.

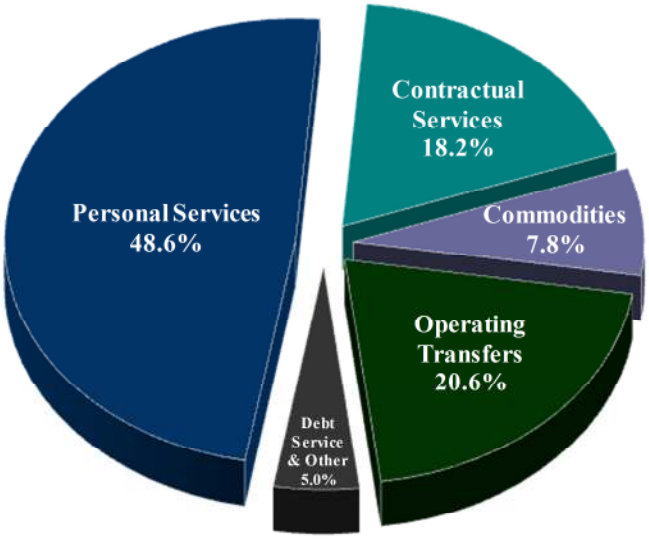
Where the Money Goes by Core Service Type

Core Service	Percentage 2015 Budget	Dollar Value Change from 2014 Budget	Percentage Change from 2014 Budget
Personal Services	**48.6%**	**$303,533**	**3.2%**

The Township has always prided itself with the core services it provides to the residents. The foundation of excellence in services originates in the Township employees.

The 2015 General Fund Budget reflects 48.6% in personal services, or $9,787,232, and approximately 44% of that total is obligated contractually. This is an increase from the 2014 budgeted amounts of $303,533, or 3.2%. The reasons for the increase in personal services include contractual and non-contractual wage increases as well as other benefit costs.

2015 GENERAL FUND EXPENDITURES BY TYPE



Contractual Services	**18.2%**	**$115,403**	**3.2%**

Contractual services on the whole increased $115,403, or 3.2% from 2014 budgeted amounts. This is primarily due to increases in budgeted amounts for legal fees, technology equipment repairs, and salary survey expesne.

Commodities	**7.8%**	**$50,210**	**3.3%**

Township commodities have increased by $50,210, or 3.3% mainly due to increases in Public Works equipment and supplies.

Operating Transfers	**20.6%**	**($195,809)**	**(4.5%)**

Operating Transfers account for 20.6%, or $4,148,013 of the 2015 General Fund Budget.

Debt Service & Other	**4.8%**	**($34,519)**	**(3.5%)**

The decrease in "Debt Service & Other" is based on the General Fund portion of the debt repayment schedules for the 2008, 2009, 2011 and 2012 General Obligation Bond Issues.

Other Expenditure Considerations

- **Staffing Levels and Compensation** - The overall staffing level of the Township for 2015 along with salary and wage ranges has been shown in each individual department's budget and the Appendix section of the 2015 Budget. Compensation levels for the operating budget have been set at rates established by either contract, arbitration or by ranges established by the Board of Commissioners.

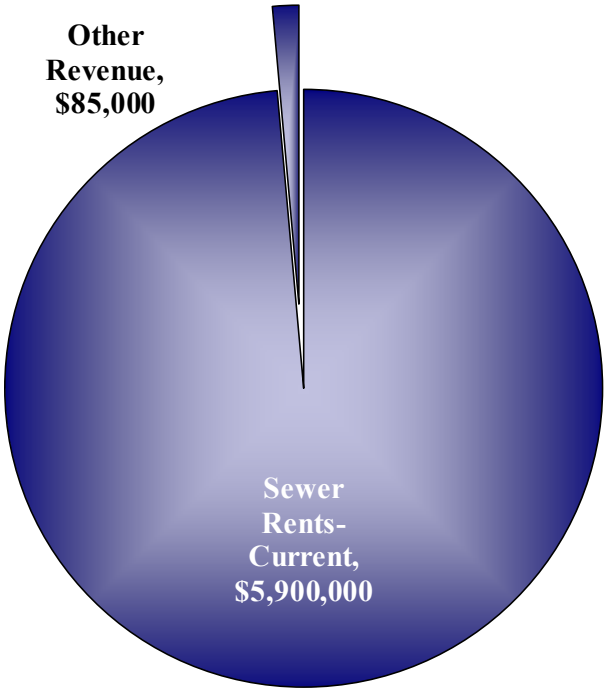
- **Fringe Benefits** – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Medical insurance premiums are budgeted to increase by 5% over 2014. All Township employees are required to contribute to their health insurance premiums in order to help offset the costs of health insurance for the Township.

MAJOR ENTERPRISE FUNDS

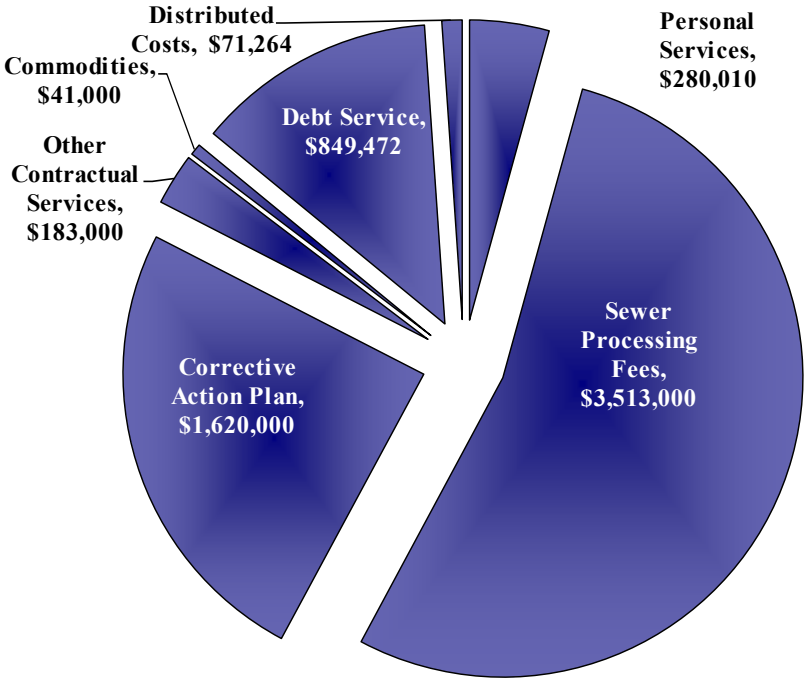
Sanitary Sewer Fund

The sewer user fee multiplier rate is projected to remain at 2.25 in 2015, but billed rates will increase by 11% due to ALCOSAN's scheduled increase for 2015. The Township's costs for sewer processing fees in 2015 are projected at $3,513,000. And EPA Administrative Consent Order expenses are budgeted at $1,470,000. The projected net assets at the end of 2015 are $234,383.

Projected Revenues

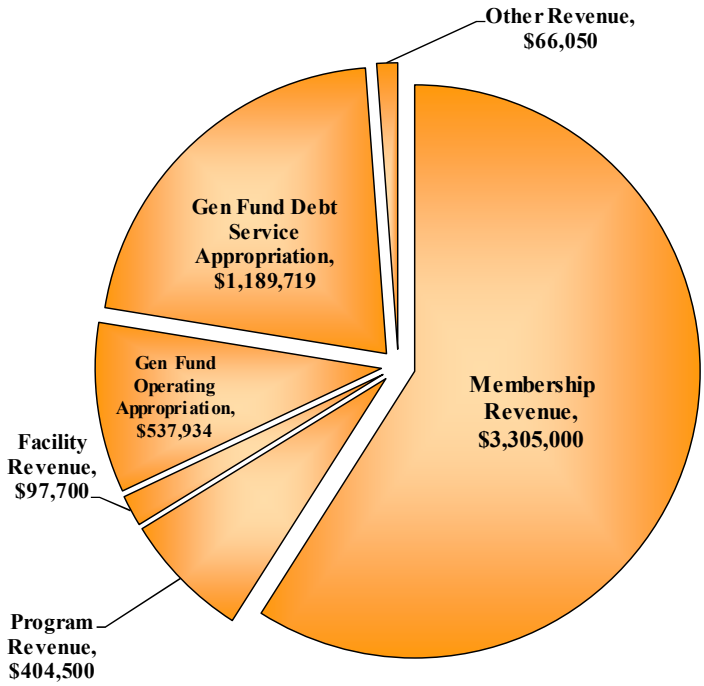


Projected Expenses

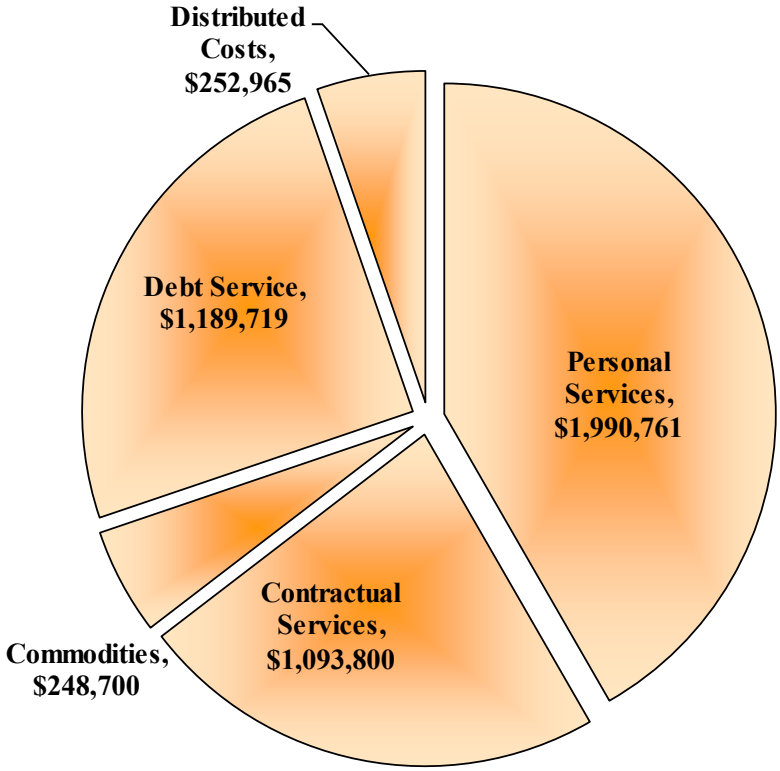


Boyce Mayview Community & Recreation Center (C&RC) Fund

Projected Revenues



- **Membership Revenue:** Current membership demographics show members are made up of 67% residents and 33% non-residents. Assuming no increase in membership rates for July 2015, the Township has projected an overall increase of 3.6% in membership revenue from 2014 budgeted revenue.
- **General Fund Appropriations:** For 2015, the General Fund will appropriate $1,189,719 for debt service costs (see below) associated with the construction of the C&RC building. The General Fund will also contribute $537,934 in additional funds to support the common area operations of the C&RC.
- **Other Revenue:** Facility Rental revenue and program revenue have been estimated at $97,700 and $404,500 respectively, for 2015.
- **Total Memberships:** Total annual memberships reached 3,100 in 2014. The total percentage of memberships is estimated to be 63% Residents and 37% Non-Residents.



Projected Expenses

- **Personal Services:** Personal services have increased $148,178, or 8.5% from 2014. This is mainly due to an increase in wages associated with increased demand for several programs. The corresponding revenue for these services has increased accordingly.
- **Contractual Services:** Contractual services expenses are projected to increase by $28,551, or 2.8% from 2014.
- **Commodities:** Projected to decrease slightly in 2015 by $4,300 or 2.0%.
- **Distributed Costs:** Distributed costs include Information Technology costs and depreciation costs on all equipment.
- **Capital Transfer:** There is an estimated capital transfer of $825,000 to the C&RC Capital Account for future capital funding needs of the Center.

CAPITAL PROJECTS FUND

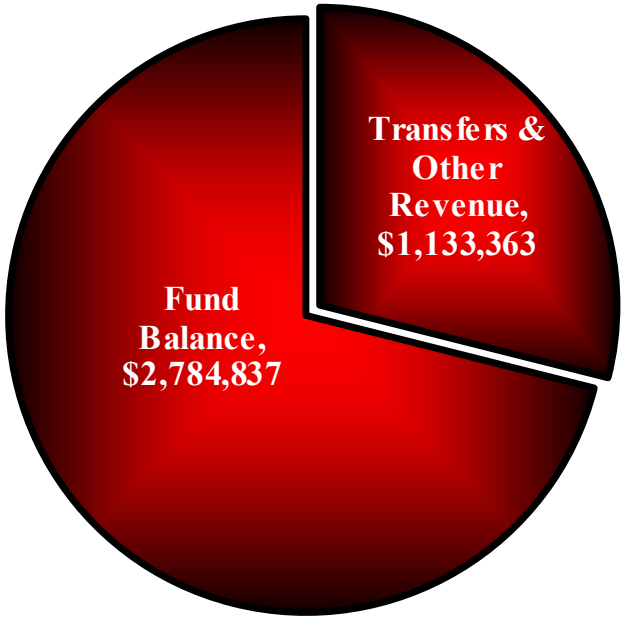
Annual Street Improvement Program

Funding Source	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
State Liquid Fuels Tax Fund	$ 445,559	$ 439,056	$ 424,500	$ 450,000
General/Capital Project Funds	652,611	779,837	776,351	1,114,500
TOTAL	**$ 1,098,170**	**$ 1,218,893**	**$ 1,200,851**	**$ 1,564,500**

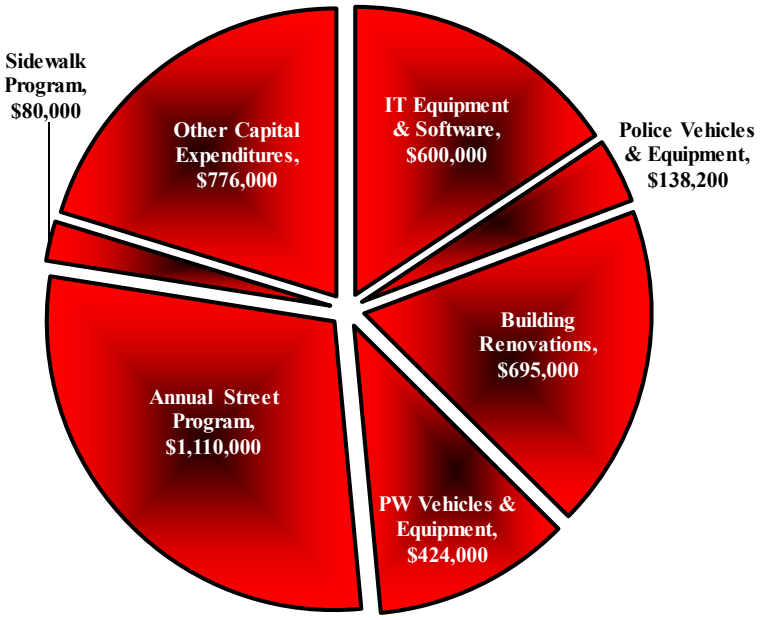
The Township recognizes the benefits of well-maintained streets and is committed to a regular schedule of street repairs. Approximately $12,000,000 has been spent during the past ten years. The Township receives many favorable comments regarding the condition of Township streets and roadways, and Staff recommends that the paving program budget be increased from its $1,200,000 level in recent years to $1,500,000 for 2015.

Capital Projects Fund

Projected Revenues



Projected Expenditures



For the last seven years, Staff has predicated the annual 5-Year Capital Improvement Program on a priority funding basis. The Capital Projects Fund will be funded by an operating transfer from the General Fund and the Fund Balance, which is estimated to be $3,163,735 at the end of 2015, down from the 2014 Budget projection of $4,017,662.

MAJOR SPECIAL REVENUE FUNDS

Boyce Mayview Park RAD Fund

Funding Source	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
RAD Funding	$ 323,642	$ 218,000	$ 320,000	$ 330,000
General Fund Appropriation	$ 564,513	$ 495,734	$ 1,258,839	$ 1,305,997

Upon the recommendation of the Allegheny Regional Asset District (ARAD), Staff began to show the expenditures that are matching the RAD grant in this Special Revenue Fund; therefore, the General Fund Appropriation supplements the operating and capital expenditure portions not covered by the RAD grant and other grants shown within the fund. The General Fund Appropriation for 2015 is projected at $1,305,997.

For 2015, RAD funding is estimated at a level of $330,000, which includes $200,000 for operating expenditures and $130,000 for capital expenditures. Operating costs include personnel costs from the Public Works, Recreation and Police departments as well as utility and maintenance costs for Boyce Mayview Park. Capital expenditures include $130,000 towards ball field lighting and trail development.

LOOKING FORWARD

The 2015 Budget has been prepared with the continued underlying purpose to manage any future economic situations with a solid and stable financial foundation. In early 2014, the Board of Commissioners met to set the priorities of the Board for 2014 and 2015. As detailed below, a number of those goals have provided the desired fiscal direction including, but not limited to, holding the line on taxes, maintaining a self-sustaining Community & Recreation Center (C&RC), completion of the Township's Comprehensive Plan by 2015, and investing in the Township's IT infrastructure.

- The Township's current millage rate has continued to remain level, taking into account the downward, revenue-neutral adjustment made in 2013 in conjunction with the Allegheny County reassessment process. The millage rate was set at 3.83 after the reassessment, which complies with the Board's priority to hold the line on taxes.

- The Community & Recreation Center at Boyce Mayview Park: To meet its underlying premise of covering operational expenses over revenues at 85%, the Township must continue to analyze the Center's operation and capital needs. In preparing the 2015 Budget, focus continues to be given to the C&RC's operation, capital improvements and known financial patterns. The compiling of historical data will assist in the establishment of appropriate rates for self-sustainment while continuing to allow for the provision of other services the community has come to expect.

- The Township's Comprehensive Plan will be completed in 2015. The collaborative efforts of Township residents, the Board of Commissioners, the Planning Commission, and focus groups over the past 2 years will serve as the foundation for the Plan. When completed, the Plan will serve as a planning guide that will help the Township continue to maintain a community that is highly regarded for its desirability, safety, and high quality of life.

- The Township's investment in its IT infrastructure will continue in 2015 with significant projects including updated software solutions, door security and video surveillance, and the annual IT equipment replacement programs. These projects will provide the Township with an opportunity to improve both the use of technology as well as building security for the public and staff. They also allow the Township to remain a leading technological community and efficiently serve the Township's residents, staff plans to upgrade software in the Public Works, Community Development, and Recreation departments.

The 2015 Budget reflects the Board of Commissioners and Staff's commitment to providing stability with the known factors affecting the upcoming budget. Future budgets are still unknown, but the Board and Staff are monitoring situations and factors that are projected to have significant impacts on future budgets. Some of these factors are highlighted below. For a current five year budget projection, please refer to the *"Long-Term Plan"* section of the Budget.

- The Governmental Accounting Standards Board (GASB) Statement No. 45, requires the Township to recognize its legal liability for other post-employment benefits (OPEB), such as the healthcare benefits for retired police officers that were granted through arbitration. This liability will continue to have an impact on future bond ratings and budgets. Budget projections show OPEB contributions increasing by $235,000 annually.

- The Sanitary Sewer Consent Order is an ongoing project which the Township has continually funded since 2003. In that time, the Township has spent $24,000,000 towards consent order projects through bond issues and the Sanitary Sewer Fund. Future years' costs are unknown at this time, but the Township will have to monitor consent order mandates and achieve the correct balance of funding through future bond issues and the Sanitary Sewer Fund. It is anticipated that an increase to the sewer rate multiplier will be necessary in 2016 to support the funding of these future obligations.

- As mentioned previously, the Township has appropriated $300,000 to the Storm Sewer Fund for projects dedicated to improve storm water management systems throughout the Township. Due to the overall system needs, other funding mechanisms will have to be discussed in order for future projects to be completed. The Township is planning an informational campaign beginning in early 2015 to help educate residents on the storm water issues that impact the Township.

CONCLUSION

As with previous budgets, the 2015 Budget represents a sensible spending plan for Township operations in the coming year. The Staff continues to gauge economic conditions to maintain quality service levels while living within the financial means of our tax base. The 2015 Budget reflects this premise by not raising tax rates and providing a Budget that maintains established service level standards. Current service levels will continue to be the priority to promote the health, safety and welfare of Township residents. Furthermore, Budget recommendations reflect the underlying financial premise that those who use the service or program pay for such service accordingly.

While our current tax base remains stable, essential services continue to be provided in a cost effective manner. As a service driven organization it is people that provide the benefit. Balancing those demands and high expectations comes at a cost. The Staff is continually challenged to minimize expenditures while managing expressed community needs and desires. Examples include the expanded programming at the Miracle Field, The Outdoor Classroom and at the C&RC. The Staff continues to study all Township parks and facilities and their interconnectivity and use as a component in the development of the 2015 Comprehensive Plan. We urge the community to continue its participation in the Comprehensive Plan process and continue to convey their desires with a consideration of the costs to finance those services as we finalize on this study. The Staff will continue to vigorously scrutinize spending with the objective of meeting future budget targets.

The Board of Commissioners met in early 2014 to revise and set new goals and priorities for the 2014-2015 period. This resulted in a concentration on the following: the Budget (taxes & infrastructure), C&RC maintenance & needs, the 2015 Comprehensive Plan, improvement of Township facilities, and IT infrastructure. The overriding concern has been to set goals that can be achieved within the current tax base, but will further enhance the community and allow it to remain one of the Top Ten Best Places to Live in the United States and one of "Pittsburgh's Top Workplaces."

This message is intended only to provide a general overview of the Budget and its progression over the next several years. Please refer to the Budget text to provide additional detail on planned expenditures. Special appreciation is extended to Mark Romito, Dan Berty, and Steven Williams for their role in developing the Budget, and to Diana Pifer and Deborah Bakowski for their efforts in preparing the finished document.

Respectfully submitted,

Matthew R. Serakowski
Township Manager

BUDGET OVERVIEW

The Township of Upper St. Clair is a municipal government located in Allegheny County in Western Pennsylvania. Upper St. Clair students attend schools in the Upper St. Clair School District. The Township, the School District, the County and the State of Pennsylvania are separate entities with separate taxing authority. Each governmental unit is responsible for specific service provisions and law enforcement to Upper St. Clair residents.

The 2015 Township of Upper St. Clair Budget provides budgets for thirteen separate funds. Using the principles of fund accounting, funds are created by state constitution, state statute, Home Rule charter or local ordinance and are a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprises its assets, liabilities, fund equity, revenues and expenditures. The compartmentalization of resources, transactions, and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within the governmental unit. Funds can be continuous or can be closed out after their special purpose has been served. For a detailed listing of all Township funds, please refer to the following page.

The Township's primary sources of revenue are **Real Estate Tax (19.38%)**, **Earned Income and Net Profits Tax (20.89%)**, **Sewer User Fees (14.72%)** and **C&RC Memberships & Recreation Program Fees (10.54%)**, which account for **65.53%** of the Township's revenues. Additional revenue is derived from other taxes, licenses, permits, fees, fines, rental income, interest, service agreements, grants and other non-tax revenue.

The Township's major program expenditures include **Public Works Functions (17.16%)**, **Public Safety (12.79%)**, **Recreation & Leisure Services, including the C&RC operating costs, (17.16%)**, **Sanitary Sewer Processing (ALCOSAN Payments) (8.72%)**, and **Debt Service (5.92%)** which accounts for **61.75%** of the Township's expenditures. Other major programs include General Government, Community Development, Refuse Collection, Annual Street Improvement Program, and Library. For more information concerning each program, please refer to the corresponding sections of the 2015 Adopted Budget.

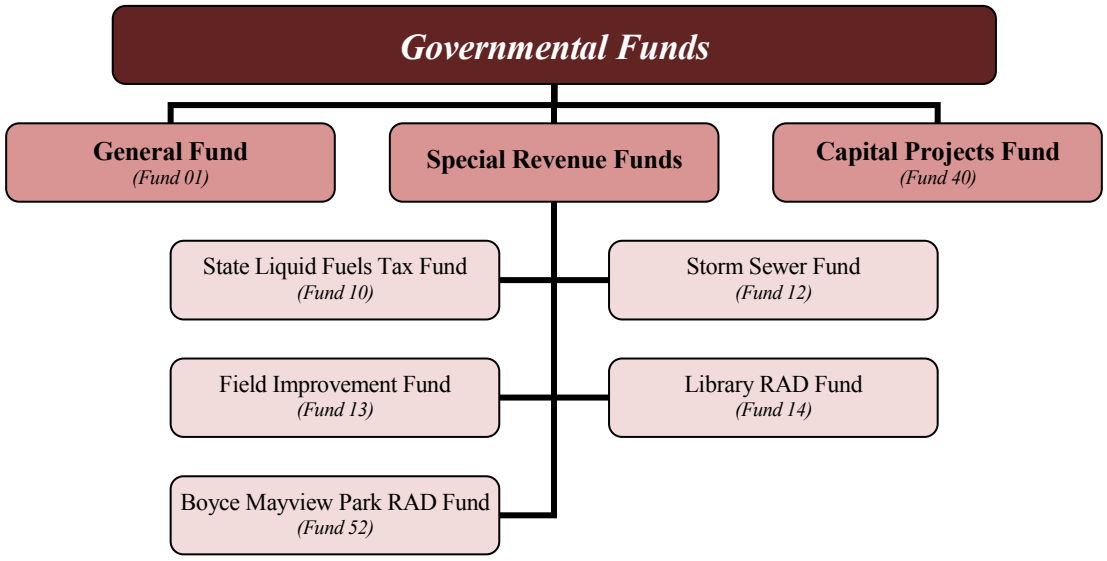
The Township of Upper St. Clair provides its residents with a full range of services. A brief listing of Township services includes:

- Police and Fire Protection
- Emergency Medical Services through Tri-Community South EMS
- Maintenance and repair of streets, sanitary sewers and storm sewers
- Maintenance of Boyce Mayview Park and other neighborhood parks
- Winter snow and ice removal on state and local roads within the Township
- Refuse and Recycling Collection Services
- Enforcement of building codes and zoning ordinances
- A variety of recreation and leisure services for all age groups
- Full-service adult and children's library
- Public access television

BUDGETARY BASIS

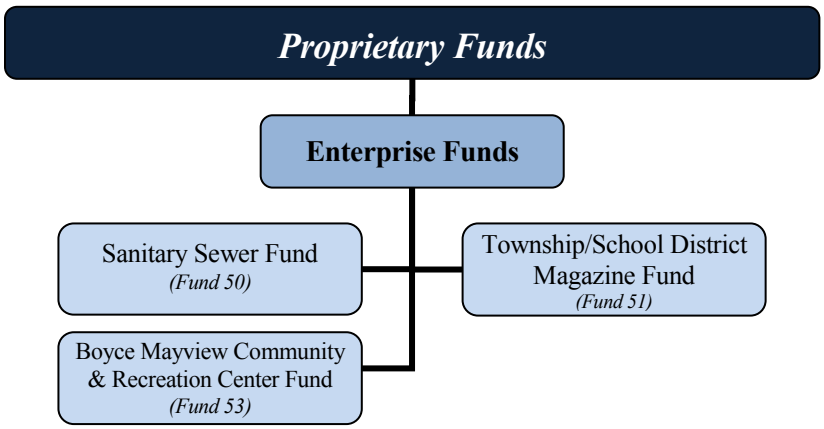
Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three (3) primary bases for budgeting: Cash Basis, Modified Accrual Basis and Accrual Basis. The Township does not use the Cash Basis for any funds within the Budget.

Modified Accrual Basis of Budgeting



Modified Accrual Basis is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

Accrual Basis of Budgeting



Accrual Basis is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

GENERAL FUND

Fund 01 - The General Fund is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

SPECIAL REVENUE FUNDS

A fund established to account for revenues that are legally restricted to expenditure for specific purposes.

Fund 10 – State Liquid Fuels Tax Fund
State law requires a separate fund for the accounting of Liquid Fuels Tax monies. Revenues for this fund are derived from the State gasoline tax. For 2015, this fund provides additional resources to finance the annual street program.

Fund 12 – Storm Sewer Improvement Fund
This fund is used to account for storm sewer improvement fees paid by developers and monies expended for storm water management projects. This fund is required by local ordinance.

Fund 13 – Field Improvement Fund
This fund is used to account for the user fees and donations from the Upper St. Clair Athletic Association and the Township appropriations made for the renovation of existing ball fields and building of new ones. This fund is required by local ordinance.

Fund 14 – Library Regional Asset District (RAD) Fund
This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve the Municipal Library. This fund is required by local ordinance.

Fund 52 – Boyce Mayview Park RAD Fund
This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve Boyce Mayview Regional Park. This fund is required by local ordinance.

CAPITAL PROJECTS FUNDS

Capital project funds provide for capital outlays other than those from special assessment and proprietary funds, i.e., Enterprise Funds.

Fund 40 – Capital Projects Fund
This fund is used to account for the acquisition or construction of capital equipment and other projects. The primary funding source for these projects is an annual operating transfer from the General Fund. This fund is required by local ordinance.

ENTERPRISE FUNDS

A fund which accounts for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services is financed primarily through user charges.

Fund 50 – Sanitary Sewer Fund
This enterprise fund is used to account for all revenues and expenditures associated with operation of the Township's sanitary sewer system. Both routine Sewer Maintenance and Corrective Action Plan expenses are accounted for in this fund. This fund is required by local ordinance.

Fund 51 – Township/School District Magazine Fund
This enterprise fund is used to account for all revenues and expenditures associated with operation of the Township's Magazine publication. The magazine is published four times a year, and the revenues generated from advertising fees cover all costs of publication. This fund is required by local ordinance.

Fund 53 – Boyce Mayview Community & Recreation Center Fund
This enterprise fund is used to account for all revenues and expenditures for the operation of the Township's Community Recreation Center (C&RC) located in Boyce Mayview Regional Park. Debt service payments for the construction of the C&RC are accounted for in this fund. This fund is required by local ordinance.

TRI-COMMUNITY SOUTH EMERGENCY MEDICAL SERVICES FUNDS

Fund 90 – Tri-Community South Emergency Medical Services Fund
This fund is jointly operated by the Township of Upper St. Clair, the Township of South Park and the Municipality of Bethel Park. Operating revenues are provided by annual subscriptions, subscriber and non-subscriber medical charges, third party billings and non-emergency transport fees. This fund is required by local ordinance.

Fund 91 – Tri-Community South EMS Capital Reserve Fund
This fund was established in 1987 to account for the acquisition of major capital purchases including ambulances, radios and other equipment. It will be funded by an annual budget allocation from the Tri-Community South Emergency Medical Services Fund. This fund is required by local ordinance.

SINKING FUND

State law requires sinking funds for the repayment of principal and interest of local debt. Funds must be transferred from the General Fund to the Sinking Fund, which makes the payments to the debt holder. Presently, the Township operates four sinking funds: the 2008 General Obligation Bond Issue, the 2009 General Obligation Bond Issue, the 2011 General Obligation Bond Issue and the 2012 General Obligation Bond Issue.

2015 OVERALL BUDGET SUMMARY
REVENUES BY FUND

Revenue Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
Real Estate Taxes	$ 7,805,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 7,805,500**	**19.38%**
Earned Income Taxes	8,414,000	-	-	-	-	-	-	-	-	-	-	**8,414,000**	**20.89%**
Other Taxes	1,667,500	-	-	-	-	-	-	-	-	-	-	**1,667,500**	**4.14%**
Sewer User Fees	-	-	-	-	-	-	-	5,930,000	-	-	-	**5,930,000**	**14.72%**
Licenses & Permits	158,025	-	-	-	-	-	-	-	-	-	-	**158,025**	**0.39%**
Fees & Fines	525,450	-	2,400	20,000	-	-	-	30,000	185,175	-	-	**763,025**	**1.89%**
Interest & Rent	85,900	100	-	150	-	-	10,000	1,000	-	1,500	-	**98,650**	**0.24%**
Service Agreements	216,100	-	-	-	-	-	4,500	-	-	-	-	**220,600**	**0.55%**
Recreation Fees	373,000	-	-	-	-	-	-	-	-	3,871,750	-	**4,244,750**	**10.54%**
Grant Revenue	627,957	449,684	-	-	221,738	530,000	4,500	-	-	-	-	**1,833,879**	**4.55%**
Non-Tax Revenue	275,000	-	-	-	-	-	-	24,000	-	-	205,000	**504,000**	**1.25%**
Fund Balance	-	216	-	334,850	-	-	2,784,837	220,812	-	-	-	**3,340,715**	**8.29%**
Operating Transfers	-	-	300,000	30,000	-	1,305,997	1,114,363	-	-	537,934	824,958	**4,113,252**	**10.21%**
Non-Operating Transfers	-	-	-	-	-	-	-	-	-	1,189,719	-	**1,189,719**	**2.95%**
Totals	**$ 20,148,432**	**$ 450,000**	**$ 302,400**	**$ 385,000**	**$ 221,738**	**$ 1,835,997**	**$ 3,918,200**	**$ 6,205,812**	**$ 185,175**	**$ 5,600,903**	**$ 1,029,958**	**$ 40,283,615**	**100.00%**

2015 OVERALL BUDGET SUMMARY
EXPENDITURES/EXPENSES BY FUND

Expenditure Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
General Government	$ 1,927,967	$ -	$ -	$ -	$ -	$ -	$ 1,310,000	$ -	$ 183,744	$ -	$ -	**$ 3,421,711**	**8.49%**
Public Safety	4,957,715	-	-	-	-	-	193,200	-	-	-	-	**5,150,915**	**12.79%**
Comm. Development	606,662	-	-	-	-	-	68,500	-	-	-	-	**675,162**	**1.68%**
Public Works	4,689,599	-	300,000	385,000	-	-	962,500	575,274	-	-	-	**6,912,373**	**17.16%**
ALCOSAN Payments	-	-	-	-	-	-	-	3,513,000	-	-	-	**3,513,000**	**8.72%**
Corrective Action	-	-	-	-	-	-	-	1,620,000	-	-	-	**1,620,000**	**4.02%**
Refuse Collection	1,191,500	-	-	-	-	-	-	-	-	-	-	**1,191,500**	**2.96%**
Annual Street Program	-	450,000	-	-	-	-	1,110,000	-	-	-	-	**1,560,000**	**3.87%**
Recreation	589,402	-	-	-	-	1,835,997	219,000	-	-	3,586,226	683,900	**6,914,525**	**17.16%**
Library	904,559	-	-	-	221,738	-	25,000	-	-	-	-	**1,151,297**	**2.86%**
Debt Service	1,133,015	-	-	-	-	-	-	497,538	-	755,442	-	**2,385,995**	**5.92%**
Operating Transfers	4,148,013	-	-	-	-	-	30,000	-	-	-	-	**4,178,013**	**10.37%**
Fund Balance	-	-	2,400	-	-	-	-	-	1,431	1,259,235	346,058	**1,609,124**	**3.99%**
Totals	**$ 20,148,432**	**$ 450,000**	**$ 302,400**	**$ 385,000**	**$ 221,738**	**$ 1,835,997**	**$ 3,918,200**	**$ 6,205,812**	**$ 185,175**	**$ 5,600,903**	**$ 1,029,958**	**$ 40,283,615**	**100.00%**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Township Taxes					
Real Estate Taxes	$ 7,594,848	$ 7,933,009	$ 7,781,700	$ 7,794,700	$ 7,805,500
Earned Income Taxes	7,994,029	8,116,840	8,202,090	8,245,000	8,414,000
Other Taxes	1,843,512	1,895,273	1,642,500	1,677,500	1,667,500
Total Township Taxes	**17,432,389**	**17,945,122**	**17,626,290**	**17,717,200**	**17,887,000**
Township Fees					
Sewer User Fees	4,357,579	4,639,604	5,680,000	5,522,516	5,930,000
Recreation Fees	3,767,699	3,996,928	4,043,000	4,299,590	4,244,750
Magazine Advertising Fees	194,956	169,624	185,175	175,242	185,175
Licenses & Permits	228,685	138,528	151,525	175,375	158,025
Fees & Fines	590,146	585,860	575,800	689,818	577,850
Total Township Fees	**9,139,065**	**9,530,544**	**10,635,500**	**10,862,541**	**11,095,800**
Township Grant Revenue					
State Pension Grant	501,116	540,061	566,358	537,137	530,557
Library State Grant	62,926	62,926	63,000	62,926	63,000
State Liquid Fuels Tax Allocation	445,593	439,056	423,391	469,051	449,684
Library RAD/RUR Grants	198,458	211,303	216,884	216,884	221,738
Boyce Mayview Park RAD Grant	323,642	218,000	324,000	320,000	330,000
Other Grants	147,463	38,052	52,015	44,932	238,900
Total Township Grant Revenue	**1,679,198**	**1,509,398**	**1,645,648**	**1,650,930**	**1,833,879**
Township Non-Tax Revenue					
Interest & Rent	91,598	92,637	96,450	99,081	98,650
Service Agreements	213,539	233,832	213,326	224,936	220,600
Other Revenue	514,734	712,578	791,500	525,300	504,000
Total Township Non-Tax Revenue	**819,871**	**1,039,047**	**1,101,276**	**849,317**	**823,250**
Township Transfers					
Transfers from Other Funds	6,250,019	6,513,302	5,204,829	6,387,263	5,302,971
Total Township Transfers	**6,250,019**	**6,513,302**	**5,204,829**	**6,387,263**	**5,302,971**
Township Fund Balance					
Transfers from Fund Balance	331,053	-	1,525,807	687,839	3,340,715
Total Township Fund Balance	**331,053**	**-**	**1,525,807**	**687,839**	**3,340,715**
Total Township Revenue	**$ 35,651,595**	**$ 36,537,413**	**$ 37,739,350**	**$ 38,155,090**	**$ 40,283,615**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government Expenditures					
Personal Services	$ 1,240,525	$ 1,297,068	$ 1,395,455	$ 1,350,633	$ 1,470,876
Contractual Services	677,218	738,166	849,435	767,072	925,289
Commodities	45,885	33,449	60,150	43,242	59,100
Distributed Costs	(214,679)	(248,374)	(282,849)	(238,428)	(343,554)
Capital Projects	382,760	549,308	1,015,000	862,000	1,310,000
Total General Government Expenditures	**$ 2,131,709**	**$ 2,369,617**	**$ 3,037,191**	**$ 2,784,519**	**$ 3,421,711**

Fund(s): General Fund, Capital Projects Fund, Township/School District Magazine Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Safety Expenditures					
Personal Services	$ 4,340,837	$ 4,367,936	$ 4,237,699	$ 4,266,643	$ 4,351,057
Contractual Services	384,928	349,892	464,418	406,459	453,000
Commodities	61,037	62,475	79,700	69,399	80,150
Distributed Costs	52,995	69,571	63,821	57,283	73,508
Capital Projects	125,196	206,512	249,900	241,848	193,200
Total Public Safety Expenditures	**$ 4,964,993**	**$ 5,056,386**	**$ 5,095,538**	**$ 5,041,632**	**$ 5,150,915**

Fund(s): General Fund, Capital Projects Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Comm. Development Expenditures					
Personal Services	$ 463,032	$ 450,933	$ 464,980	$ 459,085	$ 475,739
Contractual Services	45,210	57,101	68,953	62,236	69,765
Commodities	4,699	6,934	9,000	6,508	8,000
Distributed Costs	57,453	57,453	59,120	50,668	53,158
Capital Projects	9,666	51,279	63,500	70,000	68,500
Total Comm. Development Expenditures	**$ 580,060**	**$ 623,700**	**$ 665,553**	**$ 648,497**	**$ 675,162**

Fund(s): General Fund, Capital Projects Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works Expenditures					
Personal Services	$ 2,511,196	$ 2,681,132	$ 2,822,754	$ 2,742,599	$ 2,895,802
Contractual Services	934,202	923,990	1,195,765	1,131,374	1,277,670
Commodities	931,477	1,066,481	1,231,900	1,152,233	1,274,250
Distributed Costs	(10,370)	(31,185)	9,123	(20,344)	17,151
Refuse Collection	1,116,617	1,163,839	1,192,225	1,165,000	1,191,500
ALCOSAN Payments	2,447,682	2,308,893	2,818,000	2,657,356	3,513,000
Capital Projects	2,489,234	2,382,385	2,632,000	2,587,539	4,627,500
Total Public Works Expenditures	**$ 10,420,038**	**$ 10,495,535**	**$ 11,901,767**	**$ 11,415,757**	**$ 14,796,873**

Fund(s): General Fund, State Liquid Fuels Tax Fund, Storm Sewer Improvement Fund, Field Improvement Fund, Capital Projects Fund, Sanitary Sewer Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Recreation Expenditures					
Personal Services	$ 2,405,450	$ 2,411,180	$ 2,606,155	$ 2,622,144	$ 2,764,019
Contractual Services	1,100,855	1,075,674	1,363,964	1,209,684	1,435,440
Commodities	268,940	276,886	401,500	322,623	395,550
Distributed Costs	324,110	331,269	351,876	331,606	391,616
Capital Projects	414,196	145,388	1,564,300	1,599,141	1,927,900
Total Recreation Expenditures	**$ 4,513,551**	**$ 4,240,397**	**$ 6,287,795**	**$ 6,085,198**	**$ 6,914,525**

Fund(s): General Fund, Boyce Mayview Park RAD Fund, Capital Projects Fund, Boyce Mayview C&RC Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Library Expenditures					
Personal Services	$ 800,663	$ 840,064	$ 856,120	$ 846,119	$ 876,972
Contractual Services	19,494	18,190	25,300	20,440	26,300
Commodities	151,347	146,387	170,408	133,847	175,060
Distributed Costs	13,819	15,987	41,483	35,078	47,965
Capital Projects	17,156	9,003	26,000	7,908	25,000
Total Library Expenditures	**$ 1,002,479**	**$ 1,029,631**	**$ 1,119,311**	**$ 1,043,392**	**$ 1,151,297**

Fund(s): General Fund, Library RAD Fund, Capital Projects Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Debt Service Expenditures					
Contractual Services	$ 2,623,721	$ 2,563,537	$ 2,428,760	$ 2,428,945	$ 2,385,995
Total Debt Service Expenditures	**$ 2,623,721**	**$ 2,563,537**	**$ 2,428,760**	**$ 2,428,945**	**$ 2,385,995**

Fund(s): General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Operating Transfers Expenditures					
Contractual Services	$ 5,389,290	$ 5,457,398	$ 4,373,822	$ 5,273,003	$ 4,178,013
Transfers to Fund Balance	3,992,211	4,621,466	2,829,613	3,774,008	1,609,124
Total Operating Transfers Expenditures	**$ 9,381,501**	**$ 10,078,864**	**$ 7,203,435**	**$ 9,047,011**	**$ 5,787,137**

Fund(s): All Township Funds

Total Township Expenditures	**$ 35,618,052**	**$ 36,457,667**	**$ 37,739,350**	**$ 38,494,951**	**$ 40,283,615**

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TOWNSHIP MAJOR FUNDS – CHANGES IN FUND BALANCE OR NET ASSETS

GENERAL FUND	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 3,313,483	$ 3,318,843	$ 3,424,168	$ 3,424,168	$ 3,424,168
Total Revenues	19,676,041	20,217,417	19,909,614	20,028,181	20,148,432
Total Expenditures	(19,670,681)	(20,112,092)	(19,909,614)	(20,028,181)	(20,148,432)
Ending Fund Balance	**$ 3,318,843**	**$ 3,424,168**	**$ 3,424,168**	**$ 3,424,168**	**$ 3,424,168**

Analysis: No Increase in Fund Balance
Discussion: The General Fund's Fund Balance is not projected to change in 2015.

CAPITAL PROJECTS FUND	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 3,446,085	$ 5,176,358	$ 6,606,541	$ 6,606,541	$ 5,948,572
Total Revenues	3,335,654	3,555,762	1,952,070	2,416,826	1,133,363
Total Expenditures	(1,605,381)	(2,125,579)	(3,449,900)	(3,074,795)	(3,868,200)
Ending Fund Balance	**$ 5,176,358**	**$ 6,606,541**	**$ 5,108,711**	**$ 5,948,572**	**$ 3,213,735**

Analysis: 46.0% Decrease in Fund Balance
Discussion: The decrease in Fund Balance in the Capital Projects Fund is planned, and will support significant projects in the following areas: Municipal Building Improvements ($695,000), Information Technology Equipment ($600,000), and Annual Street Program ($1,060,000).

SANITARY SEWER FUND	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Net Assets	$ 2,131,914	$ 1,057,155	$ 837,150	$ 837,150	$ 1,211,807
	-	-	-	-	-
Operating Revenue	4,444,773	4,698,277	5,726,000	5,568,907	5,978,000
Operating Expenses	(4,184,249)	(3,560,330)	(4,157,858)	(3,941,821)	(5,708,274)
Operating Income (Loss)	**260,524**	**1,137,947**	**1,568,142**	**1,627,086**	**269,726**
	-	-	-	-	-
Non-Operating Revenue	11,903	6,555	1,000	8,340	7,000
Non-Operating Expenses	(591,034)	(608,355)	(504,922)	(504,617)	(497,538)
Total Non-Operating Revenues (Expenses)	**(579,131)**	**(601,800)**	**(503,922)**	**(496,277)**	**(490,538)**
	-	-	-	-	-
Change in Net Assets	**(318,607)**	**536,147**	**1,064,220**	**1,130,809**	**(220,812)**
	-	-	-	-	-
Capital Contribution	-	-	-	-	-
Less: Depreciation - Sewer Lines	(756,152)	(756,152)	(760,000)	(756,152)	(756,152)
	-	-	-	-	-
Ending Net Assets	**$ 1,057,155**	**$ 837,150**	**$ 1,141,370**	**$ 1,211,807**	**$ 234,843**

***Analysis:* 79%** Decrease in Net Assets
Discussion: The projected decrease in Net Assets for the Sanitary Sewer Fund is due to increased expenditures in two major areas: Sewer Processing Fees ($3,513,000) and Corrective Action – Sewer Rehabilitation ($1,470,000).

C&RC FUND	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Net Assets	$ 4,137,311	$ 4,739,645	$ 5,557,004	$ 5,557,004	$ 6,440,225
Operating Revenue	3,792,127	4,008,012	4,107,000	4,350,567	4,409,684
Operating Expenses	(2,932,195)	(2,950,257)	(3,376,793)	(3,237,912)	(3,586,226)
Operating Income (Loss)	**859,932**	**1,057,755**	**730,207**	**1,112,655**	**823,458**
Non-Operating Revenue	1,222,105	1,212,347	1,195,319	1,178,214	1,191,219
Non-Operating Expenses	(831,485)	(804,525)	(777,340)	(759,430)	(755,442)
Total Non-Operating Revenues (Expenses)	**390,620**	**407,822**	**417,979**	**418,784**	**435,777**
Change in Net Assets	**1,250,552**	**1,465,577**	**1,148,186**	**1,531,439**	**1,259,235**
Capital Contribution	-	-	-	-	-
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Assets	**$ 4,739,645**	**$ 5,557,004**	**$ 6,056,972**	**$ 6,440,225**	**$ 7,051,242**

Analysis: 14% Increase in Net Assets
Discussion: The projected net assets for the Community & Recreation Center Fund are expected to increase slightly in 2015.

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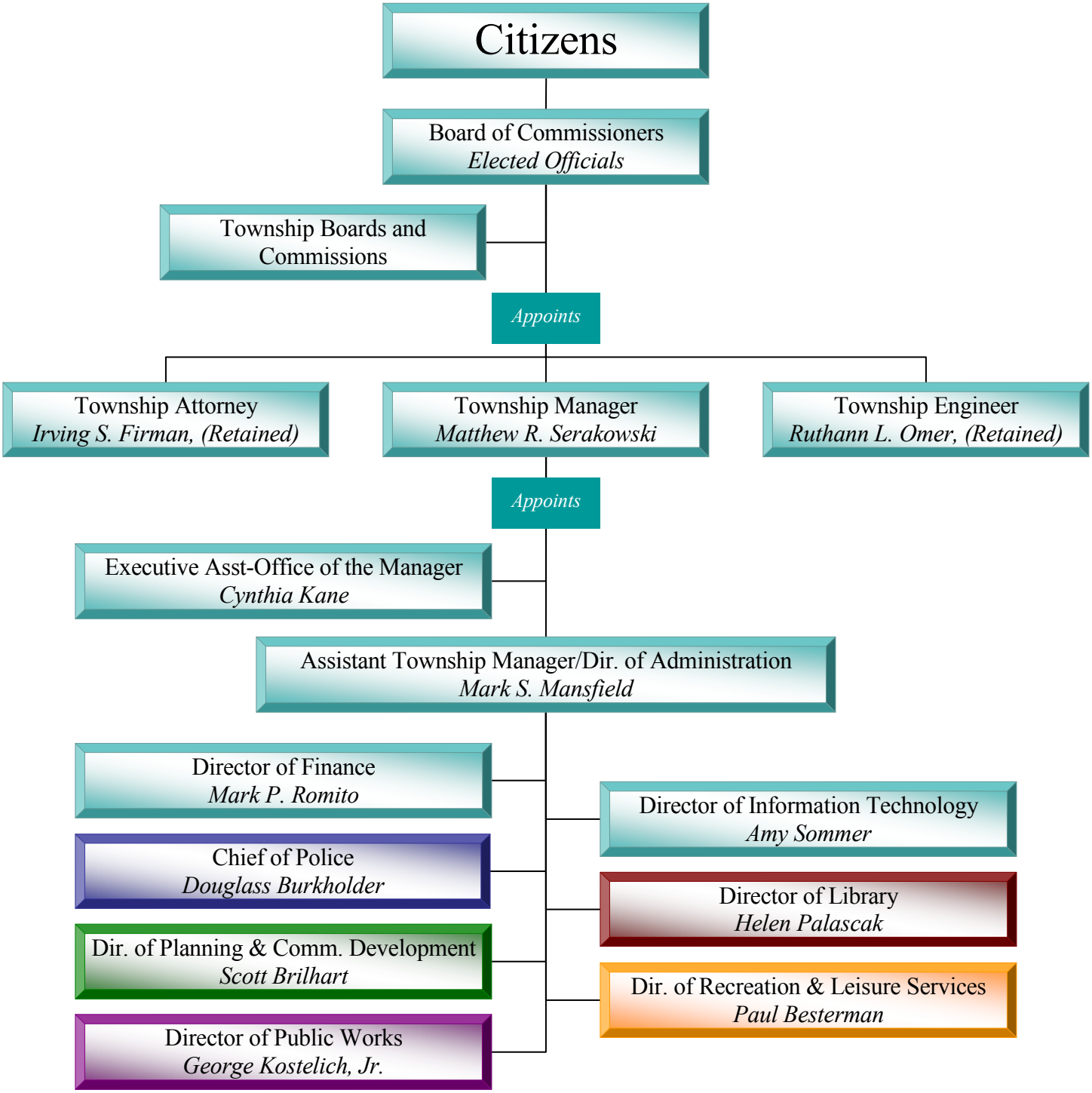
TOWNSHIP ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Township of Upper St. Clair for 2015 are as follows:



BOARD OF COMMISSIONERS PLANNING PRIORITIES HIGHLIGHTS 2014-2015

In early 2014, the Board of Commissioners met to discuss Board priorities for 2014 and 2015. Listed below are the top priorities and a status update for each priority.

BOARD PRIORITY	STATUS UPDATE	IMPLEMENTATION DEPARTMENT(S)
Community & Recreation Center (C&RC) ***1. Re-evaluate Self-Sustaining*** ***2. Capital Needs for Maintenance*** ***3. Capital Needs for Expansion*** ***4. Marketing*** ***5. Maintain Membership Levels*** ***6. Rates***	1. C&RC continues to meet the guidelines of being self-sustainable for 85 % of all operational expenditures. 2. A five-year outlook for maintenance needs will be studied to determine required funds. 3. Staff has begun to plan for a locker room and fitness area expansion. 4. Various events and advertisements are scheduled to market the C&RC. 5. Membership remains stable with the ratio of resident memberships to nonresident memberships being 63% to 37%. 6. Rates will continue to be monitored to keep in line with CPI and market pressures.	Board of Commissioners, Recreation, Administration
Budgetary Items ***1. Capital and Fiscal Assessment*** ***2. Hold the Line on Taxes*** ***3. Infrastructure (Roads, Sewers)*** ***4. Evaluate Build-out Impact on Budget***	In 2015 the Township's General Fund is expected to be under budget with all excess revenues transferred to the Capital Projects Fund for future capital needs. The Earned Income Tax rate will see no increase in 2015, and the Real Estate millage will remain the same as 2014. The Finance Department will continue to monitor revenue and expense trends related to new developments in the Township. The current tax structure will allow the Township to handle any expenditure fluctuations as well as allow the Township to fund capital needs.	All Township Departments
Comprehensive Plan Items ***1. Overall Township Traffic Study Review*** ***2. Comprehensive Plan*** ***3. Prioritize Traffic Improvements*** ***4. Parks and Open Space Plan***	Environmental Planning and Design (EPD) has been contracted to complete the 2015-2025 Comprehensive Plan Update. EPD has conducted several outreach initiatives and have analyzed feedback received from surveys that were sent to Township residents. Additionally, a review of past and present Comprehensive Plan priorities will take place in 2015.	Public Safety, Public Works, Community Development, Administration
Communication/IT ***1. Township-wide Software Conversion*** ***2. Document Management*** ***3. Time Clock Management Software*** ***4. Disaster Recovery Backup Data*** ***5. Additional Data Storage***	1. Software has been upgraded departmentally based on need. The Police department software implementation of Cody was completed in July. Community Development and Public Works are preparing for their new software implementations which will begin December 2014/January 2015. 2. A possible solution has been identified. Implementation is dependent upon the progress/completion of the Township-wide Software Conversion. Tentative implementation start for Document Management is 2015/2016. 3. Anticipated implementation by the beginning of 2015. 4. Anticipated implementation in 2015. 5. Anticipated implementation in 2015.	Information Technology, Administration
Consent Order Compliance/Feasibility Study	The Township will continue the operation and maintenance process of the Consent Order in 2015.	Public Works

COMPREHENSIVE PLAN HIGHLIGHTS 2005-2015

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. The current plan is for years 2005 through 2015. Listed below are highlights of accomplishments and plans for completion of Comprehensive Plan objectives in 2015.

PLAN OBJECTIVE	STATUS UPDATE	IMPLEMENTATION DEPARTMENT(S)
Create an Overlay designation for the McLaughlin Run Corridor to establish uniform development standards such as landscaping, buffer yards, lighting, and signage	• The development of this gateway corridor is an important step in developing Upper St. Clair's commercial developmental base. Phase III of the McLaughlin Run Road Corridor Study was initiated. The Township will continue to work on this project and review as part of the 2015-2025 Comprehensive Plan.	Community Development
Develop a community wide gateway and way finding system	• Continued to implement Boyce Mayview Park wayfinding signage and trail identification signage. • Neighborhood parks signage will continue to be updated as part of the Annual Parks Maintenance Program. • Continue Traffic Sign Retroreflectivity requirements to bring the Township into compliance with the Manual on Uniform Traffic Control Devices (MUTCD) standards.	Public Works, Community Development
Explore the feasibility and benefits of incorporating traffic calming policies into development	• The Community Development department has conducted traffic calming analysis on Sky Ridge, Harrogate, Rossmoor, Brookside, and Truxton Drives and where warranted installed traffic calming devices. The approved Deerfield Manor Plan No. 9 plan includes the installation of traffic calming devices.	Community Development
Prioritize sidewalk / bikeway segments and produce a time schedule for their construction	• The Township completed construction of a portion of sidewalk identified in the Sidewalks and Bikeways Plan along Mayview Road. • The developers of Bedner Estates and Siena St. Clair will be constructing sidewalks as part of their developments in the near future.	Public Works, Community Development

PLAN OBJECTIVE	STATUS UPDATE	IMPLEMENTATION DEPARTMENT(S)
Continue with the implementation of the four athletic fields and the active recreational area development in Boyce Mayview Park in accordance with the Park's Master Plan	• Athletic Fields are in their sixth full year of operation and are successfully being utilized • An accessible playground facility adjacent to the Miracle Field will open in the spring of 2015. • Continue to improve parking and bioswale retention facilities.	Recreation, Public Works
Complete improvements of the EPA Consent Order and, as appropriate, in conjunction with surrounding municipalities	• In 2013, Public Works completed Phase II of the Consent Order and a feasibility study of future sanitary sewer projects.	Public Works
Evaluate and permit additional stormwater management techniques, such as pervious surface treatments, and other best management practices, to minimize impacts of future flooding throughout the Township	• Public Works has developed a Comprehensive Stormwater Management Plan 2012-2016 and has requested funding in the future budgets to institute phases and corrective action. • Installed a rain garden at the Veterans Park and at the Community & Recreation Center.	Public Works, Community Development
Continue to study and evaluate the operations of the Community & Recreation Center (C&RC)	• The C&RC completed its fourth full year of operations in 2014. The C&RC was able to support 85% of operational expenses in 2014. • The C&RC continued to stay under budget for operational expenses for the fifth straight year.	Recreation

If you would like more information regarding comprehensive plan updates please refer to the individual department sections within the Budget.

The genera1 accomplishments and goals listed below are intended to highlight the outstanding work done by Staff in 2014 and the intended goals of 2015. Other accomplishments and goals of the Township can be seen in the *"Board of Commissioners Planning Priorities Highlights"* and the *"Comprehensive Plan Highlights"* directly preceding the general accomplishments and goals.

2014 GENERAL TOWNSHIP ACCOMPLISHMENTS

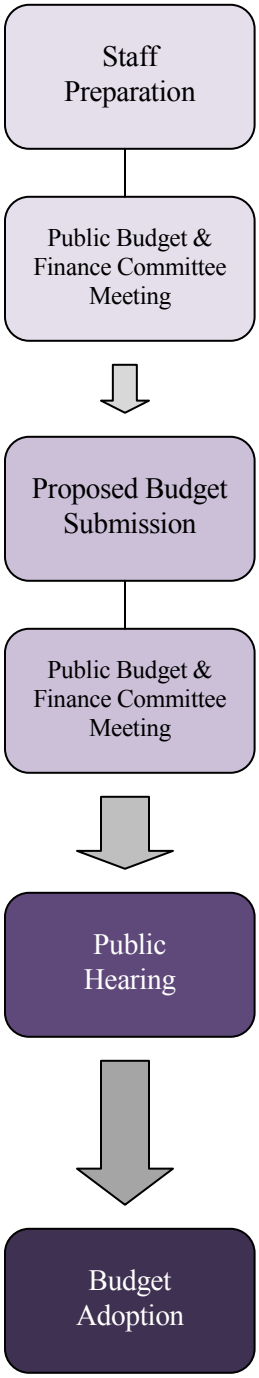
- Continued safety improvements, building reconfigurations and infrastructure upgrades in administrative and information technology areas of the Township municipal building
- In addition to receiving its sixth consecutive GFOA Distinguished Budget Presentation Award for 2014, the Township was awarded for the 26th consecutive year, the GFOA Certificate of Achievement for Excellence in Financial Reporting
- Implemented the new Collective Bargaining Agreement for the Public Works Teamsters Union and Police Union
- Conducted 14th Citizens' Police Academy
- Completed a successful Deer Culling program through the USDA
- Installation of accessible Miracle Field Playground
- Installed renovations and upgrades to Wiltshire Park
- Installed digital signage on the kids floor of the Library to promote upcoming programs.
- The Recreation Department started the NRPA (National Recreation and Park Association) National Accreditation process
- The Volunteer Fire Department continued to provide support services to residents for the 75th consecutive year
- Continued to support the development of the Township's development of the Comprehensive Plan 2015 – 2025
- Constructed Phase II of the Brush Run Pumping Station Renovation
- The C & RC successfully covered 85% of the operation expense with revenue generated from membership and program membership
- Developed and mapped precise GIS coordinates of Township Storm Sewer System
- Implemented new Records Management System for the Police Department

2015 GENERAL TOWNSHIP GOALS

- Develop and implement employee Time Clock Software for Township employees
- Implement $330,000 2015 funding from RAD for Boyce Mayview Park and seek continued RAD support for 2016
- Continue to participate in the GFOA Distinguished Budget Award and Comprehensive Annual Financial Reporting Programs
- Conduct the 15th Citizen's Police Academy for the Township of Upper St. Clair
- Expand the kids Explore to Learn center of the Library and replace furniture with more appropriate units for workspace, storage and seating.
- Begin training on Township-wide Document Manager software program to serve all Township departments
- Implement new GIS and mapping software (City Works)
- Meet the C&RC underlying premise of covering 85% of the operational expenses with the revenue generated from membership fees and program revenue
- The Recreation Department will continue the NRPA (National Recreation and Park Association) National Accreditation process
- Begin planning for the expansion of the current locker room and also expanding the current fitness area at the C & RC
- Study and design traffic improvements to Boyce Road and the McLaughlin Run/Lesnett/McMillan intersection
- Phase III of the Administration Building Space Renovation Project
- Continue sanitary sewer improvements throughout the Township, specifically the Brush Run Pump Station, improvements within the McLaughlin Run watershed, Brush Run force main design, and the Harrow/Norton project
- Implement automated recycling program

The Township of Upper St. Clair establishes an Annual Budget according to Article IX of the Township's Home Rule Charter. The Budget process is summarized below, along with the 2014 Budget Schedule and budget amendment provisions. For the complete charter provisions concerning the Annual Budget, please go to the section titled *"Budgetary Policies."*

BUDGET PREPARATION AND ADOPTION



Annual Budget Preparation

1. Department Directors and the Board of Commissioners are given departmental budget worksheets and information gathering requests.
2. After the departmental budget worksheets and other information are received, the Township Manager and the Finance Department begin preparing the Budget.
3. Near the end of September, the Budget and Finance Committee of the Board of Commissioners* convenes a public meeting(s) to discuss the preliminary figures of the Budget. The meeting(s) provide direction for Staff to finalize the Proposed Budget.
   **The Budget and Finance Committee is comprised of three (3) members of the Board of Commissioners, although all Commissioners are free to attend meetings held by the Budget and Finance Committee.*

Proposed Budget

1. The Board of Commissioners establishes a public hearing date for the Proposed Budget.
2. The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Commissioners.
3. In accordance with the Home Rule Charter, Staff makes the Proposed Budget available for inspection by the public, not less than two (2) weeks before a public hearing on the Budget.
4. The Budget and Finance Committee convenes a public meeting to discuss the Proposed Budget submission.

Public Hearing

1. Typically at the Board of Commissioners Regular Meeting in November, a public hearing is held to discuss the Proposed Annual Budget.
2. The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board of Commissioners.
3. After public input and direction from the Board regarding that input, Staff prepares the Annual Budget for adoption.

Adoption of the Annual Budget

1. The Board of Commissioners shall adopt the Budget by ordinance on or before the last day of the last month of the fiscal year currently ending.
2. If it fails to adopt the Budget by this date, the amounts appropriated for current operation of the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Board of Commissioners adopts a Budget for the ensuing year.

2015 BUDGET SCHEDULE

August 1, 2014	Budget Worksheets to Department Directors	Director of Finance
August 15, 2014	Return of Department Directors Budget Worksheets	Department Directors
September 29, 2014 (6:00 PM)	Review Session with Budget and Finance Committee prior to Public Advertisement of the Manager's Proposed Budget	Budget and Finance Committee Township Manager Director of Finance
September 29, 2014	Establish Public Hearing Date	Board of Commissioners
October 10, 2014	Submit advertisement of Proposed Budget Public Hearing to Newspaper for publication on October 16, 2014	Director of Finance
October 10, 2014	Submit Manager's Proposed Budget to Board of Commissioners	Township Manager Director of Finance
October 16, 2014	Advertisement of Availability of 2015 Proposed Budget for Public inspection (copies to be displayed in Reception Area, Library and Township web site)	Director of Finance
October 17, 2014	Budget Narratives and Statistics to Department Directors	Director of Finance
October 20, 2014 (8:00 AM)	Review Manager's Proposed Budget and Most Recent Financial Statements With the Budget and Finance Committee	Budget and Finance Committee Township Manager Director of Finance
November 3, 2014	Public Hearing	Board of Commissioners
November 14, 2014	Return of Budget Narratives and Statistics to Director of Finance	Department Directors
November 24, 2014 (6:00 PM)	Review Public Comments (If necessary)	Budget and Finance Committee Township Manager Director of Finance
December 1, 2014	Adopt Budget (By Ordinance)	Board of Commissioners
December 3, 2014	Advertise Adopted Ordinance Enter Budget on Books	Township Manager Director of Finance

BUDGET AMENDMENT

After the Budget is adopted, Staff and the Board of Commissioners may amend the Budget under certain circumstances as listed below.

1. **Supplemental appropriations:** If during the fiscal year there are available for appropriation revenues in excess of those estimated in the budget, the Board of Commissioners by ordinance may make supplemental appropriations for the year up to the amount of such excess.

2. **Emergency appropriations:** To meet a public emergency affecting life, health, property or the public peace, the Board of Commissioners may make emergency appropriations. Such appropriations must be made by emergency ordinance by an affirmative vote of at least five (5) members. To the extent that there are no available unappropriated revenues to meet such appropriations, the Board of Commissioners may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time; but the emergency notes and renewals of any fiscal year next succeeding that in which the emergency appropriation was made.

3. **Reduction of appropriations:** If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Board of Commissioners without delay, indicate the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The Board of Commissioners shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one (1) or more appropriations.

4. **Transfer of appropriations:** At any time during the fiscal year, the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency; and, upon written request by the Manager, the Board of Commissioners may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

FIVE YEAR

BUDGET PROJECTIONS

FIVE YEAR PROJECTION OVERVIEW

The Five Year Projection for all Township Funds is a tool in which the Board of Commissioners and Township Staff can monitor potential funding impacts in future years. The assumptions used for 2015-2019 are separated by Governmental Funds, the Sanitary Sewer Fund and the Community & Recreation Center (C&RC) Fund.

Five Year Operating and Capital Budget Projections
All Township Funds

Governmental Funds	2015	2016	2017	2018	2019
Governmental Funds Revenues					
Real Estate Tax - 1.0% growth	$ 7,805,500	$ 7,883,555	$ 7,962,391	$ 8,042,014	$ 8,122,435
Earned Income Tax - 3.0% growth	8,414,000	8,666,420	8,926,413	9,194,205	9,470,031
Real Estate Transfer Tax - 5.0% growth	890,000	934,500	981,225	1,030,286	1,081,801
Local Option Sales Tax - 5.0% growth	490,000	514,500	540,225	567,236	595,598
Local Services Tax - Estimate # employees	265,000	270,000	275,000	280,000	285,000
Other Revenue - 4.0% growth	3,527,004	3,668,084	3,814,808	3,967,400	4,126,096
Fund Balance - Governmental funds used	2,296,097	1,699,488	1,947,284	2,029,811	2,102,016
Total Governmental Fund Revenues	**$ 23,687,601**	**$ 23,636,548**	**$ 24,447,345**	**$ 25,110,953**	**$ 25,782,976**
Governmental Funds Expenditures					
General Government - 4% growth	$ 1,907,967	$ 1,984,286	$ 2,063,657	$ 2,146,203	$ 2,232,052
Public Safety - 2.5% growth	4,998,946	5,123,920	5,252,018	5,383,318	5,517,901
Community Development - 2% growth	606,662	618,795	631,171	643,795	656,670
Public Works - 2.5% growth	4,682,599	4,799,664	4,919,656	5,042,647	5,168,713
Refuse Collection - 3% growth	1,191,500	1,227,245	1,264,062	1,301,984	1,341,044
Annual Street Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Regular Capital Improvements-estimate	2,388,200	1,600,000	1,700,000	1,800,000	1,900,000
Recreation - 4 % growth	2,425,399	2,522,415	2,623,312	2,728,244	2,837,374
Library - 3.5% growth	1,126,297	1,165,717	1,206,518	1,248,746	1,292,452
C&RC Operating Transfer	1,727,016	1,707,944	1,731,085	1,757,812	1,777,952
OPEB Allocation	-	235,000	235,000	235,000	235,000
Debt Service - General Fund	1,133,015	1,151,562	1,320,867	1,323,204	1,323,818
Total Governmental Fund Expenditures	**$ 23,687,601**	**$ 23,636,548**	**$ 24,447,345**	**$ 25,110,953**	**$ 25,782,976**

Sanitary Sewer Fund	2015	2016	2017	2018	2019
Sanitary Sewer Revenues					
Sewer User Fees	$ 5,900,000	$ 6,590,386	$ 7,029,691	$ 7,401,248	$ 7,948,866
Other Revenue	50,500	55,000	55,000	60,000	60,000
Use of Net Assets	607,246	-	-	-	-
Total Sanitary Sewer Fund Revenues	**$ 6,557,746**	**$ 6,645,386**	**$ 7,084,691**	**$ 7,461,248**	**$ 8,008,866**
Sanitary Sewer Expenses					
ALCOSAN Payments - 11.0% growth	$ 3,513,000	$ 3,899,430	$ 4,328,367	$ 4,804,488	$ 5,332,981
Township Sewer Costs -3% growth	575,274	592,532	610,308	628,617	647,476
EPA Administrative Consent Order	1,620,000	1,250,000	1,150,000	1,050,000	1,050,000
Debt Service - Consent Order	849,472	903,424	996,016	978,143	978,409
Total Sanitary Sewer Fund Expenses	**$ 6,557,746**	**$ 6,645,386**	**$ 7,084,691**	**$ 7,461,248**	**$ 8,008,866**

Five Year Operating and Capital Budget Projections
All Township Funds

C&RC Fund	2015	2016	2017	2018	2019
C&RC Fund Revenues					
C&RC Revenue - 1.5% growth	$ 3,873,250	$ 3,931,349	$ 3,990,319	$ 4,050,174	$ 4,110,926
Operating Transfer - C&RC	1,727,016	1,707,944	1,731,085	1,757,812	1,777,952
Total C&RC Fund Revenues	**$ 5,600,266**	**$ 5,639,292**	**$ 5,721,404**	**$ 5,807,986**	**$ 5,888,879**
C&RC Fund Expenses					
C&RC 85% Operation Costs - 3.75% growth	$ 3,044,681	$ 3,158,857	$ 3,277,314	$ 3,400,213	$ 3,527,721
C&RC 15% Operation Costs - 3.75% growth	537,297	557,446	578,350	600,038	622,539
C&RC - Debt Service	1,189,719	1,150,498	1,152,735	1,157,774	1,155,413
C&RC - Capital Transfer	828,569	772,492	713,005	649,961	583,205
Total C&RC Fund Expenses	**$ 5,600,266**	**$ 5,639,292**	**$ 5,721,404**	**$ 5,807,986**	**$ 5,888,879**

FIVE YEAR PROJECTION ASSUMPTIONS

GOVERNMENTAL FUNDS REVENUES

* Current real estate taxes at 3.83 mills with future collections based on a rate of increase at 1.0% annually. The rate of increase is based on historical assessment growth.
* Earned income taxes are projected at a 3.0% growth rate and the growth rate is based on economic forecasts.
* Real estate transfer taxes are projected at a 5.0% growth rate and the rate is based on housing market conditions.
* Local option sales taxes (RAD) are projected at a 5% growth rate and the growth rate is based on historical collection patterns.
* Local services taxes are projected to increase about $5,000 per year based on historical growth pattern.
* Other revenue is projected to grow at 4.0% and the growth rate is based on last 5 years of collection patterns.
* Fund Balance - The 2015 Budget projects $2,296,097 to be spent from all 2015 Governmental Fund Balances. The majority of the fund balance projected to be used in 2015 comes from the Capital Projects Fund. The General Fund is projected to maintain a fund balance range for 2015-2019 that will sustain its favorable bond rating.
* Fund Balance-Governmental funds used - A combination of revenue increases or expenditure reductions for 2015 to 2017. This is the amount needed to balance each year's budget either through tax increases and other revenue sources or expenditure reductions.

FIVE YEAR PROJECTION ASSUMPTIONS (Continued)

GOVERNMENTAL FUNDS EXPENDITURES

- General Government expenditures are projected to grow at a rate of 4% based on historical data.
- Public Safety expenditures are projected to grow at rate of 2.5% based on future anticipated costs within the department.
- Community Development expenditures are projected to grow at a rate of 2% based on historical data.
- Public Works expenditures are projected to grow at a rate of 2.5% based on historical data.
- Refuse collection expenditures have been projected in line with contractual and expected increases.
- Annual Street Program expenditures are projected at $1,500,000 for the years 2015-2019.
- Recreation expenditures are projected to grow at a rate of 4% based on historical data.
- Library expenditures are projected to grow at a rate of 3.5% based on historical data.
- Debt Service includes the scheduled payments of the General Fund specific portions of the 2008 Bond Issue, the 2009 Bond Issue, the 2011 Bond Issue and the 2012 Bond Issue.
- Other Post-Employment Benefits (OPEB) is based on an actuarial study from Mockenhaupt Associates with no growth rate.

SANITARY SEWER FUND

- The Sanitary Sewer multiplier will be adjusted each year to cover any increases in expenditures.
- ALCOSAN expenditures have been based on an annual 11% increase in spending for the EPA Consent Order.
- Debt Service is based on the debt service schedules of the Sanitary Sewer portion of the 2009, 2011 and 2012 Bond Issues and the Sanitary Sewer portion of the estimated debt service in the variable 2008 Bond Issue.
- Estimated Debt Service in years 2017-2019 increased due to the anticipated future costs of the EPA Consent Order that would require a new bond issue for the Township.
- Township sewer costs are projected to grow at 3.0% based on anticipated needs.

C&RC FUND

- Fees and other revenues have been projected to increase at 1.5% annually.
- Membership growth is based on a 63% resident and 37% non-resident ratio of the membership base.
- The regular General Fund Operating Transfer for the C&RC covers 15% of the annual indoor operating costs and the debt service costs for the Center.
- The operating costs of the C&RC are projected to grow at 3.75%.
- Debt Service is based on the estimated debt service in the variable 2008 Bond Issue associated with the construction of the Center.
- A Capital Transfer has been estimated for the years of 2016 through 2019.

COMPREHENSIVE PLAN

TOWNSHIP OF UPPER ST. CLAIR COMPREHENSIVE PLAN FOR 2005-2015

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade.

In the Fall of 2004, a Quality of Life Survey was mailed to each household in the Township. The survey gave residents an opportunity to voice opinions on a number of issues such as traffic, parks, open space, recreation and development, to generally have a role in the future of Upper St. Clair. The Department of Planning and Community Development, with the assistance of Environmental Planning and Design (EPD), has worked extensively to gather necessary information and feedback from the Quality of Life Survey results, existing Township documentation, public meetings, etc. in order to create a plan that will be efficient and effective over the next ten years.

On June 5, 2006, the Board of Commissioners took action to adopt the 2005 Comprehensive Plan along with the Official Map of the Township. An Executive Summary of the 2005 Comprehensive Plan is available online at http://www.twpusc.org/comm-dev/planning-development#comp-plan.

Copies of the Plan are available within the Township's Community Development Office, Administrative Office and Library for public viewing. There are hard copies and CD's of the Plan for sale at the Department of Planning and Community Development.

Although some long term goals are shared among Township departments, a summary of these goals has been created and linked to the most appropriate Township departments. The recap is catalogued below. Please refer to the *"Budget Overview"* and specific department sections of the General Fund Budget for status updates.

COMMUNITY DEVELOPMENT & PLANNING DEPARTMENT

- Encourage re-development of the Consol site to expand business opportunities along the Township's regional corridor.
- Determine the potential development capacity and accessibility of the northwestern Boyce-Washington Road intersection for non-residential development.
- Prepare a Conceptual or Specific Area Plan for the McLaughlin Run Corridor to identify future development / redevelopment strategies, pedestrian connection additions and site improvements.
- Create an Overlay designation for the McLaughlin Run Corridor to establish uniform development standards such as landscaping, buffer yards, lighting, and signage.
- Develop provisions to encourage and permit additional opportunities in constructing a variety of housing products.
- Enable the future development of remaining undeveloped large land tracts for a mixture of residential and non-residential land uses.
- Develop a community wide gateway and way finding system. Incorporate signage related to the community's historic and natural resources into the Township's overall way finding system.
- Evaluate the suitability of and promote best management practices through the completion of additional storm water management improvements.

COMMUNITY DEVELOPMENT & PLANNING DEPARTMENT (Continued)

- Construct transportation improvements at McLaughlin Run Road / McMillan Road / Lesnett Road.
- Explore the feasibility and benefits of incorporating traffic calming policies into development.
- Prioritize sidewalk / bikeway segments and produce a time schedule for their construction.
- Construct the Northern Loop of the Township's pedestrian network.
- Construct the Western Loop of the Township's pedestrian network.
- Coordinate with South Fayette Township, the Pittsburgh Industrial Railroad, PA DCNR, the SPC and the foundation community regarding opportunities to connect to Township Western Loop with future regional trail projects.

PUBLIC WORKS DEPARTMENT

- Explore the possibilities of creating a Township comprehensive park, recreation and open space plan.
- Continue with the implementation of the four athletic fields and the active recreational area development in Boyce Mayview Park in accordance with the Park's Master Plan.
- Complete improvements of the EPA Consent Order and, as appropriate, in conjunction with surrounding municipalities.
- Evaluate and permit additional stormwater management techniques, such as pervious surface treatments, and other best management practices, to minimize impacts of future flooding throughout the Township.

RECREATION DEPARTMENT

- Continue to study and evaluate the operations of the Community & Recreation Center.
- Assess the diversity of the Township recreational and leisure programs and identify program opportunities that maintain participation among youth, family and senior groups.
- Continue to collaborate with the Upper St. Clair School District to expand joint opportunities for cultural, recreation and educational programming.

LIBRARY

- Deliver exceptional library service to enhance the quality of life for all residents.

CAPITAL PLANNING

CAPITAL PLANNING OVERVIEW

In accordance with the Township of Upper St. Clair Code, Staff creates a Five-Year Capital Improvement Program (CIP) outlining anticipated capital assets and capital projects for a five year period (Pages 51-70). A capital asset is considered an asset of considerable value that has a useful life of several years. A capital project is considered to be a project of considerable cost that will benefit the Township for future years. After the Board of Commissioners has approved the CIP, a Resolution is passed to update the Township's Capital Improvement Plan.

After the Capital Improvement Program is completed for the current year, the Board of Commissioners and Staff use it as a tool to evaluate and decide what capital items will be funded for the current year. For budgetary purposes, recurring and non-recurring items are separated.

Recurring Capital Items are capital projects or assets that are replaced routinely. These capital items do not reflect a material operational impact after their purchase.

Non-recurring Capital Items are capital projects or assets that will have an operational effect on the current budget and future budgets. The Township estimates the impacts of these projects in order to analyze the feasibility of each project.

Listed below is a schedule of recurring and non-recurring capital items for 2015. On the following page is a breakdown of the operational impacts of the 2015 non-recurring capital items.

2015 BUDGETED CAPITAL ASSETS & CAPITAL PROJECTS

2015 Budgeted Capital Assets & Capital Projects
Summary By Funding Source

	Capital Projects Fund	Liquid Fuels Fund	Storm Sewer Fund	Field Improvement Fund	BM Park RAD Fund	Sanitary Sewer Fund	C&RC Fund	Total Capital Items
Capital Assets								
Recurring Items								
Public Works Trucks	$ 424,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 424,000
Public Works Equipment	17,000	-	-	-	-	-	-	17,000
Police Vehicles	112,200	-	-	-	-	-	-	112,200
Police & VFD Equipment	81,000	-	-	-	-	-	-	81,000
Recreation Equipment	30,000	-	-	-	-	-	443,900	473,900
General Gov. & Comm. Dev. Equipment	33,500	-	-	-	-	-	-	33,500
Non-recurring Items								
Other Building Improvements	32,000	-	-	-	-	-	-	32,000
Capital Projects								
Recurring Items								
Annual Street Program	1,114,500	499,278	-	-	-	-	-	1,613,778
Sanitary Sewer Consent Order Project	-	-	-	-	-	1,620,000	-	1,620,000
General Building Renovations	95,000	-	-	-	-	-	-	95,000
Storm Sewer Projects	300,000	-	2,400	-	-	-	-	302,400
Recreation Maintenance	-	-	-	-	-	-	240,000	240,000
Field & Park Improvements	219,000	-	-	50,000	1,025,000	-	-	1,294,000
Sidewalk Projects	85,000	-	-	-	-	-	-	85,000
Non-recurring Items								
Boyce Road Corridor Improvements	100,000	-	-	-	-	-	-	100,000
Municipal Building Renovations	600,000	-	-	-	-	-	-	600,000
Software Upgrade Program	600,000	-	-	-	-	-	-	600,000
Comprehensive Plan - 2015	50,000							50,000
Library Room Renovations	25,000	-	-	-	-	-	-	25,000
Total Capital Items	**$ 3,918,200**	**$ 499,278**	**$ 2,400**	**$ 50,000**	**$ 1,025,000**	**$ 1,620,000**	**$ 683,900**	**$ 7,798,778**

NON-RECURRING CAPITAL ITEMS – FINANCIAL IMPACT

Asset/Project: **Municipal Building Renovations**

Description: The Township is planning to make municipal building modifications and infrastructure improvements in 2015. These improvements consist of roof repairs, redesigning certain office space, and improving security on the interior and exterior of the building. The Township expects additional operational costs in the amount of $5,000 for the increase in utility costs, software maintenance and other miscellaneous expenditures associated with the improvements.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 600,000	$ -	**General Fund** Building Maintenance	($5,000)	40

Asset/Project: **Software Upgrade Program**

Description: The Township Software Upgrade Project will replace multiple, outdated software solutions with updated solutions. This will allow departments to improve the speed and accuracy of their service to the Township. Departments that will receive upgrades include Community Development, Public Works, and Recreation, as well as a Document Management software that will be used Township wide.

The total estimated cost of the Township-wide Software Project is $600,000. Projects will start at the beginning of 2015 and continue throughout the year.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 600,000	$ -	**General and Recreation Funds** Multiple Departments	($40,000)	10+

NON-RECURRING CAPITAL ITEMS – FINANCIAL IMPACT (Continued)

Asset/Project: **Other Building Improvements**
Description: This allocation relates to improvements made to the Public Works building and the remodeling of the Library Multipurpose room.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 32,000	$ -	General Fund Public Works	$0	n/a

Asset/Project: **Comprehensive Plan - 2015**
Description: In 2012, the Community Development Department began the process of updating the Community's Comprehensive Plan. A meeting was held between the Board of Commissioners, the Planning Commission and Township Staff to discuss the project and prepare a Request for Proposals. In 2013, the department awarded a contract to Environmental Planning and Design for professional services and began collecting data and holding public meetings for the preparation of the Comprehensive Plan. Staff expects to have a new 10 year Comprehensive Plan for the Township in 2015.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 50,000	$ -	General Fund Community Development	$0	n/a

Asset/Project: **Library Adult Circulation Desk Remodel**
Description: In 2015, the Library plans to repurpose areas, intended to maximize patron usage and reduce Township costs. The Library also plans to redesign the Alcove on the Kids Floor.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 25,000	$ -	General Fund Library Administration	$0	10+

Asset/Project: **Boyce Road Corridor Improvements**
Description: In 2015, the Township plans to study and make improvements to the traffic flow on the Boyce Road Corridor.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Savings (Expense) Annual	Useful Life
Capital Projects Fund	$ 100,000	$ -	General Fund Public Works	$0	n/a

CAPITAL IMPROVEMENT PROGRAM

Beginning in 2008, Staff began to enhance the Capital Improvement Program (CIP) by color coding the CIP according to asset or project priority. The color coding is broken into four categories: Priority for Current Year, Priority Assignment Under Review (Current Year), Priority in Future Year(s) and Priority Subject to Funding Availability (Future Years). The creation of the color coding system has enhanced the capital planning for current Budgets. The most recent CIP is presented below.

Proposed Capital Improvement Program 2015-2019
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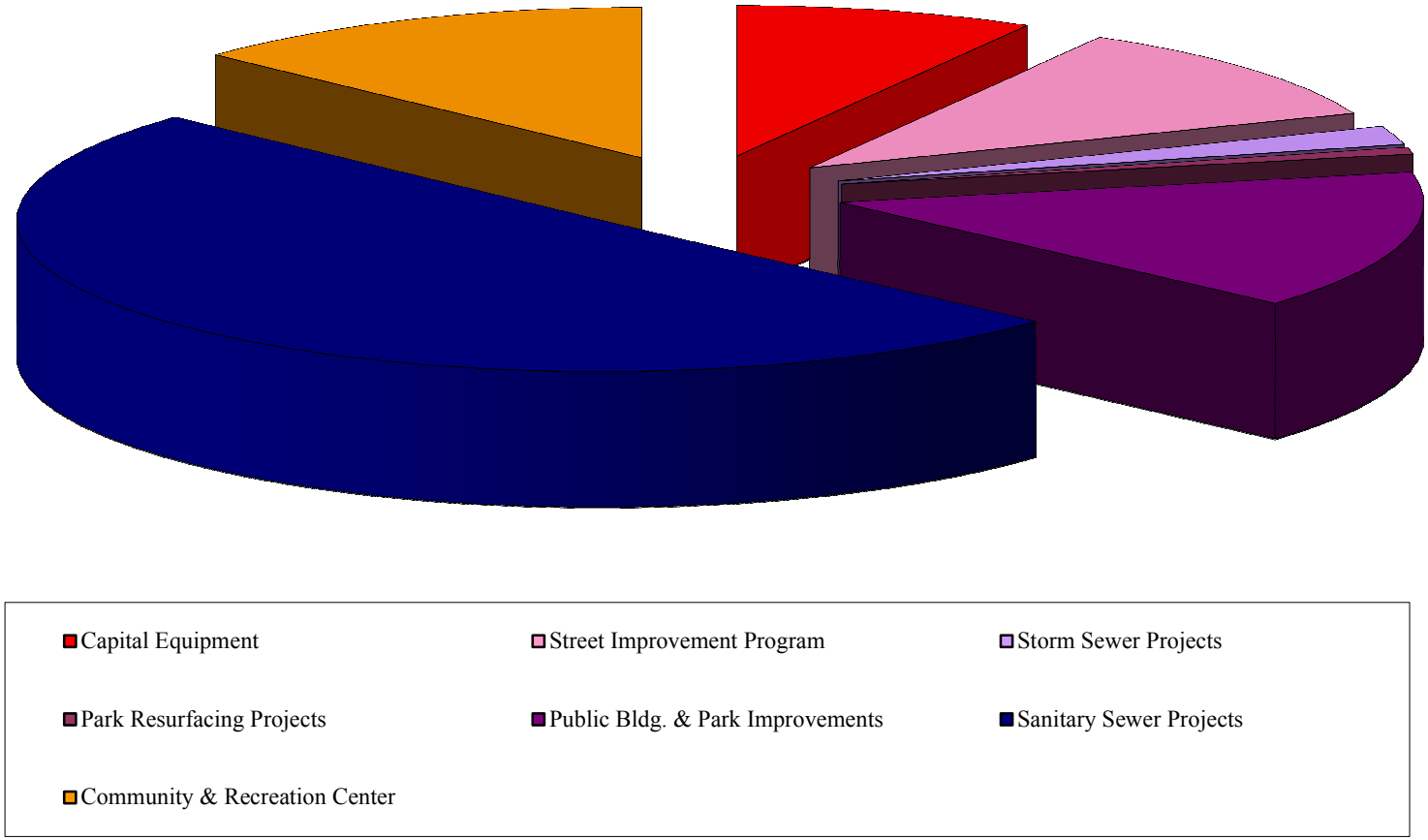
Proposed Capital Improvement Program 2015-2019
Summary By Major Category

	2015	2016	2017	2018	2019	Totals
Capital Equipment	$ 1,089,000	$ 1,864,900	$ 943,000	$ 830,500	$ 595,000	$ 5,322,400
(Schedule No. 1-Pages 8 thru 12)	183,700	114,000	136,000	437,000	95,000	965,700
Street Improvement Program	1,560,000	1,585,000	1,585,000	1,585,000	1,585,000	7,900,000
(Schedule No. 2-Page 13)	275,000	-	-	-	-	275,000
Storm Sewer Projects	300,000	300,000	300,000	300,000	300,000	1,500,000
(Schedule No. 3-Page 14)	-	-	-	-	-	-
Park Resurfacing Projects	64,000	120,000	120,000	120,000	120,000	544,000
(Schedule No. 4-Page 15)	-	-	-	-	-	-
Public Bldg. & Park Improvements	1,512,000	1,765,000	740,000	680,000	370,000	5,067,000
(Schedule No. 5-Page 16)	330,000	1,210,000	600,000	40,000	4,000,000	6,180,000
Sanitary Sewer Projects	1,600,000	1,250,000	1,150,000	1,051,200	1,050,000	6,101,200
(Schedule No. 6-Page 17)	25,000	12,000,000	10,000,000	10,000,000	-	32,025,000
Community & Recreation Center	680,400	2,357,600	197,000	215,300	147,200	3,597,500
(Schedule No. 7-Pages 18 thru 21)	168,500	135,000	255,000	-	5,700,000	6,258,500
Subtotal for Priority Funding	6,805,400	9,242,500	5,035,000	4,782,000	4,167,200	30,032,100
Subtotal for Funding Under Review	982,200	13,459,000	10,991,000	10,477,000	9,795,000	45,704,200
Total Current 5 Year Plan	**$ 7,787,600**	**$ 22,701,500**	**$ 16,026,000**	**$ 15,259,000**	**$ 13,962,200**	**$ 75,736,300**
Previous 5 Year Plan	$ 7,200,100	$ 6,134,750	$ 21,966,900	$ 14,077,600	$ 17,470,100	$ 66,849,450
Difference in 5 Year Plans	$ 587,500	$ 16,566,750	$ (5,940,900)	$ 1,181,400	$ (3,507,900)	$ 8,886,850

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

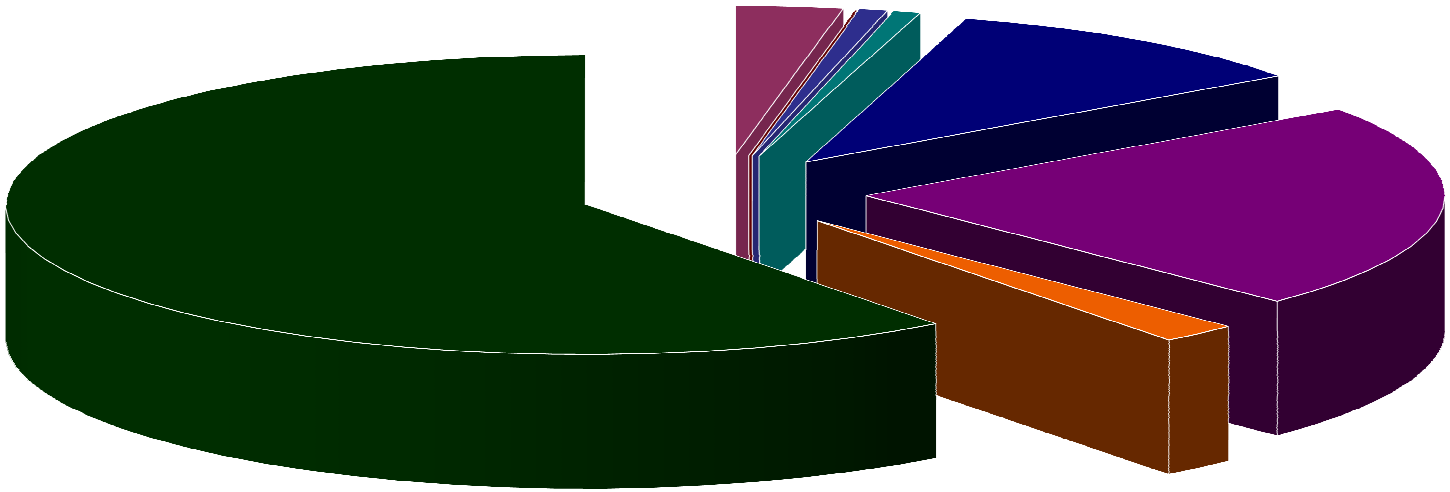
Proposed Capital Improvement Program 2015-2019
Summary By Major Category



Proposed Capital Improvement Program 2015-2019
Summary By Funding Source

	Totals	State Liquid Fuels	Field Improvement	Boyce Mayview RAD	Sanitary Sewer	Community & Recreation Center	Capital Projects	Other Sources
Capital Equipment (Schedule No. 1-Pages 8 thru 12)	$ 6,288,100	$ -	$ -	$ 564,000	$ -	$ -	$ 5,724,100	$ -
Street Improvement Program (Schedule No. 2-Page 13)	8,175,000	2,250,000	-	-	-	-	5,925,000	-
Storm Sewer Projects (Schedule No. 3-Page 14)	1,500,000	-	-	-	-	-	-	1,500,000
Park Resurfacing Projects (Schedule No. 4-Page 15)	544,000	-	-	-	-	-	544,000	-
Public Bldg. & Park Improvements (Schedule No. 5-Page 16)	11,247,000	-	588,000	-	-	-	4,644,000	6,015,000
Sanitary Sewer Projects (Schedule No. 6-Page 17)	38,126,200	-	-	-	8,126,200	-	-	30,000,000
Community & Recreation Center (Schedule No. 7-Pages 18 thru 21)	9,856,000	-	-	-	-	1,653,500	-	8,202,500
Total Current 5 Year Plan	$ 75,736,300	$ 2,250,000	$ 588,000	$ 564,000	$ 8,126,200	$ 1,653,500	$ 16,837,100	$ 45,717,500

Proposed Capital Improvement Program 2015-2019
Summary By Funding Source



- State Liquid Fuels Fund
- Storm Sewer Fund
- Field Improvement Fund
- Boyce Mayview RAD Fund
- Sanitary Sewer Fund
- Capital Projects Fund
- Community & Recreation Center
- Other Sources

Proposed Capital Improvement Program 2015-2019
Expenditure By Major Category
Comparison of Current Plan to Previous 5 Year Plan

	Previous Plan	% of Total	Current Plan	% of Total	Difference of Plans
Capital Equipment (Schedule No. 1-Pages 8 thru 12)	$ 5,085,200	7.61%	$ 6,288,100	8.30%	$ 1,202,900
Street Improvement Program (Schedule No. 2-Page 13)	7,100,000	10.62%	8,175,000	10.79%	1,075,000
Storm Sewer Projects (Schedule No. 3-Page 14)	750,000	1.12%	1,500,000	1.98%	750,000
Park Resurfacing Projects (Schedule No. 4-Page 15)	330,000	0.49%	544,000	0.72%	214,000
Public Bldg. & Park Improvements (Schedule No. 5-Page 16)	10,680,000	15.98%	11,247,000	14.85%	567,000
Sanitary Sewer Projects (Schedule No. 6-Page 17)	33,852,400	50.64%	38,126,200	50.34%	4,273,800
Community & Recreation Center (Schedule No. 7-Pages 18 thru 21)	9,051,850	13.54%	9,856,000	13.01%	804,150
Totals of Each 5 Year Plan	**$ 66,849,450**	**100.00%**	**$ 75,736,300**	**100.00%**	**$ 8,886,850**

Proposed Capital Improvement Program 2015-2019
Detail of Capital Equipment Purchases by Department
Schedule No. 1

		2015	2016	2017	2018	2019	Totals
PUBLIC WORKS							
Utility Trucks							
# 906 Ford Pick-Up Utility	2014	$ -	$ -	$ -	$ -	$ -	$ -
# 924 Ford Pick-Up Utility	2006	-	-	-	50,000	-	50,000
# 928 Ford Pick-Up Utility	2006	-	-	50,000	-	-	50,000
# 933 Ford Pick-Up Utility	2000	-	-	-	-	50,000	50,000
# 914 Ford F-550	2011	-	-	-	87,000	-	87,000
# 916 Ford F-550	2003	-	-	85,000	-	-	85,000
# 902 Ford F-550	2014	-	-	-	-	-	-
# 908 Ford F-550	2008	-	-	85,000	-	-	85,000
# 915 Ford F-550	2008	82,000	-	-	-	-	82,000
# 918 Ford F-550	2008	82,000	-	-	-	-	82,000
# 926 Ford F-550	2008	-	82,000	-	-	-	82,000
# 931 Ford F-550 (RAD)	2008	-	82,000	-	-	-	82,000
# 900 Dodge Mechanics Service Vehicle	2008	-	-	-	-	-	-
# 929 Ford Bucket Truck	2002	-	-	80,000	-	-	80,000
# 913 Ford Econoline 350 Van	2006	-	48,000	-	-	-	48,000
Dump Trucks							
# 903 Int'l Dump	2004	155,000	-	-	-	-	155,000
# 905 Int'l Dump	2008	-	-	157,000	-	-	157,000
# 911 Int'l Dump	2005	-	155,000	-	-	-	155,000
Subtotal: Trucks		$ 319,000	$ 367,000	$ 457,000	$ 137,000	$ 50,000	$ 1,330,000
Other Vehicles							
# 922 International Sewer Jet	2003	-	-	-	220,000	-	220,000
# 919 Massey Flail Mower & Tiger Boom	2001	-	-	-	-	70,000	70,000
# 921 Toro Groundsmaster 5910	2010	-	100,000	-	-	-	100,000
Subtotal: Other Vehicles		$ -	$ 100,000	$ -	$ 220,000	$ 70,000	$ 390,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

PUBLIC WORKS (Cont'd)

Staff Vehicles							
# 803 Chevy Pick-Up	2006	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000
# 807 Chevy Silverado Pick-Up	2007	30,000	-	-	-	-	30,000
# 806 Chevy Colorado Pick-Up	2009	-	30,000	-	-	-	30,000
# 810 Chevy Colorado Pick-Up	2014	-	-	-	-	-	-
Subtotal: Staff Vehicles		$ 30,000	$ 30,000	$ -	$ -	$ 30,000	$ 90,000
Replacement Equipment							
Toro 3100D Reelmower	2005	$ -	$ -	$ -	$ -	$ -	$ -
Toro Infield Pro 3040 (RAD)	2007	-	-	-	30,000	-	30,000
Toro Groundsmaster 3280	2013	-	-	-	-	25,000	25,000
Toro Greensmaster 1600 (RAD)	2007	-	-	-	10,000	-	10,000
Kubota RTV Utility #1	2007	-	13,500	-	-	-	13,500
Kubota RTV Utility #2	2007	-	13,500	-	-	-	13,500
Club Car Utility Vehicle (RAD)	2009	25,000	-	-	-	-	25,000
Toro Groundsmaster 7210 (RAD)	2009	-	-	25,000	22,000	-	47,000
Kubota RTV Utility #3 (RAD)	2008	-	13,500	-	-	-	13,500
Kubota RTV Utility #4 (RAD)	2008	-	13,500	-	-	-	13,500
Takeuchi Skid Loader	2005	-	-	50,000	-	-	50,000
Kubota Tractor	2005	-	-	35,000	-	-	35,000
Toro Groundsmaster 4500D (RAD)	2008	-	45,000	-	-	-	45,000
Bandit Wood Chipper	1993	45,000	-	-	-	-	45,000
Vermeer Tub Grinder	2004	-	-	-	300,000	-	300,000
Toro Greensmaster Flex 21	2004	-	-	-	12,000	-	12,000
Beamrider Laser Guided Line Painter		12,500	-	-	-	-	12,500
Toro 5040 Infield Groomer		-	-	-	-	30,000	30,000
Ryan Turf Aerator	2003	-	-	-	-	22,000	22,000
Boyce School Zone Warning Device		17,000	-	-	-	-	17,000
Toro Groundsmaster	2012	-	-	-	50,000	-	50,000
Groundsmaster Trailer	1992	-	-	-	30,000	-	30,000
Hoffman Tire Changer & Balancer	2008	-	-	-	12,000	-	12,000
Toro 3500D Sidewinder (RAD)	2009	-	-	-	35,000	-	35,000
Bannerman Infield Revovator	2009	-	20,000	-	-	-	20,000
Subtotal: Equipment		$ 99,500	$ 119,000	$ 110,000	$ 501,000	$ 77,000	$ 906,500
TOTAL PUBLIC WORKS		$ 448,500	$ 616,000	$ 567,000	$ 858,000	$ 227,000	$ 2,716,500

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

PUBLIC SAFETY						
Police Vehicles (Schedule No. 1A)	$ 112,200	$ 112,000	$ 175,000	$ 112,000	$ 113,000	$ 624,200
Emergency Vehicle Equipment Replacement	-	5,000	-	-	6,000	11,000
Laptop Replacement Program - Police	12,000	6,000	6,000	8,000	8,000	40,000
Dispatch Center Upgrade	10,000	-	-	-	-	10,000
In-Car Video Camera	10,000	10,000	10,000	10,000	10,000	50,000
Mobile Radios	2,000	2,000	2,000	6,000	6,000	18,000
Bulletproof Vests	2,000	6,000	6,000	6,000	6,000	26,000
Duty Weapon Replacement	-	12,000	12,000	12,000	-	36,000
Taser	-	-	6,000	6,000	6,000	18,000
License Recognition Equipment	10,000	-	-	-	-	10,000
Office Copier	-	10,000	-	-	10,000	20,000
Office Furniture	5,000	-	5,000	4,000	4,000	18,000
VFD-Fire Engine & Other Vehicles	-	800,000	-	-	-	800,000
VFD-Copier Replacement	10,000	-	-	-	-	10,000
VFD-Computer Replacements (5)	7,500	7,500	-	-	-	15,000
VFD-Software Updates	-	2,000	-	-	-	2,000
VFD-Portable Radio Replacements	-	-	5,000	-	-	5,000
VFD-Mobile Computers	-	4,000	-	-	-	4,000
VFD-Furniture Replacement	-	-	10,000	-	-	10,000
VFD-Engine Bay Fan	-	8,000	-	-	-	8,000
TOTAL PUBLIC SAFETY	$ 180,700	$ 984,500	$ 237,000	$ 164,000	$ 169,000	$ 1,735,200
COMMUNITY DEVELOPMENT						
Office Furniture & Equipment	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
Geographic Information System	13,500	13,500	13,500	14,000	15,000	69,500
Comprehensive Plan 2015	50,000	50,000	-	-	-	100,000
TOTAL COMMUNITY DEVELOPMENT	$ 68,500	$ 68,500	$ 18,500	$ 19,000	$ 20,000	$ 194,500
LIBRARY						
New Children's Circulation Desk with Self Check-Out	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
Library Repurposing	15,000	-	-	-	-	15,000
Re-carpeting of Children's Area	-	20,000	-	-	-	20,000
Bookcases with Display Shelves	-	20,000	20,000	20,000	-	60,000
Redesign Alcove on Kids Floor	10,000	-	-	-	-	10,000
TOTAL LIBRARY	$ 25,000	$ 55,000	$ 20,000	$ 20,000	$ -	$ 120,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

ADMINISTRATION & FINANCE							
Township Manager Ford Explorer	2013	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
Asst. Township Manager Ford Explorer	2008	-	28,000	-	-	-	28,000
Photocopier-Color (Admin & PW)		-	1,400	-	-	30,000	31,400
TOTAL ADMINISTRATION & FINANCE		$ -	$ 29,400	$ 30,000	$ -	$ 30,000	$ 89,400
PUBLIC ACCESS TELEVISION							
Video and Audio Equipment		$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
TOTAL PUBLIC ACCESS TELEVISION		$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
INFORMATION TECHNOLOGY							
PC Replacement Program		$ 12,000	$ 10,500	$ 9,500	$ 9,500	12,000	$ 53,500
BOC Meeting Room Upgrades		20,000	-	-	-	-	20,000
Labtop Replacement Program		-	-	3,000	3,000	3,000	9,000
Server Replacement Program		70,000	5,000	15,000	15,000	50,000	155,000
Network Equipment Replacement Program		10,000	10,000	10,000	10,000	10,000	50,000
Printer/Copier Replacement Program		22,000	-	-	-	-	22,000
Internet Hardware & Software Replacement		12,000	12,000	11,000	11,000	11,000	57,000
Internet Service Provider		40,000	40,000	40,000	40,000	40,000	200,000
Microsoft Office Licenses		-	30,000	-	-	-	30,000
Training Room IT Equipment		40,000	-	-	-	-	40,000
Phone System Upgrades		6,000	-	-	-	-	6,000
Township-wide Software		200,000	-	-	-	-	200,000
Door Security & Video Surveillance		100,000	100,000	100,000	100,000	100,000	500,000
Office Furniture		3,000	3,000	3,000	3,000	3,000	15,000
TOTAL INFORMATION TECHNOLOGY		$ 535,000	$ 210,500	$ 191,500	$ 191,500	$ 229,000	$ 1,357,500
Total Current 5 Year Plan		**$ 1,272,700**	**$ 1,978,900**	**$ 1,079,000**	**$ 1,267,500**	**$ 690,000**	**$ 6,288,100**
Previous 5 Year Plan		$ 1,325,900	$ 1,450,800	$ 1,056,000	$ 686,000	$ 566,500	$ 5,085,200
Difference in 5 Year Plans		$ (53,200)	$ 528,100	$ 23,000	$ 581,500	$ 123,500	$ 1,202,900

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Police Vehicle Replacement Schedule
Schedule No. 1A

	Asset Tag	2015	2016	2017	2018	2019	Totals
PUBLIC SAFETY							
Patrol Vehicles							
Ford Crown Victoria	2010 005	$ 27,000	-	-	-	27,000	54,000
Ford Crown Victoria	2011 011	27,000	-	-	-	27,000	54,000
Ford Crown Victoria	2011 012	-	27,000	-	-	-	27,000
Ford Crown Victoria	2011 013	-	27,000	-	-	-	27,000
Chevy Caprice	2012 006	-	-	27,000	-	-	27,000
Ford Crown Victoria	2013 025	-	-	27,000	-	-	27,000
Ford Crown Victoria	2013 026	-	-	-	27,000	-	27,000
Ford Crown Victoria	2013 027	-	-	-	27,000	-	27,000
Ford Taurus	2014 001	-	-	27,000	-	-	27,000
4-Wheel Drive Vehicles							
Ford Explorer	2006 046	-	-	27,000	-	-	27,000
Ford Explorer	2008 019	-	-	-	27,000	-	27,000
Ford Explorer	2008 021	27,000	-	-	27,000	-	54,000
Ford Explorer	2008 022	27,000	-	-	-	27,000	54,000
Ford Explorer	2009 025	-	27,000	-	-	-	27,000
Ford Explorer	2012 004	-	27,000	-	-	-	27,000
Ford Explorer	2014 002	-	-	-	-	-	-
Chevy Tahoe	2012 005	-	-	28,000	-	28,000	56,000
Other Vehicles							
Ford Cargo Van	2000 013	-	-	35,000	-	-	35,000
Polaris Quad #2	2001 049	4,200	-	4,000	-	4,000	12,200
Polaris Quad #3	2001 048	-	4,000	-	4,000	-	8,000
Total Current 5 Year Plan		**$ 112,200**	**$ 112,000**	**$ 175,000**	**$ 112,000**	**$ 113,000**	**$ 624,200**
Previous 5 Year Plan		$ 106,000	$ 162,000	$ 109,000	$ 108,000	$ 109,000	$ 594,000
Difference in 5 Year Plans		$ 6,200	$ (50,000)	$ 66,000	$ 4,000	$ 4,000	$ 30,200

Green - Priority for Current Year Orange - Priority Assignment Under Review Blue - Priority in Future Year(s) Magenta - Priority Subject to Funding Availability

Proposed Capital Improvement Program 2015-2019
Street Improvement Program
Schedule No. 2

	2015	2016	2017	2018	2019	Totals
PUBLIC WORKS						
Annual Street Improvements	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,500,000
Crack Sealing Program	60,000	60,000	60,000	60,000	60,000	300,000
Street Sign Change Out	250,000	-	-	-	-	250,000
Traffic Signals (LEDs) & Signs	25,000	25,000	25,000	25,000	25,000	125,000
Total Current 5 Year Plan	**$ 1,835,000**	**$ 1,585,000**	**$ 1,585,000**	**$ 1,585,000**	**$ 1,585,000**	**$ 8,175,000**
Previous 5 Year Plan	$ 1,460,000	$ 1,360,000	$ 1,360,000	$ 1,460,000	$ 1,460,000	$ 7,100,000
Difference in 5 Year Plans	$ 375,000	$ 225,000	$ 225,000	$ 125,000	$ 125,000	$ 1,075,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Storm Sewer Projects
Schedule No. 3

	2015	2016	2017	2018	2019	Totals
PUBLIC WORKS						
Storm Sewer Improvement & Restoration Plan	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
Total Current 5 Year Plan	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**
Previous 5 Year Plan	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
Difference in 5 Year Plans	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Park Resurfacing Projects
Schedule No. 4

	2015	2016	2017	2018	2019	Totals
PUBLIC WORKS						
Neighborhood Park Improvements *(Clair Park in 2015)*	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
Paddle Courts	4,000	-	-	-	-	4,000
Parks Court Resurfacing	-	-	-	60,000	60,000	120,000
Municipal Tennis Courts:	-	60,000	60,000	-	-	120,000
Total Current 5 Year Plan	**$ 64,000**	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 544,000**
Previous 5 Year Plan	$ 90,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 330,000
Difference in 5 Year Plans	$ (26,000)	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 214,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Public Building and Park Improvements
Schedule No. 5

	2015	2016	2017	2018	2019	Totals
PUBLIC WORKS						
Municipal Building Improvements						
Exterior Restoration	$ 55,000	$ 55,000	$ 55,000	$ 50,000	$ 50,000	$ 265,000
Interior Renovations	40,000	40,000	40,000	50,000	50,000	220,000
Administrative Building Space Renovation Project	250,000	400,000	200,000	-	-	850,000
Administrative Building Roof Replacement Project	350,000	-	-	-	-	350,000
McLaughlin Run Recreation Center Renovation	30,000	30,000	30,000	30,000	30,000	150,000
Surveillance System Twp. & PW Buildings	-	-	-	-	-	-
Door Lock System Twp. Building	-	-	-	-	-	-
Heating & Cooling System Replacement	-	-	175,000	40,000	-	215,000
Emergency Generator Upgrade	-	300,000	-	-	-	300,000
Other Building Improvements						
Public Works Building Security Program	-	-	-	-	-	-
Public Works Garage Lighting	22,000	-	-	-	-	22,000
Library Multi-Purpose Room	10,000	-	-	-	-	10,000
Public Works Building Roof Replacement	-	-	-	110,000	-	110,000
Public Works Building Renovations	-	100,000	100,000	100,000	100,000	400,000
Salt Dome Salt Storage	-	200,000	-	-	-	200,000
Park & Field Improvements						
Field Facilities/Park Renovations	30,000	30,000	30,000	30,000	30,000	150,000
Park Equipment Replacement	60,000	60,000	60,000	60,000	60,000	300,000
Playing Fields Lighting Upgrades	-	-	-	200,000	-	200,000
Concession Commons Canopy	45,000	-	-	-	-	45,000
Marmion Complex Irrigation Replacement	50,000	-	-	-	-	50,000
Boyce Gardens Shelter		-	-	-	-	-
Boyce Mayview Shelter		60,000	-	-	-	60,000
Boyce Mayview Perimeter Trail	100,000	100,000	100,000	-	-	300,000
Boyce Mayview Field Lighting Project	500,000	-	-	-	-	500,000
Boyce Mayview Park Playground		-	500,000	-	-	500,000
Cook School Road Property		-	-	-	-	-
Other Improvements						
Township Sidewalk Plan	200,000	50,000	50,000	50,000	50,000	400,000
McLaughlin Run Corridor Improvement	-	250,000	-	-	-	250,000
Boyce Road Corridor Improvement	100,000	300,000	-	-	-	400,000
Wayfinding Signage - Sidewalks & Trails		-	-	-	-	-
RECREATION						
Tennis Center Administration Building	-	400,000	-	-	-	400,000
Tennis Bubble Replacement	-	600,000	-	-	-	600,000
PUBLIC SAFETY						
Police Department Building	-	-	-	-	4,000,000	4,000,000
Total Current 5 Year Plan	**$ 1,842,000**	**$ 2,975,000**	**$ 1,340,000**	**$ 720,000**	**$ 4,370,000**	**$ 11,247,000**
Previous 5 Year Plan	$ 2,625,000	$ 1,545,000	$ 950,000	$ 1,010,000	$ 4,550,000	$ 10,680,000
Difference in 5 Year Plans	$ (783,000)	$ 1,430,000	$ 390,000	$ (290,000)	$ (180,000)	$ 567,000

Green - Priority for Current Year Orange - Priority Assignment Under Review Blue - Priority in Future Year(s) Magenta - Priority Subject to Funding Availability

Proposed Capital Improvement Program 2015-2019
Sanitary Sewer Projects
Schedule No. 6

	2015	2016	2017	2018	2019	Totals
PUBLIC WORKS						
Operations & Maintenance						
Maintenance & Repairs	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 3,000,000
Easement Coverage & Mapping	25,000	-	-	-	-	25,000
Sanitary Sewer Reconstruction *(Harrow Norton Project in 2015)*	450,000	450,000	450,000	450,000	450,000	2,250,000
Consent Order Projects	-	10,000,000	10,000,000	10,000,000	-	30,000,000
Brush Run Force Main Project	150,000	2,000,000	-	-	-	2,150,000
Brush Run Pump Station - Pumps, Motors, Piping & Valves	400,000	200,000	100,000	-	-	700,000
Subtotal: Ops & Mte	$ 1,625,000	$ 13,250,000	$ 11,150,000	$ 11,050,000	$ 1,050,000	$ 38,125,000
Equipment						
Information Technology	$ -	$ -	$ -	$ 1,200	$ -	$ 1,200
#922 International Sewer Jet	-	-	-	-	-	-
Subtotal: Equipment	$ -	$ -	$ -	$ 1,200	$ -	$ 1,200
Total Current 5 Year Plan	$ 1,625,000	$ 13,250,000	$ 11,150,000	$ 11,051,200	$ 1,050,000	$ 38,126,200
Previous 5 Year Plan	$ 1,176,200	$ 875,000	$ 10,600,000	$ 10,600,000	$ 10,601,200	$ 33,852,400
Difference in 5 Year Plans	$ 448,800	$ 12,375,000	$ 550,000	$ 451,200	$ (9,551,200)	$ 4,273,800

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Community & Recreation Center
Schedule No. 7

	2015	2016	2017	2018	2019	Totals
RECREATION						
Administration						
General Items						
Office Furniture & Equipment	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
Lobby Furniture	5,000	5,000	5,000	5,000	5,000	25,000
Building Logo	30,000	-	-	-	-	30,000
60" Round Tables	-	-	-	12,000	-	12,000
96" Folding Tables	-	-	-	10,500	-	10,500
Building Modifications & Expansion						
Outdoor Pool Feature Upgrade	-	-	250,000	-	3,700,000	3,950,000
Auxiliary Gym	-	-	-	-	2,000,000	2,000,000
Locker Room/Fitness Area Expansion	-	2,000,000	-	-	-	2,000,000
Gym Divider Replacement	100,000	-	-	-	-	100,000
Subtotal: General	$ 150,000	$ 2,020,000	$ 270,000	$ 42,500	$ 5,720,000	$ 8,202,500
Aquatics						
Chaise Lounge Chairs	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
Pool Vacuums	-	2,800	-	2,800	-	5,600
Outdoor/Indoor Pool Lifeguard Chairs	-	3,500	-	-	-	3,500
Swim Suit Dryer	3,500	-	-	-	-	3,500
Lap Lane Buoys	3,000	-	-	-	3,000	6,000
Subtotal: Aquatics	$ 11,500	$ 11,300	$ 5,000	$ 7,800	$ 8,000	$ 43,600
Fitness						
Aerobic Equip. Replacement Plan (Schedule 7A)	$ 113,400	$ 102,300	$ 88,000	$ 82,000	$ 61,200	$ 446,900
Weight Replacements	-	25,000	-	-	-	25,000
Subtotal: Fitness	$ 113,400	$ 127,300	$ 88,000	$ 82,000	$ 61,200	$ 471,900

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

RECREATION (Cont'd)

Maintenance						
General Maintenance Items						
Replace Motor Impellers & Seals	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
Indoor/Outdoor Plaster Repairs	150,000	5,000	5,000	5,000	5,000	170,000
Scrub & Recoat Gym Floor	10,000	10,000	10,000	10,000	10,000	50,000
Facility Painting	15,000	15,000	15,000	15,000	15,000	75,000
Lobby Sound System	-	5,000	-	-	-	5,000
Refinish Outdoor Pool Structure	10,000	-	-	-	-	10,000
Outdoor Pool Markers & Restain Border	15,000	-	-	-	-	15,000
Flooring & Carpet Replacements	-	5,000	-	-	-	5,000
Community Rooms	-	-	-	-	-	-
Community Room Projectors/Screen	-	-	-	20,000	-	20,000
Equipment						
Township Mini Bus	-	80,000	-	-	-	80,000
Walk behind Fork Lift	15,000	-	-	-	-	15,000
Walk behind Carpet Extractor	-	5,000	-	-	-	5,000
Trash Compactor	-	12,000	-	-	-	12,000
Pool Motors	25,000	-	25,000	-	-	50,000
Kubota RTV	-	15,000	-	-	-	15,000
Walk behind Scrubber	-	3,500	5,000	-	-	8,500
Outdoor Pool Canopies	15,000	-	-	-	-	15,000
Outdoor Pool Lily Pad Structure	15,000	-	-	-	-	15,000
Nobles Quick Clean 1500	-	5,000	-	-	-	5,000
Subtotal: Maintenance	**$ 285,000**	**$ 175,500**	**$ 75,000**	**$ 65,000**	**$ 45,000**	**$ 645,500**
Information Technology						
PC Replacement Program	$ 3,000	$ 4,500	$ 3,500	$ 3,500	$ 3,500	$ 18,000
Laptop Replacement Program	-	-	1,500	1,500	1,500	4,500
Internet Hardware & Software Replacement Progra	2,000	2,000	2,000	2,000	2,000	10,000
Recreation Registration & Membership Software	200,000	100,000	-	-	-	300,000
Network Equipment Replacement Program	5,000	2,000	2,000	2,000	2,000	13,000
Off-Site Backup for Disaster Recovery	5,000	-	-	-	-	5,000
Printer/Copier Replacement Program	19,000	-	-	-	-	19,000
Server & Other IT Equip Replacement Program	5,000	-	5,000	9,000	4,000	23,000
Surveillance System & Control Desk Security	50,000	50,000	-	-	-	100,000
Subtotal: IT	**$ 289,000**	**$ 158,500**	**$ 14,000**	**$ 18,000**	**$ 13,000**	**$ 492,500**
Total Current 5 Year Plan	**$ 848,900**	**$ 2,492,600**	**$ 452,000**	**$ 215,300**	**$ 5,847,200**	**$ 9,856,000**
Previous 5 Year Plan	$ 373,000	$ 693,950	$ 7,790,900	$ 111,600	$ 82,400	$ 9,051,850
Difference in 5 Year Plans	$ 475,900	$ 1,798,650	$ (7,338,900)	$ 103,700	$ 5,764,800	$ 804,150

Green - Priority for Current Year Orange - Priority Assignment Under Review Blue - Priority in Future Year(s) Magenta - Priority Subject to Funding Availability

Proposed Capital Improvement Program 2015-2019
C&RC Aerobics Equipment Replacement Schedule
Schedule No. 7A

	Asset Tag	2015	2016	2017	2018	2019	Totals
RECREATION							
Treadmills							
Existing Equipment							
Life Fitness 95ti Inspire Treadmill	2009 254	$ 9,400	$ -	$ -	$ -	$ -	$ 9,400
Life Fitness 95ti Inspire Treadmill	2009 255	9,400	-	-	-	-	9,400
Life Fitness 95ti Inspire Treadmill	2009 256	9,400	-	-	-	-	9,400
Life Fitness 95ti Inspire Treadmill	2009 257	9,400	-	-	-	9,400	18,800
Life Fitness 95ti Inspire Treadmill	2009 258	9,400	-	-	-	9,400	18,800
Life Fitness 95ti Inspire Treadmill	2009 259	9,400	-	-	-	9,400	18,800
Life Fitness 95ti Inspire Treadmill	2009 260	-	9,400	-	-	-	9,400
Life Fitness 95ti Inspire Treadmill	2009 261	-	9,400	-	-	-	9,400
Subtotal: Treadmills		$ 56,400	$ 18,800	$ -	$ -	$ 28,200	$ 103,400
Ellipticals							
Existing Equipment							
Cybex Arc Trainer	2011 019	$ -	$ -	$ 8,000	$ -	$ -	$ 8,000
Cybex Arc Trainer	2011 020	-	-	8,000	-	-	8,000
New Equipment							
Octane Ellipticals (5)		32,000	37,000	-	26,000	24,000	119,000
Cybex Arc Trainers (4)		-	-	32,000	16,000	-	48,000
Subtotal: Ellipticals		$ 32,000	$ 37,000	$ 48,000	$ 42,000	$ 24,000	$ 183,000

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

RECREATION (Cont'd)

Fitness Floor Bikes							
Existing Equipment							
Life Fitness 95ci Inspire Upright Bike	2009 274	$ -	$ 6,000	$ -	$ -	$ -	$ 6,000
Life Fitness 95ci Inspire Upright Bike	2009 275	-	6,000	-	-	-	6,000
Life Fitness 95ci Inspire Upright Bike	2010 007	-	6,000	-	-	-	6,000
Life Fitness 95ci Inspire Upright Bike	2012 037	-	6,000	-	-	-	6,000
Life Fitness 95ri Inspire Seated Bike	2009 276	-	-	-	-	-	-
Life Fitness 95ri Inspire Seated Bike	2009 277	-	-	-	-	-	-
Life Fitness 95ri Inspire Seated Bike	2009 278	-	-	-	-	-	-
Expresso Interactive Bike	2011 001	6,250	-	-	6,250	-	12,500
Expresso Interactive Bike	2011 002	6,250	-	-	6,250	-	12,500
Expresso Interactive Bike	2011 003	6,250	-	-	6,250	-	12,500
Expresso Interactive Bike	2011 004	6,250	-	-	6,250	-	12,500
Keiser M3 Bike	2011 029	-	-	-	-	-	-
Keiser M3 Bike	2011 030	-	-	-	-	-	-
Keiser M3 Bike	2011 031	-	-	-	-	-	-
Keiser M3 Bike	2011 032	-	-	-	-	-	-
Keiser M3 Bike	2011 033	-	-	-	-	-	-
Subtotal: Bikes		**$ 25,000**	**$ 24,000**	**$ -**	**$ 25,000**	**$ -**	**$ 74,000**
Other Aerobic Equipment							
New Equipment							
Recumbent Bikes (5)		$ -	$ 22,500	$ -	$ -	$ 9,000	$ 31,500
Dumbell Set		-	-	25,000	-	-	25,000
Stairmaster Stepmill (2)		-	-	15,000	15,000	-	$ 30,000
Subtotal: Other Equipment		**$ -**	**$ 22,500**	**$ 40,000**	**$ 15,000**	**$ 9,000**	**$ 86,500**
Total Current 5 Year Plan		**$ 113,400**	**$ 102,300**	**$ 88,000**	**$ 82,000**	**$ 61,200**	**$ 446,900**
Previous 5 Year Plan		$ 32,000	$ 40,200	$ 14,500	$ 49,600	$ 29,900	$ 166,200
Difference in 5 Year Plans		$ 81,400	$ 62,100	$ 73,500	$ 32,400	$ 31,300	$ 280,700

Green - Priority for Current Year **Orange - Priority Assignment Under Review** **Blue - Priority in Future Year(s)** **Magenta - Priority Subject to Funding Availability**

Proposed Capital Improvement Program 2015-2019
Other Funding Sources Detail
Schedule No. 8

PROJECT DESCRIPTION	Total Amount	Grants/ Escrows	Borrowed Funds	Governmental/ Enterprise Funds
Storm Sewer NPDES Projects	**$ 1,500,000**	**$ -**	**$ 1,500,000**	**$ -**
Public Bldgs. & Park Improvements				
Heating & Cooling System Replacement	$ 215,000	$ -	$ 215,000	$ -
Boyce Mayview Perimeter Trail	300,000	250,000	50,000	-
Boyce Mayview Field Lighting Project	500,000	200,000	300,000	-
Emergency Generator Upgrade	300,000	-	300,000	-
Township Sidewalk Plan	400,000	215,000	185,000	-
Tennis Bubble Replacement	600,000	-	300,000	300,000
Police Department Building	4,000,000	-	4,000,000	-
Subtotal: Bldgs & Improvements	**$ 6,315,000**	**$ 665,000**	**$ 5,350,000**	**$ 300,000**
Sanitary Sewer Projects				
Consent Order Projects	**$ 30,000,000**	**$ -**	**$ 30,000,000**	**$ -**
Community & Recreation Center				
Building Modifications & Expansion	**$ 8,202,500**	**$ -**	**$ 8,202,500**	**$ -**
Total Funding Sources	**$ 46,017,500**	**$ 665,000**	**$ 45,052,500**	**$ 300,000**

PUBLIC BUDGET

PRESENTATION

Township of USC Upper St. Clair
FOUNDED 1788

2015 PROPOSED BUDGET

Submitted October 10, 2014

Township of Upper St. Clair

2015 Budget Highlights

- Real Estate Tax remains at 3.83 mills.
- Earned Income Tax rate remains at 0.80%.
- Sewer usage multiplier remains at 2.25.

- General Fund balanced at $20,148,132.
- All other funds balanced at $20,135,183.

2015 Budget Revenue Summary

General Fund:
RET & EIT continue to the be the major revenue sources in the General Fund.

Other:
Sewer fees and Recreation fees are the big revenues in other funds.

Major Revenue Source	General Fund	Other	Percentage
Real Estate Taxes	$ 7,805,500	$ -	19.38%
Earned Income Taxes	8,414,000	-	20.89%
Other Taxes	1,667,500	-	4.14%
Sewer User Fees	-	5,930,000	14.72%
Licenses & Permits	158,025	-	0.39%
Fees & Fines	525,450	237,575	1.89%
Interest & Rent	85,900	12,750	0.24%
Service Agreements	216,100	4,500	0.55%
Recreation Fees	373,000	3,871,750	10.54%
Grant Revenue	627,957	1,205,922	4.55%
Non-Tax Revenue	275,000	229,000	1.25%
Fund Balance	-	3,340,715	8.29%
Operating Transfers	-	4,113,252	10.21%
Non-Operating Transfers	-	1,189,719	2.95%
Totals	**$ 20,148,432**	**$ 20,135,183**	**100.00%**

2015 Budget Expenditure Summary

Largest programs in terms of expenditures:

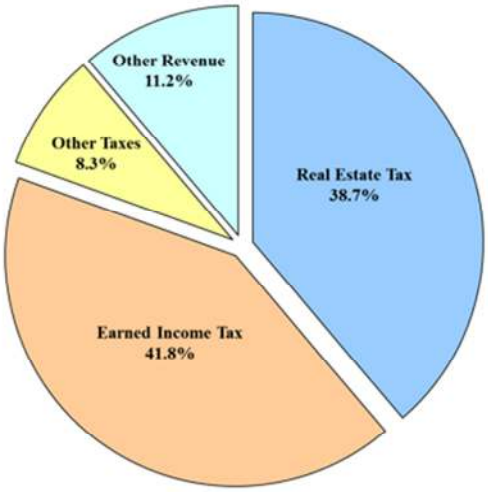
Public Safety
(includes police)

Public Works
(includes roads)

Recreation
(includes C&RC)

Major Programs	General Fund	Other	Percentage
General Government	$ 1,927,967	$ 1,493,744	8.49%
Public Safety	4,957,715	193,200	12.79%
Community Development	606,662	68,500	1.68%
Public Works	4,689,599	2,222,774	17.16%
ALCOSAN Payments	-	3,513,000	8.72%
Corrective Action	-	1,620,000	4.02%
Refuse Collection	1,191,500	-	2.96%
Annual Road Program	-	1,560,000	3.87%
Recreation	589,402	6,325,123	17.16%
Library	904,559	246,738	2.86%
Debt Service	1,133,015	1,252,980	5.92%
Operating Transfers	4,148,013	30,000	10.37%
Fund Balance	-	1,609,124	3.99%
Totals	**$ 20,148,432**	**$ 20,135,183**	**100.00%**

Where the Money Comes From



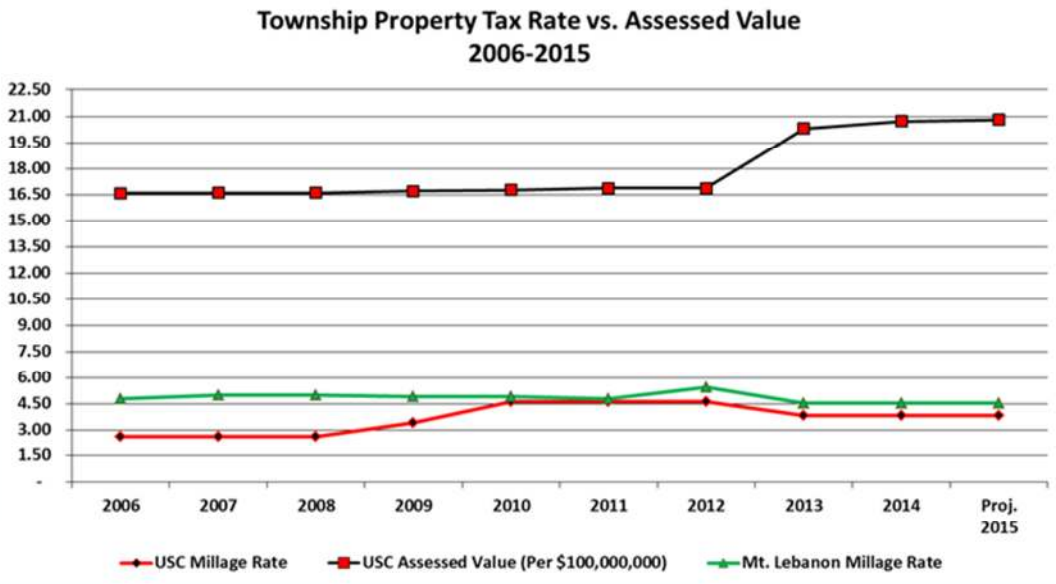
- RET and EIT combine to be about 80% of General Fund total.
- Other taxes include:
  - Local Services Tax
  - Realty Transfer Tax
  - Sales Tax

2015 General Fund: Real Estate Tax

Millage declines as assessments go up.

Average 2014 millage rate in Allegheny County is 6.11 mills.

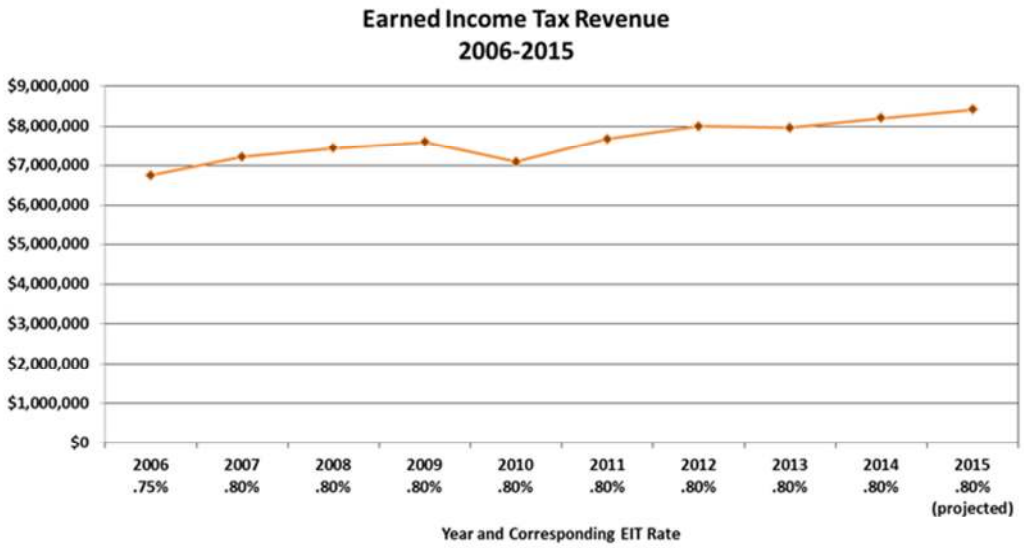
Of the County's 130 municipalities, 95 have a higher millage than the Township's 3.83.



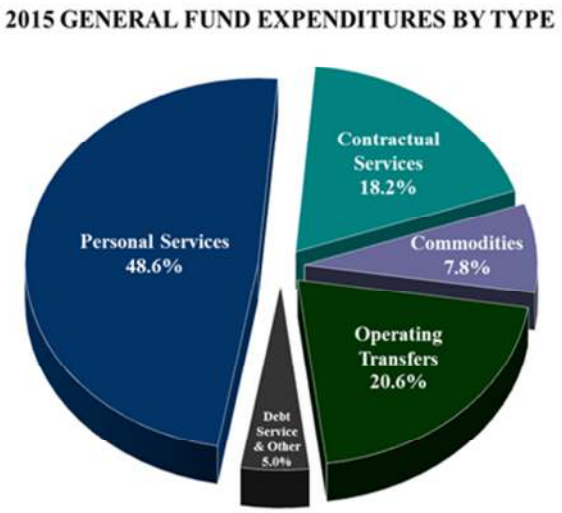
2015 General Fund: Earned Income Tax

Estimate 2.5% growth in collections.

We continue to see strong performance from the Act 32 collections system that has been fully in place since 2011.



2015 General Fund: Expenditures



- Operating expenditures up 3.1% from 2014.
  - Personnel, Contractual Services, &Commodities
    - Up 3.2% from 2014
  - Other (operating) items
    - Down 2.1% from 2014

2015 General Fund: Notable Items

- Winter maintenance: We're paying more – up 11.4%
- Health insurance: Budgeted at a 5% increase
- Workers comp insurance: Budgeted at a 4.2% increase
- Refuse collection: Automated recycling in 2015
- Debt service: Roughly level with 2014
- Pension MMO : Roughly level with 2014 MMO
- Transfer: Capital Projects and Park Maint. ~$2.4M
- Transfer: Boyce Mayview C&RC Fund ~$1.7M

2015 General Fund: Wages

The 10-year average of the Consumer Price Index (CPI) through September was 2.34%.

- Full-Time non-contractual personnel budgeted at 2.5% increase.
- Public Works Contract has a set hourly wage increase of 2.5%.
- Police Officers Contract has a set hourly wage increase of 2.25%.

2015 Proposed Budget

COMMUNITY & RECREATION CENTER FUND

SANITARY SEWER FUND

CAPITAL FUND

2015 Enterprise Funds: C&RC

Community & Recreation Center Fund

- No proposed increase in the membership rates.
  - Budget includes $4.4 million in operating revenues.
- Current membership ratio:
  - 63% residents and 37% non-residents.
- Operating expenses are budgeted to increase 6% from the 2014 budget, mostly due to added programs.
  - Corresponding revenues are also increasing as a result.

2015 Enterprise Funds: Sanitary Sewer

Sanitary Sewer Fund

- Sanitary sewer user fee multiplier rate:
  - Proposed to remain at 2.25 in 2015.
  - ALCOSAN rates scheduled to increase 11%.
- Sanitary sewer expenditures:
  - Sewer processing fees budgeted at $3,513,000 .
  - EPA Administrative Consent Order expenses are budgeted at $1,470,000.
  - More major expenditures remain on the horizon.

2015 Capital Projects

- Increased the funding for next year's **road program** to $1.5M
- Increased the funding for **Storm Sewer projects** to $300,000.
- **IT infrastructure** improvements
  - updated software solutions
  - door security and video surveillance
  - Server and other programmed hardware replacement
- **Parks** improvements

2015 Fund Balance Projections

- **GENERAL FUND**: The estimated fund balance for the General Fund is projected to be $3,027,782, or 15% of estimated 2015 General Fund Revenues. This level helps the Township to maintain its AA+ Bond Rating.

- **CAPITAL PROJECTS FUND**: The estimated fund balance for the Capital Projects Fund is projected to be $3,213,735. The fund balance will be needed for the future capital needs of the Township.

Questions/Comments

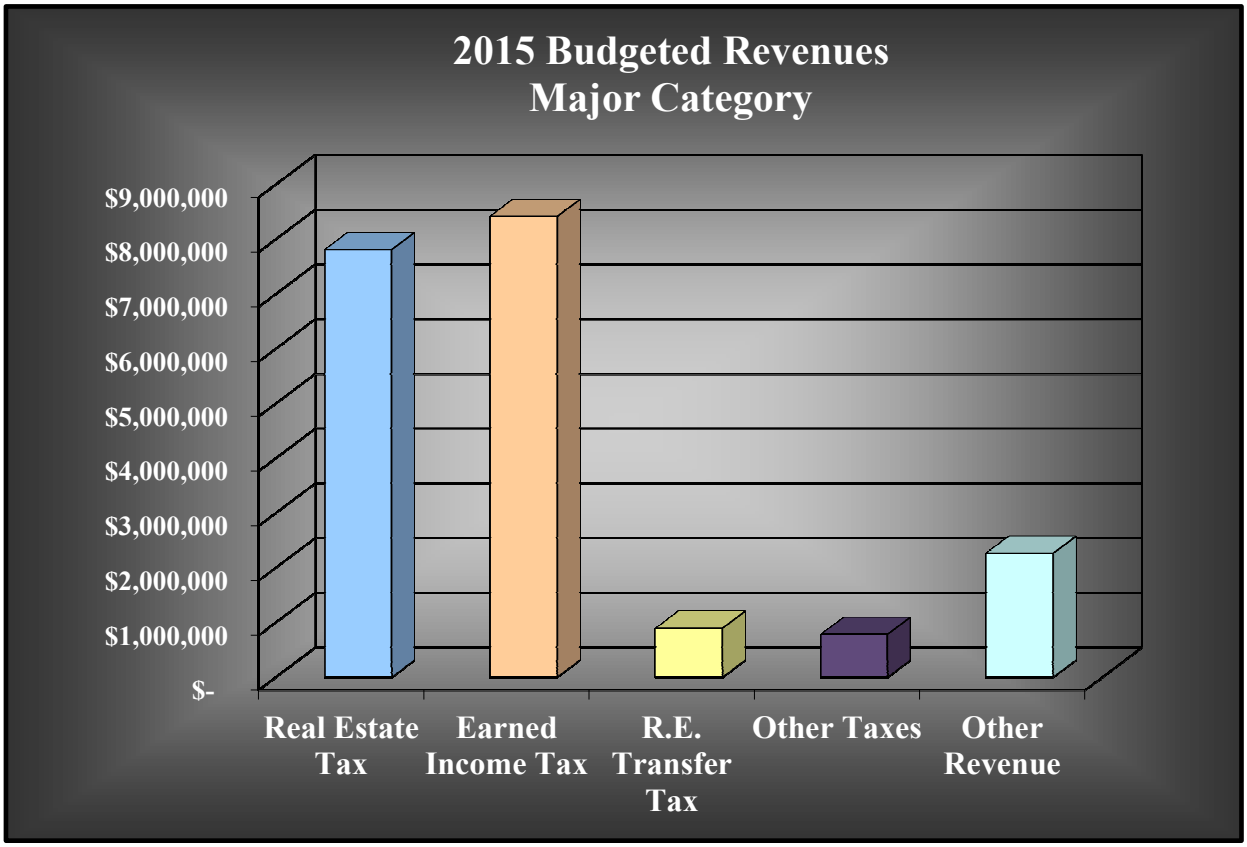
- Proposed budget remains on display at:
  - Township Office
  - Library
  - Online (www.twpusc.org)

- Questions/Comments?

GENERAL FUND

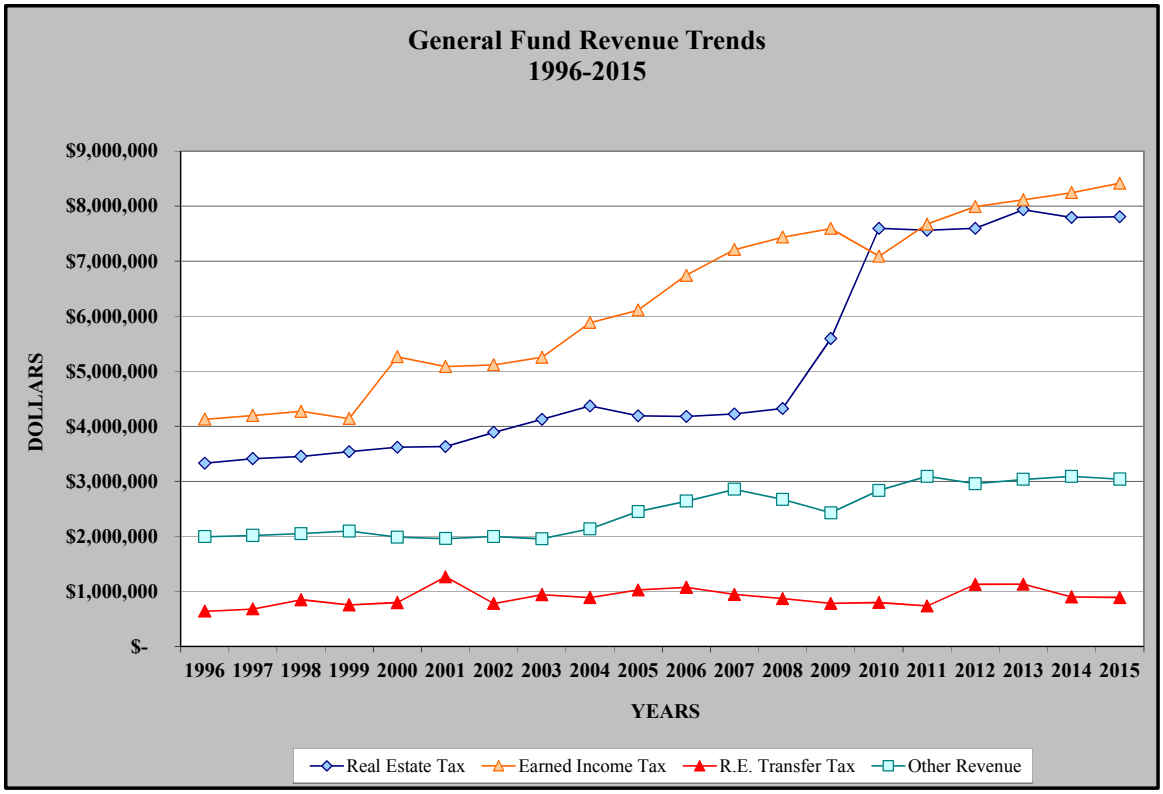
MAJOR REVENUES

	2014 Budget	2015 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
Real Estate Tax	$ 7,781,700	$ 7,805,500	$ 23,800	0.31%
Earned Income Tax	8,202,090	8,414,000	211,910	2.58%
Local Services Tax	265,000	265,000	-	0.00%
Real Estate Transfer Tax	875,000	890,000	15,000	1.71%
Public Utilities Tax	22,500	22,500	-	0.00%
Local Option Sales & Use Tax	480,000	490,000	10,000	2.08%
Licenses and Permits	151,525	158,025	6,500	4.29%
Fees and Fines	524,200	525,450	1,250	0.24%
Rental Income	80,900	82,400	1,500	1.85%
Investment Earnings	3,500	3,500	-	0.00%
Service Agreements	208,826	216,100	7,274	3.48%
Other Non-Tax Revenue	934,373	902,957	(31,416)	(3.36%)
Recreation Fees	380,000	373,000	(7,000)	(1.84%)
Total Revenues	**$ 19,909,614**	**$ 20,148,432**	**$ 238,818**	**1.20%**
Fund Balance	-	-	-	0.00%
Total Major Revenues	**$ 19,909,614**	**$ 20,148,432**	**$ 238,818**	**1.20%**



GENERAL FUND REVENUE HISTORY
MAJOR REVENUE SOURCES

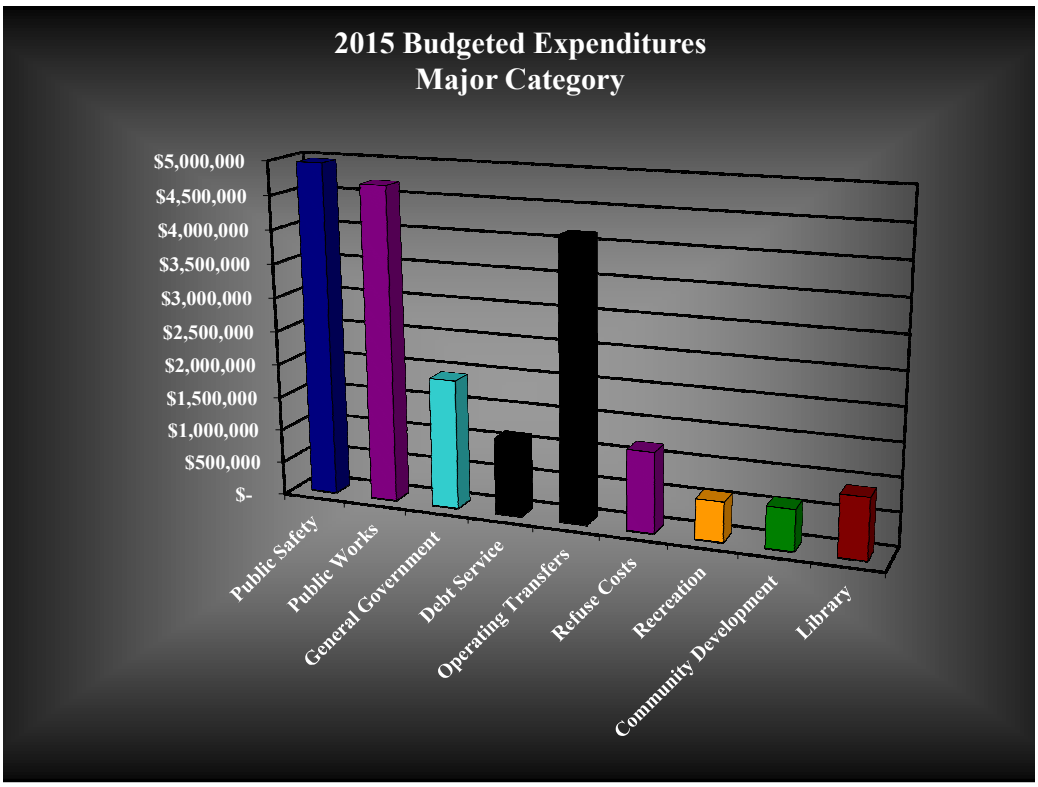
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Real Estate Tax	$ 7,594,848	$ 7,933,009	$ 7,781,700	$ 7,794,700	$ 7,805,500
Earned Income Tax	7,994,029	8,116,840	8,202,090	8,245,000	8,414,000
Local Services Tax	253,863	274,724	265,000	265,000	265,000
Real Estate Transfer Tax	1,128,515	1,132,831	875,000	900,000	890,000
Public Utilities Tax	22,697	22,128	22,500	22,500	22,500
Local Option Sales & Use Tax	438,437	465,590	480,000	490,000	490,000
Tax Revenues	$ 17,432,389	$ 17,945,122	$ 17,626,290	$ 17,717,200	$ 17,887,000
Licenses and Permits	228,685	138,528	151,525	175,375	158,025
Fees and Fines	497,916	519,320	524,200	526,100	525,450
Rental Income	78,081	77,808	80,900	84,400	82,400
Investment Earnings	4,029	2,663	3,500	1,750	3,500
Service Agreements	209,039	229,332	208,826	220,436	216,100
Other Non-Tax Revenue	867,810	926,687	934,373	941,897	902,957
Recreation Fees	360,263	377,957	380,000	361,023	373,000
Non-Tax Revenues	$ 2,245,823	$ 2,272,295	$ 2,283,324	$ 2,310,981	$ 2,261,432
Total Revenues	**$ 19,678,212**	**$ 20,217,417**	**$ 19,909,614**	**$ 20,028,181**	**$ 20,148,432**
Fund Balance	-	-	-	-	-
Total Major Revenues	**$ 19,678,212**	**$ 20,217,417**	**$ 19,909,614**	**$ 20,028,181**	**$ 20,148,432**



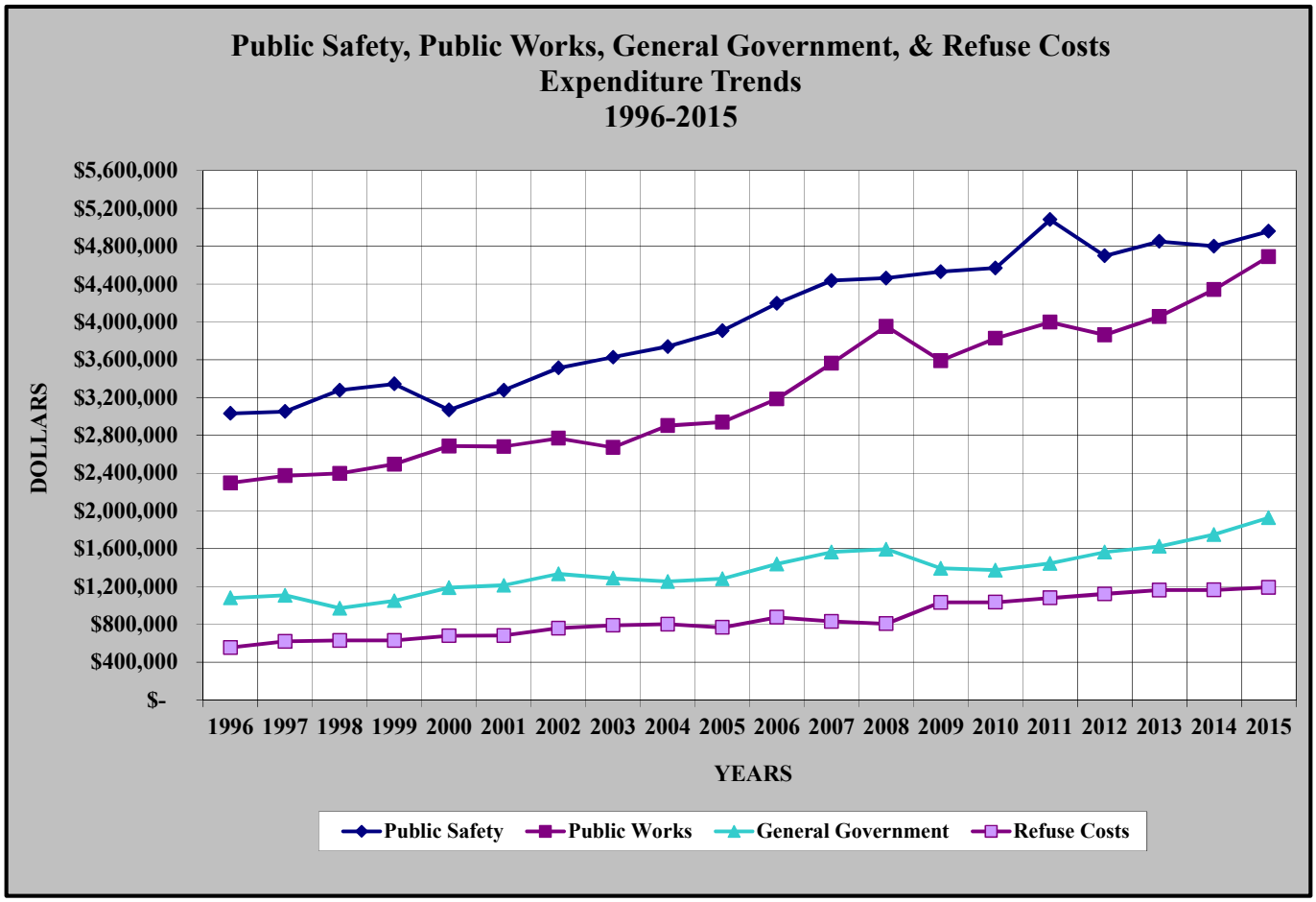
GENERAL FUND

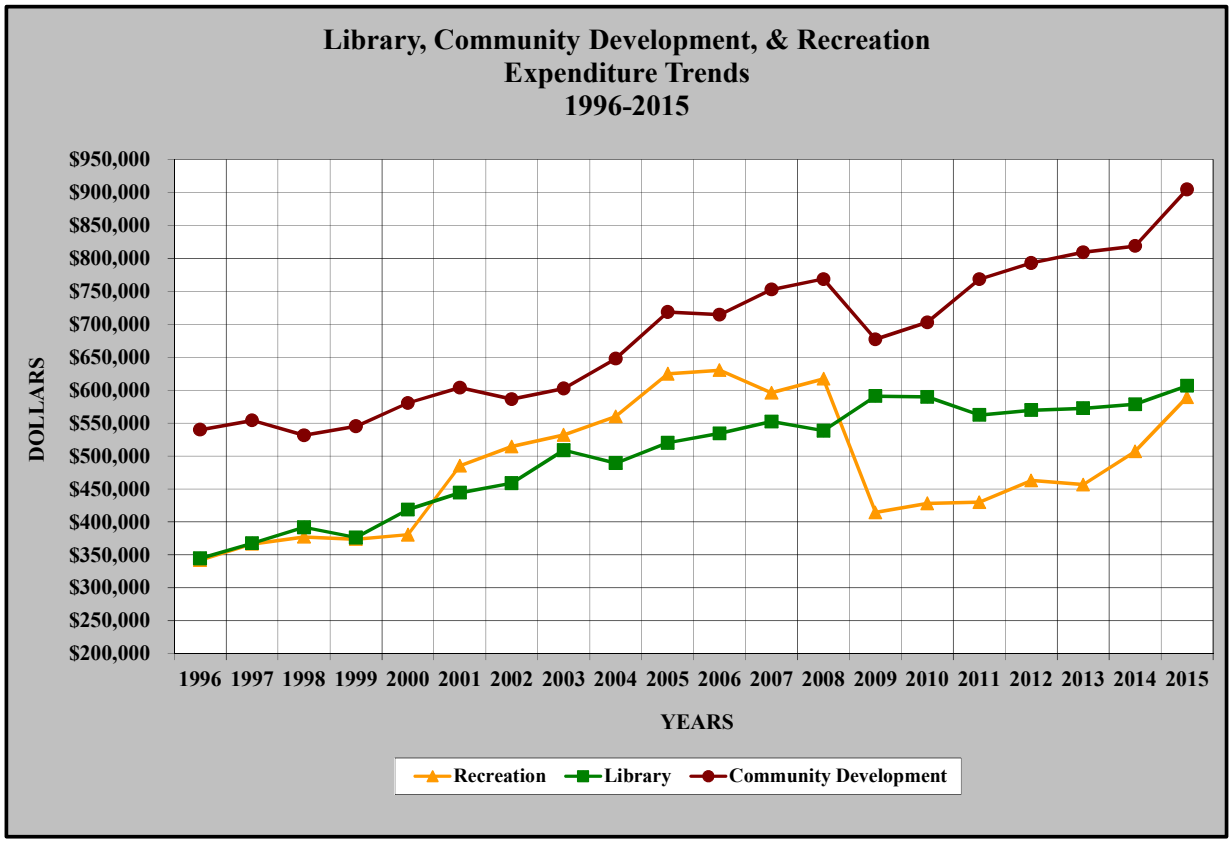
MAJOR PROGRAMS

	2014 Budget	2015 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
General Government	$ 1,690,248	$ 1,781,317	$ 91,069	5.39%
Public Safety	4,845,638	4,957,715	112,077	2.31%
Community Development	602,053	606,662	4,609	0.77%
Public Works	4,539,684	4,689,599	149,915	3.30%
Refuse Collection	1,192,225	1,191,500	(725)	(0.06%)
Recreation & Leisure Services	527,969	589,402	61,433	11.64%
Library	876,427	904,559	28,132	3.21%
Unallocated Insurance Costs	145,050	146,650	1,600	1.10%
Operating Expenditures	$ 14,419,294	$ 14,867,404	$ 448,110	3.11%
Operating Transfers	4,343,822	4,148,013	(195,809)	(4.51%)
Debt Service Payments	1,146,498	1,133,015	(13,483)	(1.18%)
Non-Operating Expenditures	$ 5,490,320	$ 5,281,028	$ (209,292)	(3.81%)
Total Expenditures	**$ 19,909,614**	**$ 20,148,432**	**$ 238,818**	**1.20%**
Fund Balance	-	-	-	**0.00%**
Total Major Programs	**$ 19,909,614**	**$ 20,148,432**	**$ 238,818**	**1.20%**



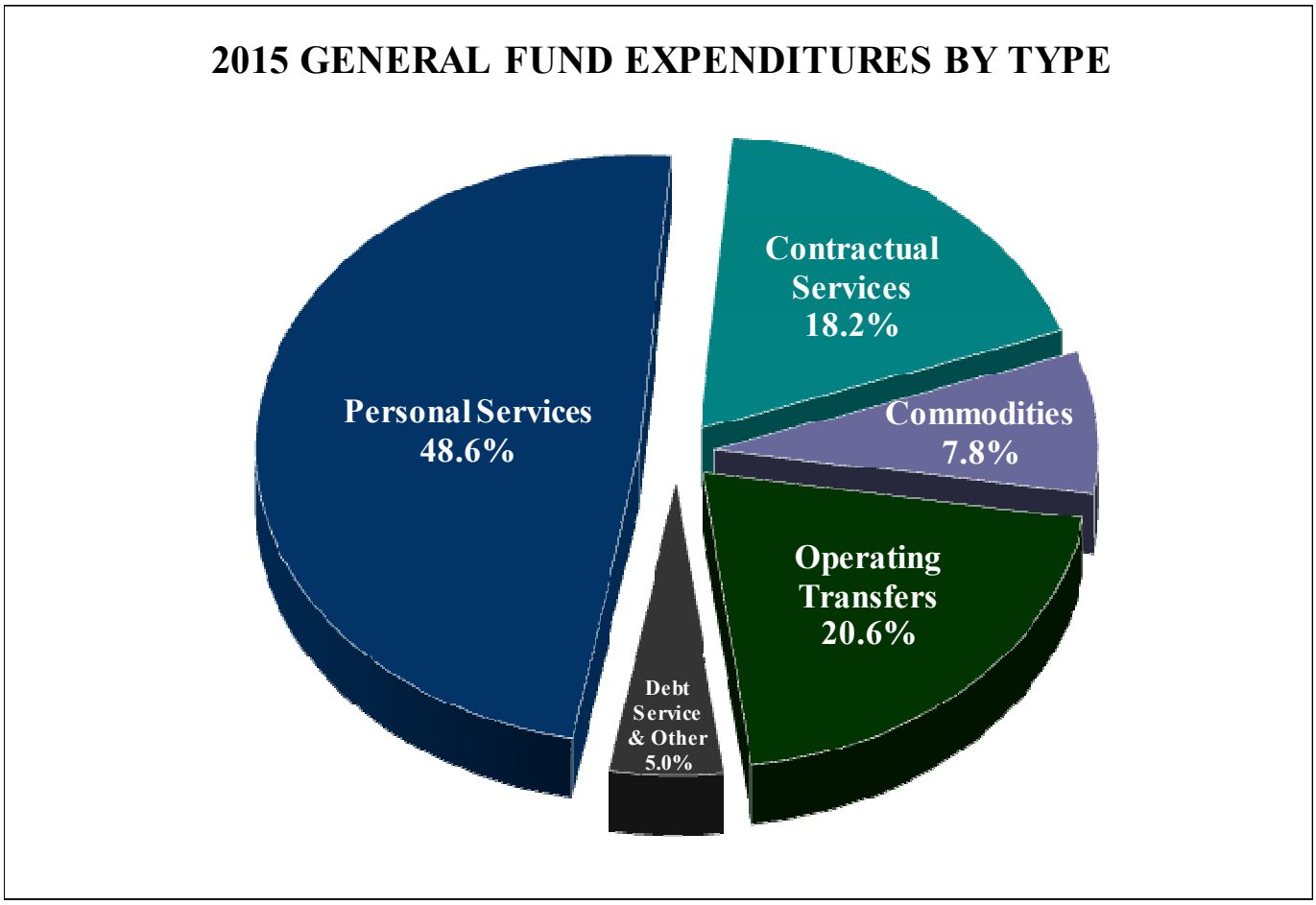
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government	$ 1,477,728	$ 1,529,463	$ 1,690,248	$ 1,627,482	$ 1,781,317
Public Safety	4,839,797	4,849,874	4,845,638	4,799,784	4,957,715
Community Development	570,394	572,421	602,053	578,497	606,662
Public Works	3,762,495	4,055,792	4,539,684	4,341,397	4,689,599
Refuse Collection	1,116,617	1,163,839	1,192,225	1,165,000	1,191,500
Recreation & Leisure Services	443,794	456,521	527,969	506,910	589,402
Library	786,865	809,325	876,427	818,600	904,559
Unallocated Insurance Costs	88,987	96,802	145,050	122,471	146,650
Operating Expenditures	$ 13,086,677	$ 13,534,037	$ 14,419,294	$ 13,960,141	$ 14,867,404
Operating Transfers	5,359,290	5,427,398	4,343,822	5,243,003	4,148,013
Debt Service Payments	1,201,202	1,150,657	1,146,498	1,164,898	1,133,015
Non-Operating Expenditures	$ 6,560,492	$ 6,578,055	$ 5,490,320	$ 6,407,901	$ 5,281,028
Total Expenditures	**$ 19,647,169**	**$ 20,112,092**	**$ 19,909,614**	**$ 20,368,042**	**$ 20,148,432**
Fund Balance	-	-	-	-	-
Total Major Programs	**$ 19,647,169**	**$ 20,112,092**	**$ 19,909,614**	**$ 20,368,042**	**$ 20,148,432**




Library, Community Development, & Recreation
Expenditure Trends
1996-2015
DOLLARS
$950,000
$900,000
$850,000
$800,000
$750,000
$700,000
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015
YEARS
Recreation
Library
Community Development

Operating Transfers & Debt Service
Expenditure Trends
1996-2015
DOLLARS
$6,000,000
$5,600,000
$5,200,000
$4,800,000
$4,400,000
$4,000,000
$3,600,000
$3,200,000
$2,800,000
$2,400,000
$2,000,000
$1,600,000
$1,200,000
$800,000
$400,000
$-
1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015
YEARS
Debt Service
Operating Transfers

Category	Personal Services	Contractual Services	Commodities	Other	Total
General Government	$ 1,274,226	$ 800,039	$ 51,350	$ (344,298)	**$ 1,781,317**
Public Safety	4,351,057	453,000	80,150	73,508	**4,957,715**
Community Development	475,739	69,765	8,000	53,158	**606,662**
Public Works	2,615,792	894,670	1,233,250	(54,113)	**4,689,599**
Refuse Collection	-	1,191,500	-	-	**1,191,500**
Recreation & Leisure Services	261,284	221,240	56,350	50,528	**589,402**
Library	693,234	13,800	149,560	47,965	**904,559**
Operating Transfers	-	-	-	4,148,013	**4,148,013**
Debt Service Payments	-	-	-	1,133,015	**1,133,015**
Miscellaneous Expenditures	115,900	30,750	-	-	**146,650**
Total Expenditures	**$ 9,787,232**	**$ 3,674,764**	**$ 1,578,660**	**$ 5,107,776**	**$ 20,148,432**
Percentage of Total	***48.6%***	***18.2%***	***7.8%***	***25.4%***	***100.0%***



EXPENDITURE TYPES

Personal Services
Expenditures in this category include wages and fringe benefits. Wages include all full time, part time, and part-time seasonal employees. Fringe benefits include life insurance, medical insurance, workers' compensation, pension costs, long term disability insurance, post retirement benefits, and social security expenses.

Contractual Services
Expenditures in this category are agreements or services provided to the Township for a variety of departments. Major expenditures include:

General Government
- Legal Services
- Tax Collection Agreement

Public Safety
- Animal Control Expenses

Public Works
- Building Maintenance – Cleaning Contract
- Pesticide Treatments
- Utilities for Township Buildings
- Other Maintenance Contracts

Refuse Collection
- Refuse & Recycling Collection Contract

Recreation
- Contracted Instructors for various recreation programs

Commodities
Expenditures in this category include purchases of supplies for various departments. Major expenditures include:

Public Works
- Snow & Ice Control – Salt & De-icing Chemicals
- Fuels & Lubricants

Library
- Adult & Juvenile Books
- Adult & Juvenile Non-Print Materials (e.g. CDs, DVDs)

Other Expenditures
Expenditures in this category include distributed costs for vehicles and information systems administration. Other expenditures also includes debt service payments for 2008, 2009, 2011 and 2012 bond issues and operating transfers to other funds.

2015 GENERAL FUND
BUDGETED EXPENDITURES PER CAPITA

GENERAL GOVERNMENT		
Board of Commissioners	$	2.81
Administration		44.91
Finance		16.41
Tax Collection		14.46
Legal Services		10.40
Cable Television Services		3.65
Subtotal	$	92.64

PUBLIC SAFETY		
Police Protection	$	236.57
Fire Protection		15.37
Animal Control		5.89
Subtotal	$	257.83

COMMUNITY DEVELOPMENT		
Planning & Code Enforcement	$	31.55

PUBLIC WORKS		
Administration	$	36.99
Engineering Services		2.94
Civic Activities		2.53
Snow & Ice Control		35.16
Storm Sewer Maintenance		7.85
Traffic Engineering & Safety		7.98
Street Maintenance		18.18
Refuse Collection & Disposal		61.96
Building Maintenance		37.35
Equipment Maintenance		36.42
Golf Course Maintenance		5.36
Tennis Court Maintenance		3.74
Parks Maintenance		43.92
Forestry		4.71
Force Work Projects		0.73
Subtotal	$	305.82

RECREATION & LEISURE		
Administration	$	10.65
Recreation Programs		20.01
Subtotal	$	30.66

LIBRARY SERVICE		
Library Administration	$	47.04

DEBT SERVICE		
Debt Service	$	58.92

OPERATING TRANSFERS		
Operating Transfers	$	215.72

MISCELLANEOUS EXPENSES		
Miscellaneous Expenses	$	7.63

FUND BALANCE		
Fund Balance	$	-

PER CAPITA COST		
Total Budgeted Per Capita Cost	**$**	**1,047.81**

Per Capita Information
Budget: $20,148,432
Population*: 19,229

** Source: 2010 U.S. Census*

GENERAL FUND

REAL ESTATE TAXES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Real Estate Taxes					
Current Real Estate Tax	$ 7,464,753	$ 7,650,141	$ 7,644,700	$ 7,644,700	$ 7,663,000
Delinquent Taxes	130,095	282,868	137,000	150,000	142,500
Total Real Estate Taxes	**$ 7,594,848**	**$ 7,933,009**	**$ 7,781,700**	**$ 7,794,700**	**$ 7,805,500**

REAL ESTATE TAX OVERVIEW

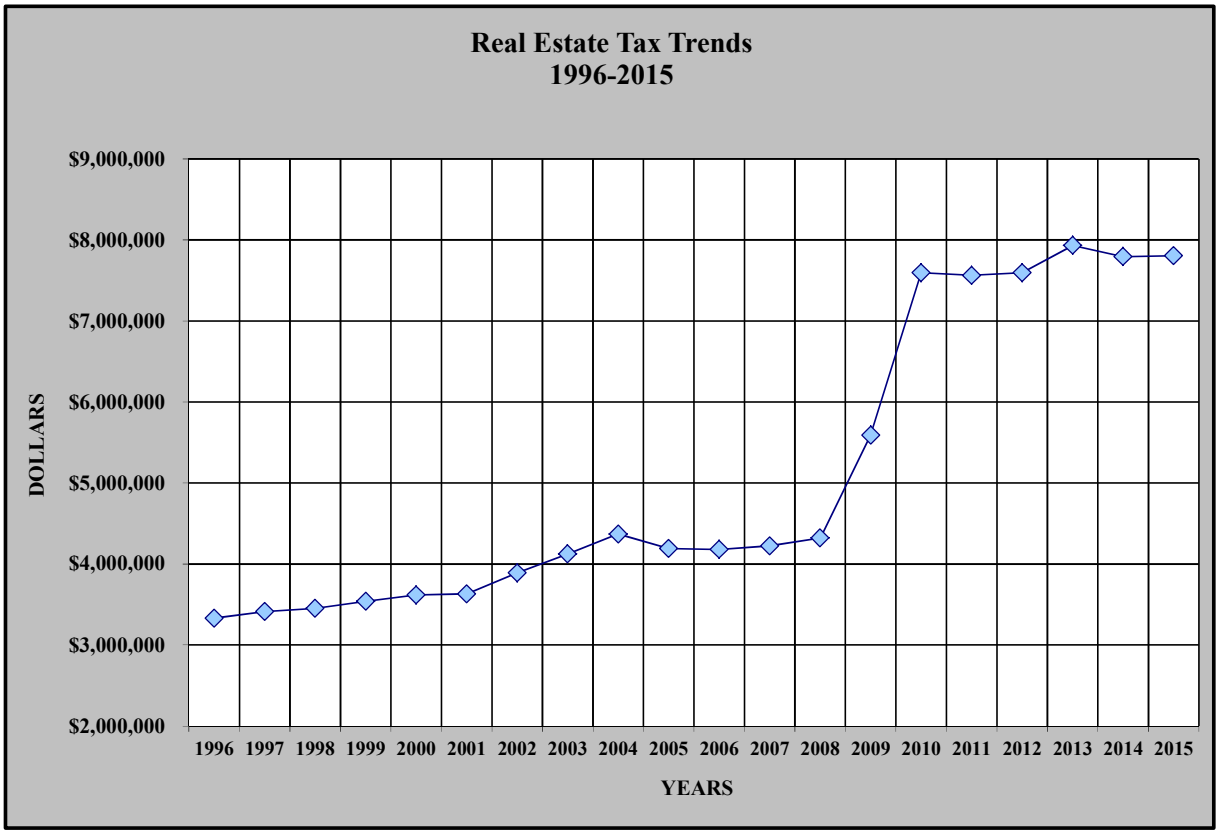
The Real Estate Tax is one of Upper St. Clair's main revenue sources and is assessed on all commercial, industrial, residential, and other non exempt real estate. Real Estate Tax is calculated as a product of two (2) factors: the millage rate and the assessed value of a property. The tax is billed by the Township's Real Estate Tax collector, Jordan Tax Service (JTS). JTS mails the bills on or around May 1st of each year, and remits the collections to the Township on a daily basis, as necessary.

As of the beginning of 2015, the Township had a total of 7,677 real estate parcels, of which 7,548 were taxable. The breakdown is as follows:

Building + Land	Land Only	Exempt Properties
7,092	456	129

In 2012, Allegheny County completed a tax reassessment of every parcel of property in the county. The County took into consideration the status and condition of adjacent properties and, in the case of commercial and industrial properties, their value in terms of business profitability. For 2013, the Allegheny County Office of Property Assessment delivered certified real estate tax values and the millage rate was set at 3.83 mills based upon the overall reassessed Township assessment value at the time of $2,030,049,782. The Office of Property Assessment certifies the overall assessed values each January. The latest taxable assessed value for the Township was certified in January 2014 at $2,072,481,041.

Real Estate Taxes 01-00-000-301???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Current Real Estate Tax					
001 Current Real Estate Tax (2015)	$ 7,464,753	$ 7,650,141	$ 7,665,700	$ 7,665,700	$ 7,684,000
Allowance for tax gentrification	-	-	(21,000)	(21,000)	(21,000)
Total Net Current Real Estate Tax	$ 7,464,753	$ 7,650,141	$ 7,644,700	$ 7,644,700	$ 7,663,000
Delinquent Taxes					
002 Penalties-Current Real Estate Tax (2015)	$ 9,272	$ 12,498	$ 10,000	$ 10,000	$ 10,000
003 Previous Year's Real Estate Tax (2014)	61,408	116,936	65,000	77,000	70,000
004 Penalties & Interest-Previous Year's Real Estate Tax (2014)	8,495	13,861	10,000	32,000	12,500
005 Liened Real Estate Tax 2013 and Prior	29,028	101,848	28,000	17,000	28,000
006 Penalties & Interest-2013 and Prior	13,490	22,329	12,000	6,000	12,000
007 Liened Real Estate Tax Costs	8,402	15,396	12,000	8,000	10,000
Total Delinquent Taxes	$ 130,095	$ 282,868	$ 137,000	$ 150,000	$ 142,500
Total Real Estate Taxes	**$ 7,594,848**	**$ 7,933,009**	**$ 7,781,700**	**$ 7,794,700**	**$ 7,805,500**

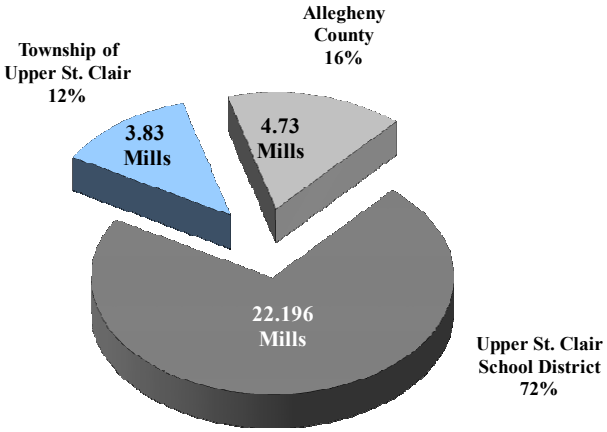


REAL ESTATE TAXES PER MEDIAN HOUSEHOLD

The millage rate is calculated by dividing the total Township mills by $1,000, then multiplying that value by the assessed value of the real estate parcel. In 2015, the Township of Upper St. Clair's Real Estate Tax Millage is 3.83 mills. A taxable real estate parcel in the Township is also taxed by Allegheny County and the Upper St. Clair School District. The following example illustrates the total Real Estate Tax paid by a taxpayer whose parcel is valued at $218,200.

Home Value	$218,200

Real Estate Taxes		
Taxing Authority	**2014 Millage Rate**	**R.E. Tax**
Township of Upper St. Clair	**3.83**	**$ 836**
Allegheny County	4.87	$ 1,063
Upper St. Clair School District	22.196	$ 4,843
Total Real Estate Tax		**$ 6,741**



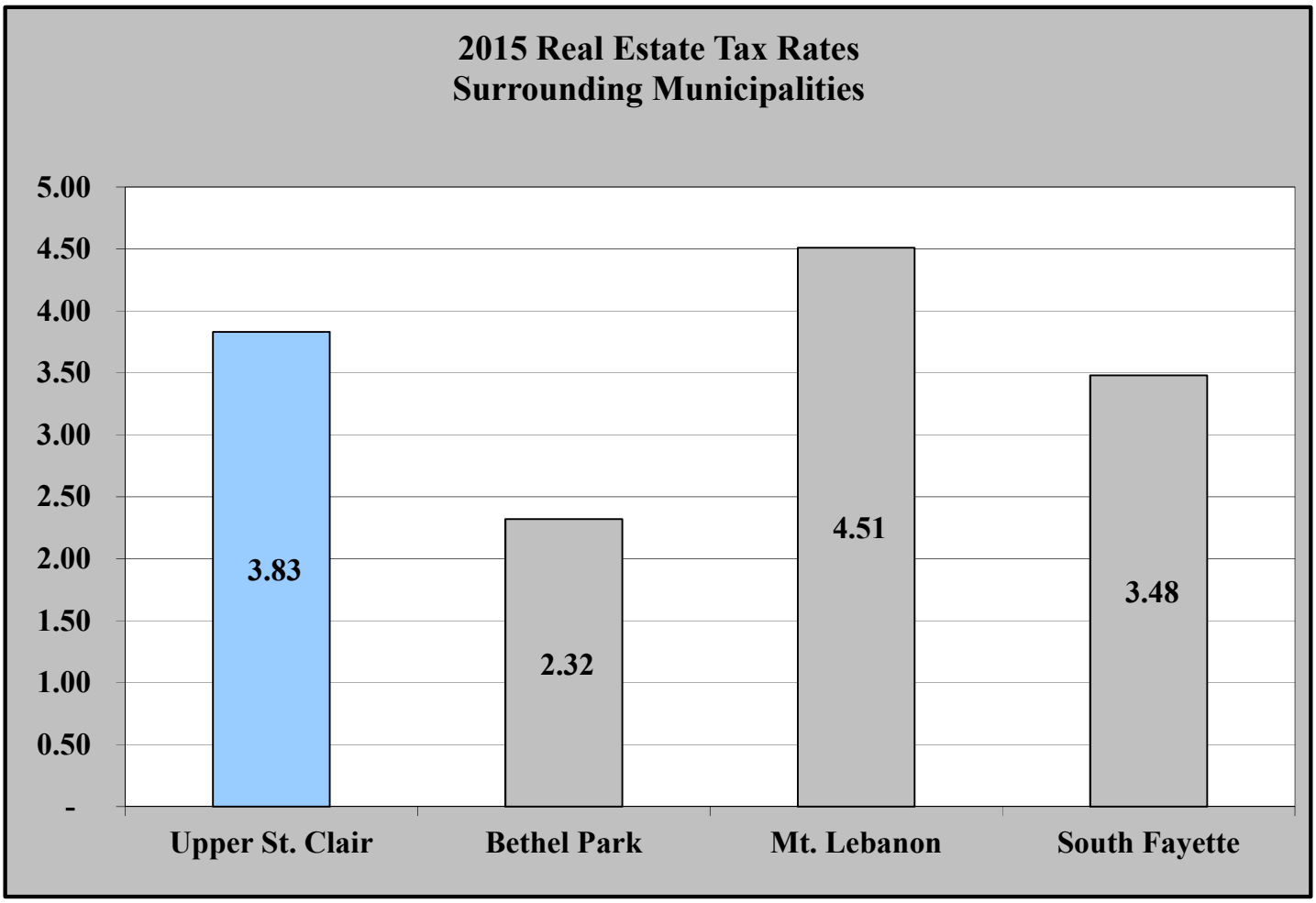
A twenty-year comparison of assessed valuation and millage rates is shown below:

Township of Upper St. Clair
Real Estate Millage
20 Year History

Year	Total Assessed Value	Assessed Value % Change	Millage Rate
1996	264,297,870	1.01%	13.00
1997	265,687,490	0.53%	13.00
1998	269,733,620	1.52%	13.00
1999	276,116,645	2.37%	13.00
2000	282,615,435	2.35%	13.00
2001^	1,411,612,925	N/A	2.69
2002	1,634,203,390	15.77%	2.44
2003	1,603,927,301	-1.85%	2.60
2004	1,614,770,740	0.68%	2.60
2005	1,630,554,590	0.98%	2.60
2006	1,656,966,390	1.62%	2.60
2007	1,660,339,290	0.20%	2.60
2008	1,660,118,320	-0.01%	2.60
2009	1,669,202,220	0.55%	3.40
2010	1,676,420,504	0.43%	4.60
2011	1,685,717,270	0.55%	4.60
2012	1,686,740,170	0.06%	4.60
2013^	2,030,049,782	20.35%	3.83
2014	2,072,481,041	2.09%	3.83
2015*	2,080,425,425	0.38%	3.83

^ Allegheny County Reassessment
*** Assessed Value is Estimated**

REAL ESTATE TAX MILLAGE RATES - SURROUNDING MUNICIPALITIES



Bethel Park: *2015 Rate*
Mt. Lebanon: *2015 Rate*
South Fayette: *2015 Rate*

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GENERAL FUND

EARNED INCOME TAXES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Earned Income Taxes	**$ 7,994,029**	**$ 8,116,840**	**$ 8,202,090**	**$ 8,245,000**	**$ 8,414,000**

EARNED INCOME TAXES OVERVIEW

In 1965, Act 511 commonly known as the "Local Tax Enabling Act" was enacted into law to provide Pennsylvania municipalities and school districts a means of funding their operations by levying certain types of taxes as defined by the Act. The Earned Income and Net Profit Tax is one of the taxes defined in Act 511, and under its authority, Upper St. Clair Township can levy a tax at the rate .50% on all employee compensation of its residents and net profits earned by its residents from unincorporated businesses and professions. The definitions of earned income and net profits were amended in 2002 through Act 166 to conform to the definitions found in the Pennsylvania Personal Income Tax law. The Upper St. Clair School District also taxes the same type of income at the same rate of .50% on the aforementioned income. Also, there is a credit provision up to the full 1.00% combined rate for earned income and net profits taxes paid to other taxing bodies.

In 1979, the Township, a Home Rule municipality, adopted an additional tax on the same income base that has been detailed above, and it is commonly called the "Home Rule Tax". This tax is levied under the authority of Act 62 of 1972 which is known as the 'Home Rule Charter and Optional Plans Law". Currently, the Home Rule tax rate is .30% on the defined income, but there is **no** credit provision for the earned income and net profits taxes paid to other taxing bodies. Thus, the overall current Earned Income and Net Profits tax rate for an Upper St. Clair resident is 1.30%, but the revenue shown in this account represents only the .80% levied for municipal purposes.

Changes in the Earned Income and Net Profits Tax Law occurred due to the enactment of Act 32 of 2008 by the Pennsylvania legislature. Act 32 of 2008 amends Act 511 of 1965 and mandated that the following items occurred by June 30, 2012:

1. The consolidation of 560 local Earned Income Tax (EIT) collectors across the state of Pennsylvania into 65 countywide and 4 Allegheny County Regional Tax Collection Districts (TCD). Upper St. Clair Township and the Upper St. Clair School District have been placed in the Allegheny Southwest TCD. The Allegheny Southwest TCD contains all the local taxing entities that are geographically located southwest of the City of Pittsburgh and reside in Allegheny County. The membership of this TCD has 43 municipalities and 20 school districts for a total of 63 taxing entities.

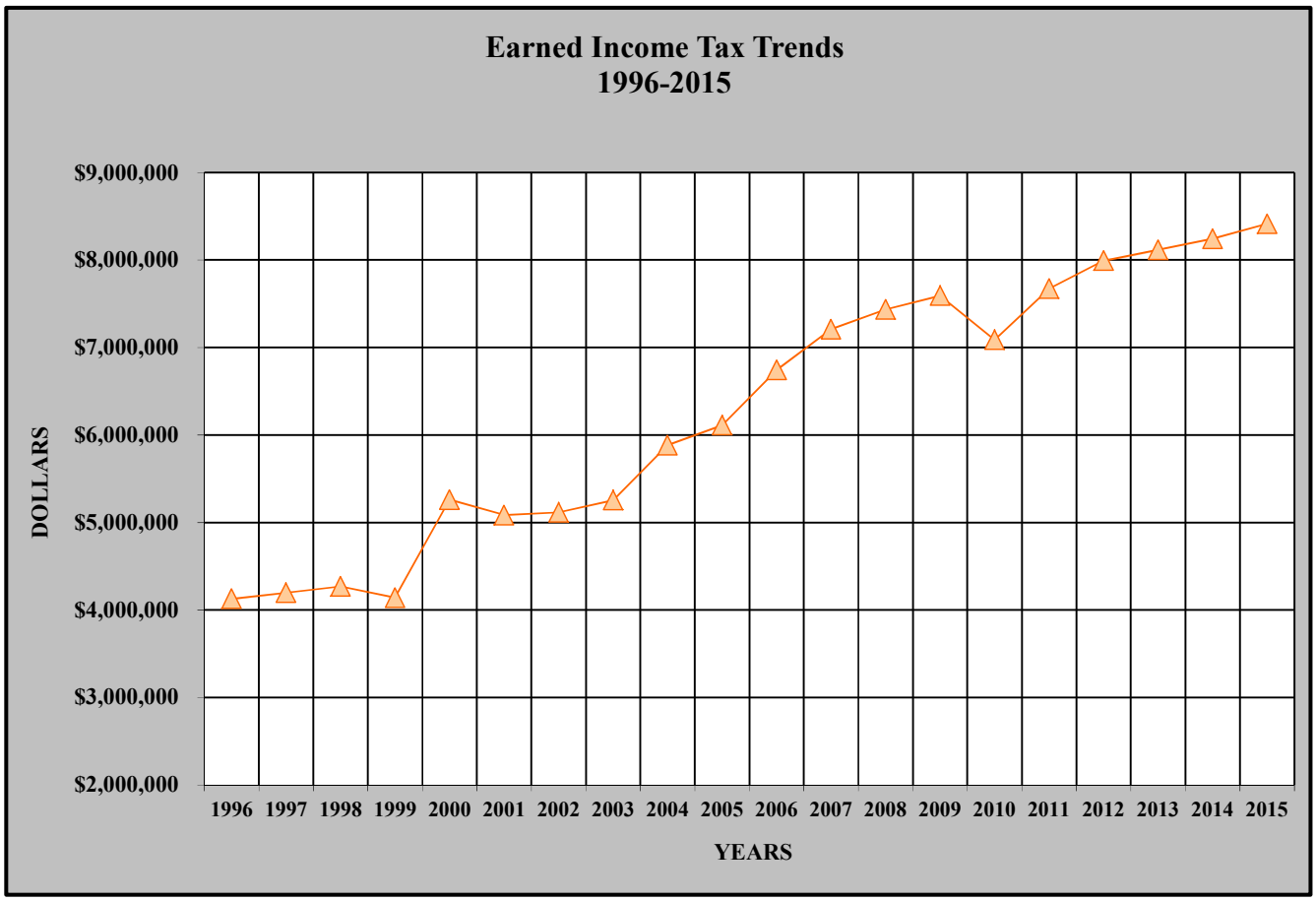
2. The new collection system requires all employers in the state to withhold the earned income tax for each one of their employees irrespective of where they reside. The objective of the legislation is to create a streamlined tax collection system with procedures and uniform forms that will simplify the tax collection for companies that conduct business in Pennsylvania.

3. For Upper St. Clair taxpayers, all annual tax returns will be filed with the Allegheny Southwest TCD for tax years beginning in 2012 and thereafter. The appointed tax collector for the Allegheny Southwest TCD is Jordan Tax Service. The intent of the legislation is also to provide cost savings to each taxing district through consolidation of tax collection services.

EARNED INCOME TAXES OVERVIEW (Continued)

Jordan Tax Service collects earned income tax for the Township through the aforementioned TCD and remits the collections to the Township daily, as necessary. As a part of their tax auditing program, their Staff reviews earned income tax accounts for compliance with tax regulations; and through shared information from the Pennsylvania Department of Revenue, compares earned income sections submitted by a resident to the State to the amount declared on a resident's local tax return. The program has generated ample additional tax revenue since its inception, and the Township plans to continue the program for 2015.

Earned Income Taxes 01-00-000-310???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
001 Earned Income Tax Current Year	$ 5,171,840	$ 5,289,208	$ 5,791,690	$ 5,760,000	$ 5,894,000
002 Earned Income Tax Prior Year	2,661,667	2,762,342	2,360,400	2,400,000	2,455,000
003 Earned Income Tax Previous Years	160,522	65,290	50,000	85,000	65,000
Total Earned Income Taxes	**$ 7,994,029**	**$ 8,116,840**	**$ 8,202,090**	**$ 8,245,000**	**$ 8,414,000**



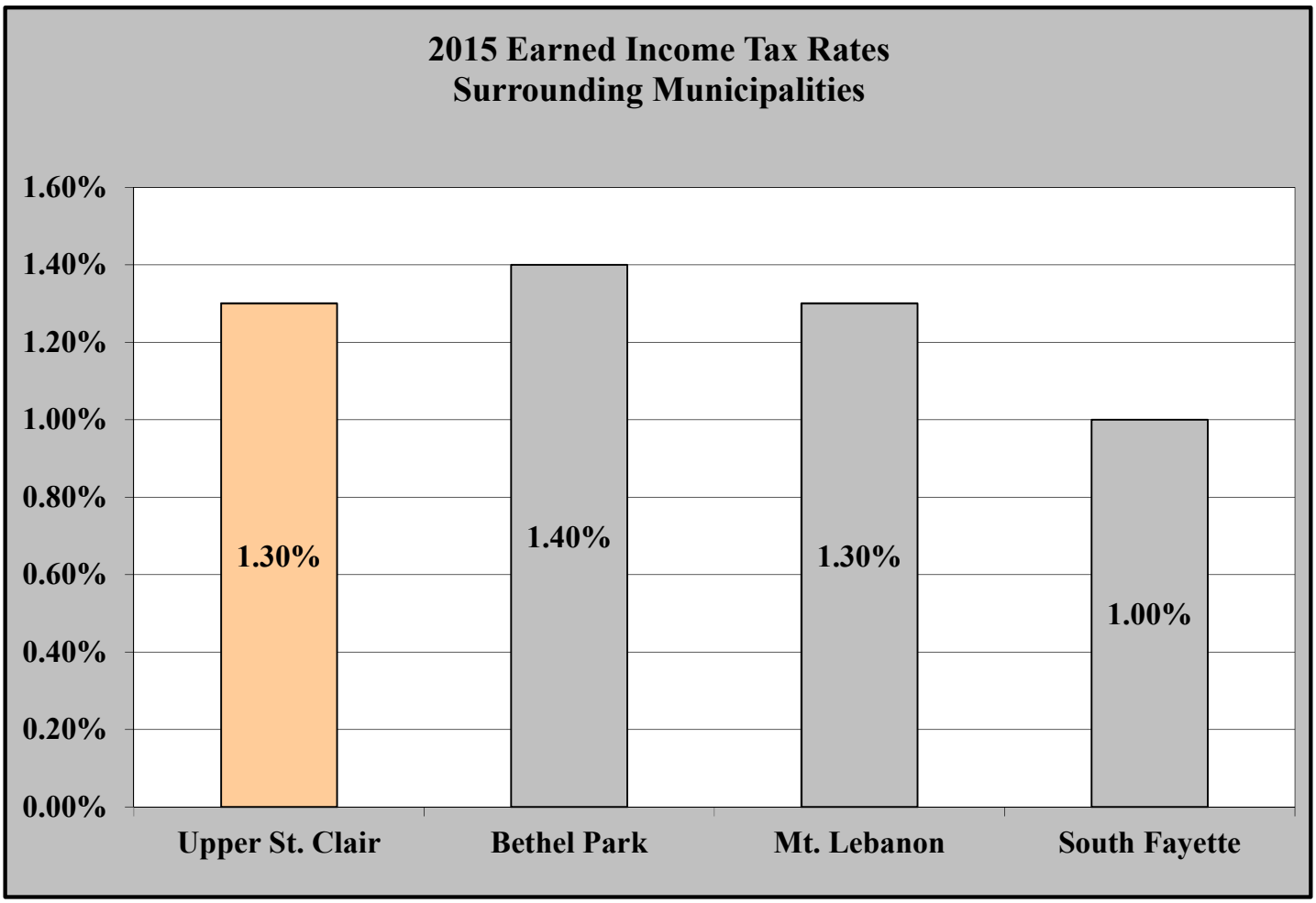
EARNED INCOME TAX RATE

A ten-year comparison of earned income tax rates for the Township and School District are shown below:

Township of Upper St. Clair
Earned Income Tax
10 Year History

Year	EIT Collection	Township Tax Rate	Sch. Dist. Tax Rate	Total EIT Tax Rate	Year	EIT Collection	Township Tax Rate	Sch. Dist. Tax Rate	Total EIT Tax Rate
2006	$ 6,742,917	**0.75%**	0.50%	1.25%	2011	$ 7,673,078	**0.80%**	0.50%	1.30%
2007	$ 7,209,380	**0.80%**	0.50%	1.30%	2012	$ 7,994,029	**0.80%**	0.50%	1.30%
2008	$ 7,436,388	**0.80%**	0.50%	1.30%	2013	$ 8,116,840	**0.80%**	0.50%	1.30%
2009	$ 7,592,892	**0.80%**	0.50%	1.30%	2014	$ 8,245,000	**0.80%**	0.50%	1.30%
2010	$ 7,088,403	**0.80%**	0.50%	1.30%	2015	$ 8,414,000	**0.80%**	0.50%	1.30%

A comparison of the Township of Upper St. Clair Earned Income Tax Rate with surrounding municipalities is shown on the following page.



Bethel Park: *2015 Rate presented in Bethel Park Preliminary Budget*
Mt. Lebanon: *Rate obtained from Mt. Lebanon 2015 Manager's Recommended Budget*
South Fayette: *2014 Rate*

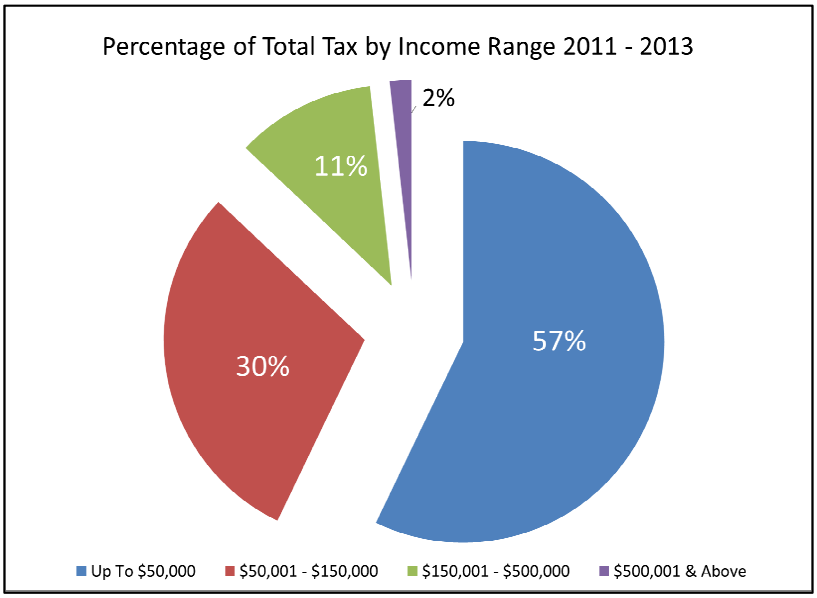
EARNED INCOME TAXES DEMOGRAPHICS

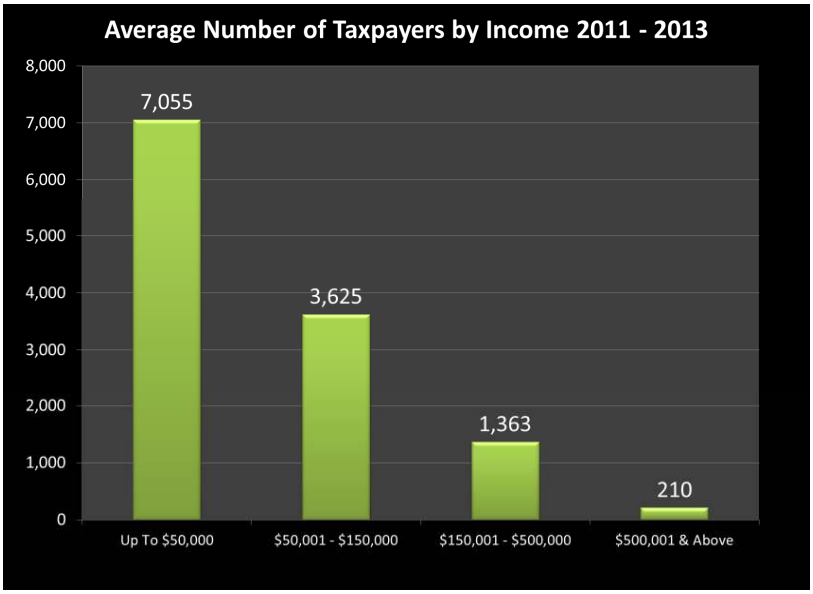
An illustration of the amount of Earned Income Tax an average individual would pay in Upper St. Clair is shown below:

Average Individual Income	$97,344

Earned Income Taxes		
Taxing Authority	**2014 EIT Rate**	**EIT Tax**
Township of Upper St. Clair (Act 511 Tax)	**0.50%**	**$ 487**
Township of Upper St. Clair (Act 62 Tax)	**0.30%**	**$ 292**
Upper St. Clair School District (Act 511 Tax)	0.50%	$ 487
Total Earned Income Tax	**1.30%**	**$ 1,265**

Demographics Breakdown
Illustrated below and to the right are the earned income demographics of taxpayers in the Township of Upper St. Clair.





GENERAL FUND

OTHER TAXES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Other Taxes	**$ 1,843,512**	**$ 1,895,273**	**$ 1,642,500**	**$ 1,677,500**	**$ 1,667,500**

OTHER TAXES OVERVIEW

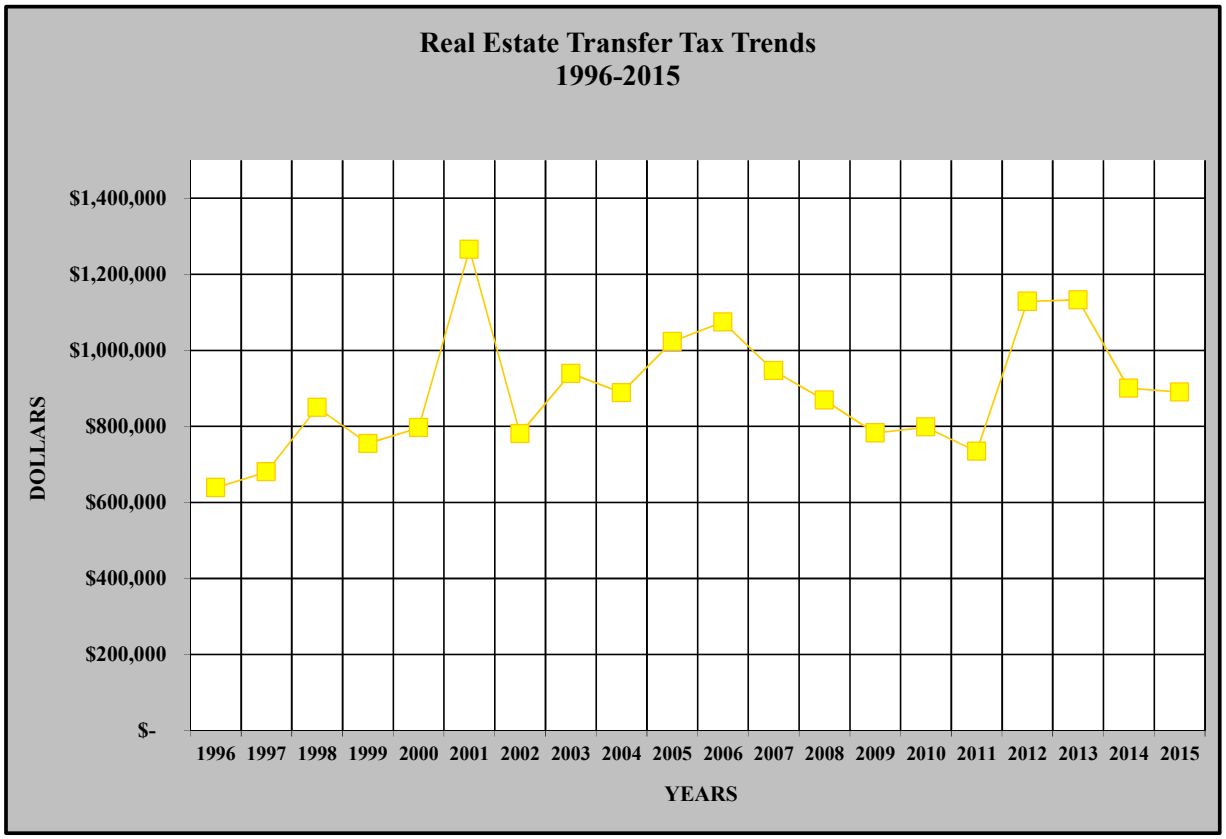
Local Services Tax
The Local Services Tax is a $52.00 annual tax levied on all persons employed within the corporate limit of Upper St. Clair and who make over $12,000 annually. The tax is collected by Jordan Tax Service and remitted to the Township on a daily basis, as necessary.

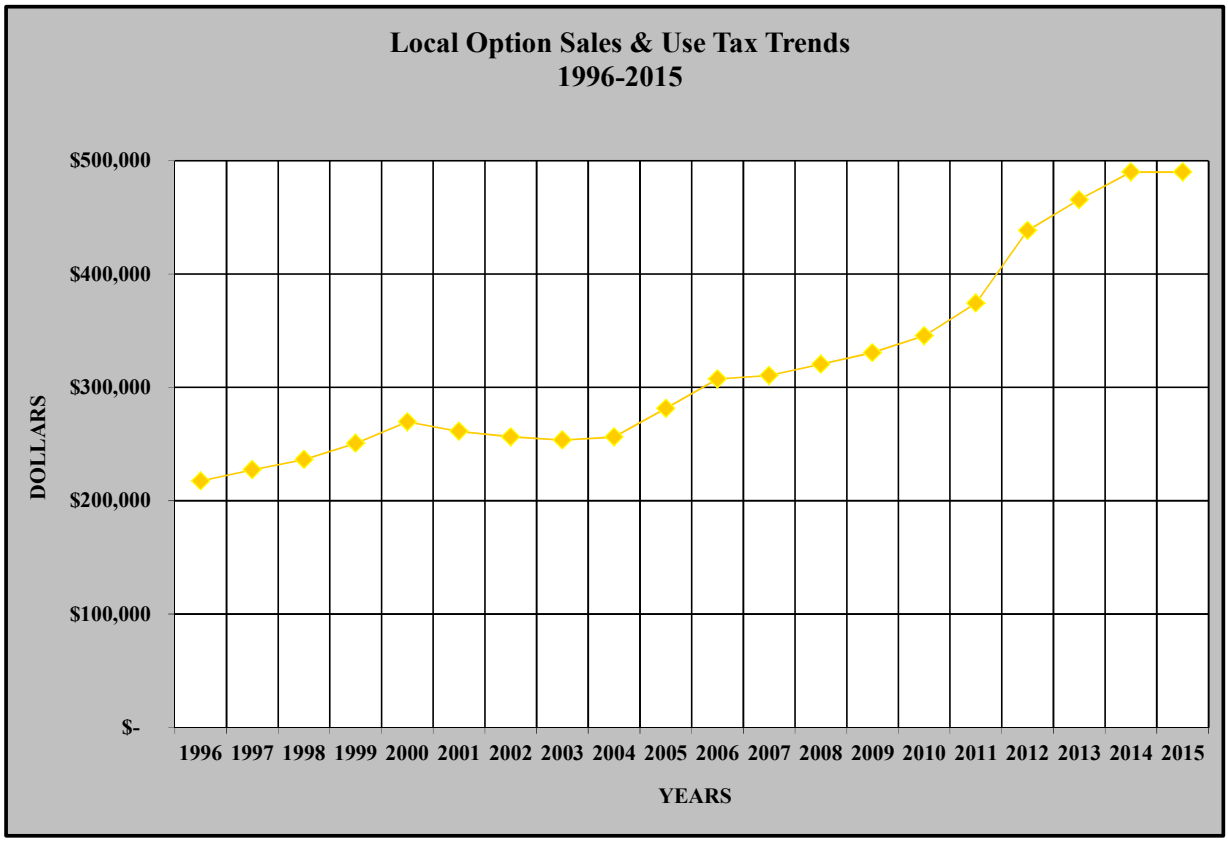
Real Estate Transfer Tax
This 1.0% tax, collected for the Township by the County Recorder of Deeds through the sale of deed transfer stamps, is on the sale price of all property in Upper St. Clair. The State also receives 1.0% and the School District receives 0.5%. Revenue derived from this tax is remitted to the Township monthly.

Public Utilities Tax
This is a State tax on public utilities which is distributed back to municipalities based on a distribution formula established by the Commonwealth of Pennsylvania. The Commonwealth distributes these funds to the Township in one annual payment.

Local Option Sales & Use Tax
This tax is collected by the Pennsylvania Department of Revenue and 25% of all collections are distributed to qualifying municipalities of Allegheny County. Revenue derived from this tax is remitted to the Township monthly.

Other Taxes **01-00-000-315???-000**	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
001 Local Services Tax	$ 253,863	$ 274,724	$ 265,000	$ 265,000	$ 265,000
002 Real Estate Transfer Tax	1,128,515	1,132,831	875,000	900,000	890,000
003 Public Utilities Tax	22,697	22,128	22,500	22,500	22,500
004 Local Option Sales & Use Tax	438,437	465,590	480,000	490,000	490,000
Total Other Taxes	**$ 1,843,512**	**$ 1,895,273**	**$ 1,642,500**	**$ 1,677,500**	**$ 1,667,500**


Real Estate Transfer Tax Trends
1996-2015
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
DOLLARS
1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015
YEARS


Local Option Sales & Use Tax Trends
1996-2015
$500,000
$400,000
$300,000
$200,000
$100,000
$-
DOLLARS
1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015
YEARS

GENERAL FUND

OTHER REVENUES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Licenses and Permits	**$ 228,685**	**$ 138,528**	**$ 151,525**	**$ 175,375**	**$ 158,025**

LICENSES AND PERMITS OVERVIEW

Upper St. Clair requires the issuance of licenses and permits for the conduct of certain activities within the municipality. Generally, permits are a means of control to assure that all municipal regulations and ordinances are upheld and to protect the public welfare. Fees charged for permits and licenses are intended to totally cover the cost of inspection, enforcement, and administration.

Licenses and Permits 01-00-000-320???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
001 Building Permits	$ 139,318	$ 73,461	$ 65,000	$ 94,000	$ 75,000
002 Beverage Licenses	2,150	4,850	3,000	1,500	2,500
003 Grading Permits	320	90	1,000	250	1,000
004 Amusement Device Permits	1,525	1,525	1,525	1,525	1,525
007 Street Opening Permits	39,808	29,240	40,000	31,000	35,000
008 Alarm Systems Permits	29,156	16,994	28,000	28,000	28,000
009 False Alarm Fees	725	975	1,000	600	1,000
012 Dye Test Compliance Fees	8,139	8,806	7,000	7,500	7,500
013 Electrical Permit Fees-Net	7,544	2,587	5,000	11,000	6,500
Total Licenses and Permits	**$ 228,685**	**$ 138,528**	**$ 151,525**	**$ 175,375**	**$ 158,025**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Fines and Fees	**$ 497,916**	**$ 519,320**	**$ 524,200**	**$ 526,100**	**$ 525,450**

FEES AND FINES OVERVIEW

The main revenue source for the category of Fees and Fines is Cable Television Franchise Fees. The Township grants non-inclusive Cable Franchise Agreements to Cable Service Vendors (currently Comcast Cable Communications and Verizon). The Township receives a 5% Franchise Fee (5% charge on various cable fees and services) from the vendors and airing of various local programming channels as part of the cable contract. The Township permits the cable providers to operate within the Public Right-of-Ways. The Township is not involved in programming or rate setting for cable services.

This account also includes all municipal revenues derived from violations of ordinances or State laws, fees for zoning applications and various Library fees and fines.

Fines and Fees **01-00-000-330???-000**	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
003 Filing and Hearing Fees	$ 15,089	$ 19,897	$ 13,000	$ 12,800	$ 13,000
004 Animal Control Fines and Fees	135	50	200	300	200
005 Magistrate Fines	25,157	21,251	25,000	22,000	23,000
006 Local Fines	7,116	6,645	7,000	14,500	9,250
008 State Traffic Fine Distribution	17,193	10,779	15,000	10,000	12,000
011 Library Fees and Fines	27,810	28,849	29,000	26,500	28,000
012 Cable Television Franchise Fees	405,416	431,849	435,000	440,000	440,000
Total Fines and Fees	**$ 497,916**	**$ 519,320**	**$ 524,200**	**$ 526,100**	**$ 525,450**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Rental Income	**$ 78,081**	**$ 77,808**	**$ 80,900**	**$ 84,400**	**$ 82,400**

RENTAL INCOME OVERVIEW

The Township receives rental income from the School District, which leases a portion of the Municipal Building and reimburses the Township for space occupied and a proportionate share of the utility expense.

In an effort to improve its own emergency dispatch system for police, fire and public safety, the Township, in 1996, leased land to Crown Communications for the purpose of erecting a 350-foot communications tower to replace the 180 foot Township owned communications tower. The Township was provided six (6) antennae positions on the new tower and $140,000 of new radio equipment. Crown provided these services along with an annual lease amount of $2,400 in exchange for the commercial use of the remaining antennae positions on the new tower.

Rental Income 01-00-000-340???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
001 School District Rental (rent plus utilities)	$ 75,681	$ 75,408	$ 78,500	$ 82,000	$ 80,000
002 Boyce Road Radio Tower Rental	2,400	2,400	2,400	2,400	2,400
Total Rental Income	**$ 78,081**	**$ 77,808**	**$ 80,900**	**$ 84,400**	**$ 82,400**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Interest on Investments	**$ 4,029**	**$ 2,663**	**$ 3,500**	**$ 1,750**	**$ 3,500**

INTEREST INCOME OVERVIEW

Through careful cash flow planning and a prudent investment policy, Upper St. Clair attempts to achieve maximum return on investment of idle cash. In accordance with the Upper St. Clair Township Code, investments are permitted in Federal treasury notes, bank or savings and loan certificates of deposit, and insured or collateralized money funds. The 2015 Budget anticipates that interest rates will remain consistent with 2014, with a range of .1% to .3%.

Interest on Investments **01-00-000-345???-000**	**2012 Actual**	**2013 Actual**	**2014 Budget**	**2014 Estimate**	**2015 Budget**
001 Interest on Investments	$ 4,029	$ 2,663	$ 3,500	$ 1,750	$ 3,500
Total Interest on Investments	**$ 4,029**	**$ 2,663**	**$ 3,500**	**$ 1,750**	**$ 3,500**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Service Agreements	**$ 209,039**	**$ 229,332**	**$ 208,826**	**$ 220,436**	**$ 216,100**

SERVICE AGREEMENTS OVERVIEW

The Township has entered into a number of Agreements where it provides service to other jurisdictions or organizations for a fee. This group of accounts shows the estimated revenue anticipated under these Agreements in 2015.

Snow and Ice Removal
By Agreement, the State of Pennsylvania and the Upper St. Clair School District reimburse the Township for costs associated with snow and ice removal on state roads and School District property. (See "Public Works - Snow and Ice Control")

Peters Township Service Agreement
By agreement, Peters Township reimburses Upper St. Clair for a portion of the operation expenses of the Brush Run Pump Station, which services a small area of that community (See "Sanitary Sewer Fund")

Tax Collection Service Agreement
The Township and the School District have entered into a joint Tax Collection Agreement. The Township Tax Office collects taxes for both bodies under a shared cost Arrangement. The Tax Collection Agreement was renewed in December, 2012 and only reimburses the Township for Staff personnel costs, office space costs and data processing costs. The School District is invoiced separately for any costs of the Jordan Tax Service contract that is directly applicable to the School District.

PennDOT Road Maintenance Agreement
The Township and PennDOT have entered into an Agreement under which the Township will perform certain maintenance functions on state roads for a service fee. Under the Agreement, responsibility for state road maintenance continues to rest with PennDOT. The Township acts as PennDOT's independent contractor for such functions as pothole patching, drainage cleaning, sign maintenance and guide rail maintenance. (See *"Public Works - Street Maintenance"*)

Service Agreements 01-00-000-350???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
001 Snow and Ice Control	$ 159,144	$ 164,081	$ 160,000	$ 170,000	$ 165,000
002 Peters Township Service	3,008	3,084	3,100	3,053	3,100
004 School District Tax Collection Agreement	31,140	31,140	27,320	27,320	28,000
007 PennDOT Road Mte. Agreement	15,747	31,027	18,406	20,063	20,000
Total Service Agreements	**$ 209,039**	**$ 229,332**	**$ 208,826**	**$ 220,436**	**$ 216,100**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Recreation Program Fees	**$ 360,263**	**$ 377,957**	**$ 380,000**	**$ 361,023**	**$ 373,000**

RECREATION PROGRAM FEES OVERVIEW

This group of revenue accounts provides estimated receipts for Recreation programs and tennis and golf course maintenance and supervision. Recreation program expenses, excluding tennis and golf course maintenance expenses, total $364,767. Revenues do not cover administration costs and capital expenses required by the programming.

Recreation Program Fees 01-00-000-367???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
002 Football Training	$ 9,916	$ 8,749	$ 10,000	$ 7,499	$ 9,000
003 Aerobics/Dance & Exercise	13,536	9,086	15,000	6,900	10,000
007 Soccer Programs	5,915	5,349	6,000	5,219	6,000
008 Softball	14,686	17,326	15,000	14,330	15,000
011 Summer Playground & Cultural Art Program	49,855	61,323	55,000	73,000	65,000
013 Older Adults	480	620	750	600	750
014 Golf Course*	8,863	8,323	8,000	5,500	7,500
015 Tennis Program*	28,577	27,663	30,000	26,000	27,500
018 Golf Lesson	420	-	2,500	-	1,000
020 Summer Music Program	6,288	4,114	6,000	2,575	4,000
021 Tennis Bubble Fees**	106,308	106,366	110,000	105,000	110,000
022 Miscellaneous Self Supporting	61,082	70,159	65,000	62,000	65,000
023 Youth Basketball	52,027	56,901	53,500	51,000	50,000
028 Instructional Baseball	2,045	1,768	3,000	1,200	2,000
999 Administration Fees	265	210	250	200	250
Total Recreation Program Fees	**$ 360,263**	**$ 377,957**	**$ 380,000**	**$ 361,023**	**$ 373,000**

***These programs are included in the Public Works Department Budget.**
****Additional revenue generated by this program will be used to amortize the capital cost of two (2) tennis bubbles which were constructed in 1999 & 2008 respectively.**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Total Other Non-Tax Revenue	**$ 867,810**	**$ 926,687**	**$ 934,373**	**$ 941,897**	**$ 902,957**

OTHER NON-TAX REVENUE OVERVIEW

This group of revenue accounts provides estimates for receipts in miscellaneous categories. The major categories are described below.

Library State Grant
The Commonwealth of Pennsylvania provides annual funding to qualifying libraries.

State Pension Grant
Under the Pension Reform Act, Act 205, the Township receives an allocation from the State of Pennsylvania for each full time employee in the pension plan. Funds are deposited into the pension plans based on actuarial funding requirements.

Employee Health Insurance Reimbursements
All full-time employees are required to pay a portion of their Health insurance premiums through a bi-weekly withholding. The respective deduction depends on the employee's hire date and/or job classification.

MRM Workers Compensation Dividends
The Township belongs to a workers' compensation pooled trust and receives an annual payment in the form of dividends.

Other Non-Tax Revenue 01-00-000-??????-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
370011 Library State Grant	$ 62,926	$ 62,926	$ 63,000	$ 62,926	$ 63,000
370013 State Pension Grant	501,116	540,061	566,358	537,137	530,557
370014 Recycling Program/Grant	27,665	16,929	23,215	23,230	20,000
370015 Library Table Gaming Payments	11,279	10,861	12,000	12,000	12,000
370016 Act 13 State Grant Funds	2,171	-	2,800	4,851	2,400
370024 Federal Bulletproof Vest Grant	5,563	-	-	-	-
370030 Allegheny Conservation District Grant	-	5,000	-	-	-
370035 PEMA Grant - Storm Clean-up	-	-	-	-	-
380001 Maps, Documents & Police Rpts	8,506	6,628	7,000	6,600	7,000
380010 Facility Fees	8,480	15,100	10,000	11,000	10,000
380012 Library Copier/Printer Revenue	4,685	4,713	4,500	5,000	4,500
380013 Library Donations/Fundraising	4,006	1,175	-	-	-
380022 Employee Health Ins. Reimb.	52,731	73,445	73,000	68,000	70,000
380026 COBRA Insurance Payments	7,688	3,038	10,000	2,500	5,000
380027 MRM Workers Comp. Dividends	81,055	128,586	80,000	141,038	110,000
380029 Comcast Cable - Grant for Cable 7	17,535	2,286	2,500	9,115	2,500
380040 Public Works Scrap Metal Rev.	12,603	9,621	5,000	16,500	10,000
380080 Flex Plan Year End Reimb.	4,830	7,868	5,000	7,000	6,000
380099 Miscellaneous Revenue	54,971	38,450	70,000	35,000	50,000
Total Other Non-Tax Revenue	**$ 867,810**	**$ 926,687**	**$ 934,373**	**$ 941,897**	**$ 902,957**

GENERAL FUND

GENERAL GOVERNMENT SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government Expenditures					
Personal Services	$ 1,101,986	$ 1,153,002	$ 1,201,405	$ 1,179,762	$ 1,274,226
Contractual Services	554,678	622,222	722,335	649,542	800,039
Commodities	36,969	28,436	50,650	36,850	51,350
Distributed Costs	(215,905)	(248,618)	(284,142)	(238,672)	(344,298)
Total General Government Expenditures	**$ 1,477,728**	**$ 1,555,042**	**$ 1,690,248**	**$ 1,627,482**	**$ 1,781,317**

GENERAL GOVERNMENT OVERVIEW

The Township of Upper St. Clair's General Government consists of seven (7) departments: the Board of Commissioners, Administration, the Finance Office, Tax Collection, Legal Services, Information Technology, and Cable Television. For specific information on each department please refer to the department sections following the summary section.

2014 DEPARTMENT ACCOMPLISHMENTS

- Received the Distinguished Budget Presentation Award for the 2014 Budget from the Government Finance Officers Association of America (GFOA).
- Received the Certificate of Achievement Award for Excellence in Financial Reporting (CAFR) for year ending December 31, 2013 from GFOA
- Completed Server Room Relocation and resolved data corruption issue
- Negotiated a new Collective Bargaining Agreement for the Teamsters Local 205 for the term of January 1, 2014 through December 31, 2017
- Public Access Television produced over 140 programs, with 18,000 minutes of unique programing produced.
- 170 Township related video programs made available on demand available on the Township's website

2015 DEPARTMENT GOALS AND OBJECTIVES

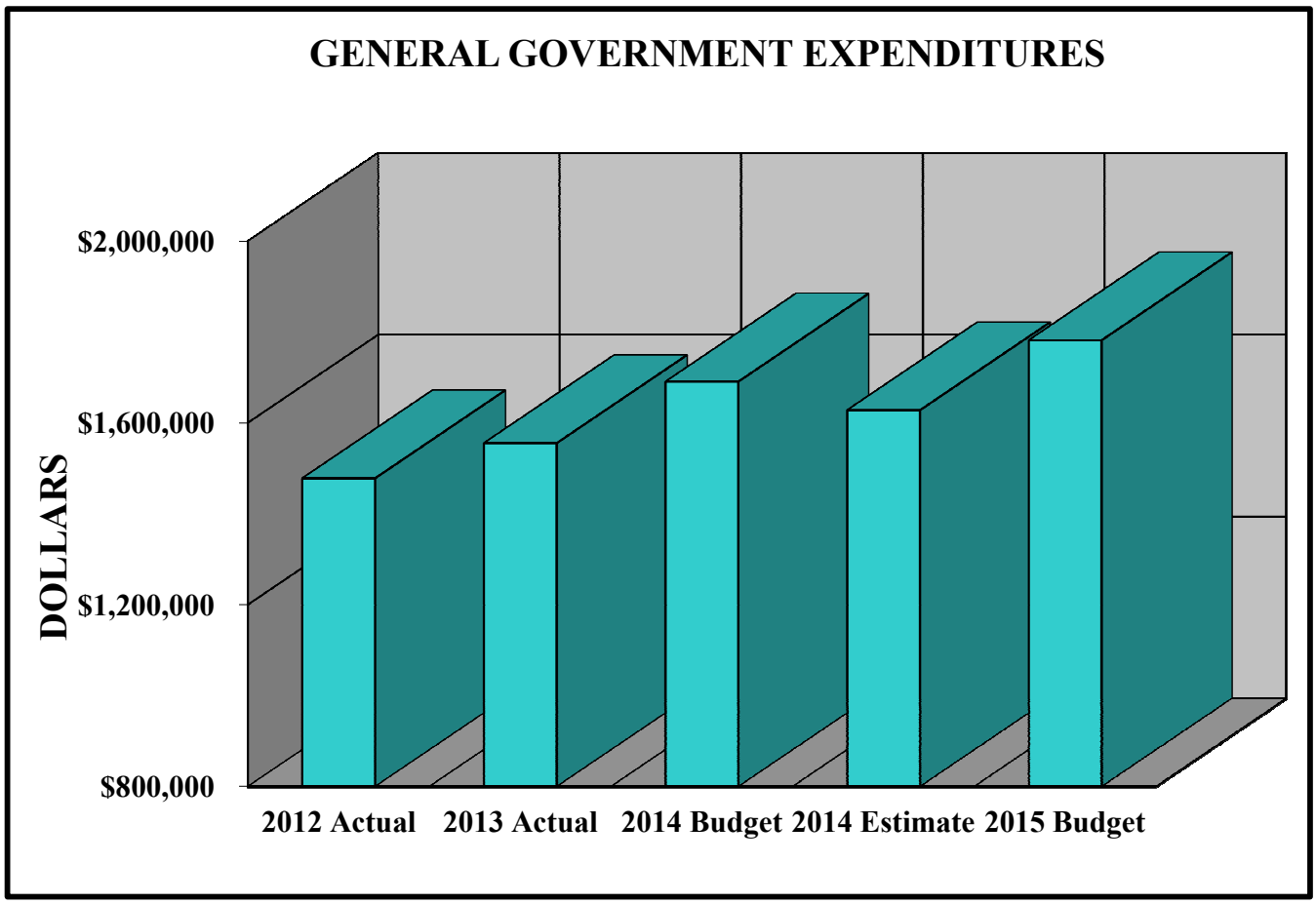
- Continue to participate in the GFOA CAFR and Distinguished Budget Award Programs
- Implement Time Clock Software in various Township Departments
- Implement Township-Wide Document Manager Solution
- Implement $330,000 2015 funding from RAD for Boyce Mayview Park and seek continued RAD support for 2016
- Continue making safety improvements, building reconfigurations and infrastructure upgrades in the Township municipal building

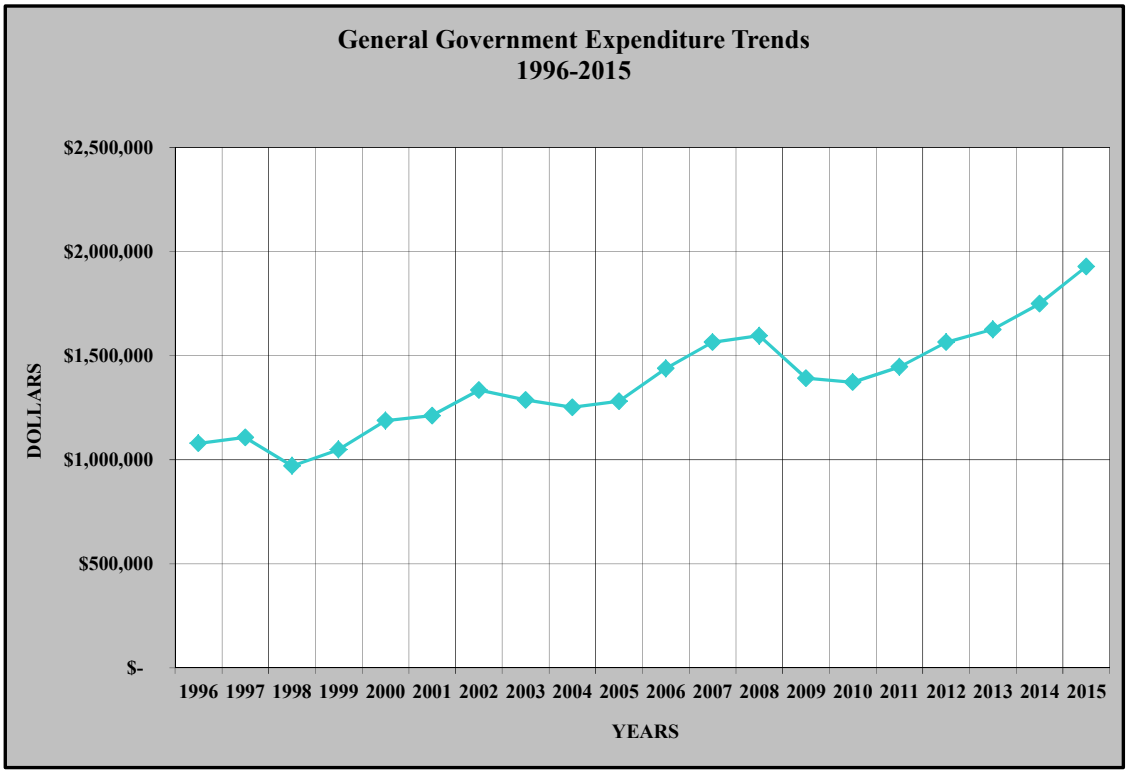
DEPARTMENT EXPENDITURES

General Government Expenditures 01-10-101-500 TO 01-10-107-500	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 770,220	$ 828,203	$ 844,447	$ 852,443	$ 920,197
110 Overtime Wages	-	-	100	-	100
120 Part-Time Wages	6,535	-	1,500	-	-
130 Elected Officials Salaries	8,300	8,400	8,400	8,400	8,400
162 Group Life Insurance	6,728	6,403	6,655	6,632	6,810
163 Medical Insurance	174,804	166,274	190,945	164,142	181,200
164 Workers' Compensation	3,766	3,889	3,850	3,967	4,005
166 Pension Costs	64,184	68,819	70,870	71,045	73,111
167 Long-term Disability Insurance	3,077	2,266	2,280	2,315	2,357
168 Post Retirement Plan	7,000	7,000	7,000	6,800	7,000
198 Social Security Expense	57,372	61,748	65,358	64,018	71,046
Total Personal Services	$ 1,101,986	$ 1,153,002	$ 1,201,405	$ 1,179,762	$ 1,274,226
Contractual Services					
210 Professional Services-Legal	$ 158,022	$ 186,240	$ 185,000	$ 190,000	$ 195,000
212 Professional Services-Auditing	14,650	16,821	16,035	16,023	16,789
217 Miscellaneous Consulting Services	-	250	5,000	200	4,000
220 Liability Insurance	10,800	13,637	14,500	13,940	14,500
223 Tax Collection Bonds	5,436	5,436	6,000	5,436	6,000
230 Association Dues	25,809	26,390	27,400	29,476	29,400
231 Travel & Conference Expense	21,566	20,662	31,500	21,700	36,000
243 Telephone	13,033	11,193	15,000	11,400	12,500
250 Repairs & Maintenance-Office Equipment	47,956	51,131	79,650	60,847	103,100
274 Legal Advertising	16,248	14,237	16,000	17,000	18,000
275 Printing & Duplicating	78	(4)	1,000	100	500
278 Postage	10,240	8,745	11,250	18,620	13,250
280 Mileage Reimbursement	23	17	500	100	500
290 Other Contractual Services	230,817	267,467	266,000	264,700	303,000
291 Real Estate Appraisal Services	-	-	-	-	-
292 Volunteer Boards & Commissions Recognition Expense	-	-	7,500	-	7,500
299 Internet Connection Services	-	-	40,000	-	40,000
Total Contractual Services	$ 554,678	$ 622,222	$ 722,335	$ 649,542	$ 800,039

DEPARTMENT EXPENDITURES (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
300 Office Furniture & Equipment	$ 444	$ 144	$ 6,000	$ 3,400	$ 6,500
301 Expendable Office Supplies	13,183	9,323	16,900	13,825	17,150
302 Books & Subscriptions	1,262	639	2,450	1,050	2,200
303 Tapes	240	27	500	100	500
304 Publicity Material	-	-	-	-	-
390 Other Supplies	21,840	18,303	24,800	18,475	25,000
Total Commodities	$ 36,969	$ 28,436	$ 50,650	$ 36,850	$ 51,350
Distributed Costs					
601 Dist. Vehicle Costs	$ 9,884	$ 10,975	$ 10,384	$ 10,384	$ 10,644
602 Dist. Data Processing Costs	(225,789)	(259,593)	(294,526)	(249,056)	(354,942)
Total Distributed Costs	$ (215,905)	$ (248,618)	$ (284,142)	$ (238,672)	$ (344,298)
Total General Government Expenditures	**$ 1,477,728**	**$ 1,555,042**	**$ 1,690,248**	**$ 1,627,482**	**$ 1,781,317**





**Average Annual Cost Increase Rate – 4.03%*

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the General Government department?

Net Expenditures*			***$1,214,407***
How many real estate tax mills?		**0.26**	**$529,941**
Earned Income Tax per $100?	**$**	**6.79**	**$571,254**
Percentage of Other Taxes?		**0.63%**	**$113,212**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

Administrative Vehicles

	Asset Tag	Year	Make	Model	Mileage (as of 10-1-2013)	Age in Years	Condition	Anticipated Replacement Year
Passenger Vehicles								
1	2006 046	2006	Ford	Explorer	116,000	8	Poor	Rotation Vehicle
2	2007 070	2007	Ford	Explorer	57,861	7	Good	2016
3	2008 020	2008	Ford	Explorer	57,795	6	Good	2016
4	2011 005	2011	Ford	Escape	18,574	3	Good	Rotation Vehicle
5	2009 030	2009	Ford	Escape XLT	18,470	5	Good	2018
6	2012 003	2013	Ford	Explorer	11, 738	1	Excellent	2017

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GENERAL FUND

GENERAL GOVERNMENT DEPARTMENTS

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Board of Commissioners Expenditures					
Personal Services	$ 8,935	$ 9,043	$ 9,043	$ 9,043	$ 9,043
Contractual Services	26,159	29,231	41,900	30,478	41,900
Commodities	3,702	1,343	3,000	1,500	3,000
Total Board of Comm. Expenditures	**$ 38,796**	**$ 39,617**	**$ 53,943**	**$ 41,021**	**$ 53,943**

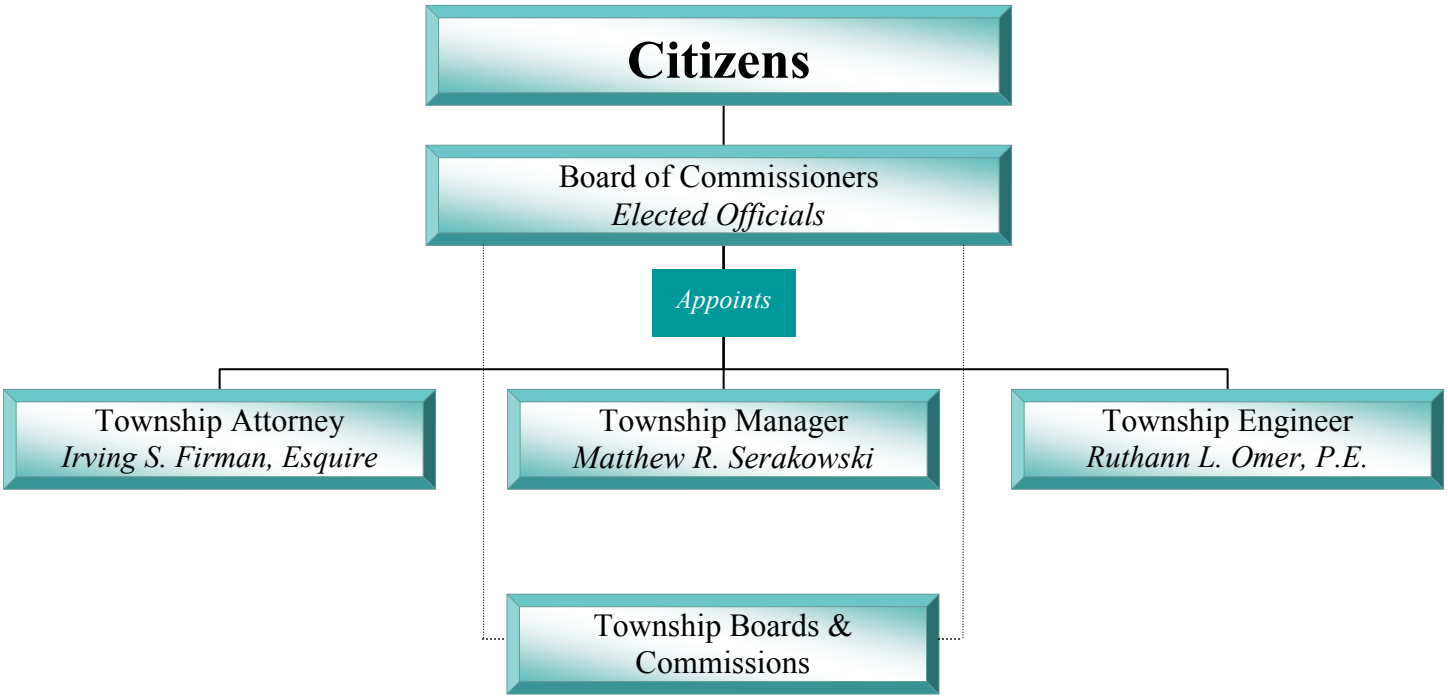
BOARD OF COMMISSIONERS OVERVIEW

The Township of Upper St. Clair is a Home Rule Municipality located in Allegheny County of the Commonwealth of Pennsylvania. As a Home Rule Municipality, a locally drafted Charter adopted by the voters of Upper St. Clair governs the Township.

Through a Commission/Manager form of government, the Charter provides for a clear distinction between policy-making functions and administrative functions. The policy-making functions of the Township are the primary responsibility of the Board of Commissioners. The Board of Commissioners consists of seven (7) members, two (2) of whom are elected at large, and five (5) of whom are elected by wards. The Board of Commissioners takes action by adopting local laws (ordinances), resolutions and motions at public meetings held not less than once monthly. The Board of Commissioners is responsible for the adoption of the annual budget and the appointment of the Township Manager.

Section 306 of the Charter provides that members will receive salaries not to exceed $2,000 per annum so long as the Township's population is less than 25,000. The current compensation is $1,200 per annum. The Board of Commissioners could vote to increase salaries to $2,000 per annum for newly elected officials taking office in 2015.

DEPARTMENT ORGANIZATIONAL STRUCTURE



Board of Commissioners	Ward
Robert W. Orchowski, *President*	3
Russell R. Del Re, *Vice President*	5
Mark D. Christie	4
Glenn R. Dandoy	At Large
Daniel R. Paoly	At Large
Rex A. Waller	2
Nicholas J. Seitanakis	1

Township Boards & Commissions
Building and Fire Codes Appeals and Advisory Board
Civil Service Board
Library Board
Municipal Authority
Parks and Recreation Board
Planning Commission
Zoning Hearing Board

DEPARTMENT EXPENDITURES

Board of Commissioners Expenditures 01-10-101-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
130 Elected Officials Salaries	$ 8,300	$ 8,400	$ 8,400	$ 8,400	$ 8,400
Seven Commissioners @ $1200					
198 Social Security Expense	635	643	643	643	643
Total Personal Services	$ 8,935	$ 9,043	$ 9,043	$ 9,043	$ 9,043
Contractual Services					
220 Liability Insurance	$ 10,800	$ 13,637	$ 14,500	$ 13,940	$ 14,500
Public Official Liability Policy					
230 Association Dues	7,538	7,538	7,900	7,538	7,900
PA League of Cities					
231 Travel & Conference Expense					
PA League of Cities					
Allegheny League of Muns.					
Allegheny Cnty. Borough Assoc.					
National League Of Cities	7,821	8,056	12,000	9,000	12,000
292 Volunteer Boards & Commissions					
Recognition Expense	-	-	7,500	-	7,500
Total Contractual Services	$ 26,159	$ 29,231	$ 41,900	$ 30,478	$ 41,900
Commodities					
390 Other Supplies	$ 3,702	$ 1,343	$ 3,000	$ 1,500	$ 3,000
Total Commodities	$ 3,702	$ 1,343	$ 3,000	$ 1,500	$ 3,000
Total Board of Comm. Expenditures	**$ 38,796**	**$ 39,617**	**$ 53,943**	**$ 41,021**	**$ 53,943**

BUDGETARY COMMENT

Funds requested for the Board of Commissioners are the same as appropriated in 2014.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration Expenditures					
Personal Services	$ 583,797	$ 580,734	$ 596,065	$ 595,470	$ 642,044
Contractual Services	85,370	80,015	96,500	91,838	118,500
Commodities	23,719	22,941	30,000	24,550	30,000
Distributed Costs	31,994	36,554	64,311	55,986	72,999
Total Administration Expenditures	**$ 724,880**	**$ 720,244**	**$ 786,876**	**$ 767,844**	**$ 863,543**

GENERAL GOVERNMENT ADMINISTRATION OVERVIEW

The Township Administrative Staff has the dual function of providing professional support to the Board of Commissioners and supervising all other departments of the Township. This work is accomplished by the Township Manager, Assistant Township Manager, four (4) full-time administrative assistants, and one (1) office assistant. Part-time interns who are working on Public Administration degrees at local universities augment the Staff. The employment of interns expands the capabilities of the Professional Staff and at the same time provides on-the-job experience to potential municipal managers at little cost to the Township.

This department includes an allocation for South Hills Area Council of Governments (SHACOG) membership dues. Major areas in which Upper St. Clair and other communities cooperate through SHACOG include: data collection; joint purchasing; and a credit union. There are many other opportunities for reducing the cost of government through joint cooperation with neighboring municipalities. Other organizations allocated through this department include Pennsylvania Municipal League (PML) and Chartiers Valley District Flood Control Authority. It is recommended that the Township continue support of these organizations.

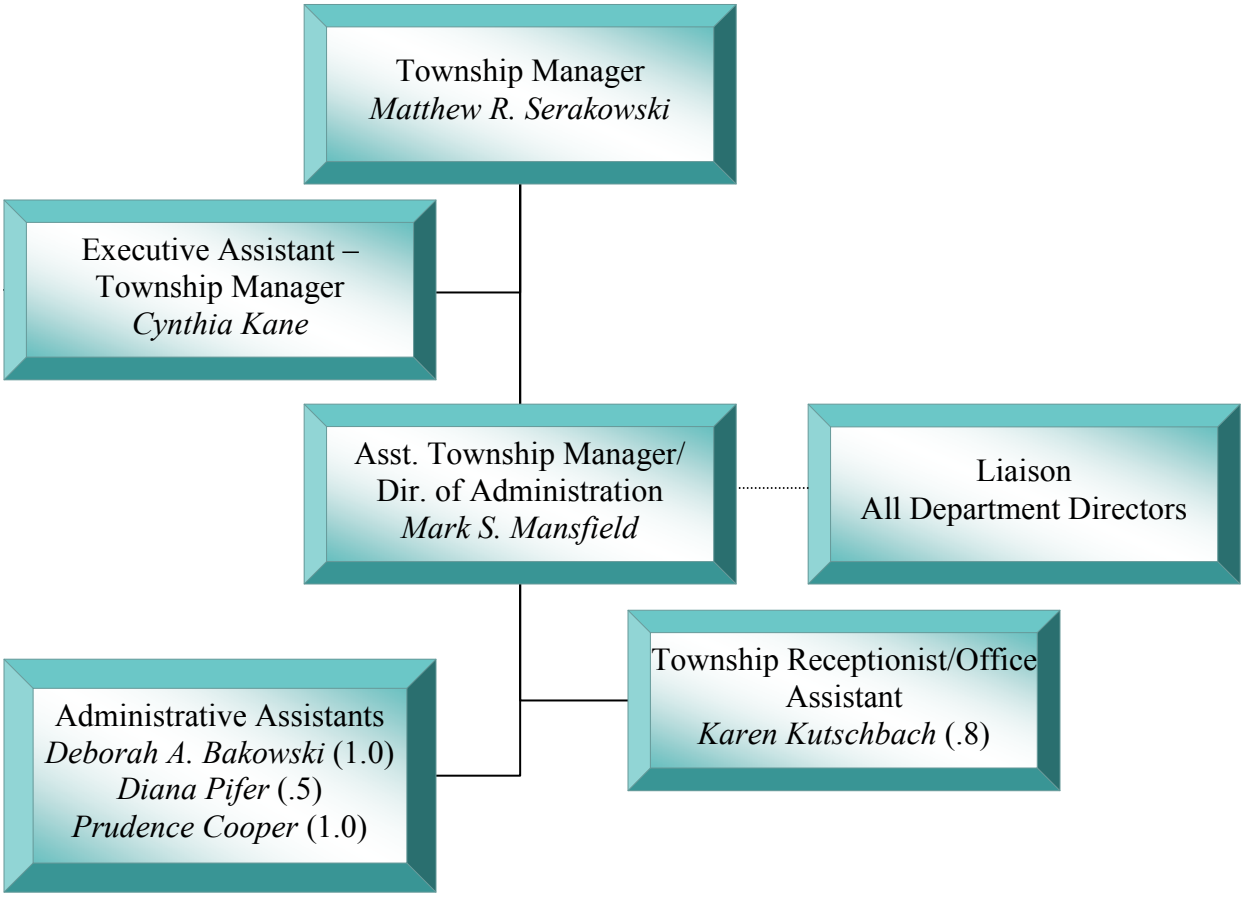
This department provides services for several other departments including grant applications, human resources, personnel functions, fleet logs, insurance management, vendor contracts, minutes of all Board of Commissioners and Informational and General Affairs Meetings, copying and office supplies.

DEPARTMENT ORGANIZATIONAL STRUCTURE

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Township Manager	1	$123,472	$172,857	1
Assistant Township Manager/Director of Administration	2	$101,207	$141,688	1
Executive Assistant - Office of the Township Manager	6	$45,686	$63,961	1
Administrative Assistant	7	$37,448	$52,425	3
Office Assistant	8	$24,965	$43,689	1
Total				**7**

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)

The proposed authorized personnel responsible for programs and services for the Administration Department for 2015 are as follows:



Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Administrative employee's wages and benefits has been made as follows:

Position Title	Administration	Finance	Sanitary Sewer
Township Manager	70.0%	n/a	30.0%
Office Assistant	80.0%	20.0%	n/a

DEPARTMENT EXPENDITURES

Administration Expenditures 01-10-102-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 411,097	$ 418,093	$ 426,985	$ 426,985	$ 467,660
110 Overtime Wages	-	-	100	-	100
120 Part-Time Wages	6,535	-	-	-	-
162 Group Life Insurance	3,575	3,191	3,360	3,200	3,400
163 Medical Insurance	90,360	86,470	88,980	88,980	90,000
164 Workers' Compensation	1,880	1,949	1,970	2,000	2,000
166 Pension Costs	35,617	36,335	37,425	37,425	38,500
167 Long-term Disability Insurance	1,654	1,135	1,180	1,180	1,200
168 Post Retirement Plan	3,400	3,400	3,400	3,200	3,400
198 Social Security Expense	29,679	30,161	32,665	32,500	35,784
Total Personal Services	$ 583,797	$ 580,734	$ 596,065	$ 595,470	$ 642,044
Contractual Services					
230 Association Dues	$ 17,106	$ 17,392	$ 18,000	$ 20,838	$ 20,000
231 Travel & Conference Expense	8,714	7,492	9,500	8,500	10,000
243 Telephone	13,033	11,193	15,000	11,400	12,500
250 Repairs & Maintenance-Office Equipment	5,461	7,114	7,000	2,000	5,000
274 Legal Advertising	16,248	14,237	16,000	17,000	18,000
278 Postage	9,547	8,405	10,500	18,000	12,500
280 Mileage Reimbursement	23	17	500	100	500
290 Other Contractual Services	15,238	14,165	20,000	14,000	40,000
Total Contractual Services	$ 85,370	$ 80,015	$ 96,500	$ 91,838	$ 118,500
Commodities					
300 Office Furniture & Equipment	$ -	$ -	$ 2,000	$ 1,500	$ 2,000
301 Expendable Office Supplies	10,069	6,732	11,500	9,500	11,500
302 Books & Subscriptions	1,103	639	1,500	1,050	1,500
390 Other Supplies	12,547	15,570	15,000	12,500	15,000
Total Commodities	$ 23,719	$ 22,941	$ 30,000	$ 24,550	$ 30,000

DEPARTMENT EXPENDITURES (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Distributed Costs					
601 Dist. Vehicle Costs	$ 9,884	$ 10,975	$ 10,384	$ 10,384	$ 10,644
602 Dist. Data Processing Costs	22,110	25,579	53,927	45,602	62,355
Total Distributed Costs	$ 31,994	$ 36,554	$ 64,311	$ 55,986	$ 72,999
Total Administration Expenditures	**$ 724,880**	**$ 720,244**	**$ 786,876**	**$ 767,844**	**$ 863,543**

BUDGETARY COMMENT

Funds requested for General Government Administration are $76,667 or 9.7% more than those appropriated in 2014 due to increasing personal services cost and contractual services for a salary survey.

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Finance Office Expenditures					
Personal Services	$ 200,713	$ 218,127	$ 222,845	$ 204,730	$ 214,578
Contractual Services	36,799	39,415	44,230	37,130	44,185
Commodities	6,049	2,250	8,750	5,800	8,750
Distributed Costs	22,110	25,579	53,927	45,602	47,965
Total Finance Office Expenditures	**$ 265,671**	**$ 285,371**	**$ 329,752**	**$ 293,262**	**$ 315,478**

FINANCE OFFICE OVERVIEW

The Director of Finance is responsible for the total operation of the Finance Office and Tax Collection. The Finance Office is responsible for the following functions:

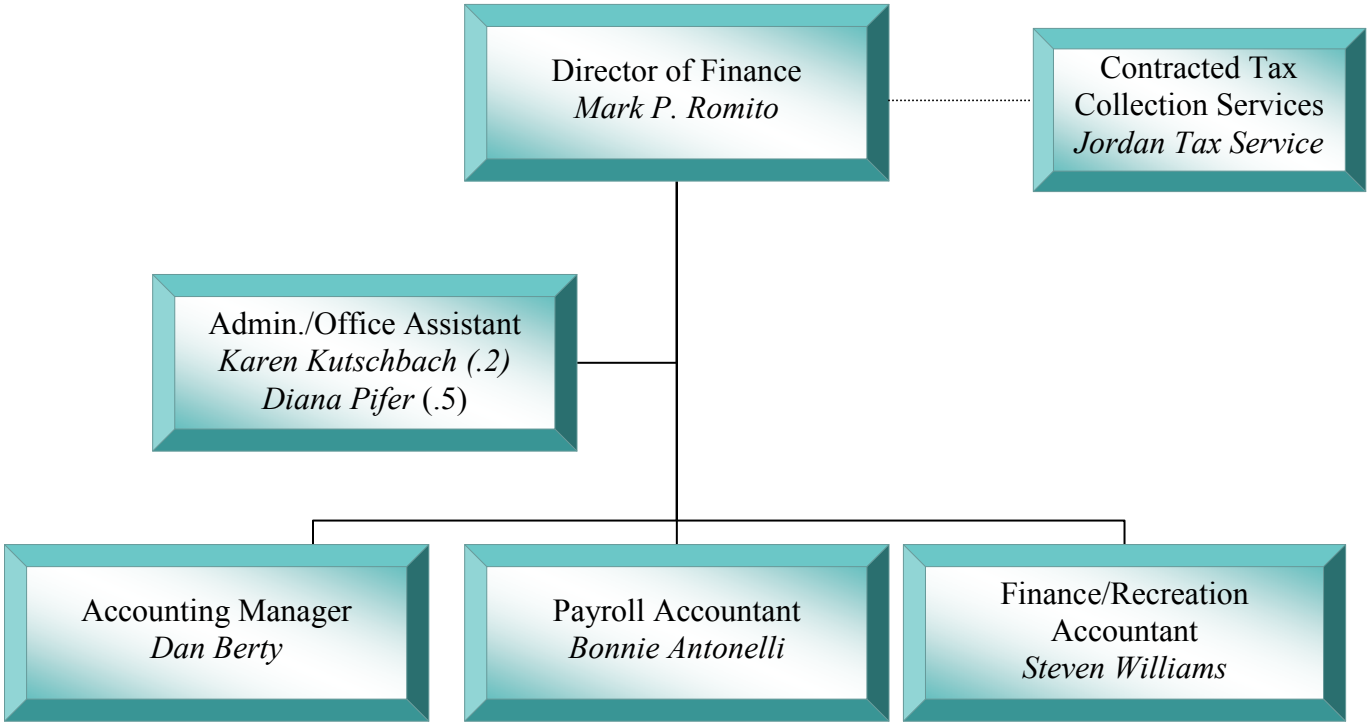
- Administering Payroll for the Township and Tri-Community South EMS
- Administration of lien programs
- Budget preparation and expenditure control
- Financial reporting and projecting
- Preparation of all payroll and expenditure vouchers
- Purchasing systems
- Coordination of independent audit activity
- Debt management
- Insurance management
- Investment of idle funds
- Pension plan administration
- Property and inventory control
- Staff assistance to the Township Manager's office

DEPARTMENT STATISTICS AND BENCHMARKS

Performance Measures	2011	2012	2013	2014	Increase/ (Decrease)
Effectiveness					
Consecutive Years Receiving GFOA Certificate	24	25	26	27	n/a
of Achievement for Excellence in Financial Reporting					
Consecutive Years Receiving GFOA Distinguished	3	4	5	6	n/a
Budget Presentation Award					
Workload					
Accounts Payable Checks	2,974	2,872	3,607	3,761	154
Accounts Payable Electronic Funds Transfers	888	1,016	870	858	(12)
Percentage of Accounts Payable paid via EFT	23.0%	26.1%	19.4%	18.6%	(0)
Vouchers	7,529	8,261	10,351	9,109	(1,242)
Payroll Checks	2,288	2,152	1,708	1,661	(47)
Payroll Direct Deposits	5,793	6,006	7,058	7,226	168
Percentage of Paychecks deposited via Direct Deposit	71.7%	73.6%	80.5%	81.3%	0
Timesheets	8,081	8,158	8,766	8,887	121
Accounts Receivable Invoices	658	643	577	507	(70)
Deposits	2,610	2,463	2,943	2,734	(209)

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Finance and Tax Collection Departments for 2015 are as follows:



Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Finance	3	$82,954	$116,139	1
Accounting Manager	5	$55,734	$78,027	1
Payroll Accountant	7	$37,448	$52,425	1
Finance/Recreation Accountant	7	$37,448	$52,425	1
Total				**4**

Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Finance employee's wages and benefits has been made as follows:

Position Title	Administration	Finance	Tax Collection	Sanitary Sewer	C&RC
Director of Finance	n/a	55.0%	25.0%	17.5%	2.5%
Accounting Manager	n/a	62.5%	10.0%	20.0%	7.5%
Payroll Accountant	n/a	80.0%	5.0%	5.0%	10.0%
Finance/Recreation Accountant	n/a	50.0%	n/a	n/a	50.0%
Office Assistant	80.0%	20.0%	n/a	n/a	n/a

DEPARTMENT EXPENDITURES

Finance Office Expenditures 01-10-103-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 144,540	$ 160,627	$ 157,145	$ 150,000	$ 153,750
162 Group Life Insurance	1,267	1,249	1,240	1,300	1,270
163 Medical Insurance	29,623	28,559	37,060	26,000	32,000
164 Workers' Compensation	641	749	645	700	700
166 Pension Costs	12,049	13,246	13,260	13,200	13,596
167 Long-term Disability Insurance	571	439	375	410	400
168 Post Retirement Plan	1,100	1,100	1,100	1,100	1,100
198 Social Security Expense	10,922	12,158	12,020	12,020	11,762
Total Personal Services	$ 200,713	$ 218,127	$ 222,845	$ 204,730	$ 214,578
Contractual Services					
212 Professional Services-Auditing	$ 14,650	$ 14,000	$ 14,730	$ 14,730	$ 15,435
230 Association Dues	1,165	1,460	1,500	1,100	1,500
231 Travel & Conference Expense	3,913	5,114	5,000	4,200	6,500
250 Repairs & Maintenance-Office Equipment	8,015	8,679	11,000	9,000	9,250
275 Printing & Duplicating	78	(4)	1,000	100	500
290 Other Contractual Services	8,978	10,166	11,000	8,000	11,000
Total Contractual Services	$ 36,799	$ 39,415	$ 44,230	$ 37,130	$ 44,185
Commodities					
300 Office Furniture & Equipment	$ -	$ -	$ 1,000	$ 200	$ 1,500
301 Expendable Office Supplies	2,505	1,831	3,000	3,400	3,250
302 Books & Subscriptions	159	-	750	-	500
390 Other Supplies	3,385	419	4,000	2,200	3,500
Total Commodities	$ 6,049	$ 2,250	$ 8,750	$ 5,800	$ 8,750
Distributed Costs					
602 Dist. Data Processing Costs	$ 22,110	$ 25,579	$ 53,927	$ 45,602	$ 47,965
Total Distributed Costs	$ 22,110	$ 25,579	$ 53,927	$ 45,602	$ 47,965
Total Finance Office Expenditures	**$ 265,671**	**$ 285,371**	**$ 329,752**	**$ 293,262**	**$ 315,478**

BUDGETARY COMMENT

Funds requested for the Finance Office are $14,274 or 4.33% less than appropriated in 2014 mainly due to personnel changes within the department.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Tax Collection Expenditures					
Personal Services	$ 46,801	$ 47,794	$ 48,395	$ 47,542	$ 49,333
Contractual Services	173,128	208,119	198,405	210,696	213,454
Commodities	643	97	950	600	950
Distributed Costs	8,291	9,592	12,445	10,523	14,390
Total Tax Collection Expenditures	**$ 228,863**	**$ 265,602**	**$ 260,195**	**$ 269,361**	**$ 278,127**

TAX COLLECTION OVERVIEW

Since 1978, the Home Rule Charter has required the Township Manager or his designated representative to assume the responsibility for tax collection in the Township. The Township Manager delegates this responsibility to the Director of Finance and to Jordan Tax Service.

Under an Agreement with the Upper St. Clair School District, the Township Tax Office collects taxes for the School District, as well as the Township. In 2012, the Township agreed to a new five (5) year contract with Jordan Tax Service to collect these taxes.

DEPARTMENT STATISTICS AND BENCHMARKS

Collection Summary as of October 31st of 2013 and 2014

Taxes	Approximate No. of Accounts	School District Amount		Township Amount	
		Oct-13	*Oct-14*	*Oct-13*	*Oct-14*
Real Estate Tax	7,548	$ 39,781,760	$ 42,827,004	**$ 7,593,199**	**$ 7,765,698**
Earned Income Tax	12,610	4,759,784	5,270,454	**7,615,655**	**8,438,509**
Local Services Tax (Twp)	5,318	n/a	n/a	**294,890**	**276,543**
Mercantile Tax (SD)	94	251,121	258,528	**n/a**	**n/a**
Total		$ 44,792,665	$ 48,355,986	**$ 15,503,744**	**$ 16,480,750**

The estimated total taxes collected for the Township in 2015 is $16,304,700. The estimated total cost of operating the tax collection office in 2014 is $269,361. Also in 2015, the School District will reimburse the Township approximately $28,000 (see *"General Fund Revenue-Service Agreements"*) for ongoing collection services held in the Township Municipal Building. The total net expenditures of $241,361 represent 1.48% of the estimated total taxes collected for 2014.

For 2015, the budgeted total taxes collected are $16,484,500 and net expenditures are budgeted at $250,127, which represents 1.52% of budgeted total taxes collected.

DEPARTMENT EXPENDITURES

Tax Collection Expenditures 01-10-104-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 34,215	$ 35,273	$ 35,240	$ 36,000	$ 36,900
162 Group Life Insurance	306	276	280	282	290
163 Medical Insurance	5,666	5,518	6,085	4,562	5,200
164 Workers' Compensation	159	163	165	171	175
166 Pension Costs	3,200	3,268	3,335	3,250	3,348
167 Long-term Disability Insurance	139	97	95	97	97
168 Post Retirement Plan	500	500	500	500	500
198 Social Security Expense	2,616	2,699	2,695	2,680	2,823
Total Personal Services	$ 46,801	$ 47,794	$ 48,395	$ 47,542	$ 49,333
Contractual Services					
212 Professional Services-Auditing	$ -	$ 2,821	$ 1,305	$ 1,293	$ 1,354
223 Tax Collection Bonds	5,436	5,436	6,000	5,436	6,000
250 Repairs & Maintenance-Office Equipment	341	344	350	347	350
278 Postage	693	340	750	620	750
290 Other Contractual Services	166,658	199,178	190,000	203,000	205,000
Total Contractual Services	$ 173,128	$ 208,119	$ 198,405	$ 210,696	$ 213,454
Commodities					
301 Expendable Office Supplies	$ 79	$ 97	$ 200	$ 100	$ 200
390 Other Supplies	564	-	750	500	750
Total Commodities	$ 643	$ 97	$ 950	$ 600	$ 950
Distributed Costs					
602 Dist. Data Processing Costs	$ 8,291	$ 9,592	$ 12,445	$ 10,523	$ 14,390
Total Distributed Costs	$ 8,291	$ 9,592	$ 12,445	$ 10,523	$ 14,390
Total Tax Collection Expenditures	**$ 228,863**	**$ 265,602**	**$ 260,195**	**$ 269,361**	**$ 278,127**

BUDGETARY COMMENT

Funds requested for Tax Collection are $17,932 more than appropriated in 2014. The negotiated commission rate structure results in increased commission payments when the related collections also increase. The bulk of the increase projected in 2015 is from Earned Income Tax.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Legal Services Expenditures					
Contractual Services	$ 164,246	$ 187,818	$ 190,000	$ 193,200	$ 200,000
Total Legal Services Expenditures	**$ 164,246**	**$ 187,818**	**$ 190,000**	**$ 193,200**	**$ 200,000**

LEGAL SERVICES OVERVIEW

The Township Attorney who is appointed by the Board of Commissioners provides legal services. The Attorney provides all major services on a retainer basis. Any service beyond the major services covered by the retainer is billed on an hourly basis.

The Township Attorney provides legal advice for all Township departments. The Board of Commissioners, the Planning Commission, the Department of Community Development, the Police Department, the Tax Collection Office, the Civil Service Board and the Township Manager requires legal services. Outside legal counsel is needed for the Civil Service and the Zoning Hearing Board due to the quasi-judicial responsibilities of these Boards.

DEPARTMENT EXPENDITURES

Legal Services Expenditures 01-10-105-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
210 Professional Services-Legal	$ 158,022	$ 186,240	$ 185,000	$ 190,000	$ 195,000
290 Other Contractual Services	6,224	1,578	5,000	3,200	5,000
Total Contractual Services	$ 164,246	$ 187,818	$ 190,000	$ 193,200	$ 200,000
Total Legal Services Expenditures	**$ 164,246**	**$ 187,818**	**$ 190,000**	**$ 193,200**	**$ 200,000**

BUDGETARY COMMENT

Funds requested for Legal Services are $10,000 more than appropriated in 2014. Expenses for legal services expenses for the past ten (10) years have been as follows:

Year	Amount	Year	Amount
2006	$ 174,564	2011	$ 154,316
2007	295,036	2012	164,246
2008	192,134	2013	187,818
2009	221,977	2014	193,200
2010	135,157	2015	200,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Information Technology Expenditures					
Personal Services	$ 209,007	$ 243,396	$ 266,325	$ 267,233	$ 300,952
Contractual Services	67,796	75,512	145,000	81,500	174,500
Commodities	1,497	1,435	3,500	2,050	4,200
Distributed Costs	(278,300)	(320,343)	(414,825)	(350,783)	(479,652)
Total Information Tech. Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

INFORMATION TECHNOLOGY OVERVIEW

Information Technology Services (IT) are provided by the Director and four (4) assistants. These individuals are responsible for keeping the computer networks of the Township, Tri-Community South EMS, and the Upper St. Clair Volunteer Fire Department functional with as little disruption as possible. The Department utilizes the most cost effective technologies to suit the needs of the Township. The efficiency of the Department is dependent on the stability of the platforms chosen which keeps the Township at a very high percentage of uptime. Many of the applications, supported by the IT Department, assist the other Departments of the Township with their initiatives as defined in the Comprehensive Plan. In addition, the IT Department maintains other systems for the Township, Tri-Community South EMS, and the Upper St. Clair Volunteer Fire Department. Some of these systems include phone systems, presentation equipment, websites, and door security.

The Director is also responsible for overseeing the Public Access Television Coordinator. For many years Comcast Cable Communications provided a cable technician to run the Township's Local Access Channel (Cable 7) as part of the consideration given under the Cable Franchise Agreement. Given changes promulgated under legislative amendments to the Telecommunications Act and new competition, Comcast has discontinued this practice with the renewal of the expired Cable Franchise Agreement. The Township has retained the Public Access Television Coordinator who was formerly employed by Comcast. The budget for the public access station can be found in the General Government section under *"Cable Television Services."*

The Director is under the supervision of the Township Manager.

2014 DEPARTMENT ACCOMPLISHMENTS

- **Server Room Relocation – Phase 2** (Completed January 2014)
  - Moved all IT equipment to server room
- **Copier Replacement** (Completed May 2014)
  - Library
- **Eliminated all XP Computers** (Completed June 2014)
- **Resolved Data Corruption Issue** (Completed June 2014)

2014 DEPARTMENT ACCOMPLISHMENTS (Continued)

- **Replaced Voice Recording System in BOC Meeting Room** (Completed July 2014)
- **Implementation of New Police Software** (Completed July 2014)
- **Improved Police Communications with NetMotion** (Completed August 2014)
- **Class Upgrade** (Completed August 2014)
  - Upgraded Recreation to the newest version of Class
- **AccuFund Upgrade** (Completed August 2014)
  - Upgraded AccuFund to the newest version
- **Resolved Issue with Tennis Hut Phone** (September 2014)
  - Installed point-to-point IP phone
- **Expanded Use of Help Desk Software to all Departments** (Completed October 2014)
- **Migrate GIS Data to ESRI Server** (Anticipated Completion - December 2014)
- **Copier Replacement** (Anticipated Completion December 2014)
  - Tri-Community South EMS
  - Upper St. Clair Volunteer Fire Department

2015 DEPARTMENT GOALS AND OBJECTIVES

- **Replace Core Network Storage Devices**
- **Township Wide Software Solution – Phase 2**
  - Convert all GIS data to updated platform
  - Implement CityWorks
- **Township Wide Software Solution – Phase 3**
  - Begin to implement document management solution
- **Time Clock Software**
  - Implement time clock solution
  - Install time clocks
  - Conduct user training
- **Door Security Implementation – Phase 2**

2015 DEPARTMENT GOALS AND OBJECTIVES (Continued)

- **Improve Upon Existing Network Design**
  - Revamp desktop imaging
  - Improve upon existing backup solution
  - Improve upon existing network configuration and storage

- **Update Existing Electronic Data Retention/Destruction Policy**
  - Update policy
  - Educate all employees on updates to the policy

- **Update Existing IT Usage Policy**
  - Update policy
  - Educate all employees on updates to the policy

- **USC Cable Improvements**
  - Update aesthetics

DEPARTMENT STATISTICS AND BENCHMARKS

Listed below are the estimated percentages of time that the Information Technology Department will be spending in each department in 2015 based on budgeted projects and past history. Please note that 20-25% of one Support Technician is spent at Tri-Community South Emergency Medical Services.

Department	2014 %	2014 Estimate	2015 %	2015 Budget
Administration	13.0%	45,602	13.0%	62,355
Finance	13.0%	45,602	10.0%	47,965
Tax Office	3.0%	10,523	3.0%	14,390
Police	13.0%	45,602	14.0%	67,151
Community Development	13.0%	45,602	10.0%	47,965
Public Works	13.0%	45,602	13.0%	62,355
Recreation	7.0%	24,555	10.0%	47,965
Library	10.0%	35,078	10.0%	47,965
Sanitary Sewer Fund	8.0%	28,063	7.0%	33,576
C&RC Fund	7.0%	24,555	10.0%	47,965
Total Allocation	100.0%	350,784	100.0%	479,652

DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

The Information Technology Department is responsible for and manages the following:

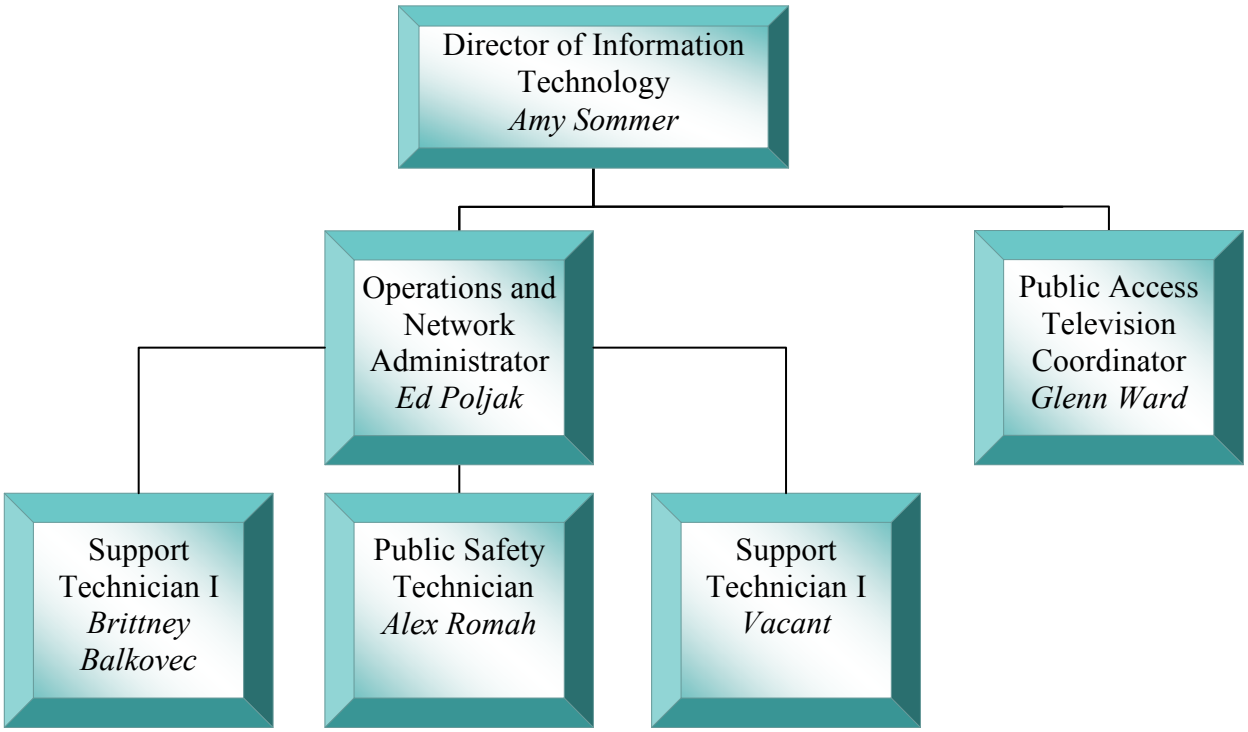
Support Devices	2009	2010	2011	2012	2013	Oct-14
Copiers & Fax Machines	17	18	18	15	16	13
Desktops	105	105	108	106	112	133
Laptops	0	22	22	24	24	31
Scanners, Projectors, Camera, UPS's, DVR's	40	49	49	82	92	84
Security Cameras/DVR's/Door Security System						87
Phones	125	130	130	135	145	171
Cell Phones	19	19	20	18	17	37
Servers	27	27	27	39	38	47
Network Devices	59	59	59	73	76	84
TV's/Cable Boxes	-	-	-	-	-	37
UPS's	-	-	-	-	-	80
Air Cards	-	-	-	-	-	13
Point-to-Point Connections	-	-	-	-	-	2
Printers						
Desktop Printers	26	31	29	26	28	30
Network Printers	31	31	28	28	22	27
Cable 7						
Camcorders	-	-	-	8	8	8
Monitors	-	-	-	32	41	41
Switches	-	-	-	5	3	3
VCR's	-	-	-	11	7	7
Editor Systems	-	-	-	3	3	3
DVD players/burners/copiers	-	-	-	8	7	8
Camera Support Equipment	-	-	-	-	-	7
Video Recorder	-	-	-	-	-	1
Computers	-	-	-	-	-	4
Audio Mixers	-	-	-	-	-	2
Microphones	-	-	-	-	-	13
Total Support Devices	**449**	**491**	**490**	**613**	**639**	**973**
Network Users	149	154	154	156	160	222
Software Applications	66	67	67	75	67	82
Number of Help Desk Calls	969	642	848	2102	770	1968

Help Desk Calls By Department	2013	Oct-14
Administration	139	234
Community Development	100	123
Finance	50	74
IT	125	410
Library	63	110
Recreation	147	280
Public Works	115	278
Police	95	232
TCS	91	190
The Outdoor Classroom	1	7
Tax Office	11	2
VFD	3	28
Cable 7		
Productions	103	125
Total	**1043**	**2093**

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Information Technology Department for 2015 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Information Technology	4	$67,999	$95,197	1
Operations and Network Administrator	6	$45,686	$63,961	1
Public Access Television Coordinator	7	$37,448	$52,425	1
Public Safety Technician	8	$24,965	$43,689	1
Support Technician I	8	$24,965	$43,689	2
Total				**6**



DEPARTMENT EXPENDITURES

Information Technology Expenditures 01-10-106-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 145,331	$ 178,210	$ 188,215	$ 202,458	$ 223,962
162 Group Life Insurance	1,261	1,402	1,480	1,550	1,550
163 Medical Insurance	37,398	33,764	44,745	32,000	40,000
164 Workers' Compensation	838	846	875	900	925
166 Pension Costs	10,692	13,266	14,085	14,400	14,832
167 Long-term Disability Insurance	567	494	525	525	550
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	10,920	13,414	14,400	13,400	17,133
Total Personal Services	$ 209,007	$ 243,396	$ 266,325	$ 267,233	$ 300,952
Contractual Services					
231 Travel & Conference Expense	$ 1,118	$ -	$ 5,000	$ -	$ 7,500
250 Repairs & Maintenance-Office Equipment	32,959	33,132	60,000	45,000	85,000
290 Other Contractual Services	33,719	42,380	40,000	36,500	42,000
299 Internet Connection Costs	-	-	40,000	-	40,000
Total Contractual Services	$ 67,796	$ 75,512	$ 145,000	$ 81,500	$ 174,500
Commodities					
301 Expendable Office Supplies	$ 379	$ 503	$ 2,000	$ 750	$ 2,000
302 Books & Subscriptions	-	-	200	-	200
390 Other Supplies	1,118	932	1,300	1,300	2,000
Total Commodities	$ 1,497	$ 1,435	$ 3,500	$ 2,050	$ 4,200
Distributed Costs					
602 Dist. Data Processing Costs	$ (278,300)	$ (320,343)	$ (414,825)	$ (350,783)	$ (479,652)
Total Distributed Costs	$ (278,300)	$ (320,343)	$ (414,825)	$ (350,783)	$ (479,652)
Total Information Tech. Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BUDGETARY COMMENT

For 2015, Information Technology costs are projected to increase by $64,827 or 15.63%. The increase is primarily due to an increase in personal services related to the creation of the Public Safety Technician position.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Cable Television Services Expenditures					
Personal Services	$ 52,733	$ 53,908	$ 58,732	$ 55,744	$ 58,276
Contractual Services	1,180	2,112	6,300	4,700	7,500
Commodities	1,359	370	4,450	2,350	4,450
Total Cable Television Services Exp.	**$ 55,272**	**$ 56,390**	**$ 69,482**	**$ 62,794**	**$ 70,226**

Cable Television Services Expenditures 01-10-107-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 35,037	$ 36,000	$ 36,862	$ 37,000	$ 37,925
120 Part-Time Wages	-	-	1,500	-	-
162 Group Life Insurance	319	285	295	300	300
163 Medical Insurance	11,757	11,963	14,075	12,600	14,000
164 Workers' Compensation	248	182	195	196	205
166 Pension Costs	2,626	2,704	2,765	2,770	2,835
167 Long-term Disability Insurance	146	101	105	103	110
198 Social Security Expense	2,600	2,673	2,935	2,775	2,901
Total Personal Services	$ 52,733	$ 53,908	$ 58,732	$ 55,744	$ 58,276
Contractual Services					
217 Miscellaneous Consulting Services	$ -	$ 250	$ 5,000	$ 200	$ 4,000
250 Equipment Maintenance	1,180	1,862	1,300	4,500	3,500
Total Contractual Services	$ 1,180	$ 2,112	$ 6,300	$ 4,700	$ 7,500
Commodities					
300 Office Furniture & Equipment	$ 444	$ 144	$ 3,000	$ 1,700	$ 3,000
301 Expendable Office Supplies	151	160	200	75	200
303 Tapes	240	27	500	100	500
390 Other Supplies	524	39	750	475	750
Total Commodities	$ 1,359	$ 370	$ 4,450	$ 2,350	$ 4,450
Total Cable Television Services Exp.	**$ 55,272**	**$ 56,390**	**$ 69,482**	**$ 62,794**	**$ 70,226**

GENERAL FUND

PUBLIC SAFETY SUMMARY

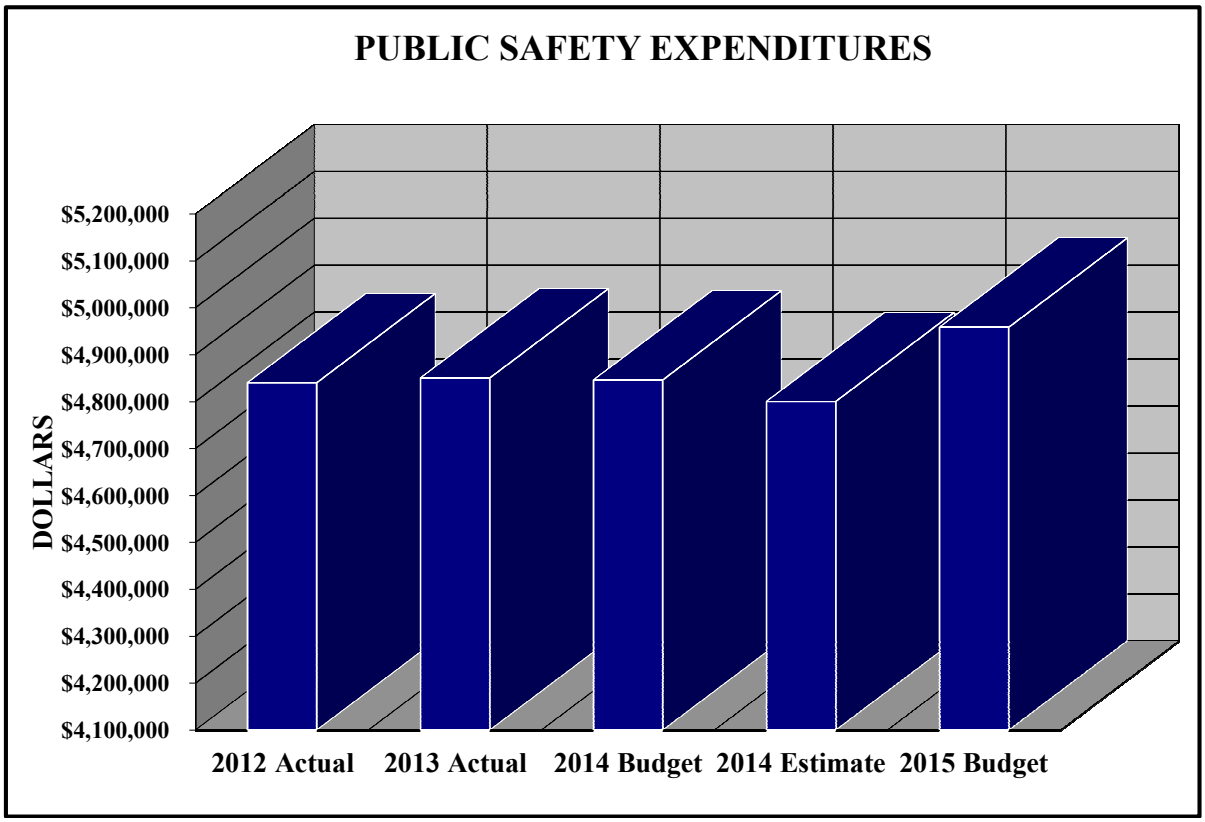
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Safety Expenditures					
Personal Services	$ 4,340,837	$ 4,367,936	$ 4,237,699	$ 4,266,643	$ 4,351,057
Contractual Services	384,928	349,892	464,418	406,459	453,000
Commodities	61,037	62,475	79,700	69,399	80,150
Distributed Costs	52,995	69,571	63,821	57,283	73,508
Total Public Safety Expenditures	**$ 4,839,797**	**$ 4,849,874**	**$ 4,845,638**	**$ 4,799,784**	**$ 4,957,715**

PUBLIC SAFETY OVERVIEW

Public Safety for the Township of Upper St. Clair includes the Police Department, Volunteer Fire Department and Animal Control. Below is a summary of expenditures for the three (3) departments within Public Safety. Please refer to the following three (3) sections titled Police Protection, Fire Protection and Animal Control for specific information relating to each department.

Public Safety Expenditures 01-20-201-500 TO 01-20-210-500	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
100 Full-Time Wages	$ 2,591,873	$ 2,563,897	$ 2,650,300	$ 2,686,000	$ 2,727,189
102 Wages for Workers' Comp.	15,276	13,015	20,000	28,000	20,000
110 Overtime Wages	106,462	102,661	95,000	130,000	105,000
150 Longevity Pay	100,986	90,050	95,997	94,000	96,000
151 Residence and Travel Pay	7,000	7,050	7,950	7,900	9,100
152 Education Pay	30,117	28,967	31,367	30,167	33,367
153 Holiday Pay	104,250	117,059	109,000	110,000	110,000
154 Court Pay	11,814	8,326	13,000	11,200	13,000
155 Acting Sergeant Pay	11,240	8,840	11,000	9,900	11,000
156 Shift Differential Pay	17,510	18,317	19,000	18,200	19,000
162 Group Life Insurance	15,725	13,142	13,535	16,000	17,000
163 Medical Insurance	456,228	452,094	479,650	461,000	480,000
164 Workers' Compensation	186,428	158,605	172,010	148,561	175,626
166 Pension Costs	421,893	518,901	252,565	252,565	261,718
167 Long-term Disability Insurance	10,682	7,005	7,350	6,900	7,350
168 Post Retirement VEBA Plan	27,249	35,707	28,000	26,750	28,000
198 Social Security Expense	226,104	224,300	231,975	229,500	237,707
Total Personal Services	$ 4,340,837	$ 4,367,936	$ 4,237,699	$ 4,266,643	$ 4,351,057

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
220 Liability Insurance	$ 24,851	$ 25,575	$ 25,318	$ 25,105	$ 26,000
222 Vehicle Insurance-Fire Trucks	5,102	-	7,000	7,000	7,000
224 Police Professional Liability Ins.	17,797	18,144	18,500	20,437	20,500
230 Association Dues	1,030	1,000	1,750	1,450	1,750
231 Travel & Conference Expense	10,264	11,070	15,000	11,250	15,000
240 Water and Sewerage	122,400	101,860	113,600	112,600	113,600
241 Natural Gas	9,802	13,825	16,200	22,800	17,500
242 Electricity	15,248	15,829	18,000	16,890	18,000
243 Telephone	34,458	32,586	34,500	32,750	33,000
250 Repairs & Maintenance-Office Equipment	3,276	7,368	10,500	7,400	10,000
252 Repairs & Maintenance-Other Equipment	5,534	3,976	6,250	4,442	5,400
254 Repairs & Maintenance-Vehicles	42,564	30,666	42,000	37,400	42,000
272 Animal Control Services	74,686	70,425	114,000	75,000	110,000
275 Printing & Duplicating	1,497	2,053	3,000	1,950	3,000
280 Mileage Reimbursement	452	307	800	385	750
290 Other Contractual Services	15,967	15,208	38,000	29,600	29,500
Total Contractual Services	$ 384,928	$ 349,892	$ 464,418	$ 406,459	$ 453,000
Commodities					
300 Office Furniture & Equipment	$ 1,374	$ 3,698	$ 2,000	$ 2,000	$ 2,100
301 Expendable Office Supplies	4,200	3,913	5,000	5,268	5,150
302 Books & Subscriptions	1,007	1,296	1,000	1,100	1,200
304 Publicity Material	523	3,816	2,500	2,621	2,500
330 Public Safety Equipment	15,663	12,289	18,000	15,803	18,000
335 Fire Fighting Equipment	13,228	13,699	19,000	17,500	19,000
351 Uniform Allowance	20,113	18,467	23,500	21,000	23,500
355 Uniform-Initial Issuance	3,518	2,250	6,000	3,000	6,000
390 Other Supplies	1,411	3,047	2,700	1,107	2,700
401 MPOETC Training Expense	-	-	-	-	-
Total Commodities	$ 61,037	$ 62,475	$ 79,700	$ 69,399	$ 80,150
Distributed Costs					
601 Dist. Vehicle Costs	$ 49,419	$ 54,875	$ 51,920	$ 44,502	$ 45,615
602 Dist. Data Processing Costs	46,984	54,356	53,927	45,602	67,151
604 Boyce Mayview RAD Patrol Costs	(43,408)	(39,660)	(42,026)	(32,821)	(39,258)
605 Dist. Gambling Grant Exp.	-	-	-	-	-
Total Distributed Costs	$ 52,995	$ 69,571	$ 63,821	$ 57,283	$ 73,508
Total Public Safety Expenditures	**$ 4,839,797**	**$ 4,849,874**	**$ 4,845,638**	**$ 4,799,784**	**$ 4,957,715**



**Average Annual Cost Increase Rate – 3.29%*

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the Public Safety department?

Net Expenditures*			***$4,606,866***
How many real estate tax mills?		**0.99**	**$2,010,337**
Earned Income Tax per $100?	**$**	**25.76**	**$2,167,058**
Percentage of Other Taxes?		**2.40%**	**$429,471**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

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GENERAL FUND

PUBLIC SAFETY

POLICE PROTECTION

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Police Protection Expenditures					
Personal Services	$ 4,340,837	$ 4,367,936	$ 4,206,224	$ 4,265,582	$ 4,300,480
Contractual Services	98,176	100,470	118,868	111,369	120,500
Commodities	43,438	43,738	54,000	47,590	54,450
Distributed Costs	52,995	69,571	63,821	57,283	73,508
Total Police Protection Expenditures	**$ 4,535,446**	**$ 4,581,715**	**$ 4,442,913**	**$ 4,481,824**	**$ 4,548,938**

POLICE PROTECTION OVERVIEW

Police protection is a vital service provided by local government. The police service is the most visible and the most costly service provided by the Township of Upper St. Clair. The objective of the Police Department is to provide enforcement of all the laws of the Commonwealth of Pennsylvania and the laws and Ordinances of the Township.

Police operations include the following:

- Administration & Records
- Criminal apprehension and investigation
- Dispatching Service
- Juvenile Services
- Preventative Patrol
- Traffic Safety Patrol

POLICE DEPARTMENT CODE OF ETHICS

The Township of Upper St. Clair Police Department has a Code of Ethics that is strictly adhered to and states the following:

CODE OF ETHICS

All employees shall abide by the following Code of Ethics of the Township of Upper St. Clair Police Department.

> AS A LAW ENFORCEMENT OFFICER, my fundamental duty is to serve mankind, to safeguard lives and property, to protect the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder, and to respect the Constitutional Rights of all men to liberty, equality and justice.
>
> I WILL keep my private life unsullied as an example to all; maintain courageous calm in the face of danger, scorn or ridicule, develop self-restraint, and be constantly mindful of the welfare of others. Honest in thought and deed in both my personal and official life, I will be exemplary in obeying the laws of the land and the regulations of my department. Whatever I see or hear, of a confidential nature or that is confided in me in my official capacity, will be kept ever secret unless revelation is necessary in the performance of my duty.

POLICE DEPARTMENT CODE OF ETHICS (Continued)

I WILL never act officiously or permit personal feelings, prejudices, animosities or friendships to influence my decisions. With no compromise for crime and with relentless prosecution of criminals, I will enforce the law courteously and appropriately without fear or favor, malice or ill will, never employing unnecessary force or violence and never accepting gratuities.

I RECOGNIZE the badge of my office as a symbol of public faith, and I accept it as a public trust to be held so long as I am true to the ethics of the police service. I will constantly strive to achieve these objectives and ideals, dedicating myself before God to my chosen profession…LAW ENFORCEMENT.

All employees shall also abide by the Code of Ethics listed in Chapter 23 of the Code of the Township of Upper St. Clair, Pennsylvania.

2014 DEPARTMENT ACCOMPLISHMENTS

- Maintained a response time of four minutes or less
- Continued the officer training program and logged 3,750 hours of training
- Conducted 14th Citizens' Police Academy with largest class of residents so far
- Completed a successful Deer Culling program through the USDA
- Installed an additional Data 911 Mobile computer / video system in a patrol vehicle
- Hired and trained three new officers to replace vacancies due to retirement
- Completed a Mock Accident Drill at Upper St. Clair High School prior to graduation
- Revised the Unusual Occurrence Plan
- Installed, trained officers, and implemented new Records Management System - Cody
- Participated in the DEA Drug Take Back program in April & October

2015 DEPARTMENT GOALS AND OBJECTIVES

- Maintain a response time of four (4) minutes or less
- Continue training and implementation of the new Records Management System - Cody
- Continue to install additional Data 911 Mobile computer/video systems in patrol vehicles
- Continue the Officer Training program for the 28th year
- To conduct the 15th Citizen's Police Academy for the Township of Upper St. Clair
- To continue the Deer Culling Program with the USDA
- Review and update the Police Department Procedural Orders and the General Orders
- Revise the police reporting system to comply with the new Records Management System
- Continue the Crisis Management training
- Continue the DEA Drug Take Back program
- Develop a program for sharing police incident information with the SHACOG communities
- Install an audio / video recording systems in the police processing and interrogation rooms

DEPARTMENT STATISTICS

Crime statistics in the Township of Upper St. Clair are influenced by the presence of a regional shopping center. The Township is predominantly a residential community and has experienced growth over the past several years. Non-residential developments such as Friendship Village, Boyce Plaza, Summerfield Commons and other projects increase the demand for police services.

Crime statistics are prepared in accordance with the guidelines of the Uniform Crime Reporting System which is prepared by the Federal Bureau of Investigation and compiled, analyzed and distributed in conformance with the Uniform Criminal Statistics Act of 1970 (71 P.S. 307.8 – 71 P.S. 755-7).

Crime is graded in two (2) parts by the Federal Bureau of Investigation. They are as follows:

Part One Offenses Consist Of:

- Arson
- Assault (w/gun, knife or other weapon)
- Burglary
- Criminal Homicide
- Motor Vehicle Theft
- Rape
- Robbery
- Theft

Part Two Offenses Consist Of:

- Assault (Simple)
- Disorderly Conduct
- Driving Under the Influence
- Drug Abuse Violation (All Categories)
- Drunkenness
- Embezzlement
- Forgery/Counterfeiting
- Fraud
- Gambling
- Prostitution
- Runaway Juveniles
- Sex Offenses
- Stolen Property (Buying, Possessing)
- Vagrancy
- Vandalism
- Violation of Liquor Laws
- Weapons
- All Other Offenses

DEPARTMENT STATISTICS (Continued)

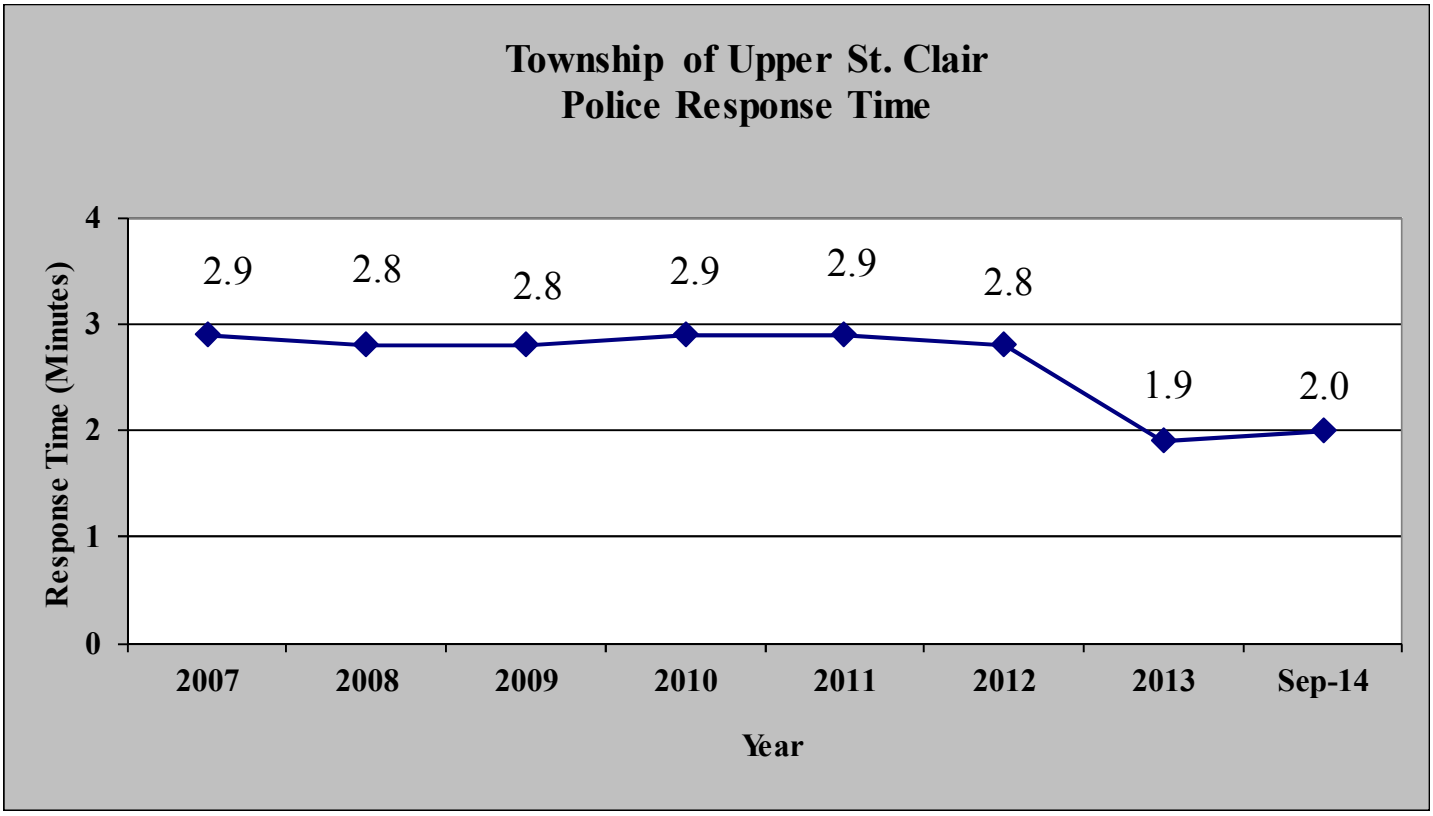
Township Crime Statistics for 2007 – September 2014 are listed below.

Category	2007	2008	2009	2010	2011	2012	2013	Sep-14
Offenses								
Part I	134	119	106	137	102	109	127	51
Part II	182	165	191	172	179	249	178	83
Arrests								
Adults	109	92	111	49	67	77	150	86
Juveniles	37	65	39	16	11	25	39	35
Clearance Rates								
Part I Offenses	25%	29%	42%	22%	24%	41%	36%	37%
Part II Offenses	73%	66%	73%	74%	56%	54%	85%	74%
Traffic Safety Statistics								
Driving Under the Influence	23	16	20	17	14	22	15	9
All Other Traffic Citations	998	1,013	665	727	922	516	720	554
Citations								
Traffic Citations	998	1,013	665	727	922	516	720	554
Non-Traffic Citation	122	124	96	100	81	77	87	83
Township Ordinance Violation	998	902	800	858	821	675	822	782
Warnings	2,520	2,777	1,918	2,189	2,904	1,708	2,154	1,761
Calls for Service								
Accidents	503	452	441	359	410	408	421	321
Alarms	952	754	770	804	725	713	682	600
Ambulance Requests	1,402	1,347	1,320	1,359	1,504	1,459	1,249	1,058
Burglaries	9	14	10	11	5	13	9	6
Criminal Mischief	246	232	348	237	174	339	157	110
Domestics	163	220	218	199	257	206	207	133
Open Doors	826	1,452	1,083	987	856	708	660	274
Vehicle Thefts	4	2	2	1	0	0	2	4
Total Number of Calls for Service	11,469	11,617	11,117	11,341	10,868	11,162	10,342	8,065
Response Time (in minutes)								
Average Time Dispatch to Arrival	2.9	2.8	2.8	2.9	2.9	2.8	1.9	2.0
Average Time Spent at Scene	13.6	13.9	13.8	13.7	13.9	13.8	12.3	13.4
Average Time Dispatch to Completion	16.5	16.7	16.6	16.6	16.8	16.6	14.2	15.4

DEPARTMENT BENCHMARKS

The Police Department's benchmark for response time is four (4) minutes or less. Since this benchmark has been established (2004), the Police Department's response time has been under three (3) minutes. The Police Department accomplishes this by assigning officers to an area of the Township called a grid. The officer assigned to the grid cannot leave the grid without permission from the shift supervisor. Calls for service are dispatched according to the grid; therefore, an officer is already in the area, which permits a rapid response. Through September 2014, the Police Department response time has been 2.0 minutes.

The Uniform Crime Reporting (UCR) system was started in 1929 by the International Chiefs' of Police organization to meet the need for reliable uniform crime data across the United States. The UCR details the number, location, and types of crime reported. Crime Data is reported from over 18,000 local, city, county, state, federal, tribal law enforcement agencies to the FBI. They have been tasked with collecting and publishing the statistics. They developed a rating system based on the number of crimes / 100,000 population, therefore the lower the rating the lower the crime is in an area. In 2012, the state of Pennsylvania had a 2.5 rating. Upper St. Clair Township had a rating of 1.7. Rating for some surrounding communities are: Mt. Lebanon – 1.1, South Fayette, 1.8, Peters Township – 2.5, and Bethel Park was at 3.5. The average for these five South Hills communities is 2.1. The goal for Upper St. Clair is to remain below the average of these communities.

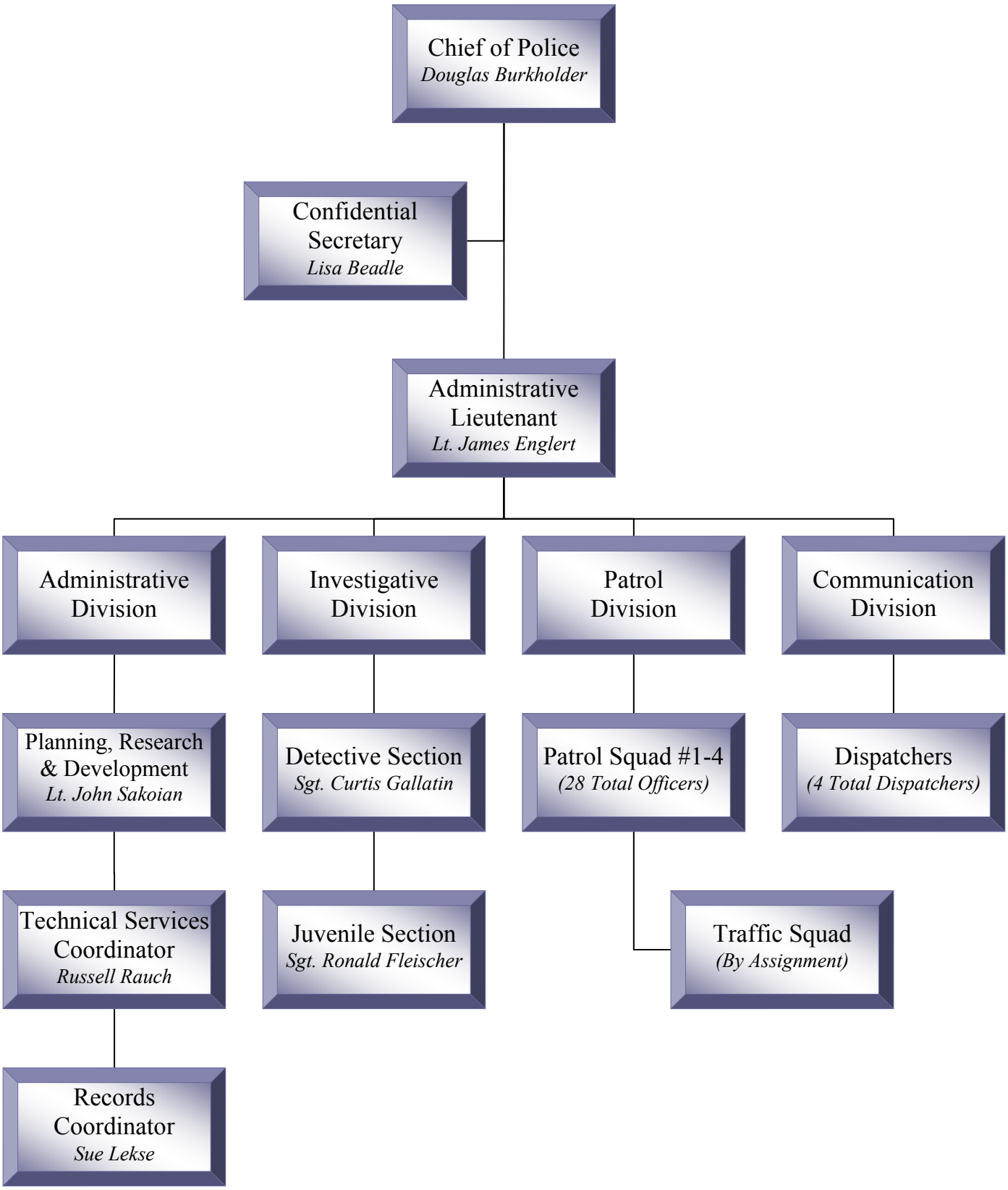


DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Police Department for 2015 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Chief of Police	2	$101,207	$141,688	1
Uniformed Police Officers				
Lieutenant	Union Contract	$49.46/hr	$49.46/hr	2
Sergeant	Union Contract	$44.96/hr	$44.96/hr	6
Police Officer 6	Union Contract	$40.87/hr	$40.87/hr	12
Police Officer 5	Union Contract	$38.30/hr	$38.30/hr	1
Police Officer 4	Union Contract	$35.71/hr	$35.71/hr	1
Police Officer 2	Union Contract	$27.88/hr	$27.88/hr	2
Police Officer 1	Union Contract	$25.75/hr	$25.75/hr	3
Dispatcher	Union Contract	$18.43/hr	$23.03/hr	4
Technical Services Coordinator	5	$55,734	$78,027	1
Records Coordinator	8	$24,965	$43,689	1
Confidential Secretary to the Chief of Police	8	$24,965	$43,689	1
Total				**35**

Police Union Contracts 2015 Salary & Wage Scale	
Officer 1	$25.75/hr
Officer 2	$27.88/hr
Officer 3	$30.47/hr
Officer 4	$35.71/hr
Officer 5	$38.30/hr
Officer 6	$40.87/hr
Sergeant	$44.96/hr
Lieutenant	$49.46/hr
Dispatcher	$18.43 - $23.03/hr


Chief of Police
Douglas Burkholder
Confidential Secretary
Lisa Beadle
Administrative Lieutenant
Lt. James Englert
Administrative Division
Investigative Division
Patrol Division
Communication Division
Planning, Research & Development
Lt. John Sakoian
Detective Section
Sgt. Curtis Gallatin
Patrol Squad #1-4
(28 Total Officers)
Dispatchers
(4 Total Dispatchers)
Technical Services Coordinator
Russell Rauch
Juvenile Section
Sgt. Ronald Fleischer
Traffic Squad
(By Assignment)
Records Coordinator
Sue Lekse

DEPARTMENT EXPENDITURES

Police Protection Expenditures 01-20-201-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 2,591,873	$ 2,563,897	$ 2,650,300	$ 2,686,000	$ 2,709,932
102 Wages for Workers' Comp.	15,276	13,015	20,000	28,000	20,000
110 Overtime Wages	106,462	102,661	95,000	130,000	105,000
150 Longevity Pay	100,986	90,050	95,997	94,000	96,000
151 Residence and Travel Pay	7,000	7,050	7,950	7,900	9,100
152 Education Pay	30,117	28,967	31,367	30,167	33,367
153 Holiday Pay	104,250	117,059	109,000	110,000	110,000
154 Court Pay	11,814	8,326	13,000	11,200	13,000
155 Acting Sergeant Pay	11,240	8,840	11,000	9,900	11,000
156 Shift Differential Pay	17,510	18,317	19,000	18,200	19,000
162 Group Life Insurance	15,725	13,142	13,535	16,000	17,000
163 Medical Insurance	456,228	452,094	479,650	461,000	480,000
164 Workers' Compensation	186,428	158,605	140,535	147,500	143,626
166 Pension Costs	421,893	518,901	252,565	252,565	261,718
167 Long-term Disability Insurance	10,682	7,005	7,350	6,900	7,350
168 Post Retirement VEBA Plan	27,249	35,707	28,000	26,750	28,000
198 Social Security Expense	226,104	224,300	231,975	229,500	236,387
Total Personal Services	$ 4,340,837	$ 4,367,936	$ 4,206,224	$ 4,265,582	$ 4,300,480
Contractual Services					
220 Liability Insurance	$ 24,851	$ 25,575	$ 25,318	$ 25,105	$ 26,000
224 Police Professional Liability Ins.	17,797	18,144	18,500	20,437	20,500
230 Association Dues	1,030	1,000	1,750	1,450	1,750
231 Travel & Conference Expense*	10,264	11,070	15,000	11,250	15,000
243 Telephone	18,121	14,997	18,500	14,250	16,000
250 Repairs & Maintenance-Office Equipment	3,276	7,368	10,500	7,400	10,000
252 Repairs & Maintenance-Other Equipment	3,366	2,267	3,500	4,142	4,000
254 Repairs & Maintenance-Vehicles	1,555	2,481	4,000	3,400	4,000
275 Printing & Duplicating	1,497	2,053	3,000	1,950	3,000
280 Mileage Reimbursement	452	307	800	385	750
290 Other Contractual Services	15,967	15,208	18,000	21,600	19,500
Total Contractual Services	$ 98,176	$ 100,470	$ 118,868	$ 111,369	$ 120,500

^Wages for Workers' Comp.: Net wages of officers paid workers' compensation and 2/3 insurance reimbursement.
***Travel & Conference Expenses:** Management Conferences, Traffic Training, Staff Training, and Act 120 Training

	2013 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
300 Office Furniture & Equipment	$ 1,374	$ 3,698	$ 2,000	$ 2,000	$ 2,100
301 Expendable Office Supplies	4,200	3,913	5,000	5,268	5,150
302 Books & Subscriptions	1,007	1,296	1,000	1,100	1,200
330 Public Safety Equipment	11,878	11,132	14,000	14,271	14,000
351 Uniform Allowance	20,113	18,467	23,500	21,000	23,500
355 Uniform-Initial Issuance	3,518	2,250	6,000	3,000	6,000
390 Other Supplies	1,348	2,982	2,500	951	2,500
Total Commodities	$ 43,438	$ 43,738	$ 54,000	$ 47,590	$ 54,450
Distributed Costs					
601 Dist. Vehicle Costs	$ 49,419	$ 54,875	$ 51,920	$ 44,502	$ 45,615
602 Dist. Data Processing Costs	46,984	54,356	53,927	45,602	67,151
604 Boyce Mayview RAD Patrol Costs	(43,408)	(39,660)	(42,026)	(32,821)	(39,258)
Total Distributed Costs	$ 52,995	$ 69,571	$ 63,821	$ 57,283	$ 73,508
Total Police Protection Expenditures	**$ 4,535,446**	**$ 4,581,715**	**$ 4,442,913**	**$ 4,481,824**	**$ 4,548,938**

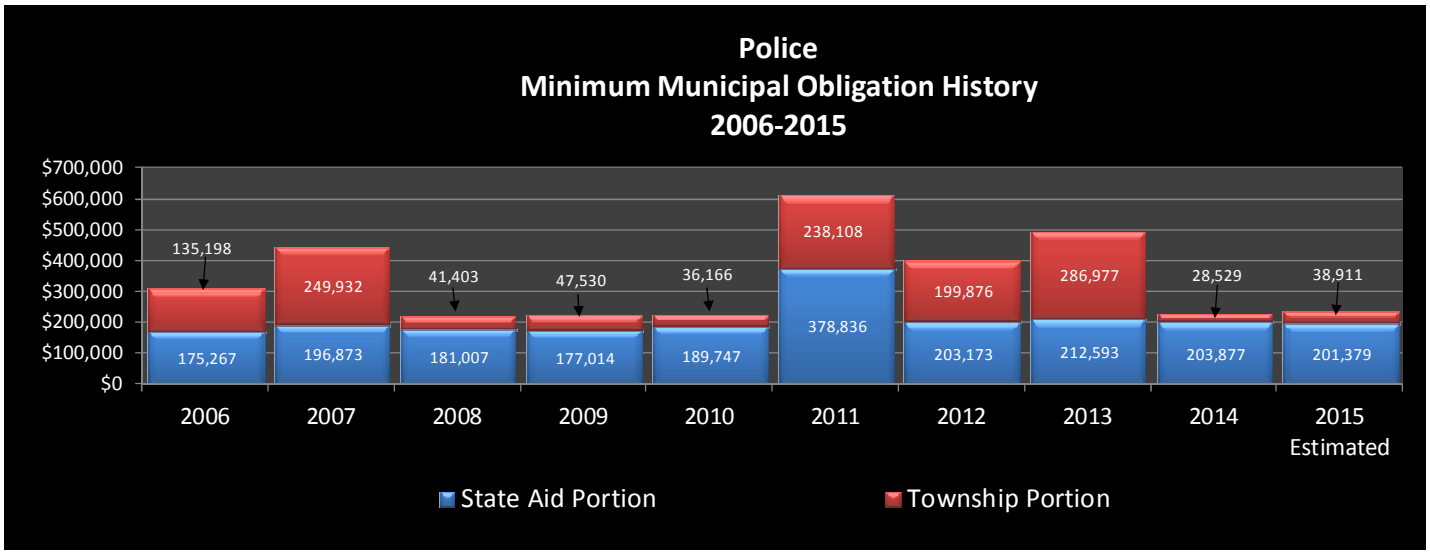
BUDGETARY COMMENT

Funds requested for Police Protection are $106,025 or 2.39% more than appropriated in 2014. This is primarily due to the negotiated personal service wage increase.

SUPPLEMENTARY INFORMATION

Police Minimum Municipal Obligation

The Township is annually required to contribute to the defined benefit pension trust fund known as the Upper St. Clair Police Pension Fund. The annual contribution is defined in state law as the Minimum Municipal Obligation (MMO) by Act 205 of 1984 known as the "Municipal Pension Plan Funding and Recovery Act". Any person employed on a full-time basis by the Township as a member of the police force is eligible to participate in the Plan. Actuarial valuations are performed biannually on the plan and are used in determining the annual MMO. Also, Act 205 provides state funding to help offset the annual MMO of the Police Pension Plan. The next chart shows the history of the Police Pension Plan MMO since 2004 and identifies the funding sources for it.



Police Vehicles & Equipment

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Patrol Vehicles / Traffic Vehicles								
1	2007 007	2007	Ford	Crown Victoria P.I.	79,140	8	Poor	2015
2	2010 005	2010	Ford	Crown Victoria P.I.	58,617	5	Fair	2015
3	2010 004	2010	Ford	Crown Victoria P.I.	63,159	5	Good	2015
4	2011 011	2011	Ford	Crown Victoria P.I.	41,896	4	Fair	2015
5	2011 013	2011	Ford	Crown Victoria P.I.	31,196	4	Good	2016
6	2011 012	2011	Ford	Crown Victoria P.I.	31,785	4	Good	2016
7	2012 006	2012	Chevy	Caprice Police Ed.	17,775	3	Good	2017
8	2013 025	2014	Ford	Taurus P.I.	9,741	1	Good	2020
9	2014 001	2015	Ford	Interceptor	1,555	New	New	2020
10	2014 006	2015	Chevy	Tahoe	283	New	New	2020
4-Wheel Drive Vehicles								
1	2006 046	2006	Ford	Explorer XLT	152,124	9	Poor	2015
2	2008 021	2008	Ford	Explorer XLT	112,105	7	Poor	2015
3	2009 025	2009	Ford	Explorer XLT	69,400	6	Poor	2015
4	2012 004	2013	Ford	Explorer XLT	39086	2	Good	2017
5	2013 026	2014	Ford	Explorer P.I.	20,305	1	Good	2017
6	2013 027	2014	Ford	Explorer P.I.	9,003	1	Excellent	2018
7	2014 001	2014	Ford	Interceptor	1,438	1	Good	2019
Other Equipment								
1	2000 013	2001	Ford	E-350 Cargo Van	54,934	14	Poor	2015
2	2001 054	2001	Polaris	Quad #1	N/A	14	Fair	If Grant Becomes Available
3	2001 049	2001	Polaris	Quad #2	N/A	14	Fair	If Grant Becomes Available
4	2001 048	2001	Polaris	Quad #3	N/A	14	Fair	If Grant Becomes Available
5	2001 050	2001	Mustang	Trailer	N/A	14	Fair	If Grant Becomes Available

GENERAL FUND

PUBLIC SAFETY

FIRE PROTECTION

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Fire Protection Expenditures					
Personal Services	$ 22,629	$ 32,411	$ 31,475	$ 46,574	$ 50,577
Contractual Services	209,313	176,944	228,750	216,800	219,400
Commodities	17,536	18,672	25,500	21,653	25,500
Total Fire Protection Expenditures	**$ 249,478**	**$ 228,027**	**$ 285,725**	**$ 285,027**	**$ 295,477**

FIRE PROTECTION OVERVIEW

Fire Protection Services for the Township of Upper St. Clair are provided by a totally *volunteer* force which has grown from 19 members in 1971 to a present force of 47 members as of November 2014.

2014 DEPARTMENT ACCOMPLISHMENTS

- 75th year anniversary of providing volunteer service to the Township
- Replaced and equipped 2 new squad cars
- Replaced server and upgraded computer system
- Equipped all trucks with Data 911 Computers
- Received grants for equipment replacements at the Boyce Mayview EMT
- Equiped Chief Officers with Tablets (2)

2015 DEPARTMENT GOALS AND OBJECTIVES

- Spec and purchase a replacement engine
- Equip remaining chief officers with tablet computers (2) to access preplan information
- Continue aggressive recruitment of new volunteers
- Barcode truck inventories

DEPARTMENT STATISTICS AND BENCHMARKS

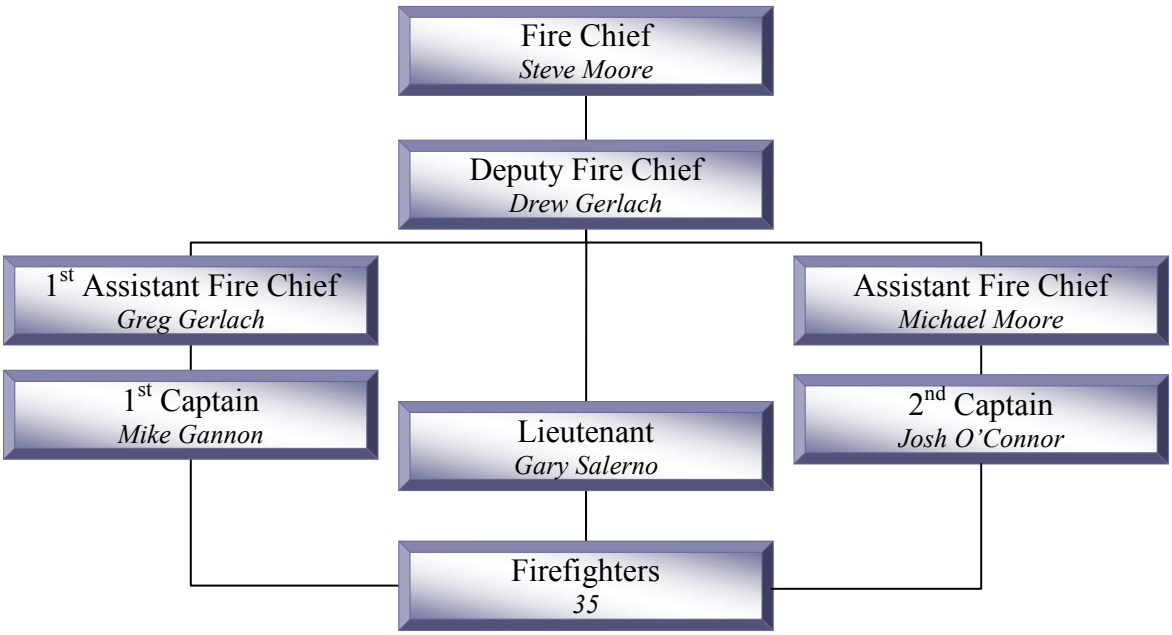
The Volunteer Fire Department 2006-2013 year-end key statistics are as follows:

Year	Number of Emergencies	Fire Alarms	Structural Incidents	Average Response Time (Minutes)	Estimated Fire Losses	Estimated Property Saved
2006	271	135	32	2.85	$ 122,100	$ 5,376,402
2007	275	111	30	2.83	92,300	2,453,700
2008	257	104	31	6.10	147,000	22,410,600
2009	266	82	25	5.36	373,000	37,988,000
2010	258	106	32	4.13	101,700	12,136,400
2011	238	119	22	5.39	634,250	8,567,450
2012	250	122	24	5.59	168,000	291,900
2013	235	87	22	6.16	322,500	466,300
Total	**2,050**	**866**	**218**	**5**	**$ 1,960,850**	**$ 89,690,752**

DEPARTMENT ORGANIZATIONAL STRUCTURE

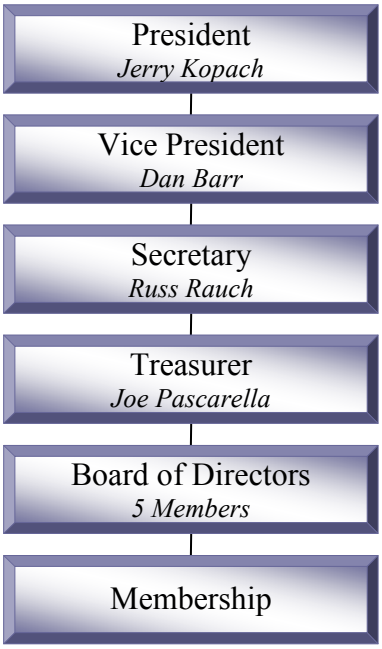
The proposed authorized personnel responsible for programs and services for the Volunteer Fire Department for 2015 are as follows:

Firefighting Operations



DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)

Administrative Operations



DEPARTMENT EXPENDITURES

Fire Protection Expenditures 01-20-202-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
100 Full Time Wages-IT	$ -	$ -	$ -	$ 14,038	$ 17,257
164 Workers' Compensation	22,629	32,411	31,475	31,475	32,000
198 Social Security Expense	-	-	-	1,061	1,320
Total Personal Services	$ 22,629	$ 32,411	$ 31,475	$ 46,574	$ 50,577
Contractual Services					
222 Vehicle Insurance-Fire Trucks	$ 5,102	$ -	$ 7,000	$ 7,000	$ 7,000
240 Water and Sewerage	121,916	101,424	113,000	112,000	113,000
241 Natural Gas	8,600	12,938	15,000	21,000	16,000
242 Electricity	14,181	15,099	17,000	16,000	17,000
243 Telephone	16,337	17,589	16,000	18,500	17,000
252 Repairs & Maintenance-Other Equipment	2,168	1,709	2,750	300	1,400
254 Repairs & Maintenance-Vehicles	41,009	28,185	38,000	34,000	38,000
290 Other Contractual Services	-	-	20,000	8,000	10,000
Total Contractual Services	$ 209,313	$ 176,944	$ 228,750	$ 216,800	$ 219,400

DEPARTMENT EXPENDITURES (Continued)

	2013 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
304 Publicity Material	$ 523	$ 3,816	$ 2,500	$ 2,621	$ 2,500
330 Public Safety Equipment	3,785	1,157	4,000	1,532	4,000
335 Fire Fighting Equipment	13,228	13,699	19,000	17,500	19,000
Total Commodities	$ 17,536	$ 18,672	$ 25,500	$ 21,653	$ 25,500
Total Fire Protection Expenditures	**$ 249,478**	**$ 228,027**	**$ 285,725**	**$ 285,027**	**$ 295,477**

BUDGETARY COMMENT

The Volunteer Fire Department is funded by three (3) sources: The Neighborhood Fund Drive, Foreign Fire Insurance Taxes and Township Appropriations. Funds requested from Township appropriations for 2015 increased by $9,752 or 3.41% due to the creation of the distribution of an IT position.

SUPPLEMENTARY INFORMATION

Volunteer Fire Department Vehicles

	Vin Number	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Fire Protection Vehicles								
1	2053	1989	Amer LaFrance	Engine	43,779	26	Poor	2016
2	4Z3HAACK85RU02102	2005	Amer LaFrance	Ladder	28,332	10	Good	2025
3	4Z3AAACG02RJ49205	2002	Freightliner	Engine	21,589	13	Good	2017
4	1AFAAACK68RZ60906	2008	Amer LaFrance	Engine	11,344	7	Excellent	2023
5	1AFAAACG08RZ44177	2009	Amer LaFrance	Rescue	4,266	6	Excellent	2029
6	1GNSK2E03CR247169	2012	Chevy	Tahoe	21,183	3	Excellent	2016
7	3CZWDNFL9CG233506	2012	Dodge	Rescue	1588	3	Excellent	2022
8	25003C6TR5DT9EG191352	2014	Dodge	2500	1,104	1	Excellent	2023
9	3C6TR5DT6EG141251	2014	Dodge	Pick Up	1,640	1	Excellent	2024

GENERAL FUND

PUBLIC SAFETY

ANIMAL CONTROL

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Animal Control Expenditures					
Contractual Services	$ 77,439	$ 72,478	$ 116,800	$ 78,290	$ 113,100
Commodities	63	65	200	156	200
Total Animal Control Expenditures	**$ 77,502**	**$ 72,543**	**$ 117,000**	**$ 78,446**	**$ 113,300**

ANIMAL CONTROL OVERVIEW

Upper St. Clair participates in a joint Animal Control program with Mt. Lebanon, Scott Township, Dormont Borough, Whitehall Borough, Castle Shannon Borough and Green Tree Borough. Costs of the program are divided between the seven (7) communities under a formula, which incorporates road mileage, area of land and population statistics.

In 2015, Animal Control Officers are projected to receive approximately 30% of total calls for service from Upper St. Clair residents based on historical data. The officers are also responsible for the daily care of animals and for the maintenance of the kennels, which are located in Upper St. Clair. Animal Control Officers are on duty seven days a week and provide emergency service 24-hours a day.

Animal Control Expenditures **01-20-210-500???-000**	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
240 Water and Sewerage	$ 484	$ 436	$ 600	$ 600	$ 600
241 Natural Gas	1,202	887	1,200	1,800	1,500
242 Electricity	1,067	730	1,000	890	1,000
272 Animal Control Services	74,686	70,425	114,000	75,000	110,000
Total Contractual Services	$ 77,439	$ 72,478	$ 116,800	$ 78,290	$ 113,100
Commodities					
390 Other Supplies	$ 63	$ 65	$ 200	$ 156	$ 200
Total Commodities	$ 63	$ 65	$ 200	$ 156	$ 200
Total Animal Control Expenditures	**$ 77,502**	**$ 72,543**	**$ 117,000**	**$ 78,446**	**$ 113,300**

BUDGETARY COMMENT

Total costs of the Animal Control program are shared among the seven (7) participating communities. Under the Agreement, Mt. Lebanon bears all initial operating and capital expenses of the program and Upper St. Clair bears all kennel-operating expenses. At year-end, total costs are determined and allocated to the seven (7) communities under the formula described above.

GENERAL FUND

COMMUNITY DEVELOPMENT SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Community Development Expenditures					
Personal Services	$ 463,032	$ 450,933	$ 464,980	$ 459,085	$ 475,739
Contractual Services	45,210	57,101	68,953	62,236	69,765
Commodities	4,699	6,934	9,000	6,508	8,000
Distributed Costs	57,453	57,453	59,120	50,668	53,158
Total Comm. Development Expenditures	**$ 570,394**	**$ 572,421**	**$ 602,053**	**$ 578,497**	**$ 606,662**

COMMUNITY DEVELOPMENT OVERVIEW

The Township supports the need for a professional and proactive Planning and Community Development department. Through the efforts of the Township's implementation of its Comprehensive Plan and the investments made by property owners, the Township is maturing into a community noted for its beautifully maintained residential neighborhoods as well as high quality business districts.

The Department of Planning and Community Development is responsible for guiding and regulating the Township's long and short term development. Important initiatives include oversight of the Township's Comprehensive Plan, ensuring that any new or renovated structures comply with the building code for the safety of its occupants and efficiently and effectively guiding construction for the benefit of present and future generations.

2014 DEPARTMENT ACCOMPLISHMENTS & GOALS FOR 2015

The Department of Planning and Community Development has accomplished and assisted various other Departments in the Township to achieve many goals throughout 2014. The following outline details 2014 accomplishments and goals for 2015 consistent with the Comprehensive Plan and other department initiatives:

OBJECTIVE 1: **Implementation of the 2015 Comprehensive Plan:** The Comprehensive Plan is the foundation of the department's planning efforts. Within the document, there is an Action Plan that provides a list of recommendations to address a wide range of activities. The following activities are listed in the plan and were achieved or progress was made in 2014. In 2013 the Township began the process of updating the 2015-2025 Comprehensive Plan reflecting on the goals highlighted within the 2005-2015 Comprehensive Plan while identifying strategic goals for future growth within the community. The bar graph at the end of the Comprehensive Plan objective summary indicates where the department is with the objectives identified within the 2005-2015 Comprehensive Plan. While new objectives will be identified within the 2015-2025 Comprehensive Plan the Township will continue to advance the objectives identified within the 2005-2015 Comprehensive Plan.

CP I ***Encourage re-development of the Consol site to expand business opportunities along the Township's regional corridor.***

2014 – The Township reviewed and approved the Final Site Plan for the property. The property owner has begun construction activities. It is anticipated that the first phase of development will be completed in 2015.

2015 – The Township will continue to coordinate and inspect the development of this property.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP I	90%	5%	5%

CP II ***Determine the potential development capacity and accessibility of the northwestern Boyce-Washington Road intersection for non-residential development.***

2014 – The CD Department has prepared a development capacity report for this property. The property owner may prepare an ordinance amendment for future development. This objective will continue to be reviewed on an ongoing basis

2015 – The Township will review this property and make recommendations for future development with the drafting of the Comprehensive Plan.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP II	75%	15%	10%

CP III ***Create an Overlay designation for the McLaughlin Run Corridor to establish uniform development standards such as landscaping, buffer-yards, lighting, and signage.***

2014 - This phase of the McLaughlin Run Corridor study is to prepare an Overlay Ordinance that will include provisions for landscaping, pedestrian connections, architectural guidelines, lighting and storm water management requirements. We have prepared draft zoning regulations and guidelines for the corridor.

2015 – The Township will continue working on this project and review as part of the 2015 Comprehensive Plan.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CPIII	85%	15%	0%

CP IV Develop provisions to encourage and permit additional opportunities in constructing a variety of housing products.

2014 - The property owner has begun construction of Torrente at Upper St. Clair a 220 unit apartment complex located on Boyce Plaza Road. Multi-family dwellings are approved for Phase 3 of Siena at St. Clair, and single family residential units are under construction at Bedner Estates. The Overlay Ordinance for the McLaughlin Run Corridor may include additional opportunities for other housing types. This will continue to be reviewed as part of the 2015 Comprehensive Plan Update.

2015 – The Township will continue to explore opportunities for new housing within the Township.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP IV	90%	5%	5%

CP V Enable the future development of remaining undeveloped large land tracts for a mixture of residential and non-residential land uses.

2014 - The property owner has received Final Approval for mixed use development of Siena at St. Clair This will continue to be reviewed as part of the 2015 Comprehensive Plan Update.

2015 – The large land tracts within the Township are under construction. The Township will continue to oversee development of these parcels.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP V	90%	5%	5%

CP VI Develop a community wide gateway and way-finding system.

2014 - The Public Works Department has installed new signage at Boyce Mayview Park and various Township facilities. The CD Department will continue to assist with this project in the future.

2015 – The Township will continue to explore ways to enhance signage.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP VI	60%	20%	20%

CP VII Evaluate the suitability of and promote best management practices through the completion of additional storm water management improvements.

2014 – The Township installed a rain garden at the Veterans Park and the Community & Recreation Center. The Community Development Department will continue to encourage these types of storm water management techniques.

2015 – The Township will continue to promote and construct BMPs in the community.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP VII	70%	20%	10%

CP VIII Construct transportation improvements at McLaughlin Run Road / McMillan Road / Lesnett Road.

2014 - Through the collaborative efforts of the Township and the Pennsylvania Department of Transportation this priority project was identified for funding through PennDOT's Decade of Investment plan. It is anticipated that engineering and design will begin in 2015.

2015 – The Township will participate in the design and provide input to PA DOT as this project is developed.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP VIII	15%	40%	55%

CP IX Explore the feasibility and benefits of incorporating traffic calming policies into development.

2014 – To date, the Community Development Department has conducted traffic calming analysis in numerous neighborhoods within the Township and, where warranted, installed traffic calming devices.

2015 - The Community Development Department will continue to monitor the effectiveness of traffic calming improvements and review future requests as they are received.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP IX	95%	5%	0%

CP X Prioritize sidewalk / bikeway segments and produce a time schedule for their construction.

2014 – The Township completed construction of a portion of sidewalk identified in the Sidewalks and Bikeways Plan along Mayview Road. As new developments come into the Township for approval the applicants are encouraged to incorporate sidewalks into their plans.

2015 - The Community Development Department has studied the pedestrian and bicycle infrastructure as part of the 2015-2025 Comprehensive Plan update.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP X	85%	10%	5%

CP XI Construct the Northern Loop of the Township's pedestrian network.

2014 – The Township will construct the next phase of this sidewalk as funds are available.

2015 - The update to the 2015-2025 Comprehensive Plan will continue to review the pedestrian and bicycle infrastructure.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP XI	75%	10%	15%

CP XII Construct the Western Loop of the Township's pedestrian network.

2014 – The Township has applied and received Department of Community and Economic Development (DCED) grants for the extension of the Perimeter Trail around Boyce Mayview Park. The Township will construct additional pedestrian improvements as additional funds become available.

2015 - The update to the 2015-2025 Comprehensive Plan will continue to review the pedestrian and bicycle infrastructure.

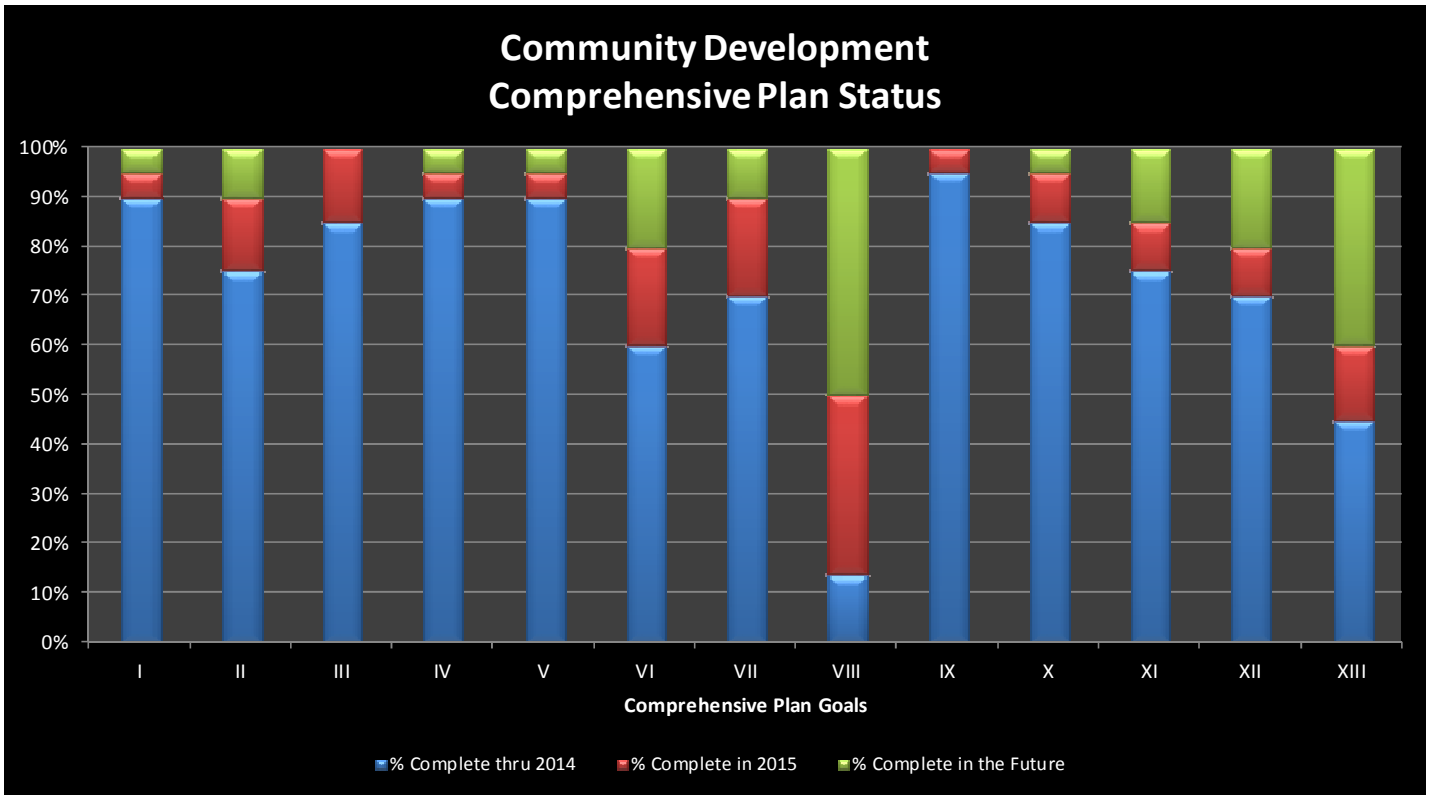
Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP XII	70%	10%	20%

CP XIII Coordinate with South Fayette Township, the Pittsburgh Industrial Railroad, PA DCNR, the SPC and the foundation community regarding opportunities to connect to Township Western Loop with future regional trail projects.

2014 - The Township continues to monitor the redevelopment processes at the former Mayview State Hospital site for their impacts on Boyce Mayview Park and the surrounding infrastructure.

2015 - The Township will continue to look for opportunities to expand this trail network.

Project	% Complete thru 2014	% Complete in 2015	% Complete in the Future
CP XIII	45%	15%	40%



OBJECTIVE 2: Township of Upper St. Clair Comprehensive Plan 2015 - 2025

2014 - The Township began the process of updating the 2015-2025 Comprehensive Plan in 2013 when Environmental Planning and Design (EPD) was contracted to complete the update. EPD began the planning process by the gathering background data on the community at large and conducting several public outreach initiatives including the Bounty at Boyce Mayview Park and Focus Group sessions with key community stakeholders. In 2014 the community Quality of Life Survey was available to the community in both electronic and hard copy

2015 – The Community Development Department will continue the planning process through the beginning of 2015 and will have a plan to present to the Board of Commissioners in the first quarter of 2015.

OBJECTIVE 3: Various Text Amendments to the Township Code:

2014 – The CD Department prepared the following Code Amendments in 2014:

- A revision to Chapter 125 of the Township Vehicles and Traffic Code to update Schedule VII regarding the positioning of stop signs throughout the Township.
- An amendment to the Zoning Ordinance to incorporate provisions for recognition signage.
- An amendment to Chapter 51, Building Code and Chapter 61, Fire Code to reference the most current UCC requirements from the state.
- A chapter was created to establish new Floodplain Regulations consistent the revised Flood Insurance Rate Maps from FEMA.
- The CD Department continues to work on the McLaughlin Run Overlay District for presentation to the Planning Commission.

2015 – The Township Code will be updated to stay current with the latest trends. We will explore drafting the following ordinance amendments: an ordinance for DAS antennas and general filming and film production.

OBJECTIVE 4: NPDES Stormwater Phase II:

2014 - The Township has a permit from the PA Department of Environmental Protection (PA DEP) for the discharge of storm water into the state's streams. In 2014 the Township was required to submit a new Notice of Intent for the NPDES Permit.

2015 – The CD Department will maintain all storm water management activities and make changes as required by the permit revisions from the PA DEP.

OBJECTIVE 5: NFIP CRS Program:

2014 - The Township participates in the National Flood Insurance Program's (NFIP) Community Rating System (CRS) which encourages community floodplain management activities that exceed the minimum NFIP requirements. The Township received the

results from the 2013 Cycle Application in the summer of 2014 and has maintained a rating of 7.

2014 – The CD Department will maintain all CRS activities and rating by FEMA.

OBJECTIVE 6: Professional Training: Training is essential to having an educated and professional department to serve the community.

Director of Community Development – The Director continues to maintain his certification with the American Institute of Certified Planners and has completed numerous workshops with the Local Government Academy and the PA Planning Association. Also, he attended training for Floodplain Management Regulations and MS4 requirements.

Planning and Zoning Coordinator - The Planning and Zoning Coordinator continues to actively participate in the Southwest Section of the Pennsylvania Planning Association, serving as the 2015-2016 Secretary for the Section Council The Planning Coordinator has participated in numerous workshops regarding land development training, and the Municipal Separate Storm Sewer Systems (MS4) training.

Chief Building Inspector – The state requires 45 hours every three (3) years. The Chief Building Inspector has maintained all required certifications.

Fire Marshal – The Fire Marshal is serving on the PABCO Governmental Affairs Committee which makes recommendations on positions to the Board of Directors on all legislation and regulations that would impact code administration and enforcement in any way. Also, the Township's Fire Marshal has maintained all required certifications.

Code Enforcement Officer – The Code Enforcement Officer has maintained all required certifications and attended workshops for professional development.

2015 – The CD Department will obtain the required hours of training and maintain all certifications.

OBJECTIVE 7: Land Development and Subdivision Review: The review of land developments, subdivisions, conditional uses and ordinance amendment applications are a significant function of the CD Department. This process entails reviewing all applications for compliance with the Township's Ordinances, ensuring that applications follow the proper process, that they comply with all applicable state and federal laws and inspecting the construction to ensure that the project was built as approved by the Township. The following is a list of applications reviewed in 2014:

- Siena at St. Clair Unified Conditional Use Preliminary and Final Land Development
- Leimkuehler Residence Conditional Use
- Siena at St. Clair Final Approval Without Final Plat Approval
- Goddard School Final Approval

- Shenandoah Estates Preliminary Subdivision Approval
- Ardolino Amended Final Approval
- Forest Brook Estates Preliminary and Final Subdivision Approval
- Crum Plan of Lots Preliminary and Final Subdivision Approval
- Pine Creek Structures Unified Conditional Use Preliminary and Final Subdivision Approval
- Shenandoah Estates Final Subdivision Approval
- 1321A McLaughlin Run Road Conditional Use Approval
- Siena at St. Clair Final Plat Approval
- Zahalsky Plan of Lots Revision Number Two

DEPARTMENT STATISTICS

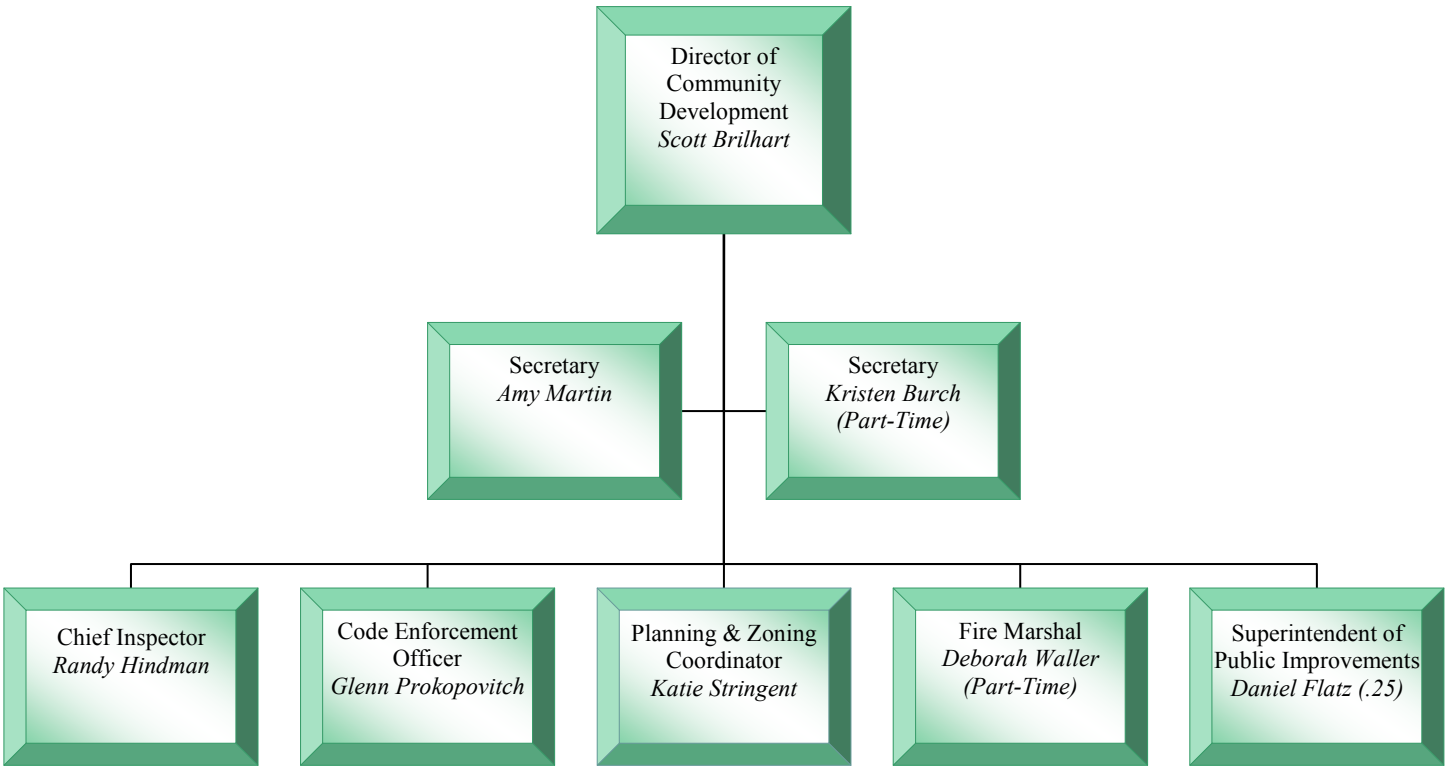
Category	2006	2007	2008	2009	2010	2011	2012	2013	Oct-14
Summary of Department Approvals and Appeals									
Number of Building Permits Processed	284	209	281	267	272	266	272	298	255
Number of Zoning Hearing Board Appeals	6	1	1	2	1	3	4	1	3
Number of Single Family Lots Approved	38	3	1	1	0	50	16	107	9
(New lots only, not re-subdivisions)									
Number of Multi-Family Units Approved	0	0	0	0	0	0	0	220	33
Number of Non-Residential Plans Approved	4	5	1	3	9	2	1	0	3
Number of Two-Family Attached Units Approved	0	0	0	0	0	0	0	0	0
Simple Subdivisions	0	0	0	3	3	1	1	3	0
Category	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**Oct-14**
Number of Permits Issued									
Certificates of Use & Occupancy	76	45	54	65	31	34	45	47	40
Sewer Permits (Sewer Taps)	4	10	14	12	6	6	25	18	12
Nonconforming Registrations	3	5	6	1	0	0	0	0	0
Demolition Permits	4	5	3	10	4	6	7	7	13
Grading Permits	10	8	8	13	3	7	8	7	6
Driveway Permits	17	22	23	22	13	13	33	40	22
Fire Prevention Permits	37	30	29	18	22	32	52	41	52
Electrical Permits	257	265	238	216	241	205	218	273	192
Street Opening Permits	322	431	478	757	444	629	392	234	173
Complaint Cases									
Received/Pending	315	304	339	373	455	332	391	348	298
Closed/Transferred	306	321	303	336	389	326	334	266	144
Home Occupation Registrations	5	14	7	16	23	15	3	12	4
Annual Alarm Notices	920	879	859	844	844	850	747	737	724

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Community Development Department for 2015 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Planning and Community Development	4	$67,999	$95,197	1
Planning & Zoning Coordinator	6	$45,686	$63,961	1
Chief Inspector	6	$45,686	$63,961	1
Code Enforcement Officer	7	$37,448	$52,425	1
Fire Marshal	7	$37,448	$52,425	1
Secretary	8	$24,965	$43,689	1
Total				**6**

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)



Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Community Development employee's wages and benefits has been made as follows:

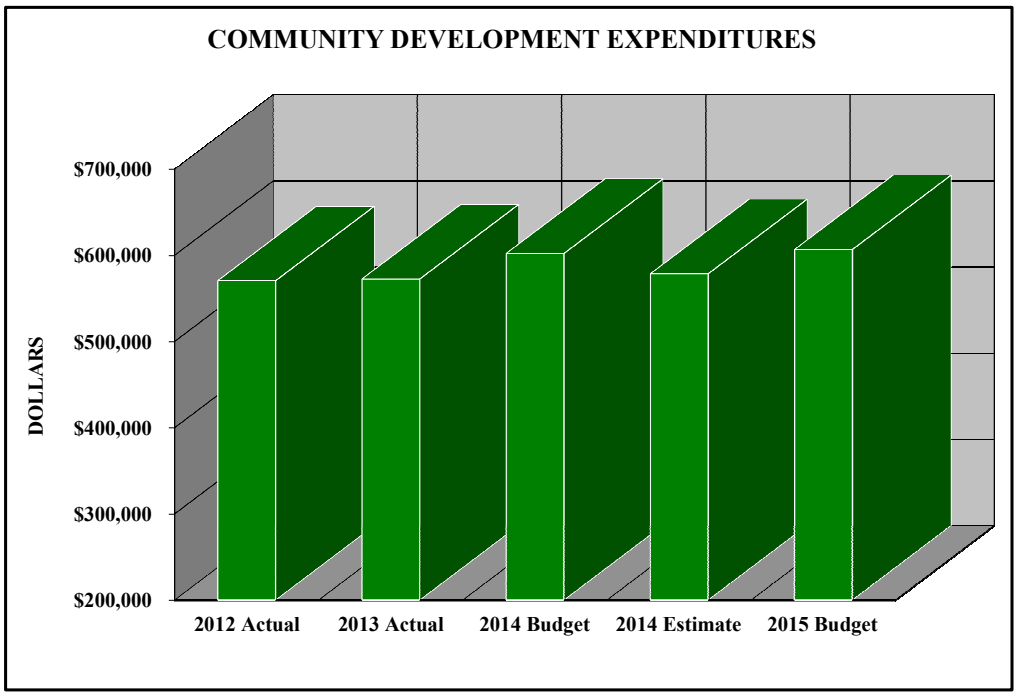
Position Title	Comm. Dev.	Public Works	Sanitary Sewer
Superintendent of Public Improvements	25.0%	50.0%	25.0%

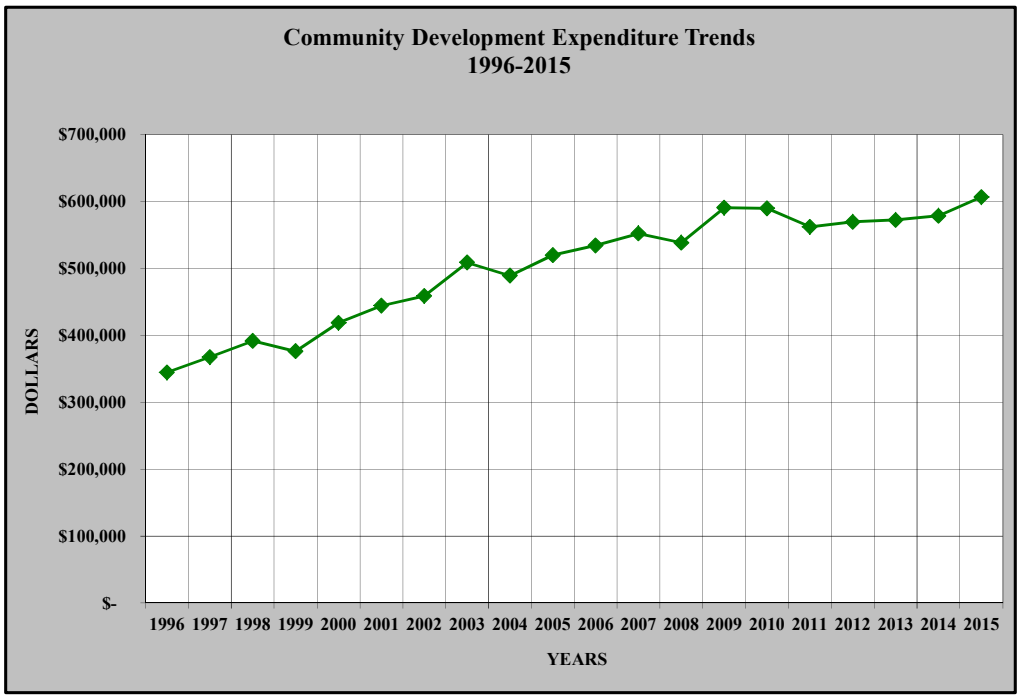
DEPARTMENT EXPENDITURES

Community Development Expenditures 01-30-301-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 285,785	$ 270,266	$ 280,040	$ 280,000	$ 288,400
110 Overtime Wages	1,632	842	1,500	500	1,000
120 Part-Time Wages	59,051	70,947	70,000	66,000	70,000
162 Group Life Insurance	2,412	2,284	2,400	2,450	2,450
163 Medical Insurance	51,276	56,818	59,000	58,800	60,500
164 Workers' Compensation	1,800	1,566	1,405	1,400	1,500
166 Pension Costs	31,899	19,825	20,845	20,845	21,470
167 Long-term Disability Insurance	1,302	851	890	890	925
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	25,875	25,534	26,900	26,200	27,494
Total Personal Services	$ 463,032	$ 450,933	$ 464,980	$ 459,085	$ 475,739
Contractual Services					
213 Professional Services-Legal	$ 2,493	$ 10,672	$ 5,000	$ 7,600	$ 8,000
220 Liability Insurance	20,027	20,610	20,403	20,231	21,015
230 Association Dues	1,844	1,869	2,000	1,650	2,000
231 Travel & Conference Expense	960	5,146	4,500	4,000	4,500
232 Personnel Training	598	1,235	1,800	1,800	2,000
250 Repairs & Maintenance-Office Equipment	983	(608)	8,000	-	2,000
274 Legal Advertising	516	-	750	-	750
275 Printing & Duplicating	1,534	983	1,500	2,500	2,500
290 Other Contractual Services	16,255	17,194	25,000	24,455	27,000
Total Contractual Services	$ 45,210	$ 57,101	$ 68,953	$ 62,236	$ 69,765
Commodities					
300 Office Furniture & Equipment	$ -	$ 755	$ 1,000	$ 1,000	$ 1,000
301 Expendable Office Supplies	2,968	3,272	4,000	3,200	4,000
302 Books & Subscriptions	1,402	1,708	3,000	1,708	2,000
390 Other Supplies	329	1,199	1,000	600	1,000
Total Commodities	$ 4,699	$ 6,934	$ 9,000	$ 6,508	$ 8,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 4,942	$ 4,942	$ 5,193	$ 5,066	$ 5,193
602 Dist. Data Processing Costs	52,511	52,511	53,927	45,602	47,965
Total Distributed Costs	$ 57,453	$ 57,453	$ 59,120	$ 50,668	$ 53,158
Total Comm. Development Expenditures	**$ 570,394**	**$ 572,421**	**$ 602,053**	**$ 578,497**	**$ 606,662**

BUDGETARY COMMENT

Funds requested for Community Development are $4,609 or .77% more than appropriated in 2014. The increase is primarily due to increasing personnel costs.





**Average Annual Cost Increase Rate – 3.13%*

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the Community Development department?

Net Expenditures*			***$404,308***
How many real estate tax mills?		**0.08**	**$176,431**
Earned Income Tax per $100?	**$**	**2.26**	**$190,185**
Percentage of Other Taxes?		**0.21%**	**$37,691**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

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GENERAL FUND

PUBLIC WORKS SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works Expenditures					
Personal Services	$ 2,236,156	$ 2,407,403	$ 2,543,151	$ 2,477,472	$ 2,615,792
Contractual Services	1,811,512	1,852,235	2,066,490	1,966,491	2,086,170
Commodities	891,351	1,035,964	1,186,400	1,132,514	1,233,250
Distributed Costs	(59,907)	(75,971)	(64,132)	(70,080)	(54,113)
Total Public Works Expenditures	**$ 4,879,112**	**$ 5,219,631**	**$ 5,731,909**	**$ 5,506,397**	**$ 5,881,099**

PUBLIC WORKS OVERVIEW

As the Public Works Department looks to the challenges of 2015, its focus remains on providing first rate service to our residents, while preparing financially for the approved Capital Projects, Facility Improvements, Department Goals and the updated Comprehensive Plan.

With a stable yearly budget and staffing numbers, the Public Works Department will continue to service the community and fellow departments with all of its available resources.

The Capital Projects Fund, guided by the Five-Year Capital Improvement Plan, continues to be vital to programs such as the Annual Street Paving Program, Vehicle and Equipment Purchasing Program, Sidewalk and Bikeway Program, Building Renovation, Parks Equipment Renovation and Playing Field Improvements.

The Sanitary Sewer Fund supports the Township sanitary sewer infrastructure and assures the Township system remains compliant, dependable and in good working condition. It also supports the mandated Sanitary Sewer Allegheny County Consent Order, now in its 11th year governing the Township's sanitary sewer waste water transfer improvements.

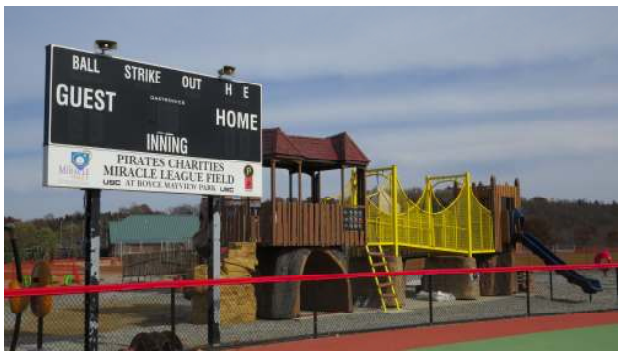
The Parks Maintenance Fund is vital in maintaining the Township's 747+ acres of parks and equipment and provides the necessary funding to keep our parks current, safe and enjoyable.

The Public Works Department continues to take great pride in its tradition of providing a high level of service to all of our residents. Future budgets and staff support will ensure the high level of quality service.

Above: Public Works fleet

2014 DEPARTMENT ACCOMPLISHMENTS

- Sanitary Sewer Administrative Consent Order
  - Continue implementation of the mandated Operation & Maintenance Plan
- Storm Sewer Improvement Program
  - Televising and cleaning of storm sewer infrastructure
  - Develop and map precise GIS coordinates of Township Storm Sewer System
  - Prioritize and budget improvements
- Construct Phase II of the Brush Run Pumping Station Renovation
  - Construction of facility second story
  - Transfer electrical equipment
- Design Phase II of the Mayview Road Sidewalk
- Construct the Miracle Field Playground
- Complete the Wiltshire Park Renovation
- Complete Hays Park Renovations:
  - New Splash Pad area/operator
  - New basketball hoops/backboards
  - New tennis court posts
  - Colorcoat basketball and tennis court surfaces
  - New water fountain
  - Paint fencing
- Complete Phase II of the Municipal Building Space Renovation Project
  - Door & Video Security Access Project
- Complete 2014 Street Paving Program
- Research with Information Technology and Community Development new Township software package
- Complete Founders Field Irrigation Replacement
- Complete renovation of Library Study Room areas
- Renovate Morton Complex facility bathrooms
- Replace Public Works Mechanics Garage vehicle lifts
- Continue to implement and upgrade the Township Street, regulatory and informational signs to comply with the retroreflectivity standards set by the Manual on Uniform Traffic Control Devices (MUTCD)



Left: Miracle Field Playground

Right: Wiltshire Park

2015 DEPARTMENT GOALS AND OBJECTIVES

- Sanitary Sewer Allegheny County Consent Order:
  - Begin, funding permits, infrastructure improvement upgrades dictated by the Feasibility Report and EPA
  - Continue implementation of the mandated Sanitary Sewer Operation & Maintenance Plan
- Design, engineer and contract Phase III.
- Storm Sewer Improvement Program:
  - Televising and cleaning of the Township storm sewer infrastructure
  - Develop precise GIS mapping and data base for entire system
  - Perform upgrades to system as problem areas are identified and engineered
  - Institute Industry Best Management Practices (BMP's) for all improvement projects
- Continue to prioritize, plan and construct, as funding permits, additional phases of the Sidewalk and Bikeway Program.
- Continue parks and equipment upgrades through the Parks Equipment Replacement Fund.
- Continue the Township Capital Playing Field Improvements through the Field Improvement Fund.
- Partner with the Information Technology Department in implementing new departmental software package.
- Complete the 2015 Annual Street Paving Contract.
- Identify, design and contract Phase III of the Administration Building Space Renovation Project.
- Seek funding for the Boyce Mayview Park perimeter trail system additions.
- Continue to upgrade the Township streets, regulatory and informational signs to the current reflectivity and text standards per the Manual on Uniform Traffic Control Devices (MUTCD).
- Continue to develop and upgrade the Township's Snow and Ice Operation as it relates to liquid de-icing and anti-icing programs.
- Continue to seek Grant opportunities to assist the Township with the high cost of funding necessary Capital Projects and Improvements throughout the Municipality.
- Ensure the Department continues to use best sustainability practices and strives to be environmentally responsible.

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COMPREHENSIVE PLAN STATUS

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. The last update of the Comprehensive Plan was in 2005 and encompassed the goals for the Township for the year 2005 through 2014. Below are current status updates as they relate to Public Works. Please refer to the *"Long Term Plan"* section of the budget for a summary status update.

Goal: ***Incorporate signage related to the community's historic and natural resources into the Township's overall way finding system***

Update:

- Percent of completion through 2014 = 85%
- Boyce Mayview Park active area way finding signage has been completed
- Boyce Mayview Park Trail System signage is currently being upgraded
- Neighborhood park signage upgraded (2005-2012)
- Completed Perimeter Trail signage for constructed trail segments (2009-2012)
- Installed Boyce Gardens signage, entrance and informational kiosk (2010-2012)
- Installed Wetlands Trail signage and informational kiosk (2010-2012)
- Upgraded Township Building and Public Works Building signage (2007-2013)
- Continue traffic and regulatory sign retro reflectivity regulatory improvements as mandated by the Manual on Uniform Traffic Control Devices (MUTCD)
- Research, design and cost new Township street signs

Goal: ***Continue with the implementation of the four athletic fields and the active recreational area development in Boyce Mayview Park in accordance with the Park's Master Plan***

Update:

- Percent of completion through 2014 = 98%
- Athletic Fields are in the sixth year of usability and usage is near capacity
- Opened Miracle Field in 2011
- Continue to improve parking and bios wale retention facilities
- Design for an accessible playground facility adjacent to the Miracle Field
- Continue towards implementation of the approved Boyce Mayview Fields Lighting Project

Goal: ***Explore the possibilities of creating a Township comprehensive park, recreation and open space plan***

Update:

- Percent of completion through 2014 = 60%
- Public Works, in conjunction with Recreation & Leisure Services and Administration, continue to make progress

COMPREHENSIVE PLAN STATUS (Continued)

Goal: ***Study facilities and space allocation for the Civic Center/Administration Building***

Update:

- Percent of completion through 2014 = 50%
- Complete construction of the Building Space Renovation Project Phase I (2013)
  - Municipal Building lobby
  - Municipal Administration reception area
  - Municipal Administration file, archives and break room
  - Finance Department and Tax Office
- Design for Phase II renovations
- Prioritize phases for future budget years
- Complete installation of new A/C 70-Ton Chiller System
- Design, plan and engineer Phase III of the Municipal Building Space Renovation Project

Goal: ***Evaluate the suitability of and promote the best management practices through the completion of additional storm water management***

Update:

- Percentage of completion through 2014 = 59%
- Public Works has developed a Comprehensive Storm water Improvement Plan requesting funding for implementation
- Continue to improve and rebuild all storm water inlets
- Continue to replace failing storm sewer lines, as funding permits
- Completed McLaughlin Run Stream Fish Habitat Project (2012)
- Improved parking lot bios wales at the C&RC
- Continue the Storm Sewer Improvement Program outline

Goal: ***Complete improvements of the EPA Consent Order and, as appropriate, in conjunction with surrounding municipalities***

Update:

- Full compliance by 2026
- Phase I 100% complete
- Phase II Feasibility Study complete
- Continue to rehabilitate sanitary sewer manholes as Budget permits
- Continue to work on feasibility and probability of future sanitary sewer construction plans
- Completed Phase I of upgrades to the Brush Run Pump Station (2012)
- Begin engineering and planning for Phase II of the Brush Run Pumping Station
- Continue to work with Alcosan, Gateway Engineers and Peters Township towards the elimination of the Deerfield Sanitary Sewer Pumping Station
- Complete Phase II Renovation Project
- Design, engineer and plan for Phase III
- Complete the Harrow/Norton Sanitary Sewer Improvement Project

COMPREHENSIVE PLAN STATUS (Continued)

Goal: ***Prioritize sidewalk/bikeway segments and produce a time schedule for their construction***

Update:

- Percentage of completion through 2014 = 54%
- Funding set for prioritized segments of sidewalks
- Completed Cook School Sidewalk Phase III between Taper Drive and Winchester Drive (2012)
- Plan for Cook School Phase IV from Winchester Drive to Scarlett Drive
- Completed Phase I of Mayview Road sidewalk from Perimeter Trail to 1481 Mayview Road
- Prioritize for 2015
- Plan for Phase II of the Mayview Road Sidewalk Project

Goal: ***Continue to collaborate with the Upper St. Clair School District to expand joint opportunities for cultural, recreational and educational programming.***

Update:

- Public Works, in conjunction with Recreation & Leisure Services, continues to meet monthly with the Playing Fields Work Group, which consists of members from the USCAA, Upper St. Clair School District and Upper St. Clair Township to continue to address all needs of our youths and park users
- Develop a list of future priorities for all playing fields for the purpose of planning and budgeting

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DEPARTMENT STATISTICS AND BENCHMARKS

Public Works Benchmarks & Statistics	2012	2013	2014
Efficiency			
% Service Calls Outstanding	<1%	<1%	<1%
% Critical Sign Repairs completed within 4 Hours	100.0%	100.0%	100.0%
% Pothole Repairs completed within 1 working day	25.0%	25.0%	25.0%
% Hazardous Road Repairs responded to within 24 Hours	100.0%	100.0%	100.0%
% Sewer Spills responded within 1 Hour	100.0%	100.0%	100.0%
% Fleet Maintenance Completed On-Time	95.0%	95.0%	95.0%
% Permit Inspections performed in a timely manner	100.0%	100.0%	100.0%
Workload			
Sanitary Sewer & Storm Sewer			
Storm Drain Inlets inspected and/or cleaned	55	100	110
Miles of open/closed storm drains cleaned	1.6 miles	2.5 miles	1.5 miles
Miles of Sanitary Sewer lines cleaned/inspected	31 miles	66 miles	32 miles
Street & Sidewalk Program			
Square feet of deteriorated pavement replaced	479,568 sf	516, 069 sf	454,563 sf
Lineal feet of deteriorated pavement sealed	50,000 lf	50,000+ lf	50,000 lf
Square feet of Sidewalks Built	7,240 sf	4,500 sf	4,500 sf
Miles of roadway swept annually	1,337 Miles	1,486 Miles	1,502 Miles
Amount of Debris removed by Street Sweepers	165 tons	122 tons	159 tons
Vehicle & Equipment Maintenance			
Number of Vehicles maintained by Public Works	80	65	65
Number of Pieces of Equipment maintained by Public Works	84	86	86
Number of Vehicles per mechanic	40	76	76
Number of Work Orders processed	2,496	3,000	2,594

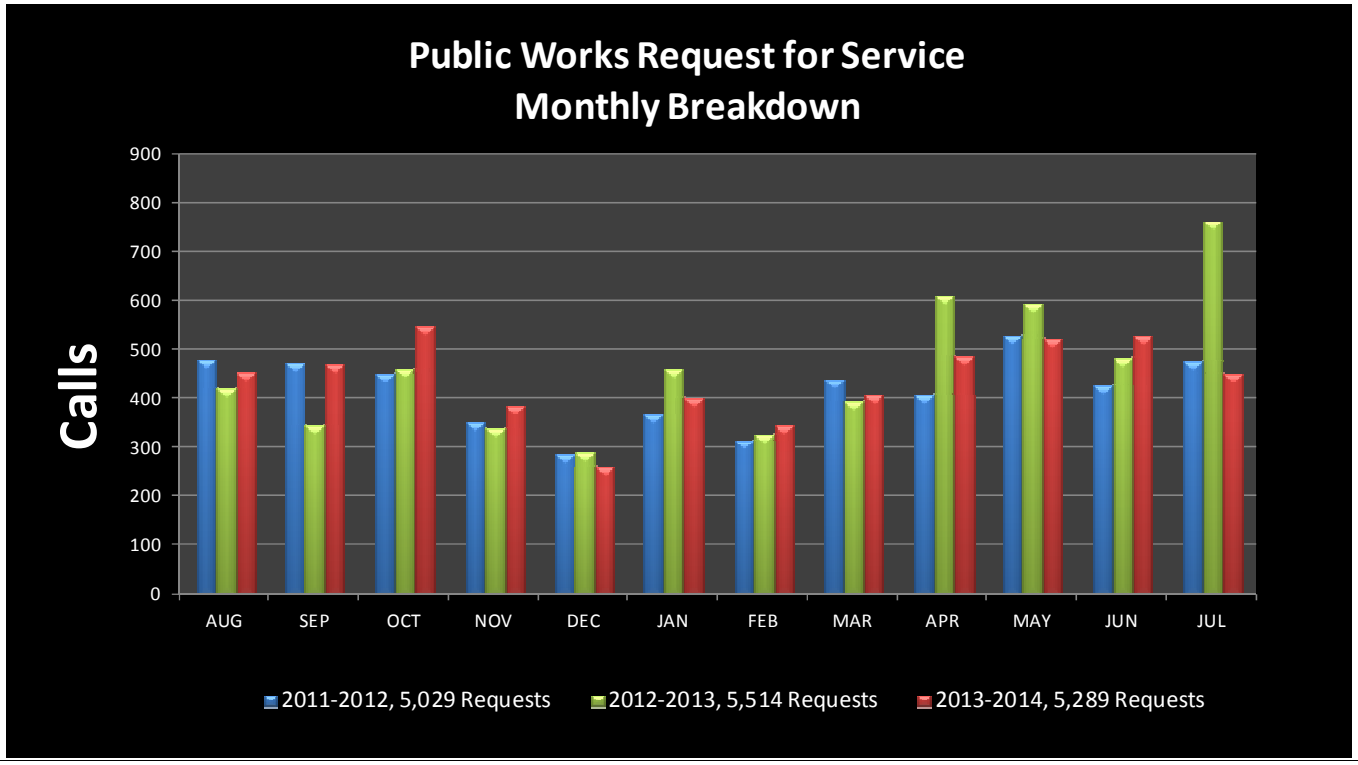
Requests for Service: One Calls and Blue Cards, which comprise approximately 40% of Public Works requests for service, are detailed below:

One Calls: Under State law, One Calls must be placed three days prior to any open cut construction. All involved infrastructure utilities are notified and must mark their company's in Township utilities within that time period. The Township's turnaround is immediate if we aren't involved and if Township utilities are involved, they are marked within the three-day required period.

Blue Cards: Blue cards are generated through the Upper St. Clair Police Department. All cards received are reviewed and generally taken care of within 24 to 48 hours of receipt.

PUBLIC WORKS REQUESTS FOR SERVICE
AUGUST 2013 - JULY 2014

	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Total
One Calls	127	153	181	150	96	117	88	112	184	192	149	124	**1,673**
Blue Cards/Police	13	23	17	17	6	22	15	23	23	29	37	24	**249**
Inspections	0	4	5	6	0	1	0	1	1	2	0	1	**21**
Ballfield Maintenance	5	7	7	3	2	2	1	3	2	7	3	4	**46**
Building Maintenance	20	27	57	18	22	24	30	37	26	34	25	30	**350**
Dead Animal	24	30	22	8	8	7	6	13	9	19	20	17	**183**
Dye Tests	40	30	27	10	9	17	19	33	41	43	40	40	**349**
Forestry	19	15	12	11	8	8	1	7	7	20	20	20	**148**
Garbage	65	58	39	39	39	89	42	52	62	45	31	44	**605**
Ground Maintenance General	10	4	27	1	0	2	0	14	5	11	13	10	**97**
Leaf Recycling	0	0	13	38	1	0	0	0	2	0	0	0	**54**
Mailbox/Snowplow Damage	0	0	0	0	2	15	19	15	18	7	2	2	**80**
Manhole Repair	1	1	3	0	0	0	0	0	1	2	3	0	**11**
Other	17	24	38	21	23	15	22	22	30	29	39	28	**308**
Parks	18	29	31	15	6	11	10	9	7	14	38	25	**213**
Recycling	45	40	29	17	15	35	21	29	18	15	29	21	**314**
Sanitary Sewer	4	1	0	3	0	0	1	5	4	3	3	6	**30**
Sewer backup	4	0	1	1	1	1	3	1	3	6	2	1	**24**
Signs	6	9	27	11	5	9	11	14	12	12	7	15	**138**
Snow/Ice	0	0	0	1	6	16	21	2	0	0	0	0	**46**
Snow/rain storms	1	1	0	6	1	1	10	0	0	0	0	6	**26**
Special Events	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Storm Sewer	9	2	4	3	2	2	10	2	11	7	17	7	**76**
Street Repair	21	11	9	6	10	4	16	14	7	9	29	22	**158**
Street/Park Resurfacing Program	2	1	0	0	0	0	0	0	0	0	1	1	**5**
Water Problems	6	3	1	2	0	4	1	1	12	16	24	4	**74**
Yard Damage	0	0	0	1	1	2	1	1	3	2	0	0	**11**
Golf Course	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total Requests for Service	**457**	**473**	**550**	**388**	**263**	**404**	**348**	**410**	**488**	**524**	**532**	**452**	**5,289**
Requests Outstanding	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**	

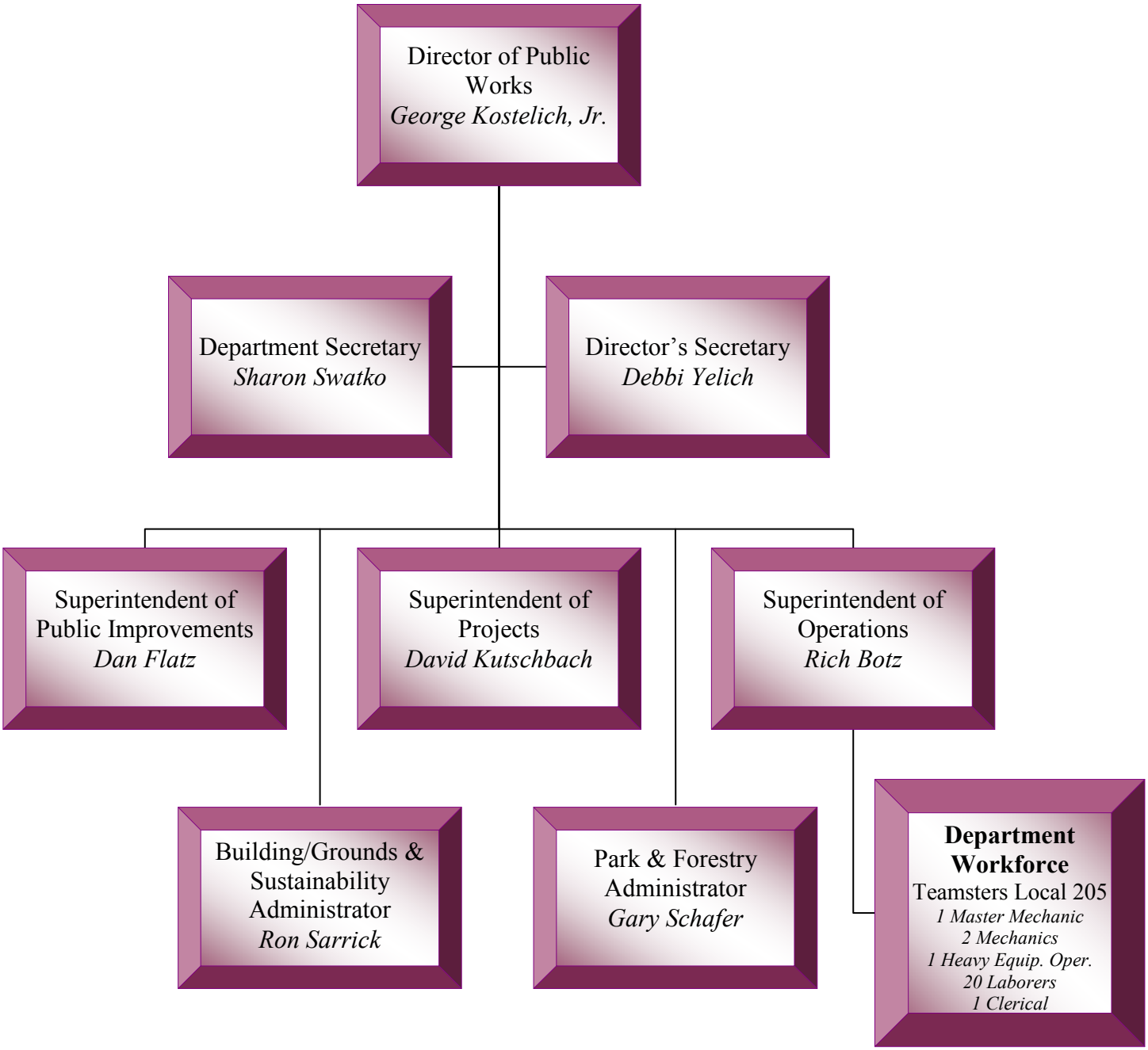


DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Public Works Department for 2015 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Public Works	3	$82,954	$116,139	1
Superintendent of Public Improvements	4	$67,999	$95,197	1
Superintendent of Operations	4	$67,999	$95,197	1
Superintendent of Projects	4	$67,999	$95,197	1
Building/Grounds & Sustainability Administrator	5	$55,734	$78,027	1
Park & Forestry Administrator	6	$45,686	$63,961	1
Confidential Secretary to the Director of Public Works	8	$24,965	$43,689	1
Department Secretary	8	$24,965	$43,689	1
Teamsters Local 205	Union Contract	$12.60/hr	$29.94/hr	25
Total				**33**

Public Works - Local 205 Union Contract 2015 Salary & Wage Scale		
I.	Master Mechanic	$29.94/hr
II.	Mechanic	$28.88/hr
III.	Heavy Equipment Operator	$28.88/hr
IV.	Foreman	$28.88/hr
V.	Laborer III (after 36 mos.)	$26.97/hr
	Laborer II (13-36 months)	$24.46/hr
	Laborer I (0-12 months)	$21.93/hr
VI.	Semi-Skilled Laborer III	$19.59/hr
	Semi-Skilled Laborer II	$18.01/hr
	Semi-Skilled Laborer I	$16.57/hr
	Semi-Skilled Laborer Probationary	$12.60/hr
VII.	C&RC Attendant	$18.72/hr
VIII.	Public Works Clerk	$24.89/hr



Budgetary Allocations

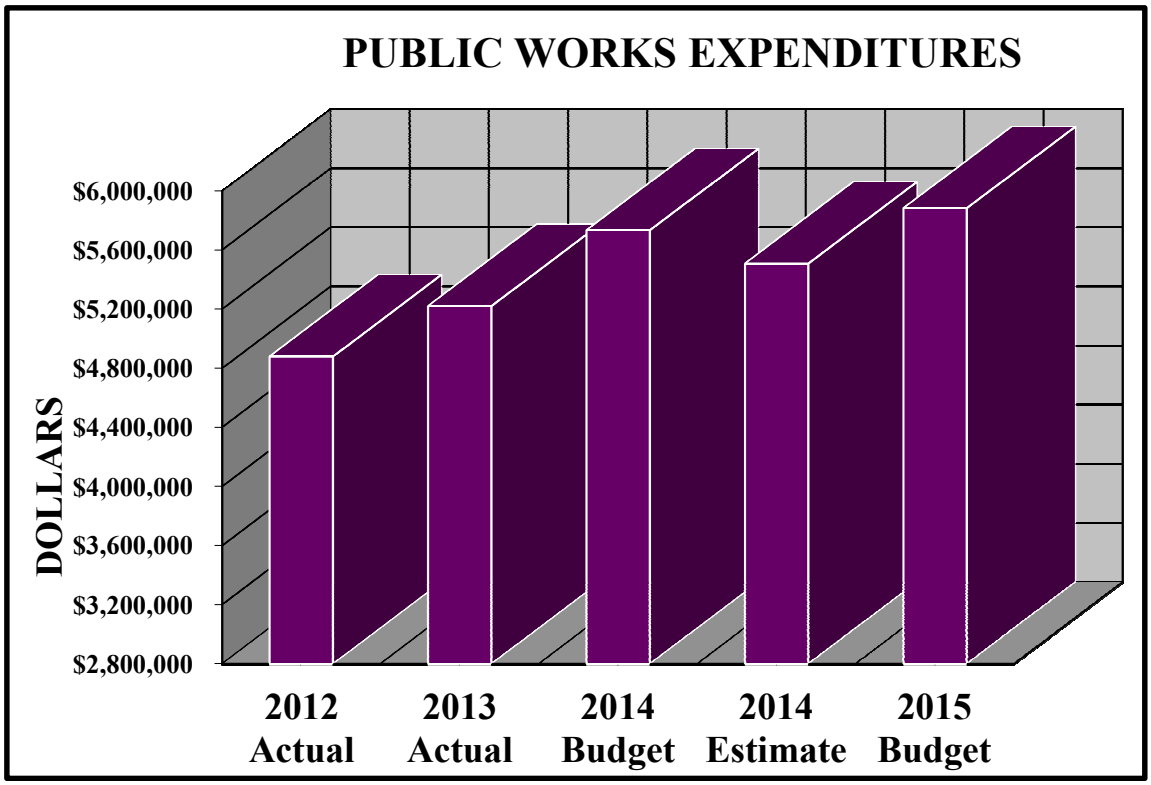
Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Public Works employee's wages and benefits has been made as follows:

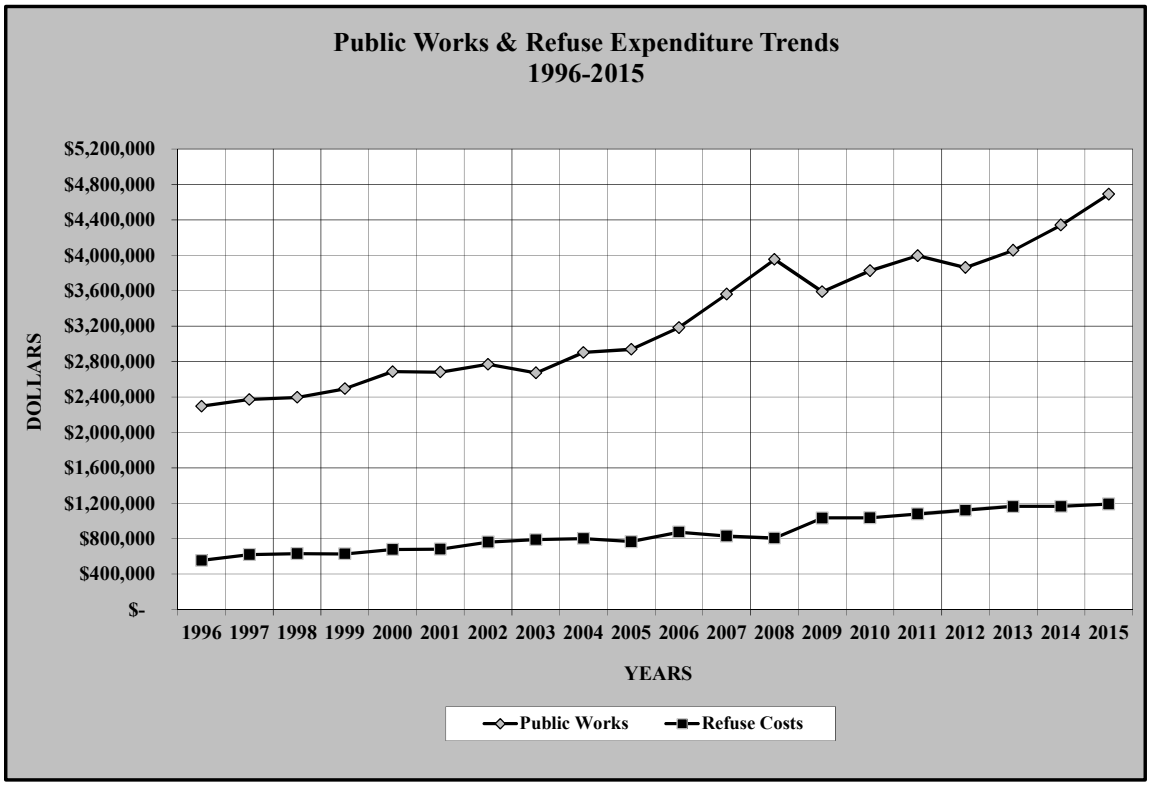
Position Title	Public Works	Comm. Dev	Sanitary Sewer	BM RAD
Superintendent of Public Improvements	50.0%	25.0%	25.0%	n/a
Superintendent of Projects	n/a	n/a	100.0%	n/a
Park & Forestry Administrator	n/a	n/a	n/a	100.0%

DEPARTMENT EXPENDITURES

Public Works Expenditures 01-40-401-500 TO 01-40-418-500	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 1,135,615	$ 1,169,204	$ 1,233,379	$ 1,213,223	$ 1,261,310
110 Overtime Wages	122,593	161,878	153,400	176,525	161,400
111 Snow Driver Wages	1,295	1,889	2,000	2,800	2,500
120 Part-Time Wages	59,105	68,039	71,500	74,971	75,900
140 Township Engineer-Retainer	6,600	6,600	6,600	6,600	6,600
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	100,394	106,748	112,015	112,575	115,147
199 Overhead Distribution	808,554	891,045	962,257	888,778	990,935
Total Personal Services	$ 2,236,156	$ 2,407,403	$ 2,543,151	$ 2,477,472	$ 2,615,792
Contractual Services					
211 Professional Services-Engineering	$ 18,511	$ 52,514	$ 50,000	$ 42,000	$ 50,000
217 Miscellaneous Consulting Services	2,024	2,711	2,700	2,706	2,750
220 Liability Insurance	31,523	32,441	32,115	31,846	32,115
221 Flood/Property Damage Insurance	23,619	26,776	27,000	21,000	25,555
222 Vehicle Insurance	43,960	45,755	45,500	45,500	46,500
230 Association Dues	1,553	2,277	1,700	1,665	2,000
231 Travel & Conference Expense	5,086	3,875	5,000	5,600	5,500
240 Water and Sewerage	68,620	42,863	68,000	56,000	65,500
241 Natural Gas	24,457	34,488	41,000	55,250	51,100
242 Electricity	150,365	138,862	177,050	150,410	167,050
243 Telephone	78	66	100	78	100
244 Street Light Installation	-	-	600	600	750
252 Communication Equipment Mte.	1,280	3,054	6,000	3,250	5,000
253 Traffic Signal Maintenance	6,859	7,362	10,000	9,324	10,000
254 Repairs & Maintenance-Vehicles	10,525	12,216	23,000	16,520	20,000
255 Repairs & Maintenance-Building	36,780	30,146	47,000	44,000	50,000
256 Heating/Air Conditioning Mte.	16,981	38,898	46,000	45,000	45,000
271 Garbage Collection Services	897,881	967,959	967,725	968,000	972,000
272 Recycling Collection Services	214,761	191,905	220,000	193,000	215,000
290 Other Contractual Services	228,079	209,620	268,000	253,542	292,250
299 Annual Park Maintenance Prog.	28,570	8,447	28,000	21,200	28,000
Total Contractual Services	$ 1,811,512	$ 1,852,235	$ 2,066,490	$ 1,966,491	$ 2,086,170

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
300 Office Furniture & Equipment	$ 4,882	$ 3,479	$ 5,000	$ 4,000	$ 5,000
301 Expendable Office Supplies	8,282	5,195	7,000	5,500	7,000
305 Building Maintenance Equipment	16,033	8,198	16,000	15,500	16,000
306 Building Maintenance Supplies	62,070	48,753	65,000	56,500	65,000
311 Traffic Control Parts	4,927	5,611	16,000	11,810	16,000
312 Traffic Paint	250	50	1,000	550	1,000
313 Street Sign Supplies	2,830	1,719	7,000	3,200	7,000
315 Construction Supplies	66,305	109,179	117,500	76,879	122,850
316 Asphalt Supplies	11,405	18,495	15,000	12,000	15,000
319 Snow & Ice Chemicals	245,027	361,257	365,000	410,000	400,000
326 Tennis Court Supplies	241	486	500	500	500
327 Botanical Supplies	54,782	44,319	72,000	61,250	72,000
328 Park Maintenance Supplies	19,563	28,617	27,000	24,400	28,000
340 Vehicle Supplies	60,520	57,187	80,000	72,600	80,000
341 Fuels & Lubricants	219,358	241,559	240,000	248,000	245,000
342 Mechanical Equipment & Supplies	39,352	40,685	43,000	43,000	43,500
343 Tools & Equipment	20,917	14,060	28,000	18,550	27,500
344 Tires	19,957	23,189	32,000	27,000	32,000
390 Other Supplies	34,650	23,926	49,400	41,275	49,900
Total Commodities	$ 891,351	$ 1,035,964	$ 1,186,400	$ 1,132,514	$ 1,233,250
Distributed Costs					
600 Scrap Metal Account	$ 4,095	$ 3,681	$ 4,000	$ 4,100	$ 4,100
601 Dist. Vehicle Costs	(77,650)	(86,224)	(81,580)	(73,651)	(75,494)
602 Dist. Data Processing Costs	41,456	47,961	53,927	45,602	62,355
605 Dist. Boyce Mayview RAD Costs	(27,808)	(41,389)	(40,479)	(46,131)	(45,074)
Total Distributed Costs	$ (59,907)	$ (75,971)	$ (64,132)	$ (70,080)	$ (54,113)
Total Public Works Expenditures	**$ 4,879,112**	**$ 5,219,631**	**$ 5,731,909**	**$ 5,506,397**	**$ 5,881,099**



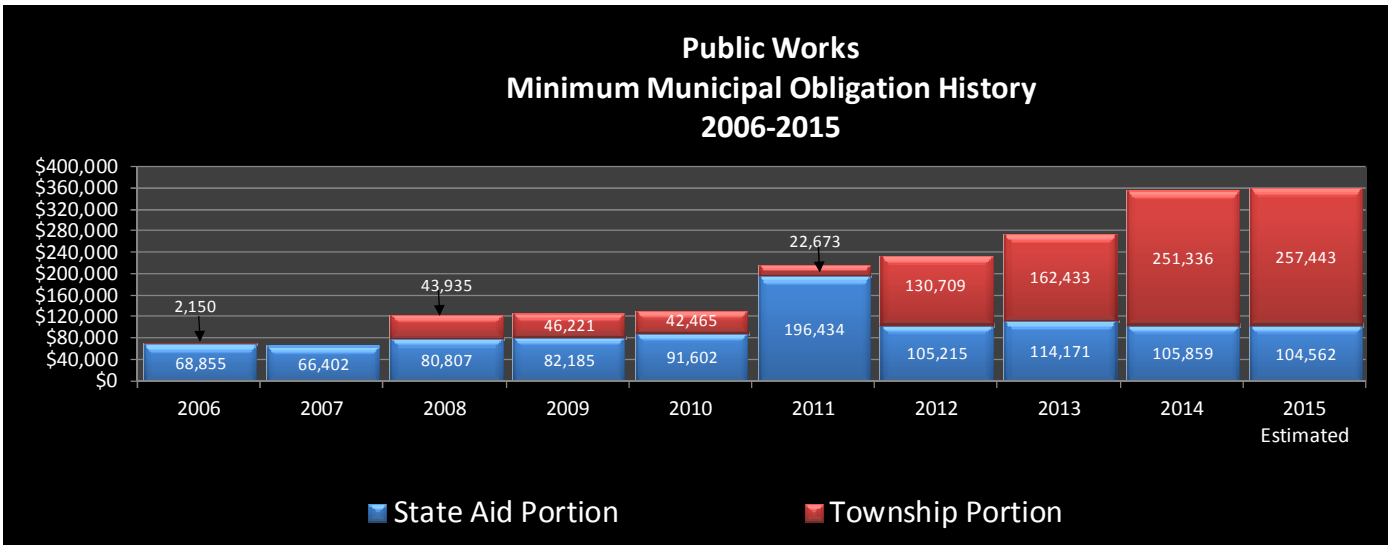


**Public Works - Average Annual Cost Increase Rate – 4.19%*
**Refuse Collection - Average Annual Cost Increase Rate – 2.88%*

SUPPLEMENTARY INFORMATION

Public Works Minimum Municipal Obligation

The Township is annually required to contribute to the defined benefit pension trust fund known as the Upper St. Clair Township Public Works Employees' Pension Fund. The annual contribution is defined in state law as the Minimum Municipal Obligation (MMO) by Act 205 of 1984 known as the "Municipal Pension Plan Funding and Recovery Act". All full-time Public Works employees are eligible to participate in the Plan. Actuarial valuations are performed biannually on the plan and are used in determining the annual MMO. Also, Act 205 provides state funding to help offset the annual MMO of the Public Works Employees' Pension Plan. The next chart shows the history of the Public Works Employees' Pension Plan MMO since 2004 and identifies the funding sources for it.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Public Works department (not including Refuse Collection)?

Net Expenditures*			***$4,333,563***
How many real estate tax mills?		**0.93**	**$1,891,073**
Earned Income Tax per $100?	**$**	**24.23**	**$2,038,497**
Percentage of Other Taxes?		**2.26%**	**$403,993**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

SUPPLEMENTARY INFORMATION (Continued)

Public Works Vehicles

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Staff Vehicles								
1	2005 040	2005	Chevy	Pick-Up	151,328	10	Poor	2015
2	2007 042	2007	Chevy	Pick-up	81,242	8	Fair	2015
3	2009 029	2009	Chevy	Pick-Up	62,689	6	Good	2016
4	2012 001	2012	Chevy	Pick-Up	10,936	3	Excellent	2019
5	2013 023	2014	Ford	Escape - Hybrid	2,587	1	Excellent	2020
6	2013 024	2014	Ford	Escape	7,907	1	Excellent	2019
Utility Trucks								
1	2006 049	2006	Ford	Pick-Up Utility	25,943	9	Good	2018
2	2006 050	2006	Ford	Pick-Up Utility	38,133	9	Good	2020
3	2005 041	2006	Ford	Pick-Up Utility	41,098	9	Fair	2017
4	2007 052	2008	Ford	F-550	49,420	7	Poor	2015
5	2007 053	2008	Ford	F-550	36,356	7	Fair	2015
6	2007 055	2008	Ford	F-550	23,105	7	Fair	2015
7	2006 051	2007	Ford	F-550	42,488	8	Fair	2015
8	2008 067	2008	Ford	F-550	30,762	7	Fair	2015
9	2010 045	2011	Ford	F-550 XL Tr	20,723	4	Excellent	2017
10	2010 046	2011	Ford	F-550 XL Tr	22,495	4	Good	2017
11	2011 052	2011	Ford	F-550	18,055	4	Good	2018
12	2013 014	2013	Ford	Truck	5,066	2	Excellent	2020
13	2013 021	2014	Ford	F-550	5,154	1	Excellent	2021
14	2008 066	2008	Dodge	Mechanics Service Vehicle	21,655	7	Good	2020
15	2002 061	2002	Ford	Bucket Truck	9,686	13	Good	2017
16	2005 039	2006	Ford	Econoline 350 Van	26,171	9	Good	2016
17	2014 003	2015	Ford	F-550	100	0	New	2021
18	2014 004	2015	Ford	F-550	484	0	New	2024

Public Works Vehicles (Continued)

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Dump Trucks								
1	2003 065	2004	Int'l	Dump	16,856	11	Fair	2015
2	2004 047	2005	Int'l	Dump	24,128	10	Good	2016
3	2007 054	2008	Int'l	Dump	14,133	7	Good	2017
4	2009 048	2010	Int'l	Dump	8,061	5	Good	2020
5	2010 044	2011	Int'l	Dump	4,673	4	Excellent	2021
6	2011 051	2012	Int'l	Dump	5,110	3	Excellent	2022
7	2012 028	2013	Int'l	Dump	4,185	2	Excellent	2023
8	2013 022	2014	Int'l	Dump	2,937	1	Excellent	2023
Other Vehicles								
1	2003 005	2003	CAT	Wheel Loader	8,563	12	Good	2023
2	2003 060	2003	Int'l	Sewer Jet	2,722	12	Good	2018
3	2001 007	2010	Massey	Flail Mower	18,519 hrs	5	Good	2019
4	2014 005	2015	M2106	Elgin Street Sweeper	163	New	New	2024
4	2010 027	2010	Toro	Mower S910	3,234	5	Good	2016
5	2012 002	2012	JCB	Backhoe 3CX15	713	3	Good	2022
6	2013 015	2013	CAT	924K Wheel Loader	887	2	Excellent	2023

Public Works Equipment

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
1	112H8V3277LO73142	2007	20 Ton Trailer	8	Good	As Needed
2	Not Applicable	2013	30 Ton Shop Press	2	Excellent	As Needed
2	HSRA 36"	2001	3 M Sign Machine	14	Good	As Needed
3	209 ABS2	2011	Accubrine Automated Brine Maker	4	Good	As Needed
4	Not Applicable	1993	Aeroway 8' Quickaway Tire Angle Aerator	22	Fair	DNR
5	1020211	2010	Asphalt Planer	5	Good	As Needed
6	1827	1992	Asphalt Trailer	23	Fair	As Needed
7	550FB0813FS06681	2015	Asphalt Utility Trailer	New	New	As Needed
8	Not Applicable	1993	Asphalt Wacker	22	Fair	As Needed
9	6781	1993	Bandit Chipper	22	Fair	2015
10	209-28-1491	2009	Bannerman Diamond Master Groomer	6	Good	2016
11	28-1236	1999	Bannerman Infield Renovator	16	Poor	As Needed

Public Works Equipment (Continued)

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
12	15-0452-010012093	1993	Bannerman Turf Topper	22	Good	As Needed
13	961667WP	2001	Bermeme FB-60S Gas Driving Hammer	14	Poor	As Needed
14	CAT037CLBNE01989	2008	Caterpillar Backhoe	7	Good	2021
15	5355	1997	Chicago Pneumatic Air Comp.	18	Good	As Needed
16	209EG0932-040552	2009	Club Car Utility Vehicle	6	Fair	2015
17	0643	1990	Cronkite Trailer	25	Fair	DNR
18	431FS101981000714	2008	Cross Country Roller Trailer	7	Good	As Needed
19	36590	2001	Esab Plasma Cutter	14	Good	As Needed
20	1FVACXDT9FHGC2005	2014	Elgin Whirlwind Street Sweeper	1	Excellent	As Needed
21	D130874	2014	Gardner Denver Air Compressor	1	Excellent	As Needed
22	12D-GX160	2008	Gorman-Rupp Water 1 Pump 2"	7	Good	As Needed
23	209 13A52-GX390	2008	Groman-Rupp Water 1 Pump 3"	7	Good	As Needed
24	2058	1992	Groundsmaster Trailer	23	Fair	As Needed
25	4K8AX1213X1A40828	1999	Groundsmaster Trailer	16	Good	As Needed
26	209 DAS-12725G1004	2011	GVM Anti-Icing Unit	4	Good	As Needed
27	209 DAS-13725G1007	2012	GVM Anti-Icing Unit	3	Good	As Needed
28	1H9X151019C122006	2009	Harben Sewer Jet	6	Good	As Needed
29	209 27231284	2008	Hoffman 1625EM Tire Changer	7	Good	2018
30	209-G84BB012	2008	Hoffman 2400 Tire Balancer	7	Good	2018
31	H1202-71693	2002	Hotsy Gas-Fired Pressure Washer	13	Fair	As Needed
32	0512	2002	John Deere 4x2 Gator	13	Fair	DNR
33	Not Applicable	2000	Jumping Jack Tamper	15	Good	DNR
34	36739	2005	Kubota Tractor	10	Good	2017
35	68850	2007	Kubota RTV Utility #1	8	Good	2016
36	68851	2007	Kubota RTV Utility #2	8	Good	2016
37	209-89681	2008	Kubota RTV900 Utility Vehicle #3	7	Good	2016
38	209-89684	2008	Kubota RTV900 Utility Vehicle #4	7	Good	2016
39	20970915	2012	Kubota Tractor, Model L5240HSTC	3	Good	2022
40	18388	2012	Kubota	3	Excellent	As Needed
41	23201110025018	2004	Lely Broadcast Spreader	11	Good	As Needed
42	2052	2010	Liftmore	5	Excellent	DNR
43	0160	2002	Tital Speeflo Wet Line Painter	13	Fair	DNR
44	2433	1992	Line Painting Trailer	23	Good	As Needed
45	MA4106664	2011	Miller Welder 275 EFI	4	Good	As Needed
46	CE1311998	2005	Multiguip plate compactor	10	Good	As Needed
47	5401	1996	National Triplex Mower	19	Poor	DNR

- **Equipment listed with an "As Needed" replacement year is currently in working order, and replacement is not expected within the next 5 years. The condition of the equipment is re-evaluated annually.**

Public Works Equipment (Continued)

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
48	TN55-1198663	2000	New Holland Tractor	15	Good	2018
49	O72491	2007	Pavement Cutting Trailer	8	Good	As Needed
50	30980	2009	Pro Tech Snow Pusher	6	Good	As Needed
51	JP008F0006	2008	Rotary Electric Lift	7	Good	As Needed
52	Not Applicable	1972	Ryan Renothin	43	Poor	DNR
53	544954C	2011	Ryan Sod Cutter	4	Good	As Needed
54	Not Applicable	1972	Ryan Turf Aerator	43	Poor	As Needed
55	Serial No. 110	2003	Ryan Turf Aerator	12	Good	2019
56	SE1823E	2004	Seeda-Vator	11	Good	As Needed
57	3535	2002	Sewer Machine	13	Good	DNR
58	7251	2001	Swenson Tailgate Conveyor	14	Good	As Needed
59	209-21302982	2005	Takeuchi Loader	10	Good	2015
60	4687	1996	Takeuchi Trailer	19	Good	As Needed
61	209-F6-4812	2011	Tennsmith Metal Brake	4	Excellent	As Needed
62	O81901	2008	Top Brand 6x12 Trailer (Tom's)	7	Good	As Needed
63	250000319	2005	Toro 580-D Mower	10	Fair	DNR
64	313999410	2013	Toro Reelmaster 3100-D	2	New	2017
65	270000482	2007	Toro 3500D Sidewinder	8	Good	2014
66	S270000176	2008	Toro Debris Blower 600	7	Good	As Needed
67	260000507	2007	Toro Field Line Painter 1200	8	Fair	As Needed
68	04021-230001808	2004	Toro Greenmaster Flex 21	11	Good	2018
69	Not Applicable	1994	Toro Greensmaster	21	Fair	As Needed
70	04129-60248	1996	Toro Greensmaster	19	Fair	As Needed
71	200000519	2002	Toro Greensmaster	13	Fair	2018
72	2600003001	2007	Toro Greensmaster 1600	8	Good	2015
73	230000128	2008	Toro Greensmaster 500	7	Good	As Needed
74	312000325	2012	Toro Groundsmaster 3280-D	3	Excellent	2018
75	312000285	2012	Toro Groundsmaster 3280-D 4WD	3	Excellent	2019
76	S280000207	2008	Toro Groundsmaster 4500-D	7	Good	2015
77	S290000147	2009	Toro Groundmaster 7210	6	Good	2015
78	290000352	2009	Toro Groundsmaster 3500-D	6	Good	2018
79	S290000455	2009	Toro Grandstand 48" Mower	6	Good	2017
80	270000433	2007	Toro Infield Pro 3040	8	Good	2018
81	312000210	2012	Toro Infield Pro 5040	3	Excellent	As Needed
82	S280000106	2008	Toro Pro Core 864	7	Good	As Needed
83	312000101	2012	Toro Procore Processor	3	Excellent	As Needed
84	312000147	2012	Toro Groundsmaster 3280	3	Excellent	2018
85	60100	2001	Toyota Forklift	14	Good	2015
86	135-100-220	2009	Tuff Screen Player Protector	6	Good	As Needed
87	TG525	2004	Vermeer Tub Grinder	11	Good	2016
88	Not Applicable	1987	Vicon Spreader	28	Fair	DNR
89	209-5788322	2008	Wacker Vibratory Roller	7	Good	As Needed
90	209-270-245-419	2009	Weighted Field Tarp	6	Excellent	As Needed

GENERAL FUND

PUBLIC WORKS DEPARTMENTS

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration Expenditures					
Personal Services	$ 480,967	$ 487,972	$ 535,589	$ 506,968	$ 552,158
Contractual Services	65,272	70,142	76,815	71,417	78,215
Commodities	15,395	8,935	14,500	11,500	14,500
Distributed Costs	45,551	51,642	57,927	49,702	66,455
Total Administration Expenditures	**$ 607,185**	**$ 618,691**	**$ 684,831**	**$ 639,587**	**$ 711,328**

PUBLIC WORKS ADMINISTRATION OVERVIEW

The Public Works Administration program provides for the supervision and management of all Public Works activities. These activities include:

- Building Maintenance
- Civic Activities
- Equipment Maintenance (*including Administrative & Police Fleet*)
- Force Works Projects
- Forestry
- Golf Course Maintenance
- Parks Maintenance
- Refuse Collection, Disposal and Recycling
- Sanitary Sewer Maintenance
- School Grounds Maintenance
- Snow and Ice Control
- Storm Sewer Maintenance
- Street Maintenance
- Tennis Court Maintenance
- Traffic Engineering
- Sustainability
- Project Public Improvement Inspection

In addition, the Public Works Department is responsible for the implementation of snow and ice control contracts and general road maintenance contracts both PennDOT and the Upper St. Clair School District. The Township also provides for garbage, refuse and recycling collection through the services of a private contractor.

Public Works administration is staffed by a Director of Public Works, a Superintendent of Operations, a Superintendent of Projects, a Superintendent of Public Improvements, a Building/Grounds & Sustainability Administrator, a Park & Forestry Administrator and two clerical employees. Staff inspects public improvements constructed by developers before the improvements can be accepted by the Township. The Township bills the developers for Inspection time and the receipts are recorded in Development Inspection Revenue account.

Also, the Public Works Director supervises and manages twenty-five (25) Public Works employees who are members of the Teamsters Local 205. Of these, there are two mechanics, one Master Mechanic, one heavy equipment operator, twenty laborers and one clerk. The salaries, wages and fringe benefits of the twenty-five Public Works employees are allocated to fifteen programs including the Sanitary Sewer Fund and Boyce Mayview Park RAD Fund.

Administration Expenditures 01-40-401-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 340,858	$ 352,943	$ 365,923	$ 365,923	$ 375,071
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	26,663	27,601	28,298	28,298	29,005
199 Overhead Distribution	111,446	105,428	139,368	110,747	146,082
Total Personal Services	$ 480,967	$ 487,972	$ 535,589	$ 506,968	$ 552,158
Contractual Services					
217 Miscellaneous Consulting Services	$ 1,499	$ 1,921	$ 2,000	$ 1,906	$ 2,000
220 Liability Insurance	31,523	32,441	32,115	31,846	32,115
221 Flood Insurance	17,619	20,555	21,000	21,000	21,600
230 Association Dues	1,553	2,277	1,700	1,665	2,000
231 Travel & Conference Expense	5,086	3,875	5,000	5,600	5,500
290 Other Contractual Services	7,992	9,073	15,000	9,400	15,000
Total Contractual Services	$ 65,272	$ 70,142	$ 76,815	$ 71,417	$ 78,215
Commodities					
300 Office Furniture & Equipment	$ 4,882	$ 3,479	$ 5,000	$ 4,000	$ 5,000
301 Expendable Office Supplies	8,282	5,195	7,000	5,500	7,000
390 Other Supplies	2,231	261	2,500	2,000	2,500
Total Commodities	$ 15,395	$ 8,935	$ 14,500	$ 11,500	$ 14,500
Distributed Costs					
600 Scrap Metal Account	$ 4,095	$ 3,681	$ 4,000	$ 4,100	$ 4,100
602 Dist. Data Processing Costs	41,456	47,961	53,927	45,602	62,355
Total Distributed Costs	$ 45,551	$ 51,642	$ 57,927	$ 49,702	$ 66,455
Total Administration Expenditures	**$ 607,185**	**$ 618,691**	**$ 684,831**	**$ 639,587**	**$ 711,328**

BUDGETARY COMMENT

Funds requested for Public Works Administration in 2015 are $26,497 or 3.9% more than appropriated in 2014. This increase is due to Personal Services and Distributed Data Processing Cost increases.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Engineering Expenditures					
Personal Services	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Contractual Services	18,511	52,514	50,000	42,000	50,000
Total Engineering Expenditures	**$ 25,111**	**$ 59,114**	**$ 56,600**	**$ 48,600**	**$ 56,600**

ENGINEERING SERVICES OVERVIEW

The Township Engineer and Traffic Engineer are appointed by the Board of Commissioners. The Township Engineer provides basic engineering services for a monthly retainer of $550. Services provided beyond those covered by the retainer are billed on an hourly basis. The Engineer provides services relating to the annual street improvement program, zoning and code enforcement, public works maintenance, parks maintenance, storm drainage and land development application review. The Township Traffic Engineer provides traffic studies upon request of the Township based on an approved hourly fee rate schedule.

Fees charged to developers recover many of the costs related to zoning public improvements. Charges related to specific capital projects are based on the value of the project and are charged directly to capital accounts.

Engineering Expenditures **01-40-402-500???-000**	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
140 Township Engineer-Retainer	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Total Personal Services	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Contractual Services					
211 Professional Services-Engineering	$ 18,511	$ 52,514	$ 50,000	$ 42,000	$ 50,000
Total Contractual Services	$ 18,511	$ 52,514	$ 50,000	$ 42,000	$ 50,000
Total Engineering Expenditures	**$ 25,111**	**$ 59,114**	**$ 56,600**	**$ 48,600**	**$ 56,600**

BUDGETARY COMMENT

Funds requested for Engineering Services in 2015 are the same as appropriated in 2014.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Civic Activities Expenditures					
Personal Services	$ 8,960	$ 17,170	$ 18,777	$ 16,685	$ 18,282
Contractual Services	11,964	12,300	13,000	12,500	13,000
Commodities	12,737	13,911	17,000	16,250	17,350
Total Civic Activities Expenditures	**$ 33,661**	**$ 43,381**	**$ 48,777**	**$ 45,435**	**$ 48,632**

CIVIC ACTIVITIES OVERVIEW

The Civic Activities Program accounts for Public Works support to service organizations and civic celebrations. The three main activities budgeted for this program includes funding for the thirty-third annual Community Day, the 4th of July Fireworks display, National Public Works Day and the Flea Market. Additional Public Works hours are allotted to this program for support to neighborhood block parties, support for high school football games, and participation in community information and promotional activities.

Civic Activities Expenditures 01-40-403-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 2,616	$ 5,934	$ 6,083	$ 5,600	$ 5,824
110 Overtime Wages	3,516	4,600	5,000	4,500	5,000
120 Part Time Wages	64	120	1,000	650	1,000
198 Social Security Expense	469	804	924	822	905
199 Overhead Distribution	2,295	5,712	5,770	5,113	5,553
Total Personal Services	$ 8,960	$ 17,170	$ 18,777	$ 16,685	$ 18,282
Contractual Services					
290 Other Contractual Services	$ 11,964	$ 12,300	$ 13,000	$ 12,500	$ 13,000
Total Contractual Services	$ 11,964	$ 12,300	$ 13,000	$ 12,500	$ 13,000
Commodities					
315 Construction Supplies	$ 31	$ 628	$ 1,000	$ 1,250	$ 1,350
390 Other Supplies	12,706	13,283	16,000	15,000	16,000
Total Commodities	$ 12,737	$ 13,911	$ 17,000	$ 16,250	$ 17,350
Total Civic Activities Expenditures	**$ 33,661**	**$ 43,381**	**$ 48,777**	**$ 45,435**	**$ 48,632**

BUDGETARY COMMENT

Funds for Civic Activities in 2015 are $145 less than appropriated in 2014. The Civic Activities budget are partially offset by donations that the Township receives for support of Community Day activities. This revenue is recorded in the Miscellaneous Revenue account.

Above: Public Works Day 2014

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Snow & Ice Control Expenditures					
Personal Services	$ 168,256	$ 266,814	$ 248,665	$ 294,801	$ 287,134
Contractual Services	525	790	700	800	750
Commodities	276,150	394,621	398,300	442,500	433,300
Distributed Costs	(27,808)	(41,389)	(40,479)	(46,131)	(45,074)
Total Snow & Ice Control Expenditures	**$ 417,123**	**$ 620,836**	**$ 607,186**	**$ 691,970**	**$ 676,110**

SNOW & ICE CONTROL OVERVIEW

Every Fall the Public Works Department begins to repair its fleet of snow removal equipment for one of the Department's most demanding tasks, which is keeping our streets clear of snow and ice and the traffic moving about safely.

This preparation involves the installation of salt spreaders and snow plows on all snow removal trucks, building tire chains for the large dump trucks, stocking of all de-icing materials, including 6,000 tons of sodium chloride (rock salt), 5,000 gallons of Calcium Chloride, 6 tons of sidewalk safe de-icer, 45,000 gallons of salt brine blend and approximately 500 tons of anti-skid aggregate.

The Public Works Department on average will use 4,500 to 5,500 tons of sodium chloride (rock salt) and 100,000 gallons of salt brine blend to treat our Township Roadways, State Roadways, Schools and Parking Lots. In addition, the Department will add in an average of 5,000 gallons of Liquid Calcium Chloride, which is added to the rock salt and salt brine when temperatures dip below 23 degrees, due to the lack of effectiveness of rock salt at these lower temperatures. Anti-skid is only used in extraordinary circumstances.

During a "Normal" snow removal effort (a storm event which requires salting only to de-ice the roadways), the Public Works Department will deploy eight (8) 33,000 GVW Dump Trucks, seven (7) 19,000 GVW Dump Trucks, one (1) Front End Loader, and a crew of personnel for clearing snow and ice from the roadways and sidewalks. During a "Normal" event, the Public Works crews will use an average of 120-150 tons of rock salt, approximately 900 gallons of salt brine and take approximately 4 hours to complete the salting of all Township Roadways.

The Township divides its snow removal fleet into 16 snow removal routes or "wards." Each driver/truck, once loaded with salt and salt brine, will navigate to his/her ward to complete the de-icing process. Each ward and driver has a specific and calculated order in which the route is run, with priority roads being at the front end of the route.

SNOW & ICE CONTROL OVERVIEW (Continued)

Currently the Public Works Department is responsible for clearing and maintaining a total of 203 lane miles of Roadway, 38 of which are State owned. The Township has entered into an agreement with the Pennsylvania Department of Transportation (PennDOT) to provide snow and ice control services for all state owned roads in the Township. Also by agreement, the Township will provide snow and ice control services for the School.

District's seven school parking lots and driveways. Reimbursements from PennDOT and the School District are expected to total $160,000.

In 2011 the Public Works Department implemented a liquid salt brine program. Salt Brine is produced by adding water to rock salt, producing a solution of brine with a 23.3% salt content, which is applied to the granular salt before spreading on the trucks (pre-wet process) and applied directly to roadways by spray nozzles (anti-icing process). This produces a more efficient and productive process of de-icing the Township roadways while using less granular material and being more environmentally responsible.

Unlike most public service operations, it is impossible to accurately predict costs of snow and ice control. The 2015 snow and ice control budget is based on a fourteen (14) year average snowfall pattern, the current contract cost of rock salt plus a ten (10) percent emergency contingency. In the chart below, total winter snowfall is shown for the Pittsburgh area from 1999 to 2014:

Year	Snowfall Winter Season (Inches)	Season Average Temperature	Number of De-Icing Efforts
1999-2000	27.1	38.0	N/A
2000-2001	35.9	32.3	N/A
2001-2002	25.7	39.4	22
2002-2003	61.8	32.0	43
2003-2004	54.2	35.1	38
2004-2005	49.5	35.3	31
2005-2006	32.0	35.7	37
2006-2007	35.7	36.1	32
2007-2008	44.1	35.0	31
2008-2009	40.6	33.8	32
2009-2010	77.2	34.8	38
2010-2011	56.2	32.6	31
2011-2012	36.9	34.8	36
2012-2013	57.4	34.8	41
2013-2014	65.9	31.1	41
Average Season	**46.7**	**34.7**	**35**

Snow & Ice Control Expenditures 01-40-404-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 28,947	$ 61,585	$ 55,283	$ 68,000	$ 71,184
110 Overtime Wages	102,569	129,481	125,000	145,000	130,000
111 Snow Driver Wages	1,295	1,889	2,000	2,800	2,500
198 Social Security Expense	10,050	14,586	13,945	16,509	15,582
199 Overhead Distribution	25,395	59,273	52,437	62,492	67,868
Total Personal Services	$ 168,256	$ 266,814	$ 248,665	$ 294,801	$ 287,134
Contractual Services					
217 Miscellaneous Consulting Services	$ 525	$ 790	$ 700	$ 800	$ 750
Total Contractual Services	$ 525	$ 790	$ 700	$ 800	$ 750
Commodities					
319 Snow & Ice Chemicals	$ 245,027	$ 361,257	$ 365,000	$ 410,000	$ 400,000
342 Mechanical Equipment Supplies	28,618	30,290	30,000	30,000	30,000
390 Other Supplies	2,505	3,074	3,300	2,500	3,300
Total Commodities	$ 276,150	$ 394,621	$ 398,300	$ 442,500	$ 433,300
Distributed Costs					
605 Dist. Boyce Mayview RAD Costs	(27,808)	(41,389)	$ (40,479)	(46,131)	(45,074)
Total Distributed Costs	$ (27,808)	$ (41,389)	$ (40,479)	$ (46,131)	$ (45,074)
Total Snow & Ice Control Expenditures	**$ 417,123**	**$ 620,836**	**$ 607,186**	**$ 691,970**	**$ 676,110**

BUDGETARY COMMENT

The Snow and Ice Control budget includes the purchase of Sodium Chloride and Liquid Calcium Chloride on an as needed basis. Funds requested for this program in 2015 are $68,924 more than appropriated in 2014. This is mainly due to Commodity price increases.

Above: Public Works Brine Truck

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Storm Sewer Mte. Expenditures					
Personal Services	$ 46,869	$ 50,111	$ 55,970	$ 52,797	$ 55,893
Contractual Services	2,476	2,525	3,000	7,592	15,000
Commodities	39,113	68,352	75,000	39,704	80,000
Total Storm Sewer Mte. Expenditures	**$ 88,458**	**$ 120,988**	**$ 133,970**	**$ 100,093**	**$ 150,893**

STORM SEWER MAINTENANCE OVERVIEW

The Storm Sewer Maintenance account provides funds for the maintenance of the storm drainage system in the Township's four major watersheds. Funds are allocated for the cleaning of catch basins and sewers, general maintenance, stream clearance and the construction and repair of storm sewer systems.

The Township presently maintains and services over 50 miles of storm sewers with approximately 2,100 inlets and 560 storm sewer manholes. Many of the inlets are in excess of 20 years of age and are now requiring total reconstruction. The Township has been rebuilding the storm sewer system over the past seventeen years and the following is a summary of the past seven and a half years of activity:

	2007	2008	2009	2010	2011	2012	2013	Oct-14
Number of Storm Sewer Inlets Rebuilt/Maintained	97	113	52	62	64	87	73	85

Storm Sewer Mte. Expenditures 01-40-405-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 23,712	$ 24,025	$ 27,108	$ 25,000	$ 26,209
110 Overtime Wages	300	675	500	2,200	2,000
120 Part-Time Wages	256	416	500	471	500
198 Social Security Expense	1,799	1,872	2,150	2,117	2,196
199 Overhead Distribution	20,802	23,123	25,712	23,009	24,988
Total Personal Services	$ 46,869	$ 50,111	$ 55,970	$ 52,797	$ 55,893
Contractual Services					
290 Other Contractual Services	$ 2,476	$ 2,525	$ 3,000	$ 7,592	$ 15,000
Total Contractual Services	$ 2,476	$ 2,525	$ 3,000	$ 7,592	$ 15,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
315 Construction Supplies	$ 34,030	$ 67,223	$ 70,000	$ 37,204	$ 75,000
390 Other Supplies	5,083	1,129	5,000	2,500	5,000
Total Commodities	$ 39,113	$ 68,352	$ 75,000	$ 39,704	$ 80,000
Total Storm Sewer Mte. Expenditures	**$ 88,458**	**$ 120,988**	**$ 133,970**	**$ 100,093**	**$ 150,893**

BUDGETARY COMMENT

Funds requested for Storm Sewer Maintenance are $16,923 more than appropriated in 2014, due to expected Contractual Service increases for 2015.

Above: Fluvial in the Township

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Traffic Eng. & Safety Expenditures					
Personal Services	$ 14,855	$ 24,777	$ 17,178	$ 15,309	$ 16,736
Contractual Services	92,601	82,264	115,600	99,524	115,750
Commodities	6,506	5,701	21,000	15,960	21,000
Total Traffic Eng. & Safety Expenditures	**$ 113,962**	**$ 112,742**	**$ 153,778**	**$ 130,793**	**$ 153,486**

TRAFFIC ENGINEERING & SAFETY OVERVIEW

The Traffic Engineering and Safety Program provide funds for the following functions:

- Street light operation
- Traffic pavement marking maintenance
- Traffic sign installation and maintenance
- Traffic signal maintenance and operation

The total Traffic Engineering and Safety Program in the Township is directed by the Township Manager through the Public Works Department. This program also provides for the operation and maintenance of the Township's ten signalized intersections. Traffic control maintenance is handled by a private contractor.

The numbers of streetlights in use for the past twelve years are:

2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
296	312	313	313	313	315	314	314	314	314	314	314

This program also provides for the operation and maintenance of the Township's seven signalized intersections. Traffic control maintenance is handled by a private contractor.

Traffic Eng. & Safety Expenditures 01-40-406-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 7,253	$ 11,889	$ 8,111	$ 7,500	$ 7,873
110 Overtime Wages	50	365	200	150	200
120 Part-Time Wages	600	138	500	150	500
198 Social Security Expense	589	942	674	597	656
199 Overhead Distribution	6,363	11,443	7,693	6,912	7,507
Total Personal Services	$ 14,855	$ 24,777	$ 17,178	$ 15,309	$ 16,736

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
242 Electricity*	$ 54,999	$ 49,903	$ 65,000	$ 54,600	$ 65,000
244 Street Light Installation	-	-	600	600	750
253 Traffic Signal Maintenance	6,859	7,362	10,000	9,324	10,000
290 Other Contractual Services	30,743	24,999	40,000	35,000	40,000
Total Contractual Services	$ 92,601	$ 82,264	$ 115,600	$ 99,524	$ 115,750
Commodities					
311 Traffic Control Parts**	$ 4,927	$ 5,611	$ 16,000	$ 11,810	$ 16,000
312 Traffic Paint	250	50	1,000	550	1,000
390 Other Supplies	1,329	40	4,000	3,600	4,000
Total Commodities	$ 6,506	$ 5,701	$ 21,000	$ 15,960	$ 21,000
Total Traffic Eng. & Safety Expenditures	**$ 113,962**	**$ 112,742**	**$ 153,778**	**$ 130,793**	**$ 153,486**

***Electricity:** Street Lights, signalized intersections, and school crossing flashers
****Traffic Control Parts:** Sign Blanks, channel posts, hardware, and scotchlite materials

BUDGETARY COMMENT

Funds requested for Traffic Engineering and Safety for 2015 are $292 less than appropriated in 2014 due to a decrease in Personal Services cost allocation.

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Street Maintenance Expenditures					
Personal Services	$ 274,015	$ 294,082	$ 298,634	$ 273,477	$ 290,647
Contractual Services	7,587	2,546	14,000	14,000	14,500
Commodities	31,304	37,934	46,000	31,825	44,500
Total Street Maintenance Expenditures	**$ 312,906**	**$ 334,562**	**$ 358,634**	**$ 319,302**	**$ 349,647**

STREET MAINTENANCE OVERVIEW

The Street Maintenance budget funds a maintenance program that includes asphalt resurfacing, drainage improvements, berm improvement, asphalt patching and sealing. A substantial number of personnel hours are allocated to maintain the State and Township's 110 miles of streets. Inadequate drainage facilities, improper base materials, and insufficient depth of base and surface in many older roads have caused extensive annual maintenance and repair requirements.

Activities included as part of this program are:

- Asphalt patching
- Asphalt resurfacing
- Drainage improvements
- Guide rail installation/replacement
- Joint and crack sealing
- Miscellaneous repairs
- Street Sweeping and Cleaning
- Unimproved street maintenance
- Winter patching

Additional street maintenance activities, such as resurfacing, are included in the Capital Projects Fund and in the State Liquid Fuels Fund. The number of miles resurfaced in the past five years is illustrated below.

2010	2011	2012	2013	2014
2.76	3.39	3.27	3.7	3.61

In 1984, the Township and PennDOT began an Agreement under which PennDOT will reimburse Upper St. Clair for maintenance work on state roads. This Agreement was the first of its kind in the State and has become a model for use by other municipalities. Under the Agreement, the ownership and the responsibility for maintenance of state roads remain with PennDOT. The Township, acting as an independent contractor, is reimbursed on a unit price basis for maintenance work. In 2015, the State will reimburse the Township approximately $20,000 for the maintenance of State roads located in the Township.

The Township also participates in a State Road Turnback program. This program permits the State to turn back control of State roads to participating municipalities, in the event that the road is actually used as a local road. In 2015, the anticipated revenue from the State Road Turnback program is $18,880.

Street Maintenance Expenditures 01-40-408-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 135,608	$ 138,622	$ 142,157	$ 131,000	$ 137,083
110 Overtime Wages	3,459	7,176	5,000	3,750	5,000
120 Part-Time Wages	5,147	3,617	5,000	7,500	6,500
198 Social Security Expense	10,831	11,249	11,640	10,882	11,367
199 Overhead Distribution	118,970	133,418	134,837	120,345	130,697
Total Personal Services	$ 274,015	$ 294,082	$ 298,634	$ 273,477	$ 290,647
Contractual Services					
290 Other Contractual Services*	$ 7,587	$ 2,546	$ 14,000	$ 14,000	$ 14,500
Total Contractual Services	$ 7,587	$ 2,546	$ 14,000	$ 14,000	$ 14,500
Commodities					
313 Street Sign Supplies	$ 2,830	$ 1,719	$ 7,000	$ 3,200	$ 7,000
315 Construction Supplies	10,204	12,096	13,500	7,800	12,500
316 Asphalt Supplies**	11,405	18,495	15,000	12,000	15,000
343 Tools & Equipment***	5,474	5,108	8,000	6,400	7,500
390 Other Supplies	1,391	516	2,500	2,425	2,500
Total Commodities	$ 31,304	$ 37,934	$ 46,000	$ 31,825	$ 44,500
Total Street Maintenance Expenditures	**$ 312,906**	**$ 334,562**	**$ 358,634**	**$ 319,302**	**$ 349,647**

***Other Contractual Services:** Guide rail work, comprehensive maintenance program, street sweeping
****Asphalt Supplies:** Materials for street resurfacing, patching and sealing by Township personnel
*****Tools & Equipment:** Safety barricades, traffic cones, patching tools, hand tools

BUDGETARY COMMENT

Funds requested for Street Maintenance for 2015 are $8,987 less than appropriated in 2014 due to an decrease in Personal Services cost allocation.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Refuse Collection Expenditures					
Contractual Services	$ 1,116,617	$ 1,163,839	$ 1,192,225	$ 1,165,000	$ 1,191,500
Total Refuse Collection Expenditures	**$ 1,116,617**	**$ 1,163,839**	**$ 1,192,225**	**$ 1,165,000**	**$ 1,191,500**

REFUSE COLLECTION & DISPOSAL OVERVIEW

Garbage and refuse collection service is provided by the Township through a contractual service arrangement. Weekly curb pick-up of all household waste, rubbish, grass clippings and other materials as defined by ordinance and contracts is provided to all residential areas of the Township. Recycling at the curb is bi-weekly. Christmas Trees are recycled at the YMCA parking lot each year. Trees must be delivered to the YMCA site for recycling.

Refuse Collection Expenditures 01-40-409-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
271 Garbage Collection Services*	$ 897,881	$ 967,959	$ 967,725	$ 968,000	$ 972,000
272 Recycling Collection Services	214,761	191,905	220,000	193,000	215,000
290 Other Contractual Services**	3,975	3,975	4,500	4,000	4,500
Total Contractual Services	$ 1,116,617	$ 1,163,839	$ 1,192,225	$ 1,165,000	$ 1,191,500
Total Refuse Collection Expenditures	**$ 1,116,617**	**$ 1,163,839**	**$ 1,192,225**	**$ 1,165,000**	**$ 1,191,500**

***Garbage Collection Services**: Includes State tipping service
****Other Contractual Services**: Dumpster switches, planning and public education, site and equipment.

BUDGETARY COMMENT

Prior to 1973, refuse collection was financed by special user fees billed to residents on a quarterly basis. In 1974, these special fees were eliminated and refuse collection costs were absorbed into the General Fund, where they are financed by general tax revenue. Under Act 101, which is known as the State Recycling Law, the State of Pennsylvania mandates that a municipality must provide certain recycling services and a leaf waste management program to comply with the Act. The 2015 Budget is $725 less than appropriated in 2014 due to the anticipated cost savings of Automated Recycling, which will be implemented in the spring of 2015.

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the Refuse Collection department?

Net Expenditures*			***$1,171,500***
How many real estate tax mills?		**0.25**	**$511,217**
Earned Income Tax per $100?	**$**	**6.55**	**$551,071**
Percentage of Other Taxes?		**0.61%**	**$109,212**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Building Maintenance Expenditures					
Personal Services	$ 349,275	$ 289,242	$ 294,063	$ 275,898	$ 287,637
Contractual Services	279,618	297,147	349,000	338,000	349,455
Commodities	78,239	56,951	81,100	72,100	81,100
Total Building Maintenance Expenditures	**$ 707,132**	**$ 643,340**	**$ 724,163**	**$ 685,998**	**$ 718,192**

BUILDING MAINTENANCE OVERVIEW

The Building Maintenance program provides for the maintenance and operation of the Township buildings, which include the Municipal Building, the Public Works Building, the McLaughlin Run Road Recreation Center, the Log House, the Tennis Center, Route 19 Fire Hall, Morton Road Fire Hall, the Public Works Annex Building at Boyce Mayview Park, all concession and bathroom buildings, and assistance at the Community & Recreation Center. Building maintenance duties include, but are not limited to, HVAC repairs, electrical system repairs and installations, office renovation, carpet installation, along with all phases of building maintenance. This department also manages and oversees the Township's Buildings Cleaning Contracts.

Building Maintenance Expenditures 01-40-411-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 170,463	$ 129,823	$ 135,647	$ 125,000	$ 130,827
110 Overtime Wages	3,561	7,975	4,000	7,000	4,500
120 Part-Time Wages	11,698	14,989	14,000	17,600	16,000
198 Social Security Expense	14,005	11,506	11,754	11,444	11,577
199 Overhead Distribution	149,548	124,949	128,662	114,854	124,733
Total Personal Services	$ 349,275	$ 289,242	$ 294,063	$ 275,898	$ 287,637
Contractual Services					
221 Property Damage Insurance	$ 6,000	$ 6,221	$ 6,000	$ -	$ 3,955
240 Water and Sewerage	18,773	14,541	20,000	16,500	17,500
241 Natural Gas	19,049	31,269	35,000	50,000	45,000
242 Electricity	87,014	80,584	100,000	86,500	90,000
255 Repairs & Maintenance-Building	36,780	30,146	47,000	44,000	50,000
256 Heating/Air Conditioning Mte.	16,981	38,898	46,000	45,000	45,000
290 Other Contractual Services	95,021	95,488	95,000	96,000	98,000
Total Contractual Services	$ 279,618	$ 297,147	$ 349,000	$ 338,000	$ 349,455

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
305 Building Maintenance Equipment	$ 16,033	$ 8,198	$ 16,000	$ 15,500	$ 16,000
306 Building Maintenance Supplies	62,070	48,753	65,000	56,500	65,000
390 Other Supplies	136	-	100	100	100
Total Commodities	$ 78,239	$ 56,951	$ 81,100	$ 72,100	$ 81,100
Total Building Maintenance Expenditures	**$ 707,132**	**$ 643,340**	**$ 724,163**	**$ 685,998**	**$ 718,192**

BUDGETARY COMMENT

Funds requested for Building Maintenance in 2015 are $5,971 less than appropriated in 2014. The decrease is mainly due to decreased Personal Services cost allocation.

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Equipment Maintenance Expenditures					
Personal Services	$ 256,543	$ 285,154	$ 304,049	$ 305,250	$ 327,163
Contractual Services	61,422	65,243	79,500	70,020	77,500
Commodities	316,080	329,139	372,000	358,850	377,000
Distributed Costs	(83,000)	(92,165)	(87,201)	(79,272)	(81,256)
Total Equipment Mte. Expenditures	**$ 551,045**	**$ 587,371**	**$ 668,348**	**$ 654,848**	**$ 700,407**

EQUIPMENT MAINTENANCE OVERVIEW

The Public Works equipment maintenance garage is staffed by two (2) mechanics and one (1) master mechanic. This program is responsible for the maintenance of Township equipment (administration, police, public works trucks, loaders, backhoes and mowing equipment, etc.).

Over the past several years, the Equipment Maintenance Program has been less reliant on outside contractors. The program has benefitted from the acquisition of major equipment such as welding shop equipment, hydraulic shop equipment, tire shop equipment and computerized troubleshooting.

Controlling costs and inventory has been aided by the Public Works Fleet Maintenance Program.

Equipment Maintenance Expenditures 01-40-412-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 127,995	$ 136,864	$ 146,426	$ 150,000	$ 156,928
110 Overtime Wages	5,648	4,442	6,000	3,600	6,000
120 Part-Time Wages	488	1,349	1,000	1,980	2,000
198 Social Security Expense	10,122	10,773	11,737	11,902	12,617
199 Overhead Distribution	112,290	131,726	138,886	137,768	149,618
Total Personal Services	$ 256,543	$ 285,154	$ 304,049	$ 305,250	$ 327,163
Contractual Services					
222 Vehicle Insurance	$ 43,960	$ 45,755	$ 45,500	$ 45,500	$ 46,500
252 Communication Equipment Mte.	1,280	3,054	6,000	3,250	5,000
254 Repairs & Maintenance-Vehicles*	10,525	12,216	23,000	16,520	20,000
290 Other Contractual Services**	5,657	4,218	5,000	4,750	6,000
Total Contractual Services	$ 61,422	$ 65,243	$ 79,500	$ 70,020	$ 77,500

***Repairs & Maintenance-Vehicles**: Spring replacements, generator and starter repairs, compressor repairs, heavy equipment and tire and body repairs
****Other Contractual Services:** Includes emission inspections and towing services

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
340 Vehicle Supplies	$ 60,520	$ 57,187	$ 80,000	$ 72,600	$ 80,000
341 Fuels & Lubricants	219,358	241,559	240,000	248,000	245,000
343 Tools & Equipment	12,049	5,326	15,000	7,650	15,000
344 Tires	19,957	23,189	32,000	27,000	32,000
390 Other Supplies	4,196	1,878	5,000	3,600	5,000
Total Commodities	$ 316,080	$ 329,139	$ 372,000	$ 358,850	$ 377,000
Distributed Costs					
601 Less: Dist. Vehicle Costs	$ (83,000)	$ (92,165)	$ (87,201)	$ (79,272)	$ (81,256)
Total Distributed Costs	$ (83,000)	$ (92,165)	$ (87,201)	$ (79,272)	$ (81,256)
Total Equipment Mte. Expenditures	**$ 551,045**	**$ 587,371**	**$ 668,348**	**$ 654,848**	**$ 700,407**

BUDGETARY COMMENT

A portion of vehicle maintenance costs is distributed to other programs. The distributed vehicle cost estimates for 2015 are:

Fund - Acct. No.	Program	Vehicles	2014 Distribution	2015 Distribution
01-102	**Administration**	4	$ 10,384	$ 10,644
01-201	**Police**	20	44,502	45,615
01-301	**Comm. Development**	2	5,066	5,193
01-415	**Parks Maintenance**	Mowing Equip.	5,621	5,762
01-501	**Recreation**	1	2,500	2,563
50-425	**Sanitary Sewer Fund**	3	7,500	7,688
52-415	**Boyce Mayview RAD**	1	2,649	2,715
52-415	**Boyce Mayview RAD**	Mowing Equip.	1,050	1,076
	Total Vehicle Distribution		**$ 79,272**	**$ 81,256**

The undistributed portion of the Equipment Maintenance budget of $700,407 represents an estimate of the vehicle maintenance and operation costs associated with all other Public Works programs. Funds requested for Equipment Maintenance are $32,059 more than appropriated in 2014 mainly due to increasing Personal Services cost allocation.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Golf Course Maintenance Expenditures					
Personal Services	$ 47,583	$ 57,854	$ 55,863	$ 50,382	$ 54,066
Contractual Services	13,354	8,556	14,050	12,050	14,050
Commodities	21,884	19,522	35,000	26,125	35,000
Total Golf Course Mte. Expenditures	**$ 82,821**	**$ 85,932**	**$ 104,913**	**$ 88,557**	**$ 103,116**

GOLF COURSE MAINTENANCE OVERVIEW

A course consisting of three (3) golf holes owned by the Township and located in the McLaughlin Run Community Park, is open to all residents during the summer season. Approximate course play per season is 3,500 rounds. The tennis supervisor on duty at the McLaughlin Run Park Tennis Center administers the golf course. The Township estimates that the course will generate $7,500 in revenue in 2015. This revenue represents 7.27% of the direct operating costs.

Golf Course Maintenance Expenditures 01-40-413-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 24,322	$ 28,167	$ 27,215	$ 25,100	$ 26,316
110 Overtime Wages	19	100	200	140	200
120 Part-Time Wages	60	342	500	100	400
198 Social Security Expense	1,845	2,136	2,135	1,939	2,059
199 Overhead Distribution	21,337	27,109	25,813	23,103	25,091
Total Personal Services	$ 47,583	$ 57,854	$ 55,863	$ 50,382	$ 54,066
Contractual Services					
240 Water and Sewerage	$ 13,310	$ 8,513	$ 14,000	$ 12,000	$ 14,000
242 Electricity	44	43	50	50	50
Total Contractual Services	$ 13,354	$ 8,556	$ 14,050	$ 12,050	$ 14,050
Commodities					
315 Construction Supplies	$ 1,709	$ 961	$ 3,000	$ 1,625	$ 3,000
327 Botanical Supplies	18,693	17,046	30,000	22,500	30,000
328 Park Maintenance Supplies	1,482	1,515	2,000	2,000	2,000
Total Commodities	$ 21,884	$ 19,522	$ 35,000	$ 26,125	$ 35,000
Total Golf Course Mte. Expenditures	**$ 82,821**	**$ 85,932**	**$ 104,913**	**$ 88,557**	**$ 103,116**

BUDGETARY COMMENT

Funds requested for Golf Course Maintenance in 2015 are $1,797 less than 2014 due to an decrease in Personal Services cost allocation.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Tennis Court Mte. Expenditures					
Personal Services	$ 40,239	$ 51,200	$ 55,680	$ 55,916	$ 58,767
Contractual Services	3,101	1,423	3,600	2,678	3,600
Commodities	7,451	9,666	9,500	8,700	9,500
Total Tennis Court Mte. Expenditures	**$ 50,791**	**$ 62,289**	**$ 68,780**	**$ 67,294**	**$ 71,867**

TENNIS COURT MAINTENANCE & SUPERVISION OVERVIEW

The tennis program is conducted at ten (10) lighted courts located in the community park. The courts are available for a fee seven (7) days per week during the months of April through October. Day and evening supervision is provided during the summer months of June, July and August. Township supervisors schedule advanced reservations for informal singles and doubles play. Two (2) Township courts located at Baker are also available for permit play during the summer months. Paddle tennis courts are also available at the Community Park.

Fees for season participants of the tennis facilities are as follows: Individual permits are Adult $49.00; Individual Junior $44.00; and Family $105.00; Hourly fees are Junior $3.00; Non-Resident Guest $10.00; and Resident Guest $8.00. Group tennis instruction and private lessons are offered throughout the year. One thousand participants are expected to register in 2014. Paddle tennis fees are: Permit $65.00; Resident Senior Silver Card Holder $50.00; Non-Resident $100.00; Prime-time play $10.00 per hour; and Non-prime time play $8.00 per hour.

Tennis Court Mte. Expenditures 01-40-414-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 11,247	$ 14,652	$ 17,396	$ 18,000	$ 18,875
110 Overtime Wages	429	1,349	1,000	1,050	1,000
120 Part-Time Wages	16,554	18,479	18,000	17,500	18,000
198 Social Security Expense	2,142	2,618	2,784	2,796	2,897
199 Overhead Distribution	9,867	14,102	16,500	16,570	17,995
Total Personal Services	$ 40,239	$ 51,200	$ 55,680	$ 55,916	$ 58,767

Right: The Township 3-Hole Golf Course

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
241 Natural Gas	$ 2,607	$ 1,185	$ 3,000	$ 2,100	$ 3,000
243 Telephone	78	66	100	78	100
290 Other Contractual Services	416	172	500	500	500
Total Contractual Services	$ 3,101	$ 1,423	$ 3,600	$ 2,678	$ 3,600
Commodities					
326 Tennis Court Supplies	$ 241	$ 486	$ 500	$ 500	$ 500
328 Park Maintenance Supplies	7,210	9,180	9,000	8,200	9,000
Total Commodities	$ 7,451	$ 9,666	$ 9,500	$ 8,700	$ 9,500
Total Tennis Court Mte. Expenditures	**$ 50,791**	**$ 62,289**	**$ 68,780**	**$ 67,294**	**$ 71,867**

BUDGETARY COMMENT

Funds requested for Tennis Court Maintenance and Supervision are $3,087 more than requested in 2014 due to an increase in Personal Services cost allocation.

Above: Hays Tennis Court

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Parks Maintenance Expenditures					
Personal Services	$ 515,251	$ 550,136	$ 613,300	$ 588,338	$ 622,770
Contractual Services	103,543	59,668	110,000	88,810	110,100
Commodities	81,953	87,372	103,000	98,000	106,000
Distributed Costs	5,350	5,941	5,621	5,621	5,762
Total Parks Maintenance Expenditures	**$ 706,097**	**$ 703,117**	**$ 831,921**	**$ 780,769**	**$ 844,632**

PARKS MAINTENANCE OVERVIEW

This program provides funds for the botanical maintenance of all Township owned land and the maintenance of recreation devices in the parks. Major program activities: general parks maintenance; planting flowers, shrubs and seed; mowing; parks equipment maintenance; and fertilization.

The Township now owns and maintains approximately 747.03 acres of parks and open space, requiring varying degrees of maintenance attention. A description of Township park sites is presented below.

Undeveloped or Low Developed Sites	Acres
Boyce Road Site	4.50
Brookside Site	3.70
Gilfillan Site	59.57
Mayview Property	238.00
Old Morton Road Site	43.00
Ravine Park	10.51
Regional Park-Boyce	237.00
Slope Land and Other Undeveloped Parcel	10.44
Total	**606.72**

Parklets and Traffic Islands	Acres
26 Traffic Islands	2.50
Berkshire/York Parklet	0.50
Country Club Parklet	2.00
Edgewood Parklet	0.53
Seegar Road Parklet	0.50
Total	**6.03**

Other Sites	Acres
Fire Station Site	2.00
Fire Substation Site	2.87
Log House Site	1.50
Municipal Building Site	3.00
Public Works Building Site	2.50
Total	**11.87**

Developed Community and Neighborhood Parks	Acres
Baker Park	13.82
Beadling Soccer Field	3.36
Boyce Mayview Park Complex	15.00
Byrnwick Park	7.05
Clair Park	2.20
Golf Course and Central Municipal Park	19.50
Hays Road Park	4.21
Johnston Park	2.48
Marmion Field	11.32
Morton Soccer Fields	6.00
Morton Softball/Baseball Fields	1.50
Tennis Center	10.25
Trotwood Park	8.00
Tustin Park	6.52
Wiltshire Park	11.20
Total	**122.41**

GRAND TOTAL ACREAGE	**747.03**

Parks Maintenance Expenditures 01-40-415-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 249,396	$ 251,957	$ 284,207	$ 275,000	$ 287,755
110 Overtime Wages	2,076	5,414	5,000	8,260	6,000
120 Part-Time Wages	24,178	28,589	30,000	28,600	30,000
198 Social Security Expense	20,805	21,678	24,419	23,857	24,767
199 Overhead Distribution	218,796	242,498	269,674	252,621	274,248
Total Personal Services	$ 515,251	$ 550,136	$ 613,300	$ 588,338	$ 622,770
Contractual Services					
240 Water and Sewerage	$ 36,537	$ 19,809	$ 34,000	$ 27,500	$ 34,000
241 Natural Gas	2,801	2,034	3,000	3,150	3,100
242 Electricity	8,308	8,332	12,000	9,260	12,000
290 Other Contractual Services	27,327	21,046	33,000	27,700	33,000
299 Annual Park Maintenance Prog.	28,570	8,447	28,000	21,200	28,000
Total Contractual Services	$ 103,543	$ 59,668	$ 110,000	$ 88,810	$ 110,100
Commodities					
315 Construction Supplies	$ 20,331	$ 28,271	$ 30,000	$ 29,000	$ 31,000
327 Botanical Supplies	33,368	25,245	37,000	35,000	37,000
328 Park Maintenance Supplies	10,871	17,922	16,000	14,200	17,000
342 Mechanical Equipment & Supplies	10,734	10,395	13,000	13,000	13,500
343 Tools & Equipment	3,394	3,626	5,000	4,500	5,000
390 Other Supplies	3,255	1,913	2,000	2,300	2,500
Total Commodities	$ 81,953	$ 87,372	$ 103,000	$ 98,000	$ 106,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 5,350	$ 5,941	$ 5,621	$ 5,621	$ 5,762
Total Distributed Costs	$ 5,350	$ 5,941	$ 5,621	$ 5,621	$ 5,762
Total Parks Maintenance Expenditures	**$ 706,097**	**$ 703,117**	**$ 831,921**	**$ 780,769**	**$ 844,632**

BUDGETARY COMMENT

Funds requested for Parks Maintenance in 2015 are $12,711 more than appropriated in 2014 due to an increase in Personal Services cost allocation.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Forestry Expenditures					
Personal Services	$ 25,918	$ 26,291	$ 34,465	$ 31,366	$ 33,579
Contractual Services	34,921	33,278	42,500	39,600	50,000
Commodities	4,539	3,860	7,000	5,500	7,000
Total Forestry Expenditures	**$ 65,378**	**$ 63,429**	**$ 83,965**	**$ 76,466**	**$ 90,579**

FORESTRY OVERVIEW

The Township's tree planting and maintenance program is closely related with the parks maintenance function. Activities included in this program are:

- All contracted tree trimming and maintenance
- Disease and insect control
- Resident assistance
- Stump removal
- Township right-of-way maintenance program
- Township sight distance program
- Tree planting on all Township properties

Forestry Expenditures 01-40-416-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 12,791	$ 12,743	$ 16,222	$ 15,000	$ 15,747
110 Overtime Wages	813	301	1,000	875	1,000
120 Part Time Wages	60	-	500	420	500
198 Social Security Expense	1,032	983	1,356	1,247	1,319
199 Overhead Distribution	11,222	12,264	15,387	13,824	15,013
Total Personal Services	$ 25,918	$ 26,291	$ 34,465	$ 31,366	$ 33,579
Contractual Services					
290 Other Contractual Services	$ 34,921	$ 33,278	$ 42,500	$ 39,600	$ 50,000
Total Contractual Services	$ 34,921	$ 33,278	$ 42,500	$ 39,600	$ 50,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
327 Botanical Supplies*	$ 2,721	$ 2,028	$ 5,000	$ 3,750	$ 5,000
390 Other Supplies**	1,818	1,832	2,000	1,750	2,000
Total Commodities	$ 4,539	$ 3,860	$ 7,000	$ 5,500	$ 7,000
Total Forestry	**$ 65,378**	**$ 63,429**	**$ 83,965**	**$ 76,466**	**$ 90,579**

***Botanical Supplies**: New and replacment trees, fertilizer, evergreen food, chemicals for disease control
****Other Supplies**: Rope, safety hooks, pruners, insect control sprays

BUDGETARY COMMENT

Funds requested for Forestry in 2015 are $6,614 more than appropriated in 2014 due mostly to an increase in Contractual Services necessary to address trees affected by the Emerald Ash Borer.

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
School Grounds Mte. Expenditures					
Personal Services	$ 329	$ -	$ -	$ 650	$ -
Total School Grounds Mte. Expenditures	**$ 329**	**$ -**	**$ -**	**$ 650**	**$ -**

SCHOOL GROUNDS MAINTENANCE OVERVIEW

In recent years the Public Works Department has provided minimal maintenance to School District grounds as the district maintenance contracts continue to grow and the demand on Public Works to maintain Township properties increases.

The basic general maintenance includes:

- Large area grass mowing (non-contractual)
- Infield dragging (non-contractual)
- Snow removal (contractual)

School Grounds Mte. Expenditures 01-40-417-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 153	$ -	$ -	$ 600	$ -
110 Overtime Wages	153	-	-	-	-
198 Social Security Expense	23	-	-	50	-
Total Personal Services	$ 329	$ -	$ -	$ 650	$ -
Total School Grounds Mte. Expenditures	**$ 329**	**$ -**	**$ -**	**$ 650**	**$ -**

BUDGETARY COMMENT

Since 2002, the School District has used their own maintenance staff to provide these services, occasionally the Township will provide maintenance support.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Force Work Projects Expenditures					
Personal Services	$ 496	$ -	$ 4,318	$ 3,035	$ 4,360
Contractual Services	-	-	2,500	2,500	2,750
Commodities	-	-	7,000	5,500	7,000
Total Force Work Projects Expenditures	**$ 496**	**$ -**	**$ 13,818**	**$ 11,035**	**$ 14,110**

FORCE WORK PROJECTS OVERVIEW

The purpose of this account is to collect labor costs associated with a number of projects planned for 2015 to be accomplished by Township forces. These projects include replacing sidewalks, curbs, roadwork and emergency repairs.

Force Work Projects Expenditures 01-40-418-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 254	$ -	$ 1,601	$ 1,500	$ 1,618
110 Overtime Wages	-	-	500	-	500
120 Part Time Wages	-	-	500	-	500
198 Social Security Expense	19	-	199	115	200
199 Overhead Distribution	223	-	1,518	1,420	1,542
Total Personal Services	$ 496	$ -	$ 4,318	$ 3,035	$ 4,360
Contractual Services					
290 Other Contractual Services	$ -	$ -	$ 2,500	$ 2,500	$ 2,750
Total Contractual Services	$ -	$ -	$ 2,500	$ 2,500	$ 2,750
Commodities					
390 Other Supplies	$ -	$ -	$ 7,000	$ 5,500	$ 7,000
Total Commodities	$ -	$ -	$ 7,000	$ 5,500	$ 7,000
Total Force Work Projects Expenditures	**$ 496**	**$ -**	**$ 13,818**	**$ 11,035**	**$ 14,110**

BUDGETARY COMMENT

This program provides an appropriation for labor expenses and equipment rental. Funds requested for Force Work Projects in 2015 are $292 more than appropriated in 2014 mainly due to increasing Contractual Services.

OVERHEAD DISTRIBUTION OVERVIEW

This account represents the total Public Works Budget cost for wages for vacation and sick days, craft wages, medical insurance, group life insurance, workmen's compensation insurance, long-term disability, social security tax, uniform rentals, and retirement fund contributions for full time employees.

Public Works Overhead Distribution 01-40-499-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
101 Full-Time Wages	$ 207,124	$ 245,153	$ 231,264	$ 152,274	$ 240,624
112 Craft Wages	16,179	12,837	16,000	13,000	16,000
162 Group Life Insurance	8,821	7,752	8,600	8,450	8,600
163 Medical Insurance	340,120	340,712	359,765	351,000	362,750
164 Workers' Compensation	115,524	95,804	86,450	92,220	87,330
166 Pension Costs	224,228	298,125	393,531	393,531	402,142
167 Long-term Disability Insurance	6,469	4,496	4,650	4,600	4,725
198 Social Security Expense	17,845	20,348	18,916	12,643	19,632
262 Uniform Reimbursement	28,031	25,251	28,500	26,000	28,500
199 Less: Dist. Operating Costs	(964,341)	(1,050,478)	(1,147,676)	(1,053,718)	(1,170,303)
Total Public Works Overhead Distribution	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

In 2015, the total overhead Fringe Benefit expense estimate of $1,170,303 is distributed to the Public Works departments based on actual costs. The distribution is as follows:

Fund-Acct. No.		2014 Distribution	2015 Distribution
01-401	Public Works Administration	$ 106,862	$ 142,000
01-403	Civic Activities	5,113	5,553
01-404	Snow and Ice Control	62,492	67,868
01-405	Storm Sewer Maintenance	23,009	24,988
01-406	Traffic Safety	6,912	7,507
01-408	Street Maintenance	120,345	130,697
01-411	Building Maintenance	114,854	124,733
01-412	Equipment Maintenance	137,768	149,618
01-413	Golf Course Maintenance	23,103	25,091
01-414	Tennis Court Maintenance	16,570	17,995
01-415	Parks Maintenance	252,621	274,248
01-416	Forestry	13,824	15,013
01-418	Force Work Projects	1,420	1,542
50-425	Sanitary Sewer Fund	18,369	19,949
52-102	Boyce Mayview Park RAD Fund	150,645	163,603
Total Distributed Amount		**$ 1,053,907**	**$ 1,170,405**

GENERAL FUND

RECREATION SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Recreation Expenditures					
Personal Services	$ 221,366	$ 229,745	$ 245,720	$ 222,387	$ 261,284
Contractual Services	162,364	167,481	194,615	205,477	221,240
Commodities	43,774	40,564	56,000	51,991	56,350
Distributed Costs	16,290	18,731	31,634	27,055	50,528
Total Recreation Expenditures	**$ 443,794**	**$ 456,521**	**$ 527,969**	**$ 506,910**	**$ 589,402**

RECREATION AND LEISURE SERVICES OVERVIEW

The Department of Recreation and Leisure Services is responsible for the recreational programming, playground enhancements, park planning, facility management, athletic field management, community group management, as well as community outreach for more than 19,000 residents. As the steward of these valuable community assets, the department maintains these properties/organizations to protect the public investment, and to provide safe, fun, and educational quality leisure time opportunities that enhance the quality of life within the community.

In 2009, the Recreation Department opened a new 90,000 square foot Community & Recreation Center (C&RC) serving both residents and non-residents. This facility depends on revenues from membership fees and other program related revenue. Therefore, the Township has appropriated personnel and other program costs from the General Fund to an enterprise fund for the C&RC. The remaining appropriations in the General Fund consist of those costs that do not originate from the C&RC. Please refer to the *"Boyce Mayview Community & Recreation Center Fund"* in the "*Enterprise Funds"* section for detailed information on the C&RC operations.

PROGRAM AREAS SERVED

Preschool, Youth and Teen

Children of all ages face many challenges in society. Community programs are structured to combat the threats of poorly functioning families, drugs and alcohol, poorly managed screen time (television, computer, and cell phones), unhealthy food and drink, and physical inactivity. Community programs serve youths and teens through a variety of activities designed to help young people thrive and reach their fullest potential.

Summer Camp Program

Revering nature serves as the foundation for community programs summer camp programs for those ages 3 – 18 years of age. Camp programs are educational, as well as promote mental development, physical well-being, social growth, and respect for the environment.

Family

Family programs provide children and their parents with activities that foster understanding and companionship. These programs are planned to bring groups of families together in a supportive environment. Through community programs, parents can learn from each other and children in an enjoyable way.

Community Program Youth and Adult Sports

Youth sports programs create opportunities to demonstrate and teach character values. All children participate equally in sports leagues and clinics where special emphasis is placed on building confidence, self-esteem, teamwork, fitness, and skills. Youth sports include basketball, football, soccer, lacrosse, martial arts, tennis, and golf. Adult sports create opportunities for men and woman to recreate, build, and maintain fitness through well-organized and safe programs including basketball, platform tennis, tennis, swimming, volleyball, bocce, and scuba.

Older Adult Program

Community programs for older adults utilize a three-pronged approach in working with seniors involving health and wellness activities, social activities, and opportunities for volunteerism.

DEPARTMENT EXPENDITURES

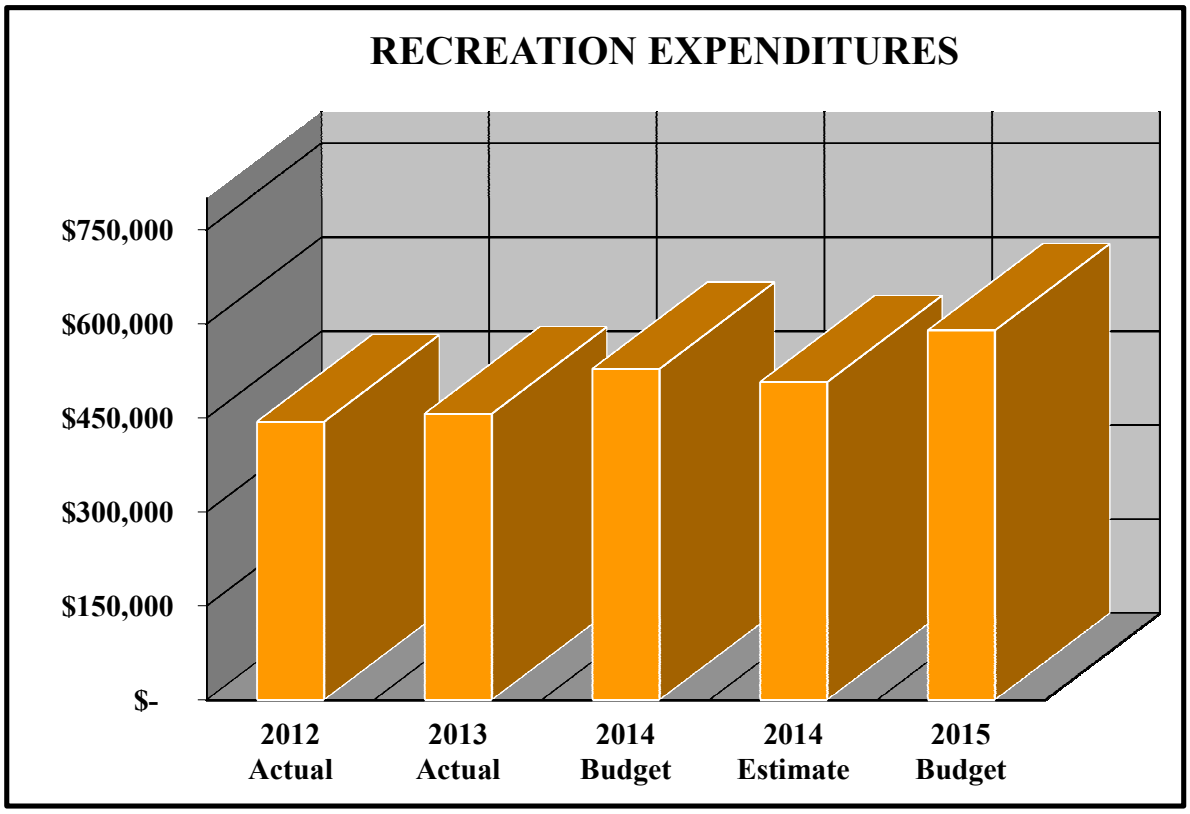
Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 52,330	$ 54,262	$ 55,433	$ 64,692	$ 66,700
110 Overtime Wages	-	189	300	200	300
120 Part-Time Wages	132,019	134,541	148,500	116,739	150,400
162 Group Life Insurance	463	417	430	454	500
163 Medical Insurance	9,774	10,599	9,885	10,201	10,500
164 Workers' Compensation	8,150	10,707	10,800	11,473	11,500
166 Pension Costs	3,832	3,956	4,080	3,993	4,000
167 Long-term Disability Insurance	213	147	140	141	150
168 Post Retirement Plan	600	600	600	600	600
198 Social Security Expense	13,985	14,327	15,552	13,894	16,634
Total Personal Services	$ 221,366	$ 229,745	$ 245,720	$ 222,387	$ 261,284
Contractual Services					
213 Professional Services-Pathfinder	$ 1,175	$ 1,325	$ 1,200	$ 1,475	$ 1,625
220 Liability Insurance	21,806	22,441	22,215	22,028	22,215
230 Association Dues	420	700	700	384	1,000
231 Travel & Conference Expense	1,554	421	1,750	941	3,500
241 Natural Gas	34,376	35,657	45,000	70,770	65,000
242 Electricity	20,737	20,294	23,000	20,697	23,000
261 Rental Charges-Transportation	1,170	1,237	1,500	1,244	1,500
264 Rental Charges-Facilities	-	-	3,000	2,712	3,000
275 Printing & Duplicating	11,779	11,712	13,100	11,307	12,100
278 Postage	3,818	4,005	5,000	4,724	5,000
279 Self Supporting Programs	37,008	41,471	30,000	35,674	40,000
290 Other Contractual Services	28,521	28,218	48,150	33,521	43,300
Total Contractual Services	$ 162,364	$ 167,481	$ 194,615	$ 205,477	$ 221,240

DEPARTMENT EXPENDITURES (Continued)

Commodities					
301 Expendable Office Supplies	$ 711	$ 1,087	$ 2,500	$ 1,718	$ 2,000
302 Books & Subscriptions	180	160	500	200	250
326 Recreation Supplies	41,619	38,501	51,500	49,169	52,850
328 Parks Maintenance Supplies	(150)	16	500	188	250
390 Other Supplies	1,414	800	1,000	716	1,000
Total Commodities	$ 43,774	$ 40,564	$ 56,000	$ 51,991	$ 56,350
Distributed Costs					
601 Dist. Vehicle Costs	$ 2,471	$ 2,744	$ 2,596	$ 2,500	$ 2,563
602 Dist. Data Processing Costs	13,819	15,987	29,038	24,555	47,965
Total Distributed Costs	$ 16,290	$ 18,731	$ 31,634	$ 27,055	$ 50,528
Total Recreation Expenditures	**$ 443,794**	**$ 456,521**	**$ 527,969**	**$ 506,910**	**$ 589,402**

BUDGETARY COMMENT

Funds requested for recreation in 2015 are $61,433 or 11.64% more than appropriated in 2014 due to an increase in personal services related to various programs. The increased personal services costs are mostly offset by increased revenues that will result from the additional programming.



** Average Annual Cost Increase Rate – 3.67%*

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the Recreation Department?

Net Expenditures*		***$***	***110,105***
How many real estate tax mills?		**0.02**	**$ 48,047.44**
Earned Income Tax per $100?	**$**	**0.62**	**$ 51,793.12**
Percentage of Other Taxes?		**0.06%**	**$ 10,264.44**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the state pension grant.*

GENERAL FUND

RECREATION

ADMINISTRATION

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration Expenditures					
Personal Services	$ 84,694	$ 89,830	$ 91,314	$ 102,877	$ 105,727
Contractual Services	40,097	39,984	43,515	40,019	44,715
Commodities	2,305	2,156	5,000	2,947	3,750
Distributed Costs	16,290	18,731	31,634	27,055	50,528
Total Administration Expenditures	**$ 143,386**	**$ 150,701**	**$ 171,463**	**$ 172,898**	**$ 204,720**

RECREATION ADMINISTRATION OVERVIEW

The Department of Recreation and Leisure Services was established in 1988 when the Departments of Public Works and Parks and Recreation were reorganized. All park, forestry, and school grounds maintenance services performed by Public Works employees are now accounted for by the Department of Public Works. All recreation programming is included in the Department of Recreation and Leisure Services. This re-organization has improved the efficiency of maintenance, planning, and staffing. The Department of Recreation and Leisure Services is responsible for the operation and supervision of the following programs.

Aerobics, Dance & Exercise	Older Adults Program	Summer Playground
Baseball Program	Ski Program	Swim Program
Basketball Program	Soccer Program	Tennis Program
Football Training	Softball League	Youth Development
Golf Lesson Program	Summer Music Program	Various recreational activities

The Department of Recreation and Leisure Services also maintains schedules of Township facility use such as meeting rooms, ball fields, and the Recreation Center on McLaughlin Run Road.

The administrative staff consists of a Director, the Director's Secretary, a Community Programs Coordinator, and an Assistant Community Programs Coordinator.

2014 DEPARTMENT ACCOMPLISHMENTS

- Continued to work with the USC Athletic Association to expand the opportunities for USC Residents
- Continued to work with the USC School District on community wide programs such as Community Day, the Community Flea Market and Youth Steering Committee
- Continued to foster intern opportunities with local universities
- Started the NRPA (National Recreation and Park Association) National Accreditation process
- Continued fostering relationships with other recreation providers such as the YMCA's Camp Aim, government agencies such as the Pennsylvania Parks and Recreation Society, Department of Conservation and Natural Resources, Allegheny County, and community organizations such as the USC Community Foundation, USC Athletic Association, USC Youth Steering Committee, and the USC School District

2015 DEPARTMENT GOALS AND OBJECTIVES

- Continue to expand regional awareness of Boyce Mayview Park through advertising, the recreation brochure, and implementation of the C&RC Marketing Plan
- Continue to promote and manage large community events (Community Day, Community Flea Market, Easter Egg Hunt, Founders' Events, Bounty at Boyce Mayview, Chili Golf Classic)
- Continue to expand program and room rental opportunities
- Continue to foster intern opportunities with local universities
- Continue the NRPA (National Recreation and Park Association) National Accreditation process
- Continue fostering relationships with other recreation providers such as the YMCA's Camp Aim, government agencies such as the Pennsylvania Parks and Recreation Society, Department of Conservation and Natural Resources, Allegheny County, and community organizations such as the USC Community Foundation, USC Athletic Association, USC Youth Steering Committee and the USC School District
- Continue staff development opportunities

COMPREHENSIVE PLAN STATUS

The Township's Comprehensive Plan, which is updated every ten years, consists of the goals and objectives for the community over the next decade. The last update of the Comprehensive Plan was in 2005, encompassing the goals for the Township for the years 2005 through 2014. Below there are statues updates related to recreation. Please refer to the *"Long Term Plan"* section of the Budget for a full status update.

Goal: Assess the diversity of the Township recreational and leisure programs, and identify program opportunities that maintain participation among youth, family, and senior groups.
Update: This is monitored on an ongoing basis through the monthly Parks and Recreation Board (Advisory Board to the Board of Commissioners) meetings, and weekly Recreation Department meetings. Committees such as the Fields Committee and the Youth Steering Committee, also monitor recreation activities throughout the Township.
Goal: Continue to study the feasibility of the Community & Recreation Center within the Township.
Update: Completed, June 2009
Goal: Continue with the implementation of the four athletic fields, and the active recreational area development in Boyce Mayview Park in accordance with the Park's Master Plan.
Update: Completed, May 2009
Goal: Continue to collaborate with the Upper St. Clair School District to expand joint opportunities for cultural, recreation, and educational programming.
Update: The Recreation Department is continually updating programming with the School District through the Fields Committee, the Youth Steering Committee, and the USC High School Athletic Department.
Goal: Evaluate resident and business participation rates in Township-sponsored programs, and report in a community-wide publication annually.
Update: The Recreation Department regularly compares fees of similar facilities as it pertains to programs and memberships. In 2010, the first Community & Recreation Center (C&RC) Annual Report was published to educate residents and members on the status of C&RC.

DEPARTMENT STATISTICS AND BENCHMARKS

- Through October 2014, 2,545 participants have registered for 122 program offerings
- $373,000 will be collected from program revenue
- Program areas include: Adult, Family, Preschool, Senior, Teen, and Youth
- Large community wide events include USC Community Day, USC Community Wide Flea Market, Community Wide Easter Egg Hunt, Bounty at Boyce Mayview Park, and the Chili Golf Classic

Community Programs	2010	2011	2012	2013	Oct-14
All Programs					
Total Participants	3,101	3,193	3,335	3,167	2545*
Total Program Offerings	147	172	175	168**	122**
Permits for Meeting Rooms	630	391	363	47	47
Permits for Fields	52	54	52	38	40
Field Bookings		2,498	2,628	2,309	2,397
Permits for Pavilions	11	14	24	92	166
Permits for C&RC Meeting Rooms		799	1,027	303	316
Program Participants					
Football Training	135	125	125	125	100
Aerobics/Dance & Exercise Classes	298	201	144	113	114*
Soccer Programs	96	72	144	170	163*
Summer Playground & Cultural Arts	471	583	697	707	924
Girl's Softball Camp			13	32	32
Golf Lesson	69	46	n/a	n/a	n/a
Summer Music	75	70	70	46	26
Tennis Bubble/Paddle Tennis	132	135	123	130	88*
Miscellaneous Self-Supporting	583	805	728	944	742*
Youth Basketball	784	792	797	853	75*+***
Instructional Baseball	58	41	32	26	16
Other Program Statistics					
Softball Programs	20 Teams	19 Teams	16 Teams	16 su/6 fa Teams	15 Teams
Older Adults	2,245 Meals	2,116 Meals	2104 Meals	2249 meals	1179 meals

Parks and Facilities

The Township of Upper St. Clair has 15 parks equaling 747 acres as community amenities, including:

- 3 – Hole Golf Course
- Baker Park
- Beadling Soccer Fields
- Boyce Mayview Park and Athletic Fields
- Brookshire Park
- Byrnwick Park
- Clair Park
- Community Rooms
- Gilfillan Park
- Hays Park
- Johnson Park
- Marmion Field
- Memorial Garden
- Morton Field Complex
- Municipal Tennis Court
- Ravine Park
- Recreation Center
- Tustin Park
- Wiltshire Park

Community Organizations

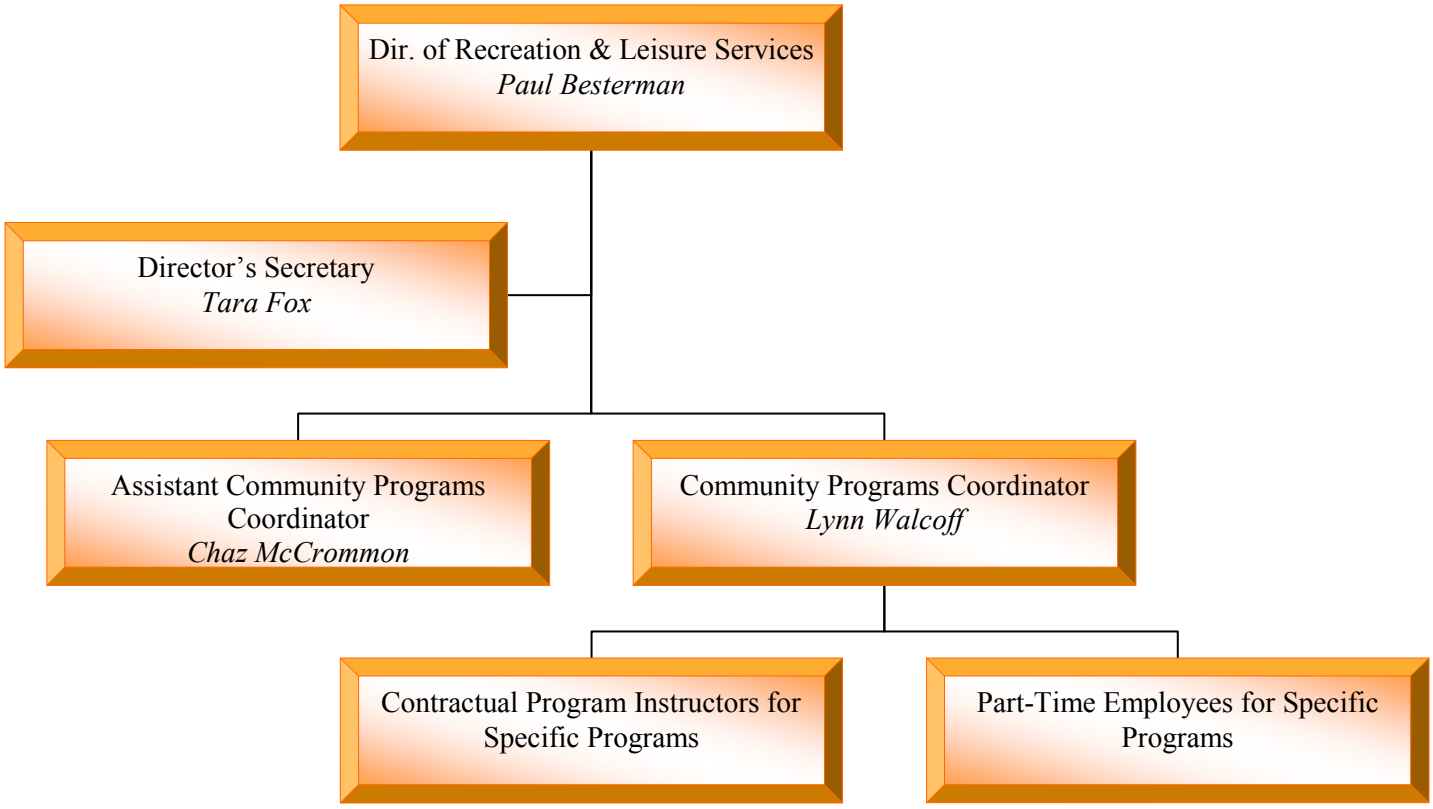
The following is a list of community organizations that the Department of Recreation and Leisure Services assisted in coordination during 2014. Through October 2014, 316 permits for Township meeting rooms and fields were issued.

- 1830 Log House Committee
- Allegheny Health Department
- Athletes Taking Action
- Baker Elementary
- Bethel Park/St. Clair Rotary
- Boyce Road Gardeners
- Cinderella's Closet (USC HS Service Project)
- Community Foundation of USC
- Council of Republican Women
- Different Strokes Tennis Club
- Eisenhower Elementary
- Friends of the Library Book Collection and Sale
- Ft. Couch Middle School
- Hastings Village Homeowners
- Hidden Valley Homeowners
- Lower Chartiers Watershed
- Montclair Homeowners Association
- Odyssey of the Mind
- Pacer Track Club
- Parks and Recreation Board
- Pineview Condominium Association
- Police Department Training
- Primary and General Elections
- Private parties
- PTA Council
- Sky Ridge Homeowners
- Streams Elementary
- Tall Trees Homeowners
- Tri-Community South Continuing Education
- Tri-Community South EMS
- Trotwood Garden Club
- U.S. Postal Service
- USC Boy Scouts, Cub Scouts, Tiger Cubs
- USC Citizens for Land Stewardship
- USC Coral Boosters
- USC Crew Boosters
- USC Democratic Committee
- USC Fly Fishing
- USC Football Boosters
- USC Founders Group
- USC Girl Scouts, Daisy's Cookie Delivery and Sale
- USC Historical Society
- USC Hockey Club
- USC HS Band Parents/Luminaries
- USC HS Football
- USC HS Girls Basketball
- USC HS Marching Band
- USC HS Musical
- USC HS Swim Team
- USC HS Thespians
- USC League for the Arts/Sugar Plum Shop
- USC Library
- USC Lions Club
- USC Newcomers Club
- USC Public Works
- USC Republican Committee
- USC Republican Forum
- USC School District Counselors
- USC Senior Citizens
- USC Stroke Survivors
- USC Swim Club
- USC Volleyball Boosters
- USC Women's Club
- USC Youth Cheerleaders
- USCAA Baseball
- USCAA Football
- USCAA Lacrosse
- USCAA Soccer
- USCAA Softball
- USCAA Travel Soccer
- USCAA Wrestling
- Welcome Wagon of USC
- Woodland Hills Swim Club
- Wyngate Homeowners

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Recreation and Leisure Services Department for 2015 are as follows.

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Recreation & Leisure Services	3	$82,954	$116,139	1
Guest Relations Coordinator	7	$37,448	$52,425	1
Group Exercise Coordinator	8	$24,965	$43,689	1



Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for recreation employee's wages and benefits has been made as follows.

Position Title	Recreation	C&RC Fund	BM RAD
Director of Recreation & Leisure Services	30.0%	70.0%	n/a
Guest Relations Coordinator	50.0%	50.0%	n/a
Group Exercise Coordinator	25.0%	70.0%	5.0%

DEPARTMENT EXPENDITURES

Administration Expenditures 01-50-501-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 52,330	$ 54,262	$ 55,433	$ 64,692	$ 66,700
110 Overtime Wages	-	189	300	200	300
120 Part-Time Wages	5,061	4,570	5,000	5,721	5,900
162 Group Life Insurance	463	417	430	454	500
163 Medical Insurance	9,774	10,599	9,885	10,201	10,500
164 Workers' Compensation	8,150	10,707	10,800	11,473	11,500
166 Pension Costs	3,832	3,956	4,080	3,993	4,000
167 Long-term Disability Insurance	213	147	140	141	150
168 Post Retirement Plan	600	600	600	600	600
198 Social Security Expense	4,271	4,383	4,646	5,402	5,577
Total Personal Services	$ 84,694	$ 89,830	$ 91,314	$ 102,877	$ 105,727
Contractual Services					
220 Liability Insurance	$ 21,806	$ 22,441	$ 22,215	$ 22,028	$ 22,215
230 Association Dues	420	700	700	384	1,000
231 Travel & Conference Expense	1,554	421	1,750	941	3,500
275 Printing & Duplicating	11,779	11,712	13,000	11,307	12,000
278 Postage	3,818	4,005	5,000	4,724	5,000
290 Other Contractual Services	720	705	850	635	1,000
Total Contractual Services	$ 40,097	$ 39,984	$ 43,515	$ 40,019	$ 44,715
Commodities					
301 Expendable Office Supplies	$ 711	$ 1,087	$ 2,500	$ 1,718	$ 2,000
302 Books & Subscriptions	180	160	500	200	250
326 Recreation Supplies	-	109	1,000	313	500
390 Other Supplies	1,414	800	1,000	716	1,000
Total Commodities	$ 2,305	$ 2,156	$ 5,000	$ 2,947	$ 3,750
Distributed Costs					
601 Dist. Vehicle Costs	$ 2,471	$ 2,744	$ 2,596	$ 2,500	$ 2,563
602 Dist. Data Processing Costs	13,819	15,987	29,038	24,555	47,965
Total Distributed Costs	$ 16,290	$ 18,731	$ 31,634	$ 27,055	$ 50,528
Total Administration Expenditures	**$ 143,386**	**$ 150,701**	**$ 171,463**	**$ 172,898**	**$ 204,720**

BUDGETARY COMMENT

Funds for recreation administration have been increased by $33,257 due to an increase in personal service cost and data processing costs.

GENERAL FUND

RECREATION

PROGRAM SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Program Expenditures					
Personal Services	$ 136,672	$ 139,915	$ 154,406	$ 119,510	$ 155,557
Contractual Services	122,267	127,497	151,100	165,458	176,525
Commodities	41,469	38,408	51,000	49,044	52,600
Total Program Expenditures	**$ 300,408**	**$ 305,820**	**$ 356,506**	**$ 334,012**	**$ 384,682**

RECREATION PROGRAMS OVERVIEW

All recreation program expenses, except outdoor tennis court maintenance and golf course maintenance (Public Works), are budgeted as part of recreation programs, but staff coordination for these two (2) programs are managed by the Recreation Department. Total recreation program expenses for 2014 are $384,682. Anticipated fees generated by these programs are $373,000. Thus, recreation programs are 97% fee supported.

Program Expenditures 01-50-502-500 TO 01-50-530-500	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 126,958	$ 129,971	$ 143,500	$ 111,018	$ 144,500
198 Social Security Expense	9,714	9,944	10,906	8,492	11,057
Total Personal Services	$ 136,672	$ 139,915	$ 154,406	$ 119,510	$ 155,557
Contractual Services					
213 Professional Services-Pathfinder	$ 1,175	$ 1,325	$ 1,200	$ 1,475	$ 1,625
241 Natural Gas	34,376	35,657	45,000	70,770	65,000
242 Electricity	20,737	20,294	23,000	20,697	23,000
260 Rental Charges-Transportation	1,170	1,237	1,500	1,244	1,500
264 Rental Charges-Facilities	-	-	3,000	2,712	3,000
275 Printing & Duplicating	-	-	100	-	100
279 Self Supporting Programs	37,008	41,471	30,000	35,674	40,000
290 Other Contractual Services	27,801	27,513	47,300	32,886	42,300
Total Contractual Services	$ 122,267	$ 127,497	$ 151,100	$ 165,458	$ 176,525
Commodities					
326 Recreation Supplies	$ 41,619	$ 38,392	$ 50,500	$ 48,856	$ 52,350
328 Parks Maintenance Supplies	(150)	16	500	188	250
Total Commodities	$ 41,469	$ 38,408	$ 51,000	$ 49,044	$ 52,600
Total Program Expenditures	**$ 300,408**	**$ 305,820**	**$ 356,506**	**$ 334,012**	**$ 384,682**

FOOTBALL TRAINING

This program is offered for students in grades seven through twelve. One hundred and fifty hours in activities are designed to develop strength, flexibility, agility, and endurance. No limit is placed on registration. In 2014, fees ranged from $60.00 to $80.00 depending on age.

Football Training Expenditures 01-50-502-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 7,578	$ 6,714	$ 9,000	$ 7,424	$ 9,000
198 Social Security Expense	580	514	690	568	689
Total Personal Services	$ 8,158	$ 7,228	$ 9,690	$ 7,992	$ 9,689
Commodities					
326 Recreation Supplies	$ 1,461	$ 1,775	$ 1,900	$ 1,666	$ 2,000
Total Commodities	$ 1,461	$ 1,775	$ 1,900	$ 1,666	$ 2,000
Total Football Training Expenditures	**$ 9,619**	**$ 9,003**	**$ 11,590**	**$ 9,658**	**$ 11,689**
Estimated Revenue					
002 Football Training	**$ 9,916**	**$ 8,749**	**$ 10,000**	**$ 7,499**	**$ 9,000**
Percent Fee Supported					**77%**

AEROBICS/DANCE AND EXERCISE CLASSES

Cardiovascular fitness programs of choreographed movements are designed to enhance endurance, improve flexibility, and muscle tone. Program materials are primarily concerned with the area of dancing. However, the programs are also designed for non-dancers. Services and fees are determined by the instructor.

Aerobics/Dance Class Expenditures 01-50-503-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 584	$ 468	$ 3,500	$ 728	$ 2,000
198 Social Security Expense	45	36	268	56	153
Total Personal Services	$ 629	$ 504	$ 3,768	$ 784	$ 2,153
Contractual Services					
290 Other Contractual Services	$ 7,881	$ 4,639	$ 10,000	$ 6,680	$ 8,500
Total Contractual Services	$ 7,881	$ 4,639	$ 10,000	$ 6,680	$ 8,500
Commodities					
326 Recreation Supplies	$ 591	$ 84	$ 500	$ 661	$ 700
Total Commodities	$ 591	$ 84	$ 500	$ 661	$ 700
Total Aerobics/Dance Class Expenditures	**$ 9,101**	**$ 5,227**	**$ 14,268**	**$ 8,125**	**$ 11,353**
Estimated Revenue					
003 Aerobics/Dance & Exercise	**$ 13,536**	**$ 9,086**	**$ 15,000**	**$ 6,900**	**$ 10,000**
Percent Fee Supported					**88%**

SOCCER PROGRAMS

Summer soccer programs are provided for students in grades four through twelve. The program includes instruction in fundamentals, daily scrimmages, films, and competitions. Thirty-seven and one-half hours of activity are provided for a fee of $60.00.

Soccer Program Expenditures 01-50-507-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 4,606	$ 5,459	$ 7,500	$ 5,636	$ 7,000
198 Social Security Expense	352	418	574	431	536
Total Personal Services	$ 4,958	$ 5,877	$ 8,074	$ 6,067	$ 7,536
Commodities					
326 Recreation Supplies	$ 1,031	$ 732	$ 1,400	$ 484	$ 1,000
Total Commodities	$ 1,031	$ 732	$ 1,400	$ 484	$ 1,000
Total Soccer Program Expenditures	**$ 5,989**	**$ 6,609**	**$ 9,474**	**$ 6,551**	**$ 8,536**
Estimated Revenue					
007 Soccer Programs	**$ 5,915**	**$ 5,349**	**$ 6,000**	**$ 5,219**	**$ 6,000**
Percent Fee Supported					**70%**

SOFTBALL PROGRAMS

The summer softball league is open to resident men, beginning with freshmen in high school. Twenty teams of 15 to 25 members compete in an organized tournament for prize jackets. In 2014, fees were set at $52.00 to $62.00 per person.

Softball Programs Expenditures 01-50-508-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
290 Other Contractual Services	$ 8,600	$ 9,909	$ 15,000	$ 9,696	$ 12,000
Total Contractual Services	$ 8,600	$ 9,909	$ 15,000	$ 9,696	$ 12,000
Commodities					
326 Recreation Supplies	$ 3,018	$ 2,134	$ 3,500	$ 2,288	$ 3,000
Total Commodities	$ 3,018	$ 2,134	$ 3,500	$ 2,288	$ 3,000
Total Softball Programs Expenditures	**$ 11,618**	**$ 12,043**	**$ 18,500**	**$ 11,984**	**$ 15,000**
Estimated Revenue					
008 Softball	**$ 14,686**	**$ 17,326**	**$ 15,000**	**$ 14,330**	**$ 15,000**
Percent Fee Supported					**100%**

SUMMER PLAYGROUND AND CULTURAL ARTS PROGRAM

The Summer Playground and Cultural Arts program provides six weeks of supervised activity to students in grades one through eight. Activities include arts and crafts, films, children performers, and the Summer Pathfinder School for exceptional children. In 2014, fees were set at $83.00 per person (family maximum of $134.00).

Summer Playground Expenditures 01-50-511-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 54,332	$ 55,230	$ 56,000	$ 53,206	$ 56,000
198 Social Security Expense	4,157	4,225	4,285	4,070	4,284
Total Personal Services	$ 58,489	$ 59,455	$ 60,285	$ 57,276	$ 60,284
Contractual Services					
213 Professional Services-Pathfinder	$ 1,175	$ 1,325	$ 1,200	$ 1,475	$ 1,625
290 Other Contractual Services	-	-	2,500	-	2,500
Total Contractual Services	$ 1,175	$ 1,325	$ 3,700	$ 1,475	$ 4,125
Commodities					
326 Recreation Supplies	$ 4,639	$ 4,170	$ 5,000	$ 6,947	$ 7,000
Total Commodities	$ 4,639	$ 4,170	$ 5,000	$ 6,947	$ 7,000
Total Summer Playground Expenditures	**$ 64,303**	**$ 64,950**	**$ 68,985**	**$ 65,698**	**$ 71,409**
Estimated Revenue					
011 Summer Playground & Cultural Art Program	**$ 49,855**	**$ 61,323**	**$ 55,000**	**$ 73,000**	**$ 65,000**
Percent Fee Supported					**91%**

OLDER ADULTS PROGRAM

The Upper St. Clair Older Adults program was initiated in the spring of 1975. At that time, it was funded on an experimental basis by Federal Revenue Sharing monies. The program was an unqualified success with a 400% increase in participation by the end of 1975. Because of the success of the 1975 experimental program, beginning in 1976 the program was funded through the General Fund. Approximately 125 older adults participate in the program on a regular basis. A Township employee coordinates the program.

The schedule of programs includes films, arts and crafts lessons, lectures, card tournaments, pool, Ping-Pong, field trips, and a weekly luncheon program. In 2014, programs were also offered that did not require registration. These included Driver Refresher courses, Shakespeare Seminars, Seniors at Leisure Series (including Brain Fitness), Art Experience, Movie Day, and Card and Game Day. Continuation of the programs is recommended for 2015.

Older Adults Program Expenditures 01-50-513-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 15,768	$ 17,289	$ 17,500	$ 2,239	$ 18,500
198 Social Security Expense	1,206	1,323	1,300	171	1,415
Total Personal Services	$ 16,974	$ 18,612	$ 18,800	$ 2,410	$ 19,915
Contractual Services					
260 Rental Charges-Transportation	$ 1,170	$ 1,237	$ 1,500	$ 1,244	$ 1,500
Total Contractual Services	$ 1,170	$ 1,237	$ 1,500	$ 1,244	$ 1,500
Commodities					
326 Recreation Supplies	$ 8,810	$ 11,307	$ 12,000	$ 11,293	$ 12,000
Total Commodities	$ 8,810	$ 11,307	$ 12,000	$ 11,293	$ 12,000
Total Older Adults Program Expenditures	**$ 26,954**	**$ 31,156**	**$ 32,300**	**$ 14,947**	**$ 33,415**
Estimated Revenue					
013 Older Adults	**$ 480**	**$ 620**	**$ 750**	**$ 600**	**$ 750**
Percent Fee Supported					**2%**

GOLF LESSON PROGRAM

Beginner and intermediate golf lessons are offered at the Municipal Golf Course. In 2014, fees were set at $62.00 to $78.00 for 4 hours of instruction.

Golf Lesson Program Expenditures 01-50-518-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
290 Other Contractual Services	$ -	$ -	$ 4,500	$ 3,800	$ 4,000
Total Contractual Services	$ -	$ -	$ 4,500	$ 3,800	$ 4,000
Commodities					
326 Recreation Supplies	$ -	$ -	$ 150	$ 150	$ 150
Total Commodities	$ -	$ -	$ 150	$ 150	$ 150
Total Golf Lesson Program Expenditures	**$ -**	**$ -**	**$ 4,650**	**$ 3,950**	**$ 4,150**
Estimated Revenue					
018 Golf Lesson	**$ 420**	**$ -**	**$ 2,500**	**$ -**	**$ 1,000**
Percent Fee Supported					**24%**

SUMMER MUSIC PROGRAM

The Township offers a summer music program to youths in grades 3, 4 and 5. Instruction in string and band instruments is provided, as well as an opportunity for small group playing. In 2014, fees were set at $75.00 to $100.00.

Summer Music Program Expenditures 01-50-520-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 4,848	$ 3,024	$ 5,500	$ 3,200	$ 5,000
198 Social Security Expense	371	231	421	245	383
Total Personal Services	$ 5,219	$ 3,255	$ 5,921	$ 3,445	$ 5,383
Commodities					
326 Recreation Supplies	$ 1,167	$ 573	$ 1,500	$ 1,201	$ 1,500
Total Commodities	$ 1,167	$ 573	$ 1,500	$ 1,201	$ 1,500
Total Summer Music Prog. Expenditures	**$ 6,386**	**$ 3,828**	**$ 7,421**	**$ 4,646**	**$ 6,883**
Estimated Revenue					
020 Summer Music Program	**$ 6,288**	**$ 4,114**	**$ 6,000**	**$ 2,575**	**$ 4,000**
Percent Fee Supported					**58%**

TENNIS BUBBLE/PADDLE TENNIS PROGRAM

The Township's three tennis bubbles provide tennis play to program subscribers during the months of October through April. Subscribers purchase a fixed hour each week for the season. Fees for a season subscription per hour are $435.00 to $554.00.

Fee projections include amortized capital costs of two (2) tennis bubbles constructed in 1999 and 2008. The Township expects to repay these costs through user fees charged for the next ten-year period.

Tennis Bubble/Paddle Tennis Exp. 01-50-521-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 22,156	$ 20,870	$ 23,000	$ 24,109	$ 25,000
198 Social Security Expense	1,695	1,597	1,760	1,844	1,913
Total Personal Services	$ 23,851	$ 22,467	$ 24,760	$ 25,953	$ 26,913
Contractual Services					
241 Natural Gas	$ 34,376	$ 35,657	$ 45,000	$ 70,770	$ 65,000
242 Electricity	20,737	20,294	23,000	20,697	23,000
Total Contractual Services	$ 55,113	$ 55,951	$ 68,000	$ 91,467	$ 88,000
Commodities					
328 Parks Maintenance Supplies	$ (150)	$ 16	$ 500	$ 188	$ 250
Total Commodities	$ (150)	$ 16	$ 500	$ 188	$ 250
Total Tennis Bubble/Paddle Tennis Exp.	**$ 78,814**	**$ 78,434**	**$ 93,260**	**$ 117,608**	**$ 115,163**
Estimated Revenue					
021 Tennis Bubble Fees**	**$ 106,308**	**$ 106,366**	**$ 110,000**	**$ 105,000**	**$ 110,000**
Percent Fee Supported					**96%**

MISCELLANEOUS SELF-SUPPORTING PROGRAMS

Throughout the year, the Recreation Department organizes short or experimental programs and field trips on a completely reimbursable basis. This budget account provides an allocation for these programs.

Self Supporting Programs Expenditures 01-50-522-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 9,116	$ 13,098	$ 12,000	$ 9,038	$ 13,000
198 Social Security Expense	698	1,002	918	691	995
Total Personal Services	$ 9,814	$ 14,100	$ 12,918	$ 9,729	$ 13,995
Contractual Services					
279 Self Supporting Programs	$ 37,008	$ 41,471	$ 30,000	$ 35,674	$ 40,000
Total Contractual Services	$ 37,008	$ 41,471	$ 30,000	$ 35,674	$ 40,000
Total Self Supporting Prog. Expenditures	**$ 46,822**	**$ 55,571**	**$ 42,918**	**$ 45,403**	**$ 53,995**
Estimated Revenue					
022 Miscellaneous Self Supporting	**$ 61,082**	**$ 70,159**	**$ 65,000**	**$ 62,000**	**$ 65,000**
Percent Fee Supported					**120%**

YOUTH BASKETBALL PROGRAMS

Winter and summer basketball programs are offered in order to teach basketball fundamentals and provide opportunities for organized play. The summer program provides up to 100 hours of play and instruction at a fee of $64.00. In the winter program, up to 140 hours of play and instruction are provided at a fee of $64.00.

Youth Basketball Expenditures 01-50-523-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 5,406	$ 5,650	$ 6,500	$ 3,828	$ 6,000
198 Social Security Expense	414	432	460	293	459
Total Personal Services	$ 5,820	$ 6,082	$ 6,960	$ 4,121	$ 6,459
Contractual Services					
264 Rental Charges-Facilities	$ -	$ -	$ 3,000	$ 2,712	$ 3,000
290 Other Contractual Services	11,320	12,965	15,000	12,710	15,000
Total Contractual Services	$ 11,320	$ 12,965	$ 18,000	$ 15,422	$ 18,000
Commodities					
326 Recreation Supplies	$ 19,876	$ 16,183	$ 23,000	$ 22,595	$ 23,000
Total Commodities	$ 19,876	$ 16,183	$ 23,000	$ 22,595	$ 23,000
Total Youth Basketball Expenditures	**$ 37,016**	**$ 35,230**	**$ 47,960**	**$ 42,138**	**$ 47,459**
Estimated Revenue					
023 Youth Basketball	**$ 52,027**	**$ 56,901**	**$ 53,500**	**$ 51,000**	**$ 50,000**
Percent Fee Supported					**105%**

INSTRUCTIONAL BASEBALL

Lessons on the fundamentals of baseball are provided for boys and girls from age six through fifteen. This summer program provides instructions for 56 participants at a fee of $60.00.

Instructional Baseball Expenditures 01-50-528-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
120 Part-Time Wages	$ 2,564	$ 2,169	$ 3,000	$ 1,610	$ 3,000
198 Social Security Expense	196	166	230	123	230
Total Personal Services	$ 2,760	$ 2,335	$ 3,230	$ 1,733	$ 3,230
Commodities					
326 Recreation Supplies	$ 880	$ 452	$ 1,250	$ 706	$ 1,000
Total Commodities	$ 880	$ 452	$ 1,250	$ 706	$ 1,000
Total Instructional Baseball Expenditures	**$ 3,640**	**$ 2,787**	**$ 4,480**	**$ 2,439**	**$ 4,230**
Estimated Revenue					
028 Instructional Baseball	**$ 2,045**	**$ 1,768**	**$ 3,000**	**$ 1,200**	**$ 2,000**
Percent Fee Supported					**47%**

YOUTH DEVELOPMENT

This budget represents the Teen Center Support for 2015.

Youth Development Expenditures 01-50-530-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
275 Printing & Duplication	$ -	$ -	$ 100	$ -	$ 100
290 Other Contractual Services	-	-	300	-	300
Total Contractual Services	$ -	$ -	$ 400	$ -	$ 400
Commodities					
390 Other Supplies	$ 146	$ 982	$ 300	$ 865	$ 1,000
Total Commodities	$ 146	$ 982	$ 300	$ 865	$ 1,000
Total Youth Development Expenditures	**$ 146**	**$ 982**	**$ 700**	**$ 865**	**$ 1,400**

GENERAL FUND

LIBRARY SUMMARY

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration Expenditures					
Personal Services	$ 644,128	$ 666,747	$ 674,944	$ 665,335	$ 693,234
Contractual Services	8,404	7,190	13,300	8,840	13,800
Commodities	120,514	119,401	146,700	109,347	149,560
Distributed Costs	13,819	15,987	41,483	35,078	47,965
Total Administration Expenditures	**$ 786,865**	**$ 809,325**	**$ 876,427**	**$ 818,600**	**$ 904,559**

LIBRARY ADMINISTRATION OVERVIEW

The Library is primarily funded by the Township, but certain expenses are partially offset by a state aid public library subsidy, funding from the Allegheny County Regional Assets Fund (ARAD), and revenues generated by fees and fines. The Friends of the Library also contribute to special library purchases and programs. For information about ARAD, please see the "*Special Revenue Funds"* section of the budget.

Library hours are: 9:30 AM to 9 PM Monday through Thursday, 9:30 AM to 5 PM Friday and Saturday, and 1 PM to 5 PM Sundays from Labor Day to Memorial Day. The Library is closed on Sunday during the summer.

Library Materials

The circulating collection includes approximately 80,000 cataloged items for children, teens and adults. Books, large print materials, magazines, audiovisual items such as videos, DVDs, audiobooks, and music CDs, are available. There are puppets and puzzles for children. Downloadable e-books, e-magazines, e-audio and e-video are also available online with a library card. The catalog is available on the Internet at http://librarycatalog.einetwork.net, and patrons may view their account to renew items on loan, request new materials, and pay fines online.

Library Services

The Library connects people with information through services such as reader's advisory assistance, personal reference help answering questions, and staff facilitated interlibrary loans. Internet computers equipped with Microsoft Office products connect users to the world of digital information. The Library is a Wi-Fi hotspot. Both black & white and color printing is possible from library computers and personal laptops connected to the library wireless network. iPads are available for use in the library for both kids and adults. The library computers are equipped with assistive technology software for the handicapped. Magic, a screen enlargement program, enables users to enlarge the screen information up to 20 times the normal display size. JAWS synthesizes speech for "screen reading" to read the screen to the patron who is visually impaired. Multi-language software is also on every desktop, allowing users to both read and write in other languages. Quiet study rooms, photocopiers, and a fax/scanner machine are also available in the Library. The Library Multipurpose Room is available for non-profit community group meetings and can be requested online from the library homepage.

DEPARTMENT OVERVIEW (Continued)

Library Programs & Activities

The Library provides numerous activities for children and youth, including infant, toddler and preschool story-times, summer reading programs, special events, and a teen volunteer program. Outreach programs are delivered to classes in the School District, the Outdoor Classroom, the Boy Scouts and the Girl Scouts, and many area nursery and preschools. An early literacy activity center, the Play to Learn Center, on the children's floor provides developmentally appropriate materials for the young child. Older kids can use materials designed to help them understand science and math concepts in the Explore to Learn Center, a new space created in 2014.

Adult programs include a summer reading program and monthly book-review groups. Various informational and educational programs are presented throughout the year. Book review talks are available to community organizations. USCconnect will deliver library materials to the door of eligible residents who are unable to get to the library.

The Library is a fully participating member of the Allegheny County Electronic Information Network (eiNetwork), providing registered patrons access to materials in all County libraries. The Library also participates in the ACCESS PA Statewide Library Card Program, which enables patrons to borrow materials from all participating libraries in Pennsylvania.

The Library is currently staffed by a Director, eight full-time staff, part-time librarians, library specialists, library assistants, and volunteers. Volunteer work at the library is always available.

2014 DEPARTMENT ACCOMPLISHMENTS

Accomplishments

- Transitioned to a new integrated library system software package, Sierra. This involved extensive training for all staff. Five staff were involved in county-wide workgroups related to the transition. Director Helen Palascak chaired the cataloging workgroup.
- Replaced all library computers, part of a planned three year lease cycle.
- Installed digital signage on the kids floor to promote upcoming programs.
- Continued renovation of the adult floor space, replacing tables and chairs in the reading room.

- Created a new learning space on the kids floor for older children. "Explore to Learn" emphasizes math and science activities.

2015 DEPARTMENT GOALS AND OBJECTIVES

- Expand the kids Explore to Learn center and replace furniture with more appropriate units for workspace, storage and seating.
- Create two new popular adult non-fiction collections with new shelving units designed to display and market the materials, rearranging the floor space in the reading room.
- Expand promotion and marketing of the library's digital resources.

DEPARTMENT STATISTICS AND BENCHMARKS

Library Performance Statistics

The following libraries were chosen as similar to Upper St. Clair in both their population and economic circumstances. All statistics in this section are taken from the 2012 Public Library Survey. 2012 is the latest date available for comparative data.

Library Statistics and Service Measures Compared with Local Area Libraries

Data from Institute of Museum and Library Services, Public Library Survey Fiscal Year 2012

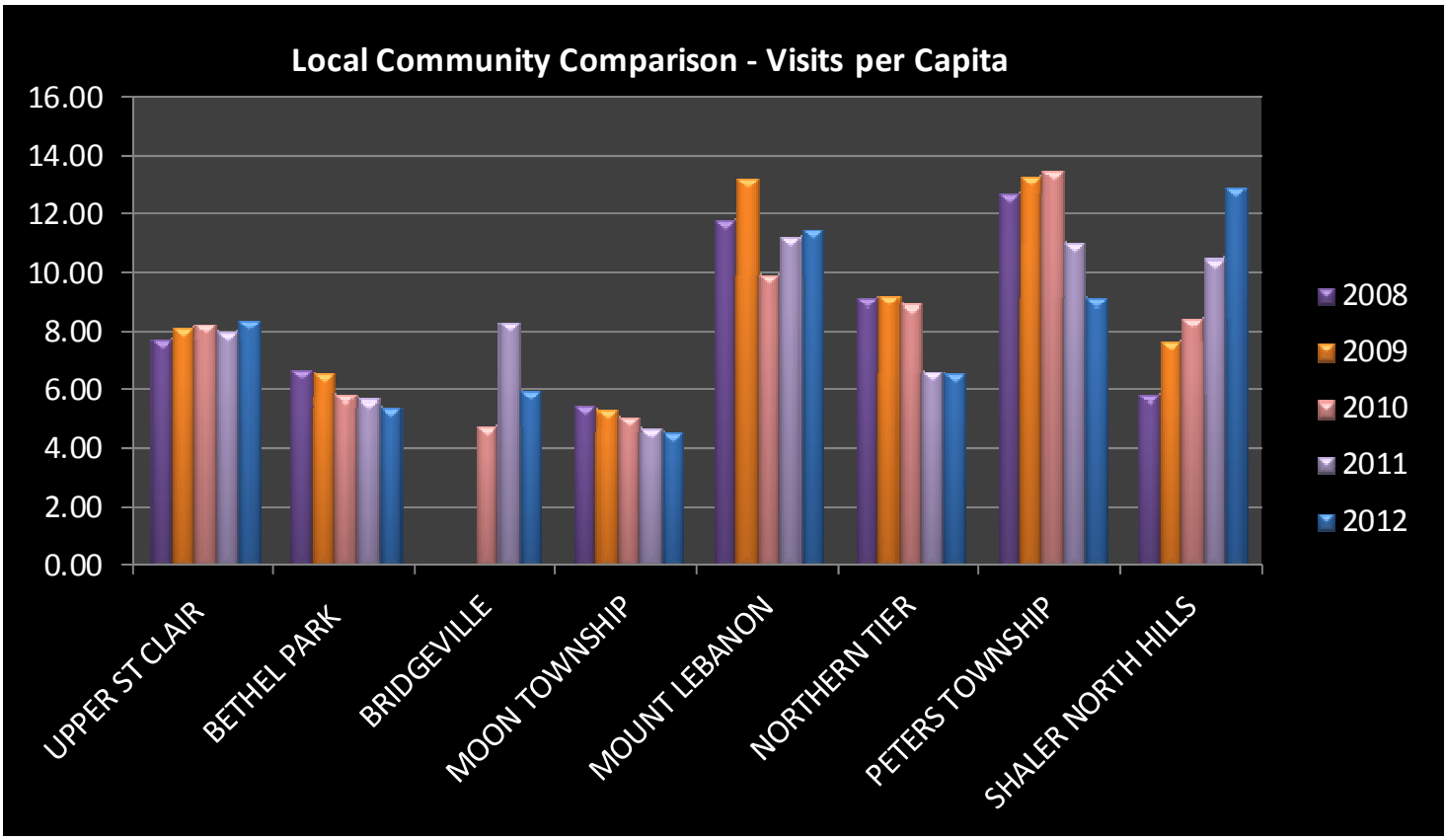
Library name	Population of Service Area	Hours Open Weekly	Total Staff (FTE equiv)	Collection Size	Circulation	Library Visitors	Total Library Programs	Total Program Attendance	Internet Terminals
UPPER ST CLAIR	19,229	65	18.75	80,382	375,588	162,853	779	14,640	15
BETHEL PARK	32,313	65	19.18	105,135	335,777	176,339	1,508	27,751	28
BRIDGEVILLE	5,148	42	3.13	22,718	69,077	30,829	449	4,167	14
MOON TOWNSHIP	24,185	56	9.25	56,063	227,463	111,477	640	18,467	20
MOUNT LEBANON	33,137	66	18.2	155,800	529,966	382,027	1,476	29,025	47
NORTHERN TIER	22,597	60	13.43	73,873	248,869	150,400	498	5,768	21
PETERS TOWNSHIP	21,213	64	17.13	149,529	345,862	195,074	1,122	27,726	30
SHALER NORTH	28,757	58	19.38	133,945	392,101	372,690	1,722	61,939	27

DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

Visits Per Capita – Indicates to what extent the community uses their local library facility.

Per capita comparisons with other local libraries indicate the performance of the library relative to the size of the library's legal service population.

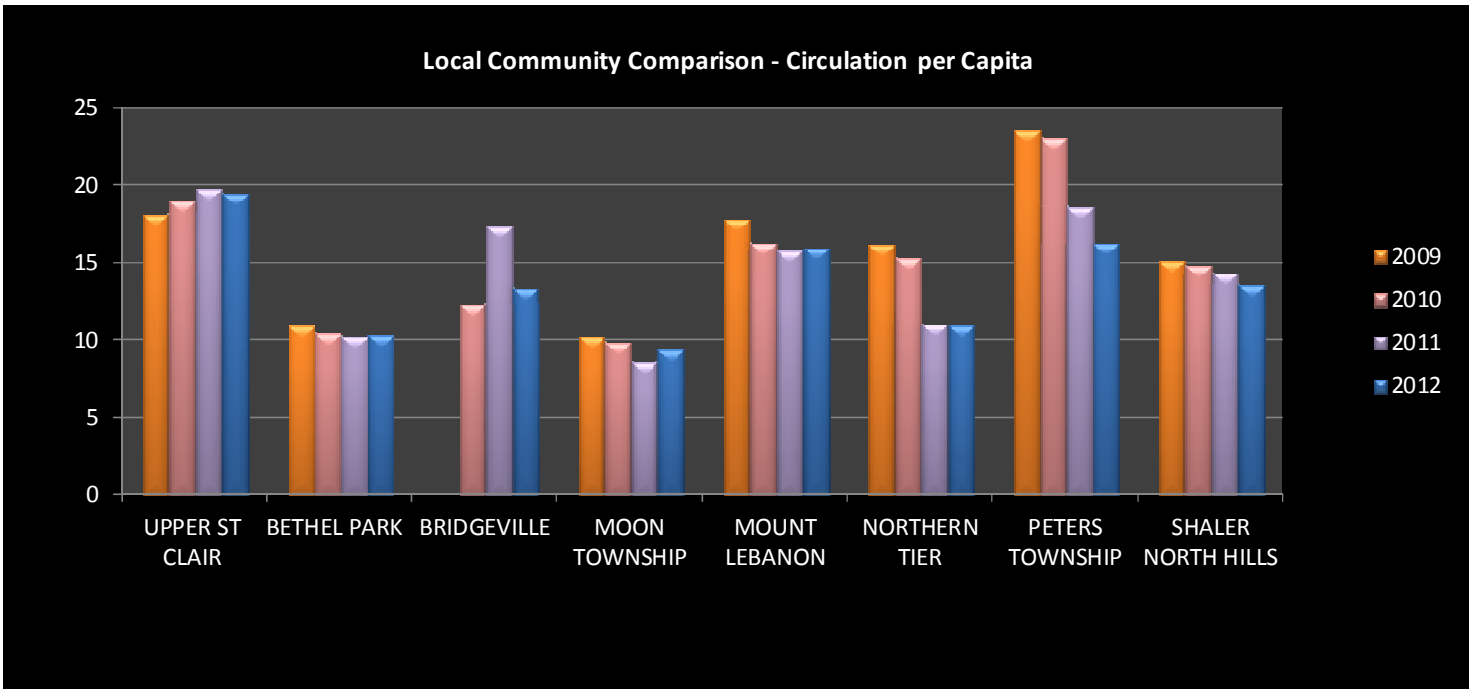
Visits per capita illustrates a dimension of library performance, one which focuses on how well the library facility is used by the community. Visits per capita captures attendance at programs, computer users, and casual readers as well as serious students.



DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

Circulation Per Capita – Relates the number of library materials lent to the number of persons the library serves. It is calculated by dividing total annual circulation by the library's legal service area population.

These numbers only document circulation within the library. Not reflected in the chart is the number of items shared through the Inter Library Loan system. E-book statistics are not yet part of the state definition for circulation. Circulation and turnover rates are critical measures of the library's performance. Librarians now use these statistics, at a more granular level than shown here, to make informed collection development decisions in a systematic way. Non-fiction areas are analyzed by subject, and additional space has been allotted to the specific areas with the greatest use.



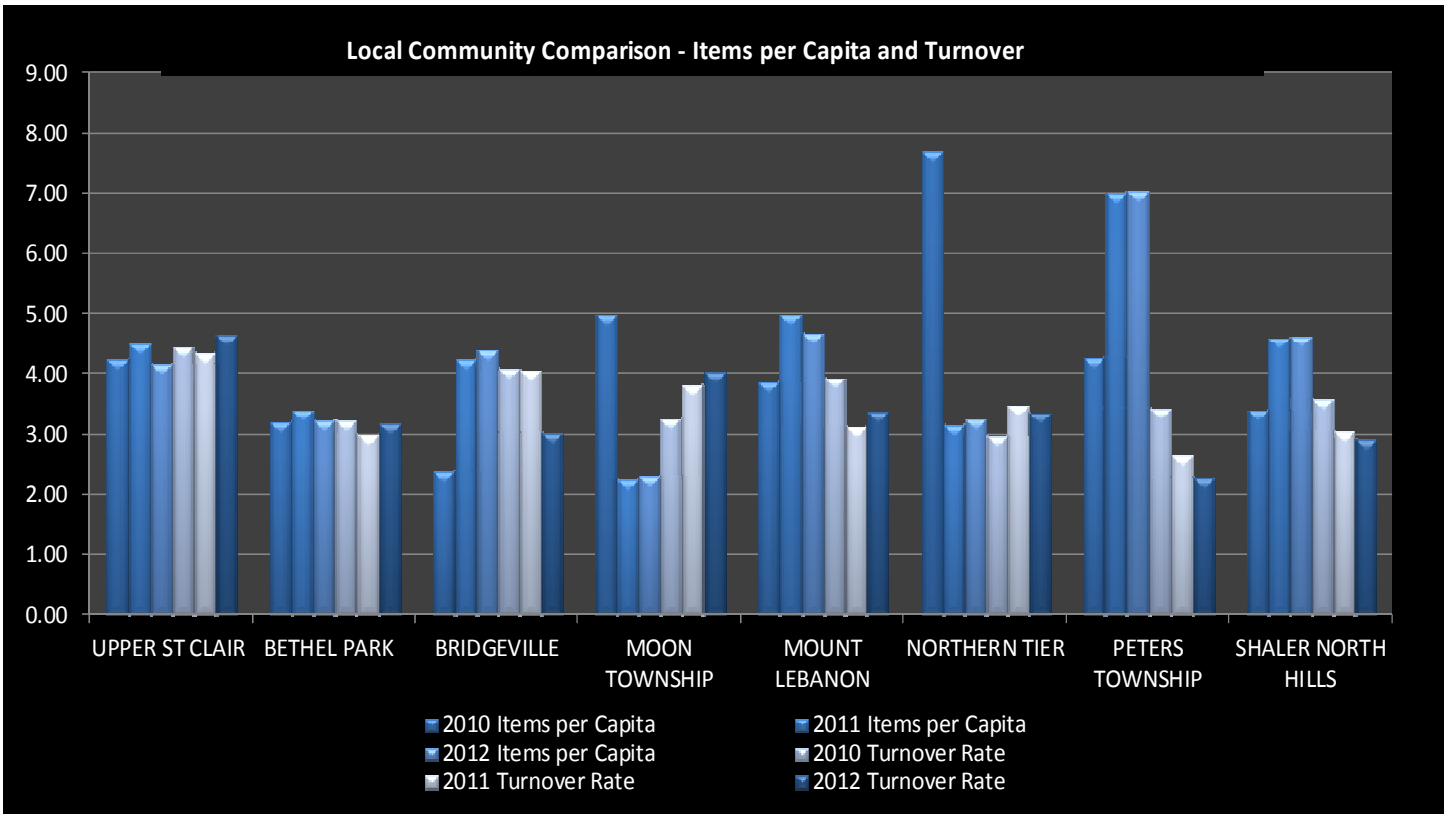
DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

Items Per Capita - The number of physical items available with respect to the legal service population.

Turn-Over Rate - Calculated by dividing circulation by collection size, this statistic is used to indicate how well the library's collection meets the needs of the community.

The number of items available, as well as how much each items is used, is a key determiner of the vitality of the library collection. Upper St. Clair's items per capita is now at 4.2 and the turn-over rate is 4.67. The Pennsylvania average items per capita is 2.6, while the standard the state requires for state aid payments is 1.5 items per capita. While Upper St. Clair items per capita in 2012 is slightly lower in 2011, the turnover rate continues to increase, thus demonstrating the collection is well used and performing above standard.

The trend of increasing digital information resources continues. Residents have increased their use of library digital resources, most notably e-book downloads. In 2010, the first year e-books were available, 345 items were downloaded. Last year, 12,995 e-books were used by USC residents.



COMPREHENSIVE PLAN STATUS

The Library is fulfilling its role within the Township strategic plan by delivering exceptional library service and enhancing the quality of life for all residents. The new Library logo graphically illustrates our mission. Library patrons can **Use** materials and services, **Share** experiences during programs, and **Connect** children with reading and everyone to the world of Internet information. The Library accomplishes this by providing the following:

- A wide variety of print and non-print materials for the educational, informational and recreational needs of library patrons
- Access to computer workstations, with Microsoft Office products and Internet access, and wireless access for laptop users
- Information and help for all
- Children's story-times and activities as well as multi-media early literacy resources for both children and parents.
- Adult programs to meet the informational needs of our community.

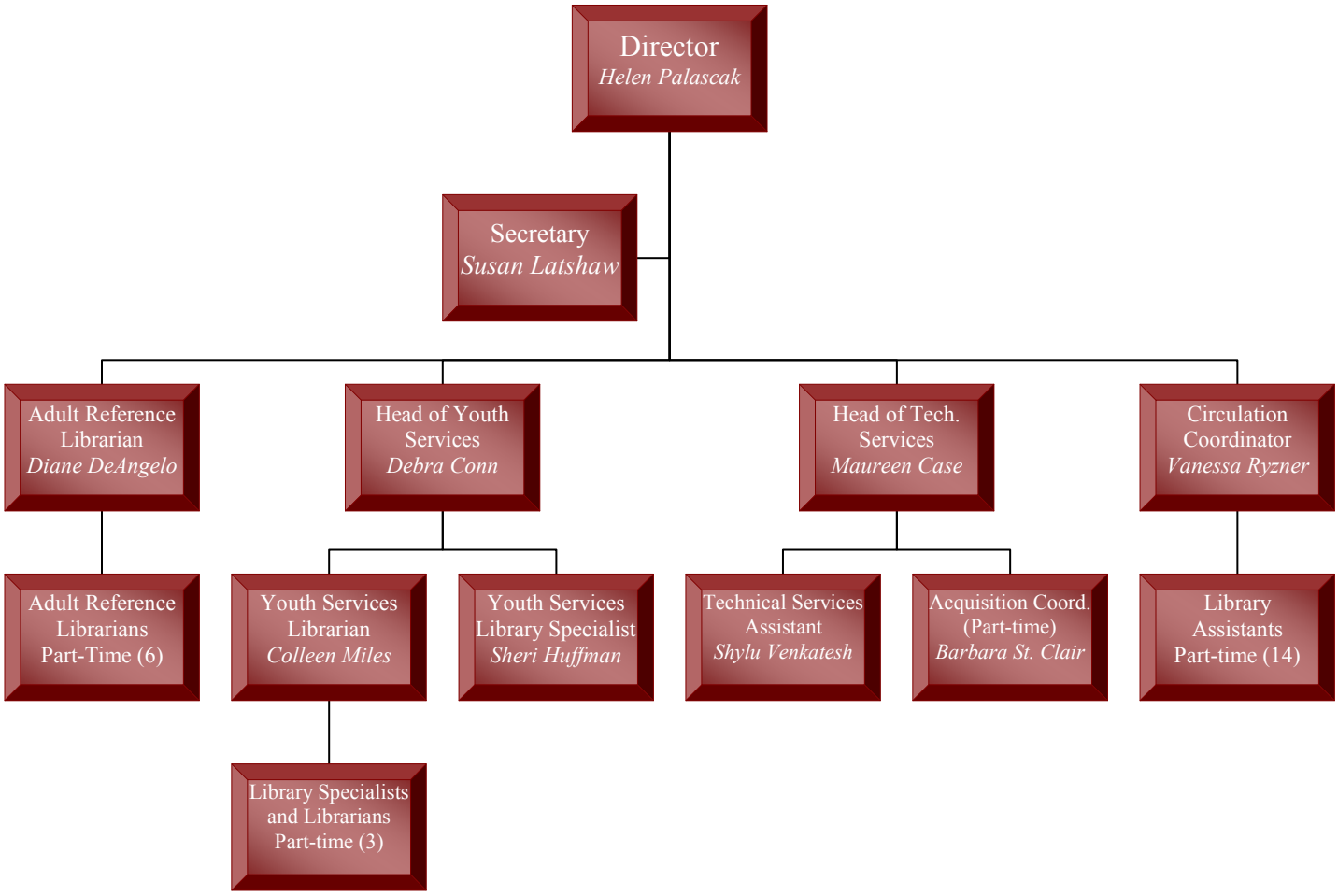
DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Library Department for 2014 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of the Library	4	$67,999	$95,197	1
Head of Youth Services	6	$45,686	$63,961	1
Head of Technical Services	7	$37,448	$52,425	1
Youth Services Librarian	7	$37,448	$52,425	0
Secretary to the Director of the Library	8	$24,965	$43,689	1
Youth Services Library Specialist	8	$24,965	$43,689	1
Circulation Coordinator*	8	$24,965	$43,689	1
Technical Services Assistant*	8	$24,965	$43,689	1
Reference Librarian*	8	$24,965	$43,689	1
Total				**8**

* In 2015, there are three (3) current positions within the Library that will be funded through the Library RAD Fund. The positions are: Circulation Coordinator, Technical Services Assistant and a Reference Librarian.

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)



DEPARTMENT EXPENDITURES

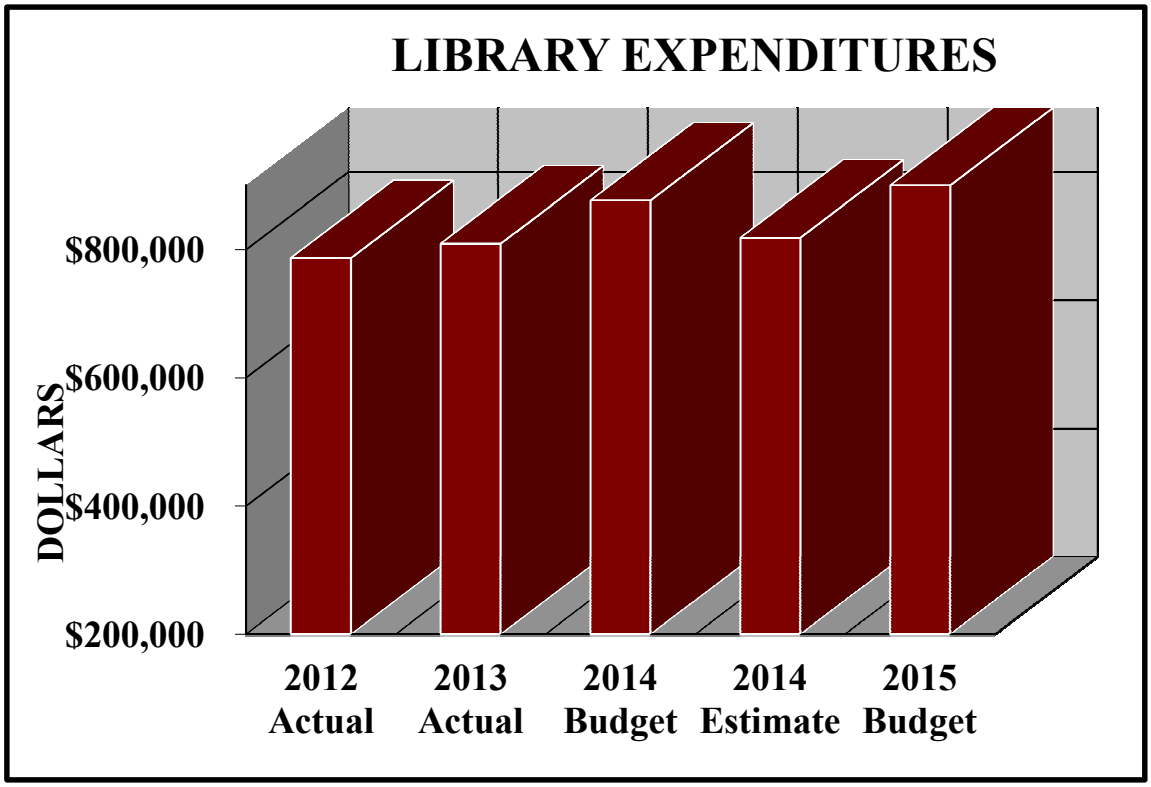
Administration Expenditures 01-60-601-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
101 Full-Time Wages	$ 260,258	$ 264,216	$ 272,180	$ 265,000	$ 280,345
120 Part-Time Wages	242,199	261,535	255,000	255,000	262,650
162 Group Life Insurance	1,857	1,635	1,665	1,665	1,700
163 Medical Insurance	79,721	77,191	83,085	81,000	84,000
164 Workers' Compensation	4,531	4,690	4,500	4,800	4,750
166 Pension Costs	14,585	14,974	15,435	15,340	15,500
167 Long-term Disability Insurance	1,072	740	750	750	750
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	37,905	39,766	40,329	39,780	41,539
Total Personal Services	$ 644,128	$ 666,747	$ 674,944	$ 665,335	$ 693,234
Contractual Services					
230 Association Dues	$ 905	$ 490	$ 1,500	$ 850	$ 1,500
231 Travel & Conference Expense	2,597	1,055	4,000	1,650	4,000
243 Telephone	771	766	1,000	900	1,000
250 Repairs & Maintenance-Office Equipment	-	240	500	1,600	2,000
275 Printing & Duplicating	2,661	2,595	4,000	2,200	3,000
278 Postage	1,470	1,332	1,500	900	1,500
281 Storage Space Rental	-	712	800	740	800
Total Contractual Services	$ 8,404	$ 7,190	$ 13,300	$ 8,840	$ 13,800
Commodities					
301 Expendable Office Supplies	$ 6,383	$ 6,919	$ 7,500	$ 8,200	$ 8,000
302 Periodicals & Subscriptions	8,331	7,716	9,000	6,700	8,000
310 Adult Books	63,709	70,740	82,000	54,214	82,000
311 Juvenile Books	15,188	12,364	15,000	11,343	15,000
314 Adult Non-Print Materials	10,444	9,583	12,000	9,215	12,360
315 Juvenile Non-Print Materials	1,373	(80)	1,500	1,100	1,500
320 E-Resources	5,686	6,904	12,000	13,000	15,000
380 Miscellaneous Supplies	2,469	(141)	200	100	200
381 Program Expenses	3,497	3,246	4,000	2,875	4,000
382 Library Specific Supplies	3,434	2,150	3,500	2,600	3,500
Total Commodities	$ 120,514	$ 119,401	$ 146,700	$ 109,347	$ 149,560

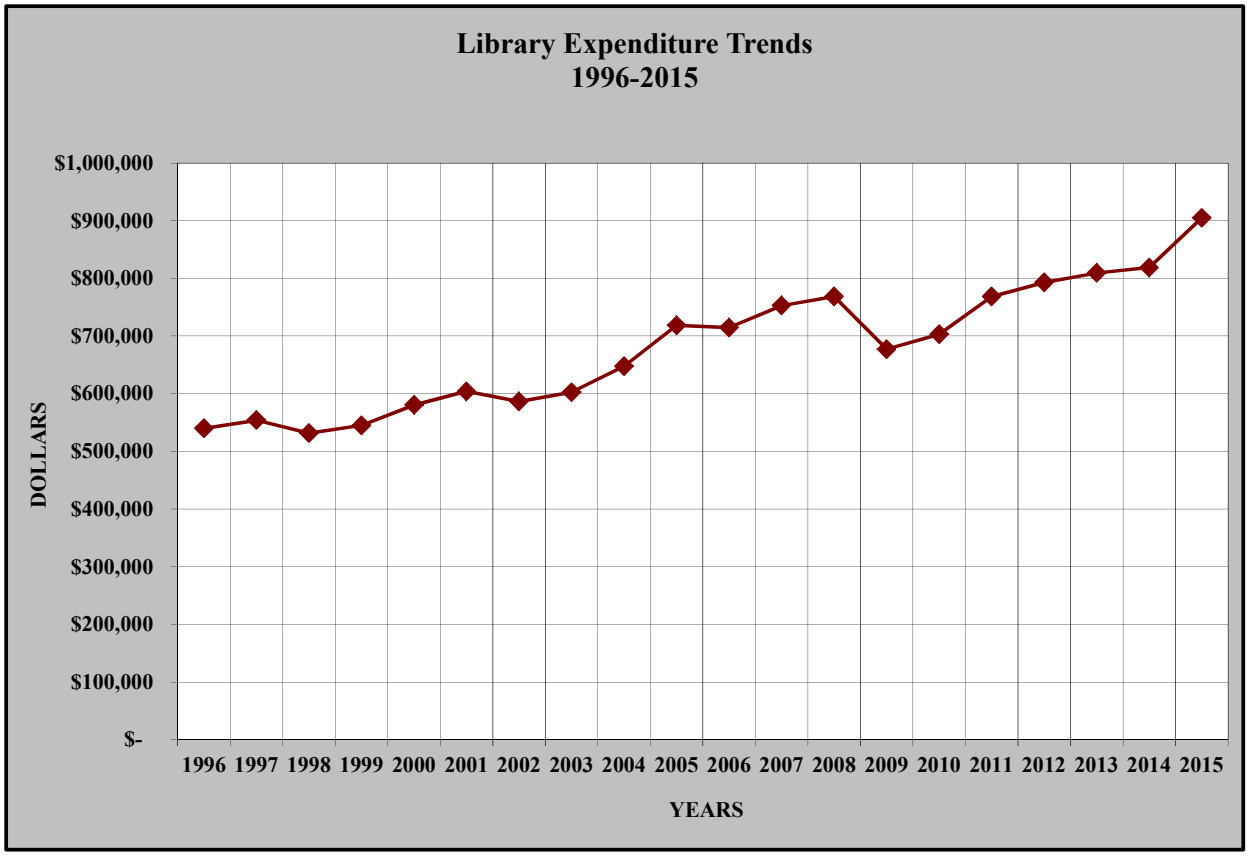
DEPARTMENT EXPENDITURES (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Distributed Costs					
602 Dist. Data Processing Costs	$ 13,819	$ 15,987	$ 41,483	$ 35,078	$ 47,965
Total Distributed Costs	$ 13,819	$ 15,987	$ 41,483	$ 35,078	$ 47,965
Total Administration Expenditures	**$ 786,865**	**$ 809,325**	**$ 876,427**	**$ 818,600**	**$ 904,559**

BUDGETARY COMMENT

The 2015 Budget is $28,132 or 3.02% more than appropriated in 2014 due to an increase in personnel cost and data processing costs.





** Average Annual Cost Increase Rate – 4.57%*

SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to operate the Library department?

Net Expenditures*			***$753,437***
How many real estate tax mills?		**0.16**	**$328,784**
Earned Income Tax per $100?	**$**	**4.21**	**$354,415**
Percentage of Other Taxes?		**0.39%**	**$70,239**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

FRINGE BENEFITS

&

INSURANCE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services	$ 3,314,590	$ 3,456,044	$ 3,496,979	$ 3,403,270	$ 3,568,667
Less: Dist. Operating Costs	(3,310,569)	(3,465,543)	(3,486,979)	(3,399,770)	(3,558,667)
Total Personal Services	**$ 4,021**	**$ (9,499)**	**$ 10,000**	**$ 3,500**	**$ 10,000**

DISTRIBUTED OVERHEAD & FRINGE BENEFITS OVERVIEW

This account represents the Township's total cost for Social Security, Group Life Insurance, Medical Insurance, Workers' Compensation Insurance, Long-term Disability Insurance, Unemployment Compensation and Retirement Fund Contributions for Township employees. All fringe benefit costs are allocated to specific departments or funds, except for Unemployment Compensation. Please refer to the schedule on the following page for a breakdown of the allocation.

DEPARTMENT EXPENDITURES

Distributed Overhead & Fringe Benefits 01-90-902-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
160 Social Security Expense	$ 615,616	$ 632,971	$ 711,793	$ 702,514	$ 741,673
162 Group Life Insurance	43,608	39,200	41,320	44,286	45,815
163 Medical Insurance	1,380,080	1,423,666	1,531,445	1,479,964	1,553,415
164 Workers' Compensation	406,433	352,136	345,465	332,877	355,411
165 Unemployment Compensation	4,130	4,121	10,000	3,500	10,000
166 Pension Costs	838,035	985,912	838,206	821,881	843,416
167 Long-term Disability Insurance	26,688	18,038	18,750	18,248	18,937
199 Less: Dist. Operating Costs	(3,310,569)	(3,465,543)	(3,486,979)	(3,399,770)	(3,558,667)
Total Personal Services	**$ 4,021**	**$ (9,499)**	**$ 10,000**	**$ 3,500**	**$ 10,000**

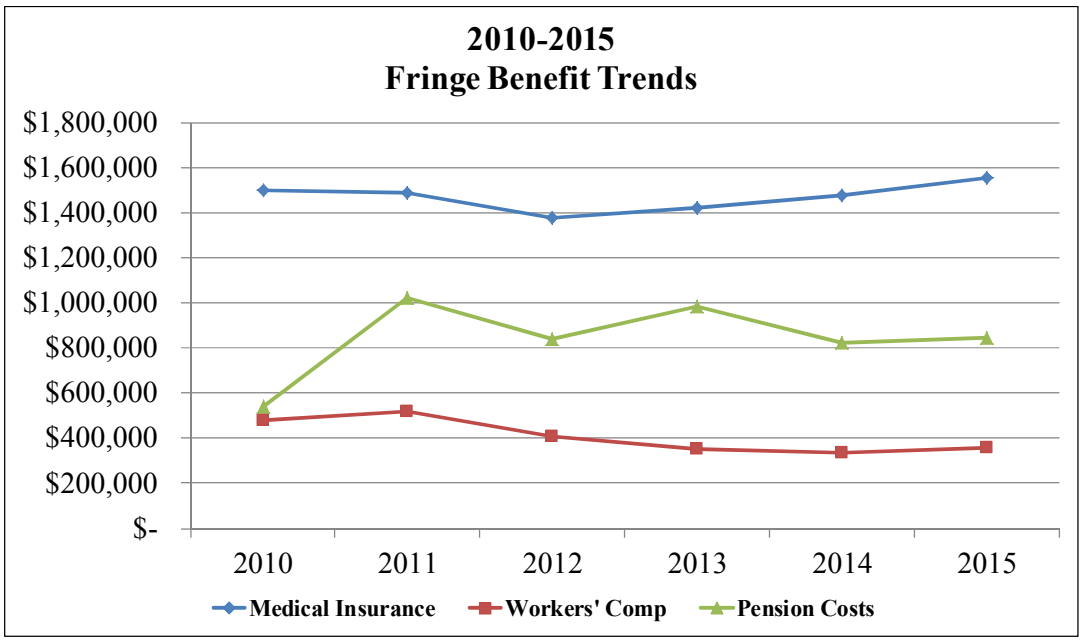
BUDGETARY COMMENT

In 2015, the total overhead Fringe Benefit expense is estimated at $3,558,667, which is an increase of $71,688 or 2.06% from the 2014 Budget. The increase is primarily due to wage increases.

FRINGE BENEFIT DISTRIBUTION

Fund - Acct. No.	Program	Social Security	Life Insurance	Medical Insurance	Workers' Comp.	Pension Costs	LTD Insurance
01-101	Commissioners	$ 643	$ -	$ -	$ -	$ -	$ -
01-102	Administration	35,784	3,400	90,000	2,000	38,500	1,200
01-103	Finance Office	11,762	1,270	32,000	700	13,596	400
01-104	Tax Collection	2,823	290	5,200	175	3,348	97
01-106	Information Technology	17,133	1,550	40,000	925	14,832	550
01-107	Cable Television	2,901	300	14,000	205	2,835	110
01-201	Police	236,387	17,000	480,000	143,626	261,718	7,350
01-202	VFD	-	-	-	1,320	-	-
01-301	Comm. Development	27,494	2,450	60,500	1,500	21,470	925
01-501	Recreation - Admin	5,577	500	10,500	11,500	4,000	150
01-502-530	Recreation Programs	11,057	-	-	-	-	-
01-601	Library	41,539	1,700	84,000	4,750	15,500	750
01-499	Public Works	134,779	8,600	362,750	87,330	402,142	4,725
01-904	Post Employment Benefits	-	900	105,000	-	-	-
14-601	Library RAD Fund	9,203	600	47,565	900	4,900	270
50-425	Sanitary Sewer	15,002	1,600	30,000	900	15,000	500
52-102	BM Park RAD Fund	19,008	455	15,900	300	4,075	160
53-50-501	BM Rec	169,261	5,200	176,000	68,600	41,500	1,750
	Total Benefits	**$ 740,353**	**$ 45,815**	**$ 1,553,415**	**$ 324,731**	**$ 843,416**	**$ 18,937**

Fringe benefit costs for Administration, Finance, Information Technology, Police, Community Development, Public Works, Recreation Administration and Library Administration are based on actual costs per employee. Fringe benefit expenses for all other Public Works programs also include wages for vacation and sick days, craft wages and uniform rental costs. Social Security contributions are the only costs allocated to recreation programs.



FRINGE BENEFIT REIMBURSEMENTS (See *"General Fund Revenue-Other Non-Tax Revenue"*)

Medical Insurance

All Township employees are required to contribute an amount towards their medical insurance premiums through a payroll deduction. Listed below is a breakdown of the contribution stipulations and the anticipated contributions per employee group.

Teamsters Local 205 - 3% of premiums
Police Officers – 6% of premiums
Police Dispatchers - 4% of premiums
All other Non-contractual Employees – Hire Date before 2003 = 5% of premiums, otherwise 10% of premiums
Retired Police Officers – Responsible for all premium increases above retirement year premium amount

2015 Budget Medical Insurance Employee Reimbursements	
Police Officers	$ 19,000
Non-Contractual Employees	40,800
Teamsters	7,500
Dispatchers	1,500
Retired Police Officers	1,200
Total Employee Reimbursement	**$ 70,000**
Net % of Medical Insurance	5%

Workers' Compensation

The Township belongs to a trust that pools multiple government entities for the administration of workers' compensation insurance. This managed care plan reduces costs, risks, and returns surplus funds to members in the form of annual dividends. Below is a history of the net cost to the Township for workers' compensation.

	Actual **2010**	Actual **2011**	Actual **2012**	Actual **2013**	Estimated **2014**	Budget **2015**
Workers' Comp	480,226	517,371	406,433	352,136	332,877	355,411
Annual Dividends	(53,077)	(69,449)	(81,055)	(128,586)	(141,038)	(110,000)
Net Workers' Comp	**427,149**	**447,922**	**325,378**	**223,550**	**191,839**	**245,411**

Pension Costs

Act 205, the Commonwealth of Pennsylvania's Municipal Pension Law, mandates that information regarding the Township's minimum pension obligations be included in the budget. The anticipated pension expenses are partially offset by the State Pension Grant as shown below:

	Public Works Employees Pension	**Police Pension**	**Management & Admin Pension**	**Total**
2015 Minimum Municipal Obligation	$ 362,005	$ 240,290	$ 241,121	$ 843,416
State Pension Grant	(104,562)	(201,379)	(224,616)	(530,557)
Difference - Net Cost to Township	$ 257,443	$ 38,911	$ 16,505	$ 312,859

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services	$ 170,540	$ 166,409	$ 172,550	$ 164,714	$ 176,650
Less: Dist. Operating Costs	(140,769)	(138,694)	(143,300)	(136,143)	(145,900)
Total Contractual Services	**$ 29,771**	**$ 27,715**	**$ 29,250**	**$ 28,571**	**$ 30,750**

DISTRIBUTED INSURANCE OVERVIEW

This account represents the Township's cost for General Liability Insurance. In 2015, the total cost will be distributed based on actual costs.

DEPARTMENT EXPENDITURES

Distributed Insurance 01-90-903-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
199 Less: Dist. Operating Costs	$ (140,769)	$ (138,694)	$ (143,300)	$ (136,143)	$ (145,900)
220 Umbrella Policy	10,237	10,064	10,300	10,263	10,900
221 Special Multi-Peril Policy	120,532	118,630	123,000	115,880	125,000
223 Employment Practices Liability	21,531	21,161	21,750	20,910	23,000
224 Pollution Liability	6,940	7,387	7,500	7,661	7,750
295 Brokerage Services	11,300	9,167	10,000	10,000	10,000
Total Contractual Services	**$ 29,771**	**$ 27,715**	**$ 29,250**	**$ 28,571**	**$ 30,750**

BUDGETARY COMMENT

The 2015 insurance costs will be distributed as follows:

Fund - Acct. No.	Program	2014 Distribution	2015 Distribution
01-201	**Police**	$ 25,105	$ 26,000
01-301	**Comm. Development**	20,231	21,015
01-401	**Public Works - Admin**	31,846	32,115
01-411	**Property Damage - Bldg**	-	3,955
01-501	**Recreation**	22,028	22,215
53-501	**Comm. & Rec. Center**	36,936	38,000
	Total Insurance	**$ 136,146**	**$ 143,300**

POST EMPLOYMENT BENEFITS OVERVIEW

These accounts represent Post Employment benefits paid to Township retirees as a part of negotiated labor Agreements and COBRA Insurance Benefits paid on behalf of former employees.

DEPARTMENT EXPENDITURES

Post Employment Benefits 01-90-904-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
162 Group Life Insurance	$ 617	$ 705	$ 800	$ 900	$ 900
163 Medical Insurance	46,840	71,826	95,000	85,000	95,000
Total Personal Services	**$ 47,457**	**$ 72,531**	**$ 95,800**	**$ 85,900**	**$ 95,900**

COBRA Insurance Benefits 01-90-905-500???-000	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Personal Services					
163 Medical Insurance	$ 7,738	$ 6,055	$ 10,000	$ 4,500	$ 10,000
Total Personal Services	**$ 7,738**	**$ 6,055**	**$ 10,000**	**$ 4,500**	**$ 10,000**

* Note: All COBRA Insurance costs are paid by the beneficiary. Please see the *"General Fund Revenue-Other Non-Tax Revenue"* section for more details.

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GENERAL FUND

DEBT SERVICE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Debt Service Expenditures					
Contractual Services	$ 1,201,202	$ 1,150,657	$ 1,146,498	$ 1,164,898	$ 1,133,015
Total Debt Service Expenditures	**$ 1,201,202**	**$ 1,150,657**	**$ 1,146,498**	**$ 1,164,898**	**$ 1,133,015**

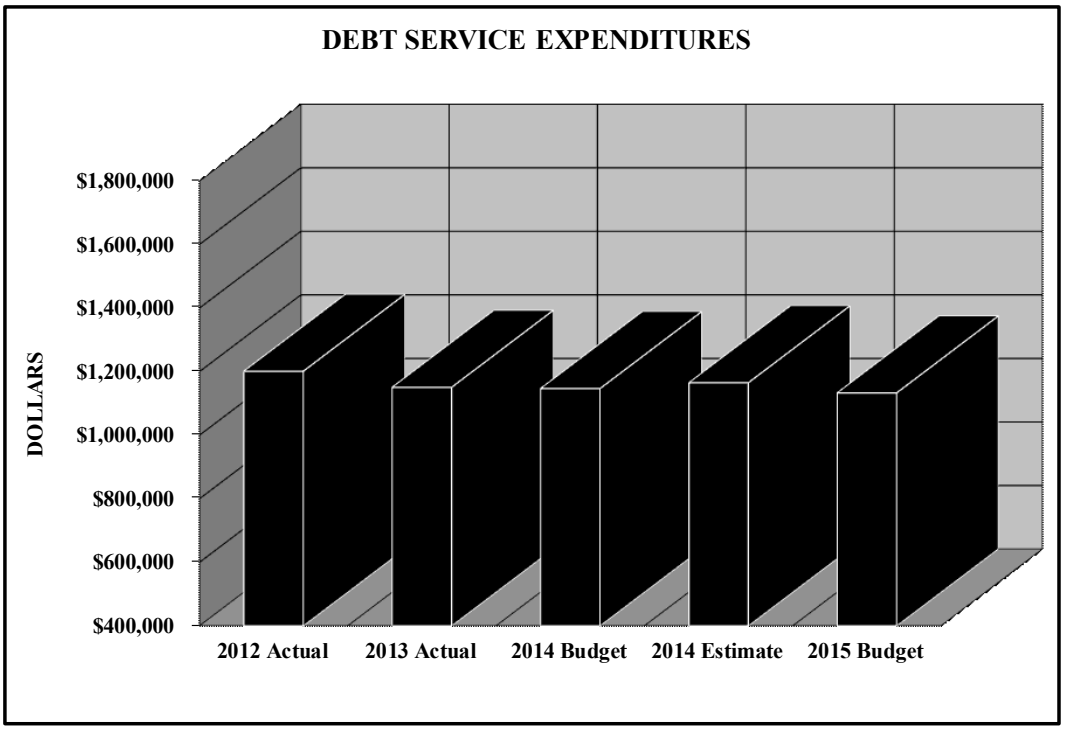
DEBT SERVICE OVERVIEW

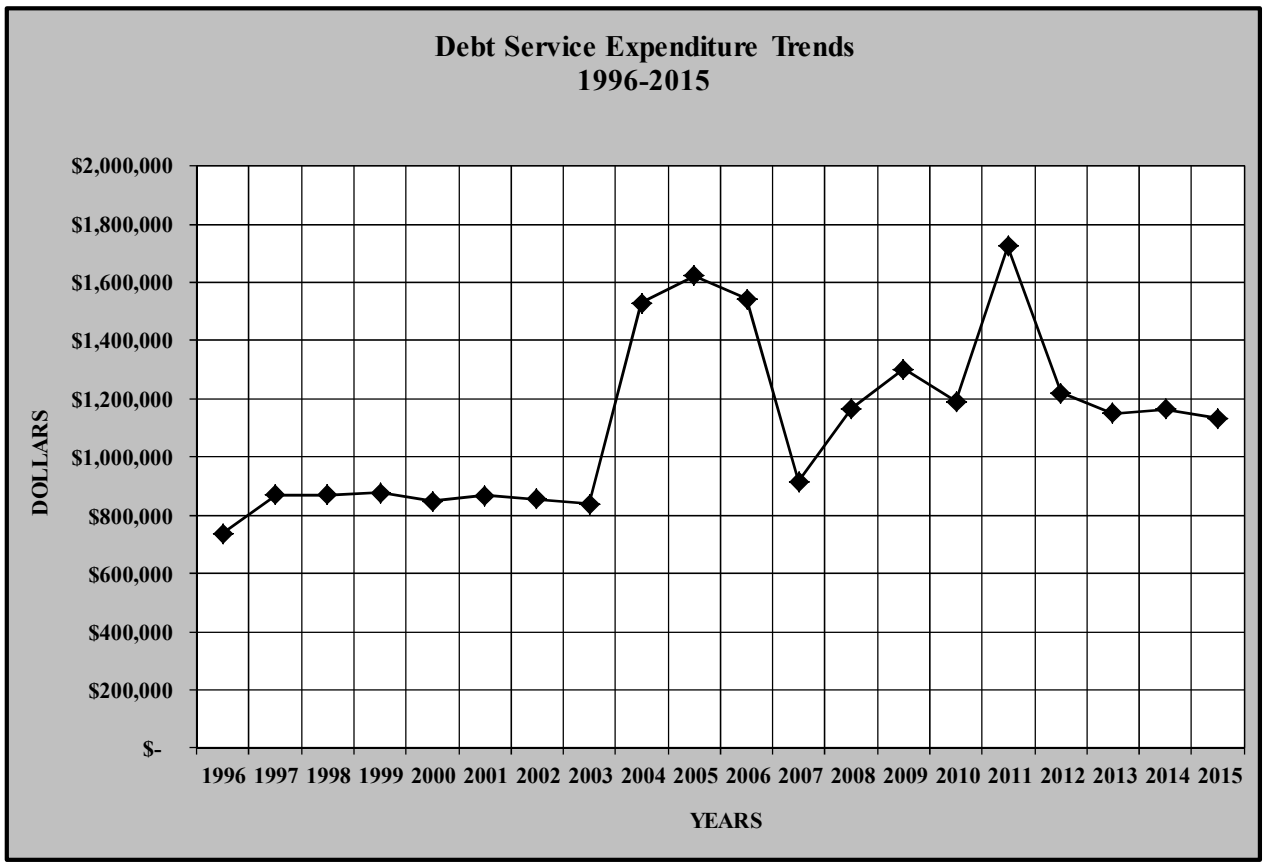
The payments of bond or note obligations that are General Fund specific are provided by this program account. Please refer to the *"Sinking Funds"* section of the budget for a full description of the uses of all Township bonds and notes.

Debt Service Expenditures **01-70-701-500???-000**	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
501 Principal Payment-Gen Oblig Bonds	$ 593,440	$ 562,882	$ 575,097	$ 575,097	$ 578,790
511 Interest Payment-Gen Oblig Bonds	607,762	587,775	571,401	589,801	554,225
Total Contractual Services	$ 1,201,202	$ 1,150,657	$ 1,146,498	$ 1,164,898	$ 1,133,015
Total Debt Service Expenditures	**$ 1,201,202**	**$ 1,150,657**	**$ 1,146,498**	**$ 1,164,898**	**$ 1,133,015**

BUDGETARY COMMENT

Funds requested for this program are $13,483 less than appropriated in 2014. This is mainly due to 2014 principal payments leading to decreases in future Interest payments.





SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to pay for Debt Service?

Net Expenditures*			***$1,133,015***
How many real estate tax mills?		**0.24**	**$494,423**
Earned Income Tax per $100?	**$**	**6.33**	**$532,967**
Percentage of Other Taxes?		**0.59%**	**$105,624**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

2015 PROJECTED DEBT SERVICE SCHEDULE

II. BONDED INDEBTEDNESS

Issue:	2008 General Obligation Bond Issue
Date:	March 6, 2008
Principal Amount:	$ 32,300,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Capital equipment and improvements to Township buildings, roads, sewers, and parks.

2008 Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Remarketing Fees	Annual Debt Service
2015	3.280%	$ 93,790	$ 138,300	$ 8,131	$ 240,220
2016	3.280%	96,005	135,187	7,943	239,136
2017	3.280%	99,698	131,978	7,749	239,424
2018	3.280%	104,129	128,635	7,546	240,310
2019	3.280%	107,083	125,171	7,337	239,591
2020	3.280%	110,775	121,598	7,121	239,495
2021	3.280%	114,468	117,904	6,898	239,270
2022	3.280%	119,637	114,065	6,665	240,367
2023	3.280%	124,068	110,068	6,423	240,559
2024	3.280%	127,761	105,938	6,174	239,872
2025	3.280%	132,192	101,675	5,916	239,783
2026	3.280%	135,884	97,279	5,651	238,814
2027	3.280%	141,792	92,725	5,374	239,891
2028	3.280%	146,223	88,001	5,089	239,314
2029	3.280%	151,393	83,121	4,794	239,307
2030	3.280%	156,562	78,070	4,489	239,121
2031	3.280%	162,470	72,838	4,172	239,480
2032	3.280%	292,446	65,377	3,602	361,425
2033	3.280%	336,756	55,058	2,945	394,759
2034	3.280%	349,311	43,807	2,264	395,381
2035	3.280%	361,127	32,156	1,560	394,842
2036	3.280%	192,010	23,084	1,185	216,279
2037	3.280%	298,354	15,042	603	314,000
2038	3.280%	309,432	5,075	-	314,506
	Total	**$ 4,263,361**	**$ 2,082,156**	**$ 119,630**	**$ 6,465,146**

***Interest and Remarketing fees are variable and subject to increase. The schedule presented shows the anticipated market conditions for bond payments. In 2015, the impact of the variable interest rate on General Fund interest payments is expected to be $17,349 higher than indicated on the schedule.**

2015 PROJECTED DEBT SERVICE SCHEDULE (Continued)

III. BONDED INDEBTEDNESS

Issue:	2009 General Obligation Bond Issue
Date:	December 16, 2009
Principal Amount:	$ 7,010,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding a portion of the 2003 General Obligation Bond Issue.

2009 Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	3.000%	$ 435,000	$ 78,492	$ 513,492
2016	2.600%	450,000	66,117	516,117
2017	2.850%	460,000	53,713	513,713
2018	3.000%	480,000	39,958	519,958
2019	3.200%	495,000	24,837	519,837
2020	3.350%	505,000	8,459	513,459
	Total	**$ 2,825,000**	**$ 271,576**	**$ 3,096,576**

2015 PROJECTED DEBT SERVICE SCHEDULE (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2011 General Obligation Bond Issue
Date:	November 15, 2011
Principal Amount:	$ 9,995,000 (Non-Taxable Bonds), $ 210,000 (Taxable Bonds)
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2006 General Obligation Bond Issue.

2011 Bond Issue (Non-Taxable Bonds)
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ 50,000	$ 152,662	$ 202,662
2016	1.250%	55,000	152,069	207,069
2017	1.500%	55,000	151,312	206,312
2018	1.800%	55,000	150,405	205,405
2019	2.000%	60,000	149,310	209,310
2020	2.250%	65,000	147,979	212,979
2021	2.450%	565,000	140,326	705,326
2022	2.600%	580,000	125,865	705,865
2023	2.750%	590,000	110,213	700,213
2024	3.000%	605,000	93,025	698,025
2025	3.100%	615,000	74,417	689,417
2026	3.200%	635,000	54,725	689,725
2027	3.300%	655,000	33,758	688,758
2028	3.400%	675,000	11,475	686,475
	Total	**$ 5,260,000**	**$ 1,547,541**	**$ 6,807,541**

*** Taxable Bond portion retired in 2014**

2015 PROJECTED DEBT SERVICE SCHEDULE (Continued)

V. BONDED INDEBTEDNESS

Issue:	2012 General Obligation Bond Issue
Date:	February 6, 2012
Principal Amount:	$ 9,925,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2007 General Obligation Bond Issue.

2012 Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ -	$ 159,292	$ 159,292
2016	1.000%	10,000	159,241	169,241
2017	3.000%	185,000	156,417	341,417
2018	1.200%	185,000	152,531	337,531
2019	1.450%	185,000	150,080	335,080
2020	1.625%	180,000	147,276	327,276
2021	1.850%	215,000	143,825	358,825
2022	2.000%	215,000	139,686	354,686
2023	2.100%	225,000	135,174	360,174
2024	2.200%	230,000	130,281	360,281
2025	2.625%	230,000	124,733	354,733
2026	2.625%	230,000	118,695	348,695
2027	2.625%	235,000	112,592	347,592
2028	3.000%	240,000	105,907	345,907
2029	3.000%	1,020,000	87,008	1,107,008
2030	3.000%	1,050,000	55,957	1,105,957
2031	3.100%	1,080,000	23,468	1,103,468
2032	3.450%	195,000	3,364	198,364
	Total	**$ 5,910,000**	**$ 2,105,527**	**$ 8,015,527**

GENERAL FUND

OPERATING TRANSFERS

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Operating Transfers Expenditures					
Contractual Services	$ 5,359,290	$ 5,427,398	$ 4,343,822	$ 5,243,003	$ 4,148,013
Total Operating Transfers Expenditures	**$ 5,359,290**	**$ 5,427,398**	**$ 4,343,822**	**$ 5,243,003**	**$ 4,148,013**

OPERATING TRANSFERS OVERVIEW

The Township of Upper St. Clair makes operating transfers to three (3) funds. Please refer to the specific fund for budgeted expenditures.

Capital Projects Fund (Capital Fund)
The transfer provides support for Township capital expenditures.

Boyce Mayview Park RAD Fund (Special Revenue Funds)
The transfer covers any costs that were not funded by the RAD grant.

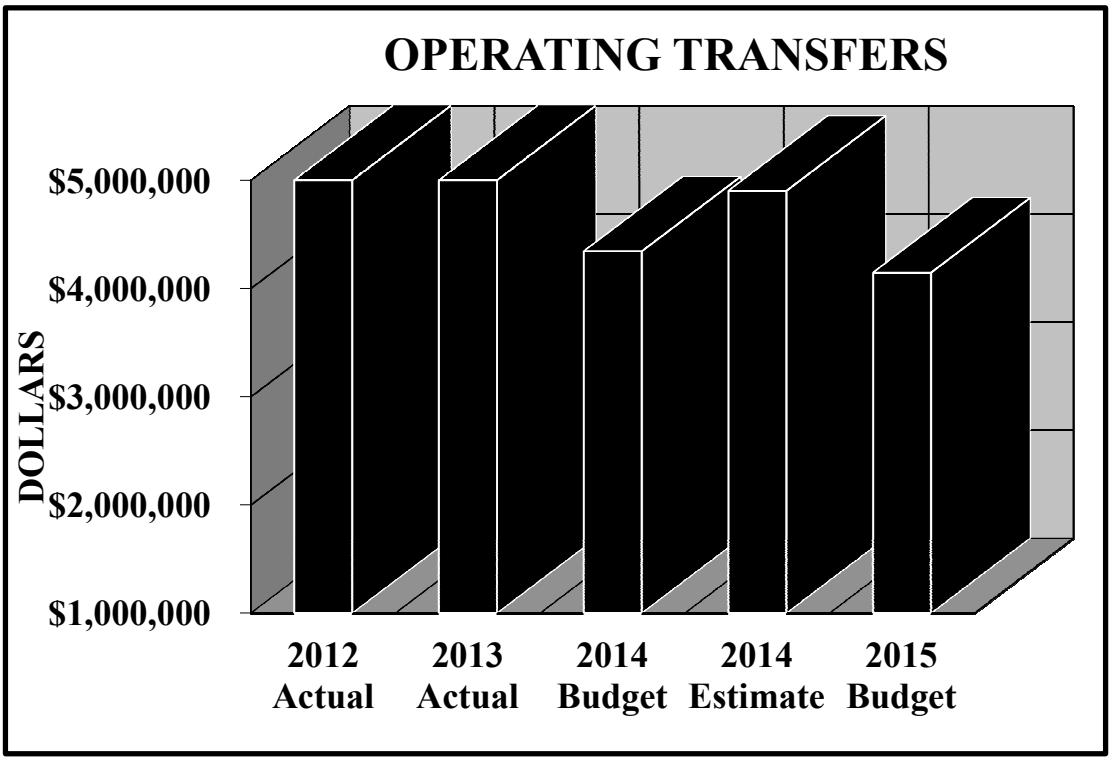
Boyce Mayview Community & Recreation Center (C&RC) Fund (Enterprise Funds)
The transfer covers the debt service, a portion of the common area expenses and any additional operation appropriation needed at the Community & Recreation Center.

DEPARTMENT EXPENDITURES

Operating Transfers Expenditures 01-80-801-500???-???	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
401-000 Capital Projects Fund	$ 3,188,778	$ 3,328,425	$ 1,933,570	$ 2,395,555	$ 1,114,363
452-000 Boyce Mayview Park RAD Fund	564,513	498,487	771,733	1,258,839	1,305,997
453-000 Boyce Mayview C&RC Fund Debt Service Portion	1,221,308	1,211,445	1,194,519	1,176,609	1,189,719
453-001 Boyce Mayview C&RC Fund 15% Operation Approp.	384,691	389,041	444,000	412,000	537,934
Total Contractual Services	$ 5,359,290	$ 5,427,398	$ 4,343,822	$ 5,243,003	$ 4,148,013
Total Operating Transfers Expenditures	**$ 5,359,290**	**$ 5,427,398**	**$ 4,343,822**	**$ 5,243,003**	**$ 4,148,013**

BUDGETARY COMMENTS

In 2015, the Township plans to transfer $1,114,363 from the General Fund to the Capital Projects Fund, $1,305,997 to the Boyce Mayview Park RAD Fund, and $1,727,653 to the Boyce Mayview Community & Recreation Center (C&RC) Fund.



SUPPLEMENTARY INFORMATION

General Fund Revenue Breakdown

How much tax revenue does it take to fund Operating Transfers?

Net Expenditures*			***$4,148,013***
How many real estate tax mills?		**0.89**	**$1,810,103**
Earned Income Tax per $100?	**$**	**23.19**	**$1,951,215**
Percentage of Other Taxes?		**2.16%**	**$386,695**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

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STATE LIQUID FUELS TAX FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 1,057	$ 1,160	$ 1,226	$ 1,226	$ 45,842
Revenue	445,662	439,122	423,491	469,116	449,784
Expenditures	(445,559)	(439,056)	(424,500)	(424,500)	(450,000)
Ending Fund Balance	**$ 1,160**	**$ 1,226**	**$ 217**	**$ 45,842**	**$ 45,626**

PROGRAM OVERVIEW

State law requires a separate fund for the accounting of Liquid Fuels tax monies. This fund provides additional resources to finance the annual street program.

The State Liquid Fuels Tax Fund revenue is derived from the State of Pennsylvania's gasoline tax and revenue from the turnback of State roads to the Township. A percentage of the State's proceeds of the gasoline tax is distributed to the Township based on the Township's total miles of improved roads and population.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
10-00-000-??????-000					
345001 Interest on Investments	$ 69	$ 66	$ 100	$ 65	$ 100
355002 State Allocation	426,713	420,176	404,511	450,171	430,804
355003 Turnback Revenue	18,880	18,880	18,880	18,880	18,880
Total Revenue	**$ 445,662**	**$ 439,122**	**$ 423,491**	**$ 469,116**	**$ 449,784**
Expenditures					
10-40-408-500???-000					
401 Annual Street Program	$ 445,559	$ 439,056	$ 424,500	$ 424,500	$ 450,000
Total Expenditures	**$ 445,559**	**$ 439,056**	**$ 424,500**	**$ 424,500**	**$ 450,000**

BUDGETARY COMMENT

Funds distributed from the State in past ten years are shown below:

Year	Grant Amount	Year	Grant Amount
2014	$ 450,171	2009	$ 439,279
2013	420,176	2008	455,805
2012	426,713	2007	414,059
2011	432,269	2006	399,204
2010	421,766	2005	373,412

STORM SEWER IMPROVEMENT FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 4,966	$ 5,766	$ 10,166	$ 10,166	$ 22,566
Revenue	800	4,400	101,600	114,400	302,400
Expenditures	-	-	(102,000)	(102,000)	(300,000)
Ending Fund Balance	**$ 5,766**	**$ 10,166**	**$ 9,766**	**$ 22,566**	**$ 24,966**

PROGRAM OVERVIEW

The Storm Sewer Improvement Fund is used to account for developer fees charged by the Township and specifically earmarked for storm sewer improvement and maintenance projects. In the 2015 Budget, $300,000 has been appropriated in the Storm Sewer Fund.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
12-00-000-??????-000					
320001 Developer Fees	$ 800	$ 4,400	$ 1,600	$ 14,400	$ 2,400
360008 Township Appropriation	-	-	100,000	100,000	300,000
Total Revenue	**$ 800**	**$ 4,400**	**$ 101,600**	**$ 114,400**	**$ 302,400**
Expenditures					
12-40-405-500???-000					
211 Prof. Services-Engr. & Mapping	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
430 Storm Sewer Projects	-	-	52,000	52,000	250,000
Total Expenditures	**$ -**	**$ -**	**$ 102,000**	**$ 102,000**	**$ 300,000**

BUDGETARY COMMENT

Funds requested for this program are $198,000 more than appropriated in 2014. This is mainly due to increasing Storm Sewer projects in 2015.

FIELD IMPROVEMENT FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 340,410	$ 362,660	$ 385,065	$ 385,065	$ 355,195
Revenue	50,104	49,810	50,150	50,130	50,150
Expenditures	(27,854)	(27,405)	(80,000)	(80,000)	(385,000)
Ending Fund Balance	**$ 362,660**	**$ 385,065**	**$ 355,215**	**$ 355,195**	**$ 20,345**

PROGRAM OVERVIEW

The Field Improvement Fund was established to fund the building of new ball fields and renovating the existing ones. The Athletic Association of the Township has raised funds through donations and user fees and combined it with Township appropriations to fund these activities for 2015.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
13-00-000-??????-000					
320001 Athletic Association-User Fees	$ 19,930	$ 19,640	$ 20,000	$ 20,000	$ 20,000
345001 Interest on Investments	174	170	150	130	150
360008 Township Appropriation	30,000	30,000	30,000	30,000	30,000
Total Revenue	**$ 50,104**	**$ 49,810**	**$ 50,150**	**$ 50,130**	**$ 50,150**
Expenditures					
13-40-415-500???-000					
702 Field Renovation Projects	$ 27,854	$ 27,405	$ 80,000	$ 80,000	$ 85,000
703 Boyce Mayview Field Lighting	-	-	-	-	300,000
Total Expenditures	**$ 27,854**	**$ 27,405**	**$ 80,000**	**$ 80,000**	**$ 385,000**

BUDGETARY COMMENT

Funds for this program are $305,000 more than appropriated in 2014. This is due to the use of Fund Balance to partially fund the potential Boyce Mayview Field Lighting project in 2015.

LIBRARY RAD FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	198,458	211,303	216,884	216,884	221,738
Expenditures	(198,458)	(211,303)	(216,884)	(216,884)	(221,738)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROGRAM OVERVIEW

The Library Regional Asset District (RAD) Fund was established in 1995 to account for monies allocated to the Upper St. Clair Library by the Allegheny County Library Association, which is an organization that has received funding from the Allegheny County Regional Asset District since 1995. These funds are required to be spent upgrading the existing capabilities of the Library and to create new and innovative ways of administering programs of the Library. This fund is required by local Ordinance.

For a description of operations for the Upper St. Clair Library, please refer to the *"Library"* section of the General Fund.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
14-00-000-??????-000					
360020 Regional Asset District	$ 198,458	$ 211,303	$ 216,884	$ 216,884	$ 221,738
Total Revenue	**$ 198,458**	**$ 211,303**	**$ 216,884**	**$ 216,884**	**$ 221,738**
RAD Expenditures					
14-60-601-500???-000					
Personal Services					
101 Full-Time Wages	$ 83,983	$ 92,951	$ 98,810	$ 98,810	$ 100,250
120 Part-Time Wages	21,205	17,910	19,960	19,288	20,050
162 Group Life Insurance	683	594	600	600	600
163 Medical Insurance	37,374	47,962	46,750	47,192	47,565
164 Workers' Compensation	1,118	900	900	840	900
166 Pension Costs	4,197	4,602	4,800	4,750	4,900
167 Long-term Disability Insurance	374	259	270	270	270
198 Social Security Expense	7,601	8,139	9,086	9,034	9,203
Total Personal Services	$ 156,535	$ 173,317	$ 181,176	$ 180,784	$ 183,738

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
250 Computer Maintenance	$ 11,090	$ 11,000	$ 12,000	$ 11,600	$ 12,500
290 Other Contractual Services	-	-	-	-	-
Total Contractual Services	$ 11,090	$ 11,000	$ 12,000	$ 11,600	$ 12,500
Commodities					
300 Furniture & Equipment	$ 6,977	$ 4,787	$ 5,000	$ 6,000	$ 5,500
310 Adult Books	11,802	4,472	1,208	1,500	1,500
314 Adult Non-Print Materials	5,349	7,146	7,500	7,500	7,500
315 Juvenile Non-Print Materials	3,699	5,155	5,000	3,500	5,500
380 Library Specific Supplies	3,006	5,426	5,000	6,000	5,500
Total Commodities	$ 30,833	$ 26,986	$ 23,708	$ 24,500	$ 25,500
Total RAD Expenditures	**$ 198,458**	**$ 211,303**	**$ 216,884**	**$ 216,884**	**$ 221,738**

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BOYCE MAYVIEW PARK RAD FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 17,941	$ 5,495	$ 5,495	$ 5,495	$ 5,495
Revenue	887,905	720,115	1,405,733	1,578,839	1,835,997
Expenditures	(900,351)	(720,115)	(1,405,733)	(1,578,839)	(1,835,997)
Ending Fund Balance	**$ 5,495**	**$ 5,495**	**$ 5,495**	**$ 5,495**	**$ 5,495**

PROGRAM OVERVIEW

For 2015, the Allegheny County Regional Asset District (RAD) allocated a grant of $330,000 to the Township for operation and development costs associated with Boyce Mayview Park because the park meets the definition of a regional asset. These funds are required to be spent in accordance with the Agreement between the Township and the Regional Asset District for only Boyce Mayview Park. Upon the recommendation of RAD, Staff began to show all expenditures that are matching the RAD grant in this Special Revenue Fund; therefore, an operating transfer from the General Fund of $1,305,997 is budgeted to be made for 2015.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
52-00-000-??????-000					
360002 Athletic Association-User Fees	$ -	$ -	$ -	$ -	$ -
360008 General Fund Appropriation	564,513	495,734	771,733	1,258,839	1,305,997
360020 RAD Grant	323,642	218,000	324,000	320,000	330,000
360030 Park Memorials	-	5,000	-	-	-
360040 Donations	-	-	300,000	-	-
365002 PennDOT SPC Grant	-	1,381	-	-	-
365004 Allegheny Cty Tourism Grant	-	-	10,000	-	-
365005 DCED Video Production Grant	(250)	-	-	-	-
365006 Gaming Development Grant	-	-	-	-	200,000
Total Revenue	**$ 887,905**	**$ 720,115**	**$ 1,405,733**	**$ 1,578,839**	**$ 1,835,997**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Park Personal Services					
52-10-102-500???-000					
101 Full-Time Wages	$ 211,931	$ 193,903	$ 230,315	$ 194,750	$ 225,573
000 Boyce Mayview Park	172,314	166,413	186,315	169,000	195,573
001 Morton Fields	34,101	26,974	40,000	24,250	28,000
002 Baker Park	5,516	516	4,000	1,500	2,000
110 Overtime Wages	6,036	3,817	5,800	4,350	6,200
000 Boyce Mayview Park	5,297	3,251	4,500	3,700	5,000
001 Morton Fields	680	566	1,200	650	1,200
002 Baker Park	59	-	100	-	-
120 Part-Time Wages	14,814	12,708	14,700	18,349	16,700
000 Boyce Mayview Park	14,494	12,519	14,000	17,999	16,000
001 Morton Fields	320	189	500	350	500
002 Baker Park	-	-	200	-	200
162 Group Life Insurance	446	410	415	455	455
163 Medical Insurance	16,258	15,199	15,290	16,000	15,900
164 Workers' Compensation	297	259	300	300	300
166 Pension Costs	3,677	3,848	3,930	3,950	4,075
167 Long-term Disability Insurance	204	145	140	155	160
198 Social Security Expense	17,479	15,854	19,187	16,635	19,008
199 Fringe Benefit Distribution	142,753	136,832	168,852	150,645	163,603
290 The Outdoor Classroom Payments	60,000	60,000	60,000	60,000	60,000
Total Park Personal Services	$ 473,895	$ 442,975	$ 518,929	$ 465,589	$ 511,974

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Park Capital Expenditures					
52-40-401-500???-000					
307 Perimeter & Interior Trail Const.	$ -	$ 100	$ 80,000	$ 80,000	$ 85,000
308 Open Space Enhancement & Access Improvements	-	-	-	-	-
309 Park Video Production	12,250	-	-	-	-
310 Miracle Field and Playground	1,820	479	-	257,604	-
311 Park Playgrounds	-	29,598	400,000	400,000	30,000
320 Park Improvements - Capital	119,727	1,707	107,000	100,000	860,000
330 Northern Tributary Grant Exp.	-	-	-	-	-
331 Soil & Erosion Control	43,188	-	-	-	50,000
750 Capital Equipment-Park Security	-	-	-	-	-
Total Park Capital Expenditures	$ 176,985	$ 31,884	$ 587,000	$ 837,604	$ 1,025,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Park Maintenance Expenditures					
52-40-415-500???-000					
240 Water and Sewerage	$ 36,748	$ 28,226	$ 33,600	$ 39,590	$ 38,100
000 Boyce Mayview Park	15,607	11,257	15,000	15,000	15,000
001 Morton Fields	12,325	8,858	8,500	14,000	12,500
002 Baker Park	483	303	600	490	600
010 PW Annex	8,333	7,808	9,500	10,100	10,000
241 Natural Gas	3,061	3,962	5,000	4,700	5,000
010 PW Annex	3,061	3,962	5,000	4,700	5,000
242 Electricity	23,984	23,379	25,000	26,670	26,300
000 Boyce Mayview Park	635	620	1,000	820	1,000
001 Morton Fields	6,800	6,247	7,500	7,700	7,800
002 Baker Park	1,519	1,062	1,700	1,100	1,500
010 PW Annex	2,623	2,387	3,000	2,850	3,000
020 Concession	12,407	13,063	11,800	14,200	13,000
243 Telephone	831	1,013	1,000	-	-
299 Field Maintenance Services	42,508	31,259	50,500	44,400	51,000
000 Boyce Mayview Park	27,730	28,822	35,000	34,000	35,000
001 Morton Fields	5,735	1,516	6,000	4,300	6,000
002 Baker Park	8,332	686	2,000	3,000	3,500
010 PW Annex	711	235	4,500	2,200	4,000
020 Concession	-	-	3,000	900	2,500
328 Field Maintenance Supplies	67,602	72,293	97,000	76,735	89,500
000 Boyce Mayview Park	48,426	45,282	60,000	46,000	52,000
001 Morton Fields	8,910	15,411	20,000	16,750	20,000
002 Baker Park	2,468	4,476	2,500	3,485	3,500
010 PW Annex	5,198	5,661	12,000	6,500	10,000
020 Concession	2,600	1,463	2,500	4,000	4,000
343 Tools & Equipment	-	165	500	500	500
367 Park Community Programs	-	-	1,000	400	500
601 Dist. Vehicle Costs	3,521	3,910	3,699	3,699	3,791
604 Police Patrol Distribution	43,408	39,660	42,026	32,821	39,258
605 Snow & Ice Distribution	27,808	41,389	40,479	46,131	45,074
Total Park Maintenance Exp.	$ 249,471	$ 245,256	$ 299,804	$ 275,646	$ 299,023
Total Expenditures	**$ 900,351**	**$ 720,115**	**$ 1,405,733**	**$ 1,578,839**	**$ 1,835,997**

CAPITAL PROJECTS FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 3,446,085	$ 5,176,358	$ 6,606,541	$ 6,606,541	$ 5,948,572
Revenue	3,335,654	3,555,762	1,952,070	2,416,826	1,133,363
Expenditures	(1,605,381)	(2,125,579)	(3,449,900)	(3,074,795)	(3,868,200)
Ending Fund Balance	**$ 5,176,358**	**$ 6,606,541**	**$ 5,108,711**	**$ 5,948,572**	**$ 3,213,735**

PROGRAM OVERVIEW

The Capital Projects Fund accounts for major equipment purchases and various capital projects that are not properly included in the General Fund operating budget. Past projects include the annual street resurfacing program, computer equipment purchases and various construction projects. The Capital Projects Fund receives an annual operating transfer from the General Fund. In 2014, an operating transfer of $1,114,363 has been budgeted to help support Township capital expenditures.

The Five-Year Capital Improvement Plan for 2015-2019, located in the *"Long-Term Plan"* section of the Budget, is used as a guide in selecting the capital equipment projects and purchases to be financed by the Capital Projects Fund. Please refer to the *"Long-Term Plan"* section of the Budget for more information on possible future Capital Projects Fund expenditures.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
40-00-000-??????-000					
345001 Interest on Investments	$ 7,543	$ 10,513	$ 10,000	$ 10,400	$ 10,000
350002 Peters Twp Compost Agmt	4,500	4,500	4,500	4,500	4,500
360008 General Fund Appropriation	3,188,778	3,328,425	1,933,570	2,395,555	1,114,363
360009 Refunding Bond Proceeds	5,748	117	-	1,520	-
360013 PA Grant-Act 13 Funds	2,171	3,881	4,000	4,851	4,500
370021 Cook School Road Contributions	98,864	-	-	-	-
380010 Sale of Township Property	28,050	208,326	-	-	-
380099 Miscellaneous Revenue	-	-	-	-	-
Total Revenue	**$ 3,335,654**	**$ 3,555,762**	**$ 1,952,070**	**$ 2,416,826**	**$ 1,133,363**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures					
General Government					
40-10-102-500???-000					
300 Admin. Office Equipment	$ -	$ 14,281	$ -	$ -	$ -
730 Bldg Mte-Interior & Exterior	34,563	41,879	95,000	95,000	95,000
731 Municipal Building Improvements	225,064	237,715	455,000	455,000	600,000
740 Staff Vehicles	31,296	(4,698)	-	-	-
750 Information Technology Equipment	83,123	241,321	450,000	300,000	600,000
752 Cable Television Equipment	8,714	18,810	15,000	12,000	15,000
Total General Government	$ 382,760	$ 549,308	$ 1,015,000	$ 862,000	$ 1,310,000
Public Safety					
40-20-???-500???-000					
201-740 Police Cars & Lights	$ 64,955	$ 78,093	$ 90,000	$ 82,156	$ 112,200
201-746 Deer Culling Program	37,500	36,201	37,500	37,500	37,500
201-747 Mobile Data Units	6,456	6,458	6,000	6,000	12,000
201-750 Eagle Eye Video & Software	9,922	4,357	110,000	108,000	10,000
201-761 Police Console Radio	3,963	64,714	-	1,792	2,000
201-780 Bulletproof Vests, Weapons & AEDs	2,400	7,920	6,400	6,400	2,000
202-740 Fire Trucks	-	-	-	-	-
202-760 Office Equipment	-	-	-	-	17,500
202-762 Phone System	-	8,769	-	-	-
210-700 Public Safety - Land Purchase	-	-	-	-	-
Total Public Safety	$ 125,196	$ 206,512	$ 249,900	$ 241,848	$ 193,200
Community Development					
40-30-301-500???-???					
702-000 GIS Digital Mapping	$ 9,666	$ 7,559	$ 13,500	$ 12,500	$ 13,500
750-000 Office Equipment & Furniture	-	-	5,000	2,500	5,000
760-000 Comprehensive Plan-2015	-	43,720	50,000	55,000	50,000
Total Community Development	$ 9,666	$ 51,279	$ 68,500	$ 70,000	$ 68,500

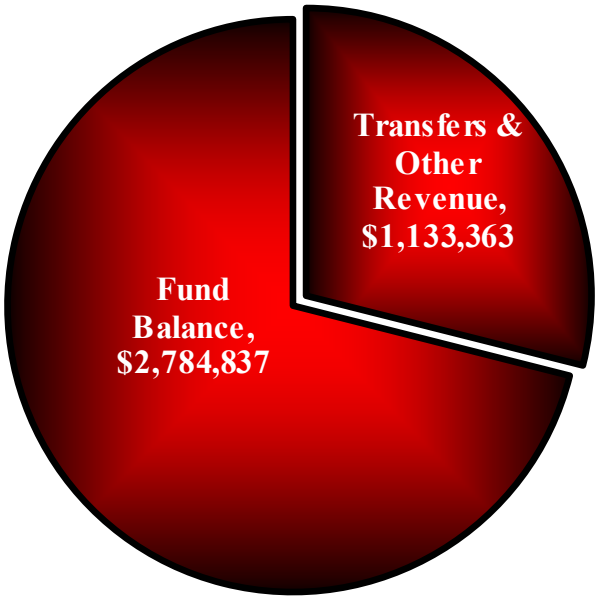
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works					
40-40-???-500???-000					
401-740 Dump Trucks	$ 118,844	$ 112,372	$ 130,000	$ 115,000	$ 160,000
401-741 Other Trucks, CAT Loader, Sweeper	(19,000)	206,110	250,000	260,000	234,000
401-742 Radio Upgrade	8,672	-	-	-	-
401-745 Staff Vehicles	-	47,595	30,000	25,288	30,000
401-760 Groundsmaster Mowers	23,751	52,343	-	-	-
401-761 Greensmowers	30,657	-	-	-	-
401-784 Bobcat Loader & Tractors	30,098	-	-	-	-
401-787 Electric/Hydraulic Crane	-	-	40,000	39,400	-
401-790 Other Equipment	-	-	-	-	17,000
404-720 Salt Brine Production System	216	104	-	-	-
405-712 Storm Sewer Fund Appropriation	-	-	100,000	100,000	300,000
406-741 Boyce Road Corridor Improvements	-	-	-	-	100,000
408-610 Annual Street Program	648,730	775,837	771,500	771,500	1,110,000
408-615 Act 13 Expenditures	2,171	3,881	4,000	4,851	4,500
408-620 Sidewalk Projects	41,625	50,871	80,000	45,000	85,000
411-725 Other Building Improvements	-	-	-	-	32,000
Total Public Works	$ 885,764	$ 1,249,113	$ 1,405,500	$ 1,361,039	$ 2,072,500
Recreation					
40-40-???-500???-000					
415-710 Field Improvement Fund Appr.	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
415-720 Park Equipment Replacement	48,903	30,364	430,000	286,000	189,000
415-722 Founder's Field Fence & Irrigation	20,005	-	25,000	16,000	-
415-730 Barn Improvements/Demo	85,931	-	-	-	-
415-740 Cook School Road Project	-	-	200,000	200,000	-
40-50-501-500???-000					
721 Office Enhancement & Furniture	-	-	-	-	30,000
Total Recreation	$ 184,839	$ 60,364	$ 685,000	$ 532,000	$ 249,000
Library					
40-60-601-500???-000					
722 Adult Circulation Desk Remodel	$ 17,156	$ 9,003	$ 26,000	$ 7,908	$ -
723 Room Renovations	-	-	-	-	25,000
Total Library	$ 17,156	$ 9,003	$ 26,000	$ 7,908	$ 25,000
Total Expenditures	**$ 1,605,381**	**$ 2,125,579**	**$ 3,449,900**	**$ 3,074,795**	**$ 3,918,200**

BUDGETARY COMMENT

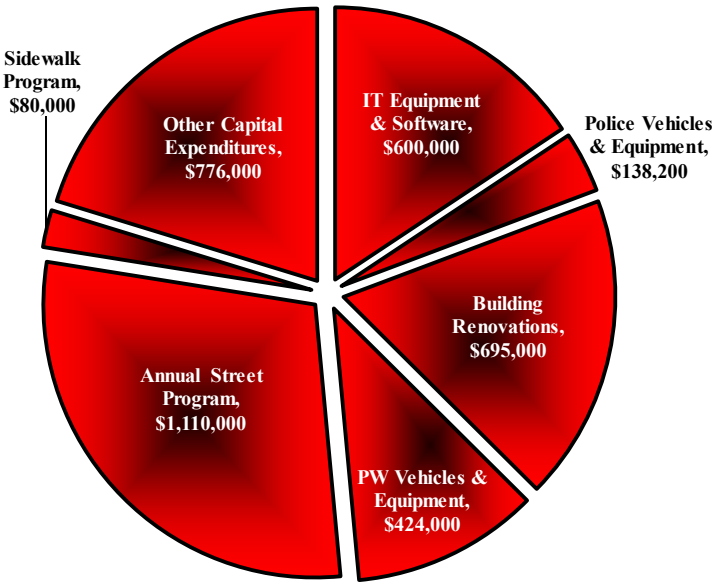
In 2015, the Capital Projects Fund is budgeted to contribute $1,110,000 toward the Annual Street Program. Combined with monies from the State Liquid Fuels Tax Fund, the Annual Street Program will total $1,560,000.

Also in 2015, the Capital Projects Fund is budgeted for building improvements, vehicle replacements, computer software and equipment, and various smaller capital improvements and purchases. Included in this year's budget are funds to replace equipment in the Township parks and renovations to the Township Municipal Building.

Projected Revenues



Projected Expenditures



Capital Projects Fund
Approved Capital Project Listing

Improvements		**Vehicles**	
Annual Street Program*	$ 1,110,000	Public Works Dump Truck	160,000
**Total: $1,560,000 (see State Liquid Fuels Tax Fund)*		Police Vehicles (3)	112,200
Field Improvement Fund Appropriation	30,000	**Equipment**	
Park Equipment Replacement Program	189,000	Public Works Equipment	281,000
Building Renovations	695,000	Police Equipment	26,000
Sidewalk Projects	85,000	Information Technology Equipment	600,000
Library Room Renovations	25,000	Cable 7 Television Equipment	15,000
Boyce Road Corridor Improvements	100,000	Administration Office Equipment	-
Public Works Building Improvements	32,000	Community Development Office Equipment	5,000
Storm Sewer Fund Appropriation	300,000	Recreation Office Enhancements	30,000
Programs		VFD Equipment	17,500
Community Development GIS Program	13,500	Act 13 Expenditures	4,500
Public Safety Deer Culling	37,500		
Community Development Comprehensive Plan-2015	50,000	**Total Budget: Capital Projects Fund**	**$ 3,918,200**

SANITARY SEWER FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Net Assets	$ 2,131,914	$ 1,057,155	$ 837,150	$ 837,150	$ 1,211,807
Operating Revenue	4,444,773	4,698,277	5,726,000	5,568,907	5,978,000
Operating Expenses	(4,184,249)	(3,560,330)	(4,157,858)	(3,941,821)	(5,708,274)
Total Operating Income (Loss)	**260,524**	**1,137,947**	**1,568,142**	**1,627,086**	**269,726**
Non-Operating Revenue	11,903	6,555	1,000	8,340	7,000
Non-Operating Expenses	(591,034)	(608,355)	(504,922)	(504,617)	(497,538)
Total Non-Operating Revenues (Expenses)	**(579,131)**	**(601,800)**	**(503,922)**	**(496,277)**	**(490,538)**
Change in Net Assets	**(318,607)**	**536,147**	**1,064,220**	**1,130,809**	**(220,812)**
Capital Contribution	-	-	-	-	-
Less: Depreciation - Sewer Lines	(756,152)	(756,152)	(760,000)	(756,152)	(756,152)
Ending Net Assets	**$ 1,057,155**	**$ 837,150**	**$ 1,141,370**	**$ 1,211,807**	**$ 234,843**

PROGRAM OVERVIEW

In 1950, the Township entered into a long-term agreement with Allegheny County Sanitary Authority (ALCOSAN) for sewage treatment and disposal service to all parts of the Township. Interceptor or trunk sewers and pumping station have been constructed in the Township to provide a complete sanitary sewer system to over 98% of the community. Construction of the system was originally financed through the Upper St. Clair Municipal Authority.

The Township maintains approximately 66 linear miles of the public sewer system and 4,181 sanitary sewer manholes within that system. The number of linear miles that have been rehabilitated during the five years is as follows:

2008	2009	2011	2012	2013	Projected 2014
5.41 Miles	5.91 Miles	2.16 Miles	0.39 Miles	0.31 Miles	0.35 Miles

As with any materials transport system, continual maintenance must be provided to maintain good operational order. Maintenance activities provided by this fund include cleaning and flushing, sewer manhole maintenance, cleaning and sealing manholes, smoke and dye testing of lines, pump station maintenance, and various activities associated with the Corrective Action Plan.

Until 1985, sanitary sewer maintenance expenses had been budgeted for in the General Fund. Recognizing the deteriorating condition of the aging sewer system, and the need to implement the Corrective Action Plan for the McLaughlin Run Watershed, the Township established the Sanitary Sewer Fund. This fund, which is to be funded primarily through sewer user fees, accounts for all the costs associated with regular system maintenance and Corrective Action Plan projects.

MULTIPLIER HISTORY

In July 2005, the Township began billing residents each month for ALCOSAN and Township sewer user fees through the Pennsylvania American Water Company (PAWC). A monthly bill from PAWC includes an ALCOSAN and Township processing charge, as well as an ALCOSAN and Township service charge.

The Township calculates the total sewer fees for residents on a multiplier basis. The total charge to the residents is calculated by applying a multiplier to the ALCOSAN processing and service charges. In 2015, ALCOSAN will raise rates 11 percent while the Township multiplier will remain at 2.25. A history of the Township's sewer multiplier is listed below.

Sanitary Sewer Fund
20 Year Multiplier History

Year	Multiplier	Year	Multiplier
1996	1.53	2006	1.93
1997	1.53	2007	1.80
1998	1.45	2008	1.85
1999	1.40	2009	2.15
2000	1.40	2010	2.19
2001	1.39	2011	2.19
2002	1.60	2012	2.19
2003	1.67	2013	2.19
2004	1.95	2014	2.25
2005	2.00	2015	2.25

WINTER AVERAGE METHOD

During the summer months, residents use water for irrigation systems and swimming pools. The water used for these purposes, does not pass through the Township sanitary sewer system. In order to give residents credit for the water that does not pass through the Township sanitary sewer system, the Township implemented the Winter Average Method (WAM) for the benefit of Township residents in 2008. This is accomplished by reducing a resident's sewer usage during the summer months (May-September) based on the resident's average usage during the winter months (November-April). The WAM program is illustrated below.

Winter Average Method (WAM)
2015 Monthly Billing Example

No Winter Average Method			Winter Average Method			WAM Savings
Total Usage (gallons)	Sewer Rate (per 1,000 gallons)	Total Charge	WAM Usage (gallons)	Sewer Rate (per 1,000 gallons)	Total Charge	
20,000	$12.62	**$252**	5,000	$12.62	**$63**	**$189**

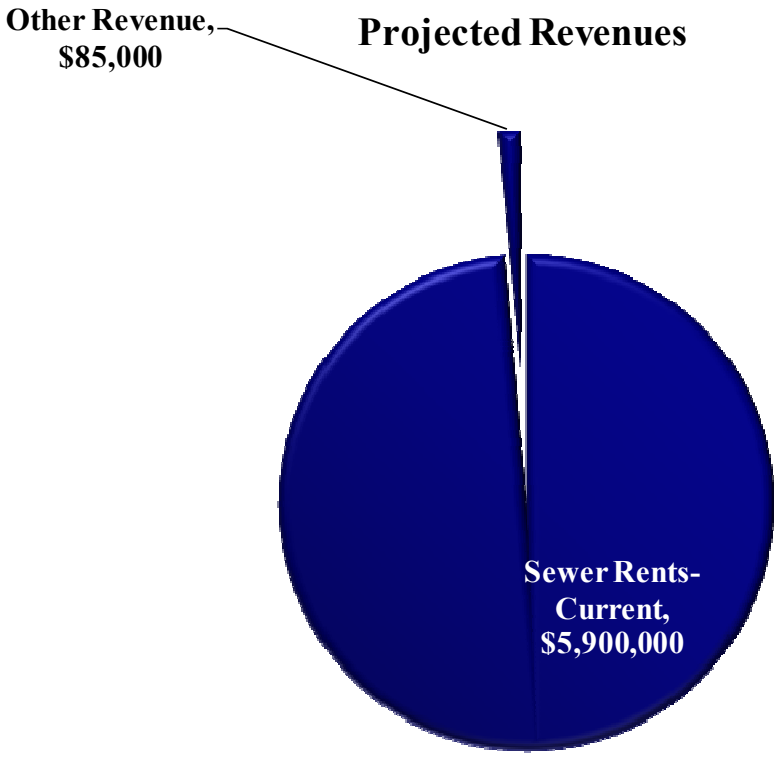
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Operating Revenue					
50-00-000-??????-000					
330450 Current Sewer User Fees	$ 4,156,130	$ 4,679,517	$ 5,650,000	$ 5,464,645	$ 5,900,000
330456 Liened Sewer User Fees	201,449	(39,913)	30,000	57,871	30,000
330460 ALCOSAN Reimbursements	15,694	16,173	16,000	17,073	18,000
330502 Sanitary Sewer Permit Fees	71,500	42,500	30,000	29,318	30,000
Total Operating Revenue	**$ 4,444,773**	**$ 4,698,277**	**$ 5,726,000**	**$ 5,568,907**	**$ 5,978,000**
Operating Expenses					
50-40-425-500???-000					
Personal Services					
101 Full-Time Wages	$ 191,321	$ 190,492	$ 194,350	$ 187,635	$ 193,609
110 Overtime Wages	1,262	1,057	2,000	812	2,000
120 Part-Time Wages	-	451	500	392	500
162 Group Life Insurance	1,465	1,305	1,370	1,507	1,600
163 Medical Insurance	29,281	30,009	29,075	25,283	30,000
164 Workers' Compensation	877	900	750	797	900
166 Pension Costs	13,934	14,151	14,520	14,456	15,000
167 Long-term Disability Insurance	673	471	480	480	500
168 Post Retirement Plan	950	950	950	950	950
198 Social Security Expense	14,218	14,256	15,059	14,446	15,002
199 Fringe Benefit Distribution	21,059	19,687	20,549	18,369	19,949
Total Personal Services	**$ 275,040**	**$ 273,729**	**$ 279,603**	**$ 265,127**	**$ 280,010**
Contractual Services					
202 Sewer Processing Fees	$ 2,447,682	$ 2,308,893	$ 2,818,000	$ 2,657,356	$ 3,513,000
210 Professional Services-Legal	450	-	2,500	899	2,000
211 Professional Services-Engineering	10,683	15,899	25,000	67,325	25,000
212 Engineering Services-Corrective Action	121,426	106,745	100,000	63,065	150,000
221 Flood Insurance	2,429	539	3,000	-	-
240 Water and Sewerage	3,721	4,266	5,000	4,306	5,000
242 Electricity	18,280	17,865	21,000	18,894	21,000
250 Corrective Action-Sewer Rehabilitation	1,130,057	666,811	670,000	670,000	1,470,000
258 Repairs & Maintenance-Mechanical Equipment	23,376	16,459	30,000	32,742	35,000
262 Sewer Billing & Collection	59,333	71,533	80,000	88,013	90,000
290 Other Contractual Services	2,109	2,288	5,000	4,639	5,000
Total Contractual Services	**$ 3,819,546**	**$ 3,211,298**	**$ 3,759,500**	**$ 3,607,239**	**$ 5,316,000**

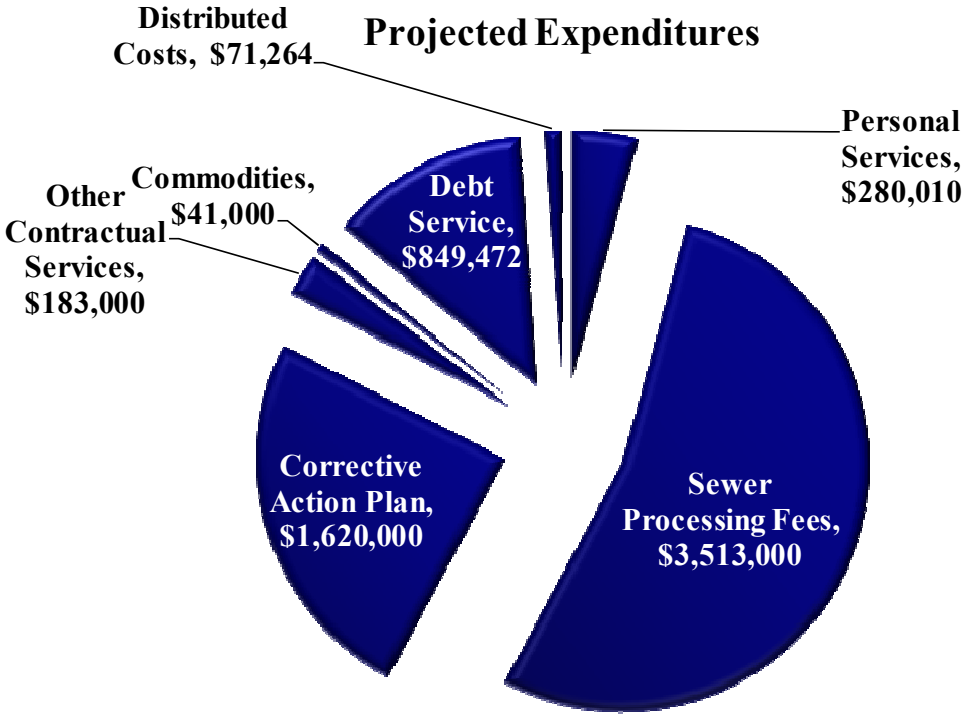
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Commodities					
315 Construction Supplies	$ 25,309	$ 22,184	$ 25,000	$ 11,802	$ 25,000
318 Sewer Maintenance Supplies	7,532	2,617	12,000	2,439	8,000
350 Protective Wearing Apparel	248	347	500	458	500
390 Other Supplies	7,037	5,369	8,000	5,020	7,500
Total Commodities	**$ 40,126**	**$ 30,517**	**$ 45,500**	**$ 19,719**	**$ 41,000**
Distributed Costs					
601 Dist. Vehicle Costs	$ 7,413	$ 8,231	$ 7,788	$ 7,500	$ 7,688
602 Depreciation Expense	22,778	14,173	32,281	14,173	30,000
603 Dist. Data Processing Costs	19,346	22,382	33,186	28,063	33,576
Total Distributed Costs	**$ 49,537**	**$ 44,786**	**$ 73,255**	**$ 49,736**	**$ 71,264**
Total Operating Expenses	**$ 4,184,249**	**$ 3,560,330**	**$ 4,157,858**	**$ 3,941,821**	**$ 5,708,274**
Total Operating Income (Loss)	**$ 260,524**	**$ 1,137,947**	**$ 1,568,142**	**$ 1,627,086**	**$ 269,726**

BUDGETARY COMMENT

Along with performing routine sewer maintenance, the Township plans to continue correcting the sewer system deficiencies identified by dye testing. For the years 2007-2012, corrective sewer rehabilitation spending has been from Township bond issues and the Sanitary Sewer Fund. Since 2013, corrective sewer rehabilitation spending mandated by the Environmental Protection Agency, has been exclusively funded from the Sanitary Sewer Fund.

Non-Operating Revenues					
50-00-000-??????-???					
345001 Interest on Investments	$ 905	$ 515	$ 1,000	$ 731	$ 1,000
380081 Lien Cost Reimbursement	10,998	6,040	-	7,609	6,000
Total Non-Operating Revenues	**$ 11,903**	**$ 6,555**	**$ 1,000**	**$ 8,340**	**$ 7,000**
Non-Operating Expenses					
50-40-425-500???-???					
401-000 Bond Payments-Principal	$ 350,988	$ 315,198	$ 327,724	$ 327,724	$ 351,934
401-001 Bonds Payable Allocation	(350,988)	(315,198)	(327,724)	(327,724)	(351,934)
402-000 Bond Payments-Interest	591,034	608,355	504,922	504,617	497,538
Total Non-Operating Expenses	$ 591,034	$ 608,355	$ 504,922	$ 504,617	$ 497,538
Total Non-Operating Revenues (Expenses)	**$ (579,131)**	**$ (601,800)**	**$ (503,922)**	**$ (496,277)**	**$ (490,538)**


Projected Revenues
Other Revenue, $85,000
Sewer Rents-Current, $5,900,000


Projected Expenditures
Distributed Costs, $71,264
Personal Services, $280,010
Debt Service, $849,472
Commodities, $41,000
Other Contractual Services, $183,000
Corrective Action Plan, $1,620,000
Sewer Processing Fees, $3,513,000

SUPPLEMENTARY INFORMATION

Portions of the 2008, 2009, 2011, and 2012 General Obligation Bonds issued by the Township are directly related to the sanitary sewers. The bond funds were used for Sanitary Sewer Consent Order projects that were agreed upon by the Township and the Allegheny County Health Department. The debt schedules for applicable portion are below.

2008 Bond Issue Sanitary Sewer Fund Portion					
Year of Maturity	Rate Coupon	Principal	Interest	Remarketing Fees	Annual Debt Service
2015	3.280%	106,934	157,683	9,270	273,887
2016	3.280%	109,460	154,134	9,057	272,651
2017	3.280%	113,670	150,474	8,835	272,979
2018	3.280%	118,722	146,663	8,604	273,989
2019	3.280%	122,090	142,714	8,365	273,169
2020	3.280%	126,300	138,640	8,119	273,060
2021	3.280%	130,510	134,429	7,865	272,803
2022	3.280%	136,404	130,051	7,599	274,054
2023	3.280%	141,456	125,494	7,323	274,273
2024	3.280%	145,666	120,786	7,039	273,490
2025	3.280%	150,718	115,925	6,745	273,388
2026	3.280%	154,928	110,912	6,443	272,283
2027	3.280%	161,664	105,720	6,128	273,512
2028	3.280%	166,716	100,335	5,802	272,853
2029	3.280%	172,610	94,770	5,466	272,846
2030	3.280%	178,504	89,012	5,118	272,633
2031	3.280%	185,240	83,046	4,757	273,043
2032	3.280%	333,432	74,540	4,106	412,078
2033	3.280%	383,952	62,775	3,358	450,085
2034	3.280%	398,266	49,946	2,581	450,794
2035	3.280%	411,738	36,662	1,778	450,179
2036	3.280%	218,920	26,320	1,351	246,591
2037	3.280%	340,168	17,151	688	358,006
2038	3.280%	352,798	5,786	-	358,584
	Total	**$ 4,860,866**	**$ 2,373,967**	**$ 136,396**	**$ 7,371,229**

***Interest and remarketing fees are variable and subject to increase. The schedule presented shows the anticipated market conditions for bond payments. In 2015, the impact of the variable interest rate on Sanitary Sewer Fund interest payments is expected to be higher than indicated on the schedule.**

SUPPLEMENTARY INFORMATION (Continued)

2009 Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	3.000%	$ 215,000	$ 38,153	$ 253,153
2016	2.600%	220,000	32,068	252,068
2017	2.850%	225,000	26,001	251,001
2018	3.000%	230,000	19,345	249,345
2019	3.200%	235,000	12,135	247,135
2020	3.350%	250,000	4,187	254,187
	Total	**$ 1,375,000**	**$ 131,889**	**$ 1,506,889**

2011 Bond Issue (Non-Taxable Bonds) Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ 25,000	$ 152,995	$ 177,995
2016	1.250%	25,000	152,714	177,714
2017	1.500%	25,000	152,370	177,370
2018	1.800%	25,000	151,958	176,958
2019	2.000%	25,000	151,482	176,482
2020	2.250%	25,000	150,951	175,951
2021	2.450%	300,000	146,995	446,995
2022	2.600%	315,000	139,225	454,225
2023	2.750%	320,000	130,730	450,730
2024	3.000%	335,000	121,305	456,305
2025	3.100%	350,000	110,855	460,855
2026	3.200%	365,000	99,590	464,590
2027	3.300%	380,000	87,480	467,480
2028	3.400%	395,000	74,495	469,495
2029	3.600%	340,000	61,660	401,660
2030	3.600%	350,000	49,240	399,240
2031	3.800%	365,000	36,005	401,005
2032	3.800%	375,000	21,945	396,945
2033	3.800%	390,000	7,410	397,410
	Total	**$ 4,730,000**	**$ 1,999,405**	**$ 6,729,405**

SUPPLEMENTARY INFORMATION (Continued)

2012 Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ 5,000	$ 121,066	$ 126,066
2016	1.000%	10,000	120,991	130,991
2017	3.000%	85,000	119,666	204,666
2018	1.200%	90,000	117,851	207,851
2019	1.450%	95,000	116,623	211,623
2020	1.625%	100,000	115,121	215,121
2021	1.850%	110,000	113,291	223,291
2022	2.000%	105,000	111,224	216,224
2023	2.100%	115,000	108,966	223,966
2024	2.200%	120,000	106,439	226,439
2025	2.625%	125,000	103,478	228,478
2026	2.625%	135,000	100,066	235,066
2027	2.625%	135,000	96,522	231,522
2028	3.000%	145,000	92,575	237,575
2029	3.000%	140,000	88,300	228,300
2030	3.000%	145,000	84,025	229,025
2031	3.100%	150,000	79,525	229,525
2032	3.450%	160,000	74,440	234,440
2033	3.450%	140,000	69,265	209,265
2034	3.500%	610,000	56,327	666,327
2035	3.500%	635,000	34,692	669,692
2036	3.600%	655,000	11,790	666,790
	Total	**$ 4,010,000**	**$ 2,042,243**	**$ 6,052,243**

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TOWNSHIP/SCHOOL DISTRICT MAGAZINE FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Net Assets	$ 151,446	$ 164,168	$ 165,327	$ 165,327	$ 168,003
Operating Revenue	194,956	169,624	185,175	175,242	185,175
Operating Expenses	(182,234)	(168,465)	(186,893)	(172,566)	(183,744)
Total Operating Income (Loss)	**12,722**	**1,159**	**(1,718)**	**2,676**	**1,431**
Change in Net Assets	**12,722**	**1,159**	**(1,718)**	**2,676**	**1,431**
Ending Net Assets	**$ 164,168**	**$ 165,327**	**$ 163,609**	**$ 168,003**	**$ 169,434**

PROGRAM OVERVIEW

The Magazine Fund was established to fund a joint effort of the Township and School District to inform the residents of the Township of news pertaining to both entities through a publication. The Fund is an enterprise fund, which means that it is to be supported mostly through advertising fees, becoming self-sufficient in 1999.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Operating Revenue					
51-00-000-367???-000					
001 Advertising Fees	$ 194,557	$ 169,671	$ 185,000	$ 175,000	$ 185,000
002 Magazine Subscriptions	-	12	25	12	25
003 Late Fees	399	(59)	150	230	150
099 Miscellaneous Revenue	-	-	-	-	-
Total Operating Revenue	**$ 194,956**	**$ 169,624**	**$ 185,175**	**$ 175,242**	**$ 185,175**
Operating Expenses					
51-10-102-500???-000					
101 Steering Committee Payments	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
111 Editorial Staff	34,814	33,800	35,000	34,400	35,500
121 Office Management	10,738	9,464	10,000	10,000	10,500
215 Photography Costs	653	1,000	1,000	1,150	1,150
243 Telephone	-	-	250	-	-
275 Printing Costs	58,673	58,168	60,000	56,000	58,000
278 Postage	13,867	11,351	14,500	14,000	14,750
280 Mileage	264	309	350	280	350
290 Commissions-Ad Salesman	33,771	29,993	35,000	31,000	35,000
292 Graphic Art Services	15,312	15,123	16,000	15,100	16,000
300 Office Furniture	587	-	1,000	1,232	500
301 Office Supplies	2,055	773	2,000	660	1,500
304 Publicity Material/Marketing	1,498	163	2,000	1,300	1,750
390 Other Supplies	4,776	4,077	4,500	3,200	4,000
400 Bad Debt Expense	934	-	1,000	-	500
602 Depreciation Expense	292	244	293	244	244
Total Operating Expenses	**$ 182,234**	**$ 168,465**	**$ 186,893**	**$ 172,566**	**$ 183,744**
Total Operating Income (Loss)	**$ 12,722**	**$ 1,159**	**$ (1,718)**	**$ 2,676**	**$ 1,431**

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Net Assets	$ 4,137,311	$ 4,739,645	$ 5,557,004	$ 5,557,004	$ 6,440,225
Operating Revenue	3,792,127	4,008,012	4,107,000	4,350,567	4,409,684
Operating Expenses	(2,932,195)	(2,950,257)	(3,376,793)	(3,237,912)	(3,586,226)
Total Operating Income (Loss)	**859,932**	**1,057,755**	**730,207**	**1,112,655**	**823,458**
Non-Operating Revenue	1,222,105	1,212,347	1,195,319	1,178,214	1,191,219
Non-Operating Expenses	(831,485)	(804,525)	(777,340)	(759,430)	(755,442)
Total Non-Operating Revenues (Expenses)	**390,620**	**407,822**	**417,979**	**418,784**	**435,777**
Change in Net Assets	**1,250,552**	**1,465,577**	**1,148,186**	**1,531,439**	**1,259,235**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Assets	4,739,645	5,557,004	6,056,972	6,440,225	7,051,242
Less: Net Investment in Capital Assets	(3,790,216)	(3,446,046)	(3,582,136)	(3,655,463)	(4,153,153)
Ending Unrestricted Net Assets	**$ 949,429**	**$ 2,110,958**	**$ 2,474,836**	**$ 2,784,762**	**$ 2,898,089**

COMMUNITY & RECREATION CENTER OVERVIEW

In 2009, the Board of Commissioners directed the Township Manager and the Recreation and Leisure Services Department to make a complete change of philosophy in the construction and operation of the Community & Recreation Center (C&RC).

From a historical perspective, the process of building this Community Center began in the late 1990's with the creation of the Master Plan for Boyce Mayview Park. The Master Plan led to the creation of the Outdoor Classroom, 4 playing fields, perimeter trail, and over 10 miles of interior trails. In 2004, the Board of Commissioners began discussing the Community & Recreation Center concepts. The Board created a 50-member Ad Hoc group to research other facilities and gather information from their neighborhood and various interest groups. The Board also contracted with Ballard King and Associates for a financial feasibility study. This study was the footprint for the C&RC and served as the pro forma upon startup of operations. It was stated in this study, that some small percentage of Township financial support would always be required.

For the first time in Township history, the focus of service has changed from serving residents, to also serving residents in surrounding communities. The effort is to capture fees to cover the operating expenses for the 90,000 square foot C&RC and outdoor Aquatics Facility. In order to tackle this task, the Department of Recreation and Leisure Services includes a Membership/Marketing Department, Fitness Department, Aquatics Department, and Maintenance Department.

For 2015, the Boyce Mayview Community & Recreation Center Fund accounts for all financial activities of the operation of the C&RC. There are specific revenue and expenditure accounts to identify these cost centers.

For current information about the Community & Recreation Center, please visit www.twpusc.org/crc/crc-home

2014 C&RC ACCOMPLISHMENTS

- Continued to expand and enhance C&RC community programs and room rentals
- Continued to have an active role in the Township's 10 Year Comprehensive Plan
- Continued staff development opportunities
- Continued fostering relationships with other recreation providers such as the YMCA's Camp Aim, government agencies such as the Pennsylvania Parks and Recreation Society, Department of Conservation and Natural Resources, and Allegheny County, and community organizations such as the USC Community Foundation, USC Athletic Association, USC Youth Steering Committee, and the USC School District
- Continued to foster intern opportunities with local universities
- Continued the NRPA National Accreditation process
- Continued development of large community events (Community Day, Bounty, and Flea Market)

2015 C&RC GOALS AND OBJECTIVES

- Continue to expand and enhance C&RC community programs and room rentals
- Continue to have an active role in the Township's 10 Year Comprehensive Plan
- Continue staff development opportunities
- Continue fostering relationships with other recreation providers such as the YMCA's Camp Aim, government agencies such as the Pennsylvania Parks and Recreation Society, Department of Conservation and Natural Resources, and Allegheny County, and community organization such as the USC Community Foundation, USC Athletic Association, USC Youth Steering Committee, and the USC School District
- Continue to foster intern opportunities with local universities
- Begin developing C & RC facility enhancement process
- Continue development of large community events (Community Day, Bounty, and Flea Market)

C&RC ORGANIZATIONAL STRUCTURE

The 2015, proposed authorized personnel responsible for the C&RC for are as follows.

Position Title	Pay Grade	Minimum	Maximum	2015 Positions
Director of Recreation & Leisure Services	3	$82,954	$116,139	1
Assistant Director of Recreation & Leisure Services	5	$55,734	$78,027	1
Membership/Marketing Services Supervisor	6	$45,686	$63,961	1
Aquatics Supervisor	7	$37,448	$52,425	1
Building Maintenance Supervisor	7	$37,448	$52,425	1
Community Program Coordinator	7	$37,448	$52,425	1
Fitness Supervisor	7	$37,448	$52,425	1
Guest Relations Coordinator	7	$37,448	$52,425	1
Aquatics Coordinator	8	$24,965	$43,689	1
Assistant Community Programs Coordinator	8	$24,965	$43,689	1
Director's Secretary	8	$24,965	$43,689	1
Facility Rentals Coordinator	8	$24,965	$43,689	1
Fitness Coordinator	8	$24,965	$43,689	1
Group Exercise Coordinator	8	$24,965	$43,689	1
Membership Specialist	8	$24,965	$43,689	1
C&RC Building Custodian (Attendant)	Union Contract	$18.72/hr	$18.72/hr	1
C&RC Maintenance Custodian (Attendant)	Union Contract	$18.72/hr	$18.72/hr	1

Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for recreation employee wages and benefits has been made as follows.

Position Title	Recreation	C&RC Fund	BM RAD
Director of Recreation & Leisure Services	30.0%	70.0%	n/a
Guest Relations Coordinator	50.0%	50.0%	n/a
Group Exercise Coordinator	25.0%	70.0%	5.0%

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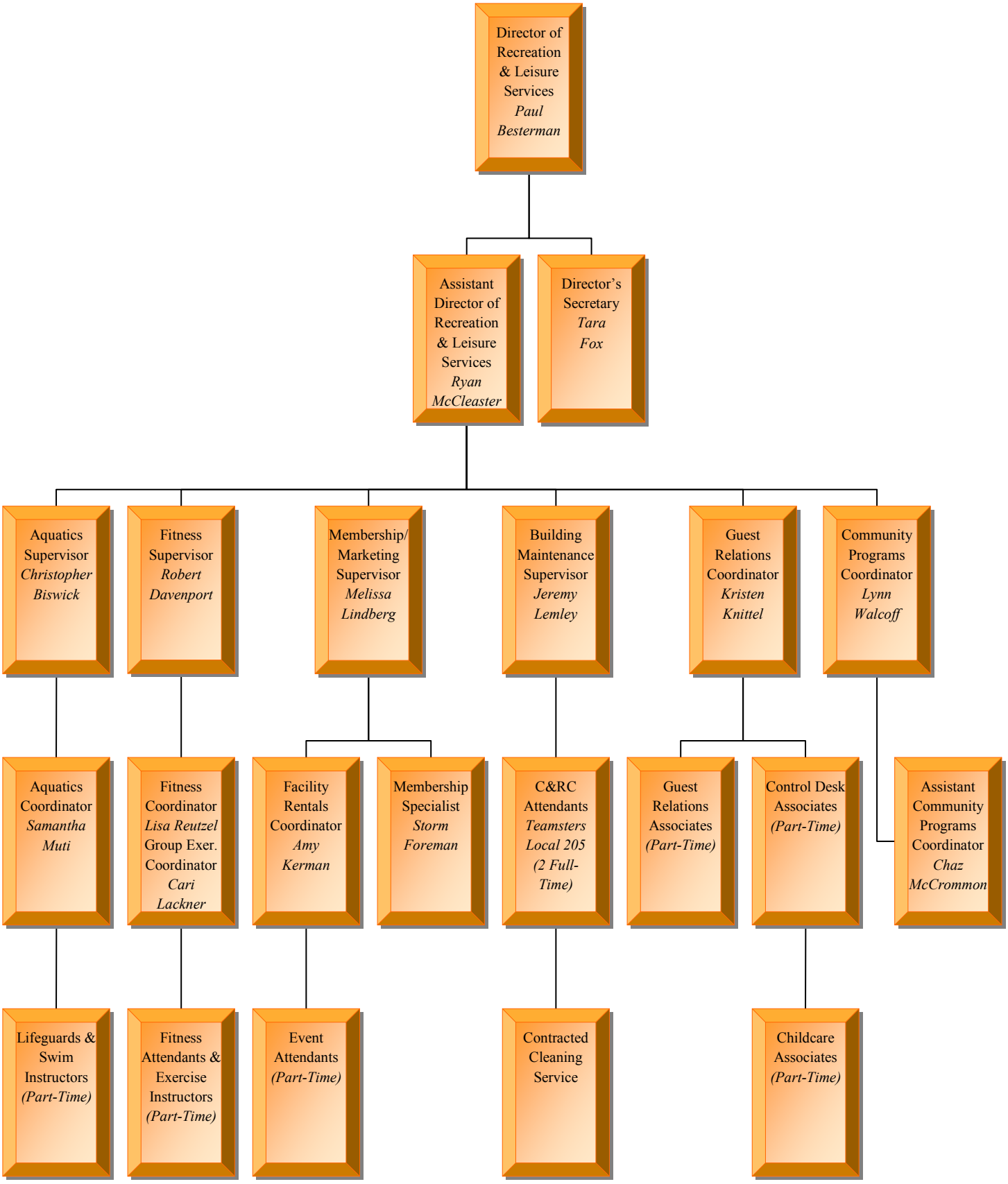
Director of Recreation & Leisure Services *Paul Besterman*
Assistant Director of Recreation & Leisure Services *Ryan McCleaster*
Director's Secretary *Tara Fox*
Aquatics Supervisor *Christopher Biswick*
Fitness Supervisor *Robert Davenport*
Membership/ Marketing Supervisor *Melissa Lindberg*
Building Maintenance Supervisor *Jeremy Lemley*
Guest Relations Coordinator *Kristen Knittel*
Community Programs Coordinator *Lynn Walcoff*
Aquatics Coordinator *Samantha Muti*
Fitness Coordinator *Lisa Reutzel* Group Exer. Coordinator *Cari Lackner*
Facility Rentals Coordinator *Amy Kerman*
Membership Specialist *Storm Foreman*
C&RC Attendants *Teamsters Local 205 (2 Full-Time)*
Guest Relations Associates *(Part-Time)*
Control Desk Associates *(Part-Time)*
Assistant Community Programs Coordinator *Chaz McCrommon*
Lifeguards & Swim Instructors *(Part-Time)*
Fitness Attendants & Exercise Instructors *(Part-Time)*
Event Attendants *(Part-Time)*
Contracted Cleaning Service
Childcare Associates *(Part-Time)*

AQUATICS OVERVIEW

The Community & Recreation Center is the first to offer the South Hills amenities that you may only find in regional water parks and other highly themed resorts on the East Coast. Presenting only the best in aquatic cleaning, our state of the art filters remove the smallest particles from water, resulting in very clean, clear water. In addition, to aid in the cleanliness of the Aquatic Center's water, each pool and spa's filter system produces a turnover rate much higher than standard guidelines require.

Indoor Lap Pool
The indoor lap pool is a 4 lane, 25-yard pool. It ranges from 3.5 feet in the shallow end, to 8 feet in the deep end. Uses for this space include lap swimming, shallow and deep-water aerobics, and swim lessons. Water temperature is kept between 82 and 84 degrees Fahrenheit.

Resistance Channel
The resistance channel is a 3.5-foot deep, side-winding "river" of moving water. Patrons using the resistance channel will be able to swim, walk, or run against the current for a higher intensity workout. As an alternative, bathers will also be able to glide along with the current for a much more relaxing and gentle exercise experience. Water temperature is kept between 84 and 88 degrees Fahrenheit.

Recreational/Leisure Pool
The recreational/leisure pool is a large, open pool area that contains a vast amount of pool space, as well as multiple structures and interactive play features. It is equipped with a zero-depth entry, which allows easy access for almost all individuals. Special features of the recreation/leisure pool area include a two-story body side, water geysers, underwater benches, and a large interactive play structure with dumping bells, small slide, and water cannons. Water temperature is kept between 84 and 88 degrees Fahrenheit.

Outdoor Pool Area
The outdoor pool area has a variety of family friendly features available in and around the pool. Surrounding the pool is a spacious grassy area for lounging and play, two large pavilions with picnic tables, a large sandbox, and oversized beach umbrellas. In the pool, patrons will find a two-story body slide, lily pad walk with overhead cargo net, water geysers and cannons, discovery fountains, an interactive play structure with small slide, underwater benches, and leisure pool. Water temperature is kept between 78 and 80 degrees Fahrenheit.

Programming
C&RC aquatic programs and services provide families and individuals with an opportunity to learn how to enjoy the water safely. Aquatic programs are offered in the areas of swimming instruction, water exercise, sports training, special populations, and recreational swimming.
Programs include:

- Swim Lessons
- Private Swim Lessons
- Water Aerobics Classes

Staffing
The Aquatics Department is staffed by one (1) Aquatics Supervisor, one (1) Aquatics Coordinator, and part-time lifeguards.

FITNESS OVERVIEW

The main area of the Fitness Department encompasses approximately 10,000 square feet of the facility. This area includes free weights, selectorized weight machines, and cardiovascular machines. The Fitness Department also has two workout studios, and an 18,000 square foot gymnasium. The Fitness Department views health holistically; a healthy person has unity of mind, body, and spirit. The Fitness Department has identified the growing level of physical inactivity and obesity in the United States as a critical social issue that must be addressed. Through innovative health and wellness programs, the Fitness Department looks to guide and support individuals in developing new skills, and setting realistic goals for achieving a healthy lifestyle.

Programming
C&RC fitness, health, and wellness programs emphasize the value of disease prevention through physical activity and education programs in the areas of physical training, nutrition, stress management, and smoking cessation.

Programs provided by the Fitness Department are as follows:

- Personal Training
- Nutrition Counseling
- Fitness Assessments
- Strength and Cardio Orientations
- Group Exercise Classes
- Introduction to Strength Training

Staffing
The Fitness Department is staffed by one (1) Fitness Supervisor, one (1) Group Exercise Coordinator, one (1) Fitness Coordinator, part-time Exercise Instructors, and other part-time staff.

Equipment
The Fitness Department has seen consistent participation since the opening of the C&RC. In order to keep the Fitness Department on the cutting edge, the Township has planned to purchase additional equipment to keep pace with the demand for fitness activities. Equipment includes six (6) treadmills, five (5) ellipticals, and four (4) interactive bikes. For more information, please see the "*C&RC Capital Account*" section.

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MEMBERSHIP & MARKETING OVERVIEW

The Membership/Marketing Department's goal is to ensure that C&RC membership is valued as a delightful and important part of one's life, with a special emphasis on growth in mind, body, and spirit. The service and human interactions experienced by all who enter or contact the C&RC will be warm, personal, and professional.

The Membership/Marketing Department offers a single tier membership program that allows a member to use both indoor and outdoor C&RC facilities. Membership includes an annual membership or a three-month membership option. These membership options are broken out into four (4) categories: Youth, Adult, Family, and Senior. For more information on plans and fees, please visit www.twpusc.org/crc/membership. The Membership Department is also responsible for the rental agreements for the two (2) Aquatic Party Rooms and the 3,600 square foot Community Room.

Staffing

The Membership/Marketing Department is staffed by one (1) Membership/Marketing Services Supervisor, one (1) Membership Specialist, one (1) Facility Rental Coordinator, and part-time Membership Specialists and Event Attendants.

Vital Statistics

Annual memberships are the basis for sustainability of the C&RC. A sustainable membership base will depend on the number of annual memberships at the C&RC. The goal for 2015 is to maintain a resident to non-resident ratio of 63% to 37%. Below are the annual membership statistics through October 2014.

Community & Recreation Center at Boyce Mayview Park
Membership Statistics
November 2013 - October 2014

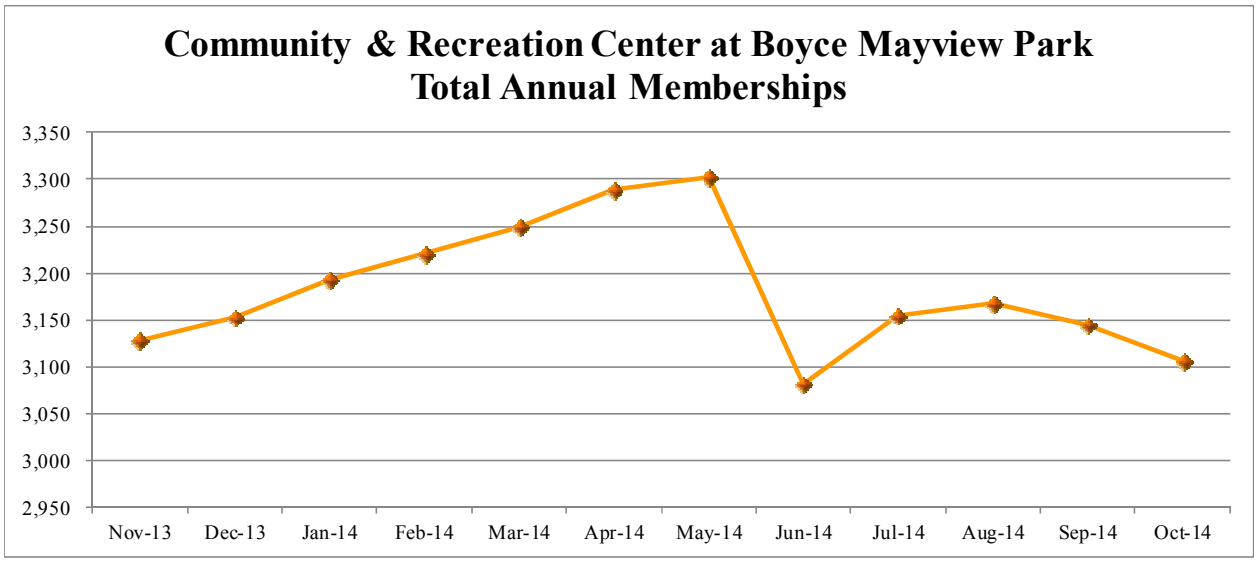
Annual Membership Type	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
Youth	81	82	80	75	79	82	82	79	77	76	72	71
Adult	384	389	395	398	401	410	413	407	418	414	422	431
Family	2,207	2,220	2,255	2,285	2,297	2,315	2,324	2,139	2,199	2,217	2,179	2,132
Senior	456	462	463	463	473	482	484	457	460	461	471	473
Total Annual Memberships	**3,128**	**3,153**	**3,193**	**3,221**	**3,250**	**3,289**	**3,303**	**3,082**	**3,154**	**3,168**	**3,144**	**3,107**
Inc. (Dec.) Percentage	*0%*	*1%*	*1%*	*1%*	*1%*	*1%*	*0%*	*-7%*	*2%*	*0%*	*-1%*	*-1%*
							30					
Percentage of Residents	63%	66%	66%	66%	65%	65%	65%	63%	62%	62%	63%	63%
Percentage of Non-Residents	37%	34%	34%	34%	35%	35%	35%	37%	38%	38%	37%	37%

Individuals	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
3 Month Members	73	136	210	238	239	215	154	192	278	283	163	61
Annual Members	10,289	10,360	10,491	10,598	10,668	10,760	10,728	9,886	10,145	10,212	10,056	9,870
Total Individual Members	**10,362**	**10,496**	**10,701**	**10,836**	**10,907**	**10,975**	**10,882**	**10,078**	**10,423**	**10,495**	**10,219**	**9,931**

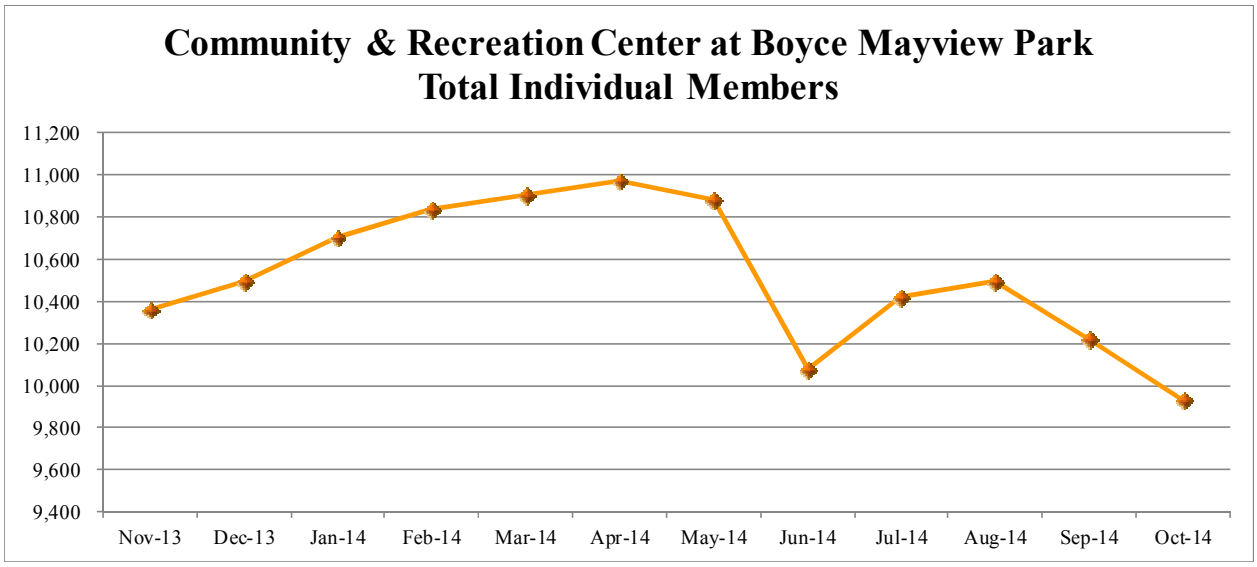
Number of Scans	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
Indoor Scanning Station	25,007	26,357	32,727	29,705	32,320	24,852	25,012	25,656	25,320	17,910	19,520	21,445
Outdoor Scanning Station							2,974	12,446	11,820	10,820	413	
Total Participation	**25,007**	**26,357**	**32,727**	**29,705**	**32,320**	**24,852**	**27,986**	**38,102**	**37,140**	**28,730**	**19,933**	**21,445**

Monthly Turnover Rate	2.4	2.5	3.1	2.7	3.0	2.3	2.6	3.8	3.6	2.7	2.0	2.2

Total Annual Memberships – The total number of memberships sold for all membership types

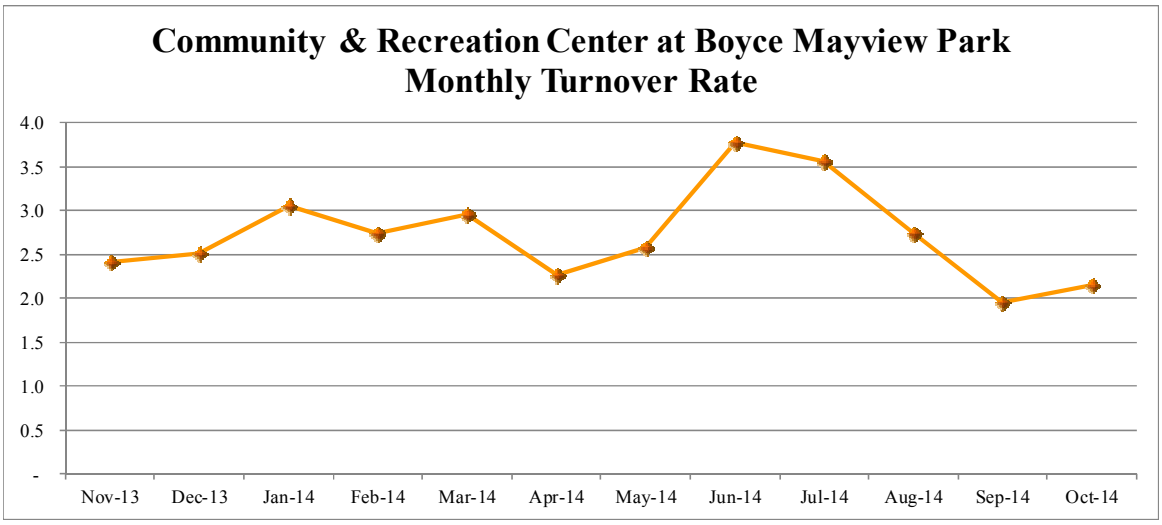


Total Individual Members – The total number of people with active memberships in a given month



In 2014, the annual membership base grew to a level over 3,303 memberships, while the number of individuals having access to the facility increased to 10,975. The membership base is expected to grow slightly in 2015, with the majority of new memberships coming from non-resident members. The number of individuals having access to the facility will be monitored on a monthly basis to prevent overcrowding and ensure a positive experience at the C&RC.

Turnover Rate – The number of times on average an individual enters the facility in a given month



The monthly turnover rate indicates the facility usage. The peak usage for the C&RC occurs during the summer months June through August, due to the Outdoor Pool being open during these months. As the C&RC staff acquires historical data, staffing and policies adjustments will be made to ensure a quality C&RC experience.

BUILDING MAINTENANCE OVERVIEW

The Building Maintenance Department is responsible for the cleaning, both day-to-day and long-term maintenance, and general upkeep of the Community & Recreation Center. Currently, the cleaning services for the building are contracted to a third party.

Staffing

The Building Maintenance Department is staffed by one (1) Building Maintenance Supervisor and two (2) C&RC Attendants.

GUEST RELATIONS OVERVIEW

The Guest Relations Department is responsible for general administration, front desk administration, and childcare at the Community & Recreation Center. Customer service is valued at the C&RC, and the Guest Relations Department handles all initial customer service requests. The Guest Relations Department also handles all childcare responsibilities in the Tot Room at the C&RC. Childcare is available to children from ages 8 weeks to 10 years old.

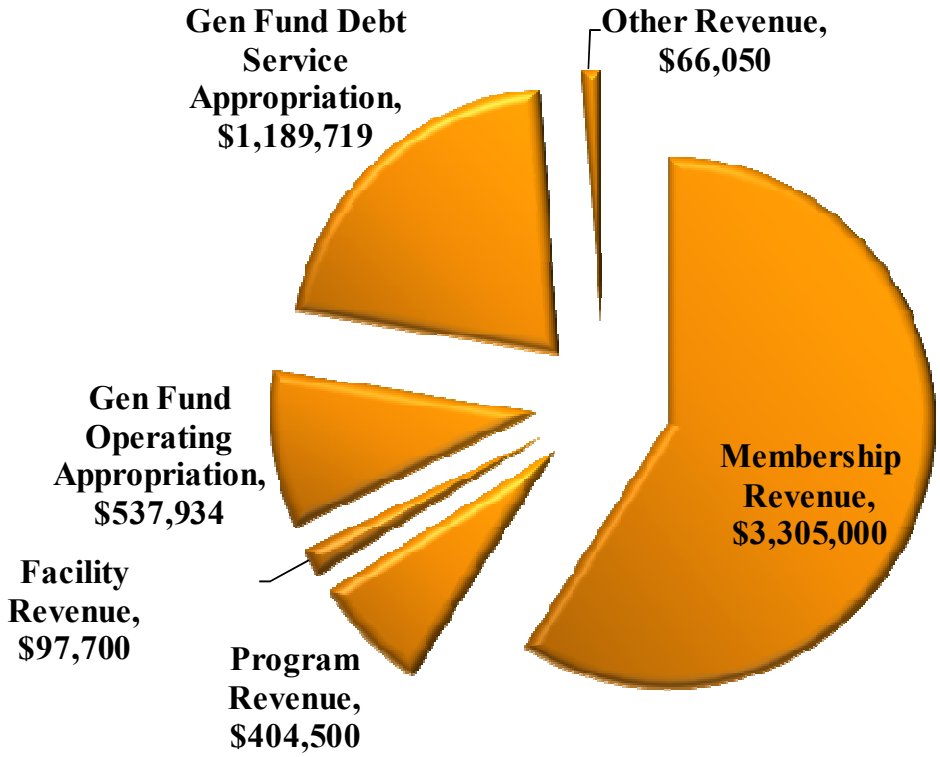
Staffing

The Guest Relations Department is staffed by one (1) Guest Relations Coordinator, one (1) Secretary to the Director, and part-time Control Desk and Childcare Associates.

COMMUNITY PROGRAMS OVERVIEW

Please refer to the General Fund-Recreation section of the Budget for a detailed description of the community programs offered by the Township of Upper St. Clair.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Operating Revenue					
53-00-000-??????-000					
Membership Revenue					
350003 Combined Memberships	$ 2,635,433	$ 2,823,876	$ 2,895,000	$ 3,052,006	$ 3,000,000
350004 Daily Admissions	150,360	162,971	150,000	197,470	195,000
350005 Three Month Memberships	90,782	82,083	83,000	112,345	110,000
Program Revenue					
367003 Fitness Programs	158,590	129,409	130,000	138,264	135,000
367017 Aquatic Programs	233,590	274,145	250,000	267,381	265,000
367022 Misc. Self Supporting Fees	8,658	8,833	12,000	4,050	4,000
367030 League Fees	-	-	1,000	-	500
Facility Revenue					
380010 Non-Aquatic Facility Fees	10,834	11,475	12,000	15,284	15,000
380011 Aquatic Facility Fees	59,315	65,213	68,000	82,053	82,000
380012 Party Rental Extra Fees	325	580	1,000	743	700
Other Revenue					
360008 General Fund Appropriation	384,691	389,041	444,000	412,000	537,934
370001 Babysitting Services	27,573	29,109	28,000	28,110	28,000
370010 Vending Revenue	10,779	8,863	11,000	10,296	10,000
370020 Indoor Facility Misc. Revenue	20,628	21,871	21,000	30,009	26,000
370021 Outdoor Pool Facility Misc. Rev.	569	543	1,000	556	550
Total Operating Revenue	**$ 3,792,127**	**$ 4,008,012**	**$ 4,107,000**	**$ 4,350,567**	**$ 4,409,684**



	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Indoor Facility Operating Expenses					
53-50-501-500???-000					
Indoor Personal Services					
101 Full-Time Wages	$ 623,198	$ 632,035	$ 646,860	$ 654,555	$ 674,350
110 Overtime Wages	6,675	6,523	10,000	10,244	11,200
120 Part-Time Wages	633,431	651,419	658,000	727,028	754,450
162 Group Life Insurance	5,356	4,555	4,850	5,173	5,200
163 Medical Insurance	133,567	150,369	153,000	175,846	176,000
164 Workers' Compensation	61,329	65,595	64,500	68,519	68,600
166 Pension Costs	55,606	38,711	57,630	41,406	41,500
167 Long-term Disability Insurance	2,515	1,660	1,800	1,747	1,750
168 Post Retirement Plan	1,450	1,450	1,450	1,450	1,450
198 Social Security Expense	95,515	97,204	150,837	157,332	162,605
Total Indoor Personal Services	**$ 1,618,642**	**$ 1,649,521**	**$ 1,748,927**	**$ 1,843,300**	**$ 1,897,105**
Indoor Contractual Services					
220 Liability Insurance	$ 36,563	$ 37,628	$ 37,249	$ 36,936	$ 38,000
230 Association Dues	8,580	6,159	11,500	7,610	12,600
231 Travel & Conference Expense	5,790	8,840	16,500	12,241	16,250
232 Personnel Training	1,051	841	2,000	2,370	2,500
240 Water and Sewerage	36,839	36,624	43,000	33,072	40,000
241 Natural Gas	32,296	61,765	61,000	69,495	65,000
242 Electricity	239,148	211,000	245,000	228,047	245,000
243 Telephone	7,721	8,128	9,000	2,298	3,000
250 Repairs & Maintenance-	20,096	17,570	22,000	17,440	20,000
251 Repairs & Maintenance-	5,799	8,958	8,500	10,996	11,000
255 Building Maintenance	94,810	63,442	80,000	48,776	90,500
256 Pool Maintenance	11,026	41,992	45,000	37,319	45,000
259 Flooring Replacements/Improvements	21,887	26,573	100,000	30,947	80,000
262 Uniforms	6,550	2,191	7,500	5,076	7,500
275 Printing & Duplicating	20,335	21,323	40,000	28,216	31,500
278 Postage	6,343	3,742	8,500	4,852	7,500
290 Other Contractual Services	180,421	159,155	187,000	191,069	231,950
297 Interest Expense	1,029	454	1,000	472	1,000
298 Credit Card Fees	68,164	73,817	75,000	86,727	85,000
299 Internet Connection Costs	8,600	9,344	10,000	13,293	15,000
Total Indoor Contractual Services	**$ 813,048**	**$ 799,546**	**$ 1,009,749**	**$ 867,252**	**$ 1,048,300**

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Indoor Commodities					
300 Office Furniture & Equipment	$ 2,581	$ 3,775	$ 2,000	$ 2,654	$ 3,500
301 Expendable Office Supplies	11,739	14,549	16,700	19,311	19,000
302 Books & Subscriptions	-	-	1,000	249	500
304 Publicity Material/Marketing	27,634	21,155	56,500	32,498	52,500
306 Building Maintenance Supplies	30,707	35,051	47,600	43,643	51,200
307 Tools & Equipment	7,631	11,293	21,000	12,367	20,000
326 Department Specific Supplies	23,137	27,976	30,200	22,041	29,500
329 Pool Chemicals	24,207	25,873	35,000	21,102	30,000
390 Other Supplies	5,278	4,868	10,500	7,702	10,000
Total Indoor Commodities	**$ 132,914**	**$ 144,540**	**$ 220,500**	**$ 161,567**	**$ 216,200**
Distributed Costs					
602 Depreciation Expense - Equipment	$ 197,154	$ 186,012	$ 205,000	$ 197,345	$ 205,000
603 Dist. Data Processing Costs	35,929	41,567	29,038	24,555	47,965
Total Distributed Costs	$ 233,083	$ 227,579	$ 234,038	$ 221,900	$ 252,965
Total Indoor Facility Operating Expenses	**$ 2,797,687**	**$ 2,821,186**	**$ 3,213,214**	**$ 3,094,019**	**$ 3,414,570**

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Outdoor Pool Facility Operating Expenses 53-50-510-500???-???					
Outdoor Personal Services					
120 Part-Time Wages	$ 85,041	$ 82,619	$ 86,000	$ 84,411	$ 87,000
198 Social Security Expense	6,506	6,320	6,579	6,457	6,656
Total Outdoor Personal Services	**$ 91,547**	**$ 88,939**	**$ 92,579**	**$ 90,868**	**$ 93,656**
Outdoor Contractual Services					
232 Personnel Training	$ -	$ -	$ 1,000	$ 642	$ 1,000
240 Water and Sewerage	10,678	10,544	10,000	10,812	11,000
256 Pool Maintenance	6,985	8,352	30,000	7,132	30,000
262 Uniforms	648	1,912	2,500	2,195	2,500
290 Other Contractual Services	-	-	1,000	814	1,000
Total Outdoor Contractual Services	**$ 18,311**	**$ 20,808**	**$ 44,500**	**$ 21,595**	**$ 45,500**

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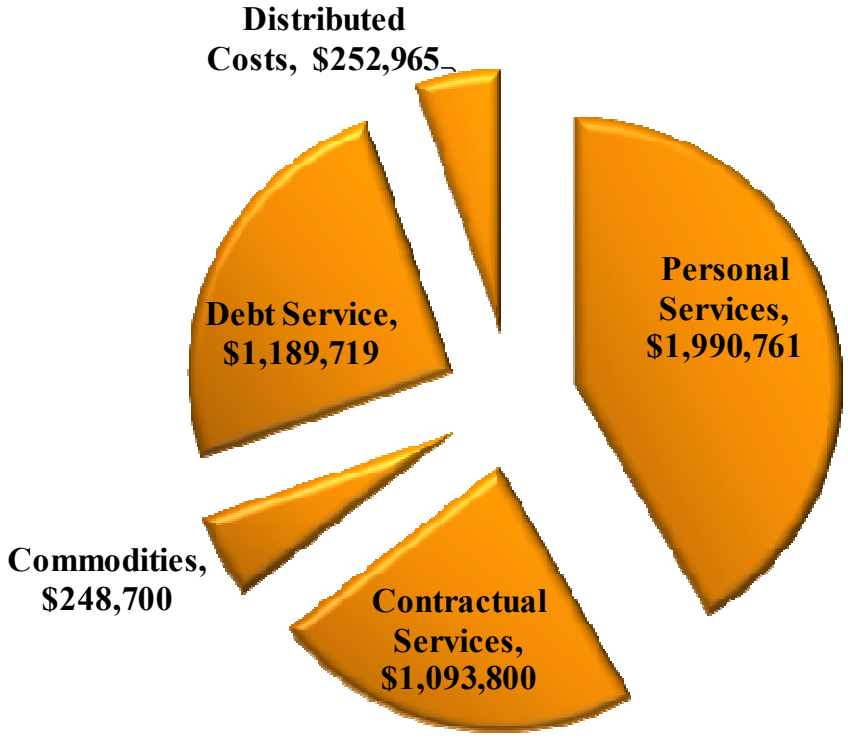
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Outdoor Commodities					
304 Publicity Material	-	762	-	-	-
306 Pool Maintenance Supplies	9,985	4,781	10,000	9,075	10,000
326 Aquatics Supplies	2,464	3,138	3,500	6,387	6,500
329 Pool Chemicals	11,341	9,734	12,000	14,411	14,500
390 Other Supplies	860	909	1,000	1,557	1,500
Total Outdoor Commodities	**$ 24,650**	**$ 19,324**	**$ 26,500**	**$ 31,430**	**$ 32,500**
Total Outdoor Facility Operating Expenses	**$ 134,508**	**$ 129,071**	**$ 163,579**	**$ 143,893**	**$ 171,656**
Total Operating Expenses	**$ 2,932,195**	**$ 2,950,257**	**$ 3,376,793**	**$ 3,237,912**	**$ 3,586,226**
Total Operating Income (Loss)	**$ 859,932**	**$ 1,057,755**	**$ 730,207**	**$ 1,112,655**	**$ 823,458**

BUDGETARY COMMENT

The Community & Recreation Center completed its fifth full year of operations in 2014. A 4% increase over last year's budgeted membership revenue is projected in the 2015 C&RC budget based on membership activity during 2014.



NON-OPERATING REVENUES & EXPENSES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Non-Operating Revenues					
53-00-000-??????-???					
345001-000 Interest on Investments	$ 797	$ 902	$ 800	$ 1,605	$ 1,500
360008-000 Transfer In-Debt Service App	1,221,308	1,211,445	1,194,519	1,176,609	1,189,719
Total Non-Operating Revenues	**$ 1,222,105**	**$ 1,212,347**	**$ 1,195,319**	**$ 1,178,214**	**$ 1,191,219**
Non-Operating Expenses					
53-50-501-500???-???					
501-000 Bond Payments-Principal	$ 389,823	$ 406,921	$ 417,179	$ 417,179	$ 434,277
501-001 Bonds Payable Allocation	(389,823)	(406,921)	(417,179)	(417,179)	(434,277)
511-000 Bond Payments-Interest	831,485	804,525	777,340	759,430	755,442
Total Non-Operating Expenses	**$ 831,485**	**$ 804,525**	**$ 777,340**	**$ 759,430**	**$ 755,442**
Total Non-Operating Revenues (Expenses)	**$ 390,620**	**$ 407,822**	**$ 417,979**	**$ 418,784**	**$ 435,777**

C&RC CAPITAL PROJECTS ACCOUNT

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Account Balance	$ 740,857	$ 1,716,368	$ 2,877,897	$ 2,877,897	$ 3,929,965
Revenue	1,057,883	1,244,669	936,007	1,311,605	1,029,958
Expenses	(82,372)	(83,140)	(322,300)	(259,537)	(683,900)
Ending Account Balance	**$ 1,716,368**	**$ 2,877,897**	**$ 3,491,604**	**$ 3,929,965**	**$ 4,276,023**

Beginning in 2011, staff began to track C&RC capital expenses through the C&RC Capital Projects Account. This is not a separate fund for the Township, but a tracking mechanism for capital purchases. All actual expenses shown in this account will be expensed in an asset account of the C&RC Fund and depreciated over the useful life of the asset.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
54-00-000-??????-000					
360053 Transfer from C&RC Fund	$ 860,729	$ 1,058,657	$ 731,007	$ 1,114,260	$ 824,958
360602 Depreciation Credit	197,154	186,012	205,000	197,345	205,000
Total Revenue	**$ 1,057,883**	**$ 1,244,669**	**$ 936,007**	**$ 1,311,605**	**$ 1,029,958**

C&RC CAPITAL PROJECTS ACCOUNT (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenses					
C&RC Administration					
54-50-501-500600-???					
001 Comm. Room Furniture	$ -	$ 18,103	$ 15,000		$ 5,000
097 Building Logo	-	-	-		30,000
098 General Furniture	4,456	7,201	5,000	4,588	15,000
099 Computer Equipment	-	-	100,500	80,000	239,000
Total C&RC Administration	**$ 4,456**	**$ 25,304**	**$ 120,500**	**$ 84,588**	**$ 289,000**
C&RC Fitness					
54-50-501-500600-???					
301 Arc Trainers	$ 7,038	$ -	$ -	$ 2,949	$ -
302 Treadmills	19,070	-	-	-	56,400
303 Ellipticals	29,640	-	18,000	18,000	32,000
304 Upright Bikes	3,039	-	-	-	-
305 Step Mill	11,498	11,298	14,000	14,000	-
306 Other Cardio Equipment	-	-	5,000	-	-
320 Keiser M3 Cycling Bikes	-	-	-	-	-
321 Expresso Bikes	-	-	-	-	25,000
Total C&RC Fitness	**$ 70,285**	**$ 11,298**	**$ 37,000**	**$ 34,949**	**$ 113,400**
C&RC Aquatics					
54-50-501-500600-???					
401 Chaise Lounge Chairs	$ 5,292	$ -	$ 5,000	$ 5,000	$ 5,000
420 Swim Suit Dryer	-	-	-	-	3,500
421 Pool Equipment	2,339	5,038	17,800	15,000	33,000
422 Pool Lighting	-	41,500	-	-	-
Total C&RC Aquatics	**$ 7,631**	**$ 46,538**	**$ 22,800**	**$ 20,000**	**$ 41,500**
C&RC Maintenance					
54-50-501-500600-???					
501 JLG Scissors Lift	$ -	$ -	$ 20,000	$ 20,000	$ -
502 Emergency Generator	-	-	-	-	-
503 Floor & Gym Scrubber	-	-	15,000	-	10,000
504 Lobby Lights	-	-	-	-	-
505 Water Softner & Iron Remover	-	-	-	-	-
506 Flooring Replacement	-	-	50,000	50,000	150,000
507 Facility Painting	-	-	10,000	10,000	15,000
508 Other General Equipment	-	-	47,000	40,000	65,000
Total C&RC Maintenance	**$ -**	**$ -**	**$ 142,000**	**$ 120,000**	**$ 240,000**
Total Expenses	**$ 82,372**	**$ 83,140**	**$ 322,300**	**$ 259,537**	**$ 683,900**

SUPPLEMENTARY INFORMATION

In 2008, the Township of Upper St. Clair issued a General Obligation Bond to finance the construction of the Community & Recreation Center. The debt service schedule related to the specific funds used for construction is detailed below.

2008 Bond Issue Community & Recreation Center Fund Portion					
Year of Maturity	Rate Coupon	Principal	Interest	Remarketing Fees	Annual Debt Service
2015	3.280%	434,277	640,375	37,648	1,112,300
2016	3.280%	444,535	625,963	36,781	1,107,279
2017	3.280%	461,633	611,102	35,880	1,108,614
2018	3.280%	482,150	595,624	34,940	1,112,714
2019	3.280%	495,828	579,585	33,973	1,109,386
2020	3.280%	512,925	563,041	32,974	1,108,940
2021	3.280%	530,023	545,937	31,940	1,107,900
2022	3.280%	553,959	528,160	30,860	1,112,978
2023	3.280%	574,476	509,653	29,739	1,113,869
2024	3.280%	591,574	490,530	28,586	1,110,689
2025	3.280%	612,091	470,790	27,392	1,110,273
2026	3.280%	629,188	450,433	26,165	1,105,786
2027	3.280%	656,544	429,347	24,885	1,110,776
2028	3.280%	677,061	407,476	23,564	1,108,101
2029	3.280%	700,998	384,876	22,197	1,108,071
2030	3.280%	724,934	361,490	20,784	1,107,209
2031	3.280%	752,290	337,264	19,317	1,108,871
2032	3.280%	1,354,122	302,719	16,677	1,673,518
2033	3.280%	1,559,292	254,939	13,636	1,827,867
2034	3.280%	1,617,424	202,841	10,482	1,830,746
2035	3.280%	1,672,136	148,892	7,221	1,828,249
2036	3.280%	889,070	106,888	5,488	1,001,446
2037	3.280%	1,381,478	69,651	2,794	1,453,923
2038	3.280%	1,432,771	23,497	-	1,456,268
	Total	**$ 19,740,774**	**$ 9,641,071**	**$ 553,925**	**$ 29,935,770**

***Interest and remarketing fees are variable and subject to increase. The schedule presented shows the anticipated market conditions for bond payments. In 2015, the impact of the variable interest rate on C&RC Fund interest payments is expected to be $115,067 higher than indicated on the schedule.**

TRI-COMMUNITY SOUTH EMS FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 99,985	$ 99,981	$ 99,981	$ 99,981	$ 99,981
Revenue	3,183,396	2,979,761	2,927,000	3,068,700	2,967,000
Expenditures	(3,183,400)	(2,979,761)	(2,927,000)	(3,068,700)	(2,967,000)
Ending Fund Balance	**$ 99,981**	**$ 99,981**	**$ 99,981**	**$ 99,981**	**$ 99,981**

TRI-COMMUNITY SOUTH EMS OVERVIEW

The Tri-Community South Emergency Medical Services (TCS EMS) Fund is a fund jointly operated by the Township of Upper St. Clair, South Park Township, and the Municipality of Bethel Park. This fund pays all expenses related to the ambulance program. TCS EMS revenue consists of annual subscriptions, non-subscriber and subscriber medical charges, third party billings, and non-emergency transport fees. Under the third party Agreement governing the program, the Township of Upper St. Clair acts as the system's treasurer and manages the funds' activities in the same manner in which it treats its own funds.

The Department of Health is the lead agency for emergency medical services in the Commonwealth of Pennsylvania. The Department's Bureau of Emergency Medical Services (BEMS) is responsible for the statewide development and coordination of a comprehensive system to prevent and reduce premature death and disability.

Pennsylvania's Emergency Medical Services system is defined by the EMS Act of 1985 (Act 45) Pa C.S. §6921-6938, updated as of 2009. Tri-Community South EMS falls under the Emergency Medical Services Institute (EMSI), one of 16 regional EMS Councils in the Commonwealth of Pennsylvania.

Tri-Community South Emergency Medical Services operates 24-hours per day, seven (7) days per week in providing emergency medical care to the residents of Bethel Park, South Park, Upper St. Clair and Allegheny County South Park. In addition, TCS EMS provides mutual aid to areas surrounding these communities. To provide these services, TCS EMS maintains a fleet of six (6) ambulances, one (1) medical command vehicle and one (1) medical response vehicle. Each ambulance and the medical command vehicle contain state-of-the-art medical equipment required by the PA Department of Health to provide Emergency Medical Services. Tri-Community South EMS paramedics/EMT's provide ALS and BLS care and transport to local community hospitals and specialty hospitals.

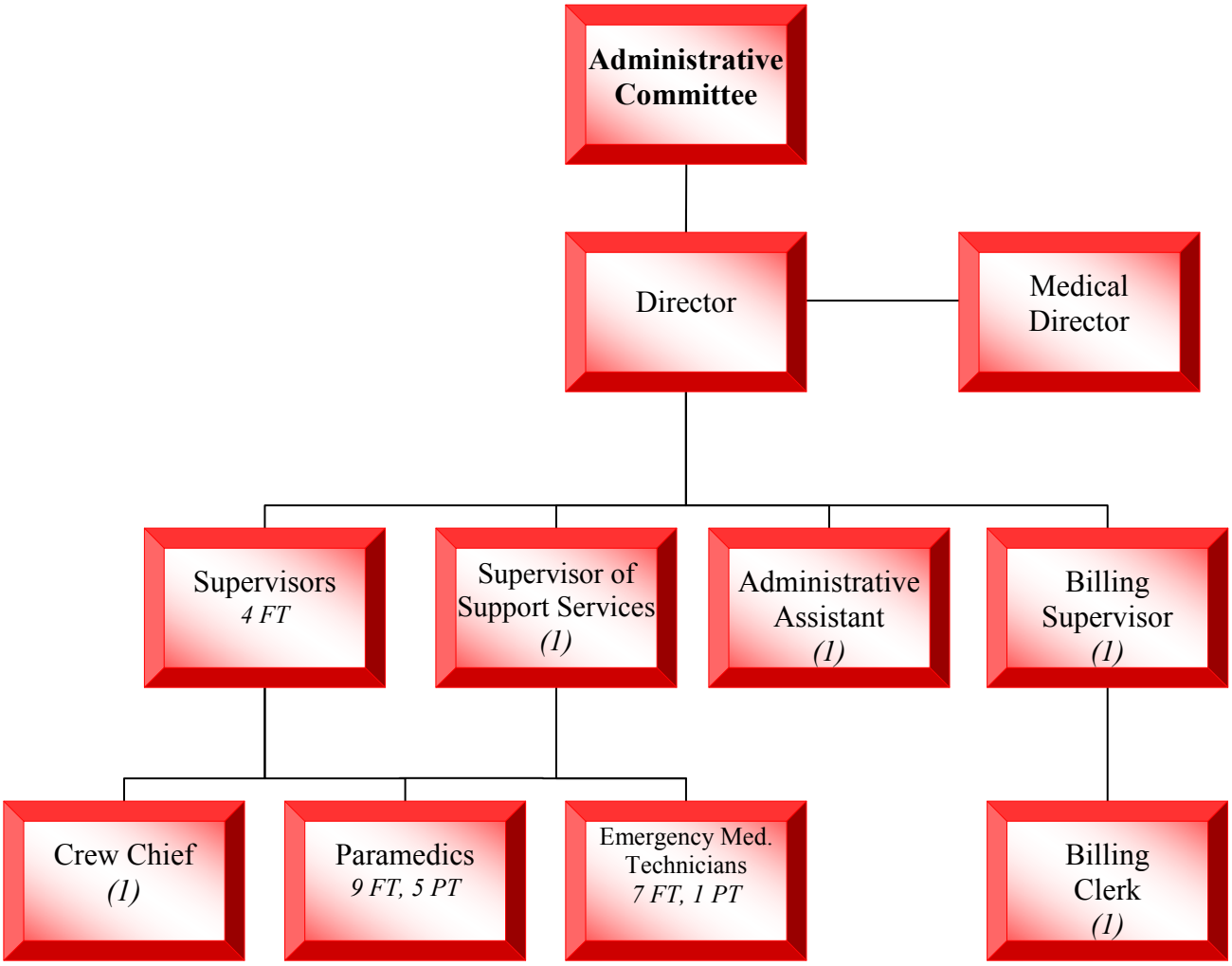
DEPARTMENT STATISTICS AND BENCHMARKS

The number of calls for service and transports provided by the system for the past several years is summarized below:

Category	2007	2008	2009	2010	2011	2012	2013	Oct-14
Calls for Service	6,678	6,687	6,496	6,616	6,850	7,052	6,584	5,640
Transports	5,163	5,172	5,105	5,322	5,444	5,566	6,353	5,414
Advanced Life Support	4,000	3,939	3,886	3,981	3,901	4,064	3,662	3,199
Basic Life Support	1,163	1,233	1,219	1,350	1,543	1,501	1,459	1,306
Non-Emergency Transports	224	157	139	131	113	62	41	45

DEPARTMENT ORGANIZATIONAL STRUCTURE

The Tri-Community South Emergency Medical Services is staffed by a Director, one (1) full-time Administrative Assistant, one (1) full-time Billing Supervisor, one (1) full-time Billing Clerk, four (4) Paramedic Supervisors, one (1) Paramedic Crew Chief, and nine (9) full-time Paramedics, seven (7) full-time Emergency Medical Technicians, five (5) part-time Paramedics, and one (1) part-time Emergency Medical Technician.



PROGRAM REVENUE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
90-00-000-??????-000					
320400 Subscriptions	$ 449,966	$ 451,804	$ 462,000	$ 460,000	$ 465,000
355710 Non-Subscriber Billings	1,573,160	1,436,905	1,400,000	1,500,000	1,425,000
356720 Subscriber Billings	930,076	857,730	855,000	900,000	870,000
360013 PA State Pension Grant	62,471	62,072	64,000	62,000	64,000
367006 CPR Program Fees	55,069	42,823	40,000	41,500	40,000
367007 CPR Material Reimbursements	36,891	40,169	32,000	50,000	33,000
367021 NETS Revenue	14,178	12,310	12,000	15,500	11,000
367072 Outside Detail	29,379	30,439	20,000	8,000	20,000
380022 Employee Health Ins. Reimb.	-	9,122	10,000	12,700	10,000
380890 Donations	26,365	27,339	26,000	10,000	24,000
380099 Miscellaneous Revenue	5,841	9,049	6,000	9,000	5,000
Total Revenue	**$ 3,183,396**	**$ 2,979,761**	**$ 2,927,000**	**$ 3,068,700**	**$ 2,967,000**

PROGRAM EXPENDITURES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures					
90-20-204-500???-000					
Personal Services					
101 Full-Time Wages	$ 1,249,448	$ 1,292,155	$ 1,346,150	$ 1,250,000	$ 1,373,073
111 Overtime Wages	55,303	55,570	60,000	64,000	60,000
120 Part-Time Wages	67,898	77,305	76,000	79,000	77,520
153 Holiday Pay	42,481	44,381	46,000	46,200	46,920
161 Continuing Education	2,034	1,762	3,000	1,500	3,500
162 Group Life Insurance	7,755	6,316	8,000	6,600	8,000
163 Medical Insurance	342,601	354,344	375,000	340,000	375,000
164 Workers' Compensation	102,842	81,075	100,542	100,000	83,646
165 Unemployment Compensation	-	-	2,000	4,700	3,000
166 Pension Costs	68,722	69,591	71,800	71,800	73,176
167 Long-term Disability Insurance	5,872	3,572	4,200	3,500	4,200
172 Outside Detail	24,055	24,019	20,000	29,725	20,000
198 Social Security Expense	109,775	112,505	119,275	113,451	122,064
Total Personal Services	$ 2,078,786	$ 2,122,595	$ 2,231,967	$ 2,110,476	$ 2,250,099

PROGRAM EXPENDITURES (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Contractual Services					
210 Professional Services-Legal	$ 15,595	$ 69,142	$ 50,000	$ 35,000	$ 50,000
220 Liability Insurance	41,031	31,637	45,170	45,000	46,000
222 Vehicle Insurance	20,642	15,132	18,050	18,300	18,600
232 Conference & Training Expense	1,634	6,276	6,000	750	6,000
240 Water and Sewerage	3,183	3,684	4,000	4,100	4,300
241 Natural Gas	1,812	2,254	3,200	4,600	4,000
242 Electricity	12,377	9,985	12,500	11,500	12,000
243 Telephone	8,901	8,627	12,000	9,000	11,000
254 Vehicle Repairs & Maintenance	7,236	3,929	10,000	5,500	10,000
255 Building Repairs & Maintenance	4,827	5,385	8,500	5,750	8,500
257 Radio & Other Equip. Mte	5,623	2,455	4,000	500	3,500
265 Equipment Rental	11,857	11,959	13,500	24,000	16,000
270 CPR Instruction Pay	9,152	7,343	8,000	12,600	14,600
275 Volunteer Reimbursement	-	-	100	-	100
278 Postage	6,056	7,903	8,500	8,800	9,000
280 Travel & Mileage Expense	4,146	7,301	4,500	2,000	4,000
281 CPR Mileage Reimbursement	-	-	500	-	500
289 Administrative Services	35,000	35,000	50,000	50,000	50,000
290 Other Contractual Services	51,721	45,542	47,000	54,000	50,000
291 Subscription Services	20,850	20,916	23,000	12,000	26,000
Total Contractual Services	$ 261,643	$ 294,469	$ 328,520	$ 303,400	$ 344,100
Commodities					
301 Expendable Office Supplies	$ 5,677	$ 4,928	$ 6,000	$ 5,900	$ 6,000
304 Publicity Materials	-	84	2,500	1,500	2,500
307 Ambulance Equip. Supplies	1,600	532	7,000	1,200	5,000
308 CPR Program Supplies	35,743	43,900	35,000	46,000	40,000
314 Medical Supplies	7,623	6,769	8,000	8,070	8,200
328 Maintenance Supplies	910	1,615	2,000	1,500	2,000
340 Vehicle Supplies	21,145	11,145	20,000	10,200	20,000
341 Fuels and Lubricants	50,833	52,329	45,000	36,400	45,000
351 Clothing Allowance	7,687	6,568	15,000	13,500	15,000
390 Other Supplies	5,162	5,399	15,000	4,500	15,000
Total Commodities	$ 136,380	$ 133,270	$ 155,500	$ 128,770	$ 158,700

PROGRAM EXPENDITURES (Continued)

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Debt Service Payments					
531 Capital Note Payments	$ 137,746	$ 137,746	$ -	$ -	$ -
Total Debt Service Payments	$ 137,746	$ 137,746	$ -	$ -	$ -
Capital Equipment Transfer					
903 Transfer to Capital Reserve	$ 568,845	$ 291,681	$ 211,013	$ 526,054	$ 214,101
Total Capital Equipment	$ 568,845	$ 291,681	$ 211,013	$ 526,054	$ 214,101
Total Expenditures	**$ 3,183,400**	**$ 2,979,761**	**$ 2,927,000**	**$ 3,068,700**	**$ 2,967,000**

BUDGETARY COMMENT

The 2015 Budget is $40,000 or 1.37% more than the 2014 Budget. The increase is due mainly to increases in personnel services for 2015.

SUPPLEMENTARY INFORMATION

Tri-Community South EMS Vehicles

	Asset Tag	Year	Make	Model	Mileage (10-01-2014)	Age in Years	Condition	Anticipated Replacement Year
Ambulances								
1	2012 007	2011	Ford	AMB	42,434	4	Good	TBD per Adm Committee
2	2012 008	2011	Ford	AMB	35,126	4	Good	TBD per Adm Committee
3	2012 009	2011	Ford	AMB	41,927	4	Good	TBD per Adm Committee
4	2013 016	2013	Ford	AMB	25,400	2	Good	TBD per Adm Committee
5	2013 017	2013	Ford	AMB	21,230	2	Good	TBD per Adm Committee
6	2013 018	2013	Ford	AMB	21,234	2	Good	TBD per Adm Committee
Other Emergency Vehicles								
1	2007 075	2007	Chevy	Suburban	28,669	8	Good	TBD per Adm Committee
2	2002 066	2003	Chevy	Suburban	48,239	12	Fair	TBD per Adm Committee

TRI-COMMUNITY SOUTH EMS

CAPITAL RESERVE FUND

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ 2,292,306	$ 2,559,462	$ 1,693,354	$ 1,693,354	$ 2,110,490
Revenue	591,869	337,700	238,422	550,054	240,901
Expenditures	(324,713)	(1,203,808)	(106,218)	(132,918)	(85,000)
Ending Fund Balance	**$ 2,559,462**	**$ 1,693,354**	**$ 1,825,558**	**$ 2,110,490**	**$ 2,266,391**

TRI-COMMUNITY SOUTH EMS CAPITAL IMPROVEMENTS OVERVIEW

The Tri-Community South EMS Capital Reserve Fund was started in December 1987 with an initial transfer from the Tri-Community South EMS Fund. The purpose of the Fund is to accumulate resources for future capital equipment purchases, including ambulances, radios and other equipment.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
91-00-000-??????-000					
345001 Interest Revenue	$ 724	$ 679	$ 800	$ 400	$ 800
360004 AHA Grant	5,938	-	-	-	-
360005 PA VFC Grant	-	6,547	6,000	6,000	6,000
360007 EMSOF Grant	5,219	2,698	2,609	-	-
360009 Transfer from TCS EMS Fund	568,845	291,681	211,013	526,054	214,101
360012 Bethel Park Donation-RAD	9,965	15,697	8,000	1,000	8,000
360013 South Park Donation-RAD	1,178	3,514	2,000	1,000	2,000
360014 Upper St. Clair Donation-RAD	-	16,885	8,000	15,600	10,000
Total Revenue	**$ 591,869**	**$ 337,700**	**$ 238,422**	**$ 550,054**	**$ 240,901**
Expenditures					
91-20-206-500???-000					
401 Medical Equipment	$ 37	$ -	$ 5,000	$ -	$ 5,000
402 Vehicles/Ambulances	275,554	314,729	-	-	-
403 Life Paks	31,373	41,822	-	24,000	10,000
404 Computer Equipment	5,937	14,266	20,000	20,000	40,000
405 Furniture	-	-	2,000	1,000	2,000
406 Copier Equipment	-	-	15,000	15,000	-
415 EMSOF Grant Equipment	11,812	8,216	5,218	5,218	-
416 VFC Grant Equipment	-	7,424	8,000	17,700	8,000
420 EMS Base & Security Renovations	-	-	51,000	50,000	20,000
431 Capital Note Prepayment	-	817,351	-	-	-
Total Expenditures	**$ 324,713**	**$ 1,203,808**	**$ 106,218**	**$ 132,918**	**$ 85,000**

BUDGETARY COMMENT

In 2015, TCS plans to continue upgrades to the EMS base & new computer equipment for the building.

SINKING FUNDS

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	3,364,532	3,285,656	3,173,663	3,173,848	3,172,206
Expenditures	(3,364,532)	(3,285,656)	(3,173,663)	(3,173,848)	(3,172,206)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROGRAM OVERVIEW

A Sinking Fund is required by the Local Unit Debt Act (Act 185 of 1972) for the payment of principal and interest of local debt. The repayment of debt directly from the General Fund or some other operating fund is not allowed by this state law. Under the law; funds must first be transferred from the operating fund to the sinking fund; then sinking fund in turn makes payment to the debt holder. The Township operates one sinking fund for each debt issue, which includes the General Obligation Bond Issues of 2008, 2009, 2011 and 2012.

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenue					
Transfer from General Fund	$ 1,201,202	$ 1,150,657	$ 1,146,498	$ 1,164,898	$ 1,133,015
Transfer from Sanitary Sewer Fund	942,022	923,553	832,646	832,341	849,472
Transfer from Boyce Mayview C&RC Fund	1,221,308	1,211,446	1,194,519	1,176,609	1,189,719
Total Revenue	**$ 3,364,532**	**$ 3,285,656**	**$ 3,173,663**	**$ 3,173,848**	**$ 3,172,206**
Expenditures					
2006 General Obligation Bonds-Principal	-	-	-	-	-
2007 General Obligation Bonds-Principal	89,251	-	-	-	-
2008 General Obligation Bonds-Principal	570,000	595,001	610,000	610,000	635,001
2009 General Obligation Bonds-Principal	605,000	620,000	630,000	630,000	650,000
2010 General Obligation Note-Principal	-	-	-	-	-
2011 General Obligation Bonds-Principal	70,000	70,000	75,000	75,000	75,000
2012 General Obligation Bonds-Principal	-	-	5,000	5,000	5,000
2006 General Obligation Bonds-Interest	-	-	-	-	-
2007 General Obligation Bonds-Interest	58,329	-	-	-	-
2008 General Obligation Bonds-Interest	1,307,825	1,263,270	1,132,766	1,132,951	1,104,545
2009 General Obligation Bonds-Interest	162,145	149,120	133,820	133,820	116,645
2010 General Obligation Note-Interest	-	-	-	-	-
2011 General Obligation Bonds-Interest	308,795	307,832	306,670	306,670	305,657
2012 General Obligation Bonds-Interest	193,187	280,433	280,407	280,407	280,358
Total Expenditures	**$ 3,364,532**	**$ 3,285,656**	**$ 3,173,663**	**$ 3,173,848**	**$ 3,172,206**

BUDGETARY COMMENT

Total estimated debt payments for 2014 have decreased by $1,457 from the 2014 Budget primarily due to decreasing interest payments.

DEBT AND DEBT LIMITS

The following table shows the net debt of the Township as of December 31, 2014 including premiums and discounts:

Electoral Debt	$ -
Nonelectoral Debt	
General Obligation Bonds of 2008	28,865,000
General Obligation Bonds of 2009	4,200,000
General Obligation Bonds of 2011 (Non-Taxable)	9,990,000
General Obligation Bonds of 2012	9,920,000
Total Nonelectoral Debt	**52,975,000**
Add: Lease Rental Debt	-
Total Gross Indebtedness	**52,975,000**
Less: Debt Excluded as self-liquidating or separately stated pursuant to §8242(a) of the Debt Act	(14,990,866)
Net Nonelectoral and Lease Rental Debt	**$ 37,984,134**

The statutory debt limit of the Township is calculated under the Debt Act as a percentage of the Township's "Borrowing Base." The Borrowing Base is defined as the arithmetic average of "Total Revenues" (as defined by the Debt Act) for the three fiscal years ended next preceding the date of incurring debt. The Township calculated Borrowing Base as reported in the 2013 Comprehensive Annual Financial Report is as follows:

Arithmetic Average (Borrowing Base)	**$ 28,891,315**

The debt limits of the Township are therefore as follows:

Type of Debt Limit	Legal Limit	Net Debt Outstanding	Remaining Capacity
Nonelectoral Debt Limit (250% of Borrowing Base)	$ 72,228,288	$ 37,984,134	$ 34,244,154
Nonelectoral and Lease Rental Debt Limit (350% of Borrowing Base)	$ 101,119,603	$ 37,984,134	$ 63,135,469

TOWNSHIP BOND OBLIGATIONS OVERVIEW

1. General Obligation Bonds of 2008

In March 2008, the Township issued $32,300,000 in general obligation bonds to fund various mandated and essential capital projects, which included the following:

A. Sanitary Sewer Consent Order projects as agreed upon by the Township with the Allegheny County Health Department
B. Construction Management, Engineering, and Architect Fees associated with the construction of the Boyce Mayview Community & Recreation Center
C. Construction costs associated with the construction of the Boyce Mayview Community & Recreation Center
D. Construction Management, Engineering, and Construction costs for the construction of a Public Works Annex Building at Boyce Mayview Park
E. Sidewalk improvements along Ft. Couch Road
F. Morton Field and Parking Improvements
G. Construction of the Mayview Road HOP turning lane
H. Improvements along Morrow Road

2. General Obligation Bonds of 2009

In December 2009, the Township issued $7,010,000 in general obligation bonds to refund the remaining portion of the 2003 General Obligation Bonds of which $6,805,000 was outstanding. The bonds bear coupon interest rates between 2.00% and 3.35%.

3. General Obligation Bonds of 2011

On November 15, 2011, the Township elected to call all bonds associated with the 2006 general obligation bond issue and refund them with 2011 general obligation bonds. The Township refunded the 2006 general obligation bond issue with one set of taxable bonds for $210,000 and one set of tax-exempt bonds for $9,995,000. The taxable bonds bear coupon interest rates between 1.25-1.75% and the principal will be paid by 2014. The tax exempt bonds bear coupon interest rates between 1.00-3.80% and the principal will be paid by 2033.

4. General Obligation Bonds of 2012

In February 2012, the Township issued $9,925,000 in general obligation bonds to refund the remaining portion of the 2007 general obligation bond issue. The bonds bear coupon interest rates between 1.00-3.60% and the principal will be paid by 2036.

LONG-TERM DEBT SCHEDULES

TOWNSHIP OF UPPER ST. CLAIR
RETIREMENT OF PRINCIPAL
AS OF DECEMBER 31, 2015

Bond Series	Unpaid Principal Balance 12.31.14	2014 Principal Retirement General Fund	2014 Principal Retirement Sanitary Sewer Fund	2014 Principal Retirement C&RC Fund	Unpaid Principal Balance 12.31.15
2008 General Obligation Bonds	28,865,000	93,790	106,934	434,277	28,230,000
2009 General Obligation Bonds	4,200,000	435,000	215,000	-	3,550,000
2011 GOB (Taxable)	70,000	55,000	15,000	-	-
2011 GOB (Non-Taxable)	9,990,000	50,000	25,000	-	9,915,000
2012 General Obligation Bonds	9,920,000	-	5,000	-	9,915,000
Total Long Term Debt-Principal	**$ 53,045,000**	**$ 633,790**	**$ 366,934**	**$ 434,277**	**$ 51,610,000**

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LONG-TERM DEBT SCHEDULES (Continued)

I. BONDED INDEBTEDNESS

Issue:	2008 General Obligation Bond Issue
Date:	March 6, 2008
Principal Amount:	$ 32,300,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Capital equipment and improvements to Township buildings, roads, sewers, and parks.

2008 Bond Issue
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Remarketing Fees	Annual Debt Service
2015	3.280%	635,000	936,358	55,049	1,626,407
2016	3.280%	650,000	915,284	53,781	1,619,065
2017	3.280%	675,000	893,554	52,464	1,621,018
2018	3.280%	705,000	870,922	51,090	1,627,012
2019	3.280%	725,000	847,470	49,676	1,622,146
2020	3.280%	750,000	823,280	48,214	1,621,494
2021	3.280%	775,000	798,270	46,703	1,619,973
2022	3.280%	810,000	772,276	45,123	1,627,399
2023	3.280%	840,000	745,216	43,485	1,628,701
2024	3.280%	865,000	717,254	41,798	1,624,052
2025	3.280%	895,000	688,390	40,053	1,623,443
2026	3.280%	920,000	658,624	38,259	1,616,883
2027	3.280%	960,000	627,792	36,387	1,624,179
2028	3.280%	990,000	595,812	34,456	1,620,268
2029	3.280%	1,025,000	562,766	32,457	1,620,223
2030	3.280%	1,060,000	528,572	30,391	1,618,963
2031	3.280%	1,100,000	493,148	28,246	1,621,394
2032	3.280%	1,980,000	442,636	24,385	2,447,021
2033	3.280%	2,280,000	372,772	19,939	2,672,711
2034	3.280%	2,365,000	296,594	15,327	2,676,921
2035	3.280%	2,445,000	217,710	10,559	2,673,269
2036	3.280%	1,300,000	156,292	8,024	1,464,316
2037	3.280%	2,020,000	101,844	4,085	2,125,929
2038	3.280%	2,095,000	34,358	-	2,129,358
	Total	**$ 28,865,000**	**$ 14,097,194**	**$ 809,951**	**$ 43,772,145**

***Interest and Remarketing fees are variable and subject to increase. The schedule presented shows the anticipated market conditions for bond payments. In 2015, the total impact of the variable interest rate and remarketing fees on interest payments is expected to be $168,187 higher than indicated on the schedule.**

LONG-TERM DEBT SCHEDULES (Continued)

II. BONDED INDEBTEDNESS

Issue:	2009 General Obligation Bond Issue
Date:	December 16, 2009
Principal Amount:	$ 7,010,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding a portion of the 2003 General Obligation Bond Issue.

2009 Bond Issue
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	3.000%	$ 650,000	$ 116,645	$ 766,645
2016	2.600%	670,000	98,185	768,185
2017	2.850%	685,000	79,714	764,714
2018	3.000%	710,000	59,303	769,303
2019	3.200%	730,000	36,972	766,972
2020	3.350%	755,000	12,646	767,646
	Total	**$ 4,200,000**	**$ 403,465**	**$ 4,603,465**

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LONG-TERM DEBT SCHEDULES (Continued)

III. BONDED INDEBTEDNESS

Issue:	2011 General Obligation Bond Issue
Date:	November 15, 2011
Principal Amount:	$ 9,995,000 (Non-Taxable Bonds), $ 210,000 (Taxable Bonds)
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2006 General Obligation Bond Issue.

2011 Bond Issue (Non-Taxable Bonds)
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ 75,000	$ 305,657	$ 380,657
2016	1.250%	80,000	304,783	384,783
2017	1.500%	80,000	303,682	383,682
2018	1.800%	80,000	302,363	382,363
2019	2.000%	85,000	300,792	385,792
2020	2.250%	90,000	298,930	388,930
2021	2.450%	865,000	287,321	1,152,321
2022	2.600%	895,000	265,090	1,160,090
2023	2.750%	910,000	240,943	1,150,943
2024	3.000%	940,000	214,330	1,154,330
2025	3.100%	965,000	185,272	1,150,272
2026	3.200%	1,000,000	154,315	1,154,315
2027	3.300%	1,035,000	121,238	1,156,238
2028	3.400%	1,070,000	85,970	1,155,970
2029	3.600%	340,000	61,660	401,660
2030	3.600%	350,000	49,240	399,240
2031	3.800%	365,000	36,005	401,005
2032	3.800%	375,000	21,945	396,945
2033	3.800%	390,000	7,410	397,410
	Total	**$ 9,990,000**	**$ 3,546,946**	**$ 13,536,946**

LONG-TERM DEBT SCHEDULES (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2012 General Obligation Bond Issue
Date:	February 6, 2012
Principal Amount:	$ 9,925,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2007 General Obligation Bond Issue.

2012 Bond Issue
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2015	1.000%	$ 5,000	$ 280,358	$ 285,358
2016	1.000%	20,000	280,232	300,232
2017	3.000%	270,000	276,083	546,083
2018	1.200%	275,000	270,382	545,382
2019	1.450%	280,000	266,703	546,703
2020	1.625%	280,000	262,397	542,397
2021	1.850%	325,000	257,116	582,116
2022	2.000%	320,000	250,910	570,910
2023	2.100%	340,000	244,140	584,140
2024	2.200%	350,000	236,720	586,720
2025	2.625%	355,000	228,211	583,211
2026	2.625%	365,000	218,761	583,761
2027	2.625%	370,000	209,114	579,114
2028	3.000%	385,000	198,482	583,482
2029	3.000%	1,160,000	175,308	1,335,308
2030	3.000%	1,195,000	139,982	1,334,982
2031	3.100%	1,230,000	102,993	1,332,993
2032	3.450%	355,000	77,804	432,804
2033	3.450%	140,000	69,265	209,265
2034	3.450%	610,000	56,327	666,327
2035	3.500%	635,000	34,692	669,692
2036	3.600%	655,000	11,790	666,790
	Total	**$ 9,920,000**	**$ 4,147,770**	**$ 14,067,770**

CHARTER PROVISIONS CONCERNING ANNUAL BUDGET

TOWNSHIP OF UPPER ST. CLAIR
CHARTER PROVISIONS CONCERNING ANNUAL BUDGET

ARTICLE IX
BUDGET AND FISCAL AFFAIRS

C-901. Fiscal year.

The fiscal year of the Township shall begin on the first day of January and end on the last day of December of each year.

C-902. Submission of budget and budget messages.

On or before the 1st day of November of each year, the Manager shall submit to the Board of Commissioners a proposed budget for the ensuing fiscal year and an accompanying message.

C-903. Budget message.

The Manager's accompanying budget message shall explain the budget both in fiscal terms and in terms of programs. It shall outline the proposed financial policies of the Township for the ensuing fiscal year; describe the important features of the budget; indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes; summarize the Township's debt position; and include such other material as the Manager deems desirable, or as the Board of Commissioners requests.

C-904. Budget.

A. The budget shall provide a complete financial plan of all Township funds and activities for the ensuing fiscal year and, except as required by this Charter, shall be in such form as the Manager deems desirable or the Board of Commissioners may require. In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classification by fund, organization, unit, program, purpose or activity, and object. The budget shall contain the following:

(1) It shall begin with a general summary of its contents.

(2) It shall show in detail all estimated income, indicating the existing and proposed tax levies, as well as other assessments, fees and charges.

(3) It shall show all proposed expenditures, including debt service, for the ensuing fiscal year.

(4) It shall show the number of proposed employees and the annual salary schedule in every job classification.

C-904. (Cont'd)

(5) It shall be so arranged as to show comparative figures for actual and estimated income, expenditures for the current fiscal year, and actual income and expenditures of the preceding fiscal year.

(6) It shall indicate proposed expenditures during the ensuing fiscal year-detailed by offices, departments and agencies, in terms of their respective work programs, and the methods of financing such expenditures.

(7) It shall indicate proposed capital expenditures during the ensuing fiscal year-detailed by offices, departments and agencies when practicable, and the proposed method of financing each such capital expenditure.

B. The total of proposed expenditures shall not exceed the total of estimated income.

C-905. Public record.

The annual budget shall be a public record and shall be available for public inspection during regular business hours after submission prior to public hearing, prior to adoption and after adoption.

C-906. Adoption of Budget.

A. Notice of hearing. The Board of Commissioners shall publish in one (1) or more newspapers of general circulation in the Township the general summary of the budget and a notice stating:

(1) The times and places where copies of the message and budget are available for inspection by the public, and

(2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

B. Amendment before adoption. After the public hearing, the Board of Commissioners may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit; but no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income.

C. Adoption. The Board of Commissioners shall adopt the budget on or before the last day of the last month of the fiscal year currently ending. If it fails to adopt the budget by this date, the amounts appropriated for current operation of the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Board of Commissioners adopts a budget for the ensuing fiscal year.

C-907. Amendment of Budget.

A. Supplemental appropriations. If during the fiscal year there are available for appropriation revenues in excess of those estimated in the budget, the Board of Commissioners by ordinance may make supplemental appropriations for the year up to the amount of such excess.

B. Emergency appropriations. To meet a public emergency affecting life, health, property or the public peace, the Board of Commissioners may make emergency appropriations. Such appropriations must be made by emergency ordinance by an affirmative vote of at least five (5) members. To the extent that there are no available unappropriated revenues to meet such appropriations, the Board of Commissioners may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time; but the emergency notes and renewals of any fiscal year next succeeding that in which the emergency appropriation was made.

C. Reduction of appropriations. If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Board of Commissioners without delay, indicate the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The Board of Commissioners shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one (1) or more appropriations.

D. Transfer of appropriations. At any time during the fiscal year, the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency; and, upon written request by the Manager, the Board of Commissioners may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

E. Limitations; effective date. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

C-908. Appropriations and levy.

Adoption of the budget and amendments shall constitute appropriations for the expenditures set forth therein, and shall constitute a levy of any property tax therein proposed.

FINANCIAL MANAGEMENT

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BUDGETARY POLICIES

FINANCIAL MANAGEMENT AND BUDGETARY POLICIES OVERVIEW

The Township of Upper St. Clair has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services, including the provision and maintenance of public facilities. Financial management and budgetary policies are adopted for the purpose of providing sound principles in planning the Township's current and future needs. Adherence to these policies has given assurance to the long-term stability and strong financial position of the Township.

The financial goals of the Township of Upper St. Clair are broad, fairly timeless statements of the financial position it seeks to attain. These goals are stated as follows:

- To preserve the quality of life in Upper St. Clair through the proper financial management of its resources and to fund a sufficient level of municipal services required for the maintenance of the Township's infrastructure.

- To have the ability to withstand local and regional economic shocks, to adjust to changes in the service requirements of our community, and to respond to changes in Federal, State and County priorities and funding as they affect the Township's residents.

- To maintain a good credit rating in the financial community to assure the Township's taxpayers that Township government is well managed and financially sound.

These financial and budgeting policies that follow are proposed to meet these goals.

OPERATING BUDGET POLICIES

1. The Township will maintain a balanced budget by paying for all current expenditures with current revenues and fund balance. The Township will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

2. The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

3. The budget will provide for adequate funding of all retirement plans and other employee benefits.

4. The Township will maintain a budgetary control system, to help it adhere to the budget.

5. The Township administration will prepare monthly reports of revenues and expenditures for the Board of Commissioners and Township Department Heads.

6. The Township will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.

OPERATING BUDGET POLICIES (Continued)

7. Where possible, the Township will integrate performance measurements, service level, and productivity indicators within the budget.

8. Enterprise funds for sanitary sewer and magazine operations as well as recreation programs in the General Fund are to be self-supporting. The membership and program fee structure of the Community & Recreation Center (C&RC) is to support 85% of all C&RC operating costs.

9. The Township will seek state and federal funds that are available for operating and capital projects.

10. The Township will encourage the delivery of services, in whole or in part, by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected.

11. The Township will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.

12. The Township will maintain an effective risk management program to minimize losses and reduce insurance costs.

13. The Township will seek arrangements to share services with other municipalities where cost reductions can be achieved and where the quality of service will not be endangered.

REVENUE POLICIES

1. The Township will strive to maintain a diversified and stable revenue base as protection from short-term fluctuations in any one revenue source.

2. The Township will strive to maintain the annual rate of property tax collections at 98%.

3. The Township will strive to reduce its reliance on intergovernmental revenue sources for operating purposes.

4. The Enterprise Funds will generate revenue sufficient to support the full direct and indirect costs of these funds.

5. The Township will establish all user charges and fees at a level related to full cost (operating, direct, indirect and capital) of providing the service.

6. The Township will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

CASH MANAGEMENT INVESTMENT POLICIES

1. The Township will deposit its moneys only in bank or trust companies located and authorized to do business in Pennsylvania; and authorized as an official Township depository by the Board of Commissioners.

2. The Township will invest its moneys only in accordance with the Township's Investment Policy adopted by the Board of Commissioners.

3. The Township administration will analyze the cash flow of all funds on a regular basis. Disbursements, collections, deposits and investments will be managed to ensure maximum cash availability.

4. The Township will pool cash from its various funds to obtain the maximum possible return on its investments. Interest will be credited to the source of the invested moneys.

5. The accounting system will provide regular information concerning cash positions and investment performance.

6. The Township will collect revenues aggressively, including past due bills of any type.

DEBT MANAGEMENT POLICIES

1. The Township will use long-term debt for only those capital improvements that cannot be readily financed from current revenues.

2. The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed.

3. The Township will encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

4. The Township will not issue notes to finance operating deficits.

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. The Township will prepare a five-year capital improvements program each year.

2. The Township will base all capital improvements on the Township's long-term needs in order to minimize future maintenance and replacement cost.

3. The Township will coordinate the development of the capital improvement program with the annual operating budget in order to maintain a reasonably stable total tax levy.

CAPITAL IMPROVEMENT PROGRAM POLICIES (Continued)

4. The Township will estimate and consider future maintenance needs for all new equipment and capital facilities prior to deciding to proceed with the project.

5. The Township will identify the funding source for each capital improvement prior to deciding to proceed with the project. Intergovernmental and private sources will be sought out and used as available to assist in financing capital improvements.

6. The Township will provide for the adequate maintenance of capital assets and equipment in the annual budget.

PURCHASING POLICIES

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the Township.

2. Purchases will be made in an impartial, economical, competitive, and efficient manner.

3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.

RESERVE POLICIES

1. The Township will maintain an adequate fund balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, or unanticipated revenue declines.

2. The Township will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level at least equal to 8% of the total General Fund Budget.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually.

2. The Township will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

ACCOUNTING MEASUREMENT

ACCOUNTING SYSTEMS

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BUDGETARY CONTROL

ACCOUNTING MEASUREMENT

Governmental Funds

Governmental fund budgets are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

Expenditures generally are recorded when a liability is incurred, as under the accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Budgeted Governmental Funds

General Fund
This is the operating fund of the Township. It accounts for all financial resources except those required to be accounted for in another fund.

State Liquid Fuels Tax Fund
State law requires a separate fund for the accounting of Liquid Fuels Tax monies. Revenues for this fund are derived from the State gasoline tax. For 2012, this fund provides additional resources to finance the annual street program.

Storm Sewer Improvement Fund
This fund is used to account for storm sewer improvement fees paid by developers and monies expended for storm water management projects. This fund is required by local ordinance.

Field Improvement Fund
This fund is used to account for the user fees and donations from the Upper St. Clair Athletic Association and the Township appropriations made for the renovation of existing ball fields and building of new ones. This fund is required by local ordinance.

Library Regional Asset District (RAD) Fund
This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve the Municipal Library. This fund is required by local ordinance.

Boyce Mayview Park RAD Fund
This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve Boyce Mayview Regional Park. This fund is required by local ordinance.

Capital Projects Fund
This fund accounts for costs of capital assets acquired for use in the Township for general government, public safety, public works, library or parks and recreation purposes. This fund is required by local ordinance.

Proprietary Funds

Proprietary fund budgets are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The accrual basis of accounting is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Proprietary funds distinguish *operating revenues and expenses* from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Township's enterprise funds are sewer usage charges, advertisement fees and membership fees. Operating expenses for the enterprise funds include cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses. Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

Budgeted Proprietary Funds

ENTERPRISE FUNDS

Sanitary Sewer Fund
This fund accounts for costs associated with providing sewage treatment and disposal service to all parts of the Township. This fund was established in 1985 by ordinance so that user fees could primarily fund the costs associated with regular system maintenance and Corrective Action Plan projects which were being instituted. This fund is required by local ordinance.

Township/School District Magazine Fund
This enterprise fund is used to account for all revenues and expenditures associated with operation of the Township's Magazine publication. The magazine is published four times a year, and the revenues generated from advertising fees cover all costs of publication. This fund is required by local ordinance.

Boyce Mayview Community & Recreation Center Fund
This fund is used to account for all revenues and expenditures for the operation of the Township's Community & Recreation Center (C&RC) located in Boyce Mayview Regional Park. Debt service payments for the construction of the C&RC are accounted for in this fund. This fund is required by local ordinance.

The Governmental Accounting Standards Board (GASB) Statement No. 62 is followed for private-sector standards of accounting and financial reporting. The basis of accounting defined for budgetary purposes in the aforementioned governmental and proprietary fund sections is also the same basis of accounting used in the Township's audited financial statements.

ACCOUNTING SYSTEMS

In developing and evaluating the Township's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use of or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

BUDGETARY CONTROL

An operating budget is legally adopted each year for the General Fund, State Liquid Fuels Tax Fund, Storm Sewer Improvement Fund, Field Improvement Fund, Library Regional Asset District Fund and Boyce Mayview Park Regional Asset District Fund (Special Revenue Funds), the General Obligation Bonds of 2008, 2009, 2011 and 2012 (Debt Service Funds), the Capital Projects Fund (Capital Projects Funds), the Sanitary Sewer Fund, the Township/School District Magazine Fund and the Boyce Mayview Community & Recreation Center Fund (Enterprise Funds) on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). No budgets were legally adopted for the Pension Trust Funds, the Library Endowment Fund or MATUSC (Special Revenue Funds).

Adoption of the budget by the Board of Commissioners constitutes approximations of the expenditures for the fiscal year and the budget is employed as a management control device during the year. Within the General Fund accounts, the Township manager is authorized to transfer budgeted amounts between operating departments provided that such transfers do not alter total expenditures approved by the Board of Commissioners. Therefore, in the General Fund, as in all other funds that have legally adopted budgets, the measurement level of control over expenditures is the surplus or deficit of the funds as a whole. Operating departments are charged with the maintenance of the budget for the department as a whole; however, operating departments may exceed the appropriation with the approval of the Township Manager. Any excess appropriations at the end of the fiscal year are not carried forward; but instead, lapse.

Budgetary control is maintained through a monthly line item review by disseminating monthly financial reports to all departments. Monthly reports are prepared for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to percent of current year.

APPENDIX A

PERSONNEL INFORMATION

STAFF LEVEL CHANGES – FULL TIME PERSONNEL

Department	2014 Staff Level	2015 Staff Level	Increase/(Decrease)
Administration	7	7	0

Explanation: No staff level changes expected in 2015.

Finance	3.5	3.5	0

Explanation: No staff level changes expected in 2015.

Information Technology	6	6	0

Explanation: No staff level changes expected in 2015.

Police	35	35	0

Explanation: No staff level changes expected in 2015.

Community Development	5	5	0

Explanation: No staff level changes expected in 2015.

Public Works - Administration	9	9	0
Public Works - Laborers	24	24	0

Explanation: No staff level changes expected in 2015.

Recreation	16.5	17.5	1

Explanation: Older Adult Coordinator was promoted from part-time to full-time status.

Library	9	9	0

Explanation: No staff level changes expected in 2015.

STAFF LEVEL CHANGES – PART-TIME PERSONNEL

Administration	0	0	0
Community Development	2	2	0
Public Works - Summer Laborers	17	17	0
Recreation	407	406	(1)
Library	23	22	(1)

FULL-TIME POSITIONS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
MANAGEMENT										
Township Manager	1	1	1	1	1	1	1	1	1	1
Assistant Township Manager/Director of Administration	1	1	1	1	1	1	1	1	1	1
Chief of Police	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	1	1	1	1	1	0
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Director of Planning and Community Development	0	0	0	0	1	1	1	1	1	1
Director of Information Technology	1	1	1	1	1	1	1	1	1	1
Director of the Library	1	1	1	1	1	1	1	1	1	1
Director of Recreation and Leisure Services	1	1	1	1	1	1	1	1	1	1
Deputy Director of Public Works	1	1	0	0	0	0	0	0	0	0
Director of Community Dev./Assistant Twp. Mgr.	1	1	1	1	0	0	0	0	0	0
Management Subtotal	**11**	**11**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**9**
ADMINISTRATION										
Executive Assistant - Office of the Township Manager	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	2	2	2	2	2	3	3	3	3	3
Office Assistant	1	1	1	1	1	1	1	1	1	1
Employee Benefit Specialist	0	0	1	0	0	0	0	0	0	0
Administration Subtotal	**4**	**4**	**5**	**4**	**4**	**5**	**5**	**5**	**5**	**5**
FINANCE										
Accounting Manager	0	1	1	1	1	1	1	1	1	1
Payroll and Finance Accountant	1	1	1	1	1	1	1	0	0	0
Payroll Accountant	0	0	0	0	0	0	0	1	1	1
Finance/Recreation Accountant	0	0	0	0	0	0	0	0.5	0.5	0.5
Finance Assistant	1	1	1	0	0	0	0	0	0	0
Finance Subtotal	**2**	**3**	**3**	**2**	**2**	**2**	**2**	**2.5**	**2.5**	**2.5**
INFORMATION TECHNOLOGY										
Database/Support Technician	1	1	1	1	1	1	1	0	0	0
Operations and Network Administrator	1	1	1	1	1	1	1	1	1	1
Public Access Television Coordinator	0	0	0	0	0	0	1	1	1	1
Public Safety Technician	0	0	0	0	0	0	0	0	1	1
Support Technician I	1	1	1	1	1	1	1	2	2	2
Information Technology Subtotal	**3**	**3**	**3**	**3**	**3**	**3**	**4**	**4**	**5**	**5**

FULL-TIME POSITIONS (Continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
POLICE										
Uniformed Police Officer	26	26	25	26	25	26	26	26	26	27
Police Dispatcher	4	4	4	4	3	4	4	4	4	4
Technical Services Coordinator	1	1	1	1	1	1	1	1	1	1
Records Coordinator	1	1	1	1	1	1	1	1	1	1
Confidential Secretary to the Chief of Police	1	1	1	1	1	1	1	1	1	1
Police Subtotal	**33**	**33**	**32**	**33**	**31**	**33**	**33**	**33**	**33**	**34**
COMMUNITY DEVELOPMENT										
Planning & Zoning Administrator	1	1	1	0	0	0	0	0	0	0
Planning & Zoning Coordinator	0	0	0	0	0	0	0	1	1	1
Chief Inspector	1	1	1	1	1	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1
Secretary - Director of Community Development	1	1	1	1	1	1	1	1	0	0
Department Secretary	1	1	1	1	2	2	1	1	1	1
Community Development Subtotal	**5**	**5**	**5**	**4**	**5**	**5**	**4**	**5**	**4**	**4**
PUBLIC WORKS ADMINISTRATION										
Superintendent of Operations	1	1	1	1	1	1	1	1	1	1
Superintendent of Projects	1	1	1	1	1	1	1	1	1	1
Superintendent of Public Improvements	1	1	1	1	1	1	1	1	1	1
Building/Grounds & Sustainability Administrator	0	0	0	0	1	1	1	1	1	1
Park & Forestry Administrator	0	0	0	0	0	1	1	1	1	1
Department Coordinator	0	1	1	1	1	1	1	1	1	0
Confidential Secretary to the Director of Public Works	1	1	1	1	1	1	1	1	1	1
Public Works Clerk	1	1	1	1	1	1	1	1	1	1
Superintendent of Parks/Buildings/Forester	1	1	1	1	0	0	0	0	0	0
Improvements Inspector/Technician	2	2	1	1	0	0	0	0	0	0
Department Secretary	0	0	0	0	0	0	0	0	0	1
Public Works Administration Subtotal	**8**	**9**	**8**	**8**	**7**	**8**	**8**	**8**	**8**	**8**
PUBLIC WORKS LABORERS										
Laborer	19	20	20	20	20	21	21	21	21	21
Mechanic	1	1	1	2	2	2	2	2	2	2
Working Foremen	3	3	3	1	0	0	0	0	0	0
Heavy Equipment Operator	0	0	0	1	1	1	1	1	1	1
Public Works Laborers Subtotal	**23**	**24**	**24**	**24**	**23**	**24**	**24**	**24**	**24**	**24**

FULL-TIME POSITIONS (Continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
RECREATION										
Assistant Director of Recreation and Leisure Services	0	0	1	1	1	1	1	1	1	1
Membership & Marketing Supervisor	0	0	1	1	1	1	1	1	1	1
C&RC Aquatics Supervisor	0	0	0	1	1	1	1	1	1	1
C&RC Building Maintenance Supervisor	0	0	0	1	1	1	1	1	1	1
C&RC Fitness Supervisor	0	0	0	1	1	1	1	1	1	1
C&RC Guest Relations Coordinator	0	0	0	1	1	1	1	1	1	1
C&RC Assistant Aquatics Supervisor	0	0	0	1	1	1	1	1	1	1
C&RC Membership Specialist	0	0	0	1	1	1	1	1	1	1
C&RC Group Exercise Coordinator	0	0	0	0	1	1	1	1	0	0
C&RC Exercise Psysiologist	0	0	0	2	1	1	1	0	1	1
C&RC Fitness Coordinator	0	0	0	0	0	0	0	1	1	1
C&RC Building Custodian (Attendant)	0	0	0	1	1	1	1	1	1	1
C&RC Maintenance Custodian (Attendant)	0	0	0	0	1	1	1	1	1	1
Community Program Coordinator	1	1	1	1	1	1	1	1	1	1
Assistant Programs and Older Adults Coordinator	0	0	0	0	0	0	0	0	0	1
Office Secretary	1	1	1	1	1	1	1	1	1	1
Payroll Accountant	0	0	0	0	0	0	0.5	0.5	0.5	0.5
C&RC Facility/Banquet Rental Coordinator	0	0	0	0	0	1	1	1	1	1
Recreation Subtotal	**2**	**2**	**4**	**13**	**14**	**15**	**15.5**	**15.5**	**15.5**	**16.5**
LIBRARY										
Head of Youth Services	1	1	1	1	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1	1	1	1	1
Head of Technical Services	1	1	1	1	1	1	1	1	1	1
Circulation Coordinator	1	1	1	1	1	1	1	1	1	1
Youth Services Library Specialist	0	0	1	1	1	1	1	1	1	1
Technical Services Assistant	1	1	1	1	1	1	1	1	1	1
Secretary to the Director of the Library	1	1	1	1	1	1	1	1	1	1
Reference Librarian	0	0	0	0	1	1	1	1	1	1
Acquisition Coordinator	1	1	0	0	0	0	0	0	0	0
Library Subtotal	**7**	**7**	**7**	**7**	**8**	**8**	**8**	**8**	**8**	**8**
Total Full-Time Positions	**98**	**101**	**101**	**108**	**107**	**113**	**114**	**115**	**114**	**115**

PART-TIME POSITIONS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ADMINISTRATION										
Department Secretary	1	1	1	1	1	1	1	0	0	0
COMMUNITY DEVELOPMENT										
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Department Secretary	1	1	0	0	0	0	1	0	1	1
PUBLIC WORKS SUMMER LABORERS										
Part-Time Seasonal	0	0	0	17	17	17	17	17	17	17
RECREATION										
Aquatics Part-Time Staff	0	0	0	58	64	73	73	100	100	100
Fitness Part-Time Staff	0	0	0	6	29	32	32	44	44	44
Guest Relations Part-Time Staff	0	0	0	18	25	33	33	36	36	36
Membership Part-Time Staff	0	0	0	3	6	5	5	15	15	15
Summer Seasonal Staff	0	0	0	49	63	50	50	90	90	90
Community Programs Part-Time Staff	0	0	0	96	100	105	105	120	120	120
Group Exercise Coordinator	0	0	0	0	0	0	0	0	1	1
Older Adult Coordinator	1	1	1	1	1	1	1	1	1	0
LIBRARY										
Acquisition Coordinator	0	0	1	1	1	1	1	1	1	0
Reference Librarians	5	5	9	7	5	5	5	7	7	5
Library Assistants	19	19	12	10	12	12	12	10	10	14
Library Pages	6	6	10	8	3	3	0	0	0	0
Library Specialists	0	0	5	3	4	4	4	5	5	0
Youth Services Library Specialist	0	0	0	0	0	0	0	0	0	3
Total Part-Time Personnel	**33**	**34**	**34**	**279**	**332**	**343**	**341**	**447**	**449**	**447**

NON-CONTRACTUAL SALARY & WAGE SCALE

Department	Position	Pay Grade	Minimum	Maximum
Administration	Township Manager	1	123,472	172,857
Administration Police	Assistant Township Manager/Director of Administration Chief of Police	2	101,207	141,688
Finance Public Works Recreation	Director of Finance Director of Public Works Director of Recreation and Leisure Services	3	82,954	116,139
Community Development Information Technology Library Public Works Public Works Public Works	Director of Planning and Community Development Director of Information Technology Director of the Library Superintendent of Public Improvements Superintendent of Operations Superintendent of Projects	4	67,999	95,197
Finance Police Public Works Recreation Recreation	Accounting Manager Technical Services Coordinator Building/Grounds & Sustainability Administrator Assistant Director of Recreation and Leisure Services Services/Facility Supervisor	5	55,734	78,027
Administration Community Development Community Development Information Technology Library Public Works Recreation	Executive Assistant - Office of the Township Manager Chief Inspector Planning & Zoning Coordinator Operations and Network Administrator Head of Youth Services Park & Forestry Administrator Membership & Marketing Supervisor	6	45,686	63,961
Administration Finance Finance Community Development Community Development Information Technology Library Library Recreation Recreation Recreation Recreation Recreation	Administrative Assistant Finance/Recreation Accountant Payroll Accountant Fire Marshal Code Enforcement Officer Public Access Television Coordinator Head of Technical Services Youth Services Librarian C&RC Aquatics Supervisor C&RC Building Maintenance Supervisor C&RC Fitness Supervisor C&RC Guest Relations Coordinator Community Program Coordinator	7	37,448	52,425

NON-CONTRACTUAL SALARY & WAGE SCALE (Continued)

Department	Position	Pay Grade	Minimum	Maximum
Administration	Office Assistant	**8**	**24,965**	**43,689**
Community Development	Department Secretary			
Information Technology	Support Technician I			
Information Technology	Public Safety Technician			
Library	Secretary to the Director of the Library			
Library	Circulation Coordinator			
Library	Technical Services Assistant			
Library	Reference Librarian			
Library	Youth Services Library Specialist			
Police	Confidential Secretary to the Chief of Police			
Police	Records Coordinator			
Public Works	Confidential Secretary to the Director of Public Works			
Public Works	Department Coordinator			
Recreation	C&RC Assistant Aquatics Supervisor			
Recreation	C&RC Membership Specialist			
Recreation	C&RC Group Exercise Coordinator			
Recreation	C&RC Fitness Coordinator			
Recreation	Assistant Programs and Older Adults Coordinator			
Recreation	Office Secretary			
Recreation	C&RC Facility/Banquet Rental Coordinator			

CONTRACTUAL SALARY & WAGE SCALES

Public Works - Local 205 Union Contract 2015 Salary & Wage Scale		
I.	Master Mechanic	$29.94/hr
II.	Mechanic	$28.88/hr
III.	Heavy Equipment Operator	$28.88/hr
IV.	Foreman	$28.88/hr
V.	Laborer III (after 36 mos.)	$26.97/hr
	Laborer II (13-36 months)	$24.46/hr
	Laborer I (0-12 months)	$21.93/hr
VI.	Semi-Skilled Laborer III	$19.59/hr
	Semi-Skilled Laborer II	$18.01/hr
	Semi-Skilled Laborer I	$16.57/hr
	Semi-Skilled Laborer Probationary	$12.60/hr
VII.	C&RC Attendant	$18.72/hr
VIII.	Public Works Clerk	$24.89/hr

Police Union Contracts 2015 Salary & Wage Scale	
Officer 1	$25.75/hr
Officer 2	$27.88/hr
Officer 3	$30.47/hr
Officer 4	$35.71/hr
Officer 5	$38.30/hr
Officer 6	$40.87/hr
Sergeant	$44.96/hr
Lieutenant	$49.46/hr
Dispatcher	$18.43 - $23.03/hr

APPENDIX B

VEHICLES & EQUIPMENT

PUBLIC WORKS VEHICLES

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Staff Vehicles								
1	2005 040	2005	Chevy	Pick-Up	151,328	10	Poor	2015
2	2007 042	2007	Chevy	Pick-up	81,242	8	Fair	2015
3	2009 029	2009	Chevy	Pick-Up	62,689	6	Good	2016
4	2012 001	2012	Chevy	Pick-Up	10,936	3	Excellent	2019
5	2013 023	2014	Ford	Escape - Hybrid	2,587	1	Excellent	2020
6	2013 024	2014	Ford	Escape	7,907	1	Excellent	2019
Utility Trucks								
1	2006 049	2006	Ford	Pick-Up Utility	25,943	9	Good	2018
2	2006 050	2006	Ford	Pick-Up Utility	38,133	9	Good	2020
3	2005 041	2006	Ford	Pick-Up Utility	41,098	9	Fair	2017
4	2007 052	2008	Ford	F-550	49,420	7	Poor	2015
5	2007 053	2008	Ford	F-550	36,356	7	Fair	2015
6	2007 055	2008	Ford	F-550	23,105	7	Fair	2015
7	2006 051	2007	Ford	F-550	42,488	8	Fair	2015
8	2008 067	2008	Ford	F-550	30,762	7	Fair	2015
9	2010 045	2011	Ford	F-550 XL Tr	20,723	4	Excellent	2017
10	2010 046	2011	Ford	F-550 XL Tr	22,495	4	Good	2017
11	2011 052	2011	Ford	F-550	18,055	4	Good	2018
12	2013 014	2013	Ford	Truck	5,066	2	Excellent	2020
13	2013 021	2014	Ford	F-550	5,154	1	Excellent	2021
14	2008 066	2008	Dodge	Mechanics Service Vehicle	21,655	7	Good	2020
15	2002 061	2002	Ford	Bucket Truck	9,686	13	Good	2017
16	2005 039	2006	Ford	Econoline 350 Van	26,171	9	Good	2016
17	2014 003	2015	Ford	F-550	100	0	New	2021
18	2014 004	2015	Ford	F-550	484	0	New	2024

PUBLIC WORKS VEHICLES (Continued)

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Dump Trucks								
1	2003 065	2004	Int'l	Dump	16,856	11	Fair	2015
2	2004 047	2005	Int'l	Dump	24,128	10	Good	2016
3	2007 054	2008	Int'l	Dump	14,133	7	Good	2017
4	2009 048	2010	Int'l	Dump	8,061	5	Good	2020
5	2010 044	2011	Int'l	Dump	4,673	4	Excellent	2021
6	2011 051	2012	Int'l	Dump	5,110	3	Excellent	2022
7	2012 028	2013	Int'l	Dump	4,185	2	Excellent	2023
8	2013 022	2014	Int'l	Dump	2,937	1	Excellent	2023
Other Vehicles								
1	2003 005	2003	CAT	Wheel Loader	8,563	12	Good	2023
2	2003 060	2003	Int'l	Sewer Jet	2,722	12	Good	2018
3	2001 007	2010	Massey	Flail Mower	18,519 hrs	5	Good	2019
4	2014 005	2015	M2106	Elgin Street Sweeper	163	New	New	2024
4	2010 027	2010	Toro	Mower S910	3,234	5	Good	2016
5	2012 002	2012	JCB	Backhoe 3CX15	713	3	Good	2022
6	2013 015	2013	CAT	924K Wheel Loader	887	2	Excellent	2023

PUBLIC WORKS EQUIPMENT

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
1	112H8V3277LO73142	2007	20 Ton Trailer	8	Good	As Needed
2	Not Applicable	2013	30 Ton Shop Press	2	Excellent	As Needed
2	HSRA 36"	2001	3 M Sign Machine	14	Good	As Needed
3	209 ABS2	2011	Accubrine Automated Brine Maker	4	Good	As Needed
4	Not Applicable	1993	Aeroway 8' Quickaway Tire Angle Aerator	22	Fair	DNR
5	1020211	2010	Asphalt Planer	5	Good	As Needed
6	1827	1992	Asphalt Trailer	23	Fair	As Needed
7	550FB0813FS06681	2015	Asphalt Utility Trailer	New	New	As Needed
8	Not Applicable	1993	Asphalt Wacker	22	Fair	As Needed
9	6781	1993	Bandit Chipper	22	Fair	2015
10	209-28-1491	2009	Bannerman Diamond Master Groomer	6	Good	2016
11	28-1236	1999	Bannerman Infield Renovator	16	Poor	As Needed

PUBLIC WORKS EQUIPMENT (Continued)

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
12	15-0452-010012093	1993	Bannerman Turf Topper	22	Good	As Needed
13	961667WP	2001	Bermeme FB-60S Gas Driving Hammer	14	Poor	As Needed
14	CAT037CLBNE01989	2008	Caterpillar Backhoe	7	Good	2021
15	5355	1997	Chicago Pneumatic Air Comp.	18	Good	As Needed
16	209EG0932-040552	2009	Club Car Utility Vehicle	6	Fair	2015
17	0643	1990	Cronkite Trailer	25	Fair	DNR
18	431FS101981000714	2008	Cross Country Roller Trailer	7	Good	As Needed
19	36590	2001	Esab Plasma Cutter	14	Good	As Needed
20	1FVACXDT9FHGC2005	2014	Elgin Whirlwind Street Sweeper	1	Excellent	As Needed
21	D130874	2014	Gardner Denver Air Compressor	1	Excellent	As Needed
22	12D-GX160	2008	Gorman-Rupp Water 1 Pump 2"	7	Good	As Needed
23	209 13A52-GX390	2008	Groman-Rupp Water 1 Pump 3"	7	Good	As Needed
24	2058	1992	Groundsmaster Trailer	23	Fair	As Needed
25	4K8AX1213X1A40828	1999	Groundsmaster Trailer	16	Good	As Needed
26	209 DAS-12725G1004	2011	GVM Anti-Icing Unit	4	Good	As Needed
27	209 DAS-13725G1007	2012	GVM Anti-Icing Unit	3	Good	As Needed
28	1H9X151019C122006	2009	Harben Sewer Jet	6	Good	As Needed
29	209 27231284	2008	Hoffman 1625EM Tire Changer	7	Good	2018
30	209-G84BB012	2008	Hoffman 2400 Tire Balancer	7	Good	2018
31	H1202-71693	2002	Hotsy Gas-Fired Pressure Washer	13	Fair	As Needed
32	0512	2002	John Deere 4x2 Gator	13	Fair	DNR
33	Not Applicable	2000	Jumping Jack Tamper	15	Good	DNR
34	36739	2005	Kubota Tractor	10	Good	2017
35	68850	2007	Kubota RTV Utility #1	8	Good	2016
36	68851	2007	Kubota RTV Utility #2	8	Good	2016
37	209-89681	2008	Kubota RTV900 Utility Vehicle #3	7	Good	2016
38	209-89684	2008	Kubota RTV900 Utility Vehicle #4	7	Good	2016
39	20970915	2012	Kubota Tractor, Model L5240HSTC	3	Good	2022
40	18388	2012	Kubota	3	Excellent	As Needed
41	23201110025018	2004	Lely Broadcast Spreader	11	Good	As Needed
42	2052	2010	Liftmore	5	Excellent	DNR
43	0160	2002	Tital Speeflo Wet Line Painter	13	Fair	DNR
44	2433	1992	Line Painting Trailer	23	Good	As Needed
45	MA4106664	2011	Miller Welder 275 EFI	4	Good	As Needed
46	CE1311998	2005	Multiguip plate compactor	10	Good	As Needed
47	5401	1996	National Triplex Mower	19	Poor	DNR

- **Equipment listed with an "As Needed" replacement year is currently in working order, and replacement is not expected within the next 5 years. The condition of the equipment is re-evaluated annually.**

PUBLIC WORKS EQUIPMENT (Continued)

	VIN Number	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
48	TN55-1198663	2000	New Holland Tractor	15	Good	2018
49	O72491	2007	Pavement Cutting Trailer	8	Good	As Needed
50	30980	2009	Pro Tech Snow Pusher	6	Good	As Needed
51	JP008F0006	2008	Rotary Electric Lift	7	Good	As Needed
52	Not Applicable	1972	Ryan Renothin	43	Poor	DNR
53	544954C	2011	Ryan Sod Cutter	4	Good	As Needed
54	Not Applicable	1972	Ryan Turf Aerator	43	Poor	As Needed
55	Serial No. 110	2003	Ryan Turf Aerator	12	Good	2019
56	SE1823E	2004	Seeda-Vator	11	Good	As Needed
57	3535	2002	Sewer Machine	13	Good	DNR
58	7251	2001	Swenson Tailgate Conveyor	14	Good	As Needed
59	209-21302982	2005	Takeuchi Loader	10	Good	2015
60	4687	1996	Takeuchi Trailer	19	Good	As Needed
61	209-F6-4812	2011	Tennsmith Metal Brake	4	Excellent	As Needed
62	O81901	2008	Top Brand 6x12 Trailer (Tom's)	7	Good	As Needed
63	250000319	2005	Toro 580-D Mower	10	Fair	DNR
64	313999410	2013	Toro Reelmaster 3100-D	2	New	2017
65	270000482	2007	Toro 3500D Sidewinder	8	Good	2014
66	S270000176	2008	Toro Debris Blower 600	7	Good	As Needed
67	260000507	2007	Toro Field Line Painter 1200	8	Fair	As Needed
68	04021-230001808	2004	Toro Greenmaster Flex 21	11	Good	2018
69	Not Applicable	1994	Toro Greensmaster	21	Fair	As Needed
70	04129-60248	1996	Toro Greensmaster	19	Fair	As Needed
71	200000519	2002	Toro Greensmaster	13	Fair	2018
72	2600003001	2007	Toro Greensmaster 1600	8	Good	2015
73	230000128	2008	Toro Greensmaster 500	7	Good	As Needed
74	312000325	2012	Toro Groundsmaster 3280-D	3	Excellent	2018
75	312000285	2012	Toro Groundsmaster 3280-D 4WD	3	Excellent	2019
76	S280000207	2008	Toro Groundsmaster 4500-D	7	Good	2015
77	S290000147	2009	Toro Groundmaster 7210	6	Good	2015
78	290000352	2009	Toro Groundsmaster 3500-D	6	Good	2018
79	S290000455	2009	Toro Grandstand 48" Mower	6	Good	2017
80	270000433	2007	Toro Infield Pro 3040	8	Good	2018
81	312000210	2012	Toro Infield Pro 5040	3	Excellent	As Needed
82	S280000106	2008	Toro Pro Core 864	7	Good	As Needed
83	312000101	2012	Toro Procore Processor	3	Excellent	As Needed
84	312000147	2012	Toro Groundsmaster 3280	3	Excellent	2018
85	60100	2001	Toyota Forklift	14	Good	2015
86	135-100-220	2009	Tuff Screen Player Protector	6	Good	As Needed
87	TG525	2004	Vermeer Tub Grinder	11	Good	2016
88	Not Applicable	1987	Vicon Spreader	28	Fair	DNR
89	209-5788322	2008	Wacker Vibratory Roller	7	Good	As Needed
90	209-270-245-419	2009	Weighted Field Tarp	6	Excellent	As Needed

POLICE DEPARTMENT VEHICLES

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Patrol Vehicles / Traffic Vehicles								
1	2007 007	2007	Ford	Crown Victoria P.I.	79,140	8	Poor	2015
2	2010 005	2010	Ford	Crown Victoria P.I.	58,617	5	Fair	2015
3	2010 004	2010	Ford	Crown Victoria P.I.	63,159	5	Fair	2016
4	2011 011	2011	Ford	Crown Victoria P.I.	41,896	4	Good	2017
5	2011 013	2011	Ford	Crown Victoria P.I.	31,196	4	Good	2016
6	2011 012	2011	Ford	Crown Victoria P.I.	31,785	4	Good	2016
7	2012 006	2012	Chevy	Caprice Police Ed.	17,775	3	Good	2017
8	2013 025	2014	Ford	Interceptor SDN	9,741	1	Good	2020
9	2014 001	2015	Ford	Interceptor SDN	1,555	New	New	2020
10	2014 006	2015	Chevy	Tahoe	283	New	New	2017
4-Wheel Drive Vehicles								
1	2006 046	2006	Ford	Explorer XLT	152,124	9	Poor	2015
2	2008 021	2008	Ford	Explorer XLT	112,105	7	Poor	2015
3	2009 025	2009	Ford	Explorer XLT	69,400	6	Poor	2016
4	2012 004	2013	Ford	Explorer XLT	39086	2	Good	2017
5	2013 026	2014	Ford	Interceptor SUV	20,305	1	Good	2017
6	2013 027	2014	Ford	Interceptor SUV	9,003	1	Excellent	2018
7	2014 001	2014	Ford	Interceptor SUV	1,438	1	Good	2019
Other Equipment								
1	2000 013	2001	Ford	E-350 Cargo Van	54,934	14	Poor	2017
2	2001 054	2001	Polaris	Quad #1	N/A	14	Fair	If Grant Becomes Available
3	2001 049	2001	Polaris	Quad #2	N/A	14	Fair	If Grant Becomes Available
4	2001 048	2001	Polaris	Quad #3	N/A	14	Fair	If Grant Becomes Available
5	2001 050	2001	Mustang	Trailer	N/A	14	Fair	If Grant Becomes Available

VOLUNTEER FIRE DEPARTMENT VEHICLES

	Vin Number	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Fire Protection Vehicles								
1	2053	1989	Amer LaFrance	Engine	43,779	26	Poor	2016
2	4Z3HAACK85RU02102	2005	Amer LaFrance	Ladder	28,332	10	Good	2025
3	4Z3AAACG02RJ49205	2002	Freightliner	Engine	21,589	13	Good	2017
4	1AFAAACK68RZ60906	2008	Amer LaFrance	Engine	11,344	7	Excellent	2023
5	1AFAAACG08RZ44177	2009	Amer LaFrance	Rescue	4,266	6	Excellent	2029
6	1GNSK2E03CR247169	2012	Chevy	Tahoe	21,183	3	Excellent	2016
7	3CZWDNFL9CG233506	2012	Dodge	Rescue	1588	3	Excellent	2022
8	25003C6TR5DT9EG191352	2014	Dodge	2500	1,104	1	Excellent	2023
9	3C6TR5DT6EG141251	2014	Dodge	Pick Up	1,640	1	Excellent	2024

ADMINISTRATION VEHICLES

	Asset Tag	Year	Make	Model	Mileage (10-1-2014)	Age in Years	Condition	Anticipated Replacement Year
Passenger Vehicles								
1	2006 046	2006	Ford	Explorer	115,575	9	Poor	Rotation Vehicle
2	2007 070	2007	Ford	Explorer	62,451	8	Good	2016
3	2008 020	2008	Ford	Explorer	68,190	7	Good	2016
4	2011 005	2011	Ford	Escape	24,685	4	Good	Rotation Vehicle
5	2009 030	2009	Ford	Escape XLT	22,891	6	Good	2018
6	2012 003	2013	Ford	Explorer	19,620	2	Excellent	2017

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APPENDIX C

BACKGROUND & STATISTICAL INFORMATION

HISTORY

The area known as "Upper St. Clair" can trace its origins in recorded history back to the mid-eighteenth century when the first know settler, a Scotsman named John Fife, arrived from Virginia in 1762. At that time, the land was part of Yohogania County, District of West Augusta, Virginia, which was settled in 1784. The area now known as "Upper St. Clair" was placed in Peters Township, Washington County, Pennsylvania. In 1788, Allegheny County was formed from parts of Washington and Westmoreland Counties and was divided into seven townships, one of which was called St. Clair. The Township was divided into two parts, Upper and Lower St. Clair in 1839; the latter is now fully within the Pittsburgh City limits. Two more townships were formed from the original township – Snowden Township in 1845 and Scott Township in 1861. The Borough of Bridgeville was separated in 1902.

The Township derives its name from Arthur St. Clair, a Scotsman, who settled in the Ligonier Valley in 1760. St. Clair had served in the British Army prior to settling in Pennsylvania. In the course of his public life, he served as land agent of the Penns, as a county official in Bedford and Washington Counties, and as a representative for Pennsylvania in the United States Continental Congress, including a year as its President in 1787. He was commander of the army that was defeated by Indians of the Northwest in 1791 and was Governor of the Northwest Territory from 1788 until 1802.

The Township area is approximately 80% developed. Upper St. Clair's most rapid growth occurred during the 1950's and 1960's with its recognition as a most desirable residential community within the practical commuting distance to the City of Pittsburgh.

In January 1954, Upper St. Clair was designated a First Class Township of the Commonwealth of Pennsylvania. On January 1, 1976, a Home Rule Charter went into effect officially designating Upper St. Clair a Home Rule Community.

The Township is bordered on the north by the Municipality of Mt. Lebanon and the Township of Scott, on the east by the Municipality of Bethel Park, on the south by Washington County, and on the west by the Townships of Collier, South Fayette and Bridgeville.

MUNICIPAL GOVERNMENT

The Home Rule Charter provides for a Board of seven (7) Township Commissioners, two of whom are elected at large by all the voters of the Township, and one who is elected from each of the five wards in the Township. Each Commissioner serves a term of four (4) years. The Board of Commissioners are the final policy authority of the Township. The Township Manager is appointed by the Board of Commissioners and is the Chief Administrative Officer of the Township, directly responsible and accountable to the Board of Commissioners. The Manager also serves as Secretary and Tax Collector of the Township. The taxes levied by the Township are on the value and transfers of real property within its borders, earned income and net profits of its residents and a tax of $52 per person employed within the municipality.

MUNICIPAL GOVERNMENT (Continued)

The principal duties and responsibilities of the Township Manager, as prescribed in the Home Rule Charter, include the following: to appoint, suspend or remove all Township employees, except as otherwise provided by law or the Home Rule Charter; direction and supervision of the Finance and Tax Collection office; direction and supervision of all operating departments; preparation of the annual budget and an annual financial report to the Commissioners; the signing of papers, contracts, obligations and documents on behalf of the Township as required by law; preservation of order in the Township and enforcement of its ordinances and regulations; official representation of the Township to other governmental organizations and agencies.

BOARDS OF COMMISSIONERS

The Township is organized into eight departments under the direction of the Township Manager. The departments include Administration, Finance, Information Technology, Public Works, Recreation and Leisure Services, Police, Community Development and Library. Each department is managed by the Director who is supervised by the Township Manager.

Citizens Boards and Commissions, appointed by the Board of Commissioners, play an important role in the governmental process. These Boards specialize in selected types of problems and serve as advisors to the elected Board of Commissioners. Active Boards and Commissions are:

Civil Service Board	3 Members	3 Year Terms
Library Board	3 Members	3 Year Terms
Planning Commission	7 Members	4 Year Terms
Parks and Recreation Board	7 Members	3 Year Terms
Zoning Hearing Board	3 Members	3 Year Terms
Building and Fire Codes Appeals and Advisory Board	5 Members	3 Year Terms
Municipal Authority	5 Members	5 Year Terms

TRANSPORTATION

The Township is ideally located relative to the major sources of transportation available within the County. This enables the Township and its residents to derive the benefits of easy accessibility. U.S. Route 19 passes through the Township in a north-south direction. Interstate 79, running in a north-south direction, lies approximately 3 miles west of the Township line.

Township residents also enjoy the use of other transportation facilities including airlines, bus, light rail and motor freight. Greater Pittsburgh International Airport is located 10 miles west of the Township and provides passenger service by most major airlines including US Airways, United Airlines, Southwest, Delta, Frontier Airlines, Allegiant, American Airlines, Air Canada, PEOPLExpress, Sun Air Express, and JetBlue. The Port Authority of Allegheny County has bus lines and a light rail line with service to downtown Pittsburgh and the Oakland area of the City. First Transit Inc also operates buses through the Township connecting it with the City to the north and the city of Washington, Washington County, to the south. Bus and rail service to other major cities is provided to residents by Greyhound Lines, Inc. and Amtrak. The area's ground freight transportation requirements are serviced by over 250 major freight carriers.

UTILITIES

West Penn Power Company provides electricity to residents and businesses in the Township. Columbia Gas of Pennsylvania and Peoples Natural Gas provide natural gas service. Telephone service is provided by Verizon and Comcast. Water is supplied by PA American Water Company. The Allegheny County Sanitary Authority (ALCOSAN) provides sewage treatment service; however, feeder and trunk lines are the responsibility of the Township.

COMMERCIAL DEVELOPMENTS

The South Hills Village Shopping Center, completed in 1965, is located at the intersection of Route 19 and the Fort Couch Road on 90 acres divided equally between the Township and the Municipality of Bethel Park. This is a two-level air-conditioned shopping mall with facilities for 110 stores, including Macy's Department Store, Sears Roebuck & Company, and Dick's Sporting Goods. In 2013, Target was opened in the South Hills Village Shopping Center. The parking area accommodates approximately 6,500 cars.

HIGHER EDUCATION

In addition to the educational facilities provided by the School District, the Township is within 15 miles of 16 colleges and universities which offer a variety of undergraduate, graduate and non-credit programs.

LIBRARY & RECREATION

The Township operates and maintains 775 acres of parks, parklets and open space which includes a 3-hole municipal golf course, recreation center, tennis center and nature areas. Two all-weather platform tennis courts and three tennis bubbles are available at the facilities in McLaughlin Run Park. The Township Library contains approximately 85,000 volumes with an estimated annual circulation of 381,000.

HEALTH FACILITIES

St. Clair Memorial Hospital, a 389 bed privately operated general hospital, is located in the adjoining Municipality of Mt. Lebanon and serves residents of the Township. Complete services and facilities are available for most types of medical and surgical care. The Township jointly operates an emergency medical service with neighboring Municipality of Bethel Park and South Park Township. Advanced and basic life support service is provided to users of this system.

POPULATION GROWTH TRENDS

1980 - 2010 POPULATION GROWTH TRENDS
UPPER ST. CLAIR AND SELECTED AREAS

	1980		1990		2000		2010	
	Population	Change From 1970	Population	Change From 1980	Population	Change From 1990	Population	Change From 2000
Upper St. Clair	19,023	23.0%	19,692	3.5%	20,053	1.8%	19,229	(4.1%)
Pittsburgh	423,938	(18.5%)	369,879	(12.8%)	334,563	(9.5%)	305,704	(8.6%)
Allegheny County	1,450,085	(9.7%)	1,336,449	(7.8%)	1,281,666	(4.1%)	1,223,348	(4.6%)

Source: U.S. Census, Census of Population

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
YEAR END 2013

Rank	Principal Employers	Description	Number of Employees	Percentage of Principal Employers	Percentage of Township Wide Employees
1	USC School District	Local Public School	583	28.9%	8.7%
2	Home Loan Services, Inc.	Mortgage Service Company	229	11.3%	3.4%
3	Friendship Village	Retirement Community	211	10.5%	3.2%
4	Target Corporation	Retail Department Store	175	8.7%	2.6%
5	USC Township	Municipality	165	8.2%	2.5%
6	OS Restaurant Service Inc.	Restaurant	150	7.4%	2.2%
7	Southwood Psychiatric Hospital	Medical Facility	135	6.7%	2.0%
8	Dick's Sporting Goods	Retail Department Store	130	6.4%	1.9%
9	Port Authority of Allegheny County	Transit Authority	121	6.0%	1.8%
10	Sears Roebuck & Co.	Retail Department Store	119	5.9%	1.8%
		Total	**2,018**	**100.0%**	**30.2%**
		Township Wide Employees	**6,693**		

Source: Upper St. Clair Local Services Tax Records

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS
YEAR END DECEMBER 31, 2014

Rank	Principal Real Estate Taxpayers	Estimated Actual Values of Real Property	Percentage of Principal Real Estate Taxpayers	Percentage of Township Wide Assessed Valuation
1	South Hills Village Associates	$ 89,715,450	48.2%	3.9%
2	Friendship Village of South Hills	38,225,900	20.5%	1.7%
3	Target	11,462,200	6.2%	0.5%
4	Upper St. Clair Senior Living	8,391,200	4.5%	0.4%
5	1800 Washington Road Associates LP	8,209,800	4.4%	0.4%
6	Forty-Two Company LLC	7,595,200	4.1%	0.3%
7	McMurray Road Family Limited PTR	7,424,900	4.0%	0.3%
8	St. Clair Country Club	6,066,000	3.3%	0.3%
9	Painters Plaza Associates	5,018,200	2.7%	0.2%
10	1614 Washington Road	4,172,300	2.2%	0.2%
	Total	**$ 186,281,150**	**100.0%**	**8.2%**
	Township Wide Assessed Valuation	**$ 2,273,756,541**		

Source: Allegheny County Assessment Duplicate Books

UNEMPLOYMENT RATE STATISTICS

TOWNSHIP OF UPPER ST. CLAIR
UNEMPLOYMENT RATE
10 YEAR HISTORY

Year	Population [1]	Unemployment Rate [2]
2013	19,229	6.0%
2012	19,229	6.8%
2011	19,229	6.7%
2010	19,229	8.1%
2009	18,849	7.2%
2008	18,849	5.3%
2007	18,941	4.1%
2006	19,075	3.7%
2005	19,248	4.3%
2004	19,467	4.6%

[1] **Source: U.S. Census, Census of Population**

[2] **Source: U.S. Bureau of Labor Statistics for Allegheny County**

PER CAPITA EARNED INCOME

PER CAPITA EARNED INCOME
2003-2013

Year	Total Earned Income [1]	Per Capita Earned Income [2]	Increase in Per Capita Income
2013	$1,014,605,000	$52,764	1.5%
2012	$999,253,750	$51,966	4.2%
2011	$959,134,875	$49,880	8.2%
2010	886,050,375	46,079	(6.6%)
2009	949,111,500	49,358	0.1%
2008	929,548,500	49,316	3.1%
2007	901,172,500	47,810	0.7%
2006	899,055,600	47,466	11.1%
2005	814,935,867	42,723	4.8%
2004	784,705,067	40,768	13.3%
2003	700,478,000	35,983	(3.3%)

[1] **Source: Upper St. Clair Township Tax Office**

[2] **Source: U.S. Census, Census of Population**

TOWNSHIP CAPITAL ASSETS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
2007-2013

Function/Program	2013	2012	2011	2010	2009	2008	2007
General Government							
Municipal Bldg Square Footage Occupied	11,000	11,000	11,000	11,000	5,000	5,000	5,000
Staff Vehicles	3	3	3	3	2	2	2
Community Development							
Municipal Bldg Square Footage Occupied	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Inspection Vehicles	2	2	2	2	3	3	3
Public Works							
Municipal Street (lane miles)	110	110	110	110	110	110	110
Number of Traffic Lighted Intersections	9	9	9	9	9	9	9
Sanitary Sewers (miles)	157	157	66	66	66	66	66
Storm Sewers (miles)	50	50	50	50	50	50	50
Staff Vehicles	4	4	3	3	4	4	4
Inspection Vehicles	2	2	3	3	3	3	3
Vehicles	26	26	26	26	25	25	25
Public Works Building Square Footage	36,500	36,500	36,500	36,500	36,500	36,500	36,500
Recreation							
Staff Vehicles	1	1	1	1	1	1	1
Number of Parks	11	11	11	11	11	11	11
Acreage of Park Land	733	733	733	733	733	733	733
Recreation Centers	2	2	2	2	2	1	1
Recreation Center Square Footage	96,500	96,500	96,500	96,500	96,500	6,500	6,500
Basketball Courts	12	12	12	12	12	10	10
Tennis Courts	10	10	10	10	10	10	10
Ball Fields	12	12	12	12	12	12	8
Public Safety							
Municipal Bldg Square Footage Occupied	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Police Vehicles	20	20	20	20	20	20	20
Library							
Municipal Bldg Square Footage Occupied	10,000	10,000	10,000	10,000	10,000	10,000	10,000

Source: Upper St. Clair Township

APPENDIX D

GLOSSARY OF TERMS

A

AA+ BOND RATING A bond credit rating assesses the credit worthiness of the Townships debt issues. According to Standard & Poor's rating, the Township is considered to be a high grade or high quality investment.

ACCESS PA The Access Pennsylvania Database is a project of the Pennsylvania Department of Education and the Office of Commonwealth Libraries that was started in 1985 as a way to provide a united catalog across the State of Pennsylvania. It was the first and remains the largest statewide united catalog that includes the holdings of all types of libraries.

ACCOUNTING SYSTEM The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS Basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

ALCOSAN The Allegheny County Sanitary Authority (ALCOSAN) provides wastewater treatment services to 83 communities located in Allegheny County, Pennsylvania, including the City of Pittsburgh. ALCOSAN's 56-acre treatment plant is the largest wastewater treatment facility in the Ohio River Valley, processing up to 225 million gallons of wastewater daily. ALCOSAN was created in 1946 under the Pennsylvania Municipal Authorities Act and began treating wastewater in 1959. Secondary (biological) treatment processes were added in 1972.

APPROPRIATION An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ARAD (also RAD) Allegheny Regional Asset District supports and finances regional assets in the areas of libraries, parks & recreation, cultural, sports and civic facilities.

ARBITRAGE In government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.

ASSESSED VALUATION A valuation set upon real estate by the Assessment Office of Allegheny County as a basis for levying property taxes.

ASSETS Property owned by a government which has a monetary value.

B

BALANCED BUDGET A budget in which all current expenditures are paid from current revenues and fund balance.

BENCHMARKING A process of comparing an organization's performance to that of other organizations using objective and subjective criteria.

BOND A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date[s] along with periodic interest paid at a specified % of the principal [interest rate]). Bonds are typically used for long-term debt.

BUDGET A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET DOCUMENT The official written statement prepared by the Township Manager and supporting Staff which presents the Proposed Budget to the Board of Commissioners.

BUDGET MESSAGE A general discussion of the Proposed Budget presented in writing as a part of the Budget document. The Budget Message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Township Manager.

C

CAPITAL ASSETS Assets of significant value and having a useful life of several years. Capital Assets are also called Fixed Assets.

CAPITAL IMPROVEMENT PROGRAM A plan for Capital Expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAYS Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS Projects in which the Township purchases or constructs capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECT FUND A governmental fund that provides for capital outlays other than those from special assessment and proprietary funds, i.e., Enterprise Funds.

CASH BASIS The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

COUNCIL OF GOVERNMENTS Council of Governments (COGs) are general or multipurpose organizations. They are established to enable a group of Municipalities to work together on whatever programs are in their mutual interest. The COGs do not run local governments, local governments run the COGs. They are not another form of government, but a tool of government. In their most elementary form COGs can serve as convenient forums for the open exchange of information of regional concern. Through COGs neighboring municipalities can ensure effective communications and avoid actions that might negatively affect each other. Cooperation can save municipalities money when purchasing supplies and services. Communities can offer a wider variety of services to their residents than would otherwise be possible. Intergovernmental cooperation can alleviate duplication, overlap and fragmentation in delivery of community services, while lowering cost to individual communities.

CHARTIERS VALLEY DISTRICT FLOOD CONTROL AUTHORITY Concerned environmentalists established the Chartiers Nature Conservancy in 1992 as a private, nonprofit corporation to study, promote, and preserve the Chartiers Creek and its watershed, an area that comprises approximately 277 square miles within Washington and Allegheny Counties. The Conservancy enjoys tax exempt status under § 501 (c) (3) of the Internal Revenue Code, and is duly registered with the Pennsylvania Bureau of Charitable Organizations.

The ultimate endeavor of the Conservancy is to establish a "greenway" along the Chartiers Creek from the point at which the creek crosses from Washington County into Allegheny County to the point at which the creek empties into the Ohio River. Because the Chartiers Creek flows through several heavily populated Pittsburgh area suburbs, the creek itself is an invaluable natural corridor for wildlife migrating between the Ohio River and rural Allegheny and Washington Counties. The Conservancy's formal mission is to protect these undisturbed natural habitats along the banks of the Chartiers Creek.

COMMUNITY DEVELOPMENT This program provides for essential community services including land use control and zoning code enforcement.

COMMUNITY & RECREATION CENTER (C&RC) A facility within the Township that provides recreational activities to residents and neighboring communities. Activities and classes are geared for all ages. A variety of physical activities such as swimming, basketball, indoor walking track, weight management, educational classes, etc. are offered.

COMPREHENSIVE PLAN Comprehensive planning is an attempt to establish guidelines for the future growth of the Township. It should be a comprehensive or all-inclusive approach at addressing the issue of the future growth of the Township. A comprehensive plan is the document that is the final product from the efforts of this process. The document is a ten year plan formally adopted by the Board of Commissioners. The document is then used as a policy guide for decisions about the development of the community

CONSUMER PRICE INDEX An index of prices maintained by the Department of Labor used to measure the change in the cost of basic goods and services in comparison with a fixed base period.

COST ALLOCATION An allocation of those general governmental costs that are necessary to the operation of the Township to particular cost centers, functions or programs.

COST CENTER The smallest unit of budgetary accountability and control. A cost center is made up of a group of related services responsibility for which is assigned to a specific individual or organizational unit.

D

DEBT SERVICE Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE COSTS Cash required over a given period for the repayment of interest and debt principal as well as payment of related periodic financing charges.

DEBT SERVICE FUND A governmental fund that is used to account for the payment of interest and principal on serial bonds and capital notes incurred in connection with all funds except Special Assessment and Enterprise Funds.

DEFICIT The excess of an entity's liabilities over its assets. (See Fund Balance)

DEPRECIATION The portion of the cost of the expiration in the service life of a fixed asset which is charged as an expense during a particular accounting period.

DIRECT COSTS A category of expenditures which includes contractual services, insurance, legal judgments, taxes, abatements, and other similar costs.

E

EARNED INCOME TAX The earned income tax is a tax levied as a percent of earned income.

EiNETWORK The Library Electronic Information Network provides registered Allegheny County patrons access to materials in all County libraries.

ENCUMBRANCES Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the application appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

ENTERPRISE FUND A proprietary fund which accounts for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services is financed primarily through user charges.

EQUIPMENT AND CAPITAL OUTLAY A category of expenditures which includes the initial acquisition, replacement or improvement of land, buildings, facilities, machinery, rolling stock, and other fixed assets which are not consumed within one year.

EXPENDITURES It is an outflow of cash or other valuable assets from the Township to another person or company.

F

FINANCIAL FORECASTING Is a prediction of the economy in the future based on current trends and other statistics such as national wealth and global market status.

FRINGE BENEFITS A category of expenditures which includes the Township's share of Social Security, Group Life Insurance, Medical Insurance, Workmen's Compensation Insurance, Long-term Disability Insurance and Retirement Fund Contributions for Township employees. Fringe Benefits also include any benefit received by an employee in addition to regular pay, i.e. paid holidays or vacation time.

FULL FAITH AND CREDIT A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION A portion of a program made up of related cost centers (See Cost Center and Program).

FUND A self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND ACCOUNTING The legal requirement for the Township to establish accounts for segregating revenues and other resources, together with all related liabilities, obligations, and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE The excess of funds assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND RESERVE The portion of prior years fund balance that is authorized for expenditure in the current year.

G

GAAP Generally Accepted Accounting Principles (GAAP): A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

GASB Governmental Accounting Standards Board: Organization that formulates accounting standards for governmental units.

GENERAL FUND A governmental fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

GENERAL GOVERNMENT This program provides the legislative, executive and staff activities essential for effective policy making and professional administration of the Township of Upper St. Clair government.

GENERAL OBLIGATION BOND When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GOVERNMENTAL FUNDS Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually awarded for specified purposes.

H

HOME RULE CHARTER

In 1972, the "Home Rule Charter and Optional Plans Law" [Act 62 of 1972 (53 P.S. § 1-101 et seq.)] was passed by the Pennsylvania Legislature, giving to municipalities the right and power to adopt a home rule charter, or one of several optional plans, and to exercise the powers and authority of local self-government. In accordance with that law, the electorate of the township voted in November 1972 to elect a Government Study Commission to study and draft a Home Rule Charter and to recommend whether or not a home rule charter should be adopted. The report of that commission recommended adoption of a charter which provided for a commission-manager form of government, with a seven-member Board of Commissioners. The recommended charter was approved by the voters of the township on November 6, 1973, and became effective on the first Monday of January 1976. The Home Rule Charter established a 7 member Board of Commissioners, 2 of whom serve "at large" and 5 of whom serve by ward. The Township Manager implements all programs, policies and general directives of the Board of Commissioners.

I

INFLATION

The rate at which the general level of prices for goods and services is rising and, subsequently, purchasing power is falling. Refer to Consumer Price Index for measurement.

INTER-FUND TRANSFER

The transfer of monies from one fund to another.

L

LOCAL OPTION SALES & USE TAX

This tax is collected by the Pennsylvania Department of Revenue and 25% of all collections are distributed to qualifying municipalities of Allegheny County.

LIBRARY SERVICES

This program provides Township residents with a full array of library services such as the standard loaning of books, newspapers, magazines and reference materials to patrons being able to borrow stereo recordings, compact discs, audio and video cassettes, Polaroid cameras and cassette recorders. Additional programs for children, the handicapped, the blind, and senior citizens are also provided.

LOCAL SERVICES TAX

The Local Services Tax is a $52.00 annual tax levied on all persons employed with the corporate limit of the Township and who make over $12,000 annually.

LONG -TERM DEBT Debt payable more than 1 year after date of issue.

LOCAL TAX ENABLING ACT Law enacted to provide Pennsylvania municipalities and school districts a means of funding their operations by levying certain types of taxes as defined by the Act.

M

MATERIALS AND SUPPLIES A category of expenditures which includes goods or services that are consumed in achieving cost center objectives.

MATURITY The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MATURITY DATE The date on which all or a stated portion of the principal of a security is due and payable.

MILL Tax rate of 1/1000th of each dollar of assessed property value.

MILLAGE Tax rate expressed in mills per dollar, of property taxation.

MINIMUM MUNICIPAL OBLIGATIONS (MMO) In the United States, the state-mandated smallest amount a municipality must contribute to any pension plan established for its employees. The amount is calculated using actuarial science to ensure that municipal pension plans are sufficiently funded. The Township, regardless of the amount contributed by it, is also required to keep the pension plan solvent. If the pension funds become insufficient to meet obligations then the Township must augment the pension funds using money from other sources. The general funds of the Township are thus in effect a guarantor and insurance policy against under-contributions by employees or poor performance of pension fund investments. However, the Township is responsible for making up any shortfall between the MMO and the sum of contributions the Township makes for each employee as a percentage of that employee's wages, plus realized earnings on the pension fund investments.

MODIFIED ACCRUAL BASIS The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

MUNICIPAL BOND A bond issued by a local government. (See Bond)

N

NET COST The cost of a program, function or cost center after deducting all revenues generated by it which must be supported by the general revenues of the Township. If revenues exceed the costs, it becomes a "net contribution" available to offset costs of other programs, functions or cost centers.

NOMINAL INTEREST RATE The contractual interest rate appearing on a bond and determining the amount of interest to be paid to a holder.

O

OBJECT OF EXPENDITURE A uniform classification identifying the transactions of the government by the nature of the goods or services purchased (such as personnel compensation, supplies and materials, and equipment).

OBLIGATIONS Obligations are binding agreements that result in outlays. Budgetary resources must be available before obligations can be incurred legally.

OPERATING BUDGET A financial plan that presents proposed expenditures for a given period an estimates of revenue to finance them. Excludes expenditure for capital assets.

ORDINANCE An authoritative rule or law; a decree.

P

PENNSYLVANIA AMERICAN WATER COMPANY (PAWC) Pennsylvania American Water Company (PAWC) is the local water company. In Pennsylvania, PAWC serves more than 2 million people, in more than 370 communities, supplying high quality water service. The Pennsylvania Public Utility Commission (PA PUC) and the Pennsylvania Department of Environmental Protection (PA DEP) sets rules and PAWC carefully follows them. Those regulations are what help to ensure everyone is receiving quality water service at a fair price. All changes and increases to service rates are directly related to the cost of providing high quality service and are subjected to a public review process and approval by the PA PUC.

PENNDOT The Pennsylvania Department of Transportation (PennDOT) is responsible for design, construction and maintenance of 2,167 miles of state highway and 1,772 bridges in the Pittsburgh metro area.

PERCENTAGE (%) OF COSTS COVERED The percentage of total expenditures that is covered by total revenues.

PERSONAL SERVICES Amounts paid for compensation of officers and employees of the Township. Personal services consist of gross compensation before deductions for taxes, retirement plans and other fringe benefits.

PA LEAGUE OF CITIES & MUNICIPALITIES (PLCM) A nonprofit, nonpartisan association established in 1900, the Pennsylvania League of Cities and Municipalities is dedicated to preserving the autonomy of local governments by serving as an advocate for cities and urban municipalities.

PROGRAM A group of activities (functions and cost centers) directed at attaining specific purposes and objectives.

PROPRIETARY FUNDS Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC SAFETY This program provides the surveillance, prevention and protection system necessary to ensure public safety from dangers which include crime, traffic violations, fire and hazardous conditions, disasters, uncontrolled animals and medical emergencies.

PUBLIC WORKS This program provides for the collection and disposal of refuse from Township residents, the building and improving of streets and storm sewers of the Township, the monitoring of the sanitary sewer system, the maintenance of parks, forest areas, and all recreational facilities of the Township, and the general upkeep of the buildings and equipment owned by the Township.

PUBLIC UTILITIES TAX This is a state tax on public utilities which is distributed back to municipalities based on a distribution formula established by the Commonwealth of Pennsylvania.

Q

QUASI-JUDICIAL Quasi – translates to having a likeness to something; resembling and used in this text Quasi-Judicial relative to the legal issues for civil and/or zoning that are similar but not specific.

R

RAD — See ARAD.

REAL ESTATE TAX LEVY — The total amount to be raised by general property taxes.

REAL ESTATE TAX RATE — The amount of taxes levied for each $1,000 of assessed valuation.

REAL ESTATE TRANSFER TAX — This is a 1.0% tax collected for the Township by the County Recorder of Deeds through the sale of deed transfer stamps on the sale price of all property in the Township. The State of Pennsylvania and Upper St. Clair School District tax rates are 1.0% and 0.5%, respectively.

RECREATION AND LEISURE SERVICES — This program encompasses the culture and recreational activities and facilities which are provided by the Township of Upper St. Clair for the participation and enjoyment of all residents.

REVENUE — All amounts of money received by a government from external sources-net of refunds and other correcting transactions-other than from issue debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipt in kind."

REVENUE ESTIMATE — A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

RISK — The uncertainty of loss, chance of loss, or variance of actual from expected results.

S

SALARIES AND WAGES — A category of expenditures which includes the compensation paid to all full-time, part-time, or seasonal employees. This category also includes payments for vacation and sick leave.

SERIAL BONDS — A bond that is retired by annual installments directly from appropriations. Payments are made in installments during each year bonds are outstanding.

SINKING FUND — Fund used to accumulate periodic payments toward redemption of bonds at maturity: Payments on Schedule plus interest will accumulate to par value of the bonds.

SHACOG The South Hills Area Council of Governments (SHACOG), incorporated in 1973, is a voluntary organization of municipalities located in the South Hills area of Allegheny County. SHACOG's purpose is to meet at regular intervals to discuss and study community challenges of mutual interest and concern and also to develop policy and action recommendations. Members seek, by agreement, solutions to common problems for their collective benefit. In addition, SHACOG can and does undertake, coordinate and administer programs of regional interest that benefit some or all of the member municipal governments. SHACOG encompasses 17 communities and/or townships.

SPECIAL REVENUE FUND A governmental fund established to account for revenues that are legally restricted to expenditure for specific purposes.

SURPLUS See "Fund Balance."

T

TAX A compulsory payment to a government based on holdings of a tax base.

THE OUTDOOR CLASSROOM (FORMERLY REEC) The Outdoor Classroom, formerly the Regional Environmental Education Center (REEC), is located within the Township's Boyce Mayview Park area. The Outdoor Classroom holds environmental education programs throughout the year for all ages and is partially funded by the Township.

TREND ANALYSIS The analysis of a variable's past value changes to determine if a trend exists and, if so, what the trend indicates. Trend analysis is based on the idea that what has happened in the past gives insight to what will happen in the future. There are three main types of trends: short-, intermediate- and long-term.

U

USER CHARGES The payment of a fee for direct receipt of a public service by the party benefiting from the service.

W

WINTER AVERAGING METHOD This program offers resident sewer users a credit on a more equitable basis for water used that does not flow through the Township sewer system without the expense of the installation of a credit meter.