TOWNSHIP OF UPPER ST. CLAIR, PA
2023 BUDGET

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

BUDGET STAFF

Mark Romito, *Director of Finance*
Kristen Burch, *Finance Supervisor*
Bonnie Antonelli, *Payroll & Finance Accountant*
Mark Mansfield, *Assistant Township Manager*
Prudence Cooper, *Administrative Assistant*

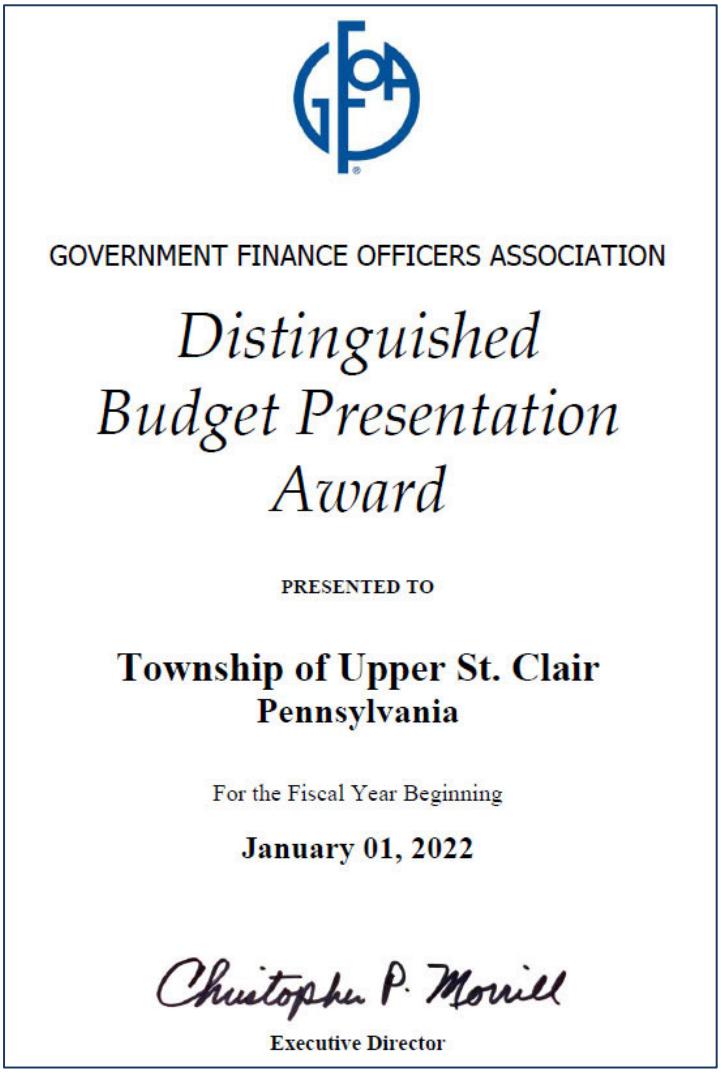
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

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 2022 Budget. This was the tenth 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 2023 Adopted Budget for consideration of the GFOA's Distinguished Budget Presentation Award.



The Township of Upper St. Clair

OFFICE OF THE MANAGER

December 5, 2022

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

2023 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the 2023 Budget for the Township of Upper St. Clair, which is submitted in accordance with Article IX, Section 902 of the Home Rule Charter. The purpose of this Budget Message is to highlight important aspects of the Budget. A more detailed presentation of each Budget account can be found in the accompanying worksheets.

The 2023 budget process began this past May with a continued focus on **maintaining the Township's positive record of stable operations and strong financial performance in the face of a record inflation**. Working through economic uncertainty has unfortunately become necessary in recent years. This environment has not been isolated to the Township, but that reality does not minimize the pressure faced by the Staff to continue delivering high-quality services while adhering to tight budgetary controls. Whether the pressure has come from the employment market or the commodities market, Staff has navigated the challenges successfully, always being mindful of **the goal to ensure long-term, sustainable service delivery and operations**. This goal also aligns with the Township's budget philosophy which emphasizes long-term financial planning.

The budget process has included multiple internal Staff meetings and collaborative discussions, communications with external parties, the Capital Improvements Program review and public hearing, and meetings of the Budget & Finance Committee. Incorporating input from this process, trend analysis, and economic forecasts has resulted in **an increase in the 2023 General Fund Budget operating expenditures of 5.91%** compared to the 2022 Budget. While this percentage increase is higher than recent years, it reflects the realities of operating a municipal government in an uncertain economy. The increase also falls below the latest rise in the Consumer Price Index of 8.2% as measured in September 2022, the same time that U.S. core inflation hit a 40-year high.

Rising costs will continue to be a challenge, but our departments remain committed to planning beyond the next year and **using the same fiscally responsible spending that has earned the Township consistent AA+ bond ratings**. This Budget recognizes the need for **long-term financial sustainability**, which positions us to properly respond to emergencies and economic pressures we may encounter in the future.

The 2023 Proposed Budget was presented on October 19, 2022, and the Board conducted a Public Hearing on November 7, 2022. Modifications resulting from the Board's review and the public hearing are incorporated into this Adopted Budget

BUDGET HIGHLIGHTS

Accomplished in 2022

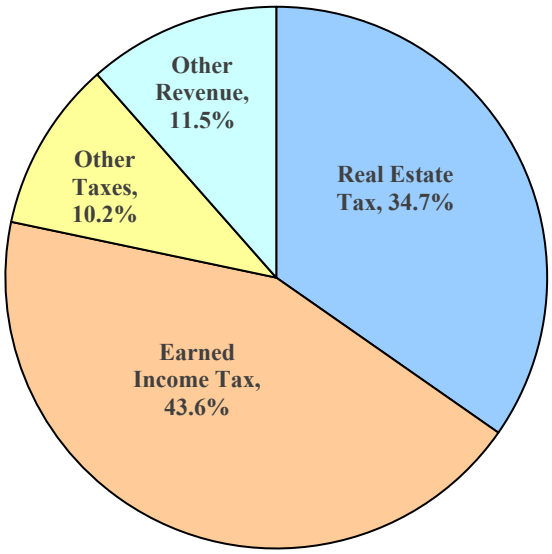
- After breaking ground in late-2021, construction continued through 2022 on the **NextGen Municipal Building renovation project**. Despite contractor challenges which have delayed the project's original schedule, progress has been made during the year included **moving the Department of Planning & Community Development to its new location on the main floor of the building, and opening the new children's library area on the building's second floor**. Progress has also occurred on other phases of the project which will continue into 2023 and eventually result in moving the Police Department into a mix of newly renovated and newly constructed space, opening the young adults area of the Library, and opening new quiet space and programming areas on the top floor.
- In February, the Township took advantage of market rates to issue a 2022 General Obligation Bond series for the purpose of refunding an outstanding series of bonds from 2017. **The bond refunding resulted in a savings of over $300,000** which is being applied to future debt service payments.
- In conjunction with the bond refunding, **S&P Global Ratings once again assigned the Township a long-term rating of AA+**, the second-highest rating available. S&P's report says that the Township's high rating in part "*reflects prudent management practices that maintain tight budgetary controls, coupled with economic growth that has supported its stable and predictable revenue profile"*.
- After a period of great uncertainty resulting from multiple state-mandated shutdowns in 2020, **membership levels at the Community & Recreation Center (C&RC) rebounded in 2022**. Results during the summer season surpassed monthly highs from prior years. The C&RC staff continues to provide a quality member experience that generates a high level of satisfaction.
- In April, the Board of Commissioners **approved a master plan for the Morton Fields Complex**. The master plan was developed through a comprehensive study that gathered user input through a survey and numerous public meetings. Engineering commenced after the plan's April adoption resulting in multiple design options that would accomplish the goals of the master plan. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year.
- **The Township and USC Volunteer Fire Department completed a strategic planning study** that kicked off in late-2020 designed to ensure the highest quality of fire service delivery be provided to Upper St. Clair residents. The study was performed by an external consultant who conducted interviews with VFD officers and members, Township appointed and elected officials, and other stakeholders in the community. The report, which was formally adopted by the Board of Commissioners in October, includes 11 recommendations to provide a stronger, more resilient model for volunteer fire service delivery for the Township.
- The Government Finance Officers Association of the US & Canada (GFOA) awarded the Township with its 34th Certificate of Achievement for Excellence in Financial Reporting and 14th consecutive Distinguished Budget Presentation Award. The Township is **one of only 7 municipalities in the entire Commonwealth of Pennsylvania** (out of 2,500+) to receive both awards.
- **Every department made advancements in technology** during the year. Examples include new functionality within ArcGIS for Public Works and Community Development, new check-in software at the C&RC, new budget software in Finance, expanded use of Canva for the Library, intersection cameras in the Police Department, and greater overall reliance on cloud storage solutions. This was all accomplished with the assistance of the Township's IT team who also implemented other township-wide technology solutions.

New for 2023

- The NextGen Municipal Building renovation construction will continue into 2023, completing the final phases of the project. Staff will continue to work with its professionals to manage the project and to coordinate temporary closures of exterior and interior sections of the building.
- The final but most challenging phase of the Perimeter Trail construction is anticipated to be completed in the spring. The 0.2-mile segment will pick up the current termination point along Morton Road and extend it to the Morton Fields Complex, connecting the southern portion of the trail with the northern portion. Upon completion, the full trail will be roughly 5 miles long. The 2023 budget includes $1,165,000 of carryover funding for this project. A total of $825,000 in grant funding has been secured for this phase.
- After approval of a master plan for the Morton Fields Complex in 2022, the Township is refining the design and funding plan for the facility's improvements. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year. Options being considered include multiple construction phases over several years and a single phase to accomplish all improvements at the same time. Regardless of the option ultimately selected, improvements will result in field downtime and participant inconvenience. The 2023 Budget includes $2,000,000 for final design work and beginning construction.
- Like other businesses, the C&RC has been faced with rapidly increasing operating costs due to the current economic environment. Despite the success in rebuilding the C&RC membership base, the financial challenge is not completely over. Wages, utilities, and general commodities are all pressuring the C&RC operating budget. To offset some of the increased costs, the 2023 budget recommends a small increase in the C&RC membership rates. Additionally, now that membership levels have returned and operations have stabilized, the Township is positioned to revisit the facility assessment that was last performed in 2018. The 2023 Budget provides funding to engage Ballard*King Associates for a refresh of the 2018 effort.
- The 2023 Budget sets the foundation to begin implementing objectives from the multi-year strategic plan for the Fire Department. Among those objectives is elevating the Township's Department of Fire Protection which includes hiring a Township Fire Chief. Funding is also provided for the anticipated purchase of a new fire truck. The Fire Chief's responsibilities will include oversight and implementation of the strategic plan and its 11 objectives.
- The Township and many other municipalities in the region entered into a Phase II Consent Order and Agreement in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement establishes responsibilities and target dates through 2026. The Township's responsibilities during 2023 include analyzing flow data and threshold standards. The Township will also further review and evaluate proposals for future regionalization including the potential of transferring some assets to ALCOSAN.
- The Township continues to dedicate funding to stormwater management efforts, as it has done strongly since 2014. The 2023 Budget once again includes an appropriation of $750,000 for the Storm Sewer Fund. This provides funding for projects dedicated to improving stormwater management systems and comply with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by all municipalities throughout the United States.
- Building off the recent success of several highly visible transportation projects in the area, staff will continue working with regional partners to identify opportunities for additional traffic improvements. This includes collaboration with PennDOT, neighboring municipalities and state legislators. The Township will seek grant funding to support any such projects.

GENERAL FUND REVENUES

Where the Money Comes From



The Township's major operating revenues are earned income tax and real estate tax. 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 grow from $23,818,198 in the 2022 Budget to $25,220,454 in 2023 – an increase of 5.89%. **There are no tax increases in the 2023 budget.** 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 end the year with an Unassigned Fund Balance of $6,360,137, or 25.2% of budgeted 2023 General Fund revenues, which is in line with the Government Finance Officers Association's recommended fund balance levels of no less than 2 months of General Fund revenues. For more information on major funding sources, please refer to the section entitled *"Major Revenue Sources."*

	2022 Budget	2022 Estimate	2023 Budget
Real Estate Tax	$ 8,772,500	$ 8,776,000	$ 8,757,750
Earned Income Tax	9,980,000	10,602,600	10,987,000
Local Services Tax	297,500	311,800	313,250
Real Estate Transfer Tax	1,520,000	1,800,000	1,600,000
Public Utilities Tax	18,500	18,500	18,500
Local Option Sales & Use Tax	578,800	620,000	637,000
Licenses and Permits	147,450	142,050	142,050
Fees and Fines	462,500	486,627	479,900
Rental Income	2,950	2,952	3,040
Investment Earnings	12,000	80,000	110,000
Service Agreements	287,280	292,405	301,019
Other Non-Tax Revenue	1,368,118	1,539,049	1,465,945
Recreation Fees	370,600	452,665	405,000
Total Revenues	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**
Fund Balance	-	-	-
Total Major Revenues	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**

Major Revenue Sources

Revenue Source	Percentage 2023 Budget	Dollar Value Change from 2022 Budget	Percentage Change from 2022 Budget
Real Estate Tax	**34.7%**	**($14,750)**	**(0.17%)**

- The 2023 Real Estate Tax rate is budgeted to remain at 3.83 mills. Revenue for 2023 is budgeted at a decrease assuming assessment appeals resulting from the common level ratio (CLR) litigation taking place in 2022. The full impact of the reduction in the CLR is dependent upon several factors, all of which are unpredictable.

Earned Income Tax	**43.6%**	**$1,007,000**	**10.09%**

- The 2023 Earned Income Tax (EIT) rate is budgeted to remain at 0.80%. The revenue increase of 10.09% is in relation to the 2022 Budget. However, EIT collections grew substantially during 2022, outperforming budgeted projections. Using the 2022 estimated actuals as a basis, the 2023 Budget projects a 3.63% increase in EIT revenue.

Real Estate Transfer Tax	**6.3%**	**$80,000**	**5.26%**

- Real Estate Transfer Tax is budgeted to increase 5.26% compared to the 2022 Budget. However, like EIT, this category has outperformed budgeted projections during 2022 and the 2023 Budget projects a drop in sales volume compared to the 2022 estimated actuals. Still, with home prices at higher levels, this will remain a reliable revenue source in 2023.

Local Services Tax	**1.2%**	**$15,750**	**5.29%**

- Local Services Tax is expected to grow 2.9% compared to the 2022 Budget but is in line with the estimate for 2022 since no significant changes in the total employment numbers within Upper St. Clair are anticipated.

Local Option Sales & Use Tax	**2.5%**	**$58,200**	**10.06%**

- Local Option Sales Tax revenues are generated by an additional 1% sales tax levied within Allegheny County. Twenty-five percent of this revenue goes directly to Allegheny County, another 25% goes to the county's municipalities (including the Township), and the remaining half goes to the Allegheny Regional Asset District (RAD). The Township's direct share of this revenue is budgeted to increase 10.06% from the 2022 budget and 2.7% from the 2022 estimate (less a required Act 180 distribution of roughly $13,000). The Township also benefits from the portion of this tax that comes from RAD for the Township's Library and Boyce Mayview Park. Although RAD's portion of the sales tax has grown substantially in the past year, RAD is proposing a cut to the Upper St. Clair Library's funding of 22% for 2023 – the largest cut in the county. The 2023 Budget assumes a $252,000 for the Boyce Mayview Park portion, a 5% increase from 2022. More can be viewed on the Library RAD Fund and the Boyce Mayview Park RAD Fund pages of this document.

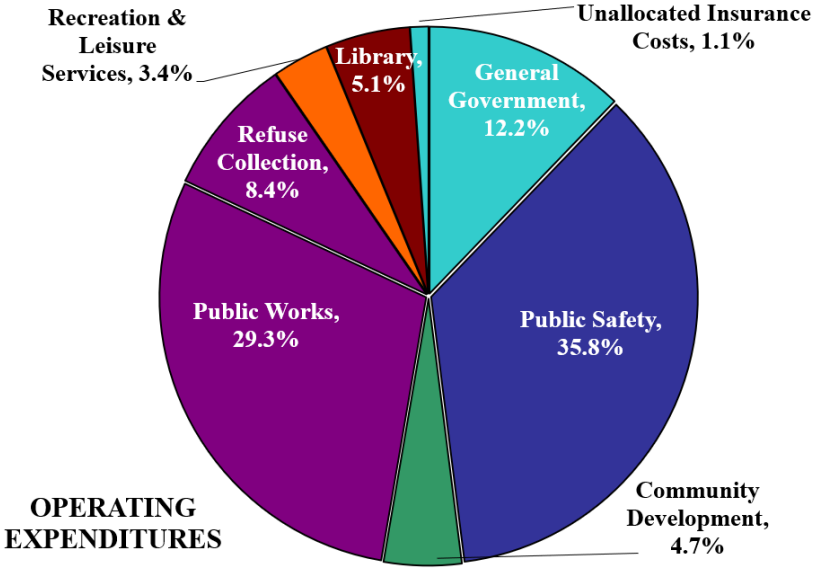
Other Revenue	**11.5%**	**$256,056**	**9.66%**

- Other revenue is budgeted to grow by 9.66% from the 2022 Budget. Increases in interest revenue and state pension aid are responsible for roughly 60% of this increase while smaller increases and decreases in other revenues cover the balance of the change.

GENERAL FUND EXPENDITURES

Where the Money Goes by Program

The 2023 projected operating expenditures are budgeted to increase from $17,580,122 in the 2022 budget to $18,618,409. The result is an increase of $1,247,977, or 5.91%. This is the largest operating increase since 2007. Inflation, which peaked at 9.1% in June 2022, has had a significant impact on many of the Township's operating costs, pressuring areas like utilities, wages, and even contractual services. Changes by program area are summarized on the next page.



The largest program areas of the Township by expenditure total continue to be Public Works and Public Safety (which includes the Police Department, the Fire Department and Animal Control). These two areas combine to represent 65.1% of the Operating Budget.

The remaining difference of projected revenues over operating expenses of $6,602,045 will be used to fund the 2023 budgeted debt service costs of $1,843,157, and transfers of $4,758,888.

	2022 Budget	2022 Estimate	2023 Budget
General Government	$ 2,127,524	$ 2,090,981	$ 2,275,406
Public Safety	6,268,933	6,223,976	6,657,581
Community Development	826,359	769,119	883,060
Public Works	5,112,211	5,072,341	5,456,148
Refuse Collection	1,525,500	1,526,500	1,569,500
Recreation & Leisure Services	622,482	660,785	624,450
Library	865,144	829,961	951,089
Unallocated Insurance Costs	231,969	196,769	201,175
Operating Expenditures	$ 17,580,122	$ 17,370,432	$ 18,618,409

Major Program Operating Expenditures

Major Program	Percentage 2023 Budget	Dollar Value Change from 2022 Budget	Percentage Change from 2022 Budget
General Government	9.0%	$147,882	6.95%

- General Government appropriations are budgeted at a 6.95% increase compared to 2022. Investments in software and cybersecurity contribute to the change as do increases in medical and liability insurance.

Public Safety	26.4%	$388,648	6.20%

- Public Safety appropriations are projected to increase by 6.20%. This is primarily due to higher Personal Services costs which include police wages and associated benefit increases as well as the introduction of salary and benefit expenses for the Department of Fire Protection. A rise in utility costs for the two fire stations and hydrants also contribute to this change.

Community Development	3.5%	$56,701	6.86%

- Community Development appropriations are budgeted to grow 6.86% from 2022. This is driven by an increase in software and IT costs related to expanding the functionality of ArcGIS.

Public Works	21.6%	$343,937	6.73%

- Public Works appropriations are budgeted at a 6.73% increase. Items contributing to this increase are utilities, rock salt, fuel, and vehicle maintenance.

Refuse Collection	6.2%	$44,000	2.88%

- The $44,000 increase is based on the contract with Waste Management and minimal change in the projected number of units billed. The current contract expires at the end of 2023.

Recreation & Leisure Services	2.5%	$1,968	0.32%

- The minimal increase in Recreation & Leisure Services is skewed due to the removal of Youth Basketball expenses which the Township will not incur in 2023 because the USC Athletic Association is taking over the program's operations. Adjusting for that, recreation expenses are budgeted to increase 7.73% in 2023. Much of this has to do with the continued success and growth of programs like Camp St. Clair which also generate additional revenue. Of note, General Recreation program fees are budgeted to increase 9.28% in 2023.

Library	3.8%	$85,945	9.93%

- Library appropriations are budgeted to increase by 9.93% from the 2022 Budget. This is due to wage and benefit expense resulting from a combination of two primary factors. First is the return to normal hours for the full year which requires more part-time effort. The other factor is the decision of the Allegheny RAD Board to cut the Township Library's funding by nearly $46,000 while increasing funding for most other libraries in the region. As a result, the General Fund is forced to absorb some expenses that have previously been covered by the Library RAD Fund.

General Fund Operating Expenditures Summarization

As stated earlier in this Budget Message, overall General Fund operating expenditures are budgeted to increase by 5.91% over the 2022 Budget amounts. Some of the specific budgeted items that contribute to the overall expenditure levels include:

- Snow and ice removal materials are budgeted to increase by 11%.
- Electricity costs are budgeted to increase by 35%.
- Natural gas costs are budgeted to increase by 22%.
- Healthcare insurance premiums are budgeted to increase by 12%.
- Hourly wage increases in the public works labor contract are obligated at 2.50%.
- Hourly wage increases in the police association labor contract are obligated at 3.25%.
- The Minimum Municipal Obligation (MMO) for the Police defined benefit pension plan is budgeted to increase by 8.4%. The MMO for the Public Works defined benefit pension plan remained level.

The 2023 Budget will keep the General Fund's unassigned fund balance at a level which is in line with the Government Finance Officers Association's recommendation as well as the Township's target range, both of which are necessary to support the goal of maintaining the Township's AA+ bond rating.

Major Program Non-Operating Expenditures

Major Program	Percentage 2023 Budget	Dollar Value Change from 2022 Budget	Percentage Change from 2022 Budget
Debt Service Payments	**7.3%**	**($9,955)**	**(0.54%)**

- The Debt Service payment schedules dictate the amounts required to be included in the budget. The 2023 Budget for debt service is reduced by roughly $10,000 from the 2022 Budget. This covers the General Fund's portion of the debt service payments for the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, the 2021 General Obligation Bonds, and the 2022 General Obligation Bonds.

Operating Transfers	**18.9%**	**$373,924**	**8.53%**

- The 2023 General Fund Budget allocates a $1,953,071 transfer to the Capital Projects Fund to help finance major capital items, a transfer of $1,000,000 to the Boyce Mayview Park RAD Fund to fund park activities not covered by the RAD Grant, and a transfer of $1,805,817 to the Boyce Mayview C&RC Fund for payment of the debt service originally 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. The 2008 bonds have since been replaced with the 2016 General Obligation Bonds.

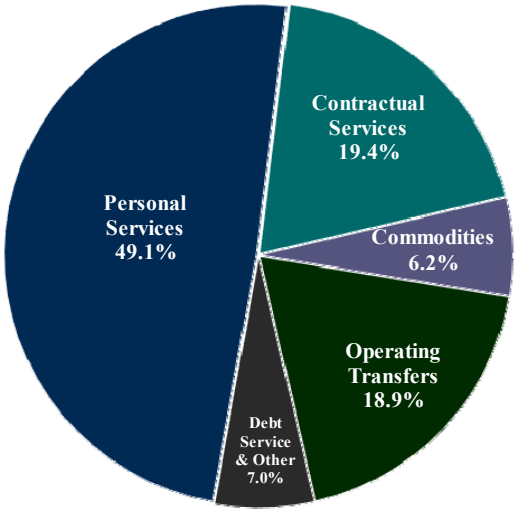
Where the Money Goes by Core Service Type

Core Service	Percentage 2023 Budget	Dollar Value Change from 2022 Budget	Percentage Change from 2022 Budget
Personal Services	**49.1%**	**$718,181**	**6.15%**

The Township has always prided itself on the core services it provides to the residents of Upper St. Clair. The foundation for this is the Township employees, who consistently rise to the challenge of delivering a high level of services within the budgetary guidelines and without compromising quality.

The Personal Services category contains the expenses associated with maintaining a high-quality staff. As is always the case, this category is the largest in the 2023 General Fund Budget, making up 49.1%, or $12,393,344, roughly 60% of which is obligated contractually. This is a $718,181, or 6.15%, increase from the 2022 budgeted amounts.

2023 GENERAL FUND EXPENDITURES BY TYPE



Contractual Services	**19.4%**	**$329,895**	**7.22%**

There are a variety of changes within the contractual services category for 2023, the most significant of which fall within the IT and Police Department budgets. Utilities costs fall within this category and have increased substantially from the 2022 Budget. Overall, this category increases in the 2023 Budget by $329,895, or 7.22%.

Commodities	**6.2%**	**$28,025**	**1.82%**

The Township's commodities expenses are budgeted to increase $28,025 from the 2022 budgeted amounts. Small reductions in a number of accounts such as supplies and minor equipment help to partially offset increases in other areas such as rock salt and fuel.

Operating Transfers	**18.9%**	**$373,924**	**8.53%**

Operating Transfers account for 18.9%, or $4,758,888 of the 2023 General Fund Budget. This is an increase of $373,924 from the 2022 budgeted amounts but $1,161,334 less than the 2022 estimate. These transfers represent contributions from the General Fund in 2023 to the following: Capital Projects Fund ($1,953,071), Boyce Mayview RAD Fund ($1,000,000), and C&RC Fund ($617,053 operating, and $1,188,764 debt).

Debt Service & Other	**6.3%**	**($47,769)**	**(2.90%)**

The change in "Debt Service & Other" includes distributed costs to and from other departments, as well as the General Fund portion of the debt repayment schedules that are currently in effect for the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, the 2021 General Obligation Bonds, and the 2022 General Obligation Bonds. The 2.9% decrease is based on approved debt service schedules.

Other Expenditure Considerations

- **Staffing Levels and Compensation** – The overall staffing level and salary ranges are reflected in each department's budget and detailed in the Appendix section of the budget document. Compensation levels for the operating budget reflect rates set either by contract, arbitration, or ranges established by the Board of Commissioners and verified via a labor and economic analysis.

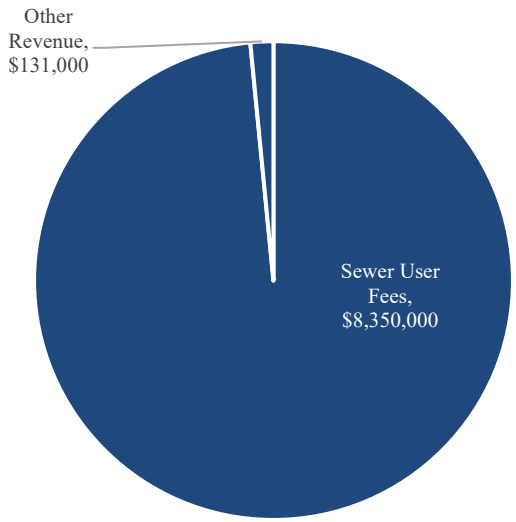
- **Fringe Benefits** – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Medical insurance is budgeted to increase by 12% over 2022. All Township employees are required to contribute to their health insurance premiums to help offset the Township's cost.

MAJOR ENTERPRISE FUNDS

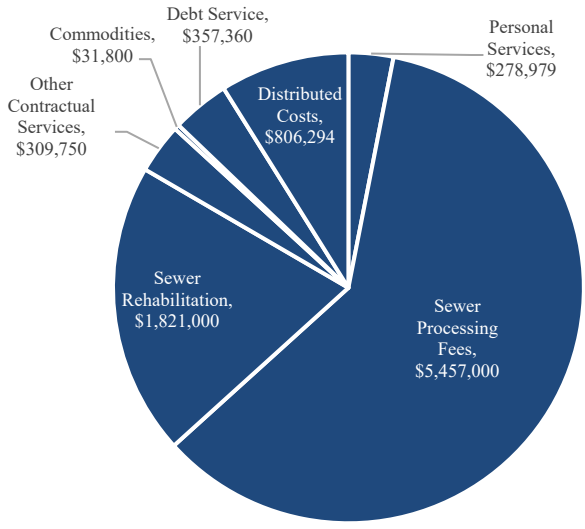
Sanitary Sewer Fund

The sewer user fee multiplier rate is tentatively projected at 1.80 for 2023, a reduction from the existing multiplier of 1.86. This keeps the Township's portion of the sewer user fee level while ALCOSAN has once again increased its rate for wastewater treatment by 7%. The Township's costs for wastewater treatment in 2023 are projected at $5,457,000, representing 63% of the fund's operating expenses. Major sewer rehabilitation and source reduction costs are budgeted at $1,821,000. The Sanitary Sewer Fund's unrestricted net position is projected to be roughly $7.4 million at the end of 2023.

Projected Revenues

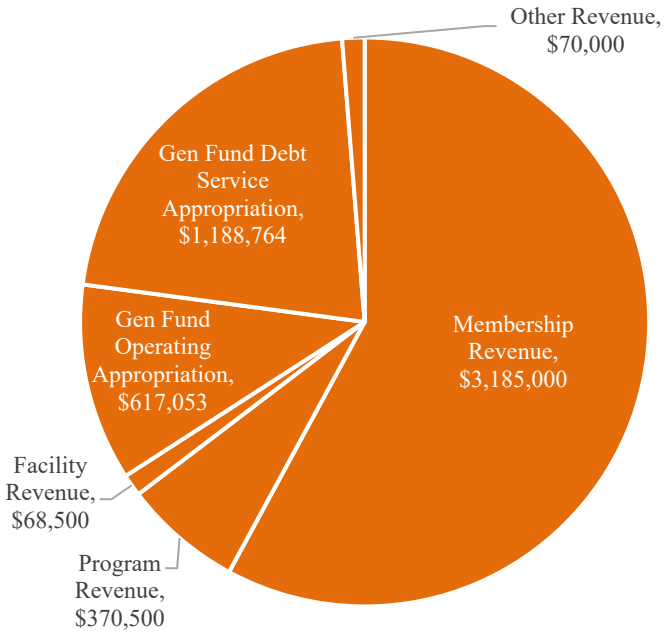


Projected Expenses



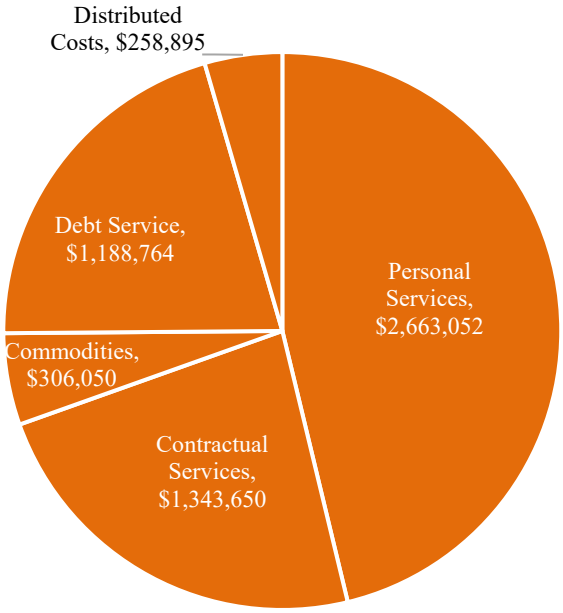
Boyce Mayview Community & Recreation Center (C&RC) Fund

Projected Revenues



- **Membership Revenue**: As mentioned earlier in the budget message, membership levels at the C&RC rebounded in 2022, but inflation has resulted in rapidly increasing operating costs which continue to pressure the budget in several areas. A small increase in membership rates is reflected in the budget for 2023.
- **Daily Admissions:** Operational adjustments made in recent years have reduced daily admissions revenue from its peak in 2019, but this remains a meaningful funding source. The adjustments have also allowed for a high level of satisfaction for all users. The 2023 Budget includes $110,000 for this revenue.
- **Appropriations from the General Fund:** For 2023, the General Fund budget appropriates $1,188,764 for debt service costs associated with the construction of the C&RC building. The General Fund is also budgeted to contribute $617,053 to support the common area operations of the C&RC.
- **Other Revenue:** The most notable "other revenue" areas are fitness programs, aquatics programs, and facility rentals. Each of these areas has experienced a rebound in 2022, but they also suffer from inflationary pressures. The 2023 Budget projects a 12.7% increase for this category compared to the 2022 Budget.

Projected Expenses



- **Operating Expenses**: As noted above and earlier in this document, inflation has had a significant impact on the C&RC's costs, particularly in the areas of utilities and other contractual services. This is reflected in the 2023 Budget which has overall operating costs increasing by 15.8%, or $624,000, over in 2022.
- **Capital Costs:** The routine replacement of fitness equipment will occur as usual in 2023, as will the replacement of technology and aquatics equipment. The 2023 Budget also anticipates an HVAC unit replacement and replastering of the outdoor pool.
- **Debt Service**: Debt service payments are budgeted based on the existing debt service schedules. For 2023, the scheduled payments are nearly the same as 2022, dropping slightly by only $428.

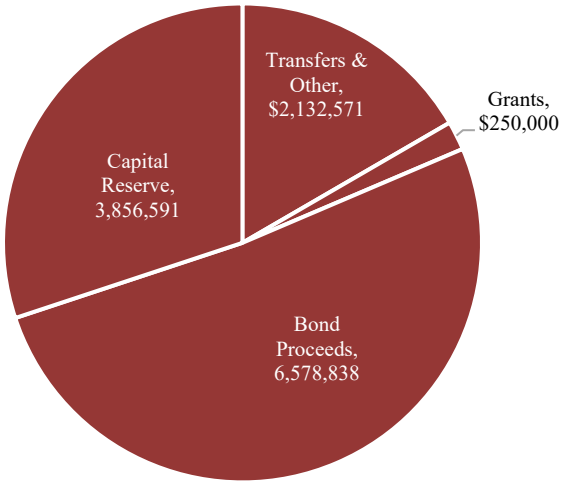
CAPITAL PROJECTS FUND

Annual Street Improvement Program

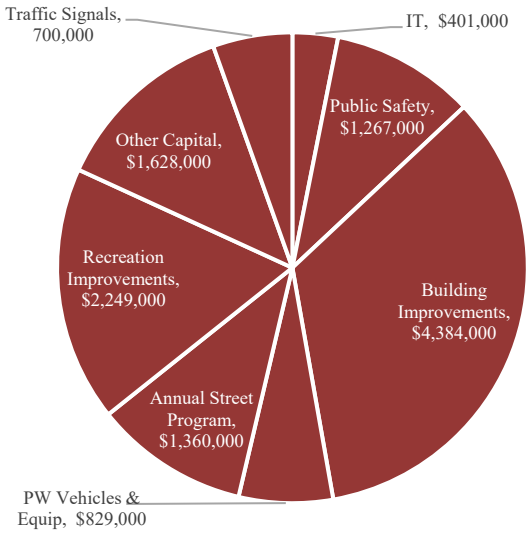
Funding Source	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
State Liquid Fuels Tax Fund	$ 650,000	$ 600,000	$ 600,000	$ 600,000
General/Capital Project Funds	1,171,023	1,018,113	1,300,000	1,300,000
TOTAL	**$ 1,821,023**	**$ 1,618,113**	**$ 1,900,000**	**$ 1,900,000**

The Township recognizes the benefits of well-maintained streets and remains committed to a regular schedule of street improvements. Approximately $16,000,000 has been spent on this program during the past ten years. The Township receives many favorable comments regarding the condition of Township streets and roadways. The funding amount of $1,900,000 for 2023 is the same as the 2022 allocation which, with the increased price of asphalt, may result in less road miles being resurfaced in 2023 compared to 2022.

Capital Projects Fund Revenues



Capital Projects Fund Expenditures



Proceeds from the 2021 bond issue will continue to fund several capital projects, most notably the NextGen Municipal Building renovation project and Morton Field Complex upgrades. Other items in the Capital Projects Fund will be funded by a combination of grants, General Fund transfers and the portion of fund balance which is specifically assigned for Capital Reserve. This is a planned use of reserve funds, which continues the Township's practice of adhering to the 5-year Capital Improvements Program while minimizing the need to issue debt.

MAJOR SPECIAL REVENUE FUNDS

Boyce Mayview Park RAD Fund

Funding Source	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
RAD Funding	$ 525,000	$ 230,000	$ 240,000	$ 527,000
General Fund Appropriation	$ 500,000	$ 515,000	$ 1,900,000	$ 1,000,000

At the recommendation of the Allegheny Regional Asset District (RAD), Staff shows the RAD grant revenues and matching expenditures in this separate, special revenue fund called the Boyce Mayview Park RAD Fund. An appropriation from the General Fund supplements the operating and capital expenditures that are not covered by RAD or other grants within the fund. The General Fund appropriation for 2023 is projected at $1,000,000.

For 2023, RAD operational funding is estimated at $252,000. This helps cover a portion of the Fund's operating expenditures such as personnel costs from the Public Works, Recreation and Police departments, and utility, maintenance, and other costs within the 475-acre Boyce Mayview Park. The 2023 Budget also reflects the anticipated receipt of a 2022 grant awarded by RAD in the amount of $275,000 to cover projects that will be reimbursed by RAD next year. The Township has also submitted a request to RAD for a 2023 capital grant in the amount of $375,000. If approved, the 2023 capital grant would provide funding for playground equipment replacements & improvements near the Miracle League Field and ADA improvements for the Old Farm Road Trail which links the C&RC to the Morton Fields Complex.

LOOKING FORWARD

This 2023 Budget has been prepared with the continued underlying purpose of managing any future economic situations with a solid and stable financial foundation. In a recent bond rating report, S&P Global Ratings noted that the Township's "*prudent management practices that maintain tight budgetary controls*" have positioned us to achieve very strong budgetary flexibility and liquidity over the years.

The Board of Commissioners met in January 2022 to set the biannual planning priorities of the Board. Township staff is committed to continuing the momentum built in recent years towards the Board's planning priorities, and the 2023 Budget reflects that by allowing for the continued implementation of past priorities while laying the groundwork for future goals and objectives. Examples of this are the following:

- For the fourteenth straight year, this budget keeps tax rates level. The real estate tax millage rate, currently 3.83, has remained flat since 2010. The Township's Earned Income Tax rate, currently 0.80%, has not changed since 2007. This continues to satisfy the Board's top budgetary priority of holding the line on taxes. As evidenced by the current economic environment and related budgetary impacts, external pressures may continue to make this goal more challenging in the near future. Additionally, as noted earlier in this document, the common level ratio (CLR) litigation that is expected to continue into 2023 will have an impact on the real estate tax revenue that is still unpredictable. If the CLR adjustment results in significant reductions in assessed values, the resulting pressure on the real estate tax revenue could also prove challenging.

- Following a nearly two-year process, the Strategic Plan for the Upper St. Clair Volunteer Fire Department was completed and approved by the Township in 2022. The report includes 11 recommendations designed to provide a stronger, more resilient model for volunteer fire service delivery for the Township. Among the areas of focus are elevating the Township's Department of Fire Protection and developing and filling the position of Township Fire Chief. The report's apparatus replacement plan also calls for a fire truck to be purchased within the next year. The 2023 Budget provides funding for these items, and the long-term financial plan demonstrates the budgetary capacity to maintain these objectives in future years.

- After a period of great uncertainty resulting from multiple state-mandated shutdowns in 2020, membership levels at the Community & Recreation Center (C&RC) rebounded in 2022. Despite the success in rebuilding the C&RC membership base, the financial challenge is not completely over. Like other businesses, the C&RC has been faced with rapidly increasing operating costs due to the current economic environment. Wages, utilities, and general commodities are all pressuring the C&RC operating budget. The 2023 Budget reflects these pressures and provides a foundation for the Township to continue providing a quality user experience that generates a high level of satisfaction.

- Longer-term initiatives at the C&RC were put on hold in 2020 as the Staff's attention was forced to shift to a new operating environment. Now that membership levels have returned and operations have stabilized, the Township is positioned to revisit the facility assessment last performed in 2018. The 2023 Budget provides funding to engage Ballard*King Associates for this effort.

- The NextGen Municipal Building renovation construction will continue into 2023, completing the final phases of the project. Prior to this project, the last major physical reconfiguration to the Municipal Building was done as part of "Project 2000", a label coined in the early 1980s when the next several decades of the building's use was being planned. Roughly 40 years later, the NextGen project is addressing the building's use for decades to come, bringing much needed physical improvements that emphasize a more user-friendly layout, provide operational efficiencies, and enhance the experience of interacting with the Township.

- After approval of a master plan for the Morton Fields Complex in 2022, the Township is refining the design and funding plan for the facility's improvements. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year. Options being considered include multiple construction phases over several years and a single phase to accomplish all improvements at the same time. Regardless of the option ultimately selected, improvements will result in field downtime and participant inconvenience. The 2023 Budget includes $2,000,000 for final design work and beginning construction.

The 2023 Budget reflects the Township's continued commitment to financially sustainable operations. As realized in previous years, particularly in 2018 and 2020, future budget environments are never certain. However, the Board of Commissioners and Staff continuously monitor situations and factors that could have significant impacts on the Township's financial status. Some of these factors are highlighted below. For updated long-term projections, please refer to the five-year budget projections within the budget document.

- The difficult labor environment seen in 2021 has remained and will continue to be challenging into 2023 both with wage pressure and with the ability to find capable and willing candidates for job openings. This could have an impact on future budgets and service delivery.

- The current economic environment is posing challenges for organizations across the United States. Core inflation hit a 40-year high in September and rising prices have negatively impacted the Township, putting budgetary pressure on areas including asphalt, utilities, and even software licensing. Additional concern remains about potential new unfunded mandates levied by the Federal and State governments, all while supply-chain issues continue. Each of these concerns can cause operational disruption and financial pressures in 2023 and beyond.

- The Township and many other municipalities in the region entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement establishes responsibilities and target dates through 2026. The Township is also evaluating proposals for future sanitary sewer regionalization initiatives including the potential of transferring some assets to ALCOSAN. The potential costs related to the COA and regionalization efforts remain unknown at this point but have the potential to be significant. As such, the Township will need to adjust the rate multiplier in a future year as the timing and scope of construction deem necessary. ALCOSAN's $2 billion Modified Consent Order and Clean Water Plan will also have an impact on rates in the short and long-term. A mid-year sanitary sewer fee adjustment is not anticipated.

- Municipalities throughout the United States, including Upper St. Clair Township, remain under a Federal mandate requiring a stormwater management program for reducing pollution impacts from stormwater runoff. This mandate is tied to Municipal Separate Storm Sewer System (MS4) regulations enforced by the Pennsylvania Department of Environmental Protection and the Environmental Protection Agency. For the 10th consecutive year, the 2023 Budget appropriates a significant contribution to the Storm Sewer Fund for projects dedicated to improving stormwater management systems and complying with the unfunded mandate. There is still uncertainty related to the future cost of MS4 compliance, and it remains possible that new funding mechanisms may need to be considered in a future year to continue these efforts.

CONCLUSION

The 2023 Budget once again provides a financially sustainable spending plan that prepares the Township to adjust to uncertainty and economic pressures. Staff continues to monitor economic conditions so that high quality service levels can be preserved while continuing to operate within the financial means of our tax base.

Although we have been successful in operating through economic pressures, it remains challenging to meet the high service levels our residents have come to expect. The Township is regularly confronted with the need to minimize expenditures while managing expressed community needs and desires. Staff looks forward to continuing to meet this challenge by addressing the needs and desires identified in the Board of Commissioners' Planning Priorities, the Comprehensive Plan, and annual departmental goals. Staff remains committed to vigorously scrutinizing spending with the objective of remaining financially prepared for the short and long term.

This message is intended only to provide a general overview of the Budget and its near-term progression. Additional detail on planned expenditures is provided on the following pages of this budget 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 2023 Budget for the Township of Upper St. Clair encompasses 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 include its assets, liabilities, fund equity, revenues and expenditures. This compartmentalization of resources, transactions, and statements is necessary to ensure that specific revenue sources are used to finance the specific activities for which they are intended. 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 recurring revenue are **Real Estate Tax (15.07%)**, **Earned Income and Net Profits Tax (18.90%)**, **Sewer User Fees (14.46%)** and **C&RC & Recreation Program Revenues (6.93%)**, which combine to account for **55.36%** 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 (17.54%)**, **Public Safety (13.63%)**, **Recreation & Leisure Services, including the C&RC operating and capital costs, (19.20%)**, and **Sanitary Sewer Processing (ALCOSAN Payments) (9.39%)**, which combine to account for **59.76%** 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 this document.

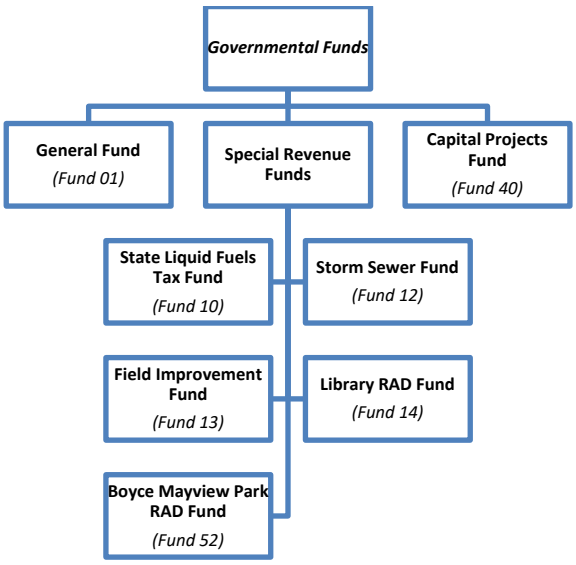
The Township of Upper St. Clair provides its residents with a full range of services. Following is a list of some of those services:

- Police protection through the Township's Police Department
- Fire protection through the Upper St. Clair Volunteer Fire Department
- 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
- Refuse and recycling collection services
- Enforcement of building codes and zoning ordinances
- A wide variety of recreation and leisure offerings for all age groups
- Full-service adult and children's library
- Public access television

BUDGETARY BASIS

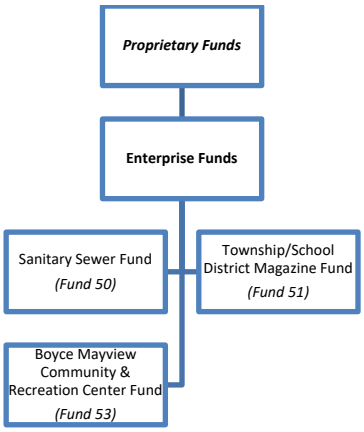
Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three primary bases for budgeting: Cash Basis, Modified Accrual Basis and Accrual Basis. The Township does not use the Cash Basis for any funds within the Budget.

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

Special revenue funds are established to account for revenues that are legally restricted to expenditures 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. 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

Enterprise funds account for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services in an enterprise fund 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. Over 90% of the fund's operating revenues are derived from annual subscriptions and payments for medical services. This fund is required by local ordinance.

Fund 91 – Tri-Community South Emergency Medical Services 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 is funded by an annual 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 sinking funds for the following debt obligations: 2016 General Obligation Bonds, 2017 General Obligation Bonds Series B, 2021 General Obligation Bonds and 2022 General Obligation Bonds.

DEPARTMENT / FUND RELATIONSHIPS

The following matrix illustrates the relationships between the Township's functional units and each fund.

		General Government	Public Safety	Community Development	Public Works	Recreation	Library	Tri-Community South EMS	Debt Service
Fund 01	**General Fund**	**X**	**X**	**X**	**X**	**X**	**X**		
Fund 10	**State Liquid Fuels Tax Fund**				**X**				
Fund 12	**Strom Sewer Improvement Fund**				**X**				
Fund 13	**Field Improvement Fund**				**X**	**X**			
Fund 14	**Library RAD Fund**						**X**		
Fund 52	**Boyce Mayview Park RAD Fund**	**X**	**X**		**X**	**X**			
Fund 40	**Capital Projects Fund**	**X**	**X**	**X**	**X**	**X**	**X**		
Fund 50	**Sanitary Sewer Fund**	**X**			**X**				
Fund 51	**Township/School District Magazine Fund**	**X**							
Fund 53	**Community & Recreation Center Fund**					**X**			
Fund 90	**Tri-Community South EMS Fund**							**X**	
Fund 91	**Tri-Community South EMS Capital Reserve**							**X**	
	Sinking Fund *								**X**

** Note: The Sinking Fund does is not a separately appropriated fund. Debt service paid through the Sinking Fund is appropriated in the individual funds associated with the debt – General Fund, Sanitary Sewer Fund, and Community & Recreation Center Fund. All other Township funds are appropriated.*

2023 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	$ 8,757,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 8,757,750**	**15.07%**
Earned Income Taxes	10,987,000	-	-	-	-	-	-	-	-	-	-	**10,987,000**	**18.90%**
Other Taxes	2,568,750	-	-	-	-	-	-	-	-	-	-	**2,568,750**	**4.42%**
Sewer User Fees	-	-	-	-	-	-	-	8,406,000	-	-	-	**8,406,000**	**14.46%**
Licenses & Permits	142,050	-	-	-	-	-	-	-	-	-	-	**142,050**	**0.24%**
Fees & Fines	479,900	-	-	27,000	-	-	-	15,000	138,180	-	-	**660,080**	**1.14%**
Interest & Rent	113,040	2,000	-	-	-	-	115,000	60,000	-	70,000	-	**360,040**	**0.62%**
Service Agreements	301,019	-	-	-	-	-	4,500	-	-	-	-	**305,519**	**0.53%**
Recreation Fees	405,000	-	-	-	-	-	-	-	-	3,624,000	-	**4,029,000**	**6.93%**
Grant Revenue	849,845	642,080	-	-	163,276	1,052,000	250,000	-	-	-	-	**2,957,201**	**5.09%**
Non-Tax Revenue	616,100	-	-	-	-	-	60,000	-	-	-	168,000	**844,100**	**1.45%**
Fund Balance	-	-	-	-	-	1,238,842	10,435,429	581,183	21,035	-	291,500	**12,567,989**	**21.62%**
Operating Transfers	-	-	750,000	30,000	-	1,000,000	1,953,071	-	-	617,053	-	**4,350,124**	**7.48%**
Non-Operating Transfers	-	-	-	-	-	-	-	-	-	1,188,764	-	**1,188,764**	**2.05%**
Totals	**$ 25,220,454**	**$ 644,080**	**$ 750,000**	**$ 57,000**	**$ 163,276**	**$ 3,290,842**	**$ 12,818,000**	**$ 9,062,183**	**$ 159,215**	**$ 5,499,817**	**$ 459,500**	**$ 58,124,367**	**100.00%**

2023 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	$ 2,476,581	$ -	$ -	$ -	$ -	$ -	$ 4,601,000	$ -	$ 159,215	$ -	$ -	**$ 7,236,796**	**12.45%**
Public Safety	6,657,581	-	-	-	-	-	1,267,000	-	-	-	-	**7,924,581**	**13.63%**
Comm. Development	883,060	-	-	-	-	-	50,000	-	-	-	-	**933,060**	**1.61%**
Public Works	5,456,148	-	750,000	30,000	-	-	2,533,000	1,426,823	-	-	-	**10,195,971**	**17.54%**
ALCOSAN Payments	-	-	-	-	-	-	-	5,457,000	-	-	-	**5,457,000**	**9.39%**
Corrective Action	-	-	-	-	-	-	-	1,821,000	-	-	-	**1,821,000**	**3.13%**
Refuse Collection	1,569,500	-	-	-	-	-	-	-	-	-	-	**1,569,500**	**2.70%**
Annual Street Program	-	600,000	-	-	-	-	1,360,000	-	-	-	-	**1,960,000**	**3.37%**
Recreation	624,450	-	-	-	-	3,290,842	2,219,000	-	-	4,566,647	459,500	**11,160,439**	**19.20%**
Library	951,089	-	-	-	163,276	-	8,000	-	-	-	-	**1,122,365**	**1.93%**
Debt Service	1,843,157	-	-	-	-	-	-	357,360	-	602,190	-	**2,802,707**	**4.82%**
Operating Transfers	4,758,888	-	-	-	-	-	780,000	-	-	-	-	**5,538,888**	**9.53%**
Fund Balance	-	44,080	-	27,000	-	-	-	-	-	330,980	-	**402,060**	**0.69%**
Totals	**$ 25,220,454**	**$ 644,080**	**$ 750,000**	**$ 57,000**	**$ 163,276**	**$ 3,290,842**	**$ 12,818,000**	**$ 9,062,183**	**$ 159,215**	**$ 5,499,817**	**$ 459,500**	**$ 58,124,367**	**100.00%**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Township Taxes					
Real Estate Taxes	$ 8,853,274	$ 8,898,458	$ 8,772,500	$ 8,776,000	$ 8,757,750
Earned Income Taxes	9,498,413	10,408,315	9,980,000	10,602,600	10,987,000
Other Taxes	2,790,955	3,138,873	2,414,800	2,750,300	2,568,750
Total Township Taxes	**21,142,642**	**22,445,646**	**21,167,300**	**22,128,900**	**22,313,500**
Township Fees					
Sewer User Fees	8,279,610	8,253,644	8,128,000	8,241,511	8,406,000
Recreation Fees	2,019,926	3,162,617	3,395,100	3,931,615	4,029,000
Magazine Advertising Fees	150,404	155,074	142,050	141,317	138,180
Licenses & Permits	156,928	178,281	147,450	142,050	142,050
Fees & Fines	643,231	569,654	506,500	523,627	521,900
Total Township Fees	**11,250,099**	**12,319,270**	**12,319,100**	**12,980,120**	**13,237,130**
Township Grant Revenue					
State Pension Grant	691,859	681,546	662,528	715,043	723,350
Library State Grant	69,940	69,940	69,940	69,940	81,995
State Liquid Fuels Tax Allocation	651,629	605,987	597,156	634,889	642,080
Library RAD Grant	225,988	199,237	203,250	209,199	163,276
Boyce Mayview Park RAD Grant	525,000	230,000	515,000	240,000	527,000
Other Grants	173,364	94,607	1,327,250	821,213	819,500
Total Township Grant Revenue	**2,337,780**	**1,881,317**	**3,375,124**	**2,690,284**	**2,957,201**
Township Non-Tax Revenue					
Interest & Rent	234,730	129,950	89,500	279,552	360,040
Service Agreements	293,235	301,522	291,780	296,905	305,519
Other Revenue	1,474,184	1,080,540	788,400	946,853	844,100
Total Township Non-Tax Revenue	**2,002,149**	**1,512,012**	**1,169,680**	**1,523,310**	**1,509,659**
Township Transfers					
Transfers from Bond Proceeds	-	14,177,895	-	-	-
Transfers from Other Funds	7,742,775	7,065,061	5,164,964	6,741,383	5,538,888
Total Township Transfers	**7,742,775**	**21,242,956**	**5,164,964**	**6,741,383**	**5,538,888**
Township Fund Balance					
Transfers from Fund Balance	1,610,062	-	11,779,279	7,068,004	12,567,989
Total Township Fund Balance	**1,610,062**	**-**	**11,779,279**	**7,068,004**	**12,567,989**
Total Township Revenue	**$ 46,085,507**	**$ 59,401,201**	**$ 54,975,447**	**$ 53,132,001**	**$ 58,124,367**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General Government Expenditures					
Personal Services	$ 1,738,549	$ 1,648,357	$ 1,852,534	$ 1,770,554	$ 1,914,707
Contractual Services	933,232	985,170	1,120,025	1,139,950	1,238,090
Commodities	31,245	39,741	39,425	46,050	43,500
Distributed Costs	(411,657)	(400,253)	(503,091)	(511,854)	(560,501)
Capital Projects	328,363	1,191,515	7,402,500	6,769,301	4,601,000
Total General Government Expenditures	**$ 2,619,732**	**$ 3,464,530**	**$ 9,911,393**	**$ 9,214,001**	**$ 7,236,796**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Public Safety Expenditures					
Personal Services	$ 5,140,177	$ 5,093,620	$ 5,437,447	$ 5,385,241	$ 5,772,760
Contractual Services	417,081	471,034	557,654	559,600	570,750
Commodities	68,618	89,089	80,850	77,850	78,100
Distributed Costs	123,847	148,913	192,982	201,285	235,971
Capital Projects	245,704	251,931	358,000	346,500	1,267,000
Total Public Safety Expenditures	**$ 5,995,427**	**$ 6,054,587**	**$ 6,626,933**	**$ 6,570,476**	**$ 7,924,581**

Fund(s): General Fund, Capital Projects Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Comm. Development Expenditures					
Personal Services	$ 588,779	$ 529,605	$ 675,636	$ 576,894	$ 700,344
Contractual Services	17,227	58,546	85,116	125,450	108,600
Commodities	4,660	5,560	9,500	9,000	9,100
Distributed Costs	56,713	46,708	56,107	57,775	65,016
Capital Projects	5,850	37,645	15,000	-	50,000
Total Comm. Development Expenditures	**$ 673,229**	**$ 678,064**	**$ 841,359**	**$ 769,119**	**$ 933,060**

Fund(s): General Fund, Capital Projects Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Public Works Expenditures					
Personal Services	$ 2,897,214	$ 2,666,022	$ 3,108,458	$ 3,045,105	$ 3,299,336
Contractual Services	1,061,535	1,330,250	1,658,524	1,714,872	1,806,200
Commodities	772,752	810,896	1,248,550	1,245,150	1,288,850
Distributed Costs	805,409	934,403	768,176	711,171	738,585
Refuse Collection	1,452,388	1,489,952	1,525,500	1,526,500	1,569,500
ALCOSAN Payments	4,724,645	4,716,628	5,410,500	5,100,000	5,457,000
Capital Projects	3,170,896	3,216,132	5,659,300	4,625,250	6,844,000
Total Public Works Expenditures	**$ 14,884,839**	**$ 15,164,283**	**$ 19,379,008**	**$ 17,968,048**	**$ 21,003,471**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Recreation Expenditures					
Personal Services	$ 2,348,700	$ 2,532,666	$ 3,212,628	$ 3,155,923	$ 3,387,407
Contractual Services	931,123	1,143,384	1,452,650	1,607,150	1,718,700
Commodities	192,288	284,913	415,250	401,100	460,350
Distributed Costs	366,291	365,556	398,560	410,497	405,482
Capital Projects	2,273,917	1,044,914	3,137,050	765,244	5,188,500
Total Recreation Expenditures	**$ 6,112,319**	**$ 5,371,433**	**$ 8,616,138**	**$ 6,339,914**	**$ 11,160,439**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Library Expenditures					
Personal Services	$ 704,291	$ 750,000	$ 835,828	$ 843,084	$ 873,418
Contractual Services	19,372	25,475	35,200	33,300	41,150
Commodities	91,182	134,919	160,600	125,250	156,850
Distributed Costs	30,537	29,702	36,766	37,526	42,947
Capital Projects	19,700	-	-	-	8,000
Total Library Expenditures	**$ 865,082**	**$ 940,096**	**$ 1,068,394**	**$ 1,039,160**	**$ 1,122,365**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Debt Service Expenditures					
Contractual Services	$ 2,418,108	$ 2,716,407	$ 2,846,920	$ 2,841,518	$ 2,802,707
Total Debt Service Expenditures	**$ 2,418,108**	**$ 2,716,407**	**$ 2,846,920**	**$ 2,841,518**	**$ 2,802,707**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Transfers Expenditures					
Contractual Services	$ 7,742,775	$ 7,033,141	$ 5,164,964	$ 6,670,222	$ 5,538,888
Transfers to Fund Balance	4,773,996	17,978,660	520,338	1,719,543	402,060
Total Operating Transfers Expenditures	**$ 12,516,771**	**$ 25,011,801**	**$ 5,685,302**	**$ 8,389,765**	**$ 5,940,948**

Fund(s): All Township Funds

Total Township Expenditures	**$ 46,085,507**	**$ 59,401,201**	**$ 54,975,447**	**$ 53,132,001**	**$ 58,124,367**

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TOWNSHIP MAJOR FUNDS – CHANGES IN FUND BALANCE OR NET ASSETS

GENERAL FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 4,557,922	$ 4,968,905	$ 6,640,511	$ 6,640,511	$ 6,640,511
Total Revenues	24,052,162	25,344,349	23,818,198	25,124,648	25,220,454
Total Expenditures & Non-Spendables	(23,641,179)	(23,672,743)	(23,818,198)	(25,124,648)	(25,220,454)
Ending Fund Balance	**$ 4,968,905**	**$ 6,640,511**	**$ 6,640,511**	**$ 6,640,511**	**$ 6,640,511**

Analysis: Fund Balance is projected to remain level with the 2022 estimate.
Discussion: The 2023 budget maintains an unassigned fund balance of 25% of budgeted General Fund revenues.

CAPITAL PROJECTS FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Total Fund Balance	$ 7,815,729	$ 10,573,018	$ 24,763,083	$ 24,763,083	$ 17,710,712
Revenue	5,576,129	18,874,733	1,852,754	3,227,680	2,382,571
Bond-Related Expenditures	-	(1,409,057)	(6,750,000)	(6,190,000)	(6,578,838)
Other Expenditures	(2,818,840)	(3,275,611)	(6,108,800)	(4,090,051)	(6,239,162)
Ending Assigned Fund Balance (Bonds)	-	12,768,838	6,018,838	6,578,838	-
Ending Unassigned Fund Balance	10,573,018	11,994,245	7,738,199	11,131,874	7,275,283
Ending Total Fund Balance	**$ 10,573,018**	**$ 24,763,083**	**$ 13,757,037**	**$ 17,710,712**	**$ 7,275,283**

Analysis: Unassigned Fund Balance is projected to decrease $3.85M from the 2022 estimate. Assigned fund balance is expected to be fully utilized in 2023.
Discussion: The Assigned Fund Balance represents the remaining 2021 bond proceeds which will be utilized primarily for the NextGen renovation project. The use of Unassigned Fund Balance has been planned in recent years to assist with required grant matching funding for major projects, and to fund projects using existing resources to minimize the need for debt.

SANITARY SEWER FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Net Position	$ 6,859,305	$ 8,051,332	$ 8,051,332	$ 9,160,669	$ 9,180,465
Operating Revenue	8,389,610	8,276,144	8,148,000	8,251,511	8,421,000
Operating Expenses	(6,846,566)	(6,788,292)	(8,311,997)	(7,893,957)	(8,704,823)
Operating Income (Loss)	**1,543,044**	**1,487,852**	**(163,997)**	**357,554**	**(283,823)**
Non-Operating Revenue	57,713	28,181	18,000	50,000	60,000
Non-Operating Expenses	(408,730)	(406,696)	(374,042)	(387,758)	(357,360)
Total Non-Operating Revenues (Expenses)	**(351,017)**	**(378,515)**	**(356,042)**	**(337,758)**	**(297,360)**
Change in Net Position	**1,192,027**	**1,109,337**	**(520,039)**	**19,796**	**(581,183)**
Ending Net Position	**8,051,332**	**9,160,669**	**7,531,293**	**9,180,465**	**8,599,282**
Less: Net Investment in Capital Assets	(898,138)	(990,296)	(1,425,000)	(1,100,000)	(1,200,000)
Ending Unrestricted Net Position	**$ 7,153,194**	**$ 8,170,373**	**$ 6,106,293**	**$ 8,080,465**	**$ 7,399,282**

Analysis: Net Position is projected to decrease $581,183 from the 2022 estimate.
Discussion: The reduction in Net Position is intentional to help limit the increase in sanitary sewer fees charged in 2023. Costs beyond next year may result in a larger decrease in Net Position as regulatory requirements continue to burden this fund.

TOWNSHIP MAJOR FUNDS – CHANGES IN FUND BALANCE OR NET ASSETS (continued)

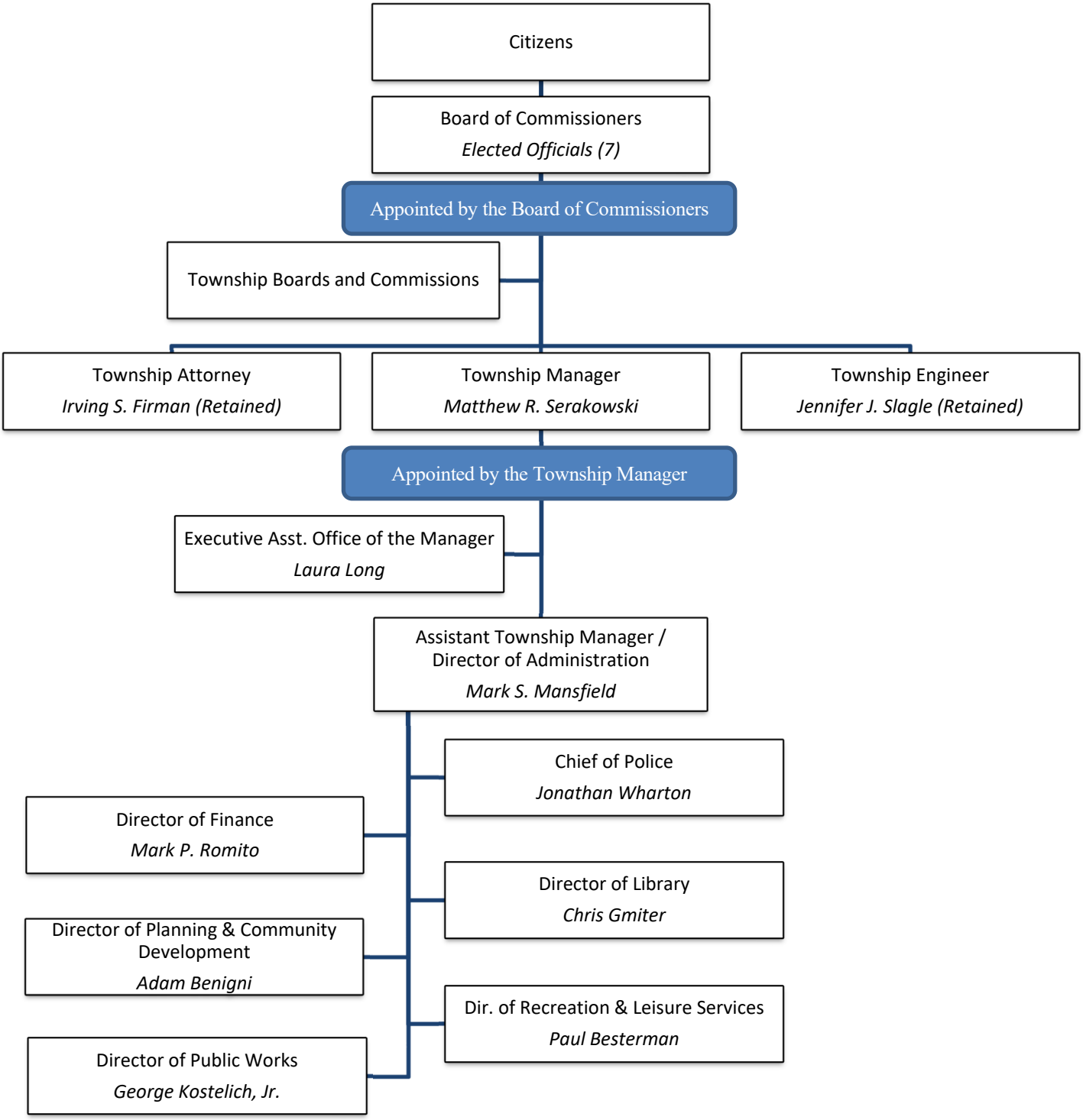
C&RC FUND	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Net Position	$ 10,089,421	$ 9,481,817	$ 9,423,852	$ 9,423,852	$ 9,386,271
Operating Revenue	2,209,171	3,178,071	3,558,468	4,023,750	4,241,053
Operating Expenses	(2,800,003)	(3,171,494)	(3,942,203)	(4,042,589)	(4,566,647)
Operating Income (Loss)	**(590,832)**	**6,577**	**(383,735)**	**(18,839)**	**(325,594)**
Non-Operating Revenue	1,280,137	1,215,714	1,209,242	1,249,242	1,258,764
Non-Operating Expenses	(648,691)	(632,038)	(619,766)	(619,766)	(602,190)
Total Non-Operating Revenues (Expenses)	**631,446**	**583,676**	**589,476**	**629,476**	**656,574**
Change in Net Position	**40,614**	**590,253**	**205,741**	**610,637**	**330,980**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	9,481,817	9,423,852	8,981,375	9,386,271	9,069,033
Less: Net Investment in Capital Assets	(2,258,339)	(2,632,327)	(2,875,377)	(2,628,740)	(2,920,240)
Ending Unrestricted Net Position	**$ 7,223,478**	**$ 6,791,525**	**$ 6,105,998**	**$ 6,757,531**	**$ 6,148,793**

Analysis: Ending Net Position is projected to decrease $317,238 from the 2022 estimate.
Discussion: A $330,980 positive change in net position becomes a reduction when including the annual building depreciation of $648,218. Despite the decrease in net position, the financial condition is moving in a positive direction due to the rebound in revenue experienced in 2022 which is expected to continue through 2023. Inflationary pressure on the operating expenses limits the positive operating result.

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TOWNSHIP ORGANIZATIONAL STRUCTURE

The authorized personnel responsible for the Township's programs and services are shown below. The 7 members of the Board of Commissioners are the only elected positions in the organization. All other positions are appointed.



Note: Fire protection services are provided by the Upper St. Clair Volunteer Fire Department. Emergency Medical Services are provided by Tri-Community South EMS.

BOARD OF COMMISSIONERS PLANNING PRIORITIES 2022-2023

The Board of Commissioners meets biannually to establish the Planning Priorities for the following 2 years. These are the Township's highest priority goals and have a strategic, longer-term focus. The 2022-2023 Planning Priorities are listed below alongside a status update. All Township Departments have additional goals listed within their sections of this document. Some of those goals also support these Planning Priorities.

BOARD PRIORITY	STATUS
Budgetary Items ** Hold the line on taxes* ** Maintain AA+ bond rating* ** Continue to pursue grant funding* ** Funding for required/mandated capital improvements (storm & sanitary sewers)* ** Modernize AP payment schedule* ** Negotiate new Police contract* ** Develop a PAFR* ** Update the Investment Policy*	The 2022 and 2023 budgets were adopted by the BOC with no tax increase and stable reserve levels. The AA+ bond rating was reaffirmed in February 2022 and the long-term financial plan supports maintaining the rating. Significant grant funding has been secured for several projects including the NextGen renovation and perimeter trail, and applications for more grant funding are awaiting decisions. The 2022 and 2023 budgets continued to adequately fund the Sanitary Sewer Budget and the Storm Sewer Budget. The Township and Police Association agreed to a new 3-year contract in October 2022 for 2023-2025. Adjusting the AP payment schedule continues to be explored for feasibility within the existing Township Code. The Township's general investment policy statement is on track to be updated in the first quarter of 2023.
Fire Dept Strategic Planning ** Finalize Fire Dept Strategic Plan* ** Begin implementing the plan's recommendations* ** Develop apparatus replacement plan*	The report was adopted by the BOC in October 2022. Implementation of the report's 11 objectives began in October with appointing the Ad Hoc Strategic Planning and Implementation Advisory committee. In November 2022, the Township addressed two other objectives by amending relevant portions of the Township Code and commencing the hiring process for a Fire Chief. The Fire Chief's responsibilities will include oversight and implementation of the strategic plan and its 11 objectives. The 2023 Budget sets the foundation to continue implementing objectives. Funding is also provided for the anticipated purchase of a new fire truck.
C&RC Items / Recreation ** Recruitment and Staff retention* ** Reconstitute FIT Committee* ** Revisit facility needs assessment* ** Review the post-pandemic financial condition of the C&RC*	Membership levels at the C&RC rebounded in 2022 to surpass the previous monthly highs. The staffing environment remains challenging, but new initiatives were implemented in 2022 which helped with retention. A public presentation was made in May 2022 to review the financial condition of the C&RC. The 2023 Budget provides funding to engage Ballard*King Associates for a refresh of the facility needs assessment which was last performed in 2018. Reconstitution of the FIT Committee could occur after the completion of the assessment.
Buildings/NextGen Improvements ** Next phases of the Municipal Building renovations* ** Public communication on progress* ** Evaluate best use of new spaces* ** Explore uses of remaining vacant building space after completion*	Construction on the NextGen Municipal Building renovation project took place throughout 2022 and will continue into 2023. Despite contractor challenges which delayed the project's original schedule, progress has been made including moving the Department of Planning & Community Development to its new location and opening the new children's library area. Progress will continue into 2023 and eventually result in moving the Police Department into a mix of newly renovated and newly constructed space, opening the young adults area of the Library, and opening new quiet space and programming areas on the top floor.
Morton Fields Complex Study ** Finalize and accept master plan* ** Develop implementation plan* ** Explore funding strategies*	The BOC approved the master plan in April 2022. Engineering commenced after the plan's adoption resulting in multiple design options that would accomplish the goals of the master plan. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year. Applications have been made for several grants to assist with funding.
Police Department Items ** Initiate steps towards accreditation* ** Continue training of new officers/staff* ** Enhance use of the PD bike team* ** Review speed enforcement efforts*	The process for state accreditation was initiated in 2022. This process will continue through 2023. The 2023 Budget contains funding for officer training, matching the increased investment from the 2022 Budget. Newly assigned officers on Quad & Bicycle Teams increased patrols of Boyce / Mayview Park. Four officers were assigned to traffic efforts, increasing activities to promote safer streets.
Sidewalks/Pedestrian Improvements ** Continued to study & implement Sidewalk and Bikeways plan* ** Consider budget for more connectivity* ** Explore collaboration opportunities* ** Pedestrian crossings*	Community Development and Public Works Staff continued to evaluate the Sidewalk/Bikeways Plan throughout 2022 seeking connectivity opportunities related to sidewalks, bikeways, lighting, and signage improvements in priority areas. The 2023 Budget includes funding for sidewalk improvements and pedestrian crossings. Applications have been made for related grants. The Boyce Mayview Rail-with-Trail Ad Hoc Committee has continued to examine the feasibility of a connection from the Boyce Mayview Park trail system to the Montour Trail.

COMPREHENSIVE PLAN HIGHLIGHTS 2015-2025

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 2015 through 2025. Listed below are the four central areas of the Action Plan which is incorporated into the 2015-2025 Comprehensive Plan. These central areas each have key aims from which more specific goals are derived. Each goal is assigned to a potential lead and possible partners, which include Township departments.

A full list of goals can be found in the "Budget Overview" section of this document. Goals and related status updates are reported by department, and can be found in the applicable department's General Fund Budget section within this document.

Land Use, Housing and Development

Aim 1: Align infill opportunities and population needs within context of the Township's Development Priorities Plan.

Aim 2: Strategically reinforce the community's high quality of development standards.

Aim 3: Utilize existing zoning and subdivision ordinances in order to encourage greater development synergies, understanding and compliance.

Infrastructure and Transportation

Aim 4: Develop a long-term plan for the safe and effective management of stormwater runoff while improving the ecosystem health and ecological sustainability of the Township's landscape .

Aim 5: Enhance the transportation infrastructure to promote improved vehicular connectivity within the community as well as safety for non-vehicular traffic/pedestrians.

Civic Space

Aim 6: Prioritize and pursue public amenity enhancements.

Local Government and Services

Aim 7: Further the effectiveness of municipal communications.

Aim 8: Continue to establish priorities and sequencing to ensure resource spending is balanced with the benefit of servicing the Township's overall population

The general accomplishments and goals listed below are intended to highlight the outstanding work done by Staff in 2022 and the intended goals of 2023. Other accomplishments and goals can be seen in the *"Board of Commissioners Planning Priorities Highlights"* and *"Comprehensive Plan Highlights"* on the preceding pages.

2022 GENERAL TOWNSHIP ACCOMPLISHMENTS

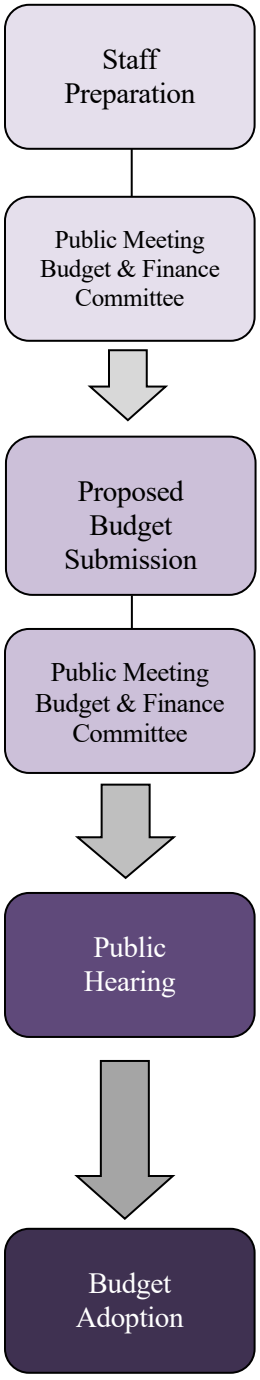
- After breaking ground in late-2021, construction continued through 2022 on the NextGen Municipal Building renovation project. Despite contractor challenges which have delayed the project's original schedule, progress has been made during the year included moving the Department of Planning & Community Development to its new location on the main floor of the building, and opening the new children's library area on the building's second floor. Progress has also occurred on other phases of the project which will continue into 2023 and eventually result in moving the Police Department into a mix of newly renovated and newly constructed space, opening the young adults area of the Library, and opening new quiet space & programming areas on the top floor.
- In February, the Township took advantage of market rates to issue a 2022 General Obligation Bond series for the purpose of refunding an outstanding series of bonds from 2017. The bond refunding resulted in a savings of over $300,000 which is being applied to future debt service payments.
- In conjunction with the bond refunding, S&P Global Ratings once again assigned the Township a long-term rating of AA+, the second-highest rating available. S&P's report says that the Township's high rating in part "reflects prudent management practices that maintain tight budgetary controls, coupled with economic growth that has supported its stable and predictable revenue profile".
- After a period of great uncertainty resulting from multiple state-mandated shutdowns in 2020, membership levels at the Community & Recreation Center (C&RC) rebounded in 2022. Results during the summer season surpassed monthly highs from prior years. The C&RC staff continues to provide a quality member experience that generates a high level of satisfaction.
- In April, the Board of Commissioners approved a master plan for the Morton Fields Complex. The master plan was developed through a comprehensive study that gathered user input through a survey and numerous public meetings. Engineering commenced after the plan's April adoption resulting in multiple design options that would accomplish the goals of the master plan. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year.
- The Township and USC Volunteer Fire Department completed a strategic planning study that kicked off in late-2020 designed to ensure the highest quality of fire service delivery be provided to Upper St. Clair residents. The study was performed by an external consultant who conducted interviews with VFD officers and members, Township appointed and elected officials, and other stakeholders in the community. The report, which was formally adopted by the Board of Commissioners in October, includes 11 recommendations to provide a stronger, more resilient model for volunteer fire service delivery for the Township.
- The Government Finance Officers Association of the US & Canada (GFOA) awarded the Township with its 34th Certificate of Achievement for Excellence in Financial Reporting and 14th consecutive Distinguished Budget Presentation Award. The Township is one of only 7 municipalities in the entire Commonwealth of Pennsylvania (out of 2,500+) to receive both awards.
- Every department made advancements in technology during the year. Examples include new functionality within ArcGIS for Public Works and Community Development, new check-in software at the C&RC, new budget software in Finance, expanded use of Canva for the Library, intersection cameras in the Police Department, and greater overall reliance on cloud storage solutions. This was all accomplished with the assistance of the Township's IT team who also implemented other township-wide technology solutions.

2023 GENERAL TOWNSHIP GOALS

- The NextGen Municipal Building renovation construction will continue into 2023, completing the final phases of the project. Staff will continue to work with its professionals to manage the project and to coordinate temporary closures of exterior and interior sections of the building.
- The final but most challenging phase of the Perimeter Trail construction is anticipated to be completed in the spring. The 0.2-mile segment will pick up the current termination point along Morton Road and extend it to the Morton Fields Complex, connecting the southern portion of the trail with the northern portion. Upon completion, the full trail will be roughly 5 miles long. The 2023 budget includes $1,165,000 of carryover funding for this project. A total of $825,000 in grant funding has been secured for this phase.
- After approval of a master plan for the Morton Fields Complex in 2022, the Township is refining the design and funding plan for the facility's improvements. It is anticipated that the final design will be placed out for bid in 2023 with construction possibly beginning later in the year. Options being considered include multiple construction phases over several years and a single phase to accomplish all improvements at the same time. Regardless of the option ultimately selected, improvements will result in field downtime and participant inconvenience. The 2023 Budget includes $2,000,000 for final design work and beginning construction.
- Like other businesses, the C&RC has been faced with rapidly increasing operating costs due to the current economic environment. Despite the success in rebuilding the C&RC membership base, the financial challenge is not completely over. Wages, utilities, and general commodities are all pressuring the C&RC operating budget. To offset some of the increased costs, the 2023 budget recommends a small increase in the C&RC membership rates. Additionally, now that membership levels have returned and operations have stabilized, the Township is positioned to revisit the facility assessment that was last performed in 2018. The 2023 Budget provides funding to engage Ballard*King Associates for a refresh of the 2018 effort.
- The 2023 Budget sets the foundation to begin implementing objectives from the multi-year strategic plan for the Fire Department. Among those objectives is elevating the Township's Department of Fire Protection which includes hiring a Township Fire Chief. Funding is also provided for the anticipated purchase of a new fire truck. The Fire Chief's responsibilities will include oversight and implementation of the strategic plan and its 11 objectives.
- The Township and many other municipalities in the region entered into a Phase II Consent Order and Agreement in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement establishes responsibilities and target dates through 2026. The Township's responsibilities during 2023 include analyzing flow data and threshold standards. The Township will also further review and evaluate proposals for future regionalization including the potential of transferring some assets to ALCOSAN.
- The Township continues to dedicate funding to stormwater management efforts, as it has done strongly since 2014. The 2023 Budget once again includes an appropriation of $750,000 for the Storm Sewer Fund. This provides funding for projects dedicated to improving stormwater management systems and comply with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by all municipalities throughout the United States.
- Building off the recent success of several highly visible transportation projects in the area, staff will continue working with regional partners to identify opportunities for additional traffic improvements. This includes collaboration with PennDOT, neighboring municipalities and state legislators. The Township will seek grant funding to support any such projects

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 2023 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 members of the Board of Commissioners, although all Commissioners are encouraged to attend meetings held by this 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 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.

2023 BUDGET DEVELOPMENT SCHEDULE

DATE	ACTION	RESPONSIBILITY
July 20, 2022	Budget worksheets sent to Department Directors along with reminder to align requests with Township goals	Director of Finance
August 19, 2022	Department Directors submit budget worksheets to Finance Department	Department Directors
September 26, 2022	Review budget assumptions and goals with Budget & Finance Committee	Budget & Finance Committee Township Manager Director of Finance
September 26, 2022	Establish Public Hearing date	Board of Commissioners
October 7, 2022	Submit Manager's Proposed Budget to Board of Commissioners	Township Manager Director of Finance
October 7, 2022	Submit advertisement of Public Hearing to newspaper.	Director of Finance
October 7, 2022	Submit advertisement of availability of Proposed Budget for Public inspection (copies to be displayed in Reception Area, Library and Township website)	Director of Finance
October 19, 2022	Review Manager's Proposed Budget with the Budget & Finance Committee	Budget & Finance Committee Township Manager Director of Finance
November 2, 2022	Public Hearing	Board of Commissioners
November 7, 2022	Request for updated budget narratives and performance measurement data sent to Department Directors	Director of Finance
November 28, 2022	Updated budget narratives and performance measurement data returned to Finance Department	Department Directors
November 30, 2022	Review Public comments, if necessary	Budget & Finance Committee Township Manager Director of Finance
December 5, 2022	Adopt Budget (by Ordinance)	Board of Commissioners
December 6, 2022	Advertise adopted Ordinance	Township Manager
December 23, 2022	Enter Budget into financial software	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 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 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.

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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 2023-2027 are separated by Governmental Funds, the Sanitary Sewer Fund and the Community & Recreation Center (C&RC) Fund.

Long-Term Financial Plan Projections
All Township Funds

Governmental Funds	2023	2024	2025	2026	2027
Governmental Funds Revenues					
Real Estate Tax: 0.5% growth	$ 8,757,750	$ 8,801,539	$ 8,845,546	$ 8,889,774	$ 8,934,223
Earned Income Tax: 3% growth	10,987,000	11,316,610	11,656,108	12,005,792	12,365,965
Real Estate Transfer Tax: 0.5% growth	1,600,000	1,608,000	1,616,040	1,624,120	1,632,241
Local Option Sales Tax: 3% growth	637,000	656,110	675,793	696,067	716,949
Local Services Tax: Estimate # employees	313,250	313,770	314,290	314,810	315,330
Other Revenue: 2.5% growth on recurring items	5,241,310	5,658,343	5,499,801	4,604,296	4,719,404
Fund Balance - From Bond Proceeds	6,578,838	-	-	-	-
Fund Balance - Governmental Funds	5,024,353	120,713	1,369,620	517,317	1,277,076
Total Governmental Fund Revenues	**$ 39,139,501**	**$ 28,475,084**	**$ 29,977,200**	**$ 28,652,176**	**$ 29,961,188**
Governmental Funds Expenditures					
General Government: 3.25% growth	$ 2,476,581	$ 2,557,070	$ 2,640,175	$ 2,725,980	$ 2,814,575
Public Safety: 3.25% growth	6,657,581	6,873,952	7,097,356	7,328,020	7,566,181
Community Development: 3.25% growth	883,060	911,759	941,392	971,987	1,003,576
Public Works: 3.25% growth	5,456,148	5,633,473	5,816,561	6,005,599	6,200,781
Refuse Collection: 4% growth	1,569,500	1,632,280	1,697,571	1,765,474	1,836,093
Annual Street Program: estimate/CIP	1,960,000	2,065,000	2,065,000	2,165,000	2,165,000
Other Capital Improvements: estimate/CIP	13,923,000	2,490,400	3,321,300	1,197,700	1,764,100
Recreation: 3.25% growth on recurring items	1,450,292	1,497,064	1,545,718	1,595,954	1,647,823
Library: 3.25% growth	1,114,365	1,150,582	1,185,099	1,220,652	1,257,272
C&RC Transfer	1,805,817	1,823,591	1,848,371	1,866,399	1,895,000
Debt Service - General Fund	1,843,157	1,839,913	1,818,657	1,809,411	1,810,788
Total Governmental Fund Expenditures	**$ 39,139,501**	**$ 28,475,084**	**$ 29,977,200**	**$ 28,652,176**	**$ 29,961,188**

Sanitary Sewer Fund	2023	2024	2025	2026	2027
Sanitary Sewer Revenues					
Sewer User Fees: 3.5% growth	$ 8,350,000	$ 8,642,250	$ 8,944,729	$ 9,257,795	$ 9,581,818
Other Revenue: level	131,000	131,000	131,000	131,000	131,000
Use of Net Assets	581,181	268,229	654,863	624,462	652,523
Total Sanitary Sewer Fund Revenues	**$ 9,062,181**	**$ 9,041,479**	**$ 9,730,592**	**$ 10,013,257**	**$ 10,365,341**
Sanitary Sewer Expenses					
ALCOSAN Payments: 7% growth	$ 5,457,000	$ 5,838,990	$ 6,247,719	$ 6,685,059	$ 7,153,013
Township Sewer Costs: 5% growth	1,426,823	1,498,164	1,573,072	1,651,726	1,734,312
Sanitary Sewer Major Projects: estimate	1,821,000	1,365,000	1,590,000	1,375,000	1,200,000
Debt Service: actual	357,358	339,325	319,801	301,472	278,016
Total Sanitary Sewer Fund Expenses	**$ 9,062,181**	**$ 9,041,479**	**$ 9,730,592**	**$ 10,013,257**	**$ 10,365,341**

C&RC Fund	2023	2024	2025	2026	2027
C&RC Fund Revenues					
C&RC Revenue: 4% growth	$ 3,694,000	$ 3,841,760	$ 3,995,430	$ 4,155,247	$ 4,321,457
Operating Transfer - C&RC	1,805,817	1,823,591	1,848,371	1,866,399	1,895,000
Use of Net Assets	255,594	265,818	276,451	287,509	299,009
Total C&RC Fund Revenues	**$ 5,755,411**	**$ 5,931,169**	**$ 6,120,252**	**$ 6,309,155**	**$ 6,515,466**
C&RC Fund Expenses					
C&RC 85% Operating Costs: 4% growth	$ 3,949,594	$ 4,107,578	$ 4,271,881	$ 4,442,756	$ 4,620,466
C&RC 15% Operating Costs: 4% growth	617,053	641,735	667,404	694,100	721,864
C&RC - Debt Service	1,188,764	1,181,856	1,180,967	1,172,299	1,173,136
Total C&RC Fund Expenses	**$ 5,755,411**	**$ 5,931,169**	**$ 6,120,252**	**$ 6,309,155**	**$ 6,515,466**

FIVE YEAR PROJECTION ASSUMPTIONS

GOVERNMENTAL FUNDS REVENUES

- The real estate tax rate is assumed to remain at 3.83 mills during the 5-year period. The total taxable assessed value has increased roughly 2% annually over the past 5 years, but the projection assumes a cautious 0.5% growth due to the uncertainty related to the common level ratio used and its ultimate impact on the assessment base.
- Earned income tax (EIT) revenue is projected to grow at a rate of 3% annually based on economic and labor market forecasts. EIT may grow higher in the short-term but is not expected to maintain a growth rate higher than 3% throughout the term of the five-year scope.
- Real estate transfer tax revenue is expected to remain stable. The forecast assumes consistent residential sales volume with modest growth in sale prices throughout the five-year period.
- Local option sales tax (RAD Sales Tax) revenue is tied to inflation and consumer spending. Both factors caused significant growth in this revenue during 2022, but that growth is expected to eventually slow. Economists predict inflation to be at 3% by the end of 2023, a level this forecast assumes will remain throughout the five-year term.
- Local services tax revenue is projected to increase modestly, adding a small number of new jobs annually.
- Other revenue is projected to grow at 2.5% annually based on historical trends and near-term expectations. One-time revenues included in the first year of the projection – primarily grants – have been removed from the model for years 2 through 5 since they will not be repeated in those years.
- Fund Balance projections are based on anticipated needs. The 2022 Budget projects $5,024,353 to be spent from fund balances in the governmental funds other than those assigned for bond-related projects. The majority of that fund balance comes from the Capital Projects Fund with the remainder coming from the Boyce Mayview RAD Fund. Both uses have been planned for several years and are not a concern. The General Fund is projected to maintain a fund balance throughout the 5-year period that will sustain its AA+ bond rating.
- The non-capital expenditures over the 5-year period are projected to be fully supported by recurring revenues. Future use of fund balance is dependent upon what capital projects are approved. The projected fund balance for the Governmental Funds beginning in 2023 is sufficient to cover the total fund balance requirement presented for the 5-year period.

GOVERNMENTAL FUNDS EXPENDITURES

- Expenditures in the areas of General Government, Public Safety, Community Development, Public Works, Recreation and Library are all expected to grow 3.25% each of the next 5 years. This projection is based on historical data, contractual obligations, anticipated needs, and economic forecasts.
- Refuse collection expenditures are projected to grow 4% annually. The current contract for this service runs through 2023, so future years' costs are unknown at this time. After experiencing increase of only 2% in the past several years, this forecast projects the new contract to increase by 4% annually. More will be known in mid-2023.

FIVE YEAR PROJECTION ASSUMPTIONS (Continued)

GOVERNMENTAL FUNDS EXPENDITURES (Continued)

- Annual Street Program expenditures are based on the Township's 2023-2027 Capital Improvements Plan (CIP).
- The Other Capital Improvements category includes all items other than the Annual Street Program that are identified in the CIP as being priority items that are not funded through enterprise funds.
- Debt Service includes the scheduled payments of the General Fund portions of the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, the 2021 General Obligation Bonds and the 2022 General Obligation Bonds.

SANITARY SEWER FUND

- ALCOSAN has committed to a 7% increase in its wastewater treatment rates through 2026. The 7% rate increase impacts both the Sanitary Sewer User Fees (revenue) and the ALOCSAN Payments (expense). The forecast reflects the revenue portion increasing only 3.5% because it assumes the Township portion of the sewer billing rate will remain level while the ALCOSAN increased is passed through. But the Township may adjust its rate upwards in future years which would result in a higher amount of revenue collected compared to what is reflected in the five-year forecast.
- Major sanitary sewer project costs assume a continued high level of source reduction efforts as outlined in the CIP.
- Other Township sewer costs are projected to grow at 5% based on trends and economic forecasts.
- Debt Service for 2022 includes the scheduled payments of the Sanitary Sewer portions of the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, and the 2021 General Obligation Bonds.
- The use of net assets would be necessary in all 5 years to balance the fund's budget based on the assumptions presented. This could change if expenses are less than projected, or the user fees are increased.

COMMUNITY & RECREATION CENTER FUND

- The 5-year projection assumes a 4% increase in revenue each year. This would result from an increase in membership volume, membership rates, program participation, and program/facility fees, or a combination of any/all of those factors.
- The Operating Transfer for the C&RC comes from the General Fund and covers 15% of the annual indoor operating costs as well as the debt service costs for the C&RC.
- Inflation had a significant impact on the C&RC's costs in 2022, particularly in the areas of utilities and other contractual services. That impact is reflected in the 2023 Budget which serves as the baseline for this five-year forecast. Despite that number already being elevated, the C&RC's operating costs are still projected to grow another 4% annually based on anticipated needs and economic forecasts.
- Debt Service is based on the portion of the debt service schedule for the 2016 General Obligation Bonds that is related to the 2008 construction of the C&RC. No new debt is expected to be issued for the C&RC Fund in the five-year period.

COMPREHENSIVE PLAN

TOWNSHIP OF UPPER ST. CLAIR
COMPREHENSIVE PLAN FOR 2015-2025

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

Public input is a large and critical part of the comprehensive planning process. Public input allows community members to provide insight and legitimacy to the final recommendations made within the plan. As part of the 2015 Comprehensive Plan update the Township developed and distributed a Quality of Life survey to all residents within the Township both in hard copy and electronic formats. The Quality of Life survey focused on six (6) main topics including municipal services, transportation, recreation and leisure, the Community & Recreation Center, library, and land use. Survey respondents answered a variety of specific questions ranging from their current level of satisfaction with municipal services to suggested improvements to the Community & Recreation Center.

At the conclusion of the survey feedback period the Township had received over 1,800 responses. Of those responding, more than 90 percent expressed satisfaction with Upper St. Clair as a place to live moving here primarily for the Township's schools, variety of housing styles, and location to employment. The continued implementation of sidewalks, bikeways, and trails was identified as a high priority for respondents placing significant emphasis on the ability to navigate to neighborhood schools, shopping destinations, and public transportation.

On November 2, 2015, the Board of Commissioners took action to adopt the 2015-2025 Comprehensive Plan, which is available online at http://www.twpusc.org/comm-dev/comprehensive_plan. Copies of the Plan are also available in the Township's Community Development Office, Administrative Office and Library for viewing.

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. Status updates are provided in the *"Budget Overview"* section of this document as well as within certain department's General Fund Budget sections.

The following pages summarize the 2015-2025 Comprehensive Plan by breaking it down into 8 key areas, or "aims". The following legend should be used to understand the following summary:

Potential Partners		Timeframes	
BC	Board of Commissioners	S	Short Term (1-3 years)
PC	Planning Commission	M	Medium Term (4-7 years)
PD	Community Development Dept.	L	Long Term (7+ years)
PW	Public Works Department	O	Ongoing
PR	Parks & Rec Advisory Board		
RD	Recreation Department	Cost	
IT	Technology Department	$	Up to $5,000 (organizing events, staff sessions, etc.)
USCD	Upper St. Clair School Dist.	$$	$5,000-$20,000 (community outreach, etc.)
NM	Neighboring Municipalities	$$$	$20,000-$100,000 (rewrite ordinances, consultants, etc.)
INF	Infrastructure Stakeholder	$$$$	$100,000+ (construction, acquisition, development, etc.)
AC	Allegheny County		

COMPREHENSIVE PLAN FOR 2015-2025 (continued)

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Land Use, Housing and Development						
Aim 1: Align infill opportunities and population needs within context of the Township's Development Priorities Plan						
A.	Assess the fiscal, physical, social and environmental impacts of infill development prior to executing infill development strategies	M	PC	PC, PD	$	Grants, General Fund, Staff Time
B.	Assess zoning ordinance provisions to identify the feasibility and opportunities for locations, standards and development incentives associated with potential additional neighborhood cafes, up-scale restaurants, neighborhood-scale office and medical services development within the Township.	S	PD	BC, PC	$	Staff Time
C.	Update the Township's development strategies as necessary to reflect long-term impacts resulting from shifts in real estate dynamics and/or housing product trends.	L	PD	BC, PC	$-$$	Grants, County Partnership, Volunteer, Staff Time, General Fund
D.	Continue partnering with real estate and other regional entities to advertise and promote available housing programs that attract young adults to begin investing in housing within the Township.	S-M	PD	PC, NM, AC	$	Grants, County Partnership, Volunteers, Staff Time, Local Business Partnerships
E.	Align policies and encourage quality, coordinated development for priority development/redevelopment parcels along the Boyce and Painters Run Corridors.	S-M	PD	PC	$	Staff Time
F.	Continue to monitor the patterns of resident moves within and from the Township, especially as tied to population age, to determine the applicability of any land use policies tied to permissible housing types, intensities, parking, vehicular access, pedestrian connectivity and natural resource sensitivities.	O	PD	PC	$	Staff Time

COMPREHENSIVE PLAN FOR 2015-2025 (continued)

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Aim 2: Strategically reinforce the community's high quality of development standards.						
A.	Complete strategic ordinance updates to align sidewalks, bikeway, lighting, signage and stormwater management improvements with priority areas for development and connectivity.	M	PC	BC, PD	$$-$$$	Grants, General Fund, Staff Time
B.	Evaluate the applicability and feasibility of design guidelines for non-residential development such as stormwater management, lighting and landscape.	S-O	PD	PC	$-$$	Staff Time

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Aim 3: Utilize existing zoning and subdivision ordinances in order to encourage greater development synergies, understanding and compliance.						
A.	Create an online system for development application submission and Township Commission access/review.	S	PD	Township Departments	$$$	General Fund
B.	Continue to support zoning provisions as applicable that concentrate commercial and residential development in the areas where they already exist and in those areas where the land meets these specific uses.	O	PD	PC	$	Staff Time
C.	Consider adopting innovative construction requirements or incentives (based on sustainable sites, best management practices or other related standards) for major new/redeveloped buildings to promote practical, responsible resource management and consumption.	M	PD	BC, PC	$-$$$	Grants, Local Business Partnerships General Fund, Staff Time
D.	Focus on compatibility and public spaces in residential areas and emphasize the importance of transitions between existing and redeveloping areas.	S-O	PC	RB, PD, RD	$$	Staff Time, Developer Partnerships

COMPREHENSIVE PLAN FOR 2015-2025 (continued)

Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Infrastructure and Transportation					
Aim 4: Develop a long-term plan for the safe and effective management of stormwater runoff while improving the ecosystem health and ecological sustainability of the Township's landscape					
A. Develop webinars/portable "anytime" sessions as related to regional stormwater; distribute links to Township residents. Schedule in-person public outreach as applicable to promote discussion and understanding.	S-O	BC	IT, PW	$-$$	Grants, Township Funds
B. Prepare re-occurring on-line and USC Today highlights regarding completed public and private stormwater management infrastructure improvements within the community along with tally of associated benefits/cost savings.	S-O	PW	IT, PC, PD	$	Staff Time, Volunteers
C. Periodically share the Township's results and lessons learned of susatainable practices/efficiencies resulting from municipal innovations and investments in public facilities; distribute information to residents and collaborate with other vested communities as applicable.	S-O	BC	PW	$$	Grants, Township Funds

Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Aim 5: Enhance the transportation infrastructure to promote improveed vehicular connectivity within the community as well as safety for non-vehicular traffic/pedestrians.					
A. Continue to prioritize and allocate associated dollars with recommended roadway and key intersection improvements in the context of regional transportation efforts and PennDOT's Twelve Year Program.	S-O	BC	PennDOT, NM	$-$$$$	Grants, Township Funds, Developer Partnerships
B. Continue to pursue sidewalk and bikeway improvements with priority toward extension of existing constructed segments as well as to connections that link neighborhoods to civic amenities; update the Township's online GIS mapping files to illustrate current and completed construction/planning progress.	S-O	PD	IT, PC	$	Staff Time, Volunteers
C. Promote pedestrian and bicycle safety within the Township	S-O	BC	Police, RD, IT	$	Volunteers, Staff Time
D. Coordinate with community and regional organizations as applicable regarding the extent of service and pursuit of potential funding avenues for identified multi-modal improvements.	O	BC	Township Departments, NM, AC	$$-$$$$	Grants, Local Business Partnerships General Fund

COMPREHENSIVE PLAN FOR 2015-2025 (continued)

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Civic Space						
Aim 6: Prioritize and pursue public amenity enhancements.						
A.	Work with community groups and other applicable private entities to address Township-prioritized improvements for public spaces, pedestrian linkages and the community's natural heritage system.	O	BC	PD, RD, PC, RB, PW	$-$$$$	Grants, General Fund
B.	Empower our community to learn and create by providing library spaces, programs and services which are relevant for people of all ages and backgrounds, and by anticipating the changing needs of our community and adapting to provide the best service possible.	S-M	Library	IT, RD, USCD	$-$$	Staff Time
C.	Maintain a healthy tree canopy and understory landscape within the public realm. Formulate, implement and monitor actions to promote coordinated conservation of the Township's established landscape.	S-M	PW	PD, INF	$$-$$$	Staff Time
D.	Continue to implement updated stormwater management and floodplain management initiatives to protect public safety, public health, local streams and water quality.	O	PW	PD	$$$$	Staff Time, General Fund
E.	Continue to evaluate the feasibility of and prioritize identified facility update needs for public space, department space and maintenance space improvements including the Township's Municipal Building Office and Meeting Space, Public Safety Building, McLaughlin Run Recreation Center Renovation, Tennis Administration Building, Public Works Building and C&RC expansion	O	PW	All Departments	$$ feasibility $$$$ construction	Staff Time, General Fund,
F.	Consider opportunities of land acquisition in "core areas" of the Twp. to expand recreational and public spaces.	O	BC	PW, PD, RD	$ feasibility	Grants, General Fund

COMPREHENSIVE PLAN FOR 2015-2025 (continued)

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Local Government and Services						
Aim 7: Further the effectiveness of municipal communications						
A.	Develop a framework for tracking Township service excellence inclusive of a vision, mission, strategic focus areas and strategic directions.	S	BC	Township Departments	$-$$	Staff Time, General Fund
B.	Outline and implement a coordinated communications strategy that convenes and publishes up-to-date opportunities for involvement in public and quasi-public groups' activities; provide Township Staff the opportunity to develop and maintain a variety of purpose-specific electronic and print media sources that raise resident awareness of programs and policies. Determine the media type (e.g. Facebook, Township blog, enhanced website, magazine) based on Township Staff capacity and realistic goals for ongoing maintenance and production.	S-O	BC	IT, Township Departments	$	Staff Time, General Fund, Volunteers
C.	Organize and expand opportunities for collaboration with Upper St. Clair School District to energize the community's youth in becoming and staying involved in municipally sponsored/offered activities.	O	BC	USCD, RD, RB	$	Staff Time, General Fund, Volunteers
D.	Conduct on-line and/or in-person get-togethers with representatives in real estate, Upper St. Clair School District, and entrepreneurs to discuss factors and amenities that contribute to the affordability and current offerings of community life.	O	BC	IT, Township Departments	$	Staff Time
E.	Create a biannual Progress Report to self-evaluate implementation progress and recommended action steps.	M	PD	BC, PC	$	Volunteers

	Key Recommendations	Time Frame	Potential Lead	Potential Partners	Prob. Costs	Possible Funding
Aim 8: Continue to establish priorities and sequencing to ensure resource spending is balanced with the benefit of servicing the Township's overall population						
A.	Evaluate each Township Department's annual needs and identify short and long-term budgeting.	O	BC	Township Departments	$	Staff Time
B.	Continue to align technological needs with services as needed to promote excellence among internal Township communication and as part of Township-wide communication to residents/businesses.	O	BC	IT, Township Departments	$$	Staff Time

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. 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. The Township's CIP is updated annually by Resolution of the Board of Commissioners. The updated CIP is used as a tool during the budget process to evaluate and decide what will be funded. Recurring and non-recurring items are separated as follows:

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 impact on the budget. 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 2023. On the following page is a breakdown of the operational impacts of the 2023 non-recurring capital items.

2023 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 Vehicles	$ 486,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 486,000
Public Works Equipment	336,000	-	-	-	-	-	-	336,000
Police Vehicles	90,000	-	-	-	-	-	-	90,000
Public Safety Equipment	172,000	-	-	-	-	-	-	172,000
General Government Equipment	276,000	-	-	-	-	-	-	276,000
Recreation Equipment	-	-	-	-	-	-	356,750	356,750
Non-recurring Items								
Fire Department Vehicles	800,000	-	-	-	-	-	-	800,000
Field & Park Improvements	219,000	-	-	30,000	33,000	-	-	282,000
C&RC Outdoor Pool Replaster	-	-	-	-	-	-	165,000	165,000
Capital Projects								
Recurring Items								
Annual Street Program	1,360,000	600,000	-	-	-	-	-	1,960,000
General Building Improvements	694,000	-	-	-	-	-	-	694,000
Sidewalk Projects	470,000	-	-	-	-	-	-	470,000
Storm Sewer Projects	-	-	850,000	-	-	-	-	850,000
Sanitary Sewer Projects	-	-	-	-	-	1,671,000	-	1,671,000
Non-recurring Items								
Morton Complex Upgrades	2,000,000	-	-	-	-	-	-	2,000,000
Municipal Building Improv.	3,850,000	-	-	-	-	-	-	3,850,000
Parking Lot Resurfacing	350,000	-	-	-	1,325,000	-	-	1,675,000
Traffic Signals and Improvements	700,000	-	-	-	-	-	-	700,000
Facility Security Upgrades	140,000	-	-	-	-	-	-	140,000
Comprehensive Plan	50,000	-	-	-	-	-	45,000	95,000
Total Capital Items	**$ 11,993,000**	**$ 600,000**	**$ 850,000**	**$ 30,000**	**$ 1,358,000**	**$ 1,671,000**	**$ 566,750**	**$ 17,068,750**

NON-RECURRING CAPITAL ITEMS – FINANCIAL IMPACT

Morton Complex Upgrades

The approved a master plan for the Morton Fields Complex includes multiple features. The design, funding, and construction timeline are still not finalized. However, it is possible that some components of the eventual project will require ongoing maintenance and operational costs. Such items could include increased utilities for concessions and lighting, landscape and field maintenance, and equipment replacement. It is difficult to quantify the costs at this stage, but they are conservatively estimated at $25,000 annually. It is likely that number could fluctuate from year to year depending upon the needs.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
Capital Projects Fund	$2,000,000	$ 4,200,000	General Fund Building Maint.	$25,000	10

Public Safety Equipment

Several items included within the Public Safety Equipment category will include recurring annual licensing costs. Depending upon final design of the hardware solutions, these costs could total $15,000 annually.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
Capital Projects Fund	$172,000	$0	General Fund Police Contractual Services	$15,000	5

Facility Security Upgrades

Among the projects included in the 2023 budget are facility security upgrades which come with an annual licensing and support cost. The hardware being installed in 2023 is anticipated to add an annual cost of $17,500. An additional $1,500 annual expense is possible for equipment replacement needs, although the solution will be designed to minimize the need for this.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
Capital Projects Fund	$140,000	$0	General Fund Building Maint.	$19,000	5

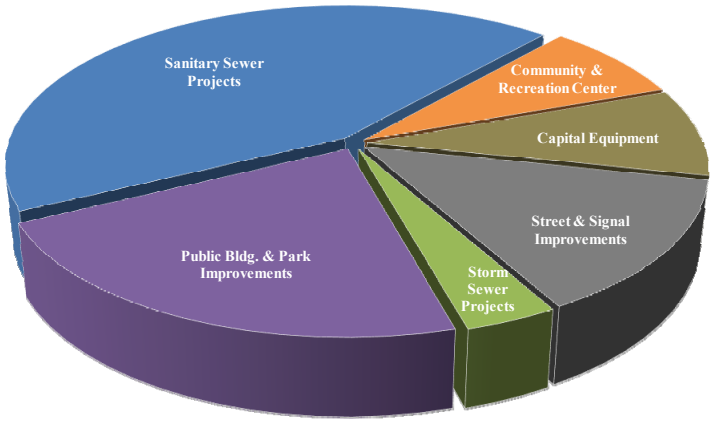
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) includes color-coding to break items into two categories: those that are a priority (black font), and those that are subject to priority review and funding availability (orange font). The most recent 2023-2027 CIP is presented on the following pages. Schedules included in the CIP are:

- Summary by Major Category & Accompanying Chart
- Summary by Funding Source & Accompanying Chart
- Comparison of Current Plan to Previous 5 Year Plan
- Schedule No. 1 – Capital Equipment
- Schedule No. 1A – Police Vehicle Replacement Schedule
- Schedule No. 2 – Street & Signal Improvements
- Schedule No. 3 – Storm Sewer Projects
- Schedule No. 4 – Public Building & Park Improvements
- Schedule No. 5 – Sanitary Sewer Projects
- Schedule No. 6 – Community & Recreation Center (C&RC)
- Schedule No. 7 – Other Funding Sources Detail

Proposed Capital Improvement Program 2023-2027
Summary By Major Category

Major Category	2023	2024	2025	2026	2027	Totals
Capital Equipment						
Priority Funding	$ 917,000	$ 1,160,400	$ 716,300	$ 185,700	$ 759,100	$ 3,738,500
Under Review for Priority & Funding	1,291,000	150,000	1,813,500	428,000	153,000	3,835,500
Street & Signal Improvements						
Priority Funding	2,210,000	2,315,000	2,315,000	2,265,000	2,265,000	11,370,000
Under Review for Priority & Funding	220,000	45,000	45,000	-	-	310,000
Storm Sewer Projects						
Priority Funding	850,000	600,000	600,000	600,000	600,000	3,250,000
Under Review for Priority & Funding	-	-	-	-	-	-
Public Bldg. & Park Improvements						
Priority Funding	3,528,000	480,000	355,000	312,000	305,000	4,980,000
Under Review for Priority & Funding	3,593,000	8,103,000	1,625,000	674,000	25,000	14,020,000
Sanitary Sewer Projects						
Priority Funding	1,580,000	900,000	900,000	1,300,000	1,200,000	5,880,000
Under Review for Priority & Funding	91,000	25,965,000	5,190,000	440,000	-	31,686,000
Community & Recreation Center						
Priority Funding	358,750	302,100	302,050	279,700	268,000	1,510,600
Under Review for Priority & Funding	208,000	3,661,500	1,246,500	96,500	91,500	5,304,000
Subtotal for Priority Funding	9,443,750	5,757,500	5,188,350	4,942,400	5,397,100	30,729,100
Subtotal for Under Review Items	5,403,000	37,924,500	9,920,000	1,638,500	269,500	55,155,500
Total Current 5 Year Plan	**$ 14,846,750**	**$ 43,682,000**	**$ 15,108,350**	**$ 6,580,900**	**$ 5,666,600**	**$ 85,884,600**
Previous 5 Year Plan	$ 16,961,350	$ 24,564,150	$ 29,222,500	$ 10,367,700	$ 5,633,000	$ 86,748,700
Difference in 5 Year Plans	$ (2,114,600)	$ 19,117,850	$ (14,114,150)	$ (3,786,800)	$ 33,600	$ (864,100)

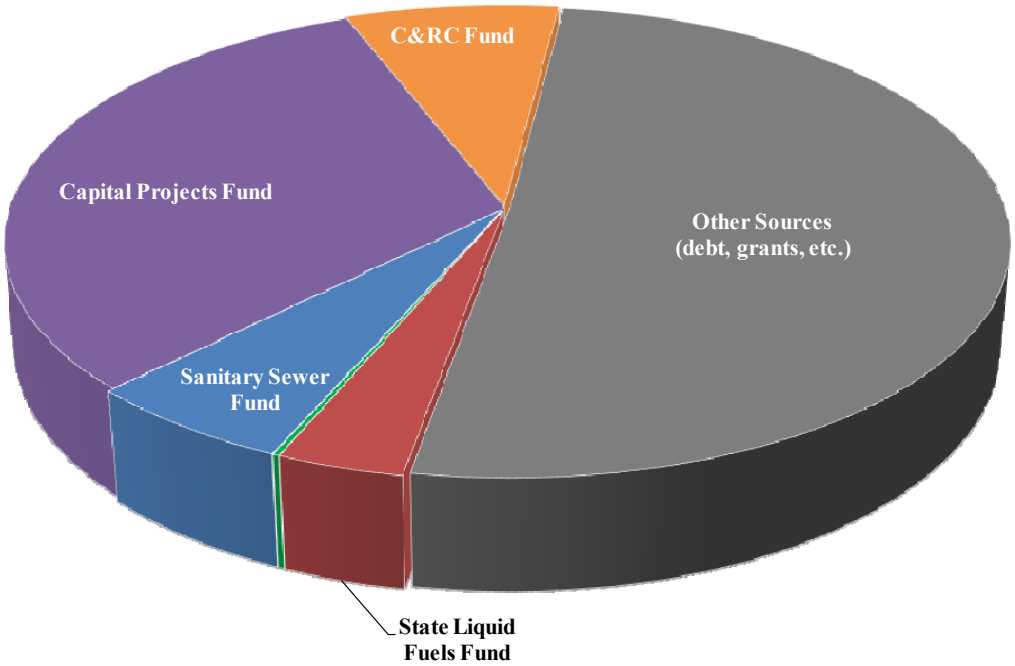


Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Summary By Funding Source

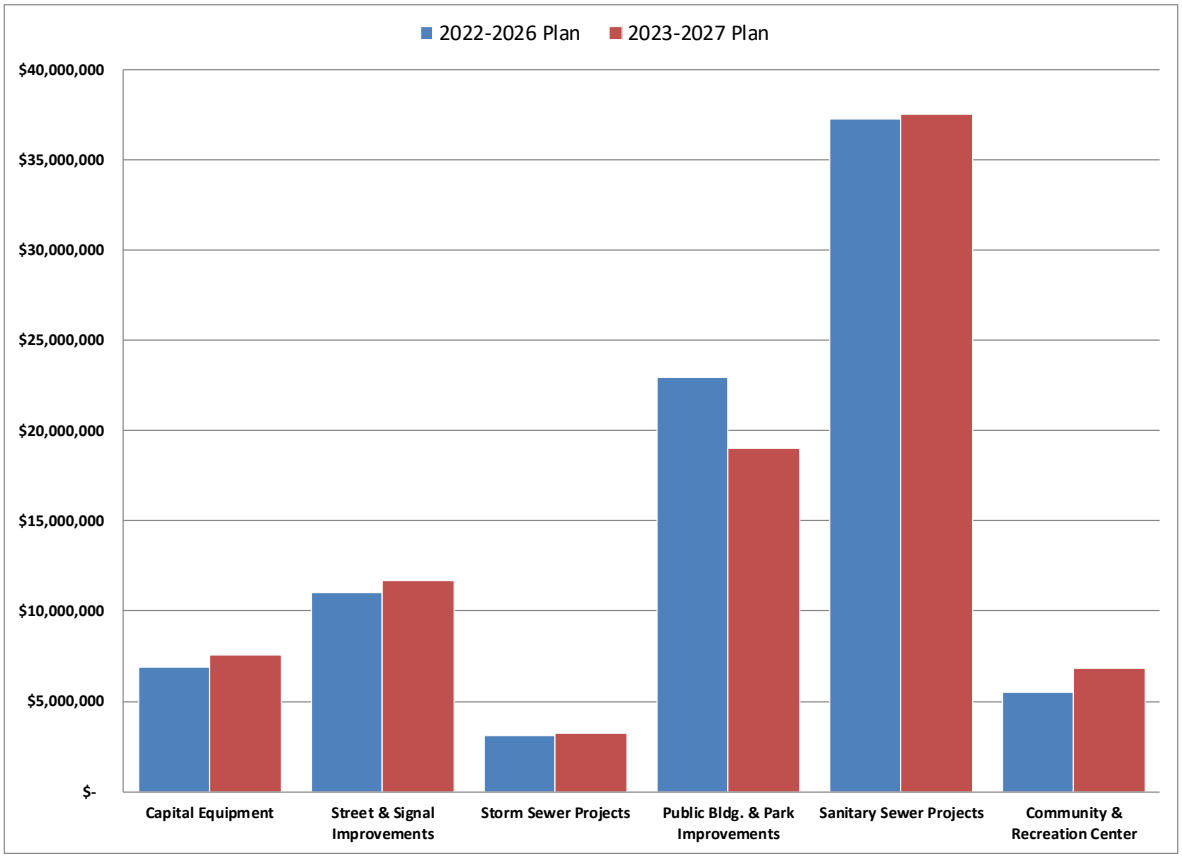
Major Category	Totals	State Liquid Fuels Fund	Field Improvement Fund	Sanitary Sewer Fund	Community & Recreation Center Fund	Capital Projects Fund	Other Sources [1]
Capital Equipment	$ 7,574,000	$ -	$ -	$ -	$ -	$ 7,574,000	$ -
Street & Signal Improvements	11,680,000	3,100,000	-	-	-	8,530,000	50,000
Storm Sewer Projects	3,250,000	-	-	-	-	3,250,000	-
Public Bldg. & Park Improvements	19,000,000	-	150,000	-	-	7,700,000	11,150,000
Sanitary Sewer Projects	37,566,000	-	-	5,166,000	-	-	32,400,000
Community & Recreation Center	6,814,600	-	-	-	6,814,600	-	-
Total Current 5 Year Plan	$ 85,884,600	$ 3,100,000	$ 150,000	$ 5,166,000	$ 6,814,600	$ 27,054,000	$ 43,600,000

[1] *The "Other Sources" column includes debt as well as external funding that has been confirmed, such as grant awards and contribution agreements. This does not include grants being sought by the Township that have not yet been awarded. Future grant awards would be added to this column, reducing the amounts in the other columns.*



Proposed Capital Improvement Program 2023-2027
Expenditure By Major Category
Comparison of Current Plan to Previous 5 Year Plan

Major Category	2022-2026 Plan	% of Total	2023-2027 Plan	% of Total	Difference of Plans
Capital Equipment	$ 6,871,300	7.92%	$ 7,574,000	8.82%	$ 702,700
Street & Signal Improvements	11,035,000	12.72%	11,680,000	13.60%	645,000
Storm Sewer Projects	3,100,000	3.57%	3,250,000	3.78%	150,000
Public Bldg. & Park Improvements	22,945,500	26.45%	19,000,000	22.12%	(3,945,500)
Sanitary Sewer Projects	37,278,000	42.97%	37,566,000	43.74%	288,000
Community & Recreation Center	5,518,900	6.36%	6,814,600	7.93%	1,295,700
Plan Totals	$ 86,748,700	100.00%	$ 85,884,600	100.00%	$ (864,100)



Proposed Capital Improvement Program 2023-2027
Detail of Capital Equipment Purchases by Department
Schedule No. 1

	2023	2024	2025	2026	2027	Totals
PUBLIC WORKS						
Utility Trucks						
# 934 Ford F-350 Pickup Utility	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
# 912 Ford F-350 Pickup Utility	-	85,000	-	-	-	85,000
# 906 Ford F-550 Pickup Utility	-	-	65,000	-	-	65,000
# 913 Ford F-250 Pickup Utility	-	-	-	80,000	-	80,000
Dump Trucks - 22,000 GVWR						
# 918 Ford F-600 Dump	128,000	-	-	-	-	128,000
# 902 Ford F-600 Dump	-	132,000	-	-	-	132,000
# 926 Ford F-600 Dump	-	132,000	-	-	-	132,000
# 908 Ford F-600 Dump	-	-	136,500	-	-	136,500
# 916 Ford F-600 Dump	-	-	136,500	-	-	136,500
# 915 Ford F-600 Dump	-	-	136,500	-	-	136,500
# 931 Ford F-600 Dump	-	-	136,500	-	-	136,500
# 914 Ford F-600 Dump	-	-	-	140,500	-	140,500
Dump Trucks - 39,000 GVWR						
# 901 39,000 GVWR Dump	200,000	-	-	-	-	200,000
# 907 39,000 GVWR Dump	-	206,000	-	-	-	206,000
# 910 39,000 GVWR Dump	-	-	212,000	-	-	212,000
# 903 39,000 GVWR Dump	-	-	-	-	220,000	220,000
	$ 408,000	$ 555,000	$ 823,000	$ 220,500	$ 220,000	$ 2,226,500
Other Vehicles						
Elgin Street Sweeper	$ -	$ -	$ -	$ -	$ 330,000	$ 330,000
	$ -	$ -	$ -	$ -	$ 330,000	$ 330,000
Staff Vehicles						
# 804 Ford Ranger Pickup	$ 39,000	$ -	$ -	$ -	$ -	$ 39,000
# 807 Ford Ranger Pickup	39,000	-	-	-	-	39,000
# 806 Ford Ranger Pickup	-	40,000	-	-	-	40,000
# 801 Ford Escape	-	40,000	-	-	-	40,000
# 802 Ford Ranger Pickup	-	-	-	42,500	-	42,500
# 803 Ford Ranger Pickup	-	-	-	-	44,000	44,000
	$ 78,000	$ 80,000	$ -	$ 42,500	$ 44,000	$ 244,500
Replacement Equipment						
Kubota Tractor 5240	45,000	-	-	-	-	45,000
Caterpillar Wheel Loader	195,000	-	-	-	-	195,000
Toro 3100D Reel Mower	50,000	-	-	-	-	50,000
Asphalt Roller	36,000	-	-	-	-	36,000
Toro Pro Force Pull Behind Blower	10,000	-	-	-	-	10,000
AccuBrine System	-	200,000	-	-	-	200,000
Towable Air Compressor	-	25,000	-	-	-	25,000
Toro Infield Groomer	-	35,000	-	-	-	35,000
Toro Greensmaster 1600	-	17,000	-	-	-	17,000
Toro Groundsmaster 3280	-	-	40,000	-	-	40,000
Asphalt Planer	-	-	20,000	-	-	20,000
Caterpillar 259D Skid Steer Loader	-	-	-	75,000	-	75,000
Toro Groundsmaster 4500D	-	-	-	65,000	-	65,000
Kubota RTV	-	-	-	20,000	42,000	62,000
Kubota Tractor 5240	-	-	-	-	50,000	50,000
Toro Grandstand Mower	-	-	-	-	12,000	12,000
	$ 336,000	$ 277,000	$ 60,000	$ 160,000	$ 104,000	$ 937,000
	$ 822,000	$ 912,000	$ 883,000	$ 423,000	$ 698,000	$ 3,738,000

Proposed Capital Improvement Program 2023-2027
Detail of Capital Equipment Purchases by Department
Schedule No. 1

	2023	2024	2025	2026	2027	Totals
PUBLIC SAFETY						
Police Vehicles (Schedule No. 1A)	$ 90,000	$ 87,400	$ 89,800	$ 89,200	$ 91,600	$ 448,000
SR19 Corridor Cameras	60,000	30,000	30,000	-	-	120,000
Mobile Data Terminal (Laptop) Replacement	36,000	30,000	19,000	-	-	85,000
Dispatch Center Maintenance	35,000	-	10,000	-	-	45,000
CODY Modules	17,000	5,000	-	10,000	-	32,000
Bulletproof Vests	10,000	10,000	10,000	10,000	10,000	50,000
Emergency Vehicle Equipment Replacement	19,000	15,000	-	-	-	34,000
Service Weapons	-	-	10,500	-	-	10,500
Fire Department Vehicles	800,000	-	1,400,000	-	-	2,200,000
	$ 1,067,000	$ 177,400	$ 1,569,300	$ 109,200	$ 101,600	$ 3,024,500
COMMUNITY DEVELOPMENT						
Geographic Information System	$ 15,000	$ 16,000	$ 16,000	$ 17,000	$ 17,000	$ 81,000
Comprehensive Plan	50,000	75,000	-	-	-	125,000
	$ 50,000	$ 75,000	$ -	$ -	$ -	$ 125,000
LIBRARY						
Library Furnishings & Equipment	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
ADMINISTRATION & FINANCE						
Township Manager Ford Explorer	$ -	$ 38,000	$ -	$ -	$ -	$ 38,000
	$ -	$ 38,000	$ -	$ -	$ -	$ 38,000
PUBLIC ACCESS TELEVISION						
Video and Audio Equipment	$ 18,000	$ 21,000	$ 15,500	$ 19,500	$ 12,500	$ 86,500
	$ 18,000	$ 21,000	$ 15,500	$ 19,500	$ 12,500	$ 86,500
INFORMATION TECHNOLOGY						
PC & Laptop Replacement Program	$ 15,000	$ 40,000	$ 15,000	$ 15,000	$ 15,000	$ 100,000
Server Replacement Program	15,000	10,000	10,000	10,000	10,000	55,000
Network Equipment Replacement Program	10,000	10,000	10,000	10,000	10,000	50,000
Network and Phone Wiring Upgrades	10,000	10,000	10,000	10,000	10,000	50,000
Server Operating System Upgrade	5,000	5,000	5,000	5,000	5,000	25,000
Internet Hardware & Software Replacement	5,000	5,000	5,000	5,000	5,000	25,000
Copier & Printer Replacement	2,000	2,000	2,000	2,000	40,000	48,000
Phone System Equipment	106,000	-	-	-	-	106,000
Wireless Upgrade	25,000	5,000	5,000	5,000	5,000	45,000
Office Furniture	50,000	-	-	-	-	50,000
	$ 243,000	$ 87,000	$ 62,000	$ 62,000	$ 100,000	$ 554,000
Total Current 5 Year Plan	$ 2,208,000	$ 1,310,400	$ 2,529,800	$ 613,700	$ 912,100	$ 7,574,000
Previous 5 Year Plan	$ 2,007,800	$ 1,016,000	$ 2,067,500	$ 934,500	$ 845,500	$ 6,871,300
Difference in 5 Year Plans	$ 200,200	$ 294,400	$ 462,300	$ (320,800)	$ 66,600	$ 702,700

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Police Vehicle Replacement Schedule
Schedule No. 1A

		2023	2024	2025	2026	2027	Totals
PUBLIC SAFETY							
Primary Vehicles	**ID**						
Ford Interceptor SUV	2702	**$ 39,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,500**
Ford Interceptor SUV	2705	**39,500**	**-**	**-**	**-**	**-**	**39,500**
Ford Interceptor SUV	2706	**-**	**40,700**	**-**	**-**	**-**	**40,700**
Ford Interceptor SUV	2704	**-**	**40,700**	**-**	**-**	**-**	**40,700**
Ford Interceptor SUV	2701	**-**	**-**	**41,900**	**-**	**-**	**41,900**
Ford Interceptor SUV	2709	**-**	**-**	**41,900**	**-**	**-**	**41,900**
Ford Interceptor SUV	2708	**-**	**-**	**-**	**43,100**	**-**	**43,100**
Ford Interceptor SUV	2703	**-**	**-**	**-**	**43,100**	**-**	**43,100**
Ford Interceptor SUV	2707	**-**	**-**	**-**	**-**	**44,300**	**44,300**
Ford Interceptor SUV	2710	**-**	**-**	**-**	**-**	**44,300**	**44,300**
Other Vehicles							
Equipment Changeover		**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**15,000**
eBikes		**-**	**3,000**	**3,000**	**-**	**-**	**6,000**
Polaris Quads		**8,000**	**-**	**-**	**-**	**-**	**8,000**
Total Current 5 Year Plan		**$ 90,000**	**$ 87,400**	**$ 89,800**	**$ 89,200**	**$ 91,600**	**$ 448,000**
Previous 5 Year Plan		$ 138,500	$ 82,500	$ 141,500	$ 80,000	$ 140,000	$ 582,500
Difference in 5 Year Plans		$ (48,500)	$ 4,900	$ (51,700)	$ 9,200	$ (48,400)	$ (134,500)

Proposed Capital Improvement Program 2023-2027
Street & Signal Improvements
Schedule No. 2

	2023	2024	2025	2026	2027	Totals
PUBLIC WORKS						
Annual Street Improvements	**$ 1,900,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,100,000**	**$ 2,100,000**	**$ 10,100,000**
Crack Sealing Program	**60,000**	**65,000**	**65,000**	**65,000**	**65,000**	**320,000**
Township Sidewalk & Bikeway Plan	**250,000**	**250,000**	**250,000**	**100,000**	**100,000**	**950,000**
Pedestrian Crossings	**180,000**	**-**	**-**	**-**	**-**	**180,000**
School Zone & Warning Device Upgrades	**40,000**	**45,000**	**45,000**	**-**	**-**	**130,000**
Total Current 5 Year Plan	**$ 2,430,000**	**$ 2,360,000**	**$ 2,360,000**	**$ 2,265,000**	**$ 2,265,000**	**$ 11,680,000**
Previous 5 Year Plan	$ 2,165,000	$ 2,205,000	$ 2,205,000	$ 2,195,000	$ 2,265,000	$ 11,035,000
Difference in 5 Year Plans	$ 265,000	$ 155,000	$ 155,000	$ 70,000	$ -	$ 645,000

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Storm Sewer Projects
Schedule No. 3

	2023	2024	2025	2026	2027	Totals
PUBLIC WORKS						
Storm Sewer Improvement & Restoration Plan	**$ 750,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,750,000**
Detention Pond & Storm Infrastructure Repair	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**
Total Current 5 Year Plan	**$ 850,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 3,250,000**
Previous 5 Year Plan	$ 850,000	$ 850,000	$ 600,000	$ 400,000	$ 400,000	$ 3,100,000
Difference in 5 Year Plans	$ -	$ (250,000)	$ -	$ 200,000	$ 200,000	$ 150,000

Figures in orange are subject to priority review and funding availability.

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Proposed Capital Improvement Program 2023-2027
Public Building and Park Improvements
Schedule No. 4

	2023	2024	2025	2026	2027	Totals
PUBLIC WORKS						
Municipal Building Improvements						
Exterior/Interior Restoration & Renovations	$ 95,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 495,000
Municipal Building Renovations	1,350,000	-	-	-	-	1,350,000
Municipal Building Parking Lot Resurfacing	350,000	-	-	-	-	350,000
Heating & Cooling System Replacements	-	25,000	25,000	25,000	25,000	100,000
Other Building Improvements						
Facility Security Upgrades	140,000	205,000	75,000	32,000	25,000	477,000
PW Salt Storage Facility	150,000	3,600,000	-	-	-	3,750,000
PW Building Renovations	134,000	70,000	-	-	-	204,000
PW Fuel Island Renovation	-	880,000	-	-	-	880,000
Rt. 19 Fire Hall Maintenance	160,000	78,000	50,000	110,000	-	398,000
Morton Fire Station Maintenance	-	-	-	39,000	-	39,000
Boyce Mayview Improvements						
Parking Lot Resurfacing	1,300,000	-	-	-	-	1,300,000
Parking Lot Lighting Upgrade	25,000	-	-	-	-	25,000
Boyce Mayview Field Protective Netting	23,000	-	-	-	-	23,000
Little Boyce Infield Improvements	10,000	-	-	-	-	10,000
Morton Complex Upgrades	3,000,000	2,600,000	600,000	-	-	6,200,000
Rental Shelters	-	-	250,000	-	-	250,000
Multipurpose Outdoor Programming Facility	-	-	-	500,000	-	500,000
Park, Field, and Other Improvements						
Neighborhood Parks Improvement Program	80,000	80,000	80,000	80,000	80,000	400,000
Parks Resurfacing Program	65,000	65,000	70,000	70,000	70,000	340,000
Field Facilities/Park Renovations	30,000	30,000	30,000	30,000	30,000	150,000
Marmion Fencing Upgrade and Replacement	60,000	-	-	-	-	60,000
Montour Trail Connection	125,000	-	-	-	-	125,000
Parks High Pole Painting	14,000	-	-	-	-	14,000
Mayview Road Kayak Launch	10,000	100,000	-	-	-	110,000
Parks & Playing Fields Lighting Upgrades	-	450,000	400,000	-	-	850,000
Beadling Field Improvements	-	300,000	-	-	-	300,000
Cook School Field Improvements	-	-	300,000	-	-	300,000
Total Current 5 Year Plan	**$ 7,121,000**	**$ 8,583,000**	**$ 1,980,000**	**$ 986,000**	**$ 330,000**	**$ 19,000,000**
Previous 5 Year Plan	$ 10,210,500	$ 9,235,000	$ 2,290,000	$ 840,000	$ 370,000	$ 22,945,500
Difference in 5 Year Plans	$ (3,089,500)	$ (652,000)	$ (310,000)	$ 146,000	$ (40,000)	$ (3,945,500)

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Sanitary Sewer Projects
Schedule No. 5

	2023	2024	2025	2026	2027	Totals
PUBLIC WORKS						
Operations & Maintenance						
Maintenance & Repairs	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 600,000	$ 2,600,000
Flow Metering & Flow Isolation Program	400,000	400,000	400,000	400,000	200,000	1,800,000
Source Reduction Projects	550,000	25,900,000	5,150,000	400,000	400,000	32,400,000
Sanitary Sewer Wet Well Dimminutor	50,000	-	-	-	-	50,000
Deerfield Pump Station Demolition	80,000	-	-	-	-	80,000
Brush Run Pump Station Upgrades	91,000	65,000	40,000	75,000	-	271,000
Subtotal: Operations & Maint.	$ 1,671,000	$ 26,865,000	$ 6,090,000	$ 1,375,000	$ 1,200,000	$ 37,201,000
Equipment						
# 922 Vactor Sewer Jet (2003)	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
Harben Towable Sewer Jet (2009)	-	-	-	65,000	-	65,000
Subtotal: Equipment	$ -	$ -	$ -	$ 365,000	$ -	$ 365,000
Total Current 5 Year Plan	$ 1,671,000	$ 26,865,000	$ 6,090,000	$ 1,740,000	$ 1,200,000	$ 37,566,000
Previous 5 Year Plan	$ 1,330,000	$ 7,743,000	$ 20,785,000	$ 5,810,000	$ 1,610,000	$ 37,278,000
Difference in 5 Year Plans	$ 341,000	$ 19,122,000	$ (14,695,000)	$ (4,070,000)	$ (410,000)	$ 288,000

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Community & Recreation Center
Schedule No. 6

	2023	2024	2025	2026	2027	Totals
RECREATION						
Administration & Major Building Items						
HVAC Unit Replacements	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Facility Assessment	45,000	-	-	-	-	45,000
AED Equipment Replacement	9,000	-	-	-	-	9,000
Outdoor Pool Plaster	165,000	-	-	-	-	165,000
Community Room Furniture	6,500	-	5,000	-	5,000	16,500
Facility Enhancements	-	3,000,000	1,000,000	-	-	4,000,000
LifeFloor Indoor Aquatic Floor Replacement	-	500,000	-	-	-	500,000
Pool Boiler Replacement	-	75,000	50,000	-	-	125,000
Upper Fitness Floor Replacement	-	50,000	-	-	-	50,000
Aquatics Area Duct Replacement	-	-	80,000	-	-	80,000
Server Room Relocation	-	-	75,000	-	-	75,000
HVAC Controls	-	-	-	60,000	-	60,000
Pool Lighting LED Upgrade	-	-	-	-	50,000	50,000
Subtotal: Admin & Major Building Items	$ 425,500	$ 3,825,000	$ 1,410,000	$ 260,000	$ 255,000	$ 6,175,500
Aquatics Equipment						
Chaise Lounge Chairs	$ 5,950	$ 6,000	$ 6,050	$ 6,100	$ 6,200	$ 30,300
Pool Vacuums	2,800	-	-	3,000	-	5,800
Lap Lanes	-	3,500	-	-	-	3,500
Subtotal: Aquatics Equipment	$ 8,750	$ 9,500	$ 6,050	$ 9,100	$ 6,200	$ 39,600
Fitness Equipment						
Treadmills	$ 44,000	$ 45,200	$ 47,000	$ 12,000	$ 12,500	$ 160,700
Ellipticals	14,000	14,400	15,000	15,600	16,300	75,300
Selectorized Strength Equipment	36,500	36,500	36,500	36,500	36,500	182,500
Subtotal: Fitness Equipment	$ 94,500	$ 96,100	$ 98,500	$ 64,100	$ 65,300	$ 418,500
Recreation Information Technology Equipment						
PC & Laptop Replacement Program	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Internet Hardware/Software Replacement	12,000	12,000	12,000	12,000	12,000	60,000
Network Equipment Replacement Program	10,000	6,000	6,000	6,000	6,000	34,000
Security Camera Enhancements	5,000	5,000	5,000	15,000	5,000	35,000
Printer/Copier Replacement	1,000	-	1,000	-	-	2,000
Subtotal: Recreation IT Equipment	$ 38,000	$ 33,000	$ 34,000	$ 43,000	$ 33,000	$ 181,000
Total Current 5 Year Plan	$ 566,750	$ 3,963,600	$ 1,548,550	$ 376,200	$ 359,500	$ 6,814,600
Previous 5 Year Plan	$ 398,050	$ 3,515,150	$ 1,275,000	$ 188,200	$ 142,500	$ 5,518,900
Difference in 5 Year Plans	$ 168,700	$ 448,450	$ 273,550	$ 188,000	$ 217,000	$ 1,295,700

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2023-2027
Other Funding Sources Detail
Schedule No. 7

PROJECT DESCRIPTION	Total Project Cost	Funding from Grants, Partnerships and Contributions	Funding from Borrowing / Debt	Funding from Governmental/ Enterprise Funds
Street & Signal Improvements				
School Zone & Warning Device Upgrades	$ 130,000	**$ 50,000**	**$ -**	**$ 80,000**
Subtotal: Street & Signal Improvements	$ 130,000	**$ 50,000**	**$ -**	**$ 80,000**
Public Bldgs. & Park Improvements				
Municipal Building Space Renovation Project	$ 1,350,000	**$ -**	**$ 1,350,000**	**$ -**
Morton Complex Upgrades	6,200,000	**-**	**6,200,000**	**250,000**
PW Salt Storage Facility	3,750,000	**-**	**3,600,000**	**150,000**
Subtotal: Bldgs. & Park Improvements	$ 11,300,000	**$ -**	**$ 11,150,000**	**$ 400,000**
Sanitary Sewer Projects				
Source Reduction Projects	$ 32,400,000	**$ -**	**$ 32,400,000**	**$ 2,400,000**
Subtotal: Sanitary Sewer Projects	$ 32,400,000	**$ -**	**$ 32,400,000**	**$ 2,400,000**
Total Funding Sources	$ 43,830,000	**$ 50,000**	**$ 43,550,000**	**$ 2,880,000**

Note: Funding for the Township's portion of items not listed above is assumed to come entirely from the Township's governmental or enterprise funds.

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PUBLIC BUDGET PRESENTATION



2023 Budget Development Process

- May (through present) – Staff meetings
- Late-June – CIP reviewed with Budget & Finance Committee
- August – CIP public hearing and adoption
- September – Budget assumptions reviewed with Budget & Finance Committee
- October – Proposed budget presented to the Budget & Finance Committee
- November – Proposed budget public hearing
- December – Budget adoption

2023 Budget Highlights

- No tax increase
  - RET rate remains 3.83 (no increase since 2010)
  - EIT rate remains 0.80% (no increase since 2007)
- General Fund balanced at $25,220,454.
- All other funds balanced at $32,903,913.

2023 Budget – Revenue Summary

General Fund:
RET & EIT remain the major revenue sources in the General Fund (78% of GF).

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

Major Revenue Source	General Fund	Other	Percentage
Real Estate Taxes	$ 8,757,750	$ -	15.07%
Earned Income Taxes	10,987,000	-	18.90%
Other Taxes	2,568,750	-	4.42%
Sewer User Fees	-	8,406,000	14.46%
Licenses & Permits	142,050	-	0.24%
Fees & Fines	479,900	180,180	1.14%
Interest & Rent	113,040	247,000	0.62%
Service Agreements	301,019	4,500	0.53%
Recreation Fees	405,000	3,624,000	6.93%
Grant Revenue	849,845	2,107,356	5.09%
Non-Tax Revenue	616.100	228,000	1.45%
Bond Proceeds	-	6,578,838	11.32%
Fund Balance / Carryover	-	5,989,151	10.30%
Operating Transfers	-	4,350,124	7.48%
Non-Operating Transfers	-	1,188,764	2.05%
Totals	**$ 25,220,454**	**$ 32,903,913**	**100.00%**

2023 Budget – Expenditure Summary

Largest programs by expenditure amount:

Public Safety (mostly police)

Public Works (roads, garbage, snow/ice)

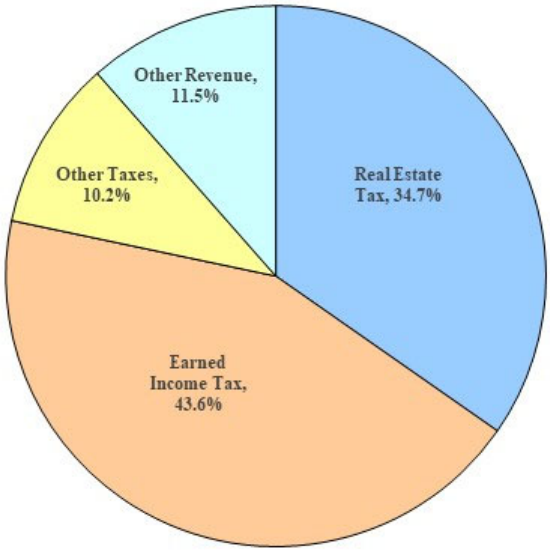
Sanitary Sewer (includes Alcosan)

Major Programs	General Fund	Other	Percentage
General Government	$ 2,746,581	$ 4,760,215	12.45%
Public Safety	6,657,581	1,267,000	13.63%
Community Development	883,060	50,000	1.61%
Public Works	7,025,648	6,598,000	23.43%
Sanitary Sewer	-	8,704,823	14.98%
Recreation	624,450	9,210,989	16.92%
Library	951,089	171,276	1.93%
Debt Service	1,843,157	959,550	4.82%
Operating Transfers	4,758,888	780,000	9.53%
Fund Balance	-	402,060	0.69%
Totals	**$ 25,220,454**	**$ 32,903,913**	**100.00%**

2023 Proposed Budget

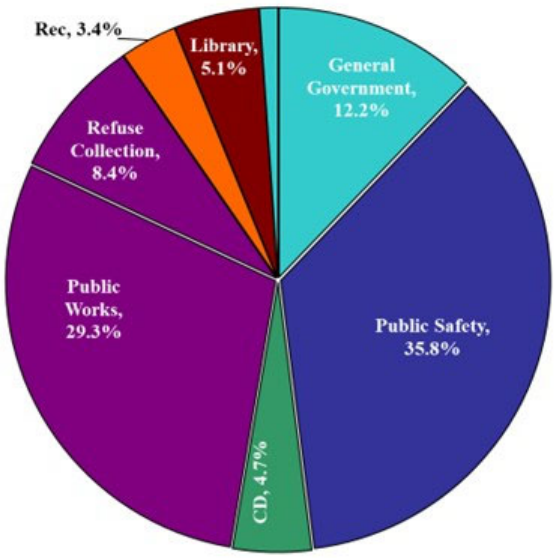
- GENERAL FUND

2023 General Fund: Revenues



- RET and EIT combine to be about 78% of the total General Fund revenues.
- Other taxes include:
  - Realty Transfer Tax
  - Local Services Tax
  - RAD Sales Tax
    - Portion of the 1% Allegheny Co levy
- Total revenue up 5.9% from 2022 budget (about $1.4 million).

2023 General Fund: Expenditures



- Public Works and Public Safety remain the top programs at nearly 65% of total (73.5% when including Refuse Collection)
- Operating expenditures are up 5.9% from 2022 Budget.

2023 Proposed Budget

- SANITARY SEWER FUND
- COMMUNITY & RECREATION CENTER FUND
- STRATEGIC ALIGNMENT

2023 Sanitary Sewer Fund

Long-Term Items

Phase II Consent Order and Agreement (COA)

Regionalization potential

ALCOSAN rate increases through 2026

- **Sanitary sewer user fee multiplier rate:**
  - ALCOSAN will increase rates annually by 7% through 2026.
  - Rate multiplier proposed at 1.80 (a reduction from the existing 1.86).
- **Sanitary sewer expenses:**
  - Wastewater treatment budgeted at $5.5 million (63% of operating cost).
  - Continued source reduction work budgeted at $1.8 million.
- **Looking ahead:**
  - COA responsibilities and targets through 2026.
  - Evaluation of regionalization opportunities.
  - Determining costs of compliance and any need for bond funding.

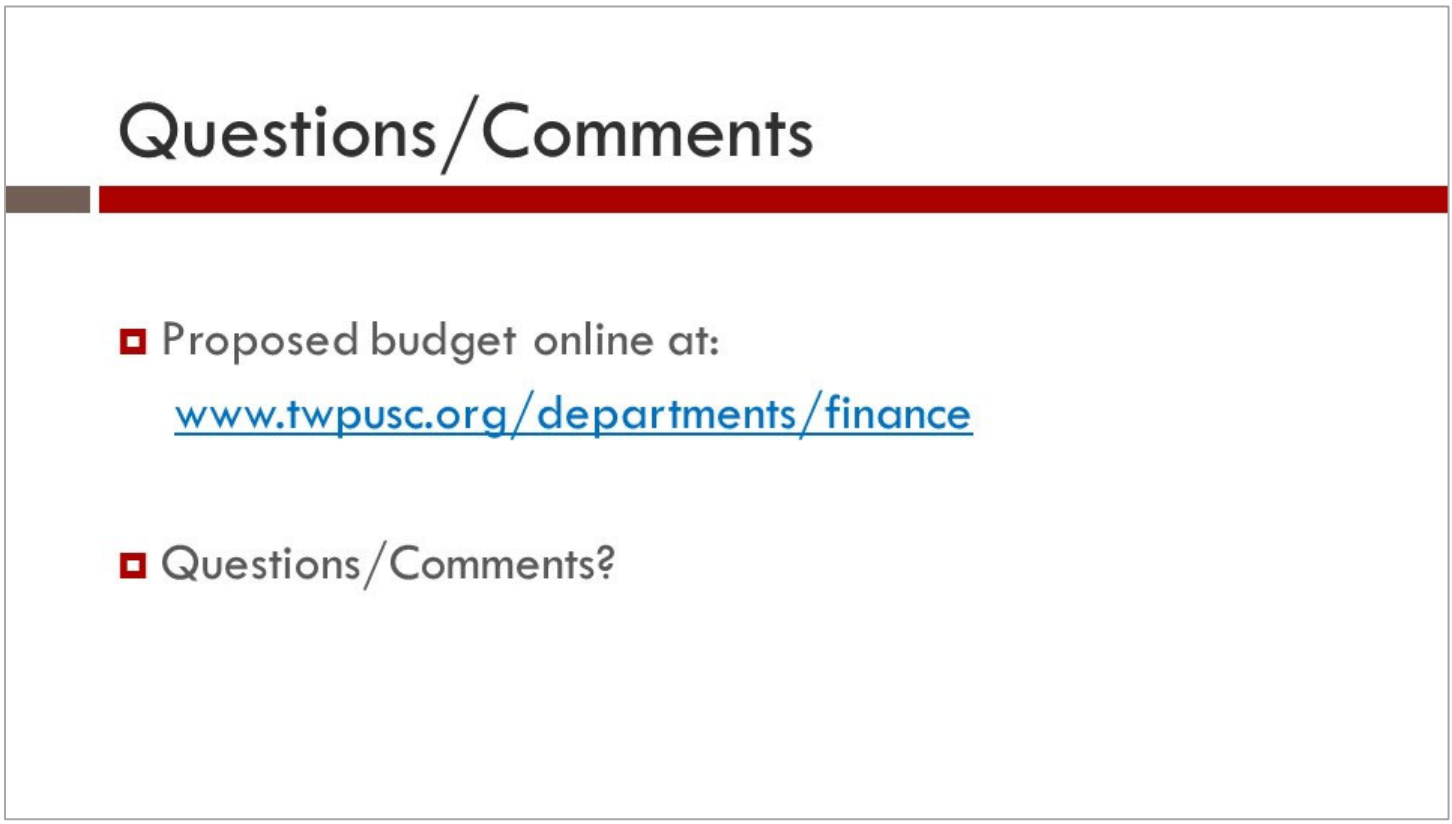
2023 C&RC Fund

Community & Recreation Center Fund

- **Operating Expenses**
  - C&RC operating budget continues to feel pressure with wages.
  - Also feeling pressure now in utilities and contractual services.
  - Personal Services category up 12% from 2022.
  - Contractual services category up 23% from 2022.
- **Operating Revenue**
  - Membership revenue budgeted 6.6% higher than 2022 projection (73% of total operating revenue).
  - Program revenue and facility rentals are budgeted in line with 2022 projections.
- **Non-Recurring Expenses**
  - Routine replacement of fitness and IT equipment continues in 2023.
  - Revisit the facility assessment that was last performed in 2018 by Ballard*King Associates.

2023 Budget – Strategic Alignment

- This budget **holds the line on taxes for the 14th straight year;**
- Provides funding to **complete the NextGen Municipal Building project;**
- Provides funding to revisit the **C&RC facility assessment** last performed in 2018;
- Provides funding to **begin implementing the VFD strategy recommendations;**
- Provides funding for **stormwater management efforts and MS4 compliance;**
- Provides funding to begin **Morton Field Complex improvements.**

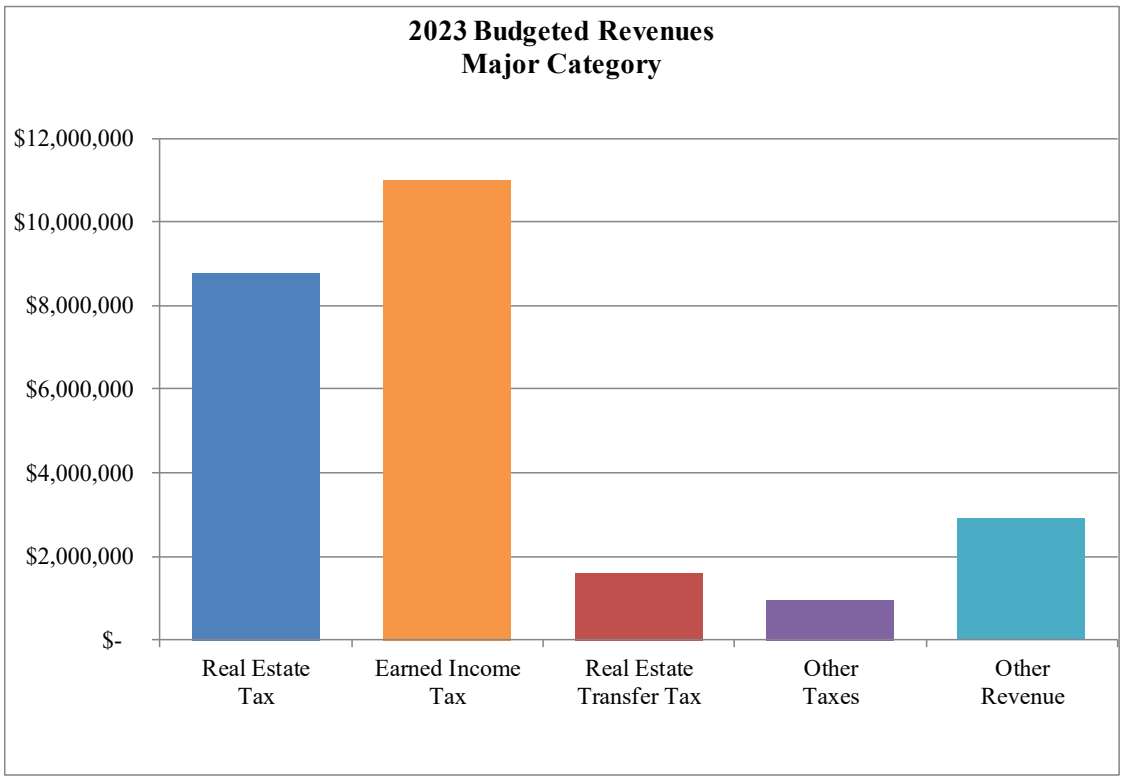


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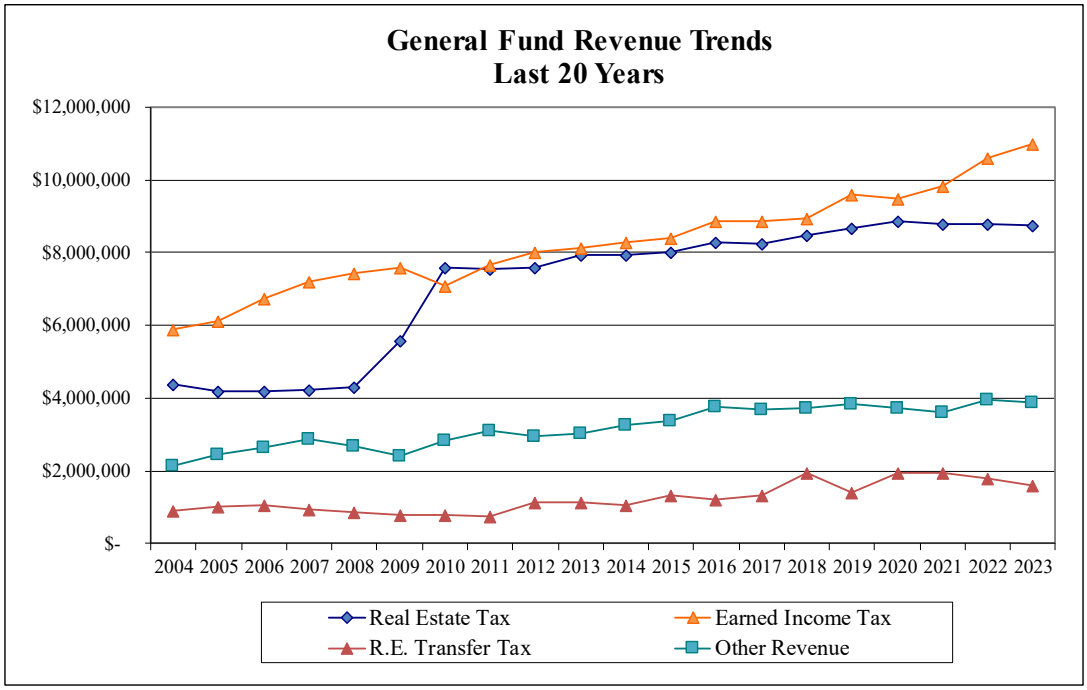
GENERAL FUND

MAJOR REVENUES

	2022 Budget	2023 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
Real Estate Tax	$ 8,772,500	$ 8,757,750	$ (14,750)	(0.17%)
Earned Income Tax	9,980,000	10,987,000	1,007,000	10.09%
Local Services Tax	297,500	313,250	15,750	5.29%
Real Estate Transfer Tax	1,520,000	1,600,000	80,000	5.26%
Public Utilities Tax	18,500	18,500	-	0.00%
Local Option Sales & Use Tax	578,800	637,000	58,200	10.06%
Licenses and Permits	147,450	142,050	(5,400)	(3.66%)
Fees and Fines	462,500	479,900	17,400	3.76%
Rental Income	2,950	3,040	90	3.05%
Investment Earnings	12,000	110,000	98,000	816.67%
Service Agreements	287,280	301,019	13,739	4.78%
Other Non-Tax Revenue	1,368,118	1,465,945	97,827	7.15%
Recreation Fees	370,600	405,000	34,400	9.28%
Total Revenues	**$ 23,818,198**	**$ 25,220,454**	**$ 1,402,256**	**5.89%**
Fund Balance	-	-	-	0.00%
Total Major Revenues	**$ 23,818,198**	**$ 25,220,454**	**$ 1,402,256**	**5.89%**



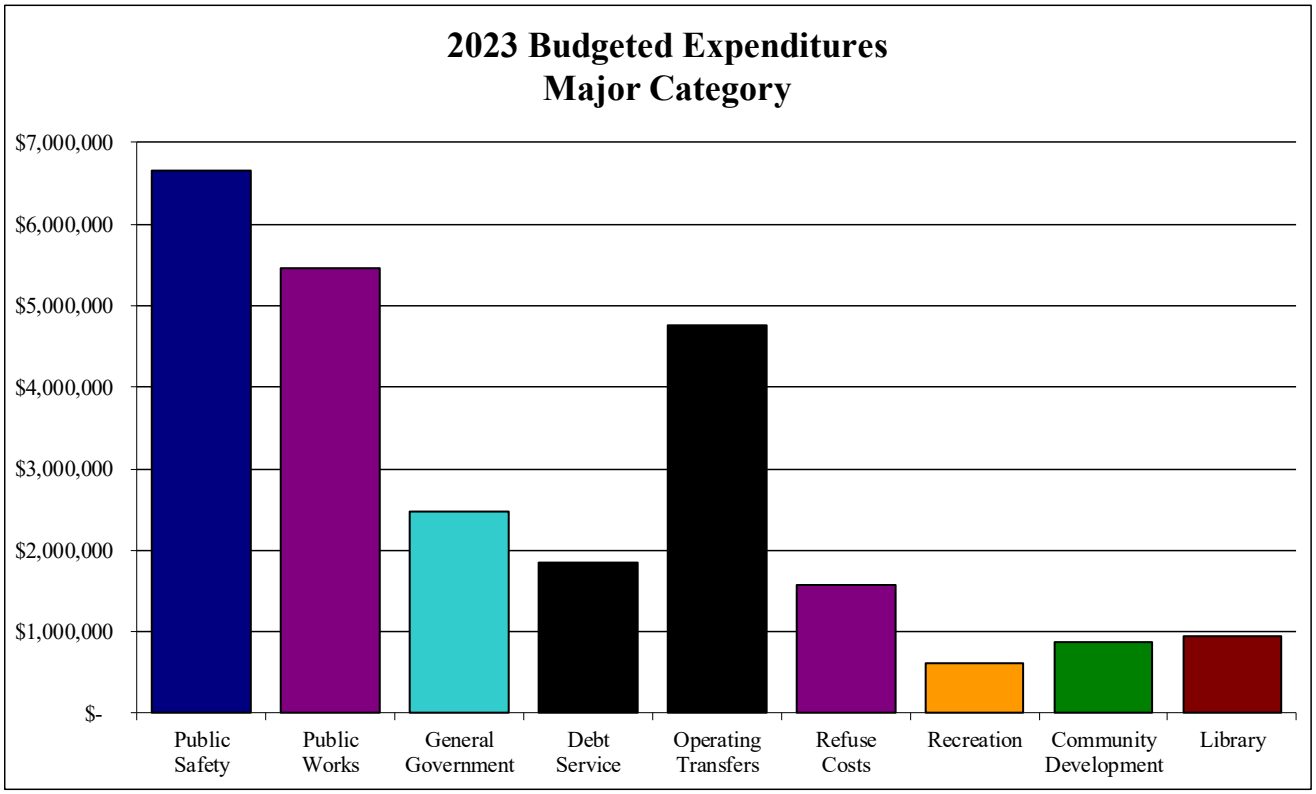
	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Real Estate Tax	$ 8,853,274	$ 8,898,458	$ 8,772,500	$ 8,776,000	$ 8,757,750
Earned Income Tax	9,498,413	10,408,315	9,980,000	10,602,600	10,987,000
Local Services Tax	292,994	310,930	297,500	311,800	313,250
Real Estate Transfer Tax	1,965,764	2,239,713	1,520,000	1,800,000	1,600,000
Public Utilities Tax	19,840	21,076	18,500	18,500	18,500
Local Option Sales & Use Tax	512,357	567,154	578,800	620,000	637,000
Tax Revenues	$ 21,142,642	$ 22,445,646	$ 21,167,300	$ 22,128,900	$ 22,313,500
Licenses and Permits	156,928	178,281	147,450	142,050	142,050
Fees and Fines	507,274	517,874	462,500	486,627	479,900
Rental Income	5,648	-	2,950	2,952	3,040
Investment Earnings	39,702	19,459	12,000	80,000	110,000
Service Agreements	288,735	297,022	287,280	292,405	301,019
Other Non-Tax Revenue	1,731,614	1,474,357	1,368,118	1,539,049	1,465,945
Recreation Fees	179,619	411,710	370,600	452,665	405,000
Non-Tax Revenues	$ 2,909,520	$ 2,898,703	$ 2,650,898	$ 2,995,748	$ 2,906,954
Total Revenues	**$ 24,052,162**	**$ 25,344,349**	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**
Fund Balance	-	-	-	-	-
Total Major Revenues	**$ 24,052,162**	**$ 25,344,349**	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**



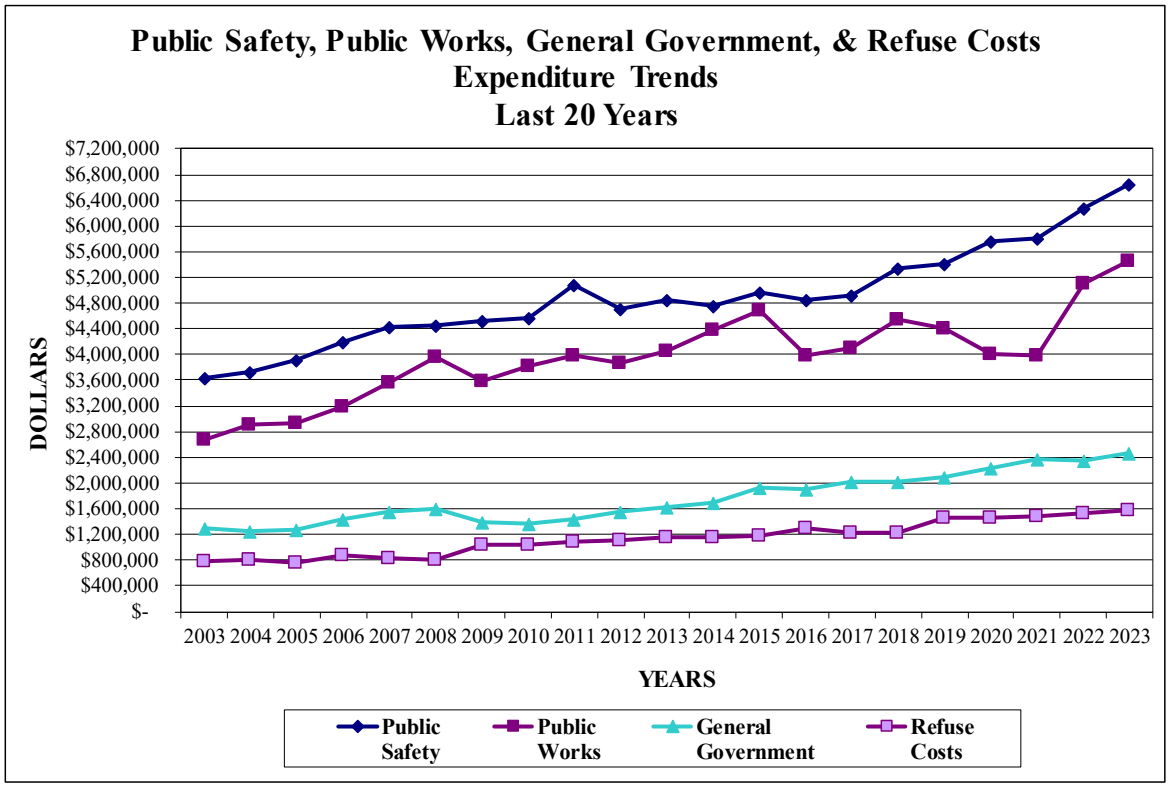
GENERAL FUND

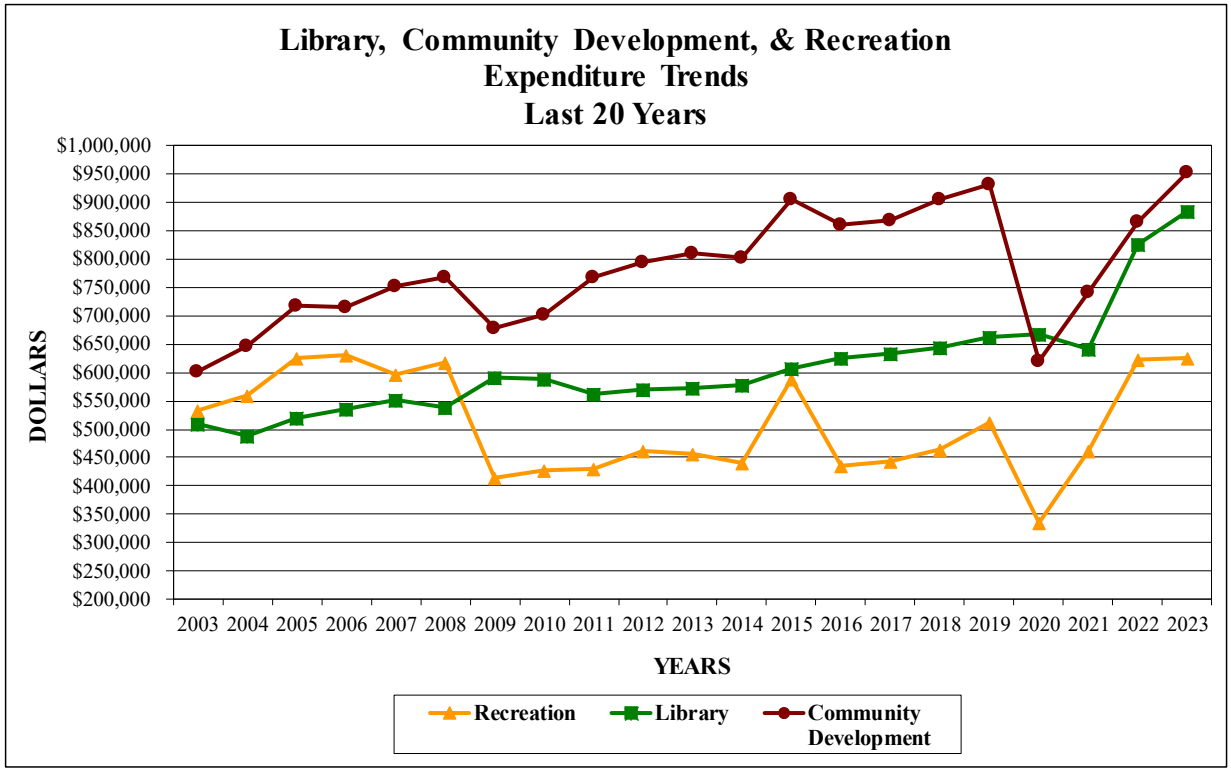
MAJOR PROGRAMS

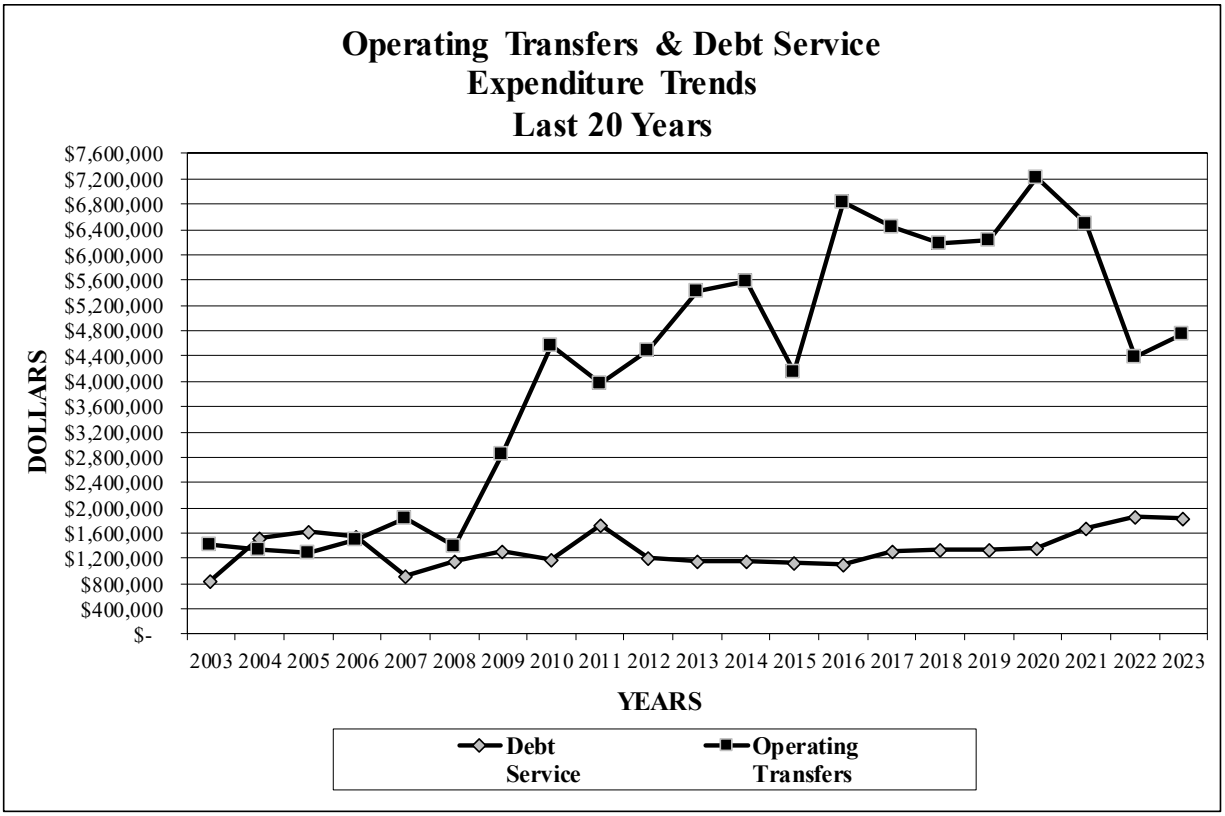
	2022 Budget	2023 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
General Government	$ 2,127,524	$ 2,275,406	$ 147,882	6.95%
Public Safety	6,268,933	6,657,581	388,648	6.20%
Community Development	826,359	883,060	56,701	6.86%
Public Works	5,112,211	5,456,148	343,937	6.73%
Refuse Collection	1,525,500	1,569,500	44,000	2.88%
Recreation & Leisure Services	622,482	624,450	1,968	0.32%
Library	865,144	951,089	85,945	9.93%
Unallocated Insurance Costs	231,969	201,175	(30,794)	(13.28%)
Operating Expenditures	$ 17,580,122	$ 18,618,409	$ 1,038,287	5.91%
Operating Transfers	4,384,964	4,758,888	373,924	8.53%
Debt Service Payments	1,853,112	1,843,157	(9,955)	(0.54%)
Non-Operating Expenditures	$ 6,238,076	$ 6,602,045	$ 363,969	5.83%
Total Expenditures	**$ 23,818,198**	**$ 25,220,454**	**$ 1,402,256**	**5.89%**
Fund Balance	-	-	-	**0.00%**
Total Major Programs	**$ 23,818,198**	**$ 25,220,454**	**$ 1,402,256**	**5.89%**



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General Government	$ 1,774,792	$ 1,931,634	$ 2,127,524	$ 2,090,981	$ 2,275,406
Public Safety	5,749,723	5,802,656	6,268,933	6,223,976	6,657,581
Community Development	667,379	640,419	826,359	769,119	883,060
Public Works	4,016,523	3,988,529	5,112,211	5,072,341	5,456,148
Refuse Collection	1,452,388	1,489,952	1,525,500	1,526,500	1,569,500
Recreation & Leisure Services	334,990	463,086	622,482	660,785	624,450
Library	619,394	740,859	865,144	829,961	951,089
Unallocated Insurance Costs	452,524	434,796	231,969	196,769	201,175
Operating Expenditures	$ 15,067,713	$ 15,491,931	$ 17,580,122	$ 17,370,432	$ 18,618,409
Operating Transfers	7,212,775	6,503,141	4,384,964	5,920,222	4,758,888
Debt Service Payments	1,360,687	1,677,673	1,853,112	1,833,994	1,843,157
Non-Operating Expenditures	$ 8,573,462	$ 8,180,814	$ 6,238,076	$ 7,754,216	$ 6,602,045
Total Expenditures	**$ 23,641,175**	**$ 23,672,745**	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**
Fund Balance	410,987	1,671,604	-	-	-
Total Major Programs	**$ 24,052,162**	**$ 25,344,349**	**$ 23,818,198**	**$ 25,124,648**	**$ 25,220,454**

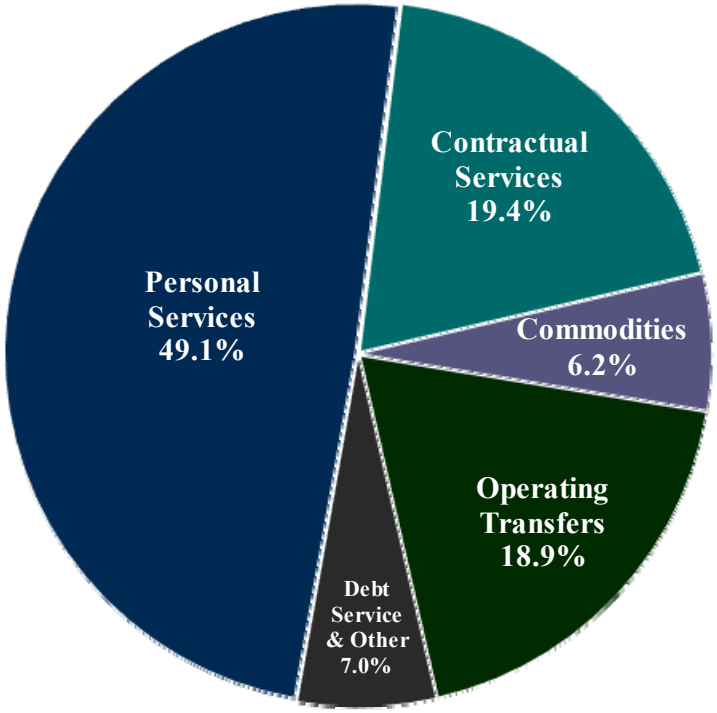



Library, Community Development, & Recreation
Expenditure Trends
Last 20 Years
DOLLARS
$1,000,000
$950,000
$900,000
$850,000
$800,000
$750,000
$700,000
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023
YEARS
Recreation
Library
Community Development


Operating Transfers & Debt Service
Expenditure Trends
Last 20 Years
DOLLARS
$7,600,000
$7,200,000
$6,800,000
$6,400,000
$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
$-
2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023
YEARS
Debt Service
Operating Transfers

Category	Personal Services	Contractual Services	Commodities	Other	Total
General Government	$ 1,662,932	$ 1,131,375	$ 42,100	$ (561,001)	**$ 2,275,406**
Public Safety	5,772,760	570,750	78,100	235,971	**6,657,581**
Community Development	700,344	108,600	9,100	65,016	**883,060**
Public Works	3,020,357	1,246,450	1,257,050	(67,709)	**5,456,148**
Refuse Collection	-	1,569,500	-	-	**1,569,500**
Recreation & Leisure Services	302,634	235,650	46,500	39,666	**624,450**
Library	743,142	26,150	138,850	42,947	**951,089**
Operating Transfers	-	-	-	4,758,888	**4,758,888**
Debt Service Payments	-	-	-	1,843,157	**1,843,157**
Miscellaneous Expenditures	191,175	10,000	-	-	**201,175**
Total Expenditures	**$ 12,393,344**	**$ 4,898,475**	**$ 1,571,700**	**$ 6,356,935**	**$ 25,220,454**
Percentage of Total	***49.14%***	***19.42%***	***6.23%***	***25.21%***	***100.0%***

2023 GENERAL FUND EXPENDITURES BY TYPE



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
- Engineering services
- Tax collection services
- Information technology support

Public Safety
- Animal control expenses

Public Works
- Building maintenance – cleaning contract
- Pesticide treatments
- Utilities for Township facilities
- Other maintenance contracts

Refuse Collection
- Refuse & recycling collection contract

Recreation
- Contracted programming and instruction for various recreation activities

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

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

2023 GENERAL FUND
BUDGETED EXPENDITURES PER CAPITA

GENERAL GOVERNMENT		
Board of Commissioners	$	2.56
Administration		57.57
Finance		18.67
Tax Collection		15.25
Legal Services		9.79
Cable Television Services		4.85
Subtotal	$	108.69

PUBLIC SAFETY		
Police Protection	$	286.18
Fire Protection		27.71
Animal Control		4.12
Subtotal	$	318.01

COMMUNITY DEVELOPMENT		
Planning & Code Enforcement	$	42.18

PUBLIC WORKS		
Administration	$	50.41
Engineering Services		6.02
Civic Activities		2.12
Snow & Ice Control		35.15
Storm Sewer Maintenance		6.29
Traffic Engineering & Safety		7.59
Street Maintenance		19.41
Refuse Collection & Disposal		74.98
Building Maintenance		37.11
Equipment Maintenance		27.06
Golf Course Maintenance		5.38
Tennis Court Maintenance		6.44
Parks Maintenance		51.94
Forestry		5.14
Force Work Projects		0.54
Subtotal	$	335.58

RECREATION & LEISURE		
Administration	$	9.88
Recreation Programs		19.95
Subtotal	$	29.83

LIBRARY SERVICE		
Library Administration	$	45.43

DEBT SERVICE		
Debt Service	$	88.04

OPERATING TRANSFERS		
Operating Transfers	$	227.33

MISCELLANEOUS EXPENSES		
Miscellaneous Expenses	$	9.61

FUND BALANCE		
Fund Balance	$	-

PER CAPITA COST		
Total Budgeted Per Capita Cost	**$**	**1,204.70**

Per Capita Information
Budget: $25,220,454
Population*: 20,935

** Source: 2021 U.S. Census Bureau Population Est.*

GENERAL FUND

REAL ESTATE TAXES

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Real Estate Taxes					
Current Real Estate Tax	$ 8,653,012	$ 8,753,173	$ 8,687,500	$ 8,691,000	$ 8,650,000
Delinquent Taxes	200,262	145,285	85,000	85,000	107,750
Total Real Estate Taxes	**$ 8,853,274**	**$ 8,898,458**	**$ 8,772,500**	**$ 8,776,000**	**$ 8,757,750**

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 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 daily, as necessary.

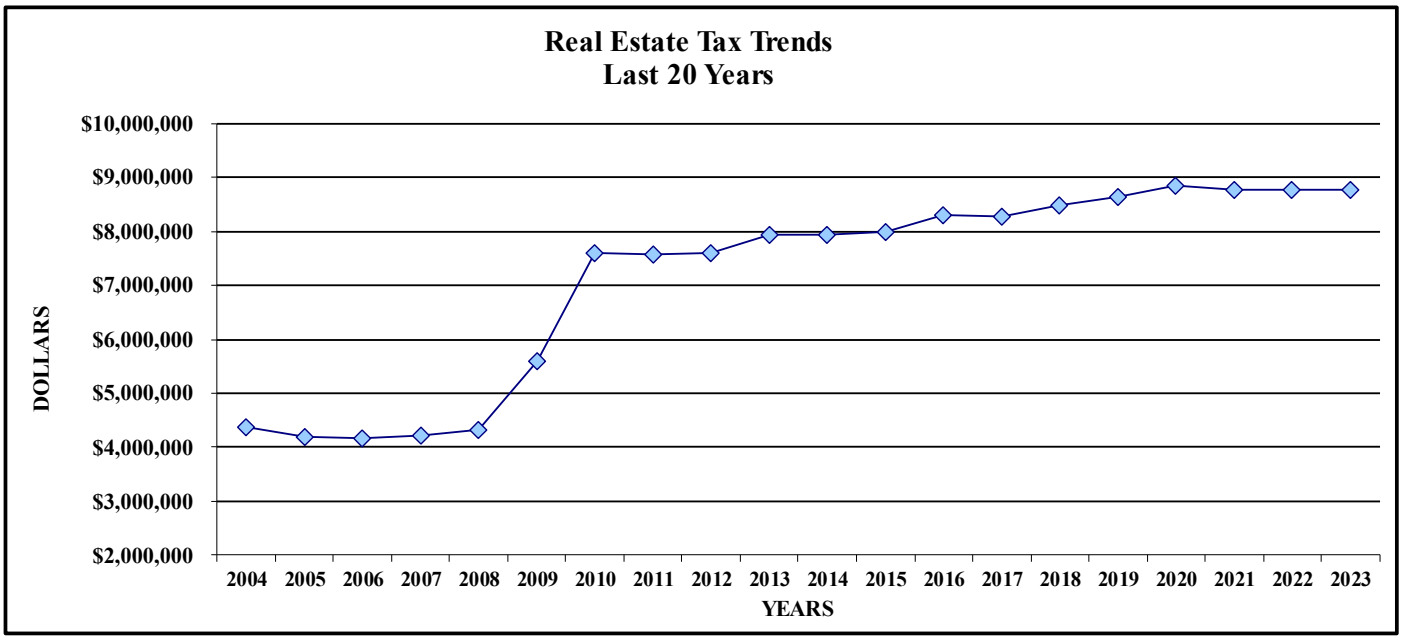
As of December 2022, the Township had a total of 7,885 real estate parcels, of which 7,753 were taxable. The breakdown is as follows:

Building + Land	Building Only	Land Only	Zero Values	Exempt Properties
7,126	127	419	81	132

Allegheny County last completed a tax reassessment of every parcel of property in the county in 2012. 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. The Allegheny County Office of Property Assessment certifies the overall assessed values annually in January and issues interim assessments throughout the year based on changes in properties. The latest taxable assessed value for the Township was certified in January 2022 at $2,438,592,366.

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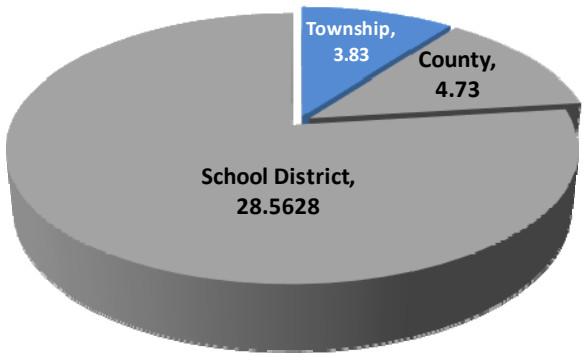
Real Estate Taxes 01-00-000-301???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Current Real Estate Tax					
001 Real Estate Tax - Current (2023)	$ 8,653,012	$ 8,753,173	$ 8,687,500	$ 8,691,000	$ 8,650,000
Total Current Real Estate Tax	$ 8,653,012	$ 8,753,173	$ 8,687,500	$ 8,691,000	$ 8,650,000
Delinquent Taxes					
002 RET Penalties & Interest Current Year (2023)	$ 8,074	$ 9,503	$ 2,500	$ 2,500	$ 2,500
003 Real Estate Tax Previous Year (2022)	120,097	33,381	30,000	30,000	50,000
004 RET Penalties & Interest Previous Year (2022)	8,368	11,728	7,000	7,000	4,000
005 Real Estate Tax 2021 and Prior	39,686	52,020	25,000	25,000	35,000
006 RET Penalties & Interest 2021 and Prior	9,245	16,031	7,500	7,500	3,250
007 Liened Real Estate Tax Costs	14,792	22,622	13,000	13,000	13,000
Total Delinquent Taxes	$ 200,262	$ 145,285	$ 85,000	$ 85,000	$ 107,750
Total Real Estate Taxes	**$ 8,853,274**	**$ 8,898,458**	**$ 8,772,500**	**$ 8,776,000**	**$ 8,757,750**



REAL ESTATE TAXES PER MEDIAN HOUSEHOLD

The Real Estate Tax is calculated by dividing the parcel's total assessed value (as determined by Allegheny County) by $1,000, then multiplying that value by the millage rate. In 2022, the Township of Upper St. Clair's Real Estate Tax millage rate is 3.83. A taxable real estate parcel in the Township is also taxed separately 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 $231,100, which is the median household value in the Township.

Real Estate Taxes		
Taxing Authority	**2023 Millage Rate**	**Real Estate Tax**
Township of Upper St. Clair	**3.83**	**$ 900**
Allegheny County	4.73	$ 1,112
Upper St. Clair School District	28.5628	$ 6,712
Total Real Estate Tax		**$ 8,724**



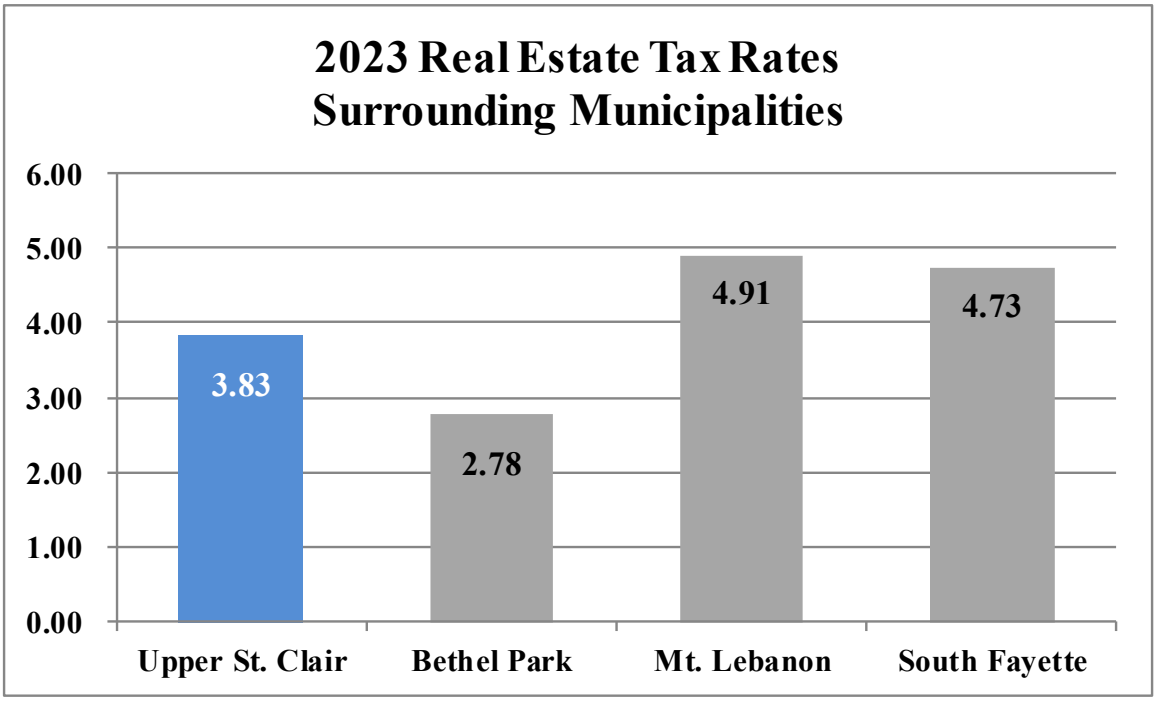
A twenty-year comparison of assessed valuation and millage rates is shown below:

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

Year	Total Taxable Assessed Value	% Change in Value	Millage Rate	Year	Total Taxable Assessed Value	% Change in Value	Millage Rate
2004	1,614,770,740	0.68%	2.60	2014	2,072,481,041	2.09%	3.83
2005	1,630,554,590	0.98%	2.60	2015	2,094,831,941	1.08%	3.83
2006	1,656,966,390	1.62%	2.60	2016	2,142,954,507	2.30%	3.83
2007	1,660,339,290	0.20%	2.60	2017	2,188,348,120	2.12%	3.83
2008	1,660,118,320	-0.01%	2.60	2018	2,235,513,841	2.16%	3.83
2009	1,669,202,220	0.55%	3.40	2019	2,270,288,341	1.56%	3.83
2010	1,676,420,504	0.43%	4.60	2020	2,316,969,441	2.06%	3.83
2011	1,685,717,270	0.55%	4.60	2021	2,348,592,366	1.36%	3.83
2012	1,686,740,170	0.06%	4.60	2022	2,386,736,548	1.62%	3.83
2013^	2,030,049,782	20.35%	3.83	2023*	2,341,223,341	-1.91%	3.83

^ Countywide reassessment year
* Estimated values (certified values not available until January 2023)

REAL ESTATE TAX MILLAGE RATES - SURROUNDING MUNICIPALITIES



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GENERAL FUND

EARNED INCOME TAXES

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Earned Income Taxes	**$ 9,498,413**	**$ 10,408,315**	**$ 9,980,000**	**$ 10,602,600**	**$ 10,987,000**

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 0.50% 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 0.50% on the aforementioned income. 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 0.30% 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 0.80% 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 amended 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.

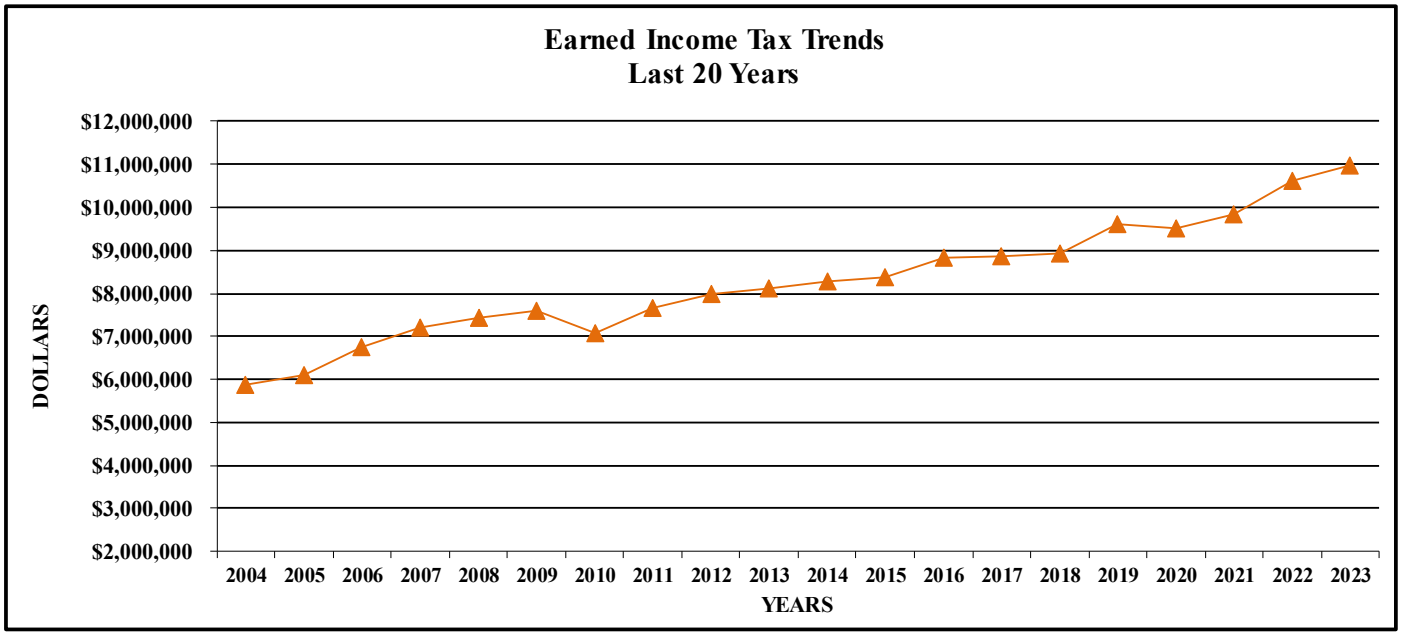
2. All employers in the state must withhold the earned income tax for each one of their employees irrespective of where they reside. The objective of the legislation is to create a streamlined tax collection system with procedures and uniform forms that will simplify the tax collection for companies 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 TCD and remits the collections to the Township daily, as necessary. The appointed tax collector reviews earned income tax accounts for compliance with tax regulations. Through shared information from the Pennsylvania Department of Revenue, the review compares earned income sections submitted by a resident to the State to the amount declared on a resident's local tax return.

Earned Income Taxes 01-00-000-310???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
001 Earned Income Tax Current Year	$ 6,633,506	$ 7,557,192	$ 7,031,000	$ 7,446,200	$ 7,706,000
002 Earned Income Tax Prior Year	2,715,409	2,697,607	2,829,000	3,112,100	3,221,000
003 Earned Income Tax Previous Years	149,498	153,516	120,000	44,300	60,000
Total Earned Income Taxes	**$ 9,498,413**	**$ 10,408,315**	**$ 9,980,000**	**$ 10,602,600**	**$ 10,987,000**



EARNED INCOME TAX RATE

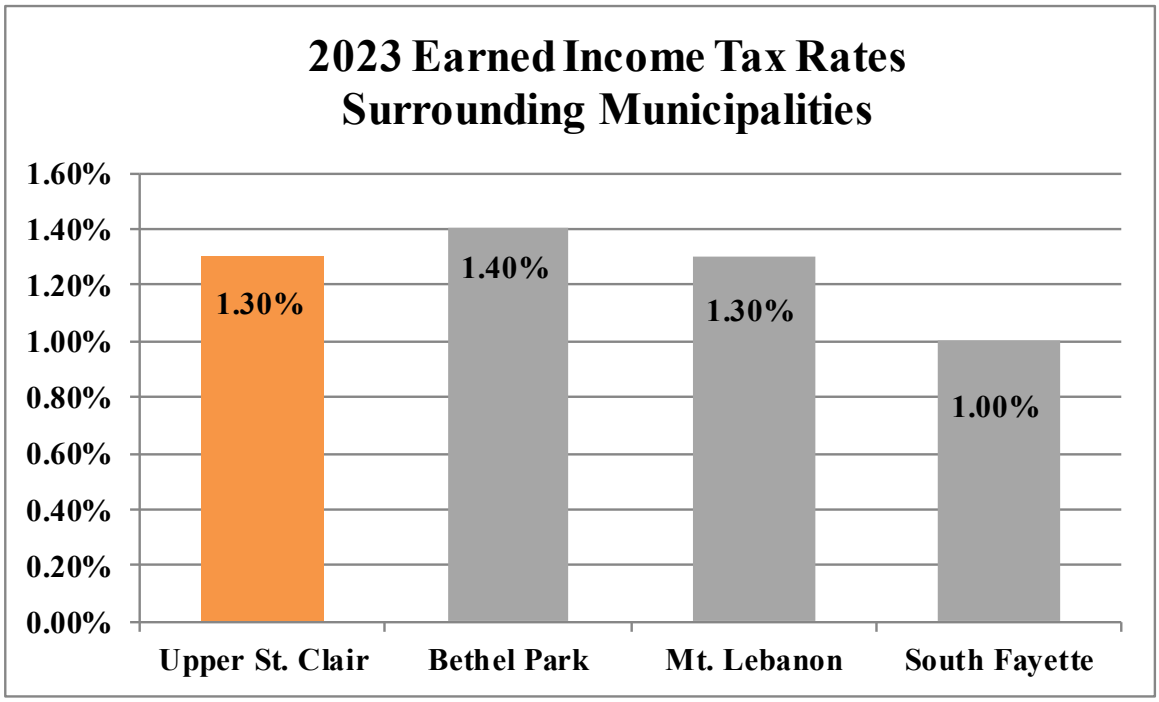
A ten-year comparison of earned income tax rates for the Township and School District are shown below:

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

Year	EIT Collection	Township Tax Rate	School Tax Rate	Total Tax Rate	Year	EIT Collection	Township Tax Rate	School Tax Rate	Total Tax Rate
2014	$8,285,627	0.80%	0.50%	1.30%	2019	$9,608,726	0.80%	0.50%	1.30%
2015	$8,382,576	0.80%	0.50%	1.30%	2020	$9,498,413	0.80%	0.50%	1.30%
2016	$8,844,793	0.80%	0.50%	1.30%	2021	$10,409,315	0.80%	0.50%	1.30%
2017	$8,869,902	0.80%	0.50%	1.30%	2022*	$10,602,600	0.80%	0.50%	1.30%
2018	$8,934,154	0.80%	0.50%	1.30%	2023*	$10,987,000	0.80%	0.50%	1.30%

** EIT Collection amount is projected*

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



EARNED INCOME TAXES DEMOGRAPHICS

An illustration of the amount of local Earned Income Tax (EIT) the median household would pay in Upper St. Clair is shown below. This is based on a Median Household Income of $136,158, the most recent data reported by the U.S Census Bureau (for July 2021).

Local Earned Income Tax		
Taxing Authority	**2023 EIT Rate**	**EIT Due**
Township of Upper St. Clair (Act 511 Tax)	**0.50%**	**$ 681**
Township of Upper St. Clair (Act 62 Tax)	**0.30%**	**$ 408**
Upper St. Clair School District (Act 511 Tax)	0.50%	$ 681
Total Local Earned Income Tax	**1.30%**	**$ 1,770**

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GENERAL FUND

OTHER TAXES

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Other Taxes	**$ 2,790,955**	**$ 3,138,873**	**$ 2,414,800**	**$ 2,750,300**	**$ 2,568,750**

OTHER TAXES OVERVIEW

Local Services Tax
The Local Services Tax is a $52 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.

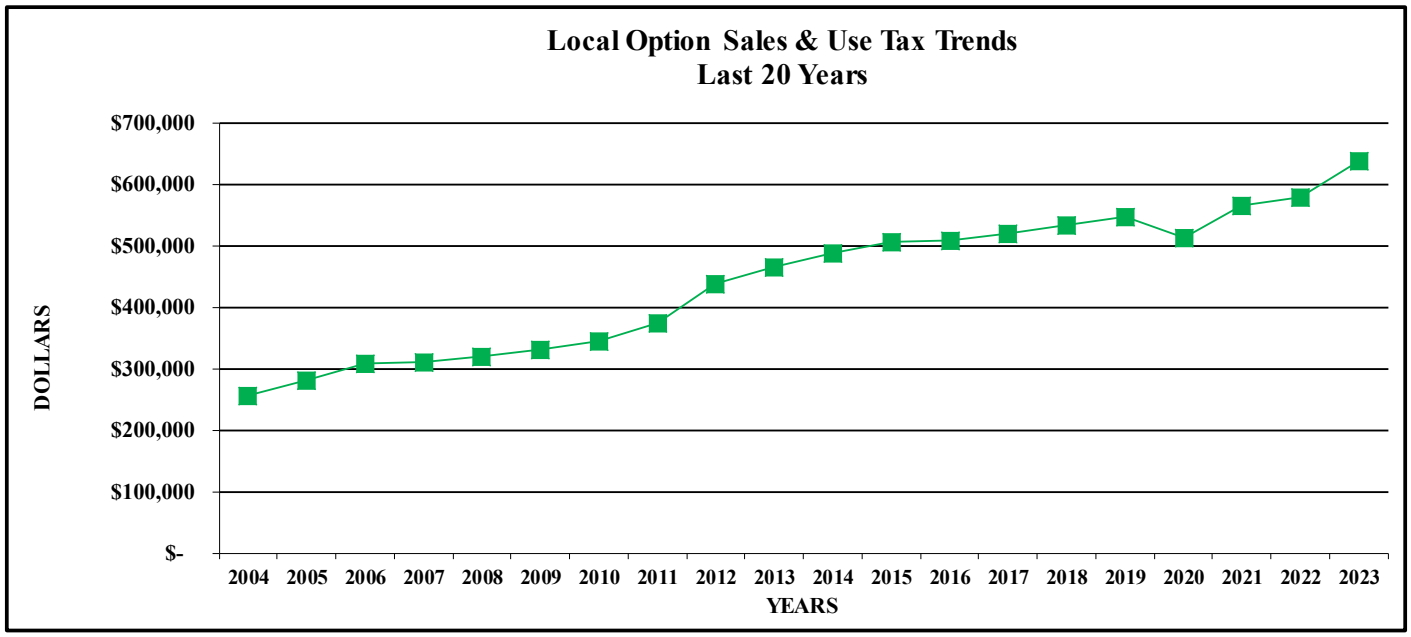
Real Estate Transfer Tax
This 1.0% tax, collected for the Township by the County Recorder of Deeds through the sale of deed transfer stamps, is on the sale price of all property in Upper St. Clair. The State also receives 1.0% and the School District receives 0.5%. Revenue derived from this tax is remitted 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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
001 Local Services Tax	$ 292,994	$ 310,930	$ 297,500	$ 311,800	$ 313,250
002 Real Estate Transfer Tax	1,965,764	2,239,713	1,520,000	1,800,000	1,600,000
003 Public Utilities Tax	19,840	21,076	18,500	18,500	18,500
004 Local Option Sales & Use Tax	512,357	567,154	578,800	620,000	637,000
Total Other Taxes	**$ 2,790,955**	**$ 3,138,873**	**$ 2,414,800**	**$ 2,750,300**	**$ 2,568,750**


Real Estate Transfer Tax Trends
Last 20 Years
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
DOLLARS
2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023
YEARS


Local Option Sales & Use Tax Trends
Last 20 Years
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
DOLLARS
2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023
YEARS

GENERAL FUND

OTHER REVENUES

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Licenses and Permits	**$ 156,928**	**$ 178,281**	**$ 147,450**	**$ 142,050**	**$ 142,050**

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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
001 Building Permits	$ 95,491	$ 90,982	$ 80,000	$ 80,000	$ 80,000
002 Beverage Licenses	3,050	-	3,050	3,050	3,050
003 Grading Permits	195	450	200	200	200
004 Amusement Device Permits	1,315	726	1,200	800	800
007 Street Opening Permits	9,956	17,543	15,000	17,000	15,000
008 Alarm Systems Permits	19,632	25,991	22,000	15,000	15,000
009 False Alarm Fees	200	-	-	-	-
012 Dye Test Compliance Fees	20,300	22,825	20,000	18,000	20,000
013 Electrical Permit Fees-Net	6,789	19,764	6,000	8,000	8,000
Total Licenses and Permits	**$ 156,928**	**$ 178,281**	**$ 147,450**	**$ 142,050**	**$ 142,050**

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Fines and Fees	**$ 507,274**	**$ 517,874**	**$ 462,500**	**$ 486,627**	**$ 479,900**

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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
003 Filing and Hearing Fees	$ 7,660	$ 8,050	$ 8,000	$ 8,000	$ 8,000
004 Animal Control Fines and Fees	100	500	-	-	-
005 Magistrate Fines	19,519	43,783	23,000	23,000	23,000
006 Local Fines	2,045	1,710	1,400	1,400	1,400
008 State Traffic Fine Distribution	11,051	18,463	11,000	11,000	11,000
011 Library Fees and Fines	9,305	2,393	9,300	3,500	4,000
012 Cable Television Franchise Fees	446,544	431,600	403,100	426,800	422,000
040 Compost Site Tipping Fees	11,050	11,375	6,700	12,927	10,500
Total Fines and Fees	**$ 507,274**	**$ 517,874**	**$ 462,500**	**$ 486,627**	**$ 479,900**

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Rental Income	**$ 5,648**	**$ -**	**$ 2,950**	**$ 2,952**	**$ 3,040**

RENTAL INCOME OVERVIEW

To improve its own emergency dispatch system for police, fire and public safety, the Township leased land to Crown Communications in 1996 for the purpose of erecting a 350-foot communications tower to replace the 180-foot Township-owned communications tower. The Township was provided six antennae positions on the new tower and $140,000 of new radio equipment. Crown provided these services along with an annual lease amount in exchange for the commercial use of the remaining antennae positions on the new tower. The annual lease amount was $2,400 for the first 20 years and then 3% annual increases for each subsequent year. Accordingly, the 2023 lease amount is $3,040.

Rental Income **01-00-000-340???-000**	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
002 Boyce Road Radio Tower Rental	5,648	-	2,950	2,952	3,040
Total Rental Income	**$ 5,648**	**$ -**	**$ 2,950**	**$ 2,952**	**$ 3,040**

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Interest on Investments	**$ 39,702**	**$ 19,459**	**$ 12,000**	**$ 80,000**	**$ 110,000**

INTEREST INCOME OVERVIEW

Through careful cash flow planning, duration capability analysis, 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.

Interest on Investments **01-00-000-345???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
001 Interest on Investments	$ 39,702	$ 19,459	$ 12,000	$ 80,000	$ 110,000
Total Interest on Investments	**$ 39,702**	**$ 19,459**	**$ 12,000**	**$ 80,000**	**$ 110,000**

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Service Agreements	**$ 288,735**	**$ 297,022**	**$ 287,280**	**$ 292,405**	**$ 301,019**

SERVICE AGREEMENTS OVERVIEW

The Township has 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.

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 existing Tax Collection Agreement runs through 2022, and reimburses the Township for Staff personnel, office space and data processing costs. The School District is invoiced separately for any costs of the Jordan Tax Service contract that are 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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
001 Snow and Ice Control	$ 226,347	$ 241,659	$ 232,300	$ 239,300	$ 246,530
002 Peters Township Service	10,132	5,383	5,000	3,257	3,000
004 School District Tax Collection	29,588	27,312	27,312	27,180	27,300
007 PennDOT Road Mte. Agreement	22,668	22,668	22,668	22,668	24,189
Total Service Agreements	**$ 288,735**	**$ 297,022**	**$ 287,280**	**$ 292,405**	**$ 301,019**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Recreation Program Fees	**$ 179,619**	**$ 411,710**	**$ 370,600**	**$ 452,665**	**$ 405,000**

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 $417,569. Revenues do not cover administration costs and capital expenses required by the programming.

Recreation Program Fees **01-00-000-367???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
011 Summer Program Fees	39,615	137,145	140,000	183,000	165,000
013 Older Adults	100	-	100	3,000	1,500
014 Golf Course	57	6,935	6,500	12,000	12,500
015 Tennis Program	19,429	61,634	24,000	36,000	36,000
021 Tennis Bubble Fees	88,264	74,880	70,000	70,000	70,000
022 Miscellaneous Self Supporting	32,154	107,716	70,000	113,000	120,000
023 Youth Basketball	-	23,400	60,000	35,665	-
Total Recreation Program Fees	**$ 179,619**	**$ 411,710**	**$ 370,600**	**$ 452,665**	**$ 405,000**

*These programs are included in the Public Works Department Budget.

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Total Other Non-Tax Revenue	**$ 1,731,614**	**$ 1,474,357**	**$ 1,368,118**	**$ 1,539,049**	**$ 1,465,945**

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 Act 205, the Township receives an allocation from the State of Pennsylvania for each qualified full-time employee in the pension plan.

Employee Health Insurance Reimbursements
All full-time employees are required to pay a portion of their Health insurance premiums.

Dividends for Workers Compensation and Property & Liability Insurance
The Township belongs to a pooled trust for both insurance products and receives an annual dividend payment.

Other Non-Tax Revenue 01-00-000-??????-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
370010 Special Police Detail	$ 211,266	$ 83,275	$ 81,000	$ 135,000	$ 85,000
370011 Library State Grant	69,940	69,940	69,940	69,940	81,995
370013 State Pension Grant	691,859	681,546	662,528	715,043	723,350
370014 Recycling Program/Grant	-	43,453	35,000	34,187	22,500
370015 Library Table Gaming Revenue	8,955	11,207	10,250	11,000	11,000
370016 Act 13 State Grant Funds	11,222	7,443	7,000	13,100	11,000
370024 Federal Bulletproof Vest Grant	3,340	2,504	-	-	-
370028 Police Highway Safety Grant	4,847	-	-	-	-
370036 PEMA Civil Unrest Grant	-	-	-	12,926	-
370051 Intergovernnmental Aid	175,000	-	-	-	-
380001 Maps, Docs & Police Reports	6,082	5,733	7,000	4,500	4,500
380002 IdentoGO Services	7,214	6,794	6,500	6,500	6,500
380010 Facility Fees	10,964	21,365	15,000	19,000	20,000
380022 Employee Health Ins. Reimb.	139,805	149,657	145,000	145,000	157,500
380026 COBRA Insurance Payments	3,040	2,731	800	1,000	800
380027 Workers Comp. Dividends	204,124	191,137	174,000	219,573	195,000
380029 Cable 7 PEG Grant	8,730	8,078	7,500	7,486	6,800
380030 Prop & Liab Ins. Dividends	55,866	77,074	52,000	50,294	43,000
380040 Public Works Scrap Metal Rev.	9,067	13,392	6,500	6,500	6,500
380050 Payment Rebates	20,430	21,654	21,600	18,000	18,000
380080 Flex Plan Year End Reimb.	9,266	2,231	1,500	-	-
380099 Miscellaneous Revenue	80,597	75,143	65,000	70,000	72,500
Total Other Non-Tax Revenue	**$ 1,731,614**	**$ 1,474,357**	**$ 1,368,118**	**$ 1,539,049**	**$ 1,465,945**

GENERAL FUND

GENERAL GOVERNMENT SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General Government Expenditures					
Personal Services	$ 1,326,323	$ 1,403,091	$ 1,569,965	$ 1,521,785	$ 1,662,932
Contractual Services	830,817	891,626	1,023,375	1,037,300	1,131,375
Commodities	29,874	37,814	37,775	44,650	42,100
Distributed Costs	(412,222)	(400,897)	(503,591)	(512,754)	(561,001)
Total General Government Expenditures	**$ 1,774,792**	**$ 1,931,634**	**$ 2,127,524**	**$ 2,090,981**	**$ 2,275,406**

GENERAL GOVERNMENT OVERVIEW

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

2022 DEPARTMENT ACCOMPLISHMENTS

- Oversight of the NextGen Municipal Building renovation project.
- Presented a budget with no tax increase for the 14th consecutive year.
- Closed on a refunding of the 2017 Series A General Obligation Bonds, saving $300,000 over five years.
- Reaffirmed the Township's AA+ bond rating as part of the 2022 bond issue.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association of America (GFOA) for the 14th consecutive year and the Certificate of Achievement Award for Excellence in Financial Reporting from GFOA for the 34th consecutive year.
- Finalized the strategic planning study of the USC Volunteer Fire Department, approved the report, and began implementing the report's recommendations.
- Successfully negotiated a new collective bargaining agreement between the Township and the USC Police Association running through 2025.

2023 DEPARTMENT GOALS AND OBJECTIVES

- Coordinate activities related to the completion of the NextGen renovation project.
- Develop and a present a 2024 budget with no tax increase.
- Maintain the Township's AA+ bond rating.
- Continue to meet the requirements of the GFOA's Distinguished Budget and CAFR award programs.
- Coordinate grant, debt, capital, and any other financing necessary for approved capital projects.
- Proceed with implementing more recommendations of the Fire Department strategic plan including the hiring of a Fire Chief.
- Pursue grant funding for capital projects, including the Morton Complex upgrades.
- Update the Township's Investment Policy Statement.
- Further refine the organization's cybersecurity strategy.
- VoIP phone system refresh for Township departments.

DEPARTMENT EXPENDITURES

General Government Expenditures 01-10-101-500 TO 01-10-107-500	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 951,505	$ 1,021,895	$ 1,116,807	$ 1,076,139	$ 1,169,842
120 Part-Time Wages	-	5,163	19,500	9,000	19,200
130 Elected Officials Salaries	7,300	9,512	8,400	8,400	8,400
162 Group Life Insurance	4,991	4,988	5,826	5,555	5,890
163 Medical Insurance	199,882	189,828	226,374	234,435	255,720
164 Workers' Compensation	4,633	3,437	3,602	4,155	4,015
166 Pension Costs	80,960	85,504	93,953	91,652	98,350
167 Long-term Disability Insurance	1,949	2,066	3,033	2,560	3,010
168 Post Retirement Plan	5,000	5,000	4,900	6,233	6,900
198 Social Security Expense	70,103	75,698	87,570	83,656	91,605
Total Personal Services	$ 1,326,323	$ 1,403,091	$ 1,569,965	$ 1,521,785	$ 1,662,932
Contractual Services					
210 Professional Services-Legal	$ 128,735	$ 168,268	$ 180,000	$ 180,000	$ 200,000
212 Professional Services-Auditing	17,954	18,783	19,100	19,500	19,500
213 Recurring Contractual	81,969	65,126	124,000	120,000	124,000
217 Miscellaneous Consulting Services	-	-	1,000	1,000	1,000
220 Liability Insurance	25,365	36,553	29,300	40,100	45,900
223 Tax Collection Bonds	7,785	6,666	6,800	7,500	7,700
230 Association Dues	27,387	21,254	33,725	30,800	30,850
231 Travel & Conference Expense	3,516	14,509	47,600	45,600	49,000
243 Telephone	16,991	19,058	21,250	21,800	23,000
250 Repairs/Maint - Office Equip	28,161	23,171	28,000	27,000	14,000
270 Software Licensing	121,087	101,298	90,000	108,000	218,850
274 Legal Advertising	5,829	6,564	11,000	4,500	6,500
275 Printing & Duplicating	2,286	5,559	3,100	3,000	4,100
278 Postage	8,169	(4,536)	3,100	3,000	3,000
280 Mileage Reimbursement	-	51	200	200	200
290 Other Contractual Services	320,373	369,647	377,200	382,800	335,275
292 Volunteer Boards & Commissions Recognition Expense	-	3,621	6,500	5,500	6,300
298 Credit Card Processing	510	1,075	1,500	2,000	2,200
299 Internet Connection Services	34,700	34,959	40,000	35,000	40,000
Total Contractual Services	$ 830,817	$ 891,626	$ 1,023,375	$ 1,037,300	$ 1,131,375

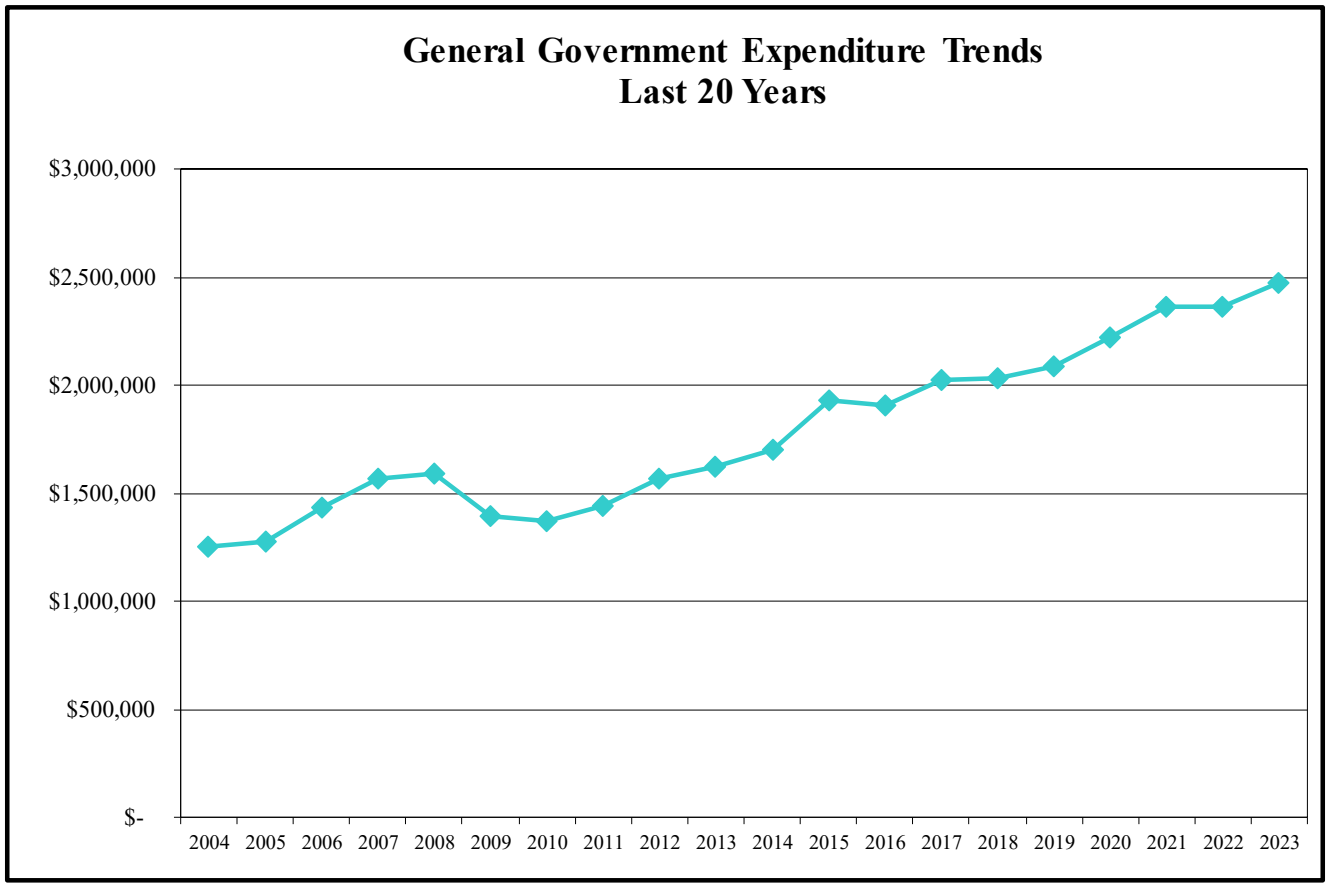
DEPARTMENT EXPENDITURES (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
300 Office Furniture & Equipment	$ 701	$ 1,428	$ 2,700	$ 2,450	$ 2,500
301 Expendable Office Supplies	7,035	7,831	10,100	10,200	9,100
302 Books & Subscriptions	2,173	1,760	3,525	3,400	3,550
303 Tapes	95	250	500	250	500
304 Publicity Material	240	205	500	500	6,000
390 Other Supplies	8,201	26,340	20,450	27,850	20,450
399 Bad Debt Expense	11,429	-	-	-	-
Total Commodities	$ 29,874	$ 37,814	$ 37,775	$ 44,650	$ 42,100
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,925	$ 14,568	$ 10,629	$ 11,610	$ 11,630
602 Dist. Data Processing Costs	(424,147)	(415,465)	(514,220)	(524,364)	(572,631)
Total Distributed Costs	$ (412,222)	$ (400,897)	$ (503,591)	$ (512,754)	$ (561,001)
Total General Government Expenditures	**$ 1,774,792**	**$ 1,931,634**	**$ 2,127,524**	**$ 2,090,981**	**$ 2,275,406**

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SUPPLEMENTARY INFORMATION

The average annual cost increase of General Government expenditures over the last 20 years is 3.44%.



General Fund Revenue Breakdown

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

Net Expenditures*			***$1,653,952***
How many real estate tax mills?		**0.28**	**$649,154**
Earned Income Tax per $100?	**$**	**7.41**	**$814,394**
Percentage of Other Taxes?		**0.85%**	**$190,404**

**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)

Administrative Vehicles

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Passenger Vehicles							
1	2011	Ford	Escape	54,360	11	Fair	Rotation Vehicle
2	2009	Ford	Escape XLT	41,744	13	Fair	Rotation Vehicle
3	2014	Ford	C-Max - Hybrid	15,991	8	Good	Rotation Vehicle
4	2013	Ford	Explorer	86,365	9	Good	Rotation Vehicle
5	2018	Ford	Explorer	32,108	4	Good	2024
6	2018	Ford	Escape	22,820	4	Good	2028
7	2015	Ford	Taurus	42,593	7	Fair	Rotation Vehicle

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Board of Commissioners Expenditures					
Personal Services	$ 7,858	$ 10,246	$ 9,043	$ 9,043	$ 9,043
Contractual Services	21,353	28,389	42,050	39,350	42,050
Commodities	790	1,369	2,500	2,500	2,500
Total Board of Comm. Expenditures	**$ 30,001**	**$ 40,004**	**$ 53,593**	**$ 50,893**	**$ 53,593**

BOARD OF COMMISSIONERS OVERVIEW

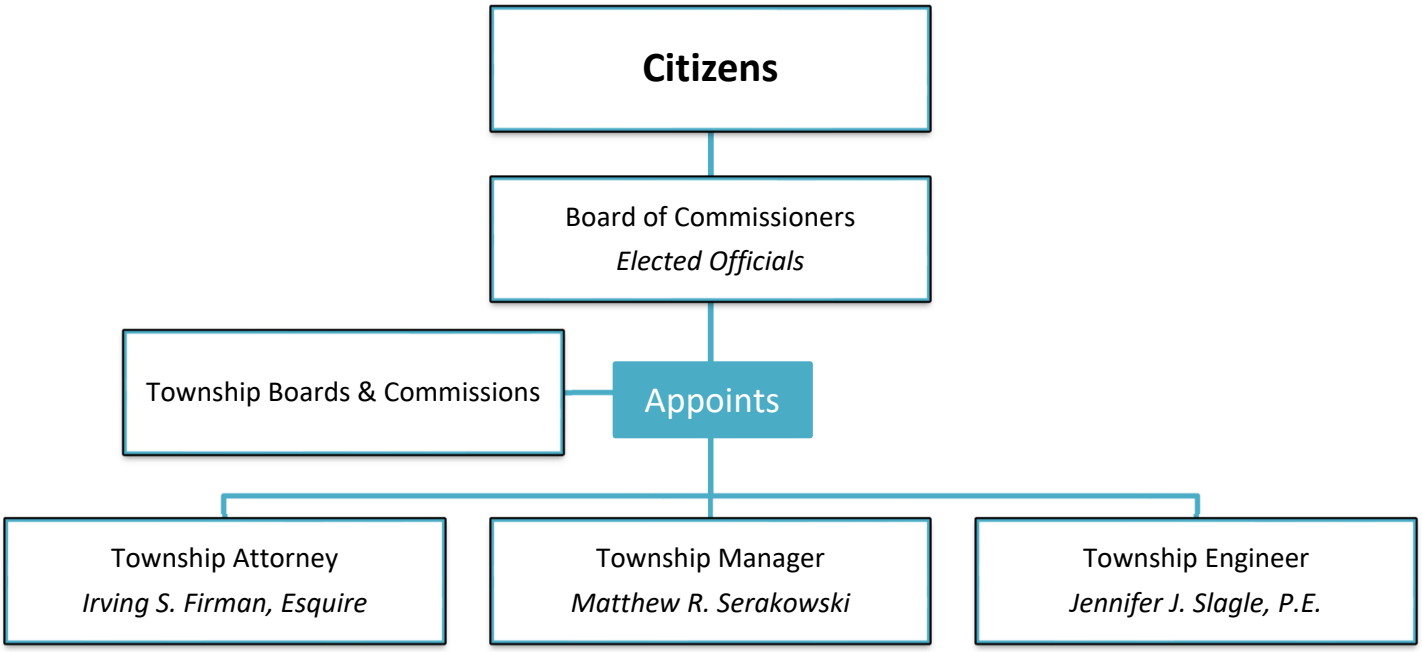
The Township of Upper St. Clair is a Home Rule Municipality located in Allegheny County of the Commonwealth of Pennsylvania. As a Home Rule Municipality, a locally drafted Charter adopted by the voters of Upper St. Clair governs the Township.

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 members, two of whom are elected at large, and five 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 a future year.

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DEPARTMENT ORGANIZATIONAL STRUCTURE



Board of Commissioners	Ward
Daniel R. Paoly, President	At Large
Dante R. Plutko, Vice President	1
Todd D. Burlingame	4
Pamela L. Enck	2
Robert W. Orchowski	3
Ronald J. Pardini	5
Richard I. Thomas	At Large

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
130 Elected Officials Salaries Seven Commissioners @ $1200	$ 7,300	$ 9,512	$ 8,400	$ 8,400	$ 8,400
198 Social Security Expense	558	734	643	643	643
Total Personal Services	$ 7,858	$ 10,246	$ 9,043	$ 9,043	$ 9,043
Contractual Services					
220 Liability Insurance	$ 14,705	$ 14,236	$ 16,300	$ 15,100	$ 15,900
230 Association Dues	6,153	6,653	7,250	7,250	7,250
231 Travel & Conference Expense	495	3,879	12,000	11,500	12,600
292 Volunteer Boards & Commissions Recognition Expense	-	3,621	6,500	5,500	6,300
Total Contractual Services	$ 21,353	$ 28,389	$ 42,050	$ 39,350	$ 42,050
Commodities					
390 Other Supplies	$ 790	$ 1,369	$ 2,500	$ 2,500	$ 2,500
Total Commodities	$ 790	$ 1,369	$ 2,500	$ 2,500	$ 2,500
Total Board of Comm. Expenditures	**$ 30,001**	**$ 40,004**	**$ 53,593**	**$ 50,893**	**$ 53,593**

BUDGETARY COMMENT

The total allocation for the Board of Commissioners is unchanged from 2022.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Administration Expenditures					
Personal Services	$ 721,342	$ 760,453	$ 875,825	$ 836,941	$ 910,942
Contractual Services	100,514	119,395	140,900	130,400	144,300
Commodities	24,943	29,616	25,500	33,100	31,000
Distributed Costs	88,267	88,823	102,543	105,426	118,998
Total Administration Expenditures	**$ 935,066**	**$ 998,287**	**$ 1,144,768**	**$ 1,105,867**	**$ 1,205,240**

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 and full-time Staff shown on the next page. 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 and joint purchasing. Other organizations allocated through this department include Pennsylvania Municipal League (PML) and Chartiers Valley District Flood Control Authority. This Budget allows for the Township to continue participation in these organizations.

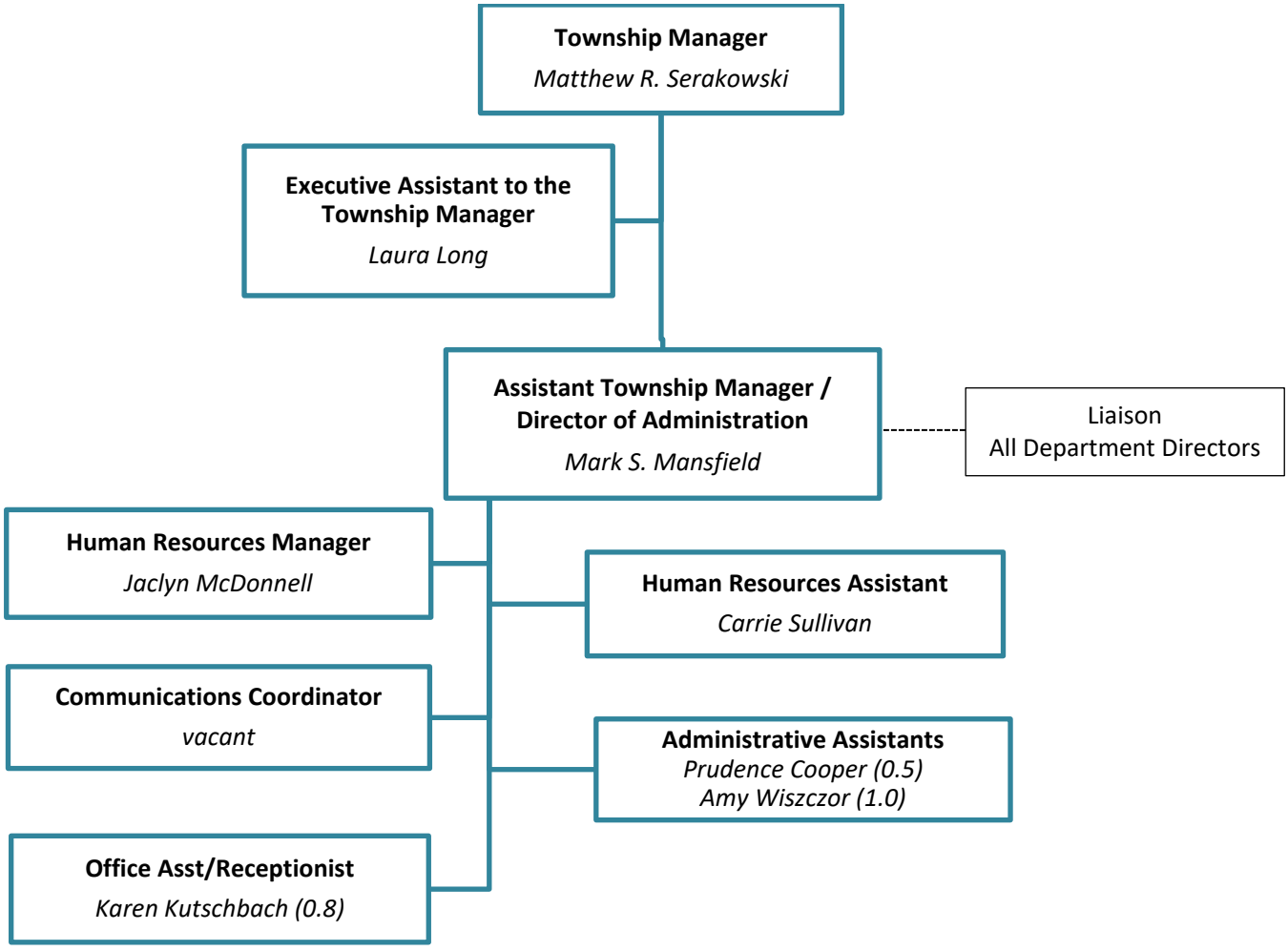
This department provides services for several other departments including grant applications, human resources, personnel functions, insurance management, vendor contracts, minutes of all Board of Commissioners and Informational and General Affairs Meetings, copying and office supplies.

DEPARTMENT ORGANIZATIONAL STRUCTURE

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Township Manager	13	$128,900	$214,800	1
Asst. Township Manager / Director of Admin.	12	$101,500	$169,100	1
Human Resources Manager	7	$66,600	$100,000	1
Executive Assistant to the Township Manager	5	$50,000	$75,000	1
Human Resources Assistant	4	$45,800	$68,800	1
Administrative Assistant	3	$41,700	$62,500	2
Communications Coordinator	3	$41,700	$62,500	1
Office Assistant / Receptionist	1	$30,000	$45,000	1
Total				**9**

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)

The authorized personnel responsible for programs and services for the Administration Department for 2023 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	C&RC
Township Manager	70.0%	n/a	15.0%	15.0%
Office Assistant / Receptionist	80.0%	20.0%	n/a	n/a
Human Resources Manager	80.0%	n/a	n/a	20.0%

DEPARTMENT EXPENDITURES

Administration Expenditures 01-10-102-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 526,804	$ 565,342	$ 624,551	$ 605,000	$ 649,557
120 Part-Time Wages	-	5,163	19,500	9,000	19,200
162 Group Life Insurance	2,757	2,612	3,076	3,000	3,150
163 Medical Insurance	99,540	89,736	116,146	110,000	121,970
164 Workers' Compensation	2,314	1,716	1,799	2,070	2,005
166 Pension Costs	47,616	50,236	56,359	56,100	58,850
167 Long-term Disability Insurance	1,046	1,100	1,724	1,400	1,650
168 Post Retirement Plan	3,400	3,400	3,400	3,400	3,400
198 Social Security Expense	37,865	41,148	49,270	46,971	51,160
Total Personal Services	$ 721,342	$ 760,453	$ 875,825	$ 836,941	$ 910,942
Contractual Services					
230 Association Dues	$ 20,244	$ 13,811	$ 21,000	$ 18,500	$ 18,500
231 Travel & Conference Expense	1,230	4,437	19,500	19,500	19,500
243 Telephone	13,845	14,438	16,000	17,200	18,100
270 Software Licensing	-	-	-	-	38,000
274 Legal Advertising	5,829	6,564	11,000	4,500	6,500
275 Printing & Duplicating	2,286	5,559	3,000	3,000	3,000
278 Postage	7,731	(4,763)	2,500	2,500	2,500
280 Mileage Reimbursement	-	51	200	200	200
290 Other Contractual Services	49,349	79,298	67,700	65,000	38,000
Total Contractual Services	$ 100,514	$ 119,395	$ 140,900	$ 130,400	$ 144,300
Commodities					
300 Office Furniture & Equipment	$ 190	$ 398	$ 1,200	$ 1,200	$ 1,200
301 Expendable Office Supplies	5,754	6,364	7,500	7,500	7,500
302 Books & Subscriptions	689	252	1,300	1,300	1,300
304 Publicity Material	240	205	500	500	6,000
390 Other Supplies	18,070	22,397	15,000	22,600	15,000
Total Commodities	$ 24,943	$ 29,616	$ 25,500	$ 33,100	$ 31,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,925	$ 14,568	$ 10,629	$ 11,610	$ 11,630
602 Dist. Data Processing Costs	76,342	74,255	91,914	93,816	107,368
Total Distributed Costs	$ 88,267	$ 88,823	$ 102,543	$ 105,426	$ 118,998
Total Administration Expenditures	**$ 935,066**	**$ 998,287**	**$ 1,144,768**	**$ 1,105,867**	**$ 1,205,240**

BUDGETARY COMMENT

Funds requested for General Government Administration are $60,472, or 5.2%, more than in 2022. Increases in wages costs and distributed costs for IT support are the largest contributors to the change.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Finance Office Expenditures					
Personal Services	$ 239,398	$ 246,531	$ 248,833	$ 245,382	$ 260,734
Contractual Services	62,132	70,445	82,775	84,800	99,375
Commodities	1,017	1,334	2,375	2,100	2,200
Distributed Costs	20,358	19,801	24,510	25,018	28,632
Total Finance Office Expenditures	**$ 322,905**	**$ 338,111**	**$ 358,493**	**$ 357,300**	**$ 390,941**

FINANCE OFFICE OVERVIEW

The Finance Office is responsible for the following finance and tax functions:

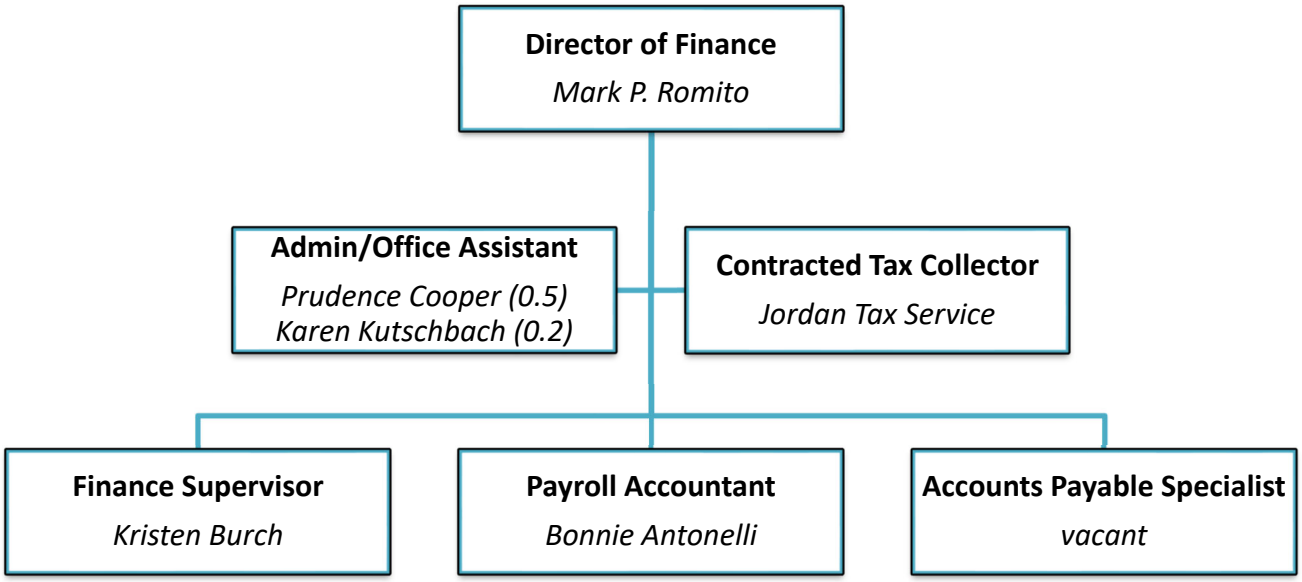
- Accounts payable
- Accounts receivable
- Budget development and management
- Financial reporting and projecting
- Payroll administration
- Purchasing systems
- Coordination of external audits
- Debt management
- Insurance management
- Cash & investment management
- Pension plan administration
- Tax collector oversight
- Assist all Township departments
- Support for Tri-Community South EMS

DEPARTMENT STATISTICS AND BENCHMARKS

Performance Measures	2018	2019	2020	2021	2022
Consecutive Years Receiving GFOA Certificate of Achievement for Excellence in Financial Reporting	30	31	32	33	34
Consecutive Years Receiving GFOA Distinguished Budget Presentation Award	10	11	12	13	14
AP - Paper Check Payments	0	0	0	0	0
AP - Electronic Payments via Check	1,458	1,426	1,197	1,344	1,386
AP - Electronic Payments via ACH	1,222	1,309	1,110	1,062	948
AP - Electronic Payments via Card	957	1,029	893	843	735
AP - Bills Paid	7,825	6,986	5,718	5,923	6,054
Payroll - Paper Check Payments	22	12	0	0	0
Payroll - % of Paychecks paid via Direct Deposit	99.8%	99.9%	100.0%	100.0%	100.0%
Payroll - Timesheets Processed	9,318	9,292	6,744	7,769	8,261
AR - Invoices Processed	316	187	102	118	160
Number of Deposits Processed	3,373	3,551	2,549	2,281	2,264
Cash & Investments - three+one cashVest score	89	88	92	93	87

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Finance and Tax Collection Departments for 2023 are as follows:



Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Finance	11	$89,800	$149,600	1
Finance Supervisor	6	$54,200	$81,200	1
Accounts Payable Coordinator	4	$45,800	$68,800	1
Payroll Accountant	4	$45,800	$68,800	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	50%	25%	15%	10%
Finance Supervisor	n/a	63%	15%	10%	10%
Payroll Accountant	n/a	70%	n/a	n/a	30%
Accounts Payable Specialist	n/a	40%	n/a	10%	50%
Office Assistant / Receptionist	80%	20%	n/a	n/a	n/a

DEPARTMENT EXPENDITURES

Finance Office Expenditures 01-10-103-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 173,685	$ 177,492	$ 176,956	$ 168,000	$ 182,612
162 Group Life Insurance	901	928	1,050	950	1,000
163 Medical Insurance	35,551	38,553	40,448	47,300	46,100
164 Workers' Compensation	810	601	630	730	702
166 Pension Costs	13,963	14,307	14,721	14,100	14,850
167 Long-term Disability Insurance	366	377	491	450	500
168 Post Retirement Plan	1,100	1,100	1,000	1,000	1,000
198 Social Security Expense	13,022	13,173	13,537	12,852	13,970
Total Personal Services	$ 239,398	$ 246,531	$ 248,833	$ 245,382	$ 260,734
Contractual Services					
212 Professional Services-Auditing	$ 17,954	$ 18,783	$ 19,100	$ 19,500	$ 19,500
230 Association Dues	990	790	2,475	1,900	1,900
231 Travel & Conference Expense	947	2,386	11,100	9,600	11,900
250 Repairs/Maint - Office Equip	13,486	12,882	14,000	14,000	-
270 Software Licensing	-	-	-	-	51,500
275 Printing & Duplicating	-	-	100	-	100
290 Other Contractual Services	28,245	34,529	34,500	37,800	12,275
298 Credit Card Processing	510	1,075	1,500	2,000	2,200
Total Contractual Services	$ 62,132	$ 70,445	$ 82,775	$ 84,800	$ 99,375
Commodities					
300 Office Furniture & Equipment	$ 511	$ -	$ 1,000	$ 750	$ 800
301 Expendable Office Supplies	137	101	400	500	400
302 Books & Subscriptions	200	224	725	600	750
390 Other Supplies	169	1,009	250	250	250
Total Commodities	$ 1,017	$ 1,334	$ 2,375	$ 2,100	$ 2,200
Distributed Costs					
602 Dist. Data Processing Costs	$ 20,358	$ 19,801	$ 24,510	$ 25,018	$ 28,632
Total Distributed Costs	$ 20,358	$ 19,801	$ 24,510	$ 25,018	$ 28,632
Total Finance Office Expenditures	**$ 322,905**	**$ 338,111**	**$ 358,493**	**$ 357,300**	**$ 390,941**

BUDGETARY COMMENT

Funds requested for the Finance Office are $32,448, or 9.05%, more than appropriated in 2022. The largest change is in contractual services which will increase from new budget software. Excluding that category, the increase is $15,848, or 5.7%.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Tax Collection Expenditures					
Personal Services	$ 51,020	$ 52,020	$ 54,001	$ 55,991	$ 58,798
Contractual Services	223,392	239,400	242,400	248,000	253,200
Distributed Costs	5,088	4,951	6,128	6,254	7,158
Total Tax Collection Expenditures	**$ 279,500**	**$ 296,371**	**$ 302,529**	**$ 310,245**	**$ 319,156**

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. The Township is under contract with Jordan Tax Service to collect these taxes through 2027.

DEPARTMENT STATISTICS AND BENCHMARKS

Collection Summary as of November 30th of 2021 and 2022

Tax Type	Approximate # of Accounts	School District Amount		Township Amount	
		Thru Nov 2021	*Thru Nov 2022*	*Thru Nov 2021*	*Thru Nov 2022*
Current Real Estate Tax	7,885	$60,612,324	$63,649,115	$8,728,835	$8,934,595
Current Earned Income Tax	11,286	5,902,054	6,489,208	9,443,287	10,382,733
Current Local Services Tax	1,479	n/a	n/a	310,155	341,200
Current Mercantile Tax	65	396,386	425,012	n/a	n/a
Total		$66,910,764	$70,563,335	$18,482,277	$19,658,528

The budgeted total Real Estate, Earned Income, and Local Services Tax to be collected for the Township in 2023 is $20,058,000. The estimated total cost of operating the tax collection office in 2023 is $319,156, of which approximately $27,300 will be reimbursed to the Township by the Upper St. Clair School District (see *"General Fund Revenue-Service Agreements"*) for ongoing collection services held in the Township Municipal Building. The total net expenditures of $291,856 represent 1.5% of the estimated total taxes collected for 2023.

DEPARTMENT EXPENDITURES

Tax Collection Expenditures 01-10-104-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 38,991	$ 39,886	$ 39,913	$ 39,913	$ 41,317
162 Group Life Insurance	203	209	250	250	275
163 Medical Insurance	4,584	4,638	6,298	8,300	9,350
164 Workers' Compensation	202	150	157	180	175
166 Pension Costs	3,526	3,619	3,719	3,695	3,900
167 Long-term Disability Insurance	83	85	111	100	120
168 Post Retirement Plan	500	500	500	500	500
198 Social Security Expense	2,931	2,933	3,053	3,053	3,161
Total Personal Services	$ 51,020	$ 52,020	$ 54,001	$ 55,991	$ 58,798
Contractual Services					
223 Tax Collection Bonds	$ 7,785	$ 6,666	$ 6,800	$ 7,500	$ 7,700
278 Postage	438	227	600	500	500
290 Other Contractual Services	215,169	232,507	235,000	240,000	245,000
Total Contractual Services	$ 223,392	$ 239,400	$ 242,400	$ 248,000	$ 253,200
Distributed Costs					
602 Dist. Data Processing Costs	$ 5,088	$ 4,951	$ 6,128	$ 6,254	$ 7,158
Total Distributed Costs	$ 5,088	$ 4,951	$ 6,128	$ 6,254	$ 7,158
Total Tax Collection Expenditures	**$ 279,500**	**$ 296,371**	**$ 302,529**	**$ 310,245**	**$ 319,156**

BUDGETARY COMMENT

Funds requested for Tax Collection are $16,627, or 5.5%, more than appropriated in 2022 based on the expected commission payments for the year and other related expenditures.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Legal Services Expenditures					
Contractual Services	$ 131,592	$ 170,178	$ 185,000	$ 185,000	$ 205,000
Total Legal Services Expenditures	**$ 131,592**	**$ 170,178**	**$ 185,000**	**$ 185,000**	**$ 205,000**

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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Contractual Services					
210 Professional Services-Legal	$ 128,735	$ 168,268	$ 180,000	$ 180,000	$ 200,000
290 Other Contractual Services	2,857	1,910	5,000	5,000	5,000
Total Contractual Services	$ 131,592	$ 170,178	$ 185,000	$ 185,000	$ 205,000
Total Legal Services Expenditures	**$ 131,592**	**$ 170,178**	**$ 185,000**	**$ 185,000**	**$ 205,000**

BUDGETARY COMMENT

Funds requested for Legal Services are $20,000 more than appropriated in 2022. Expenses for legal services expenses for the past ten years have been as follows:

Year	Amount		Year	Amount
2014	193,358		2019	202,182
2015	227,348		2020	131,592
2016	179,843		2021	170,178
2017	168,347		2022 est.	185,000
2018	114,634		2023 est.	205,000

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Information Technology Expenditures					
Personal Services	$ 240,701	$ 265,073	$ 308,022	$ 300,202	$ 330,839
Contractual Services	288,027	260,599	323,250	343,750	380,450
Commodities	2,962	3,456	5,500	5,500	4,500
Distributed Costs	(525,935)	(514,472)	(636,772)	(649,452)	(715,789)
Total Information Tech. Expenditures	**$ 5,755**	**$ 14,656**	**$ -**	**$ -**	**$ -**

INFORMATION TECHNOLOGY OVERVIEW

The Information Technology (IT) Department is 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 upon 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 Planning Priorities, the Comprehensive Plan, and individual departmental goals and objectives. In addition, the IT Department maintains other systems for the Township including, but not limited to, phone systems, presentation equipment, websites, and building security.

The Department also encompasses the Township's Public Access Television activities. For many years Comcast Cable 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 discontinued this practice in 2012. The Township retained the Public Access Television Coordinator position that was formerly employed by Comcast. The budget for Township's Public Access Television service can be found in the General Government section under *"Cable Television Services."*

2022 DEPARTMENT ACCOMPLISHMENTS

- Continued focus on the Township's cybersecurity strategy and posture.
- ADA-Compliant enhancements added to Township and Tri Community South EMS (TCS) websites.
- Technology placement in next phases of the Municipal Building renovation project.
- Facility security upgrades.
- Improved business continuity for all sites.
- Network, server and hardware refresh for the Township, TCS & VFD.
- Network security improvements.
- Continued monthly cybersecurity awareness security training for all staff.
- Network copier refreshes for Township departments and TCS.
- Digital signage hardware upgrades and digital enhancements.
- Staff cell phone refresh.
- Township department software implementations.
- New VoIP Phone system for TCS.
- Expanded Township desktop-to-laptop initiative.
- Mobile Data Terminal (MDT) vendor evaluations/demos in Upper St. Clair Police vehicles.
- MDT and CradlePoint deployment in TCS ambulances.

2022 DEPARTMENT ACCOMPLISHMENTS (continued)

- Cable 7 continued to air live and recorded programs and offer online availability of these programs.
- Professional development opportunities for all staff.

2023 DEPARTMENT GOALS AND OBJECTIVES

- Continued focus on the Township's cybersecurity strategy and posture.
- Refine and improve business continuity for all sites.
- Technology installation for ongoing NextGen Renovation project.
- Replacement of core ESXi cluster/storage infrastructure.
- Microsoft Server operating system upgrade.
- Microsoft cloud services implementation.
- Migration to new remote monitoring and management software.
- Migration to new print management services.
- VoIP phone system refresh for Township departments.
- Meeting rooms audio/video enhancements and refresh.
- Township department software implementations.
- Facility security additions/upgrades.
- New Police Dispatch center communications installation.

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. A new Comprehensive Plan was adopted in November of 2015 to cover the goals for the Township for the years 2015 through 2025. Below are goals and status updates for which the Information Technology Department serves either the lead role or a partner role. The figure in parenthesis after each goal identifies the specific "Aim" in the Comprehensive Plan.

GOAL: Develop webinars/portable "anytime" sessions as related to regional stormwater; distribute links to Township residents. Schedule in-person, public outreach as applicable to promote discussion and understanding. (4-A)

STATUS: The Township Engineer, Public Works, Community Development, IT and Communications Coordinator have collaborated on regular social media posts to keep residents informed on stormwater management, flooding, pollution, dumping, in addition to relevant resources located on the Township website.

GOAL: Prepare re-occurring online and USC Today highlights regarding completed public and private stormwater management infrastructure improvements within the community along with tally of associated benefits/cost savings. (4-B)

STATUS: The Public Works and Community Development departments, together with the Township Engineer, work collaboratively on this item which includes quarterly (and sometimes more frequent) updates relative to public and private stormwater management infrastructure improvements. Education is offered online, in print (USC Today), and other communication avenues. The Public Works Department also offers educational information regarding stormwater management, public and private improvements, and other related topics at the Township's annual "Bounty at Boyce Mayview Park Fall Fest", in addition to their education day for all of the kindergarten classes in the USC School District and Westminster Presbyterian Church preschoolers ages 3-4 known as "Public Works Day".

COMPREHENSIVE PLAN STATUS (continued)

The Community Development Department provides bimonthly reminders/updates on the Township's social media pages to keep residents informed on stormwater management, flooding, pollution, dumping, in addition to relevant resources located on the Township website. The Township has completed annual inspections of public and private stormwater detention structures and continues to work with the private owners and HOAs to comply with all mandates. In 2022, The Township completed a streambank renovation project consisting of a contract to remediate 400+' of streambank in Ravine Park to stop erosion and sedimentation of the Stream. The Township also managed a complete rebuilding of the Tall Trees HOA Stormwater Facility.

GOAL: Outline and implement a coordinated communications strategy that convenes and publishes up-to-date opportunities for involvement in public and quasi-public groups' activities; provide Township Staff the opportunity to develop and maintain a variety of purpose-specific electronic and print media sources that raise resident awareness of programs and policies. Determine the media type (e.g. Facebook, Township blog, enhanced website, magazine) based on Township Staff capacity and realistic goals for ongoing maintenance and production. (7-B)

STATUS: The Township contracted with a Communications Specialist from 2017 through 2020. In 2021, the Township created a full-time Communications Coordinator position. The Communications Coordinator refines the Township's communication processes, policies, social media management and website updates, and disseminating information in accordance with processes in place. This effort has resulted in a more visible, active presence on various social media platforms. The position remains funded in the 2023 Budget.

GOAL: Continue to align technological needs with services as needed to promote excellence among internal Township communication and as part of Township-wide communication to residents/businesses. (8-B)

STATUS: The Township continuously evaluates its current and future technological needs. Recent projects include a continued refresh of network infrastructure at all sites, expanded remote field use to multiple departments with desktop-to-laptop initiative, VPN & Office 365 subscription, replacement of digital phone system with new VoIP phone system, bolstering and addition of security improvements at all sites, continued monthly security awareness training for all employees, an in-progress refresh of the Township's website, continued ongoing Cable 7 interview series, 15241 TODAY TALK, in cooperation with USC TODAY Magazine and Upper St. Clair School District, established an online presence for the Public Access Channel, which includes a "mirror" of Cable 7 channel on YouTube, and created an additional YouTube channel devoted to telecasts of live events and information.

DEPARTMENT STATISTICS AND BENCHMARKS

Listed below are the estimated percentages of time that the Information Technology Department will be spending in each department in 2023 based on budgeted projects and past history. Please note that 50% of one Support Technician is allocated directly to Tri-Community South EMS, which is excluded from the table below.

Department	2022 %	2022 Estimate	2023 %	2023 Budget
Administration	14%	91,914	15%	107,368
Finance	4%	24,510	4%	28,632
Tax Office	1%	6,128	1%	7,158
Police	21%	134,807	22%	157,474
Community Development	8%	49,021	8%	57,263
Public Works	12%	73,531	12%	85,895
Recreation	12%	73,531	5%	35,789
Library	6%	36,766	6%	42,947
Fire	9%	54,650	10%	71,579
Sanitary Sewer Fund	5%	30,638	5%	35,789
C&RC Fund	10%	61,276	12%	85,895
Total Allocation	102%	636,772	100%	715,789

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DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

The Information Technology Department uses N-Central software to monitor and report on data relevant to the status and performance of the Township's technology, allowing for proactive management and assessment. The following items are among the data that are frequently monitored. The score reported for each category is generated by N-Central to provide an easy, executive-level understanding of the status.

Server Performance
Servers reaching or exceeding capacity can impact the ability to respond to requests in a timely manner. Shown here is a review of the server infrastructure based on its average resource consumption during October 2022:

Server Status	Dec-19	Dec-20	Dec-21	Oct-22
Within capacity	75%	83%	85%	85%
Reaching capacity	8%	0%	8%	8%
Exceeding capacity	17%	17%	8%	8%
Category Score	**B+**	**B+**	**A**	**A**

Security Monitoring
Devices connected to the network without up-to-date antivirus protection are vulnerable to attack and pose a potential security risk. Shown here is an overview of the antivirus coverage and whether their definitions are current as of October 2022:

Device Class	Dec-19	Dec-20	Dec-21	Oct-22
Windows Laptop	79%	81%	77%	94%
Windows Server	98%	79%	60%	94%
Windows Workstation	n/a	88%	99%	94%
Category Score	**A**	**A-**	**A**	**A**

Business Service Availability
Downtime of business services can translate into lost service delivery and productivity. Shown here is a representation of the uptime of critical applications within the Township's environment as of October 2022:

Service	Dec-19	Dec-20	Dec-21	Oct-22
Connectivity	99.90%	99.97%	100.00%	100.00%
Overall Availability	99.98%	99.97%	100.00%	100.00%
Category Score	**A+**	**A+**	**A+**	**A+**

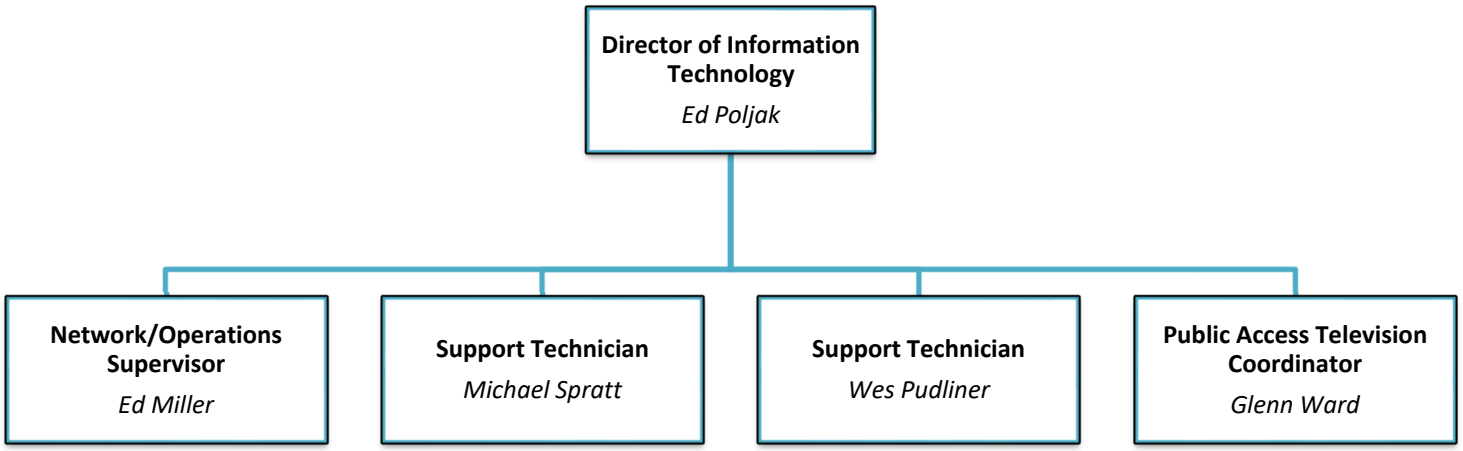
Network Reliability
Downtime of server and network infrastructure can affect the ability to serve the public. Shown here is a representation of the uptime of critical hardware in the Township's environment as of October 2022:

Device Class	Dec-19	Dec-20	Dec-21	Oct-22
ESXi Server	99.99%	99.62%	99.90%	100.00%
Switch/Router	99.78%	99.39%	99.90%	99.98%
Windows Server	99.97%	99.67%	99.99%	100.00%
Overall Availability	99.92%	99.57%	100.00%	100.00%
Category Score	**A+**	**A+**	**A+**	**A+**

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Information Technology Department for 2023 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Information Technology	10	$78,100	$130,100	1
Network/Operations Supervisor	7	$66,600	$100,000	1
Public Access Television Coordinator	4	$45,800	$68,800	1
Support Technician I	3	$41,700	$62,500	2
Total				**5**



DEPARTMENT EXPENDITURES

Information Technology Expenditures 01-10-106-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 168,598	$ 193,916	$ 227,961	$ 215,800	$ 234,600
162 Group Life Insurance	897	996	1,170	1,100	1,175
163 Medical Insurance	44,626	40,479	44,447	49,800	57,500
164 Workers' Compensation	1,070	794	832	960	927
166 Pension Costs	12,631	13,968	15,597	14,200	16,100
167 Long-term Disability Insurance	360	405	576	500	590
168 Post Retirement Plan	-	-	-	1,333	2,000
198 Social Security Expense	12,519	14,515	17,439	16,509	17,947
Total Personal Services	$ 240,701	$ 265,073	$ 308,022	$ 300,202	$ 330,839
Contractual Services					
213 Recurring Contractual	$ 81,969	$ 65,126	$ 124,000	$ 120,000	$ 124,000
220 Liability Insurance	10,660	22,317	13,000	25,000	30,000
230 Association Dues	-	-	3,000	3,150	3,200
231 Travel & Conference Expense	844	3,807	5,000	5,000	5,000
243 Telephone	3,146	4,620	5,250	4,600	4,900
250 Equipment Repair	10,638	7,049	8,000	8,000	8,000
270 Software Licensing	121,087	101,298	90,000	108,000	129,350
275 Printing & Duplicating	-	-	-	-	1,000
290 Other Contractual Services	24,983	21,423	35,000	35,000	35,000
299 Internet Connection Costs	34,700	34,959	40,000	35,000	40,000
Total Contractual Services	$ 288,027	$ 260,599	$ 323,250	$ 343,750	$ 380,450
Commodities					
301 Expendable Office Supplies	$ 1,144	$ 1,157	$ 2,000	$ 2,000	$ 1,000
302 Books & Subscriptions	1,284	1,284	1,500	1,500	1,500
390 Other Supplies	534	1,015	2,000	2,000	2,000
Total Commodities	$ 2,962	$ 3,456	$ 5,500	$ 5,500	$ 4,500
Distributed Costs					
602 Dist. Data Processing Costs	$ (525,935)	$ (514,472)	$ (636,772)	$ (649,452)	$ (715,789)
Total Distributed Costs	$ (525,935)	$ (514,472)	$ (636,772)	$ (649,452)	$ (715,789)
Total Information Tech. Expenditures	**$ 5,755**	**$ 14,656**	**$ -**	**$ -**	**$ -**

BUDGETARY COMMENT

Information Technology distributed costs are projected to increase by $79,017, or 12.4%, from the 2022 appropriated amount. Continued investment in cybersecurity initiatives along with rising software licensing costs are the driving forces of the increase.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Cable Television Services Expenditures					
Personal Services	$ 66,004	$ 68,768	$ 74,241	$ 74,226	$ 92,576
Contractual Services	3,807	3,220	7,000	6,000	7,000
Commodities	162	2,039	1,900	1,450	1,900
Total Cable Television Services Exp.	**$ 69,973**	**$ 74,027**	**$ 83,141**	**$ 81,676**	**$ 101,476**

Cable Television Services Expenditures 01-10-107-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 43,427	$ 45,259	$ 47,426	$ 47,426	$ 61,756
162 Group Life Insurance	233	243	280	255	290
163 Medical Insurance	15,581	16,422	19,035	19,035	20,800
164 Workers' Compensation	237	176	184	215	206
166 Pension Costs	3,224	3,374	3,557	3,557	4,650
167 Long-term Disability Insurance	94	99	131	110	150
198 Social Security Expense	3,208	3,195	3,628	3,628	4,724
Total Personal Services	$ 66,004	$ 68,768	$ 74,241	$ 74,226	$ 92,576
Contractual Services					
217 Miscellaneous Consulting Services	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
250 Equipment Maintenance	3,807	3,220	6,000	5,000	6,000
Total Contractual Services	$ 3,807	$ 3,220	$ 7,000	$ 6,000	$ 7,000
Commodities					
300 Office Furniture & Equipment	$ -	$ 1,030	$ 500	$ 500	$ 500
301 Expendable Office Supplies	-	209	200	200	200
303 Recording Medium	95	250	500	250	500
390 Other Supplies	67	550	700	500	700
Total Commodities	$ 162	$ 2,039	$ 1,900	$ 1,450	$ 1,900
Total Cable Television Services Exp.	**$ 69,973**	**$ 74,027**	**$ 83,141**	**$ 81,676**	**$ 101,476**

BUDGETARY COMMENT

Funds requested for Cable Television Services are $18,335, or 22.1%, more than appropriated in 2022 due to an increase in personal services costs.

GENERAL FUND

PUBLIC SAFETY SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Public Safety Expenditures					
Personal Services	$ 5,140,177	$ 5,093,620	$ 5,437,447	$ 5,385,241	$ 5,772,760
Contractual Services	417,081	471,034	557,654	559,600	570,750
Commodities	68,618	89,089	80,850	77,850	78,100
Distributed Costs	123,847	148,913	192,982	201,285	235,971
Total Public Safety Expenditures	**$ 5,749,723**	**$ 5,802,656**	**$ 6,268,933**	**$ 6,223,976**	**$ 6,657,581**

PUBLIC SAFETY OVERVIEW

Public Safety for the Township of Upper St. Clair includes the Police Department, the Department of Fire Protection, and Animal Control. Below is a summary of expenditures for the three departments within Public Safety. Please refer to the following three 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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
100 Full-Time Wages	$ 2,993,791	$ 3,021,466	$ 3,249,821	$ 3,185,500	$ 3,462,979
110 Overtime Wages	301,806	236,145	181,000	253,000	265,000
120 Part-Time Wages	3,608	18,105	18,000	18,000	18,250
150 Longevity Pay	84,803	63,417	85,214	85,214	97,610
151 Residence and Travel Pay	9,100	9,400	9,200	9,200	9,200
152 Education Pay	24,600	24,600	27,400	23,400	27,000
153 Holiday Pay	141,351	149,201	150,000	157,500	162,500
154 Court Pay	8,180	9,857	13,500	13,500	13,500
155 Acting Sergeant Pay	43,630	31,230	20,000	15,000	15,000
156 Shift Differential Pay	22,241	22,485	24,500	25,000	25,000
162 Group Life Insurance	11,082	10,951	12,696	12,500	14,300
163 Medical Insurance	553,385	603,091	644,348	633,000	714,300
164 Workers' Compensation	197,293	142,256	162,484	182,550	184,224
166 Pension Costs	409,402	417,007	425,246	380,000	353,250
167 Long-term Disability Insurance	6,514	6,692	9,147	7,300	8,800
168 Post Employment VEBA Plan	56,714	57,879	112,000	95,000	88,500
198 Social Security Expense	272,677	269,838	292,891	289,577	313,347
Total Personal Services	$ 5,140,177	$ 5,093,620	$ 5,437,447	$ 5,385,241	$ 5,772,760

PUBLIC SAFETY SUMMARY (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
220 Liability Insurance	$ -	$ 31,163	$ 36,254	$ 32,500	$ 36,750
222 Vehicle Insurance-Fire Trucks	-	-	6,300	6,100	6,400
224 Police Professional Liability Ins.	24,508	23,728	27,200	25,250	26,500
230 Association Dues	1,150	1,522	2,000	2,000	2,000
231 Travel & Conference Expense	19,150	37,546	35,000	48,000	35,000
240 Water and Sewerage	105,924	110,092	117,400	115,900	124,100
241 Natural Gas	13,965	16,780	20,500	19,000	21,000
242 Electricity	16,242	14,297	19,200	26,850	29,600
243 Telephone	46,644	39,997	44,300	40,000	42,100
250 Repairs/Maint - Office Equip	2,318	989	5,000	4,500	2,000
252 Repairs/Maint - Other Equip	1,309	159	4,500	3,000	4,500
254 Repairs & Maintenance-Vehicles	44,345	37,334	41,500	46,500	44,500
270 Software Licensing	-	-	-	-	85,000
272 Animal Control Services	63,268	68,123	82,000	74,000	81,000
275 Printing & Duplicating	3,624	4,196	5,500	5,000	4,000
280 Mileage Reimbursement	175	166	1,500	1,000	800
290 Other Contractual Services	74,459	84,942	109,500	110,000	25,500
Total Contractual Services	$ 417,081	$ 471,034	$ 557,654	$ 559,600	$ 570,750
Commodities					
300 Office Furniture & Equipment	$ 2,977	$ 3,065	$ 5,000	$ 4,000	$ 2,500
301 Expendable Office Supplies	3,864	4,729	5,000	4,000	5,000
302 Books & Subscriptions	2,554	4,412	1,250	1,250	1,250
304 Publicity Material	1,000	800	2,000	2,500	2,500
330 Public Safety Equipment	18,550	23,815	17,750	17,750	17,750
335 Fire Fighting Equipment	7,867	13,955	13,000	13,000	13,250
351 Uniform Allowance	21,130	19,032	21,750	21,750	21,750
355 Uniform-Initial Issuance	6,732	15,616	10,000	8,500	10,000
390 Other Supplies	3,944	3,665	5,100	5,100	4,100
Total Commodities	$ 68,618	$ 89,089	$ 80,850	$ 77,850	$ 78,100
Distributed Costs					
601 Dist. Vehicle Costs	$ 51,106	$ 62,426	$ 56,689	$ 61,919	$ 62,025
602 Dist. Data Processing Costs	123,868	133,298	189,457	192,881	229,053
604 Boyce Mayview RAD Patrol Costs	(51,127)	(46,811)	(53,164)	(53,515)	(55,107)
Total Distributed Costs	$ 123,847	$ 148,913	$ 192,982	$ 201,285	$ 235,971
Total Public Safety Expenditures	**$ 5,749,723**	**$ 5,802,656**	**$ 6,268,933**	**$ 6,223,976**	**$ 6,657,581**

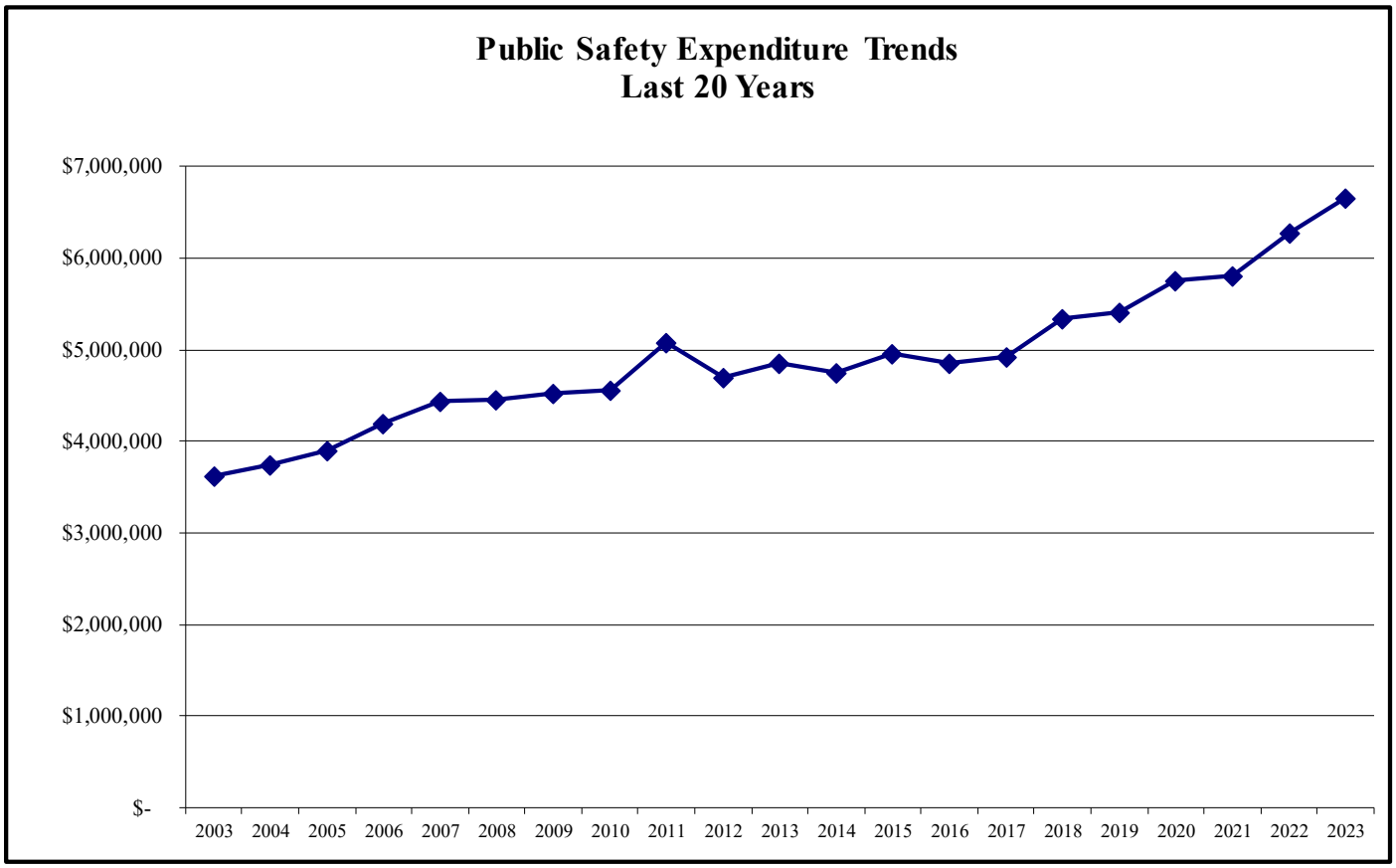
GENERAL FUND

PUBLIC SAFETY

POLICE PROTECTION

SUPPLEMENTARY INFORMATION

The average annual cost increase of Public Safety expenditures over the last 20 years is 3.63%.



General Fund Revenue Breakdown

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

Net Expenditures*			***$6,104,319***
How many real estate tax mills?		**1.06**	**$2,395,863**
Earned Income Tax per $100?	**$**	**27.36**	**$3,005,721**
Percentage of Other Taxes?		**3.15%**	**$702,735**

**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.*

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Police Protection Expenditures					
Personal Services	$ 5,112,741	$ 5,074,592	$ 5,404,179	$ 5,351,491	$ 5,510,730
Contractual Services	154,147	218,113	259,554	267,750	256,450
Commodities	54,812	68,283	63,000	59,500	59,500
Distributed Costs	91,589	104,721	138,332	146,001	164,392
Total Police Protection Expenditures	**$ 5,413,289**	**$ 5,465,709**	**$ 5,865,065**	**$ 5,824,742**	**$ 5,991,072**

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.
>
> 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.

POLICE DEPARTMENT CODE OF ETHICS (Continued)

> 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.

2022 DEPARTMENT ACCOMPLISHMENTS

- Average response time remained at a low number of under five minutes
- Began the implementation of Lexipol for department policies
- Updated Emergency Response Plan for the county system
- Installed intersection cameras along SR19 at Fort Couch Rd., Siena Dr. and Village Dr.
- Four officers were assigned to traffic, increasing activities to promote safer streets
- Participated in the Buckle-Up PA and Aggressive Driver programs
- Continued involvement in the South Hills Area DUI Task Force
- Continued participation with the co-operative SHACOG Teams; CIRT, CIT, Crash, SST
- Participated twice in the DEA Drug Take-Back Program
- Assisted with establishing a new camera system at South Hills Village
- Newly assigned officers on Quad & Bicycle Teams increased patrols of Boyce / Mayview Park
- Obtained grant funds from USC / Bethel Rotary for Mobile Command Vehicle
- Completed over 3,000 hours of training for officers and dispatchers
- Hosted Incident Command Training; trained all USC officers and some neighboring officers
- Four Sergeants received the FBI-LEEDA Trilogy Award for Leadership
- Two officers trained as instructors of ABLE (Active Bystander – police intervention)
- Two dispatchers certified as Emergency Dispatch Instructors
- Developed a new Officer Evaluation program
- Created a Data Analyst position
- Hired and trained new Records Specialist and Administrative Assistant to replace retirees
- Made several physical office space moves to accommodate the NextGen renovation project
- Initiated the process for state accreditation

2023 DEPARTMENT GOALS AND OBJECTIVES

- Continue to navigate the ongoing NextGen renovation project without impacting service
- Adapt the new Communications Center with updated technology
- Continue the transition to the Lexipol Policy system
- Continue to participate with the co-operative SHACOG Teams; CIRT, CIT, Crash, SST
- Continue to participate in the Buckle-Up PA, Aggressive Driver programs and the DUI Task Force
- Conduct an exterior door-lock drill at the Municipal Building
- Install additional cameras at other major intersections

2023 DEPARTMENT GOALS AND OBJECTIVES (continued)

- Install license plate reading camera at exit of Community & Recreation Center
- Develop a Quality Control & Assurance Review Program for the Communication Center
- Participate in the DEA Drug Take-Back Program
- Hire and train Officers to replace retiring Officers
- Conduct the USC Citizens Police Academy

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 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

Township Crime Statistics for the last 10 years are listed on the next page.

DEPARTMENT STATISTICS (Continued)

Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	10/31/22
Offenses										
Part I	127	114	96	129	111	136	163	97	52	116
Part II	178	152	138	146	137	123	128	114	121	107
Arrests										
Adults	150	109	115	197	170	94	90	128	97	89
Juveniles	39	50	34	33	41	69	10	26	24	37
Clearance Rates										
Part I Offenses	36%	38%	36%	57%	43%	59%	61%	57%	42%	23%
Part II Offenses	85%	67%	64%	65%	72%	63%	60%	64%	63%	24%
Traffic Safety Statistics										
Driving Under the Influence	15	16	14	19	18	18	25	14	24	10
All Other Traffic Citations	720	692	617	750	706	649	787	465	582	592
Citations										
Traffic Citations	720	692	617	750	706	649	787	465	582	592
Non-Traffic Citation	87	95	84	56	70	77	127	52	33	36
Township Ordinance Violation	822	937	681	882	814	763	630	211	231	202
Warnings	2,154	2,396	2,395	4,037	3,802	4,283	3,243	1,468	1,740	2,151
Calls for Service										
Accidents	421	462	430	423	381	411	372	255	311	261
Alarms	682	801	796	765	745	716	703	530	550	502
Ambulance Requests	1,249	1,390	1,527	1,372	1,439	1,392	1,464	1,192	1,281	1,056
Burglaries	9	9	4	6	8	4	6	1	5	6
Criminal Mischief	157	146	117	103	79	47	27	34	19	14
Domestics	207	179	186	190	125	130	127	91	83	119
Open Doors	660	351	260	250	210	248	138	73	67	57
Vehicle Thefts	2	4	2	1	0	1	2	2	0	2
Total Calls for Service	10,342	10,666	10,143	10,579	9,930	9,661	9,104	9,617	9,408	8,821

DEPARTMENT BENCHMARKS

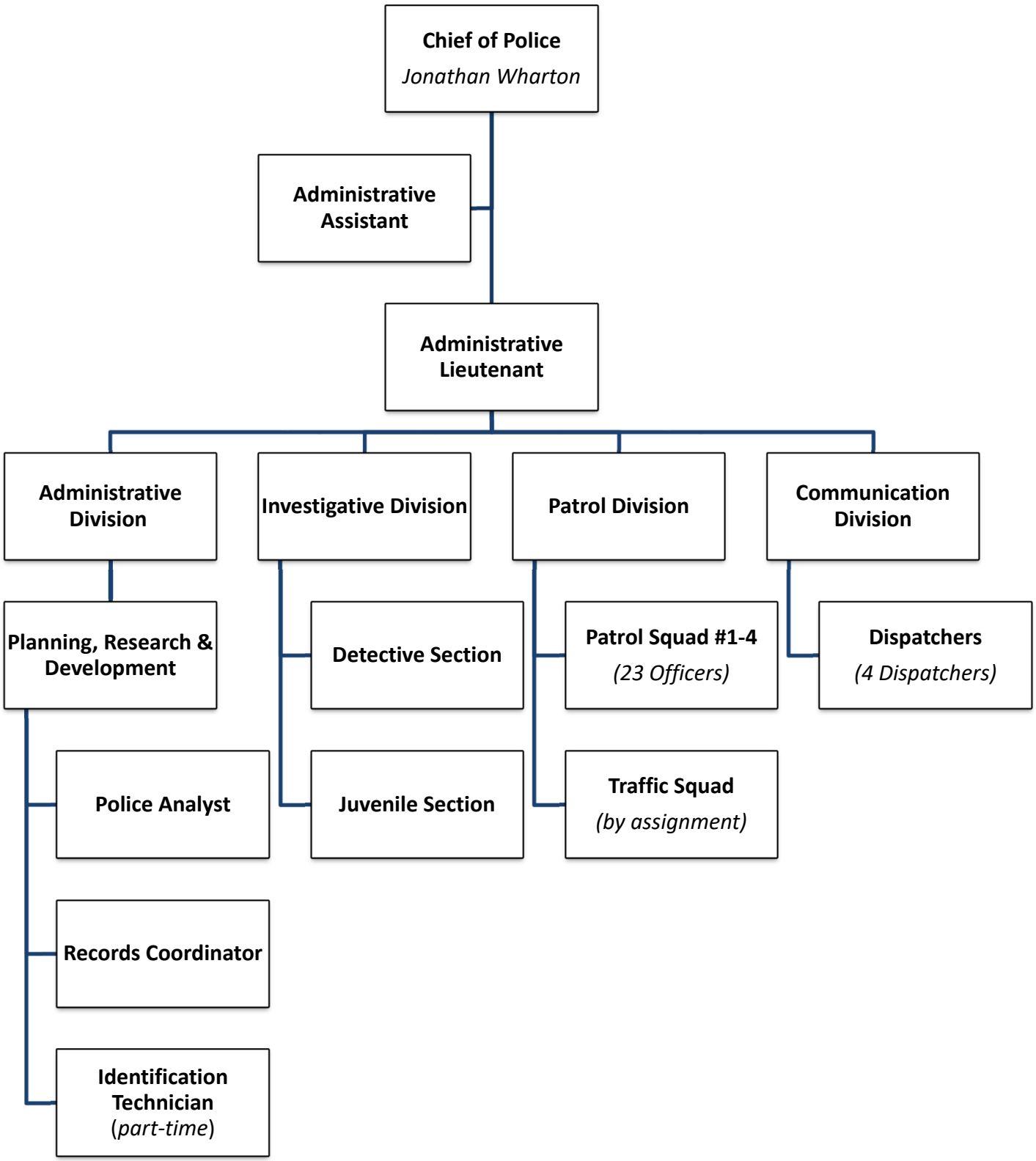
The Uniform Crime Reporting (UCR) system was started in 1929 by the International Chiefs of Police organization to meet the need for reliable uniform crime data across the United States. The UCR details the number, location, and types of crime reported. Crime Data is reported from over 18,000 local, county, state, federal, and 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 per 100,000 population; therefore, the lower the rating, the lower the crime is in an area. The most recent UCR Report available is from 2021, in which the state of Pennsylvania had a 5.4 rating and Upper St. Clair Township had a rating of 0.9. Ratings for some surrounding communities were as follows: Mt. Lebanon – 2.4, South Fayette – 1.2, Peters Township – 2.7, and Bethel Park – 2.6. The average for these five South Hills communities is 2.0. The goal for Upper St. Clair is to maintain a rating that is lower than the average of these communities.

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Police Department for 2023 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Chief of Police	12	$101,500	$169,100	1
Uniformed Police Officers				
Lieutenant	Union Contract	$60.52/hr		2
Sergeant	Union Contract	$55.02/hr		8
Police Officer 6	Union Contract	$50.02/hr		10
Police Officer 5	Union Contract	$46.89/hr		1
Police Officer 4	Union Contract	$43.71/hr		2
Police Officer 3	Union Contract	$37.29/hr		2
Police Officer 2	Union Contract	$34.14/hr		2
Police Officer 1	Union Contract	$32.70/hr		0
Dispatcher	Union Contract	$22.39/hr	$27.99/hr	4
Police Analyst	4	$45,800	$68,800	1
Records Coordinator	4	$45,800	$68,800	1
Administrative Assistant, Police	3	$41,700	$62,500	1
Total				**35**

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Chief of Police
Jonathan Wharton
Administrative Assistant
Administrative Lieutenant
Administrative Division
Investigative Division
Patrol Division
Communication Division
Planning, Research & Development
Detective Section
Patrol Squad #1-4
(23 Officers)
Dispatchers
(4 Dispatchers)
Police Analyst
Juvenile Section
Traffic Squad
(by assignment)
Records Coordinator
Identification Technician
(part-time)

DEPARTMENT EXPENDITURES

Police Protection Expenditures 01-20-201-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 2,993,791	$ 3,021,466	$ 3,249,821	$ 3,185,500	$ 3,313,979
110 Overtime Wages	301,806	236,145	181,000	253,000	265,000
120 Part-Time Wages	3,608	18,105	18,000	18,000	18,250
150 Longevity Pay	84,803	63,417	85,214	85,214	97,610
151 Residence and Travel Pay	9,100	9,400	9,200	9,200	9,200
152 Education Pay	24,600	24,600	27,400	23,400	27,000
153 Holiday Pay	141,351	149,201	150,000	157,500	162,500
154 Court Pay	8,180	9,857	13,500	13,500	13,500
155 Acting Sergeant Pay	43,630	31,230	20,000	15,000	15,000
156 Shift Differential Pay	22,241	22,485	24,500	25,000	25,000
162 Group Life Insurance	11,082	10,951	12,696	12,500	13,500
163 Medical Insurance	553,385	603,091	644,348	633,000	670,000
164 Workers' Compensation	169,857	123,228	129,216	148,800	143,993
166 Pension Costs	409,402	417,007	425,246	380,000	339,250
167 Long-term Disability Insurance	6,514	6,692	9,147	7,300	8,500
168 Post Employment VEBA Plan	56,714	57,879	112,000	95,000	86,500
198 Social Security Expense	272,677	269,838	292,891	289,577	301,948
Total Personal Services	$ 5,112,741	$ 5,074,592	$ 5,404,179	$ 5,351,491	$ 5,510,730
Contractual Services					
220 Liability Insurance	$ -	$ 31,163	$ 36,254	$ 32,500	$ 36,750
224 Police Professional Liability Ins.	24,508	23,728	27,200	25,250	26,500
230 Association Dues	1,150	1,522	2,000	2,000	2,000
231 Travel & Conference Expense	19,150	37,546	35,000	48,000	35,000
243 Telephone	24,782	27,082	29,100	27,000	28,400
250 Repairs/Maint - Office Equip	2,318	989	5,000	4,500	2,000
252 Repairs/Maint - Other Equip	959	96	4,000	2,500	4,000
254 Repairs/Maint - Vehicles	4,342	6,683	5,000	10,000	7,000
270 Software Licensing	-	-	-	-	85,000
275 Printing & Duplicating	3,624	4,196	5,500	5,000	4,000
280 Mileage Reimbursement	175	166	1,500	1,000	800
290 Other Contractual Services	73,139	84,942	109,000	110,000	25,000
Total Contractual Services	$ 154,147	$ 218,113	$ 259,554	$ 267,750	$ 256,450

DEPARTMENT EXPENDITURES (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
300 Office Furniture & Equipment	$ 2,977	$ 3,065	$ 5,000	$ 4,000	$ 2,500
301 Expendable Office Supplies	3,864	4,729	5,000	4,000	5,000
302 Books & Subscriptions	2,554	4,412	1,250	1,250	1,250
330 Public Safety Equipment	13,690	17,853	15,000	15,000	15,000
351 Uniform Allowance	21,130	19,032	21,750	21,750	21,750
355 Uniform-Initial Issuance	6,732	15,616	10,000	8,500	10,000
390 Other Supplies	3,865	3,576	5,000	5,000	4,000
Total Commodities	$ 54,812	$ 68,283	$ 63,000	$ 59,500	$ 59,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 51,106	$ 62,426	$ 56,689	$ 61,919	$ 62,025
602 Dist. Data Processing Costs	91,610	89,106	134,807	137,597	157,474
604 Boyce Mayview RAD Patrol Costs	(51,127)	(46,811)	(53,164)	(53,515)	(55,107)
Total Distributed Costs	$ 91,589	$ 104,721	$ 138,332	$ 146,001	$ 164,392
Total Police Protection Expenditures	**$ 5,413,289**	**$ 5,465,709**	**$ 5,865,065**	**$ 5,824,742**	**$ 5,991,072**

BUDGETARY COMMENT

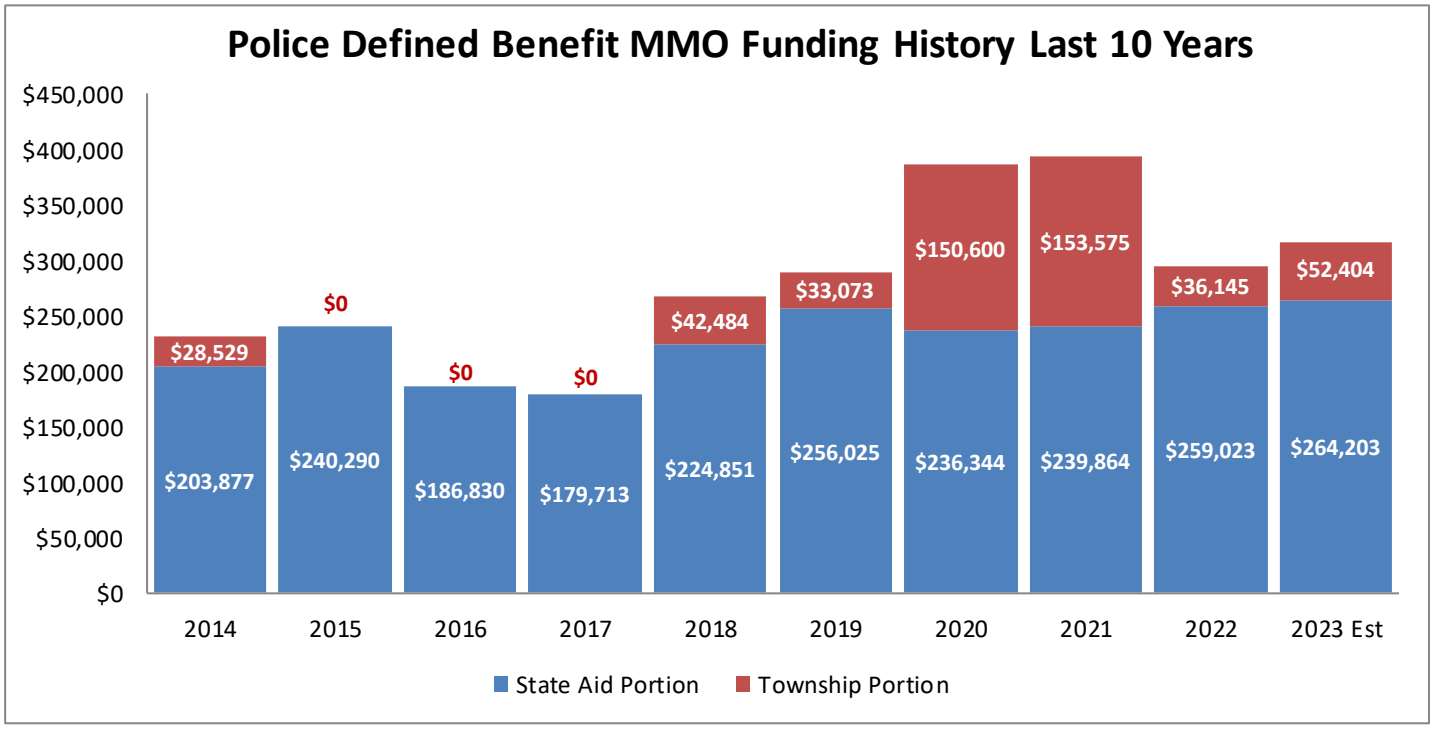
Funds requested for Police Protection are $126,007, or 2.15%, more than appropriated in 2022. The increase is driven primarily by wage and benefit costs and also higher data processing costs reflecting the department's increased needs for assistance from the Township's IT Department.

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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 following chart shows the history of the Police Pension Plan MMO for the last 10 years identified by funding source.



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Police Vehicles & Equipment

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Patrol Vehicles							
1	2014	Ford	Interceptor SUV/Explorer	75,524	8	Poor	As Needed
2	2016	Ford	Interceptor SDN	48,277	6	Poor	As Needed
3	2017	Ford	Police Explorer	48,580	5	Fair	As Needed
4	2017	Ford	Explorer	92,110	5	Poor	2023
5	2018	Ford	Interceptor SUV	96,237	4	Poor	2026
6	2018	Chevy	Tahoe	93,828	4	Fair	As Needed
7	2020	Ford	Interceptor SUV	69,477	2	Fair	2023
8	2020	Ford	Interceptor SUV	25,618	2	Fair	2026
9	2020	Ford	Interceptor AWD	46,715	2	Fair	2024
10	2020	Ford	Explorer	15,349	2	Fair	2027
11	2020	Ford	Explorer	31,364	2	Good	2024
12	2021	Ford	Explorer	18,924	1	Good	2025
13	2021	Ford	Explorer	18,799	1	Good	2025
Traffic Vehicles							
1	2014	Ford	Interceptor SDN	66,071	8	Poor	As Needed
2	2016	Ford	Explorer	68,815	6	Fair	As Needed
3	2020	Ford	Interceptor AWD	27,904	3	Good	2027
4	2013	Ford	F-350 Truck	38,800	9	Fair	As Needed
Administrative Vehicles							
1	2016	Chevy	Tahoe	102,532	6	Poor	As Needed
Other Equipment							
1	2001	Polaris	Quad #1	N/A	21	Poor	2023
2	2022	Polaris	Quad #3	N/A	New	New	As Needed
3	2022	Polaris	Quad #2	N/A	New	New	As Needed

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GENERAL FUND

PUBLIC SAFETY

FIRE PROTECTION

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Fire Protection Expenditures					
Personal Services	$ 27,436	$ 19,028	$ 33,268	$ 33,750	$ 262,030
Contractual Services	196,620	181,543	212,200	213,250	228,100
Commodities	13,727	20,717	17,750	18,250	18,500
Distributed Costs	32,258	44,192	54,650	55,284	71,579
Total Fire Protection Expenditures	**$ 270,041**	**$ 265,480**	**$ 317,868**	**$ 320,534**	**$ 580,209**

FIRE PROTECTION OVERVIEW

The Upper St. Clair Volunteer Fire Department (USCVFD) is an all-volunteer department with 28 volunteers, providing fire and rescue services to the Township of Upper St. Clair and surrounding communities since 1939. The Upper St. Clair Volunteer Fire Department services more than 20,000 people within its jurisdiction, running approximately 300 calls per year on average.

DEPARTMENT ORGANIZATIONAL STRUCTURE

In October 2020, the Township and USCVFD embarked on a strategic planning process using an external assessment to provide recommendations and guidance for improvements along with new initiatives to help in charting a sustainable path for the future of fire service delivery in Upper St. Clair. The plan was finalized in 2022, and the Township Board of Commissioners unanimously approved it in October 2022. The plan is available to view on the Township's website.

One of the plan's recommendations is to reorganize and elevate the Department of Fire Protection. The Township acted upon this recommendation in November 2022. This action paved the way for the Township to accomplish another recommendation which is to hire a full-time, paid Fire Chief. It is anticipated that a Fire Chief will be in place in early 2023. The Fire Chief will function as the top fire-rescue officer for the Township, serve as the Director of the Department of Fire Protection, and assist with and oversee the activities of the Volunteer Fire Department.

These actions necessitate amendment of the USCVFD's bylaws which is another recommendation from the strategic plan. Amendment of the bylaws is expected in early 2023.

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DEPARTMENT STATISTICS AND BENCHMARKS

Key annual statistics for the Volunteer Fire Department are available beginning with 2019. They are as follows:

Year	Calls for Service	Fire Alarms	Structural Incidents	Avg. Response Time	Est. Property Saved	Fire School Hours
2019	316	133	30	7:10	6,700,000	1,471
2020	250	118	32	8:20	626,300	1,258
2021	316	116	40	7:34	6,311,300	2,288
2022	318	136	40	7:38	229,400	2,594

SUPPLEMENTARY INFORMATION

Volunteer Fire Department Vehicles

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
1	2001	Amer LaFrance	Engine	28,528	20	Poor	2023
2	2005	Amer LaFrance	Ladder	31,719	17	Poor	2025
3	2009	Amer LaFrance	Rescue	6,752	13	Good	n/a
4	2009	Amer LaFrance	Pumper	18,285	14	Fair	2030
5	2012	Dodge	Pickup	23,075	10	Fair	2032
6	2012	Dodge Ram	Utility	9,624	10	Good	2032
7	2018	Rosenbauer	Pumper	9,857	4	Good	2038
8	2019	Chevrolet	Tahoe	24,585	3	Good	2029
9	2020	Chevrolet	Silverado	14,665	2	Excellent	2031

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DEPARTMENT EXPENDITURES

Fire Protection Expenditures 01-20-202-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ -	$ -	$ -	$ -	$ 149,000
162 Group Life Insurance	-	-	-	-	800
163 Medical Insurance	-	-	-	-	44,300
164 Workers' Compensation	27,436	19,028	33,268	33,750	40,231
166 Pension Costs	-	-	-	-	14,000
167 Long-term Disability Insurance	-	-	-	-	300
168 Post Retirement Plan	-	-	-	-	2,000
198 Social Security Expense	-	-	-	-	11,399
Total Personal Services	$ 27,436	$ 19,028	$ 33,268	$ 33,750	$ 262,030
Contractual Services					
222 Vehicle Insurance-Fire Trucks	$ -	$ -	$ 6,300	$ 6,100	$ 6,400
240 Water and Sewerage	105,430	109,463	116,600	115,200	123,300
241 Natural Gas	12,693	15,407	18,900	17,500	19,300
242 Electricity	14,962	13,044	17,700	24,450	26,900
243 Telephone	21,862	12,915	15,200	13,000	13,700
252 Radio Equipment Maintenance	350	63	500	500	500
254 Vehicle Repairs	40,003	30,651	36,500	36,500	37,500
290 Other Contractual Services	1,320	-	500	-	500
Total Contractual Services	$ 196,620	$ 181,543	$ 212,200	$ 213,250	$ 228,100
Commodities					
304 Publicity Material	$ 1,000	$ 800	$ 2,000	$ 2,500	$ 2,500
330 Communication Equipment	4,860	5,962	2,750	2,750	2,750
335 Vehicle Equipment	7,867	13,955	13,000	13,000	13,250
Total Commodities	$ 13,727	$ 20,717	$ 17,750	$ 18,250	$ 18,500
Distributed Costs					
602 Dist. Data Processing Costs	$ 32,258	$ 44,192	$ 54,650	$ 55,284	$ 71,579
Total Distributed Costs	$ 32,258	$ 44,192	$ 54,650	$ 55,284	$ 71,579
Total Fire Protection Expenditures	**$ 270,041**	**$ 265,480**	**$ 317,868**	**$ 320,534**	**$ 580,209**

BUDGETARY COMMENT

The large increase for 2023 – $262,341, or 82.5% – is due to the creation of the position of Township Fire Chief in 2023 resulting from the Organization Assessment and Strategy Recommendations of the Upper St. Clair Volunteer Fire Department Report adopted by the Board of Commissioners in October 2022.

GENERAL FUND

PUBLIC SAFETY

ANIMAL CONTROL

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Animal Control Expenditures					
Contractual Services	$ 66,314	$ 71,378	$ 85,900	$ 78,600	$ 86,200
Commodities	79	89	100	100	100
Total Animal Control Expenditures	**$ 66,393**	**$ 71,467**	**$ 86,000**	**$ 78,700**	**$ 86,300**

ANIMAL CONTROL OVERVIEW

Upper St. Clair participates in a joint Animal Control program with Mt. Lebanon, Scott Township, Bethel Park, Dormont Borough, Whitehall Borough, Castle Shannon Borough, Carnegie Borough, Baldwin Township, Rosslyn Farms Borough, Heidelberg Borough, and Green Tree Borough. Costs of the program are divided between the communities under a formula, which incorporates road mileage, area of land and population statistics.

In 2023, Animal Control Officers are projected to receive approximately 15% 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**	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
240 Water and Sewerage	$ 494	$ 629	$ 800	$ 700	$ 800
241 Natural Gas	1,272	1,373	1,600	1,500	1,700
242 Electricity	1,280	1,253	1,500	2,400	2,700
272 Animal Control Services	63,268	68,123	82,000	74,000	81,000
Total Contractual Services	$ 66,314	$ 71,378	$ 85,900	$ 78,600	$ 86,200
Commodities					
390 Other Supplies	$ 79	$ 89	$ 100	$ 100	$ 100
Total Commodities	$ 79	$ 89	$ 100	$ 100	$ 100
Total Animal Control Expenditures	**$ 66,393**	**$ 71,467**	**$ 86,000**	**$ 78,700**	**$ 86,300**

BUDGETARY COMMENT

Total costs of the Animal Control program are shared among the 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 communities under the established formula.

GENERAL FUND

COMMUNITY DEVELOPMENT

SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Community Development Expenditures					
Personal Services	$ 588,779	$ 529,605	$ 675,636	$ 576,894	$ 700,344
Contractual Services	17,227	58,546	85,116	125,450	108,600
Commodities	4,660	5,560	9,500	9,000	9,100
Distributed Costs	56,713	46,708	56,107	57,775	65,016
Total Comm. Development Expenditures	**$ 667,379**	**$ 640,419**	**$ 826,359**	**$ 769,119**	**$ 883,060**

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-term 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 to benefit present and future generations.

2022 DEPARTMENT ACCOMPLISHMENTS

- Continued to serve as lead department on the execution of the 2015-2025 Comprehensive Plan.
- Participated in the National Flood Insurance Program's (NFIP) Community Rating System (CRS) activities and maintained the Township's 7 rating from FEMA.
- Staff continued to attend relevant trainings and maintained advanced professional certifications.
- Through October, reviewed 218 building permit applications valued at $19,328,657. The value of the construction in the Township through October 2022 was 22% lower than the same period in 2021. The decrease in value of construction is due to approximately 13% less permits submitted to the Township and less new homes being built in the Township.
- The review of land development, subdivision, conditional use and related applications are a significant function of the Department. Through October, there were 15 applications submitted to the Department for review.
- Through October, the Department processed 26 stormwater management applications for building projects in excess of 400 square feet, as a result of the Township's adoption of the stormwater management ordinance in January 2019.
- Through October, the Department received and responded to 56 complaints.
- Coordinated with PennDOT and the Township Traffic Engineer on several transportation projects including the improvements to the intersections and pedestrian facilities on Washington Road from Brookside Boulevard to Fort Couch Road and the newly completed roundabout at McLaughlin Run/McMillan/Lesnett Roads.

2023 DEPARTMENT GOALS AND OBJECTIVES

- Continue to serve as the lead department on the implementation of the 2015-2025 Comprehensive Plan.
- Continue to participate in the National Flood Insurance Program's (NFIP) Community Rating System (CRS) and continue to work towards improving the Township's rating from a "7" to a "6."
- Continue to apply for grant funding for targeted intersection improvements, sidewalks and other projects.
- Continue to provide timely review of building permit applications and permit inspections.
- Continue to enforce the Township Code and the Property Maintenance Code.
- Continue to oversee development on residential and commercial properties within the Township.
- Continue to provide timely review of stormwater management and grading permit applications.
- Continue to identify parcels of land for potential Township sale or purchase.
- Continue to coordinate with PennDOT on the plan to improve the flow of traffic throughout the Township.
- Continue to stay informed on trends in planning and development by attending relevant training and maintaining advanced professional certifications.
- Begin the process of hiring a consultant to update the 2015-2025 Comprehensive Plan.

2015-2025 COMPREHENSIVE PLAN

As noted in the preceding list of goals and objectives, the Department is the Township's primary lead for the implementation and monitoring of the Township's Comprehensive Plan. Although not every item in the Comprehensive Plan is the responsibility of the Department, a large majority of the goals identify the Department as either the lead or a partner in the goal's progress.

Following is a list of goals included in the 2015-2025 Comprehensive Plan that identify the Department as having a specific role. The figure in parenthesis after each goal identifies the specific "Aim" in the Comprehensive Plan.

GOAL: Assess the fiscal, physical, social and environmental impacts of infill development prior to executing infill development strategies. (1-A)

UPDATE: Staff continues to assess the fiscal, physical, social and environmental impacts of infill development in the Township. Most of the future infill development potential in the Township is single-family redevelopment. In December 2022, the Board of Commissioners approved Ordinance #2243 which added breweries and distilleries as conditional uses in the RM – Restricted Light Industrial District. Since approval, there is a pending application to allow a distillery in the RM District..

GOAL: Assess zoning ordinance provisions to identify the feasibility and opportunities for locations, standards and development incentives associated with potential additional neighborhood cafes, up-scale restaurants, neighborhood-scale office and medical services development within the Township. (1-B)

UPDATE: Staff continues to identify corridors and districts in the Township that can support additional cafes, restaurants, neighborhood-scale office and medical services development. Future work on this recommendation will include a thorough review of current zoning provisions, recommendation to the Board of Commissioners and processing the appropriate amendments. As mentioned above, the Board of Commissioners approved Ordinance #2243 which added breweries and distilleries as conditional uses in the RM – Restricted Light Industrial District.

2015-2025 COMPREHENSIVE PLAN (continued)

GOAL: Update the Township's development strategies as necessary to reflect long-term impacts resulting from shifts in real estate dynamics and/or housing product trends. (1-C)

UPDATE: Staff will continue to assess and update the Township's development strategies on an as-needed basis to address any impacts resulting from shifts in real estate dynamics and/or housing product trends.

GOAL: Continue partnering with real estate & other regional entities to advertise and promote available housing programs that attract young adults to begin investing in housing within the Township. (1-D)

UPDATE: Community Development staff will continue to explore opportunities to partner with real estate and regional entities to promote available housing programs that attract young adults to begin investing in housing within the Township.

GOAL: Align policies and encourage quality, coordinated development for priority development and redevelopment parcels along the Boyce Road and Painters Run Road corridors. (1-E)

UPDATE: Staff will continue to align Township policies and codes to encourage development and redevelopment in the Boyce Road and Painters Run Road Corridors. In 2019, the Board of Commissioners approved Ordinance No. 2209 for the Ardolino Development Plan that will permit the construction of a new restaurant and parking area located at 1141 Boyce Road and 2585 Maple Lane. Also in 2019, the Board of Commissioners approved USC-PD 2-2019 and Ordinance No. 2210 that will permit the conversion of an existing single-family dwelling at 1140 Boyce Road into office space for Defender Properties, LLC. In 2020, the Board of Commissioners approved Ordinance No. 2219 for the Frosty Valley Planned Development to authorize conditional use approval for massage therapy establishments and photography studios within the professional building located at 2652 Hidden Valley Drive, and approved Ordinance No. 2223 which permitted a subdivision of the Frosty Valley Planned Development. In December 2022, the Board of Commissioners approved Ordinance #2243 which added breweries and distilleries as conditional uses in the RM – Restricted Light Industrial District. Since approval, there is a pending application to allow a distillery in the RM District

GOAL: Continue to monitor the patterns of resident moves within and from the Township, especially as tied to population age, to determine the applicability of any land use policies tied to permissible housing types, intensities, parking, vehicular access, pedestrian connectivity & natural resource sensitivities. (1-F)

UPDATE: Staff continues to monitor and assess the patterns of resident moves within and from the Township to determine the possibility of adjusting policies and codes related to the development of various housing types, density and intensity, pedestrian connectivity and sensitivity to natural resources.

GOAL: Complete strategic ordinance updates to align sidewalks, bikeway, lighting, signage and stormwater management improvements with priority areas for development and connectivity. (2-A)

UPDATE: Staff continues to evaluate the Township Code to identify potential amendments that can improve development and connectivity opportunities related to sidewalks, bikeways, lighting, signage and stormwater improvements in priority areas in the Township.

2015-2025 COMPREHENSIVE PLAN (continued)

GOAL: Evaluate the applicability and feasibility of design guidelines for non-residential development such as stormwater management, lighting and landscape. (2-B)

UPDATE: In order to comply with the Allegheny County Act 167 Stormwater Management Plan, the Board of Commissioners adopted Ordinance No. 2201 on January 7, 2019 which updated the Township's stormwater management requirements. This amendment provides a basis for best management practices, flood prevention and mitigation and improving water quality. As of October 2022, there have been nearly 100 residential properties that have installed a new stormwater management facility.

GOAL: Create an online system for development application submission and Township Commission access/review. (3-A)

UPDATE: Community Development staff has been working closely with Gateway Engineers to create an online application submission system using ArcGIS. Community Development expects to 'go live' with the new system internally in January 2023 and make it available to the public shortly thereafter.

GOAL: Continue to support zoning provisions as applicable that concentrate commercial and residential development in the areas where they already exist and in those areas where the land meets these specific uses. (3-B)

UPDATE: The Township continues to support zoning provisions that concentrate commercial and residential development in the areas where they already exist. In addition, the Township supports development that is consistent with the Future Land Use and Housing Plan.

GOAL: Consider adopting innovative construction requirements or incentives (based on sustainable sites, best management practices or other related standards) for major new/redeveloped buildings to promote practical, responsible resource management and consumption. (3-C)

UPDATE: Community Development staff will continue to research the possibility of adopting incentives for projects that seek and/or obtain Leadership in Energy & Environmental Design (LEED) certification and incorporate best management practices into the design of the project. The Township encourages sustainable outcomes for the community and its people by maintaining its status as a Certified Gold Community through Sustainable Pittsburgh.

GOAL: Focus on compatibility and public spaces in residential areas and emphasize the importance of transitions between existing and redeveloping areas. (3-D)

UPDATE: The Community Development Department will continue to work with the Planning Commission during the entitlement process to ensure compatibility between public spaces and existing residential areas. The Township continues to emphasize the importance of transitions between existing and redeveloping areas through the development review process.

2015-2025 COMPREHENSIVE PLAN (continued)

GOAL: Prepare re-occurring online and USC Today highlights regarding completed public and private stormwater management infrastructure improvements within the community along with tally of associated benefits/cost savings. (4-B)

UPDATE: The Public Works and Community Development departments, together with the Township Engineer, work collaboratively on this item which includes quarterly (and sometimes more frequent) updates relative to public and private stormwater management infrastructure improvements. Education is offered online, in print (USC Today), and other communication avenues. The Public Works Department also offers educational information regarding stormwater management, public and private improvements, and other related topics at the Township's annual "Bounty at Boyce Mayview Park Fall Fest", in addition to their education day for all of the kindergarten classes in the USC School District and Westminster Presbyterian Church preschoolers ages 3-4 known as "Public Works Day". The Community Development Department provides bimonthly reminders/updates on the Township's social media pages to keep residents informed on stormwater management, flooding, pollution, dumping, in addition to relevant resources located on the Township website. The Township has completed annual inspections of public and private stormwater detention structures and continues to work with the private owners and HOAs to comply with all mandates. In 2022, The Township completed a streambank renovation project consisting of a contract to remediate 400+' of streambank in Ravine Park to stop erosion and sedimentation of the Stream. The Township also managed a complete rebuilding of the Tall Trees HOA Stormwater Facility.

GOAL: Continue to pursue sidewalk and bikeway improvements with priority toward extension of existing constructed segments as well as to connections that link neighborhoods to civic amenities; update the Township's online GIS mapping files to illustrate current/completed construction/planning progress. (5-B)

UPDATE: Staff continues to pursue sidewalk and bikeway improvements/connections that link neighborhoods to civic amenities. Staff is collaborating with PennDOT regarding sidewalk and ADA improvements along Washington Road. Intersection improvements of Washington Road/Boyce Road and Washington Road/Old Washington Road were completed in 2020. PennDOT completed an adaptive signalization project on Washington Road/Route 19 in 2021. There is approximately 4.5 miles of the 10' wide multi-use Perimeter Trail in Boyce Mayview Park with approximately 3 miles located around the Community and Recreation Center (C&RC) and along the north and northeastern portion of the Park's property. This section connects the C&RC to Baker Park and the Morton Complex at the eastern side of Boyce Mayview Park. Approximately 1.5 miles of the Perimeter Trail traverses along the south and southeastern portion of Boyce Mayview Park along Boyce Road and Morton Road. The final trail segment along Morton Road is on track to be completed in 2023. Staff has applied for grant funding to install upgraded pedestrian crossings at four locations in the Township.

GOAL: Work with community groups and other applicable private entities to address Township-prioritized improvements for public spaces, pedestrian linkages and the community's natural heritage system. (6-A)

UPDATE: The Boyce Mayview Rail-with-Trail Ad Hoc Committee has continued to examine the feasibility of a connection from the Boyce Mayview Park trail system to the Montour Trail. The committee's goals include the connection with adjacent amenities including, but not limited to, Fairview Park, the Hastings development (former Mayview State Hospital property) and Peters Township. The Capital Improvements Program includes potential for a future Montour Trail connection, subject to priority review.

2015-2025 COMPREHENSIVE PLAN (continued)

GOAL: Maintain a healthy tree canopy and understory landscape within the public realm. Formulate, implement and monitor actions to promote coordinated conservation of the Township's established landscape. (6-C)

UPDATE: The Township employs a Certified Arborist performing silviculture practices to maintain and promote healthy forest stands within the Township's parks and provide for proper development of newly planted and mature canopy and understory trees on the Township's grounds. The Township's Parks and Forestry Administrator maintains a recently implemented integrated pest management program to suppress pest populations and provide specific fertilizing applications as needed for a thriving landscape. The Township has continued to work with contractors to keep a safe, healthy, and pleasing landscape while strategically incorporating new plantings to provide future enjoyment.

GOAL: Continue to implement updated stormwater management and floodplain management initiatives to protect public safety, public health, local streams and water quality. (6-D)

UPDATE: Public Works and Community Development continue to utilize and encourage the usage of best management practices for stormwater management in new and existing developments. An appropriation of $500,000 to the Storm Sewer Fund is provided in the 2019 Budget that will be used for projects dedicated to improving stormwater management systems throughout the Township. The Board of Commissioners adopted Ordinance No. 2201 on January 7, 2019, to update the Township's stormwater management ordinance. The Township has also been an eligible community under FEMA's Community Rating System since 1998 and intends on remaining an eligible community for the foreseeable future. Currently, the Township's class rating is "7." Class ratings determine the premium discount for flood insurance policyholders. The Township's "7" class rating results in a 15% premium discount for flood insurance policyholders. The Township will continue to pursue a higher-class rating to provide additional flood insurance premium discounts.

In 2022, the Township completed a 400'+ streambank restoration project within Ravine Park property. Additionally, a complete renovation of the Tall Trees development stormwater detention facilities took place in 2022. The Township also maintained compliance with the MS4 mandates and PRP obligations. The 2023 Budget includes $750,000 to continue supporting these efforts.

GOAL: Consider opportunities of land acquisition in "core areas" of the Township to expand recreational and public spaces. (6-F)

UPDATE: The Township continues to pursue opportunities to acquire land in core areas of the Township. In 2016, the Township purchased 108 Hays Road using a FEMA Hazard Mitigation Grant in order to mitigate future losses as a result of flood damage. This property will remain as open space. In recent years, the Township purchased property adjacent to the Beadling Soccer Field and purchased property adjacent to Marmion Field that may be utilized to help meet this goal.

GOAL: Create a biannual Progress Report to self-evaluate implementation progress and recommended action steps. (7-E)

UPDATE: The Progress Report was updated as of January 2022. Staff will be beginning the process of hiring a consulting company to update the Township's Comprehensive Plan.

DEPARTMENT STATISTICS

Category	2015	2016	2017	2018	2019	2020	2021	Oct-22
Summary of Department Approvals and Appeals								
Number of Building Permits Processed	283	263	265	271	236	250	291	218
Number of Zoning Hearing Board Appeals	2	1	1	1	4	1	1	2
Number of Single Family Lots Approved (new lots)	58	2	0	0	0	1	1	1
Number of Multi-Family Units Approved	0	144	118	0	0	0	0	0
Number of Non-Residential Plans Approved	6	1	14	7	0	1	2	3
Number of Two-Family Attached Units Approved	0	0	14	0	0	0	0	0
Simple Subdivisions	5	1	4	6	2	3	10	4
Number of Permits Issued								
Certificates of Use & Occupancy	59	43	60	70	61	23	71	39
Sewer Permits (Sewer Taps)	65	26	47	81	8	44	10	4
Stormwater Management Permits	0	0	0	0	21	21	29	26
Nonconforming Registrations	0	1	1	0	0	0	0	1
Demolition Permits	9	9	8	11	3	5	4	3
Grading Permits	6	2	11	7	5	3	7	5
Driveway Permits	46	23	48	43	28	22	22	26
Fire Prevention Permits	62	46	63	42	43	10	27	27
Electrical Permits	212	256	303	294	248	230	261	234
Street Opening Permits	195	196	236	161	138	77	142	117
Complaint Cases - Received/Pending	322	382	237	83	229	133	71	56
Complaint Cases - Closed/Transferred	263	302	202	83	137	1	2	2
Home Occupation Registrations	15	4	9	12	10	10	0	2
Annual Alarm Notices	729	725	745	769	714	724	727	731

DEPARTMENT ORGANIZATIONAL STRUCTURE

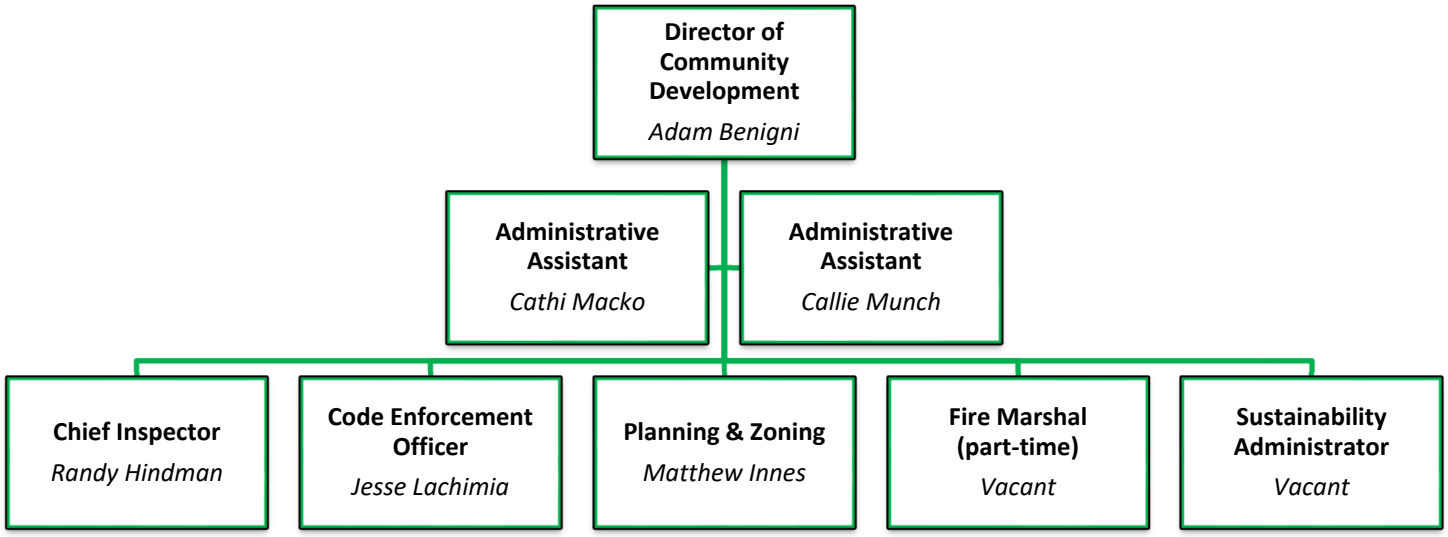
The proposed authorized personnel responsible for programs and services for the Community Development Department for 2023 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Planning and Community Development	11	$89,800	$149,600	1
Chief Inspector	7	$66,600	$100,000	1
Code Enforcement Officer	5	$50,000	$75,000	1
Sustainability Administrator	5	$50,000	$75,000	1
Planning & Zoning Assistant	4	$45,800	$68,800	1
Administrative Assistant, Community Development	3	$41,700	$62,500	2
Total Full-Time Positions				**7**

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 (Public Works)	25%	50%	25%



DEPARTMENT EXPENDITURES

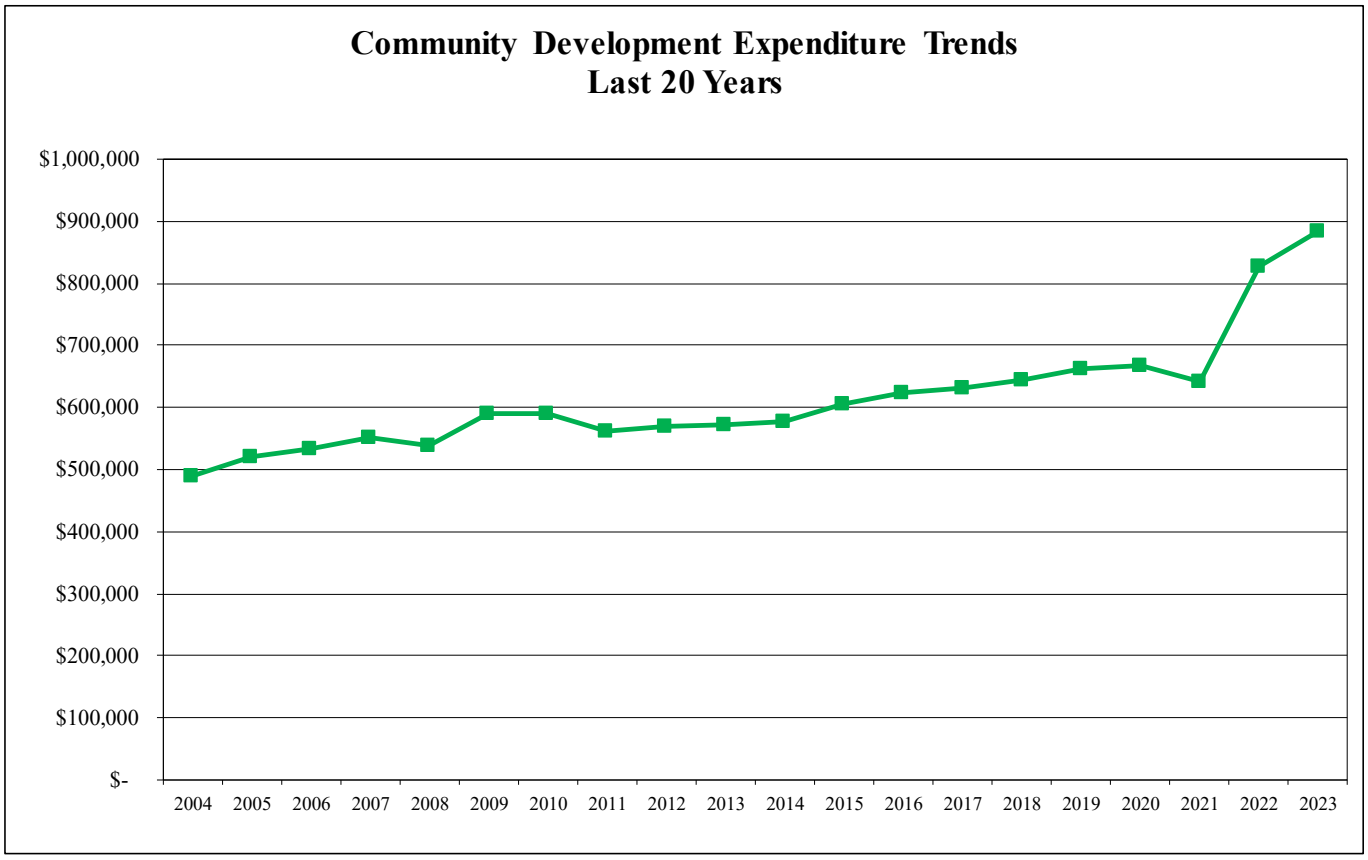
Community Development Expenditures 01-30-301-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 352,727	$ 341,223	$ 439,863	$ 394,500	$ 469,029
120 Part-Time Wages	49,799	19,817	19,588	1,500	20,000
162 Group Life Insurance	2,022	1,851	2,199	2,100	2,250
163 Medical Insurance	123,236	110,505	140,338	115,000	132,250
164 Workers' Compensation	1,735	1,287	1,350	1,600	1,504
165 Unemployment Compensation	1,116	-	-	-	-
166 Pension Costs	25,738	25,460	33,897	29,000	34,800
167 Long-term Disability Insurance	876	734	1,253	900	1,100
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	29,530	26,728	35,148	30,294	37,411
Total Personal Services	$ 588,779	$ 529,605	$ 675,636	$ 576,894	$ 700,344
Contractual Services					
213 Professional Services-Legal	$ 2,936	$ 716	$ 5,000	$ 5,000	$ 5,000
220 Liability Insurance	-	25,113	29,216	26,000	29,600
230 Association Dues	2,706	2,217	3,000	3,000	3,000
231 Travel & Conference Expense	43	1,130	5,000	5,000	5,000
232 Personnel Training	3,309	983	4,000	4,000	4,000
243 Telephone	1,756	3,851	4,300	4,100	4,400
250 Repairs/Maint - Office Equip	-	-	1,250	1,250	1,250
270 Software Licensing	-	17,342	16,000	53,250	35,000
274 Legal Advertising	-	254	500	500	500
275 Printing & Duplicating	745	775	850	850	850
290 Other Contractual Services	5,732	6,165	16,000	22,500	20,000
Total Contractual Services	$ 17,227	$ 58,546	$ 85,116	$ 125,450	$ 108,600
Commodities					
300 Office Furniture & Equipment	$ -	$ 305	$ 500	$ 500	$ 500
301 Expendable Office Supplies	1,534	1,919	3,500	3,500	3,500
302 Books & Subscriptions	1,366	1,346	3,000	2,500	2,600
390 Other Supplies	1,760	1,990	2,500	2,500	2,500
Total Commodities	$ 4,660	$ 5,560	$ 9,500	$ 9,000	$ 9,100
Distributed Costs					
601 Dist. Vehicle Costs	$ 5,818	$ 7,106	$ 7,086	$ 7,740	$ 7,753
602 Dist. Data Processing Costs	50,895	39,602	49,021	50,035	57,263
Total Distributed Costs	$ 56,713	$ 46,708	$ 56,107	$ 57,775	$ 65,016
Total Comm. Development Expenditures	**$ 667,379**	**$ 640,419**	**$ 826,359**	**$ 769,119**	**$ 883,060**

BUDGETARY COMMENT

Funds requested for Community Development are higher than 2022 by $56,701, or 6.86% due to increases in software licensing, distributed IT costs, and full-time wage expense.

SUPPLEMENTARY INFORMATION

The average annual cost increase of Community Development expenditures over the last 20 years is 4.61%



General Fund Revenue Breakdown

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

Net Expenditures*			***$681,326***
How many real estate tax mills?		**0.11**	**$267,411**
Earned Income Tax per $100?	**$**	**3.05**	**$335,480**
Percentage of Other Taxes?		**0.35%**	**$78,435**

**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

PUBLIC WORKS SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Public Works Expenditures					
Personal Services	$ 2,635,330	$ 2,411,883	$ 2,839,521	$ 2,764,749	$ 3,020,357
Contractual Services	2,121,102	2,346,696	2,648,124	2,696,322	2,815,950
Commodities	757,360	785,995	1,216,700	1,213,350	1,257,050
Distributed Costs	(44,881)	(66,093)	(66,634)	(75,580)	(67,709)
Total Public Works Expenditures	**$ 5,468,911**	**$ 5,478,481**	**$ 6,637,711**	**$ 6,598,841**	**$ 7,025,648**

PUBLIC WORKS OVERVIEW

As the Public Works Department moves forward into next year, its focus remains on providing first-rate service to our residents, while preparing for all approved Capital Projects, Facility Improvements, Department Goals and the 2015-2025 Comprehensive Plan. With a stable annual budget and staffing numbers, the Public Works Department will continue to service the community and fellow departments with all its available resources.

The Capital Projects Fund, guided by the Five-Year Capital Improvement Plan, continues to fund vital programs such as the Annual Street Paving Program, Building Space Renovation Program, Parks Improvement Program and vehicle and equipment purchases.

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 Clean Water Act and the Consent Order Agreement, which govern the Township's sanitary sewer wastewater transfer improvements.

The Field Improvement Fund and Parks Equipment Replacement Budget are vital in maintaining and improving our neighborhood park system and the Township's 747+ acres of park space, ensuring our play equipment and facilities are kept current, safe and enjoyable.

The Storm Sewer Improvement Fund remains in place to ensure the good working order of our storm sewer infrastructure and to comply with DEP Municipal Separate Storm Sewer System mandates and Watershed Pollutant Reduction Plans.

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



Above: Trucks inside the Public Works Garage

2022 DEPARTMENT ACCOMPLISHMENTS

- Maintained compliance with the mandated Consent Order Agreement II and Sanitary Sewer System Operation and Maintenance Plan.
- Completed 2022 closed circuit televising (CCTV) contract of 165,000' of sanitary sewers system.
- Completed 7,128' of sanitary sewer segment repairs.
- Completed rehabilitation of sanitary sewer system manholes, as needed.
- Continued work towards the decommissioning of the Deerfield Sanitary Sewer Pumping Station.
- Completed sanitary sewer system flow monitoring and flow isolation work in compliance with mandates.
- Maintained compliance with the Municipal Separate Storm Sewer Systems (MS4) and Pollutant Reduction Plan (PRP).
- Completed inspection of 225 storm sewer outfalls.
- Completed annual inspections of 83 existing stormwater retention ponds, tanks and channels.
- Completed maintenance obligations for all Township owned stormwater retention facilities.
- Rebuilt 67 storm sewer inlets.
- Completed 400' of streambank restoration in Ravine Park.
- Repaired/replaced 435' of storm sewer piping.
- Completed the 2022 approved Street Paving Program.
- Continued asphalt pavement patching and maintenance program.
- Completed spring and fall cycles of the street sweeping program.
- Design, planning, bidding, and commencement of construction of the Perimeter Trail Phase IIB segment.
- Completed Hays Park Renovation
- Replacement of the Wiltshire Park play equipment rubber safety surface.
- Completed Municipal Tennis Court LED lighting upgrades.
- Installed new water service line to the Municipal Tennis Facility.
- Completed Township's leaf, yard waste, E-cycling and document shredding programs.
- Completed Public Works facility water and fire service lines replacement.
- Conducted sidewalk construction, landscaping, bed planting and painting for the NextGen project.
- Completed Department software construction and implementation.



Left: Installation of water line at tennis facility

Right: Construction of sidewalk at the new children's library entrance.



2023 DEPARTMENT GOALS AND OBJECTIVES

- **Sanitary Sewer**:
  - Compliance with the mandates of the Consent Order II agreement.
  - Continue implementation of the mandated Sanitary Sewer Operation & Maintenance Program.
  - Work with appropriate parties to review trunkline transfer proposals and potential agreements.
  - Complete safety compliance improvements to the Brush Run Sanitary Sewer Pumping Station.
- **Storm Sewer**:
  - Maintain compliance with the Township's Municipal Separate Storm Sewer System (MS4) and Pollutant Reduction Plan (PRP) mandates.
  - Budget, engineer, and plan for future PRP projects.
  - Continue the Township's catch basin replacement program.
- **Parks**
  - Complete the Parks Improvement Program in line with the 2023 Budget.
  - Continue planning, design, and funding efforts for the Morton Fields Complex upgrades.
  - Continue construction and completion of the Perimeter Trail Phase IIB project
  - Complete Little Boyce baseball infield renovation.
  - Complete Marmion Complex fencing replacement.
- **Buildings**
  - Assist in the completion of the NextGen Renovation project.
  - Continue HVAC upgrades.
  - Complete Route 19 Fire Station roof replacement.
  - Complete Public Works Department garage door renovations.
  - Complete Public Works Department garage floor concrete replacement.
  - Plan and design for Township Salt Storage Facility.
  - Complete ADA and sidewalk upgrades to Administration Building main entry
- **Streets**
  - Complete 2023 Street Paving Program and Crack Sealing Program
  - Complete paving of the Community & Recreation Center parking lots and driveways.
  - Complete paving of the Township Building parking lot and driveway.
  - Continue phased implementation of the guiderail improvement and upgrade program.
  - Continue prioritizing and constructing segments of pedestrian sidewalks as it relates to the Sidewalk and Bikeway Program

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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 current Comprehensive Plan was adopted in November of 2015 to cover the goals for the Township for the years 2015 through 2025. Below are goals and status updates for which the Public Works Department serves either the lead role or a partner role. Please refer to the *"Long Term Plan"* section of the budget for a summary status update. The figure in parenthesis after each goal identifies the specific "Aim" in the Comprehensive Plan.

GOAL: Prepare re-occurring online and USC Today highlights regarding completed public and private stormwater management infrastructure improvements within the community along with tally of associated benefits/cost savings. (4-B)

UPDATE: The Public Works and Community Development departments, together with the Township Engineer, work collaboratively on this item which includes quarterly (and sometimes more frequent) updates relative to public and private stormwater management infrastructure improvements. Education is offered online, in print (USC Today), and other communication avenues. The Public Works Department also offers educational information regarding stormwater management, public and private improvements, and other related topics at the Township's annual "Bounty at Boyce Mayview Park Fall Fest", in addition to their education day for all of the kindergarten classes in the USC School District and Westminster Presbyterian Church preschoolers ages 3-4 known as "Public Works Day". The Community Development Department provides bimonthly reminders/updates on the Township's social media pages to keep residents informed on stormwater management, flooding, pollution, dumping, in addition to relevant resources located on the Township website. The Township has completed annual inspections of public and private stormwater detention structures and continues to work with the private owners and HOAs to comply with all mandates. In 2022, The Township completed a streambank renovation project consisting of a contract to remediate 400+' of streambank in Ravine Park to stop erosion and sedimentation of the Stream. The Township also managed a complete rebuilding of the Tall Trees HOA Stormwater Facility.

GOAL: Periodically share the Township's results and lessons learned of sustainable practices/efficiencies resulting from municipal innovations and investments in public facilities; distribute information to residents and collaborate with other vested communities as applicable. (4-C)

UPDATE: The Township regularly participates in professional forums where municipalities collaborate with each other to promote sustainable practices that could benefit the entire region. The Township will continue to work towards enhancing its resident communications on these efforts as well as its collaboration with other municipalities. The Township completed additional installations of the LED lighting conversion program in such areas as parking lot lighting, street lighting and parks courts lighting. The Township also completed HVAC upgrades resulting in energy savings at Township buildings.

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COMPREHENSIVE PLAN STATUS (Continued)

GOAL: Work with community groups and other applicable private entities to address Township-prioritized improvements for public spaces, pedestrian linkages and the community's natural heritage system. (6-A)

UPDATE: The Boyce Mayview Rail-with-Trail Ad Hoc Committee has continued to examine the feasibility of a connection from the Boyce Mayview Park trail system to the Montour Trail. The committee's goals include the connection with adjacent amenities including, but not limited to, Fairview Park, the Hastings development (former Mayview State Hospital property) and Peters Township. The Capital Improvements Program includes potential for a future Montour Trail connection, subject to priority review.

GOAL: Maintain a healthy tree canopy and understory landscape within the public realm. Formulate, implement and monitor actions to promote coordinated conservation of the Township's established landscape. (6-C)

UPDATE: The Township employs a Certified Arborist performing silviculture practices to maintain and promote healthy forest stands within the Township's parks and provide for proper development of newly planted and mature canopy and understory trees on the Township's grounds. The Township's Parks and Forestry Administrator maintains a recently implemented integrated pest management program to suppress pest populations and provide specific fertilizing applications as needed for a thriving landscape. The Township has continued to work with contractors to keep a safe, healthy, and pleasing landscape while strategically incorporating new plantings to provide future enjoyment.

GOAL: Continue to implement updated stormwater management and floodplain management initiatives to protect public safety, public health, local streams and water quality. (6-D)

UPDATE: Public Works and Community Development continue to utilize and encourage the usage of best management practices for stormwater management in new and existing developments. An appropriation of $500,000 to the Storm Sewer Fund is provided in the 2019 Budget that will be used for projects dedicated to improving stormwater management systems throughout the Township. The Board of Commissioners adopted Ordinance No. 2201 on January 7, 2019, to update the Township's stormwater management ordinance. The Township has also been an eligible community under FEMA's Community Rating System since 1998 and intends on remaining an eligible community for the foreseeable future. Currently, the Township's class rating is "7." Class ratings determine the premium discount for flood insurance policyholders. The Township's "7" class rating results in a 15% premium discount for flood insurance policyholders. The Township will continue to pursue a higher-class rating to provide additional flood insurance premium discounts.

In 2022, the Township completed a 400'+ streambank restoration project within Ravine Park property. Additionally, a complete renovation of the Tall Trees development stormwater detention facilities took place in 2022. The Township also maintained compliance with the MS4 mandates and PRP obligations. The 2023 Budget includes $750,000 to continue supporting these efforts.

COMPREHENSIVE PLAN STATUS (Continued)

GOAL: Continue to evaluate the feasibility of and prioritize identified facility update needs for public space, department space and maintenance space improvements including the Township's Municipal Building Office and Meeting Space, Public Safety Building, McLaughlin Run Activity Center, Tennis Administration Building, Public Works Building and C&RC expansion. (6-E)

UPDATE: Following is a summary of some annual progress towards this goal:

- *In 2016, the Township made improvements to Baker Park including renovations to the basketball, tennis/pickeball, volleyball and bocce courts and the small baseball field. Also in 2016, the Township replaced the oldest tennis bubble. This replacement included upgrades to the HVAC and inflation units, the court surface, the perimeter fencing and the gas line that services the entire tennis complex.*
- *Additional parking was added at Wiltshire Park in 2017 to address on-street parking challenges following the 2014-15 renovation of the park. At Trotwood Park, equipment was refreshed and upgraded, walk lights were converted to LED, old fencing was removed, and cosmetic improvements were made. Two pavilion projects took place in Boyce Mayview Park, including construction of a new pavilion adjacent to the Miracle League Field and the addition of restrooms to the existing pavilion.*
- *In 2018, A new pavilion was constructed at the Miracle League Field in Boyce Mayview Park, providing shelter for groups who use the field, allowing visitors to enjoy much needed shade in the area, and space to be used for picnic or parties. Also in 2018, a facility assessment of the C&RC was conducted. The execution of the recommendations will be a multi-year process, and it may be difficult to implement all the recommendations due to funding requirements, staffing limitations, and other time & resource constraints.*
- *The McLaughlin Run Activity Center was renovated in 2018/2019 with new interior finishes, bathroom upgrades, a handicapped accessible restroom, kitchen cabinet upgrades, a covered patio, and a new front façade. The Municipal Building's windows replacement project also took place in 2019, a project that included the replacement of more than 100 windows that were over 30 years old.*
- *The Board-appointed Community & Recreation Center Facilities Implementation Team (FIT) Committee launched in early 2019, for a multi-year process to prioritize and implement the recommendations of the 2018 C&RC facility assessment report. This process was interrupted in early 2020 as a result of the Township's response to COVID-19, but is expected to resume in the future.*
- *To ensure the highest level of air quality within the C&RC aquatics center, a new, high-efficiency air handling unit was installed to replace the original system.*
- *In 2021, the Township the Township commenced a master plan process for the Morton Fields Complex. This comprehensive study is gathering user input through a survey and public meetings in order to develop a plan for reinvestment into the 7.5 acre property which currently consists of 3 multi-purpose fields including 2 lighted baseball fields, 2 batting cages, a concession building, shelter, storage building, small playground, and other facilities. New roofing was installed on the Public Works building in 2021.*
- *The NextGen Renovation project of the Municipal Building continued throughout 2022 and is expected to conclude in 2023. More details about this project are discussed throughout this document.*
- *The Township approved a Master Plan for the Morton Fields Complex in 2022. future renovation. The final design and funding plans will continue to be refined into 2023.*

COMPREHENSIVE PLAN STATUS (Continued)

GOAL: Consider opportunities of land acquisition in "core areas" of the Township to expand recreational and public spaces. (6-F)

UPDATE: The Township continues to pursue opportunities to acquire land in core areas of the Township. In 2016, the Township purchased 108 Hays Road using a FEMA Hazard Mitigation Grant in order to mitigate future losses as a result of flood damage. This property will remain as open space. In recent years, the Township purchased property adjacent to the Beadling Soccer Field and purchased property adjacent to Marmion Field that may be utilized to help meet this goal.

DEPARTMENT STATISTICS AND BENCHMARKS

Public Works Benchmarks & Statistics	2019	2020	2021	Thru Oct-22
Efficiency				
% Hazardous Road Repairs responded to within 24 Hours	100%	100%	100%	100%
% Sanitary Sewer Related Calls Responded to in 1 hour	100%	100%	100%	100%
% Fleet Maintenance Completed On-Time	95%	95%	95%	93%
% Permit Inspections performed in a timely manner	100%	100%	100%	100%
Number of Work Orders processed	3,980	3,427	3,660	3,011
Workload				
Sanitary Sewer & Storm Sewer				
Miles of Storm Sewer lines inspected/cleaned/GPS	14.2	5.7	12.3	0.2
Miles of Sanitary Sewer lines inspected/cleaned	31.25	31.25	31.25	31.25
Street & Sidewalk Program				
Miles of Streets Paved	4.71	4.92	6.02	6.61
Lineal feet of deteriorated pavement sealed	100,000	100,000	100,000	100,000
Square feet of sidewalks built	0	0	400	170
Miles of roadway swept annually	3,048	2,199	3,360	2,526
Amounts of debris removed by street sweeper (tons)	387	198	417	316
Vehicle & Equipment Maintenance				
Number of vehicles/equipment maintained by Public Works	152	152	152	180
Number of vehicles/equipment per mechanic	76	76	76	90

DEPARTMENT STATISTICS AND BENCHMARKS (continued)

PUBLIC WORKS REQUESTS FOR SERVICE
PRIOR 12 MONTHS COMPARED TO HISTORICAL AVERAGES

Call Type	Annual Average Last 10 Yrs	Annual Average Last 5 Yrs	12-Month Period of 11/2021 - 10/2022
Parks/Ballfield Maintenance	38	51	123
Building Maintenance	285	256	204
Animal Pickup	132	106	72
Dye Tests	354	378	359
Forestry	111	86	57
Trash Complaints	276	154	96
Ground Maintenance General	82	89	36
Inspections	35	32	16
Recycling/Yard Waste	45	44	95
Utility One Calls	1,758	1,877	1,981
Other	254	196	110
Rain Events/Snow & Ice	59	50	38
Sanitary Sewer	39	52	43
Signs	77	45	28
Storm Sewer	99	126	64
Street Repair	113	110	123
Water Breaks/Issues	26	10	11
Totals	**3,781**	**3,661**	**3,456**

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DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Public Works Department for 2023 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Public Works	11	$89,800	$149,600	1
Superintendent of Operations	8	$70,300	$117,100	1
Superintendent of Projects	7	$66,600	$100,000	1
Superintendent of Public Improvements	7	$66,600	$100,000	1
Buildings & Grounds Administrator	7	$66,600	$100,000	1
Parks & Forestry Administrator	7	$66,600	$100,000	1
Administrative Assistant, Public Works	3	$41,700	$62,500	2
Teamsters Local 205	Union Contract	$15.36/hr	$36.48/hr	24
Total				**32**

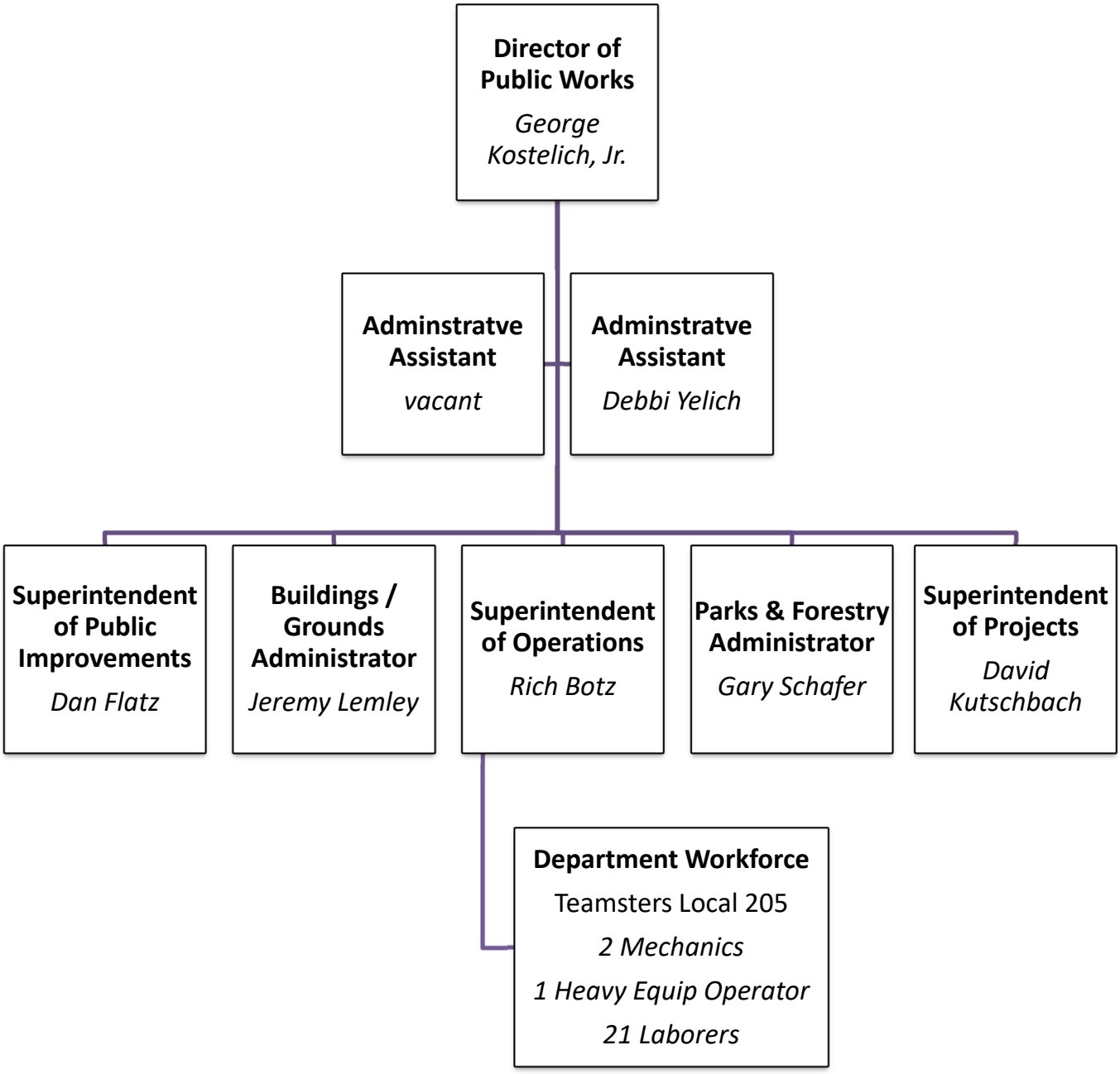
Public Works - Teamsters Local 205 Union Contract 2023 Salary & Wage Scale		
I.	Master Mechanic	$36.48/hr
II.	Mechanic	$34.86/hr
III.	Heavy Equipment Operator	$34.86/hr
IV.	Foreman	$34.86/hr
V.	Laborer III (after 36 months)	$32.86/hr
	Laborer II (13-36 months)	$29.81/hr
	Laborer I (0-12 months)	$26.72/hr
VI.	Semi-Skilled Laborer III	$23.88/hr
	Semi-Skilled Laborer II	$21.95/hr
	Semi-Skilled Laborer I	$20.19/hr
	Semi-Skilled Laborer Probationary	$15.36/hr
VII.	C&RC Attendant	$23.88/hr

Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. Budgetary allocations for certain Public Works employees' wages and benefits are made as follows:

Position Title	General Fund	C&RC	Sanitary Sewer	BM RAD
Superintendent of Operations	75%	n/a	25%	n/a
Superintendent of Public Improvements	n/a	n/a	100%	n/a
Buildings & Grounds Administrator	50%	50%	n/a	n/a
Parks & Forestry Administrator	n/a	n/a	n/a	100%

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)



DEPARTMENT EXPENDITURES

Public Works Expenditures 01-40-401-500 TO 01-40-418-500	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 1,411,102	$ 1,395,064	$ 1,481,444	$ 1,444,700	$ 1,516,749
110 Overtime Wages	102,962	153,557	171,150	177,455	173,800
111 Snow Driver Wages	1,047	1,721	2,300	2,500	2,600
120 Part-Time Wages	29,105	54,073	78,450	87,000	69,450
140 Township Engineer-Retainer	6,050	6,600	6,000	6,000	6,000
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	115,580	120,515	132,599	110,522	116,031
199 Overhead Distribution	967,484	678,353	965,578	934,572	1,133,727
Total Personal Services	$ 2,635,330	$ 2,411,883	$ 2,839,521	$ 2,764,749	$ 3,020,357
Contractual Services					
211 Professional Services-Engineering	$ 9,951	$ 7,354	$ 105,000	$ 105,000	$ 120,000
217 Miscellaneous Consulting Services	4,635	4,644	5,800	5,800	6,000
220 Liability Insurance	-	39,528	45,986	41,000	46,500
221 Flood/Property Damage Insurance	25,214	26,896	29,091	27,972	31,500
222 Vehicle Insurance	52,727	53,990	57,922	55,500	58,200
230 Association Dues	2,510	1,670	3,300	3,300	3,300
231 Travel & Conference Expense	1,263	1,480	5,000	4,500	5,000
240 Water and Sewerage	58,484	54,137	74,100	77,500	83,000
241 Natural Gas	35,965	38,842	45,600	52,100	57,300
242 Electricity	135,674	114,873	154,100	189,700	208,900
243 Telephone	11,138	30,657	31,200	35,200	37,000
244 Street Light Installation	-	-	1,000	750	750
252 Communication Equipment Mte.	1,212	-	4,000	3,000	3,000
253 Traffic Signal Maintenance	3,179	9,149	12,700	11,000	11,000
254 Repairs & Maintenance-Vehicles	25,588	7,261	25,000	30,000	28,000
255 Repairs & Maintenance-Building	29,816	47,259	50,000	50,000	50,000
256 Heating/Air Conditioning Mte.	13,481	43,509	42,000	42,000	42,000
270 Software Licensing	-	57,187	41,325	45,000	40,000
271 Garbage Collection Services	1,088,765	1,129,489	1,123,000	1,128,000	1,152,000
272 Recycling Collection Services	358,723	355,563	397,000	393,000	412,000
275 Printing & Duplicating	-	-	-	-	500
290 Other Contractual Services	262,678	316,174	370,000	371,000	395,000
299 Annual Park Maintenance Prog.	99	7,034	25,000	25,000	25,000
Total Contractual Services	$ 2,121,102	$ 2,346,696	$ 2,648,124	$ 2,696,322	$ 2,815,950

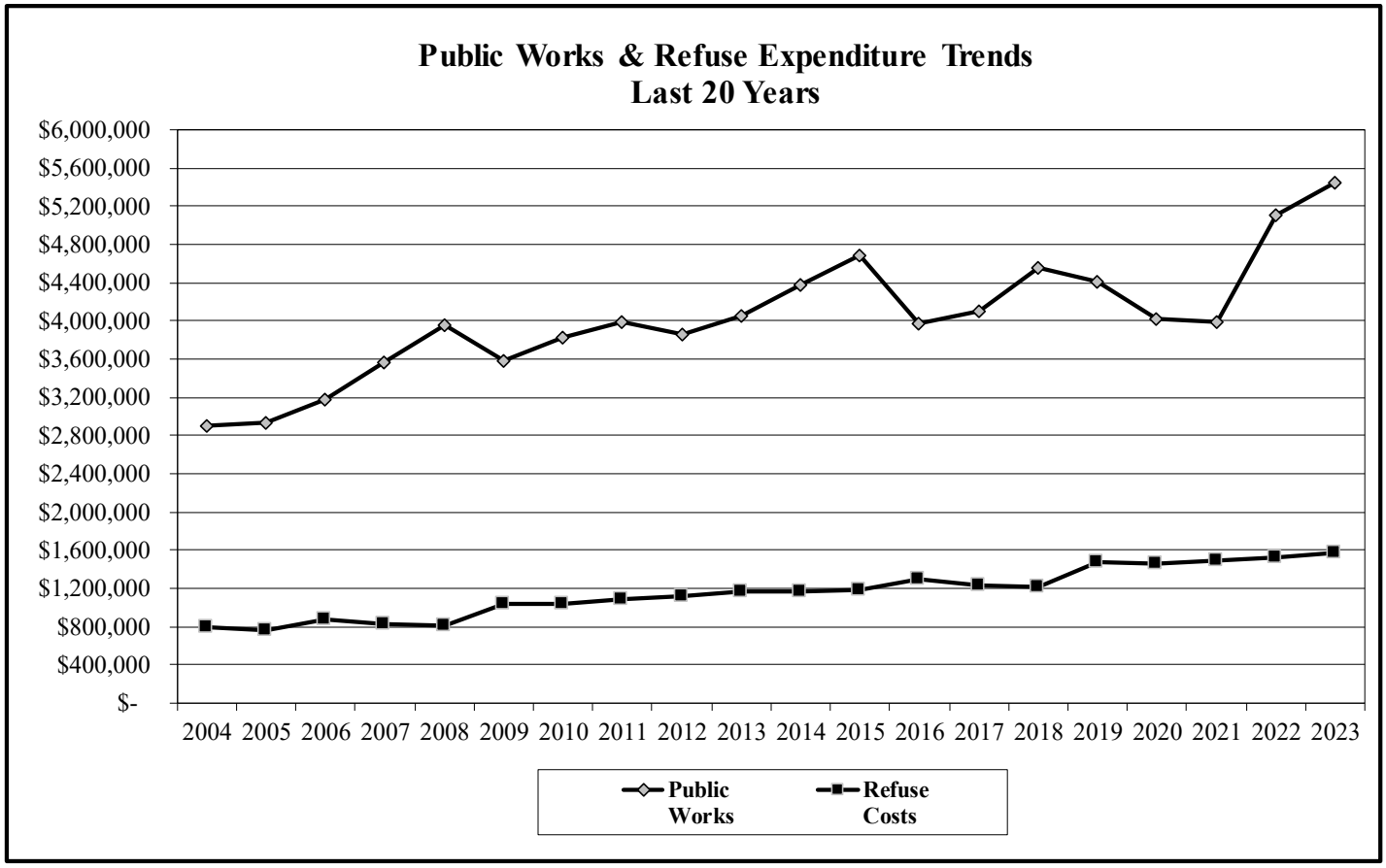
DEPARTMENT EXPENDITURES (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
300 Office Furniture & Equipment	$ 125	$ 1,623	$ 4,000	$ 3,500	$ 4,000
301 Expendable Office Supplies	4,553	3,632	7,000	5,900	7,000
305 Building Maintenance Equipment	11,595	3,313	18,000	16,500	16,500
306 Building Maintenance Supplies	42,103	28,324	55,000	53,000	53,000
311 Traffic Control Parts	97	1,094	15,000	11,000	11,000
312 Traffic Paint	59	-	500	250	250
313 Street Sign Supplies	15,723	15,677	15,000	15,000	15,000
315 Construction Supplies	61,421	33,984	122,500	117,000	117,000
316 Asphalt Supplies	13,021	7,959	24,000	24,000	24,000
319 Snow & Ice Chemicals	302,460	286,618	463,500	463,500	515,000
326 Tennis Court Supplies	133	665	1,100	1,000	1,000
327 Botanical Supplies	52,591	71,619	63,000	61,000	61,000
328 Park Maintenance Supplies	19,651	25,779	33,000	31,000	31,000
340 Vehicle Supplies	52,515	77,971	80,000	80,000	80,000
341 Fuels & Lubricants	93,455	141,841	160,000	180,000	170,000
342 Mechanical Equipment & Supplies	38,607	31,704	43,500	43,500	43,500
343 Tools & Equipment	12,834	16,147	26,500	25,400	25,500
344 Tires	23,681	22,031	27,000	27,000	27,000
390 Other Supplies	12,736	16,014	58,100	54,800	55,300
Total Commodities	$ 757,360	$ 785,995	$ 1,216,700	$ 1,213,350	$ 1,257,050
Distributed Costs					
600 Scrap Metal Account	$ 2,025	$ 1,868	$ 4,000	$ 3,500	$ 4,000
601 Dist. Vehicle Costs	(84,582)	(103,317)	(99,205)	(108,358)	(108,543)
602 Dist. Data Processing Costs	71,253	69,305	73,531	75,053	85,895
605 Dist. Boyce Mayview RAD Costs	(33,577)	(33,949)	(44,960)	(45,775)	(49,061)
Total Distributed Costs	$ (44,881)	$ (66,093)	$ (66,634)	$ (75,580)	$ (67,709)
Total Public Works Expenditures	**$ 5,468,911**	**$ 5,478,481**	**$ 6,637,711**	**$ 6,598,841**	**$ 7,025,648**

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Public Works expenditures over the last 20 years is 5.07%. The average annual cost increase of Refuse Collection expenditures over the last 20 years is 4.03%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Public Works department (excluding Refuse Collection)?

Net Expenditures*			***$4,871,214***
How many real estate tax mills?		**0.84**	**$1,911,886**
Earned Income Tax per $100?	**$**	**21.83**	**$2,398,549**
Percentage of Other Taxes?		**2.51%**	**$560,779**

**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.*

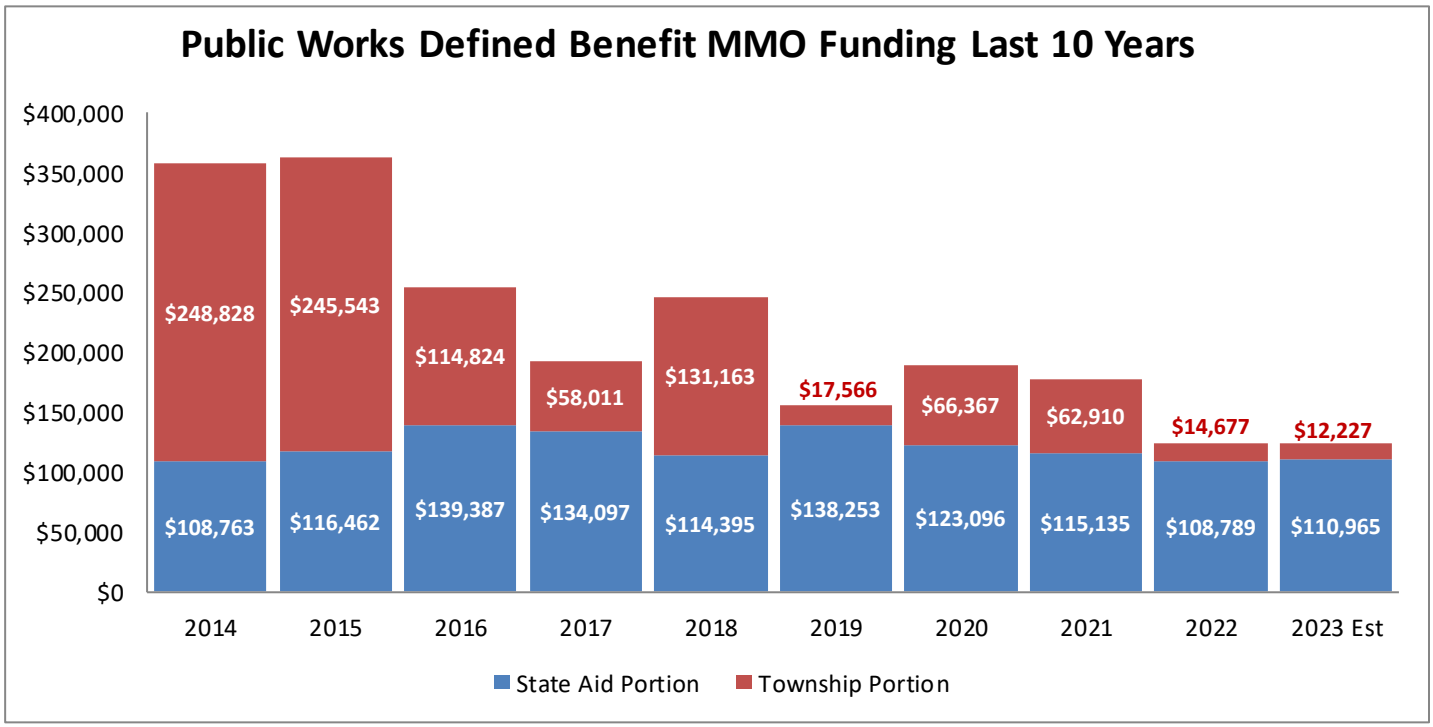
SUPPLEMENTARY INFORMATION (Continued)

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

Net Expenditures*			***$1,547,000***
How many real estate tax mills?		**0.26**	**$607,177**
Earned Income Tax per $100?	**$**	**6.93**	**$761,731**
Percentage of Other Taxes?		**0.80%**	**$178,092**

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' Defined Benefit 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 hired prior to 2018 are eligible to participate in the Plan. Actuarial valuations are performed biannually on the plan and are used in determining the annual MMO. Act 205 also provides state funding to help offset the annual MMO of the Public Works Employees' Pension Plan. The following chart shows the history of the Public Works Employees' Defined Benefit Pension Plan MMO for the last 10 years identified by funding source.



SUPPLEMENTARY INFORMATION (Continued)

Public Works Vehicles

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Staff Vehicles							
1	2018	Chevy	Colorado Pick-Up	23,543	4	Good	2026
3	2014	Ford	Escape	78,326	8	Good	2024
4	2015	Chevy	Colorado Pick-Up	122,058	7	Good	2023
5	2015	Chevy	Colorado 4WD	78,433	7	Good	2023
6	2016	Chevy	Colorado	99,636	6	Good	2024
7	2019	Chevy	Colorado	14,165	3	Good	2027
Utility Trucks							
1	2014	Ford	Pick-Up Utility	41,324	8	Good	2024
2	2008	Dodge	Mechanics Service Vehicle	53,359	14	Good	As Needed
3	2006	Ford	Econoline 350 Van	51,195	16	Fair	2023
4	2015	Ford	F-550 w/Dump Body/Snow Plow	20,734	7	Good	2025
5	2015	Ford	F-550 w/Dump Body/Snow Plow	38,881	7	Good	2023
6	2016	Ford	F-550 w/Dump Body/Snow Plow	39,737	6	Good	2024
7	2016	Ford	F-550 w/Dump Body/Snow Plow	28,693	6	Good	2024
8	2016	Ford	F-350 XL 4x4	18,350	6	Good	2026
9	2018	Ford	F-350 w/9' Body Upfit	13,296	4	Good	2028
10	2018	Ford	F-550 w/9' Body Upfit	17,688	4	Good	2028
11	2018	Ford	F-550 w/9' Body Upfit	23,612	4	Good	2026
12	2019	Ford	F-350 w/Utility Body & Plow	14,743	3	Good	2029
13	2020	Int'l	Model HV507 w/Dump/Plow/Spreader	3901	2	Good	2031
14	2020	Ford	F-550 Bucket Truck	1454	2	Good	2035
15	2020	Ford	F350 Pickup Utility	11,534	2	Good	2030
Dump Trucks							
1	2011	Int'l	Dump	15,606	11	Good	2029
2	2012	Int'l	Dump	19,103	10	Good	2023
3	2013	Int'l	Dump	20,424	9	Good	2024
4	2014	Int'l	Dump	14,235	8	Good	2025
5	2016	Int'l	Dump	9,324	6	Good	2027
6	2017	Int'l	Dump	8,746	5	Good	2028
7	2017	Ford	Dump	31,819	5	Good	2025
8	2017	Ford	Dump	27,893	5	Good	2025
9	2017	Ford	Dump	36,185	5	Good	2025
10	2017	Ford	Dump	32,888	5	Good	2025
11	2018	Int'l	Dump	10,897	4	Good	2029
12	2020	Int'l	Dump	6,505	2	Good	2031

SUPPLEMENTARY INFORMATION (Continued)

Public Works Vehicles (Continued)

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Other Vehicles							
1	2003	CAT	Wheel Loader	9848 hrs	19	Fair	2023
2	2003	Int'l	Sewer Jet (Cab & Vactor)	3,900	19	Good	2026
3	2010	Toro	Mower 5910	4345 hrs	12	Fair	2029
5	2013	CAT	924K Wheel Loader	7022 hrs	9	Good	2033
6	2015	M2106	Elgin Street Sweeper	26,117	7	Good	2027
7	2018	Massey	Flail Mower	1,356 hrs	4	Good	2028
8	2019	Premier	6x12 Equip Premier Trailer	N/A	3	Good	As needed
9	2001	Mustang	Trailer	N/A	21	Good	As needed
10	2022	CAT	Model 420 Backhoe	76 hours	New	New	As needed
11	2022	CAT	308T Excavator	62 hours	New	New	As needed

Public Works Equipment

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
1	2007	20 Ton Trailer/3142	15	Good	As Needed
2	2013	30 Ton Shop Press	9	Good	As Needed
3	2001	3 M Sign Machine/HSRA36	20	Good	As Needed
4	2011	Accubrine Automated Brine Maker	11	Good	2026
5	1993	Aeroway 8' Quickaway Angle Aerator	29	Fair	DNR
6	2010	Asphalt Planer	12	Good	2025
7	2016	Beam Rider Field Line Painter	6	Good	As Needed
8	2017	Caterpillar 259D Skid Steer	5	Good	2026
9	1997	Chicago Pneumatic Air Comp.	25	Fair	As Needed
10	2015	Clausing Drill Press	7	Good	As Needed
11	2009	Club Car Utility Vehicle	13	Fair	As Needed
12	2018	Core Cut Walk Behid Pavement Cutting Saw	4	Good	As Needed
13	2018	Corn Pro Trailer/2333	4	Good	As Needed
14	2008	Cross Country Roller Trailer/0714	14	Good	As Needed
15	2001	Esab Plasma Cutter	21	Good	As Needed
16	2019	Falcon Asphalt Hot Box Trailer/9204	3	Good	As Needed
17	2014	Gardner Denver Air Compressor	8	Good	As Needed
18	2008	Gorman-Rupp Water 1 Pump 2"	14	Good	As Needed
19	2008	Gorman-Rupp Water 1 Pump 3"	14	Good	As Needed
20	2011	GVM Anti-Icing Unit/ 1004	11	Good	As Needed
21	2012	GVM Anti-Icing Unit/ 1007	10	Good	As Needed
22	2009	Harben Sanitary Sewer Jet/2006	13	Good	2026
23	2018	Hotsy Pressure Washer	4	Good	As Needed

SUPPLEMENTARY INFORMATION (Continued)

Public Works Equipment (Continued)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
24	2016	HTC Tailgate Conveyor	6	Fair	As Needed
25	2000	Jumping Jack Tamper	22	Fair	DNR
26	2012	Kubota Tractor, Model	10	Good	As Needed
27	2012	Kubota RTV 1140CPX-H/18388	10	Good	As Needed
28	2014	Kubota RTV X900 / 20597	8	Good	2027
29	2014	Kubota RTV X900 WL-A/21709	8	Good	2027
30	2015	Kubota RTV X900 WL-4/23312	7	Good	2027
31	2016	Kubota RTV-X900WL-A / 35460	6	Good	2026
32	2017	Kubota RTV 900 UTV / 40087	5	Good	2028
33	2017	Kubota RTV 900 UTV / 40110	5	Good	2028
34	2017	Kubota L476HSTC Tractor/41339	5	Good	2027
35	2018	Kubota MX5200DT Tractor/62185	4	Good	2028
36	2004	Lely Broadcast Spreader	18	Good	As Needed
37	2010	Liftmore	12	Good	DNR
38	2001	Miller Welder	21	Good	As Needed
39	2011	Miller Welder 275 EFI	11	Good	As Needed
40	2005	Multiguip Plate Compactor	17	Good	As Needed
41	2007	Pavement Cutting Trailer/2491	15	Good	As Needed
42	2009	Pro Tech Snow Pusher	13	Good	As Needed
43	2018	Quality Trailer/4106	4	Good	As Needed
44	2008	Rotary Electric Lift	14	Fair	As Needed
45	2011	Ryan Sod Cutter	11	Good	As Needed
46	2003	Ryan Turf Aerator	19	Good	2027
47	2004	Seeda-Vator	18	Good	As Needed
48	2011	Tennsmith Metal Brake	11	Good	As Needed
49	2015	Terex 730 Wood Chipper	7	Good	2030
50	2008	Top Brand 6x12 Trailer /1901	14	Good	As Needed
51	2013	Toro Reelmower 3100-D/0410	9	Good	2023
52	2008	Toro Debris Blower 600/0176	14	Good	As Needed
53	2004	Toro Greenmaster Flex 21/1808	18	Fair	As Needed
54	1994	Toro Greensmaster	28	Fair	As Needed

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.

SUPPLEMENTARY INFORMATION (Continued)

Public Works Equipment (Continued)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
55	1996	Toro Greensmaster / 60248	26	Fair	As Needed
56	2002	Toro Greensmaster / 500/0519	20	Fair	As Needed
57	2007	Toro Greensmaster 1600/3001	15	Good	2024
58	2018	Toro Greensmaster Flex 2100/0561	4	Good	As Needed
59	2018	Toro Groundsmaster 3280-D/3661	4	Good	2028
60	2008	Toro Greensmaster 500/0128	14	Good	As Needed
61	2013	Toro Groundsmaster 3280-D/0183	9	Good	As Needed
62	2009	Toro Groundsmaster 3500-D/0352	13	Good	As Needed
63	2009	Toro Grandstand 48" Mower/0455	13	Good	As Needed
64	2010	Toro Groundsmaster 5910/0303	12	Fair	As Needed
65	2017	Toro Grandstand 48" Mower/0188	5	Good	2027
66	2016	Toro Groundsmaster 4500D/0311	6	Good	2026
67	2016	Toro Groundsmaster 5910/0208	6	Good	2028
68	2019	Toro Groundsmaster 3500-D/1303	3	Good	2029
69	2019	Toro Groundsmaster 3280-D /3753	3	Good	2029
70	2012	Toro Infield Pro 5040/0210	10	Good	2024
71	2018	Toro Infield Groomer 5040/9666	4	Good	2028
72	2019	Toro MH 400 Turf Topdresser/0385	3	Good	As Needed
73	2008	Toro Pro Core 864/0106	14	Good	2028
74	2012	Toro Procore Processor /0101	10	Good	As Needed
75	2001	Toyota Forklift / 60100	21	Good	As Needed
76	2018	Toyota Fork Lift Model 8FD35U	4	Good	2038
77	2016	US Cargo Enclosed Trailer /1778	6	Fair	As Needed
78	2004	Vermeer Tub Grinder	18	Good	2028
79	2008	Wacker Vibratory Roller / 8322	14	Good	As Needed
80	2020	Toro Groundsmaster 3300/3374	2	Good	2030
81	2019	Vermac Pro Full Matrix Sign Board / 2530	3	Good	As Needed
82	2021	Mohawk TP-16-3SA Vehicle Lift / C1B144	1	Good	As Needed
83	2021	Kubota RTV 900 / 59093	1	Good	As Needed
84	2021	Bannerman Diamond Master Ballfield Drag / 28-1731	1	Good	As Needed
85	2021	Hunter TCX53H Tire Changer / 208-230-BC	1	Good	As Needed
86	2021	Hunter SWT02 Tire Balancer / 72-671-1	1	Good	As Needed

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.

GENERAL FUND

PUBLIC WORKS DEPARTMENTS

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Administration Expenditures					
Personal Services	$ 526,013	$ 487,264	$ 629,455	$ 578,902	$ 766,075
Contractual Services	49,579	157,855	179,311	173,322	186,400
Commodities	5,005	5,504	13,000	10,900	13,000
Distributed Costs	73,278	71,173	77,531	78,553	89,895
Total Administration Expenditures	**$ 653,875**	**$ 721,796**	**$ 899,297**	**$ 841,677**	**$ 1,055,370**

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 vehicle 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
- Street Paving
- Tennis Court Maintenance
- Traffic Engineering
- Project Public Improvement Inspection
- Trail Maintenance

In addition, the Public Works Department is responsible for the implementation of snow and ice control contracts and general road maintenance contracts with 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 Administrator, a Parks & Forestry Administrator and two Administrative Assistants. 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-four Public Works employees who are members of the Teamsters Local 205. Of these, there are two mechanics, one heavy equipment operator, and twenty-one laborers. The salaries, wages, and fringe benefits of these Public Works employees are allocated between fifteen programs across the General Fund, the Sanitary Sewer Fund and the Boyce Mayview Park RAD Fund.

Administration Expenditures 01-40-401-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 383,605	$ 349,998	$ 403,191	$ 362,000	$ 438,145
110 Overtime Wages	801	-	-	-	-
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	29,354	26,209	30,844	27,693	33,518
199 Overhead Distribution	110,253	109,057	193,420	187,209	292,412
Total Personal Services	$ 526,013	$ 487,264	$ 629,455	$ 578,902	$ 766,075
Contractual Services					
217 Miscellaneous Consulting Services	$ 1,915	$ 2,124	$ 3,000	$ 3,000	$ 3,000
220 Liability Insurance	-	39,528	45,986	41,000	46,500
221 Flood Insurance	15,476	16,914	19,500	18,322	21,100
230 Association Dues	2,510	1,670	3,300	3,300	3,300
231 Travel & Conference Expense	1,263	1,480	5,000	4,500	5,000
243 Telephone	11,090	30,657	31,200	35,200	37,000
270 Software Licensing	-	57,187	41,325	45,000	40,000
275 Printing & Duplicating	-	-	-	-	500
290 Other Contractual Services	17,325	8,295	30,000	23,000	30,000
Total Contractual Services	$ 49,579	$ 157,855	$ 179,311	$ 173,322	$ 186,400
Commodities					
300 Office Furniture & Equipment	$ 125	$ 1,623	$ 4,000	$ 3,500	$ 4,000
301 Expendable Office Supplies	4,553	3,632	7,000	5,900	7,000
390 Other Supplies	327	249	2,000	1,500	2,000
Total Commodities	$ 5,005	$ 5,504	$ 13,000	$ 10,900	$ 13,000
Distributed Costs					
600 Scrap Metal Account	$ 2,025	$ 1,868	$ 4,000	$ 3,500	$ 4,000
602 Dist. Data Processing Costs	71,253	69,305	73,531	75,053	85,895
Total Distributed Costs	$ 73,278	$ 71,173	$ 77,531	$ 78,553	$ 89,895
Total Administration Expenditures	**$ 653,875**	**$ 721,796**	**$ 899,297**	**$ 841,677**	**$ 1,055,370**

BUDGETARY COMMENT

Funds allocated for Public Works Administration are $156,073 or 17.4% more than appropriated in 2022. This is primarily due to an increase in the overhead distribution cost resulting from increases in medical insurance premiums and other and workers compensation insurance premiums.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Engineering Expenditures					
Personal Services	$ 6,050	$ 6,600	$ 6,000	$ 6,000	$ 6,000
Contractual Services	9,951	7,354	105,000	105,000	120,000
Total Engineering Expenditures	**$ 16,001**	**$ 13,954**	**$ 111,000**	**$ 111,000**	**$ 126,000**

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. Services provided beyond those covered by the retainer are billed on an hourly basis. The Engineer assists the Township with storm sewer projects and compliance, sanitary sewer improvements and compliance, code enforcement, land development, zoning and Public Works maintenance. The Township Traffic Engineer performs traffic studies and associated engineering 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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
140 Township Engineer-Retainer	$ 6,050	$ 6,600	$ 6,000	$ 6,000	$ 6,000
Total Personal Services	$ 6,050	$ 6,600	$ 6,000	$ 6,000	$ 6,000
Contractual Services					
211 Professional Services-Engineering	$ 9,951	$ 7,354	$ 105,000	$ 105,000	$ 120,000
Total Contractual Services	$ 9,951	$ 7,354	$ 105,000	$ 105,000	$ 120,000
Total Engineering Expenditures	**$ 16,001**	**$ 13,954**	**$ 111,000**	**$ 111,000**	**$ 126,000**

BUDGETARY COMMENT

Funds allocated for Engineering Services are $15,000 more than 2022 and are based on engineering needs for the upcoming year that are not otherwise budgeted in a specific project.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Civic Activities Expenditures					
Personal Services	$ 8,114	$ 7,328	$ 12,286	$ 11,796	$ 8,433
Contractual Services	-	-	7,000	7,000	7,000
Commodities	865	-	30,000	29,000	29,000
Total Civic Activities Expenditures	**$ 8,979**	**$ 7,328**	**$ 49,286**	**$ 47,796**	**$ 44,433**

CIVIC ACTIVITIES OVERVIEW

The Civic Activities Program accounts for Public Works' support to service organizations and civic celebrations. The five main activities budgeted for this program includes funding for the annual Community Day celebration, the 4th of July Fireworks display, National Public Works Day, Bounty at Boyce Mayview Park, and the Flea Market.

Civic Activities Expenditures **01-40-403-500???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
101 Full-Time Wages	$ 2,605	$ 2,295	$ 2,650	$ 6,000	$ 2,388
110 Overtime Wages	2,054	-	6,500	3,500	4,000
120 Part Time Wages	-	252	500	-	-
198 Social Security Expense	350	186	738	459	183
199 Overhead Distribution	3,105	4,595	1,898	1,837	1,862
Total Personal Services	$ 8,114	$ 7,328	$ 12,286	$ 11,796	$ 8,433
Contractual Services					
290 Other Contractual Services	$ -	$ -	$ 7,000	$ 7,000	$ 7,000
Total Contractual Services	$ -	$ -	$ 7,000	$ 7,000	$ 7,000
Commodities					
315 Construction Supplies	$ -	$ -	$ 2,000	$ 1,000	$ 1,000
390 Other Supplies	865	-	28,000	28,000	28,000
Total Commodities	$ 865	$ -	$ 30,000	$ 29,000	$ 29,000
Total Civic Activities Expenditures	**$ 8,979**	**$ 7,328**	**$ 49,286**	**$ 47,796**	**$ 44,433**

BUDGETARY COMMENT

Funds for Civic Activities are $4,853 less than 2022 due to a reduction in the distribution of personal services costs associated with this program area.



Right: Community Day tents

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Snow & Ice Control Expenditures					
Personal Services	$ 199,583	$ 223,903	$ 219,954	$ 232,606	$ 233,483
Contractual Services	2,720	2,520	2,800	2,800	3,000
Commodities	334,921	316,763	496,600	497,000	548,500
Distributed Costs	(33,577)	(33,949)	(44,960)	(45,775)	(49,061)
Total Snow & Ice Control Expenditures	**$ 503,647**	**$ 509,237**	**$ 674,394**	**$ 686,631**	**$ 735,922**

SNOW & ICE CONTROL OVERVIEW

Every fall, the Public Works Department begins to prepare 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, assembling tire chains for the large dump trucks, and stocking of all de-icing materials including 6,000 tons of sodium chloride (rock salt), 10,000 gallons of Calcium Chloride, 10,000 gallons of Magnesium Chloride, 10 tons of sidewalk safe de-icer, and 200,000 gallons of salt brine blend

The Public Works Department on average will use 5,500 to 6,500 tons of sodium chloride (rock salt) and 200,000 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 and magnesium 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.

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 33,000 GVW Dump Trucks, eight 19,500 GVW Dump Trucks, one Front End Loader, and crew for clearing snow and ice from the Township owned sidewalks. During a "normal" event, the Public Works crews will use an average of 120-150 tons of rock salt, approximately 1,600 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 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 have a specific and calculated order in which the route is run, with priority roads being at the front end of the route.

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 roughly $232,000.

SNOW & ICE CONTROL OVERVIEW (Continued)

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 2022 snow and ice control budget is based on a fifteen year average snowfall pattern, the current contract cost of rock salt plus a ten percent emergency contingency. In the chart below, total winter snowfall is shown for the Pittsburgh area for the last fifteen winter seasons:

Year	Snowfall Winter Season (Inches)	Season Average Temperature	Number of De-Icing Efforts
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
2014-2015	47.2	30.7	43
2015-2016	26.5	31.7	39
2016-2017	39.6	30.0	26
2017-2018	60.0	30.0	37
2018-2019	37.0	34.0	32
2019-2020	22.0	34.0	9
2020-2021	56.1	34.0	34
2021-2022	42.5	34.0	36
Average Season	**47.3**	**33.0**	**34**

Snow & Ice Control Expenditures 01-40-404-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 38,052	$ 47,336	$ 40,249	$ 55,000	$ 48,954
110 Overtime Wages	90,401	128,969	135,000	143,000	140,000
111 Snow Driver Wages	1,047	1,721	2,300	2,500	2,600
198 Social Security Expense	9,023	14,044	13,582	4,208	3,745
199 Overhead Distribution	61,060	31,833	28,823	27,898	38,184
Total Personal Services	$ 199,583	$ 223,903	$ 219,954	$ 232,606	$ 233,483
Contractual Services					
217 Miscellaneous Consulting Services	$ 2,720	$ 2,520	$ 2,800	$ 2,800	$ 3,000
Total Contractual Services	$ 2,720	$ 2,520	$ 2,800	$ 2,800	$ 3,000
Commodities					
319 Snow & Ice Chemicals	$ 302,460	$ 286,618	$ 463,500	$ 463,500	$ 515,000
342 Mechanical Equipment Supplies	29,364	26,793	30,000	30,000	30,000
390 Other Supplies	3,097	3,352	3,100	3,500	3,500
Total Commodities	$ 334,921	$ 316,763	$ 496,600	$ 497,000	$ 548,500
Distributed Costs					
605 Dist. Boyce Mayview RAD Costs	$ (33,577)	$ (33,949)	$ (44,960)	$ (45,775)	$ (49,061)
Total Distributed Costs	$ (33,577)	$ (33,949)	$ (44,960)	$ (45,775)	$ (49,061)
Total Snow & Ice Control Expenditures	**$ 503,647**	**$ 509,237**	**$ 674,394**	**$ 686,631**	**$ 735,922**

BUDGETARY COMMENT

The Snow and Ice Control budget includes funding to purchase Sodium Chloride and Liquid Calcium Chloride as needed. Funds appropriated for this program are $61,528 more than in 2022. This is primarily due to an increase in the cost of rock salt.



Right: Anti-icing

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Storm Sewer Mte. Expenditures					
Personal Services	$ 64,218	$ 53,276	$ 41,094	$ 30,524	$ 45,984
Contractual Services	7,563	7,737	15,000	12,000	12,000
Commodities	27,693	22,160	76,000	73,800	73,800
Total Storm Sewer Mte. Expenditures	**$ 99,474**	**$ 83,173**	**$ 132,094**	**$ 116,324**	**$ 131,784**

STORM SEWER MAINTENANCE OVERVIEW

The Storm Sewer Maintenance account provides funds for the maintenance of the storm sewer drainage system in the Township's five major watersheds. Funds are allocated for the cleaning of catch basins and storm sewers, general maintenance, and the construction and repair of storm sewer systems. The Township's Pollutant Reduction Plan is available in the Public Works Department's Storm Water Management section of the Township website at http://www.twpusc.org/public-works/sewers.

The Township presently maintains and services over 50 miles of storm sewers with approximately 2,600 inlets and 560 storm sewer manholes. Many of the inlets are more than 20 years of age and are now requiring total reconstruction. The Township has been rebuilding the storm sewer system over the past twenty years.

The number of storm sewer inlets rebuilt/maintained for each of the last 10 years is below:

2013	2014	2015	2016	2017	2018	2019	2020	2021	Oct-22
73	85	117	65	76	86	51	23	77	67

Storm Sewer Mte. Expenditures 01-40-405-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 21,270	$ 25,485	$ 21,573	$ 14,000	$ 24,769
110 Overtime Wages	699	92	1,500	500	-
120 Part-Time Wages	-	-	750	-	-
198 Social Security Expense	1,646	1,908	1,822	1,071	1,895
199 Overhead Distribution	40,603	25,791	15,449	14,953	19,320
Total Personal Services	$ 64,218	$ 53,276	$ 41,094	$ 30,524	$ 45,984
Contractual Services					
290 Other Contractual Services	$ 7,563	$ 7,737	$ 15,000	$ 12,000	$ 12,000
Total Contractual Services	$ 7,563	$ 7,737	$ 15,000	$ 12,000	$ 12,000

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
315 Construction Supplies	$ 25,294	$ 19,947	$ 71,000	$ 69,000	$ 69,000
390 Other Supplies	2,399	2,213	5,000	4,800	4,800
Total Commodities	$ 27,693	$ 22,160	$ 76,000	$ 73,800	$ 73,800
Total Storm Sewer Mte. Expenditures	**$ 99,474**	**$ 83,173**	**$ 132,094**	**$ 116,324**	**$ 131,784**

BUDGETARY COMMENT

Funds appropriated for Storm Sewer Maintenance are roughly even with the 2022 appropriation.



Above: Repairing a storm sewer inlet

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Traffic Eng. & Safety Expenditures					
Personal Services	$ 17,858	$ 24,507	$ 19,154	$ 15,251	$ 15,099
Contractual Services	53,284	90,827	117,300	108,250	128,450
Commodities	156	1,094	19,500	15,250	15,250
Total Traffic Eng. & Safety Expenditures	**$ 71,298**	**$ 116,428**	**$ 155,954**	**$ 138,751**	**$ 158,799**

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 12 signalized intersections and 6 advance warning device sign locations. Traffic control maintenance is handled by a private contractor.

The numbers of streetlights in use for the past ten years is shown below:

2013	2014	2015	2016	2017	2018	2019	2020	2021	Oct-22
314	314	315	315	315	317	317	317	317	317

Traffic Eng. & Safety Expenditures 01-40-406-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 9,906	$ 8,213	$ 10,355	$ 7,500	$ 8,133
110 Overtime Wages	-	-	300	-	-
120 Part-Time Wages	-	-	250	-	-
198 Social Security Expense	734	605	834	574	622
199 Overhead Distribution	7,218	15,689	7,415	7,177	6,344
Total Personal Services	$ 17,858	$ 24,507	$ 19,154	$ 15,251	$ 15,099

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
242 Electricity	$ 50,105	$ 40,910	$ 53,600	$ 51,500	$ 56,700
244 Street Light Installation	-	-	1,000	750	750
253 Traffic Signal Maintenance	3,179	9,149	12,700	11,000	11,000
290 Other Contractual Services	-	40,768	50,000	45,000	60,000
Total Contractual Services	$ 53,284	$ 90,827	$ 117,300	$ 108,250	$ 128,450
Commodities					
311 Traffic Control Parts	$ 97	$ 1,094	$ 15,000	$ 11,000	$ 11,000
312 Traffic Paint	59	-	500	250	250
390 Other Supplies	-	-	4,000	4,000	4,000
Total Commodities	$ 156	$ 1,094	$ 19,500	$ 15,250	$ 15,250
Total Traffic Eng. & Safety Expenditures	**$ 71,298**	**$ 116,428**	**$ 155,954**	**$ 138,751**	**$ 158,799**

BUDGETARY COMMENT

Funds requested for Traffic Engineering & Safety are $2,845 more than 2022. Increased contractual services costs are partially offset by a reduction in the distribution of personal services costs in this program area.



Above: A newly constructed roundabout opened in 2022 replacing a signalized intersection at McLaughlin Run Road, Lesnett Road, and McMillan Road

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Street Maintenance Expenditures					
Personal Services	$ 339,463	$ 312,700	$ 342,158	$ 295,688	$ 306,876
Contractual Services	11,508	26,840	40,000	40,000	40,000
Commodities	40,800	33,690	61,500	59,500	59,500
Total Street Maintenance Expenditures	**$ 391,771**	**$ 373,230**	**$ 443,658**	**$ 395,188**	**$ 406,376**

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 Township's network 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
- Joint and crack sealing
- Miscellaneous repairs
- Street Sweeping and Cleaning
- Guide rail installation/replacement
- 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 each of the last ten years is shown below:

2013	2014	2015	2016	2017	2018	2019	2020	2021	Oct-22
3.70	3.61	5.72	4.59	5.64	5.64	4.71	4.92	6.02	6.61

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 2023, the State is expected to reimburse the Township approximately $24,000 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. The anticipated revenue from the State Road Turnback program is $18,880 – an amount which has not changed since 2007.

Street Maintenance Expenditures 01-40-408-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 168,651	$ 153,518	$ 181,923	$ 145,000	$ 158,026
110 Overtime Wages	333	13,337	13,500	13,500	13,500
120 Part-Time Wages	-	-	1,400	-	-
198 Social Security Expense	12,697	12,423	15,057	11,093	12,089
199 Overhead Distribution	157,782	133,422	130,278	126,095	123,261
Total Personal Services	$ 339,463	$ 312,700	$ 342,158	$ 295,688	$ 306,876
Contractual Services					
290 Other Contractual Services	$ 11,508	$ 26,840	$ 40,000	$ 40,000	$ 40,000
Total Contractual Services	$ 11,508	$ 26,840	$ 40,000	$ 40,000	$ 40,000
Commodities					
313 Street Sign Supplies	$ 15,723	$ 15,677	$ 15,000	$ 15,000	$ 15,000
315 Construction Supplies	7,262	1,012	12,500	11,000	11,000
316 Asphalt Supplies	13,021	7,959	24,000	24,000	24,000
343 Tools & Equipment	3,823	5,203	7,500	7,000	7,000
390 Other Supplies	971	3,839	2,500	2,500	2,500
Total Commodities	$ 40,800	$ 33,690	$ 61,500	$ 59,500	$ 59,500
Total Street Maintenance Expenditures	**$ 391,771**	**$ 373,230**	**$ 443,658**	**$ 395,188**	**$ 406,376**

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 are $37,282, or 8.4%, less than appropriated in 2022. The change is due mostly to a reduction in the distribution of personal services costs in this program area back to a level that is more in line with prior years.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Refuse Collection Expenditures					
Contractual Services	$ 1,452,388	$ 1,489,952	$ 1,525,500	$ 1,526,500	$ 1,569,500
Total Refuse Collection Expenditures	**$ 1,452,388**	**$ 1,489,952**	**$ 1,525,500**	**$ 1,526,500**	**$ 1,569,500**

REFUSE COLLECTION & DISPOSAL OVERVIEW

Garbage and refuse collection services are provided by the Township through a contractual service arrangement. Weekly curb pickup 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 a designated spot each year. Trees must be delivered to the site for recycling.

Refuse Collection Expenditures **01-40-409-500???-000**	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
271 Garbage Collection Services	$ 1,088,765	$ 1,129,489	$ 1,123,000	$ 1,128,000	$ 1,152,000
272 Recycling Collection Services	358,723	355,563	397,000	393,000	412,000
290 Other Contractual Services	4,900	4,900	5,500	5,500	5,500
Total Contractual Services	$ 1,452,388	$ 1,489,952	$ 1,525,500	$ 1,526,500	$ 1,569,500
Total Refuse Collection Expenditures	**$ 1,452,388**	**$ 1,489,952**	**$ 1,525,500**	**$ 1,526,500**	**$ 1,569,500**

***Garbage Collection Services**: Includes State tipping service*
***Other Contractual Services**: Dumpster switches, planning and public education, 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. The 2023 Budget is $44,000 more than appropriated in 2022 due to contractual cost increases and additional units.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Building Maintenance Expenditures					
Personal Services	$ 326,477	$ 249,235	$ 321,774	$ 354,567	$ 285,878
Contractual Services	287,558	332,381	359,691	402,450	421,600
Commodities	53,698	31,637	73,000	69,500	69,500
Total Building Maintenance Expenditures	**$ 667,733**	**$ 613,253**	**$ 754,465**	**$ 826,517**	**$ 776,978**

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 Activity 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 the Community & Recreation Center. Building maintenance duties include, but are not limited to, capital improvements, HVAC repairs, electrical system repairs and installations, office renovation, carpet installation, along with all phases of building maintenance. This program area also manages and oversees the Township's buildings cleaning contracts.

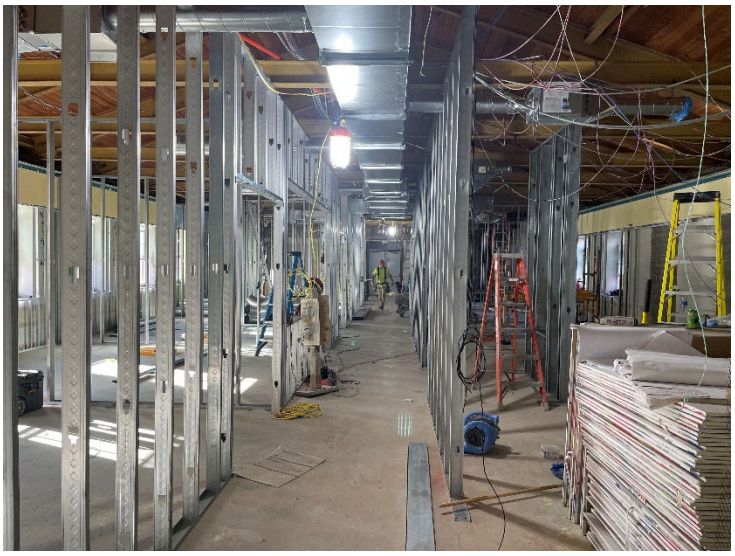
Building Maintenance Expenditures **01-40-411-500???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
101 Full-Time Wages	$ 162,502	$ 144,976	$ 165,928	$ 206,000	$ 144,103
110 Overtime Wages	1,295	772	1,000	3,500	3,600
120 Part-Time Wages	13,027	9,292	21,600	14,300	14,750
198 Social Security Expense	13,174	11,562	14,422	15,759	11,024
199 Overhead Distribution	136,479	82,633	118,824	115,008	112,401
Total Personal Services	$ 326,477	$ 249,235	$ 321,774	$ 354,567	$ 285,878
Contractual Services					
221 Property Damage Insurance	$ 9,738	$ 9,982	$ 9,591	$ 9,650	$ 10,400
240 Water and Sewerage	13,042	13,468	23,300	22,800	24,400
241 Natural Gas	30,559	35,499	38,700	45,500	50,000
242 Electricity	74,727	63,794	88,100	122,500	134,800
255 Repairs & Maintenance-Building	29,816	47,259	50,000	50,000	50,000
256 Heating/Air Conditioning Mte.	13,481	43,509	42,000	42,000	42,000
290 Other Contractual Services	116,195	118,870	108,000	110,000	110,000
Total Contractual Services	$ 287,558	$ 332,381	$ 359,691	$ 402,450	$ 421,600

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
305 Building Maintenance Equipment	$ 11,595	$ 3,313	$ 18,000	$ 16,500	$ 16,500
306 Building Maintenance Supplies	42,103	28,324	55,000	53,000	53,000
Total Commodities	$ 53,698	$ 31,637	$ 73,000	$ 69,500	$ 69,500
Total Building Maintenance Expenditures	**$ 667,733**	**$ 613,253**	**$ 754,465**	**$ 826,517**	**$ 776,978**

BUDGETARY COMMENT

Funds requested for Building Maintenance are $22,513, or 3.0%, more than appropriated in 2022. Increased utility costs are partially offset by reductions in personal services costs.







Above and left: Images from the NextGen Renovation project during 2022.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Equipment Maintenance Expenditures					
Personal Services	$ 275,289	$ 245,425	$ 253,197	$ 289,527	$ 300,002
Contractual Services	85,513	65,104	91,922	93,500	94,200
Commodities	176,558	251,470	282,500	302,500	292,500
Distributed Costs	(91,038)	(111,203)	(109,834)	(119,968)	(120,173)
Total Equipment Mte. Expenditures	**$ 446,322**	**$ 450,796**	**$ 517,785**	**$ 565,559**	**$ 566,529**

EQUIPMENT MAINTENANCE OVERVIEW

The Public Works equipment maintenance garage is staffed by two mechanics. 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.

Equipment Maintenance Expenditures **01-40-412-500???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
101 Full-Time Wages	$ 142,443	$ 162,682	$ 138,992	$ 175,000	$ 159,333
110 Overtime Wages	1,381	50	1,250	3,800	3,000
120 Part-Time Wages	2,154	-	2,500	1,000	1,200
198 Social Security Expense	10,969	12,189	10,920	13,388	12,189
199 Overhead Distribution	118,342	70,504	99,535	96,339	124,280
Total Personal Services	$ 275,289	$ 245,425	$ 253,197	$ 289,527	$ 300,002
Contractual Services					
222 Vehicle Insurance	$ 52,727	$ 53,990	$ 57,922	$ 55,500	$ 58,200
252 Communication Equipment Mte.	1,212	-	4,000	3,000	3,000
254 Repairs & Maintenance-Vehicles	25,588	7,261	25,000	30,000	28,000
290 Other Contractual Services	5,986	3,853	5,000	5,000	5,000
Total Contractual Services	$ 85,513	$ 65,104	$ 91,922	$ 93,500	$ 94,200

Repairs & Maintenance-Vehicles*: All general repairs to Police, Administration and Public Works fleets.*
Other Contractual Services: *Includes emission inspections, towing services, and waste oil recycling.*

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
340 Vehicle Supplies	$ 52,515	$ 77,971	$ 80,000	$ 80,000	$ 80,000
341 Fuels & Lubricants	93,455	141,841	160,000	180,000	170,000
343 Tools & Equipment	5,313	8,716	12,000	12,000	12,000
344 Tires	23,681	22,031	27,000	27,000	27,000
390 Other Supplies	1,594	911	3,500	3,500	3,500
Total Commodities	$ 176,558	$ 251,470	$ 282,500	$ 302,500	$ 292,500
Distributed Costs					
601 Less: Dist. Vehicle Costs	$ (91,038)	$ (111,203)	$ (109,834)	$ (119,968)	$ (120,173)
Total Distributed Costs	$ (91,038)	$ (111,203)	$ (109,834)	$ (119,968)	$ (120,173)
Total Equipment Mte. Expenditures	**$ 446,322**	**$ 450,796**	**$ 517,785**	**$ 565,559**	**$ 566,529**

BUDGETARY COMMENT

A portion of vehicle maintenance costs is distributed to other programs. The distributed vehicle cost estimates for 2023 are:

Fund - Acct. No.	Program	Vehicles	2022 Distribution	2023 Distribution
01-102	**Administration**	3	$ 11,610	$ 11,630
01-201	**Police**	16	61,919	62,025
01-301	**Comm. Development**	2	7,740	7,753
01-415	**Parks Maintenance**	3	11,610	11,630
01-501	**Recreation**	1	3,870	3,877
50-425	**Sanitary Sewer Fund**	4	15,479	15,505
52-415	**Boyce Mayview RAD**	2	7,740	7,753
	Total Vehicle Distribution		**$ 119,968**	**$ 120,173**

The undistributed portion of the Equipment Maintenance budget of $566,529 represents an estimate of the vehicle maintenance and operation costs associated with all other Public Works programs. Funds requested for Equipment Maintenance are $48,744, or 9.4%, more than 2021 due to an increase in fuel costs and an increase in the distribution of personal services costs in this program area.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Golf Course Maintenance Expenditures					
Personal Services	$ 75,265	$ 57,611	$ 74,507	$ 71,039	$ 68,519
Contractual Services	15,601	11,591	14,200	13,100	14,200
Commodities	20,370	22,945	32,000	30,000	30,000
Total Golf Course Mte. Expenditures	**$ 111,236**	**$ 92,147**	**$ 120,707**	**$ 114,139**	**$ 112,719**

GOLF COURSE MAINTENANCE OVERVIEW

A course consisting of three golf holes owned by the Township and located in the McLaughlin Run Park, is open to residents and non-residents during the summer season. The tennis supervisor on duty at the McLaughlin Run Park Tennis/Golf Administration Building administers golf course admissions. The Township estimates that the course will generate $12,500 in revenue in 2023. This revenue represents 11.1% of the direct operating costs outlined below.

Golf Course Maintenance Expenditures **01-40-413-500???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
101 Full-Time Wages	$ 40,215	$ 36,649	$ 41,143	$ 39,500	$ 36,908
110 Overtime Wages	218	17	500	-	-
120 Part-Time Wages	-	-	200	-	-
198 Social Security Expense	2,990	2,703	3,201	3,022	2,823
199 Overhead Distribution	31,842	18,242	29,463	28,517	28,788
Total Personal Services	$ 75,265	$ 57,611	$ 74,507	$ 71,039	$ 68,519
Contractual Services					
240 Water and Sewerage	$ 13,028	$ 9,448	$ 11,300	$ 10,700	$ 11,500
242 Electricity	2,573	2,143	2,900	2,400	2,700
Total Contractual Services	$ 15,601	$ 11,591	$ 14,200	$ 13,100	$ 14,200
Commodities					
315 Construction Supplies	$ 188	$ 328	$ 3,000	$ 3,000	$ 3,000
327 Botanical Supplies	19,504	22,512	26,000	24,000	24,000
328 Park Maintenance Supplies	678	105	3,000	3,000	3,000
Total Commodities	$ 20,370	$ 22,945	$ 32,000	$ 30,000	$ 30,000
Total Golf Course Mte. Expenditures	**$ 111,236**	**$ 92,147**	**$ 120,707**	**$ 114,139**	**$ 112,719**

BUDGETARY COMMENT

Funds requested for Golf Course Maintenance are $7,988 less than 2022 due mostly to a reduction in the distribution of personal services costs in this program area.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Tennis Court Mte. Expenditures					
Personal Services	$ 79,138	$ 84,191	$ 68,649	$ 65,049	$ 114,696
Contractual Services	2,915	254	5,800	7,800	7,100
Commodities	6,647	5,485	14,100	13,000	13,000
Total Tennis Court Mte. Expenditures	**$ 88,700**	**$ 89,930**	**$ 88,549**	**$ 85,849**	**$ 134,796**

TENNIS COURT MAINTENANCE & SUPERVISION OVERVIEW

The tennis program is conducted at ten lighted courts located in the Municipal Park. Outdoor courts are available in season by reservation. In winter months, three air structures are erected to provide for indoor play. These facilities are available by reservation. Two Township courts located at Baker Park are also available for permit play during the summer months. Paddle tennis courts are also available at the Municipal Park

Tennis Court Mte. Expenditures **01-40-414-500???-000**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Personal Services					
101 Full-Time Wages	$ 23,215	$ 47,826	$ 23,823	$ 22,700	$ 48,368
110 Overtime Wages	392	786	1,400	1,400	1,400
120 Part-Time Wages	1,589	17,769	22,700	22,700	23,500
198 Social Security Expense	1,890	4,979	3,666	1,737	3,700
199 Overhead Distribution	52,052	12,831	17,060	16,512	37,728
Total Personal Services	$ 79,138	$ 84,191	$ 68,649	$ 65,049	$ 114,696
Contractual Services					
241 Natural Gas	$ 2,427	$ -	$ 2,800	$ 2,800	$ 3,100
290 Other Contractual Services	488	254	3,000	5,000	4,000
Total Contractual Services	$ 2,915	$ 254	$ 5,800	$ 7,800	$ 7,100
Commodities					
326 Tennis Court Supplies	$ 133	$ 665	$ 1,100	$ 1,000	$ 1,000
328 Park Maintenance Supplies	6,514	4,820	13,000	12,000	12,000
Total Commodities	$ 6,647	$ 5,485	$ 14,100	$ 13,000	$ 13,000
Total Tennis Court Mte. Expenditures	**$ 88,700**	**$ 89,930**	**$ 88,549**	**$ 85,849**	**$ 134,796**

BUDGETARY COMMENT

Funds requested for Tennis Court Maintenance and Supervision are $46,247 more than requested in 2022 due to an increase in the distribution of personal services costs in this program area.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Parks Maintenance Expenditures					
Personal Services	$ 685,353	$ 640,817	$ 814,293	$ 785,387	$ 844,832
Contractual Services	78,122	83,152	112,100	120,100	125,000
Commodities	86,293	92,220	108,500	105,900	106,000
Distributed Costs	6,456	7,886	10,629	11,610	11,630
Total Parks Maintenance Expenditures	**$ 856,224**	**$ 824,075**	**$ 1,045,522**	**$ 1,022,997**	**$ 1,087,462**

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 include general parks maintenance, planting flowers, shrubs and seed, mowing, parks equipment maintenance, and fertilization.

The Township owns and maintains approximately 747 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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 401,348	$ 403,052	$ 432,448	$ 398,000	$ 434,436
110 Overtime Wages	2,850	9,441	8,200	8,200	8,300
120 Part-Time Wages	11,503	26,760	28,100	49,000	30,000
198 Social Security Expense	31,205	32,731	35,859	30,447	33,234
199 Overhead Distribution	238,447	168,833	309,686	299,740	338,862
Total Personal Services	$ 685,353	$ 640,817	$ 814,293	$ 785,387	$ 844,832
Contractual Services					
240 Water and Sewerage	$ 32,414	$ 31,221	$ 39,500	$ 44,000	$ 47,100
241 Natural Gas	2,979	3,343	4,100	3,800	4,200
242 Electricity	8,269	8,026	9,500	13,300	14,700
290 Other Contractual Services	34,361	33,528	34,000	34,000	34,000
299 Annual Park Maintenance Prog.	99	7,034	25,000	25,000	25,000
Total Contractual Services	$ 78,122	$ 83,152	$ 112,100	$ 120,100	$ 125,000
Commodities					
315 Construction Supplies	$ 28,677	$ 12,697	$ 34,000	$ 33,000	$ 33,000
327 Botanical Supplies	29,975	47,374	34,000	34,000	34,000
328 Park Maintenance Supplies	12,459	20,854	17,000	16,000	16,000
342 Mechanical Equipment & Supplies	9,243	4,911	13,500	13,500	13,500
343 Tools & Equipment	3,698	2,228	7,000	6,400	6,500
390 Other Supplies	2,241	4,156	3,000	3,000	3,000
Total Commodities	$ 86,293	$ 92,220	$ 108,500	$ 105,900	$ 106,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 6,456	$ 7,886	$ 10,629	$ 11,610	$ 11,630
Total Distributed Costs	$ 6,456	$ 7,886	$ 10,629	$ 11,610	$ 11,630
Total Parks Maintenance Expenditures	**$ 856,224**	**$ 824,075**	**$ 1,045,522**	**$ 1,022,997**	**$ 1,087,462**

BUDGETARY COMMENT

Funds requested for Parks Maintenance are $41,940, or 4.0%, more than appropriated in 2022 due to an increase in the distribution of personal services costs associated with this program area and increased utility costs.



Right: Hays Park renovation in 2022.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Forestry Expenditures					
Personal Services	$ 29,753	$ 13,434	$ 33,465	$ 24,838	$ 17,616
Contractual Services	64,400	71,129	70,000	82,000	85,000
Commodities	4,178	3,027	5,000	5,000	5,000
Total Forestry Expenditures	**$ 98,331**	**$ 87,590**	**$ 108,465**	**$ 111,838**	**$ 107,616**

FORESTRY OVERVIEW

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

- Contracted tree trimming & maintenance
- Dead ash and elm tree removal
- Disease and insect control
- Resident assistance
- Stump removal
- Township right-of-way maintenance
- Township sight distance program
- Tree planting on all Township properties

Forestry Expenditures **01-40-416-500???-000**	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 15,351	$ 9,292	$ 17,197	$ 12,000	$ 9,489
110 Overtime Wages	2,538	-	2,000	-	-
120 Part Time Wages	832	-	450	-	-
198 Social Security Expense	1,405	692	1,503	918	726
199 Overhead Distribution	9,627	3,450	12,315	11,920	7,401
Total Personal Services	$ 29,753	$ 13,434	$ 33,465	$ 24,838	$ 17,616
Contractual Services					
290 Other Contractual Services	$ 64,400	$ 71,129	$ 70,000	$ 82,000	$ 85,000
Total Contractual Services	$ 64,400	$ 71,129	$ 70,000	$ 82,000	$ 85,000
Commodities					
327 Botanical Supplies	$ 3,112	$ 1,733	$ 3,000	$ 3,000	$ 3,000
390 Other Supplies	1,066	1,294	2,000	2,000	2,000
Total Commodities	$ 4,178	$ 3,027	$ 5,000	$ 5,000	$ 5,000
Total Forestry	**$ 98,331**	**$ 87,590**	**$ 108,465**	**$ 111,838**	**$ 107,616**

BUDGETARY COMMENT

Funds requested for Forestry are roughly even with the 2022 appropriation.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Force Work Projects Expenditures					
Personal Services	$ 2,756	$ 5,592	$ 3,535	$ 3,575	$ 6,864
Contractual Services	-	-	2,500	2,500	2,500
Commodities	176	-	5,000	2,000	2,000
Total Force Work Projects Expenditures	**$ 2,932**	**$ 5,592**	**$ 11,035**	**$ 8,075**	**$ 11,364**

FORCE WORK PROJECTS OVERVIEW

The purpose of this account is to connect labor costs associated with several projects to be accomplished by the Township Public Works force in the upcoming year. These include repairing sidewalks, curbs, emergency repairs, and various small projects.

Force Work Projects Expenditures 01-40-418-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 1,939	$ 3,742	$ 1,972	$ 2,000	$ 3,697
110 Overtime Wages	-	93	-	55	-
198 Social Security Expense	143	284	151	153	283
199 Overhead Distribution	674	1,473	1,412	1,367	2,884
Total Personal Services	$ 2,756	$ 5,592	$ 3,535	$ 3,575	$ 6,864
Contractual Services					
290 Other Contractual Services	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
Total Contractual Services	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
Commodities					
390 Other Supplies	$ 176	$ -	$ 5,000	$ 2,000	$ 2,000
Total Commodities	$ 176	$ -	$ 5,000	$ 2,000	$ 2,000
Total Force Work Projects Expenditures	**$ 2,932**	**$ 5,592**	**$ 11,035**	**$ 8,075**	**$ 11,364**

BUDGETARY COMMENT

This program provides an appropriation for labor expenses and equipment rental. Funds requested for Force Work Projects are roughly even with the 2022 appropriation.



Left: Boyce Mayview wall repair performed by the Public Works force in 2022.

Right: The Public Works force working on a sidewalk in Gilfillan Park.



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, workers' 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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
101 Full-Time Wages	$ 311,576	$ 231,550	$ 270,095	$ 265,000	$ 374,884
112 Craft Wages	12,643	7,539	14,000	14,000	14,000
162 Group Life Insurance	5,609	5,306	5,900	5,600	2,900
163 Medical Insurance	472,883	455,940	489,335	489,335	540,000
164 Workers' Compensation	99,645	74,927	78,568	90,500	87,553
166 Pension Costs	225,172	216,402	220,363	179,000	168,000
167 Long-term Disability Insurance	4,133	3,913	5,499	4,300	5,100
198 Social Security Expense	25,409	17,677	21,733	21,344	29,750
262 Uniform Reimbursement	23,233	22,797	28,500	28,500	29,000
199 Less: Dist. Operating Costs	(1,089,815)	(797,786)	(1,133,993)	(1,097,579)	(1,251,187)
Total Public Works Overhead Distributio	**$ 90,488**	**$ 238,265**	**$ -**	**$ -**	**$ -**

In 2023, the total overhead Fringe Benefit expense estimate of $1,251,187 is distributed to the Public Works departments based on actual costs. The distribution is as follows:

Fund-Acct. No.		2022 Distribution	2023 Distribution
01-401	Public Works Administration	$ 193,420	$ 292,412
01-403	Civic Activities	1,898	1,862
01-404	Snow and Ice Control	28,823	38,184
01-405	Storm Sewer Maintenance	15,449	19,320
01-406	Traffic Safety	7,415	6,344
01-408	Street Maintenance	130,278	123,261
01-411	Building Maintenance	118,824	112,401
01-412	Equipment Maintenance	99,535	124,280
01-413	Golf Course Maintenance	29,463	28,788
01-414	Tennis Court Maintenance	17,060	37,728
01-415	Parks Maintenance	309,686	338,862
01-416	Forestry	12,315	7,401
01-418	Force Work Projects	1,412	2,884
50-425	Sanitary Sewer Fund	9,358	9,204
52-102	Boyce Mayview Park RAD Fu	159,057	108,256
	Total Distributed Amount	**$ 1,133,993**	**$ 1,251,187**

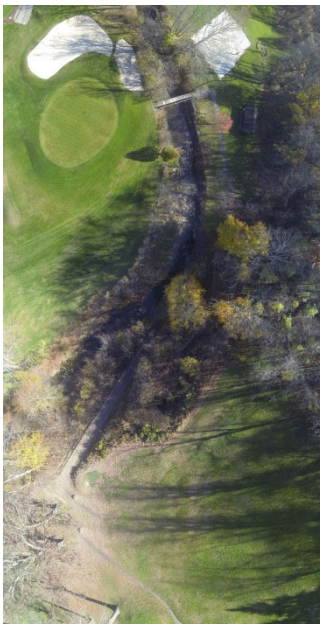
GENERAL FUND

RECREATION

SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Recreation Expenditures					
Personal Services	$ 164,009	$ 198,583	$ 286,247	$ 278,662	$ 302,634
Contractual Services	85,951	167,533	200,911	238,200	235,650
Commodities	10,905	24,157	58,250	65,000	46,500
Distributed Costs	74,125	72,813	77,074	78,923	39,666
Total Recreation Expenditures	**$ 334,990**	**$ 463,086**	**$ 622,482**	**$ 660,785**	**$ 624,450**

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 20,000 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 90,000 square foot Community & Recreation Center (C&RC) serving both residents and non-residents. The operation of this facility depends on revenues from membership fees and other program-related revenue. The revenue and expenses associated with the C&RC are accounted for in a separate enterprise fund. The recreation and leisure services 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 ages 3-18. Camp programs are educational, and also 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 Adults 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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 53,100	$ 57,446	$ 60,038	$ 60,038	$ 62,379
120 Part-Time Wages	63,926	99,026	175,625	167,125	186,500
162 Group Life Insurance	249	256	362	300	325
163 Medical Insurance	13,316	15,590	16,678	16,678	17,500
164 Workers' Compensation	13,304	9,866	10,346	12,000	11,529
165 Unemployment Compensation	6,903	(514)	-	-	-
166 Pension Costs	3,820	4,375	4,503	4,503	4,700
167 Long-term Disability Insurance	124	128	166	140	160
168 Post Retirement Plan	600	600	500	500	500
198 Social Security Expense	8,667	11,810	18,029	17,378	19,041
Total Personal Services	$ 164,009	$ 198,583	$ 286,247	$ 278,662	$ 302,634
Contractual Services					
213 Professional Services	$ -	$ -	$ -	$ -	$ -
220 Liability Insurance	-	27,343	31,811	28,500	32,150
230 Association Dues	135	50	1,000	2,000	2,000
231 Travel & Conference Expense	182	2,049	2,500	3,500	2,500
241 Natural Gas	40,259	35,707	49,500	53,500	59,000
242 Electricity	16,125	14,932	18,900	18,900	20,800
243 Telephone	1,754	5,616	7,000	6,800	7,200
261 Rental Charges-Transportation	-	-	2,500	5,000	6,000
264 Rental Charges-Facilities	-	-	-	-	-
275 Printing & Duplicating	6,735	-	10,000	10,000	10,000
278 Postage	-	-	2,000	2,000	2,000
279 Self Supporting Programs	18,721	81,778	45,000	80,000	80,000
290 Other Contractual Services	2,040	58	30,700	28,000	14,000
Total Contractual Services	$ 85,951	$ 167,533	$ 200,911	$ 238,200	$ 235,650

DEPARTMENT EXPENDITURES (Continued)

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
301 Expendable Office Supplies	$ 1,080	$ 294	$ 2,000	$ 1,500	$ 1,500
302 Books & Subscriptions	-	-	250	-	-
326 Recreation Supplies	9,359	23,319	54,000	62,000	43,500
328 Parks Maintenance Supplies	-	-	500	500	500
390 Other Supplies	466	544	1,500	1,000	1,000
Total Commodities	$ 10,905	$ 24,157	$ 58,250	$ 65,000	$ 46,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 2,872	$ 3,508	$ 3,543	$ 3,870	$ 3,877
602 Dist. Data Processing Costs	71,253	69,305	73,531	75,053	35,789
Total Distributed Costs	$ 74,125	$ 72,813	$ 77,074	$ 78,923	$ 39,666
Total Recreation Expenditures	**$ 334,990**	**$ 463,086**	**$ 622,482**	**$ 660,785**	**$ 624,450**

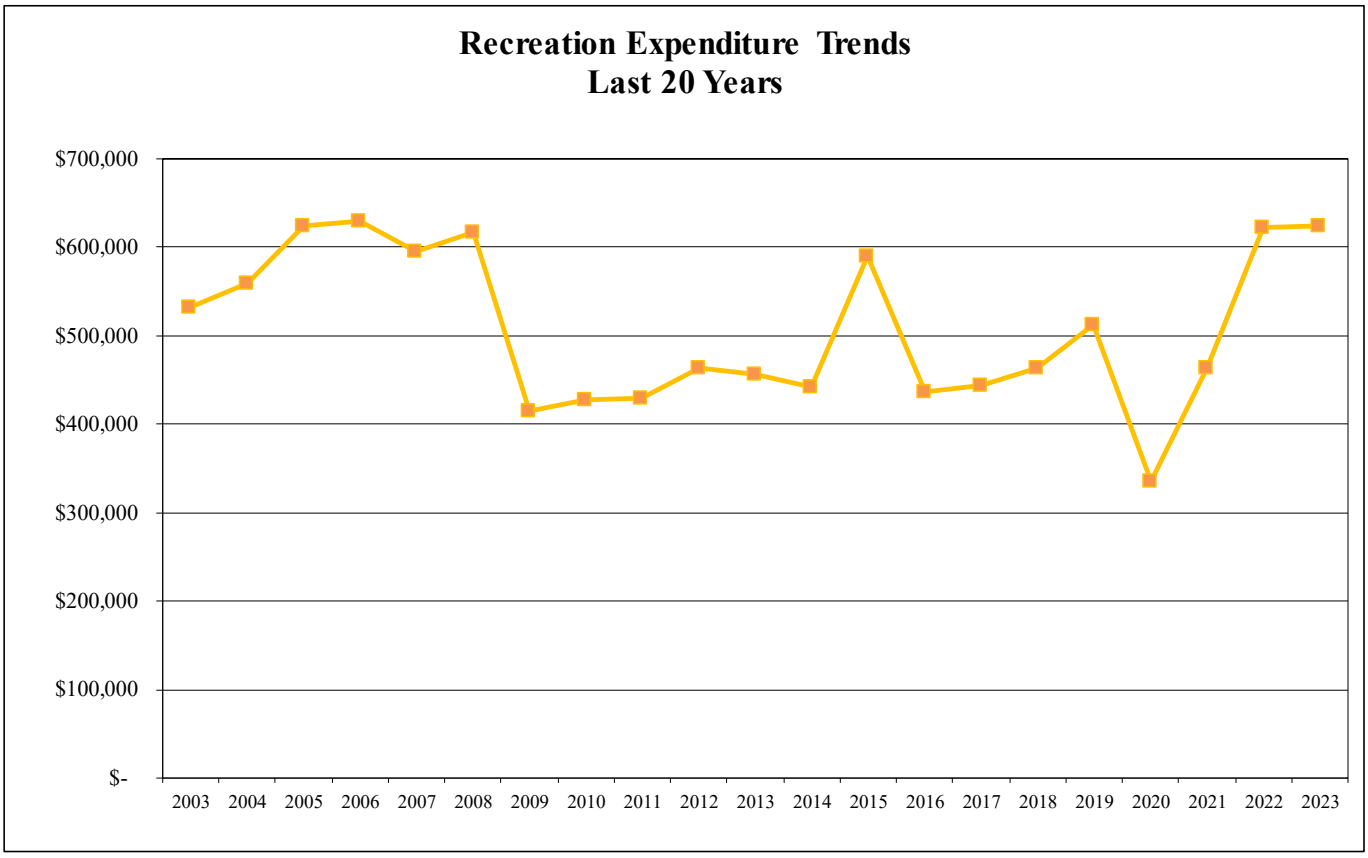
BUDGETARY COMMENT

The minimal increase in Recreation expenditures from the 2022 budget to the 2023 budget is skewed due to the removal of Youth Basketball costs which the Township will not incur in 2023 because the USC Athletic Association is taking over the program's operations. Adjusting for that, recreation expenses are budgeted to increase 7.73% in 2023. Much of this has to do with the continued success and growth of programs like Camp St. Clair which also generate additional revenue. Of note, General Recreation program fees are budgeted to increase 9.28% in 2023.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Recreation expenditures over the last 20 years is 6.74%.



General Fund Revenue Breakdown

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

Net Expenditures*			***$ 65,649***
How many real estate tax mills?		**0.01**	**$ 25,766.35**
Earned Income Tax per $100?	**$**	**0.29**	**$ 32,325.08**
Percentage of Other Taxes?		**0.03%**	**$ 7,557.57**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees.*

GENERAL FUND

RECREATION

ADMINISTRATION

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Administration Expenditures					
Personal Services	$ 95,192	$ 91,982	$ 97,186	$ 98,752	$ 101,865
Contractual Services	10,635	35,116	57,311	55,800	58,850
Commodities	4,758	4,296	6,250	6,500	6,500
Distributed Costs	74,125	72,813	77,074	78,923	39,666
Total Administration Expenditures	**$ 184,710**	**$ 204,207**	**$ 237,821**	**$ 239,975**	**$ 206,881**

RECREATION ADMINISTRATION OVERVIEW

The Department of Recreation and Leisure Services was established in 1988 when the departments of Public Works and Parks & 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
Baseball Program
Basketball Program
Golf Lesson Program
Older Adults Program
Soccer Program
Softball League
Summer Music Program
Summer Playground
Tennis Program
Youth Development
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 McLaughlin Run Activity 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.

2022 DEPARTMENT ACCOMPLISHMENTS

- The Monster Hunt at Boyce Mayview Park received the Excellence in Recreation and Parks Award at the PRPS annual conference in March. Attendance grew to 550+ children at the 3rd annual event in 2022.
- Increased revenue in self-supporting (weekly programs, specialty camps, etc.) and Camp St. Clair programs.
- Attendance increased by 10-15 individuals per week at the Wednesday gatherings of the United Senior Citizens of Upper St. Clair. Roughly 45-50 people attended each week in 2022.
- Successfully re-initiated community events that had not been held for two years including the Bethel St. Clair Evening Rotary Annual Egg Hunt and "CommUnity Day" once again partnering with the Upper St. Clair School District to encourage community spirit, unity, and participation.
- Completed a successful outdoor tennis and golf season where players could enjoy the recreational and wellness benefits of both activities, including significant usage by resident Silver Card holders. Tennis and paddle tennis are both on track for successful seasons, with the number of paddle teams having increased by four.

2023 DEPARTMENT GOALS AND OBJECTIVES

- Integrate other youth sports into the Department's offerings, utilizing as many in-house staff members as possible.
- Obtain both images and videos of community programs while in progress to be able to further digitally market recreation programs to the surrounding community via emails and social media.
- Continue to grow the variety of both year-round programming and summer camps by infusing new topics and subjects based on interests of the community and across the age spectrum.
- Research technology options that could streamline registration for and scheduling of courts, permit sales, and additional tennis and golf usage.

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. A new Comprehensive Plan was adopted in November of 2015 to cover the goals for the Township for the years 2015 through 2025.

Following is a list of goals included in the 2015-2025 Comprehensive Plan that identify the Recreation Department as having a specific role. The figure in parenthesis after each goal identifies the specific "Aim" in the Comprehensive Plan.

GOAL: Focus on compatibility and public spaces in residential areas and emphasize the importance of transitions between existing and redeveloping areas. (3-D)

UPDATE: The Community Development Department will continue to work with the Planning Commission during the entitlement process to ensure compatibility between public spaces and existing residential areas. The Township continues to emphasize the importance of transitions between existing and redeveloping areas through the development review process.

GOAL: Promote pedestrian and bicycle safety within the Township. (5-C)

UPDATE: The Township continues to promote pedestrian and bicycle safety by providing and improving appropriate sidewalks, trails, and bikeways. The budget continues to fund construction and maintenance of the Boyce Mayview Park Perimeter Trail system. The final segment of the Perimeter Trail along Morton Road is on track to be completed in 2023. Staff has also applied for grant funding to install upgraded pedestrian crossings at four locations in the Township.

GOAL: Work with community groups and other applicable private entities to address Township-prioritized improvements for public spaces, pedestrian linkages and the community's natural heritage system. (6-A)

UPDATE: The Boyce Mayview Rail-with-Trail Ad Hoc Committee has continued to examine the feasibility of a connection from the Boyce Mayview Park trail system to the Montour Trail. The committee's goals include the connection with adjacent amenities including, but not limited to, Fairview Park, the Hastings development (former Mayview State Hospital property) and Peters Township. The Capital Improvements Program includes potential for a future Montour Trail connection, subject to priority review.

COMPREHENSIVE PLAN STATUS (continued)

GOAL: Consider opportunities of land acquisition in "core areas" of the Township to expand recreational and public spaces. (6-F)

UPDATE: The Township continues to pursue opportunities to acquire land in core areas of the Township. In 2016, the Township purchased 108 Hays Road using a FEMA Hazard Mitigation Grant in order to mitigate future losses as a result of flood damage. This property will remain as open space. In recent years, the Township purchased property adjacent to the Beadling Soccer Field and purchased property adjacent to Marmion Field that may be utilized to help meet this goal.

GOAL: Organize and expand opportunities for collaboration with Upper St. Clair School District to energize the community's youth in becoming and staying involved in municipally sponsored/offered activities. (7-C)

UPDATE: The Recreation Department continues to work closely with the USC Athletic Association, South Hills YMCA, Boy Scouts, Girl Scouts, and other youth-focused organizations to expand the recreation and leisure opportunities for Upper St. Clair's youth.

DEPARTMENT STATISTICS AND BENCHMARKS

- $405,000 is budgeted to be collected from program revenue in 2023.
- Program areas include Adult, Family, Preschool, Senior, Teen, and Youth.
- Large community-wide events include USC Community Day, USC Flea Market, Easter Egg Hunt, Bounty at Boyce Mayview Park, Arts & Chocolate, and Holidays at the C&RC.

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DEPARTMENT STATISTICS AND BENCHMARKS (continued)

COMMUNITY PROGRAM STATISTICS	2019	2020	2021	Oct-22
Rental Permits				
McLaughlin Run Activity Center (MAC)	307	101	99	108
% USCAA / Township Organizations	*81%*	*28%*	*29%*	*22%*
% Private Party	*16%*	*42%*	*56%*	*66%*
% School District	*2%*	*31%*	*15%*	*12%*
Boyce Mayview Pavilion	12	40	64	43
% USCAA / Township Organizations	*8%*	*18%*	*14%*	*16%*
% Private Party	*75%*	*80%*	*73%*	*79%*
% School District	*17%*	*3%*	*13%*	*5%*
Township Fields	19	16	26	25
% USCAA / Township Organizations	*79%*	*69%*	*92%*	*79%*
% Private Party	*0%*	*0%*	*0%*	*1%*
% School District	*21%*	*31%*	*8%*	*20%*
Boyce Mayview Fields	26	18	26	25
% USCAA / Township Organizations	*88%*	*72%*	*83%*	*56%*
% Private Party	*0%*	*0%*	*15%*	*20%*
% School District	*12%*	*28%*	*15%*	*24%*
Program Registrations				
Total Registrations	4,228	1,211	3,745	5,806
% Resident	-	76%	75%	75%
% Non Resident	-	24%	25%	25%
Camp St. Clair Registrations	720	890	2,503	2,839
Older Adults Registrations	2,520	752	496	1,310
Preschooll/Youth Enrichment Registrations	-	-	272	976
Adult Softball Teams	11	-	8	8
Rec Basketball Registrations *(resident-only program)*	394	390	390	511
Pickleball Registrations	n/a	681	151	162
Tennis and Golf Programs				
Outdoor / Indoor Bubble *(up to 4 people per permit)* *	175	44	144	145
# Hours - Upper St. Clair Different Strokes Tennis League	-	868	975	616
# Hours - Upper St Clair Tennis Development Program	-	2,485	1,268	5,613
Paddle Tennis *(includes permits and match fees)*	-	94	66	101
Golf Permits *(effective 2021)*	-	-	34	97

** Outdoor tennis and golf figures are not calculated for 2020 as it was free play due to COVID-19.*
** Older adults met for 4 months in 2021.*
** Bubble permits can have up to 4 people on a court a time, but the permit is in one person's name.*

DEPARTMENT STATISTICS AND BENCHMARKS (continued)

Parks and Facilities

The Township of Upper St. Clair has 15 parks covering 747 acres and several facilities including:

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

Community Organizations

The following is a list of community organizations that the Department assisted or coordinated with in 2022:

- 1830 Log House Committee
- Allegheny Health Dept.
- Athletes Taking Action
- Baker Elementary
- Bethel Park/St. Clair Rotary
- Boyce Road Gardeners
- Community Foundation of USC
- Council of Republican Women
- Different Strokes Tennis Club
- Eisenhower Elementary
- Friends of the Library
- Ft. Couch Middle School
- Hastings Village Homeowners
- Hidden Valley Homeowners
- Lower Chartiers Watershed
- Miracle League of the South Hills
- Montclair Homeowners
- Odyssey of the Mind
- Pacer Track Club
- Parks and Recreation Board
- Pineview Condominium Association
- Police Department Training
- Primary and General Elections
- PTA Council
- Sky Ridge Homeowners
- Streams Elementary
- Tall Trees Homeowners
- 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,
- 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
- 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

GENERAL FUND

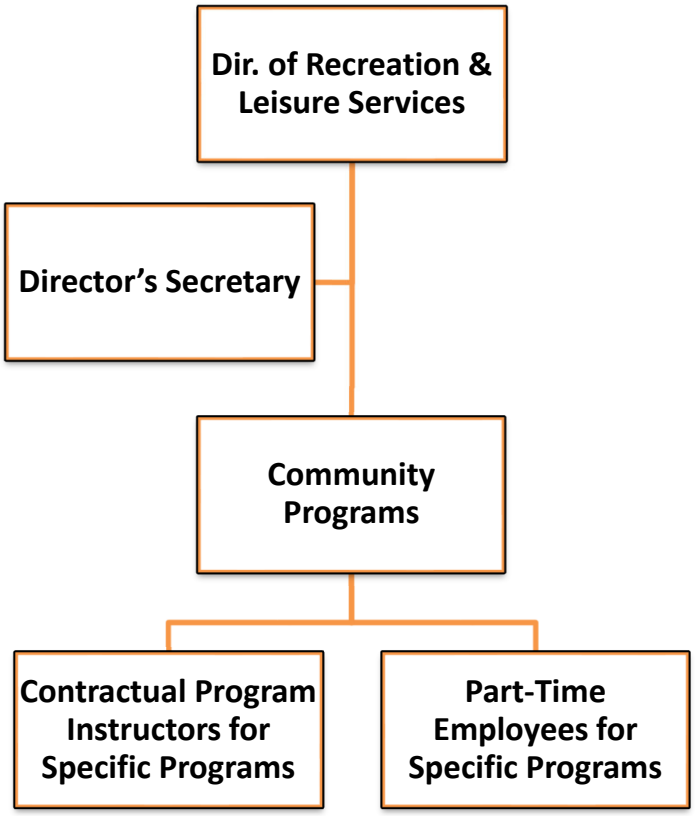
RECREATION

PROGRAM SUMMARY

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Recreation and Leisure Services Department for 2023 are listed below.

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Recreation & Leisure Services	11	$89,800	$149,600	1
Coordinator, Community Programs	3	$41,700	$62,500	1
Secretary to the Director of Recreation	2	$37,400	$56,200	1
Total				**3**



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	General Fund	C&RC Fund	BM RAD
Director of Recreation and Leisure Services	25.0%	75.0%	n/a
Coordinator, Community Programs	50.0%	50.0%	n/a
Secretary to the Director of Recreation	25.0%	70.0%	5.0%

DEPARTMENT EXPENDITURES

Administration Expenditures 01-50-501-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 53,100	$ 57,446	$ 60,038	$ 60,038	$ 62,379
162 Group Life Insurance	249	256	362	300	325
163 Medical Insurance	13,316	15,590	16,678	16,678	17,500
164 Workers' Compensation	13,304	9,866	10,346	12,000	11,529
165 Unemployment Compensation	6,903	(514)	-	-	-
166 Pension Costs	3,820	4,375	4,503	4,503	4,700
167 Long-term Disability Insurance	124	128	166	140	160
168 Post Retirement Plan	600	600	500	500	500
198 Social Security Expense	3,776	4,235	4,593	4,593	4,772
Total Personal Services	$ 95,192	$ 91,982	$ 97,186	$ 98,752	$ 101,865
Contractual Services					
220 Liability Insurance	$ -	$ 27,343	$ 31,811	$ 28,500	$ 32,150
230 Association Dues	135	50	1,000	2,000	2,000
231 Travel & Conference Expense	182	2,049	2,500	3,500	2,500
243 Telephone	1,754	5,616	7,000	6,800	7,200
275 Printing & Duplicating	6,735	-	10,000	10,000	10,000
278 Postage	-	-	2,000	2,000	2,000
290 Other Contractual Services	1,829	58	3,000	3,000	3,000
Total Contractual Services	$ 10,635	$ 35,116	$ 57,311	$ 55,800	$ 58,850
Commodities					
301 Expendable Office Supplies	$ 1,080	$ 294	$ 2,000	$ 1,500	$ 1,500
302 Books & Subscriptions	-	-	250	-	-
326 Recreation Supplies	3,212	3,458	2,500	4,000	4,000
390 Other Supplies	466	544	1,500	1,000	1,000
Total Commodities	$ 4,758	$ 4,296	$ 6,250	$ 6,500	$ 6,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 2,872	$ 3,508	$ 3,543	$ 3,870	$ 3,877
602 Dist. Data Processing Costs	71,253	69,305	73,531	75,053	35,789
Total Distributed Costs	$ 74,125	$ 72,813	$ 77,074	$ 78,923	$ 39,666
Total Administration Expenditures	**$ 184,710**	**$ 204,207**	**$ 237,821**	**$ 239,975**	**$ 206,881**

BUDGETARY COMMENT

Funds requested for Recreation Administration are $30,940, or 13.0%, less than appropriated in 2022. The biggest change is a reduction in distributed Information Technology costs. Excluding that change, the 2023 appropriation is an increase of $6,802, or 4.1%.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Program Expenditures					
Personal Services	$ 68,817	$ 106,601	$ 189,061	$ 179,910	$ 200,769
Contractual Services	75,316	132,417	143,600	182,400	176,800
Commodities	6,147	19,861	52,000	58,500	40,000
Total Program Expenditures	**$ 150,280**	**$ 258,879**	**$ 384,661**	**$ 420,810**	**$ 417,569**

RECRECATION 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 programs are managed by the Recreation Department. Total recreation program expenses for 2023 are $417,569. Anticipated fees generated by these programs are $405,000. Thus, recreation programs are 97% fee supported.

Program Expenditures 01-50-502-500 TO 01-50-530-500	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ 63,926	$ 99,026	$ 175,625	$ 167,125	$ 186,500
198 Social Security Expense	4,891	7,575	13,436	12,785	14,269
Total Personal Services	$ 68,817	$ 106,601	$ 189,061	$ 179,910	$ 200,769
Contractual Services					
213 Professional Services	$ -	$ -	$ -	$ -	$ -
241 Natural Gas	40,259	35,707	49,500	53,500	59,000
242 Electricity	16,125	14,932	18,900	18,900	20,800
260 Rental Charges-Transportation	-	-	2,500	5,000	6,000
264 Rental Charges-Facilities	-	-	-	-	-
279 Self Supporting Programs	18,721	81,778	45,000	80,000	80,000
290 Other Contractual Services	211	-	27,700	25,000	11,000
Total Contractual Services	$ 75,316	$ 132,417	$ 143,600	$ 182,400	$ 176,800
Commodities					
326 Recreation Supplies	$ 6,147	$ 19,861	$ 51,500	$ 58,000	$ 39,500
328 Parks Maintenance Supplies	-	-	500	500	500
Total Commodities	$ 6,147	$ 19,861	$ 52,000	$ 58,500	$ 40,000
Total Program Expenditures	**$ 150,280**	**$ 258,879**	**$ 384,661**	**$ 420,810**	**$ 417,569**

SUMMER PLAYGROUND (CAMP ST. CLAIR) PROGRAM

Camp St. Clair provides seven weeks of supervised activity during the summer months to students in grades one through six. Activities include arts and crafts, films, child performances, and the Summer Pathfinder School for exceptional children.

Summer Playground Expenditures 01-50-511-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ 40,625	$ 68,141	$ 115,000	$ 110,000	$ 125,000
198 Social Security Expense	3,108	5,213	8,798	8,415	9,563
Total Personal Services	$ 43,733	$ 73,354	$ 123,798	$ 118,415	$ 134,563
Contractual Services					
290 Other Contractual Services	$ 211	$ -	$ 1,000	$ -	$ 1,000
Total Contractual Services	$ 211	$ -	$ 1,000	$ -	$ 1,000
Commodities					
326 Recreation Supplies	$ 1,691	$ 7,027	$ 7,000	$ 7,500	$ 12,000
Total Commodities	$ 1,691	$ 7,027	$ 7,000	$ 7,500	$ 12,000
Total Summer Playground Expenditures	**$ 45,635**	**$ 80,381**	**$ 131,798**	**$ 125,915**	**$ 147,563**
Estimated Revenue					
011 Summer Program Fees	**$ 39,615**	**$ 137,145**	**$ 140,000**	**$ 183,000**	**$ 165,000**
Percent Fee Supported					**112%**

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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. Township staff 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. Program offerings include Driver Education for Older Adults, Shakespeare Seminars, Seniors at Leisure Series (including Brain Fitness), Art Experience, Entertainment Day, and Card and Game Day. Months into the Pandemic, staff found new ways to serve the senior population with Friday Outdoor Picnics, and pickleball.

Older Adults Program Expenditures 01-50-513-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ -	$ -	$ 6,000	$ 6,500	$ 7,000
198 Social Security Expense	-	-	459	497	536
Total Personal Services	$ -	$ -	$ 6,459	$ 6,997	$ 7,536
Contractual Services					
260 Transportation Expense	$ -	$ -	$ 2,500	$ 5,000	$ 6,000
Total Contractual Services	$ -	$ -	$ 2,500	$ 5,000	$ 6,000
Commodities					
326 Recreation Supplies	$ 3,211	$ 5,321	$ 15,000	$ 23,000	$ 23,000
Total Commodities	$ 3,211	$ 5,321	$ 15,000	$ 23,000	$ 23,000
Total Older Adults Program Expenditures	**$ 3,211**	**$ 5,321**	**$ 23,959**	**$ 34,997**	**$ 36,536**
Estimated Revenue					
013 Older Adults	$ 100	$ -	$ 100	$ 3,000	$ 1,500
Percent Fee Supported					4%

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TENNIS BUBBLE/PADDLE TENNIS PROGRAM

The Township's three tennis bubbles provide tennis play during the months of October through April. Participants purchase a fixed hour each week for the season.

Tennis Bubble/Paddle Tennis Exp. 01-50-521-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ 15,842	$ 20,318	$ 28,500	$ 30,000	$ 31,000
198 Social Security Expense	1,212	1,554	2,180	2,295	2,372
Total Personal Services	$ 17,054	$ 21,872	$ 30,680	$ 32,295	$ 33,372
Contractual Services					
241 Natural Gas	$ 40,259	$ 35,707	$ 49,500	$ 53,500	$ 59,000
242 Electricity	16,125	14,932	18,900	18,900	20,800
Total Contractual Services	$ 56,384	$ 50,639	$ 68,400	$ 72,400	$ 79,800
Commodities					
328 Parks Maintenance Supplies	$ -	$ -	$ 500	$ 500	$ 500
Total Commodities	$ -	$ -	$ 500	$ 500	$ 500
Total Tennis Bubble/Paddle Tennis Exp.	**$ 73,438**	**$ 72,511**	**$ 99,580**	**$ 105,195**	**$ 113,672**
Estimated Revenue					
021 Tennis Bubble Fees	**$ 88,264**	**$ 74,880**	**$ 70,000**	**$ 70,000**	**$ 70,000**
Percent Fee Supported					**62%**



YOUTH BASKETBALL PROGRAMS

The Township has agreed to move the operation of the community's youth basketball programs to the USC Athletic Association beginning in 2023. As a result, there are no budgeted expenditures or revenues for this program in the Township's 2023 budget.

Youth Basketball Expenditures 01-50-523-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ -	$ 330	$ 2,625	$ 2,625	$ -
198 Social Security Expense	-	25	201	201	-
Total Personal Services	$ -	$ 355	$ 2,826	$ 2,826	$ -
Contractual Services					
264 Rental Charges-Facilities	$ -	$ -	$ -	$ -	$ -
290 Other Contractual Services	$ -	$ -	$ 15,000	$ 15,000	$ -
Total Contractual Services	$ -	$ -	$ 15,000	$ 15,000	$ -
Commodities					
326 Recreation Supplies	$ 1,245	$ 7,513	$ 25,000	$ 23,000	$ -
Total Commodities	$ 1,245	$ 7,513	$ 25,000	$ 23,000	$ -
Total Youth Basketball Expenditures	**$ 1,245**	**$ 7,868**	**$ 42,826**	**$ 40,826**	**$ -**
Estimated Revenue					
023 Youth Basketball	**$ -**	**$ 23,400**	**$ 60,000**	**$ 35,665**	**$ -**
Percent Fee Supported					**N/A**

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MISCELLANEOUS SELF-SUPPORTING PROGRAMS

The Recreation Department administers many other programs that are not accounted for separately within the budget due to their activity being generally smaller than that of most programs described on the preceding pages of this document. Such programs are instead reported collectively within this miscellaneous category. The majority of these programs fully support their costs with the amount of revenue they generate. The programs in this category include, but are not limited to: aerobics/dance classes, summer soccer, softball, golf lessons, summer music, and instructional baseball.

Self Supporting Programs Expenditures 01-50-522-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
120 Part-Time Wages	$ 7,459	$ 10,237	$ 23,500	$ 18,000	$ 23,500
198 Social Security Expense	571	783	1,798	1,377	1,798
Total Personal Services	$ 8,030	$ 11,020	$ 25,298	$ 19,377	$ 25,298
Contractual Services					
279 Self Supporting Programs	$ 18,721	$ 81,778	$ 45,000	$ 80,000	$ 80,000
290 Other Contractual Services	-	-	11,700	10,000	10,000
Total Contractual Services	$ 18,721	$ 81,778	$ 56,700	$ 90,000	$ 90,000
Commodities					
326 Recreation Supplies	$ -	$ -	$ 4,500	$ 4,500	$ 4,500
Total Commodities	$ -	$ -	$ 4,500	$ 4,500	$ 4,500
Total Self Supporting Prog. Expenditures	**$ 26,751**	**$ 92,798**	**$ 86,498**	**$ 113,877**	**$ 119,798**
Estimated Revenue					
022 Miscellaneous Self Supporting	**$ 32,154**	**$ 107,716**	**$ 70,000**	**$ 113,000**	**$ 120,000**
Percent Fee Supported					**100%**

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GENERAL FUND

LIBRARY

SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Administration Expenditures					
Personal Services	$ 504,537	$ 575,489	$ 667,578	$ 668,885	$ 743,142
Contractual Services	7,042	14,556	20,200	18,300	26,150
Commodities	77,278	121,112	140,600	105,250	138,850
Distributed Costs	30,537	29,702	36,766	37,526	42,947
Total Administration Expenditures	**$ 619,394**	**$ 740,859**	**$ 865,144**	**$ 829,961**	**$ 951,089**

DEPARTMENT 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. The Library is a member of the Allegheny County Library Association (ACLA). For information about ARAD, please see the "*Special Revenue Funds"* section of the budget.

Library Materials

The circulating physical collection includes approximately 67,000 cataloged items for children, teens, and adults. Books, large print materials, magazines, audiovisual items such as DVDs, audiobooks, and music CDs, are available. There are puzzles for children and board games for adults. Downloadable e-books, e-magazines, e-audio, and e-video are also available 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. In 2022, the Library joined in with other ACLA libraries in the introduction of a mobile app which is available on both Apple and Android platforms.

Library Services

The Library connects people with information through services such as personal reference help answering questions, book recommendations and reviews, and staff facilitated interlibrary loans. Computers equipped with Microsoft Office products connect users to the world of digital information. The Library provides free, public Wi-Fi access, and printing is possible from adult computers and personal devices. The Library computers are equipped with assistive technology software. Magic, a screen enlargement program, enables users to enlarge the screen up to 20 times the normal display size. JAWS synthesizes speech for "screen reading" to read words displayed on-screen aloud to patrons who are visually impaired. Multi-language software is also on every desktop computer, allowing users to both read and write in other languages. A large-print keyboard is also available. A photocopier, scanner, and 3-D printer are all available for patron use at the Library. The number of available study rooms in the Library increased from three to five for 2023. A Library multipurpose room is also 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 offered to classes in area nursery and preschools. Collaborative and outreach services are provided to the Township's Community & Recreation Center. The Playroom, in the Children's Department provides developmentally appropriate materials for the young child.

The Library continued its adult programming efforts in 2022 covering a wide variety of subjects including author talks, earth and life sciences, gardening, real estate, health, personal finance, cryptocurrency, and entertainment. Programs routinely eclipsed the 20-participant mark. The highest attended program centered on Marilyn Monroe and attracted over 50 people.

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.

2022 DEPARTMENT ACCOMPLISHMENTS

The Library was significantly impacted by the NextGen renovation project throughout all of 2022, with every area of the Library being touched by the project. Despite this disruption, Library Staff was able to increase the hours of operation incrementally throughout the year, adding extended day, evening, and weekend hours. These extensions of hours placed the Library securely in compliance with State regulations despite the building's status as an active construction site. Staff worked around the active construction site to allow the Library to remain open throughout the renovation project without closing for even one day. This was the Library's greatest achievement of the year and is a testament to the support of the Township and the resilience of the Library's staff.

- Complete relocation of the Kids and Teens Library to the newly renovated 2nd floor space.
- Collection management to accommodate new layout and design.
- Pivot to utilizing outdoor and non-traditional spaces for in-person programming such as the Municipal Playground (Make a Mess and Library Activity Times) and Outdoor Classroom/Learning Lab (weekly storytime programs)
- Enhanced collaboration with the Department of Recreation and Leisure Services to provide Community Day library programming, weekly visits to Camp St. Clair, monthly visits to the Tot Room, thematic storytime programs, weekly and seasonal thematic story strolls, Code Crackers at Wiltshire Park, and involvement with the Bounty at Boyce-Mayview Park.
- School visits resumed including monthly visits to Westminster Child Care and Nursery School
- Held Library Card Sign Up Month, an initiative to bring in school-aged children to get a library card. Over 125 new library cards were given out to Upper St. Clair School District elementary students during the month. These recipients received a branded USC Library bookbag and a raffle ticket to win a gift certificate from a local business.

2022 DEPARTMENT ACCOMPLISHMENTS (continued)

- Book Bundles for Kids and Teens were developed during the relocation as a way to conveniently get books to patrons. These Bundles morphed into request-able curated book bundles for kids and teens.
- Take and Make kits is an initiative that continued for three consecutive summers and has became a year-long presence in 2022. Hundreds of Take and Make kits were distributed each week, and the kits were met with much fanfare from the community. This was the case throughout the year no matter what the season. In warm months, kits are hung on the fence at the Municipal Playground, and in colder months, kits are made available in the library lobby. These kits proved to be so successful that they were rolled out to adults in 2022 to much enthusiasm.
- The social media presence of the Library continued to expand. The Library's Facebook page increased postings with no less than three posts a week. A Library Instagram page was created, as was a YouTube page and a Twitter feed. The Library's website is typically the third most visited site within the Township domain. The Library's Facebook page has about 2,200 followers and almost 2,000 people have "liked" the page along with over 700 check-ins.
- The Library once again attained PA-Forward Gold Star Status. The PA Forward program is coordinated through the Pennsylvania Library Association. Gold Star Status is the highest designation for the PA-Forward initiative, and it certifies that the Township Library has exceeded benchmarks in Basic Literacy, Information Literacy, Civic Literacy, Health Literacy, and Financial Literacy.
- The Adult Library closed and opened in stages during 2022 so as not to shutter the entire facility. From April to August, the fiction wing of the Library was closed along with the staff work room. New carpeting, paint, lighting, and sprinkler systems were installed. Staff relocated to the Multipurpose Room on the first floor. In early September, the nonfiction wing closed for renovations and the fiction wing reopened and Staff returned to the second-floor work areas.

2023 DEPARTMENT GOALS AND OBJECTIVES

The Library portion of the NextGen renovation project should be complete, allowing full operation in 2023 within a newly renovated and constructed space. This will begin a new era for the Library and will be a time of innovation, discovery, recreational pursuits, and lifelong learning for library patrons of all ages. Additional goals for 2023 are below:

- Ongoing evaluation of collections and layout to create a cohesive, single-floor, library space.
- Begin a 1,000 Books Before Kindergarten challenge for young children.
- Resume a full storytime and class schedule for children and teens.
- Continue collaboration with Recreation/C&RC, including weekly summer camp visits.
- Expand on the utilization of outdoor and non-traditional spaces for summer programming.
- Provide more robust summer reading programs.
- Return to in-person adult programming upon conclusion of the renovation disruption.
- Implement a reservation system for study rooms using LibCal reservation software. This will allow the Library and study room users to employ a more organized, orderly, and structured system rather than walk-up service which has traditionally been the method of reserving rooms in the past.
- Digitize archival material, including historical information regarding the formative years of the Township, oral histories of Township residents born in the late 19th and early 20th centuries, and documents concerning the establishment of the Library.
- Implement Biblio+ streaming service, providing series, documentaries, and movies to patrons. This is a free service and will be the first of its kind to be offered from a library in the county.

DEPARTMENT STATISTICS AND BENCHMARKS

Library Performance Statistics

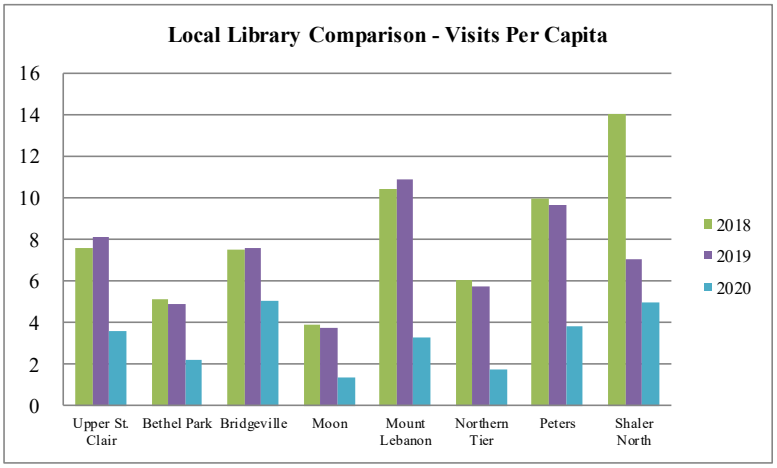
The following libraries are similar to Upper St. Clair in both their population and economic circumstances.

Library Statistics and Service Measures Compared with Local Area Libraries

Data from Institute of Museum and Library Services, Public Library Survey Fiscal Year 2020

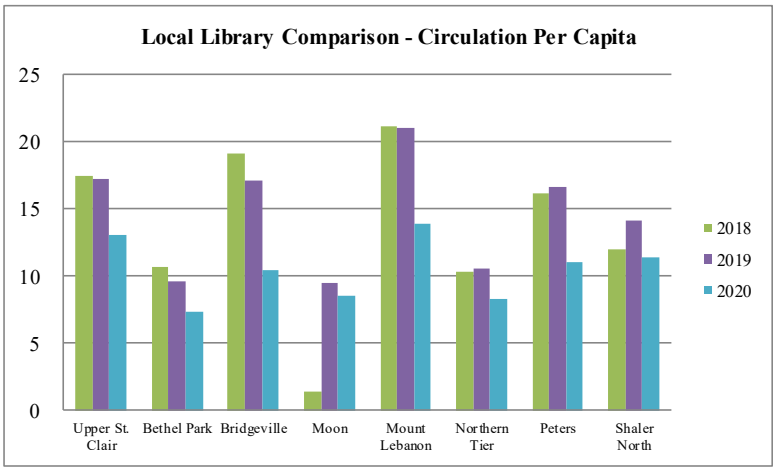
Library	Population of Service Area	Hours Open Weekly	Total Staff (FTE equiv)	Collection Size	Circulation	Library Visitors	Total Library Programs	Total Program Attendance	Internet Terminals
Upper St. Clair	19,229	46	14.10	62,956	250,077	69,520	914	10,047	12
Bethel Park	32,313	49	20.90	92,386	236,151	70,169	451	14,922	23
Bridgeville	5,148	49	6.10	19,983	53,982	25,976	451	5,792	14
Moon	24,185	56	7.40	57,271	206,703	33,751	1,132	51,809	14
Mount Lebanon	33,137	41	24.20	146,237	460,322	108,059	1,123	14,954	49
Northern Tier	22,597	51	13.30	73,168	188,381	39,000	712	15,754	20
Peters	21,213	51	12.90	140,368	233,010	81,417	1,053	41,326	16
Shaler North	28,757	60	16.50	124,078	327,466	142,062	1,408	123,247	18

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.



The Visits Per Capita measurement 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.

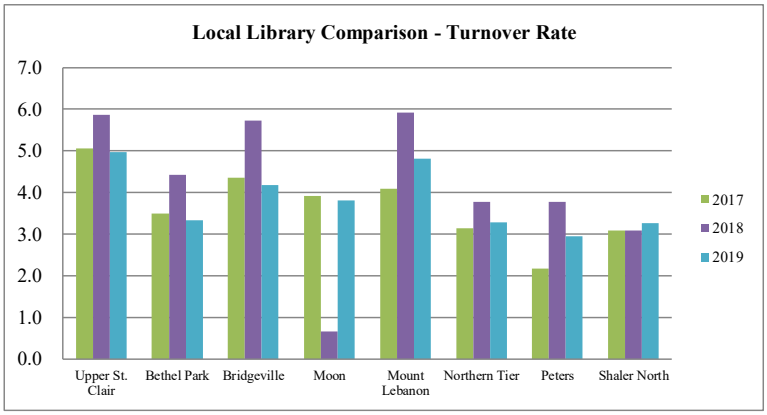
Circulation Per Capita – Relates the number of library materials lent to the population of the library service area. It is calculated by dividing total annual circulation by the library's legal service area population.



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.

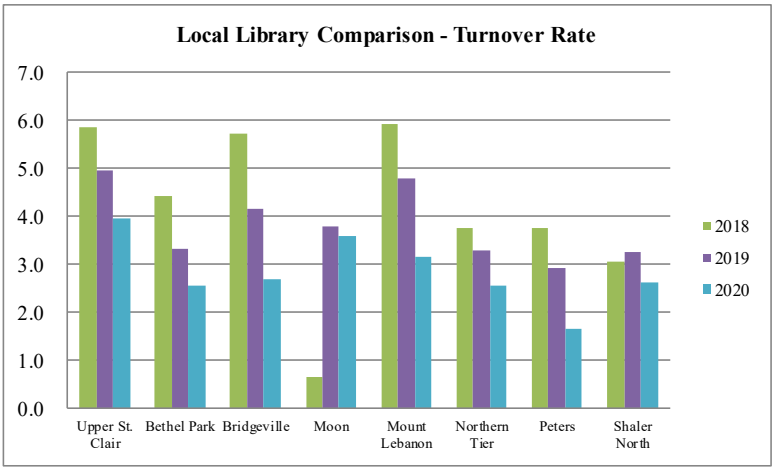
DEPARTMENT STATISTICS AND BENCHMARKS (continued)

Items Per Capita – The number of physical items available with respect to the legal service population. With the continued growth of online information sources, e-books, e-audios, this number has been consistent given the numbers of print/nonprint virtual resources that are available to borrowers.



Turn-Over Rate - Calculated by dividing circulation by collection size, this statistic is used to indicate how well the library's collection circulates and meets community needs.

The number of items available, as well as how much each item is used, is a key determiner of the vitality of the library collection. Increases in turnover rate increases are signs of a healthy collection that is relevant to the community and is regularly maintained via collection development methods and statistical analysis.



COMPREHENSIVE PLAN STATUS

The Library continues to meet its goals under the Township's Comprehensive Plan. Its goal is to empower the community to learn and create by providing library spaces, programs and services which are relevant for people of all ages and backgrounds, and by anticipating the changing needs of our community and adapting to provide the best service possible. This goal is aim 6-B of the 2015-2025 Comprehensive Plan.

With a focus on upgrading technology and helping our residents with digital literacy skills, the library is facing forward and anticipating the changes technology is bringing to how people access information and how they want to use their library.

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized full-time personnel responsible for programs and services for the Library Department for 2023 is below. Library also has part-time librarians, library specialists, library assistants, and volunteers.

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of the Library	10	$78,100	$130,100	1
Head of Youth Services	5	$50,000	$75,000	1
Head of Technical Services	5	$50,000	$75,000	1
Youth Services Librarian	3	$41,700	$62,500	1
Reference Librarian	3	$41,700	$62,500	1
Secretary to the Director of the Library	2	$37,400	$56,200	1
Circulation Coordinator	2	$37,400	$56,200	1
Technical Services Assistant	1	$30,000	$45,000	1
Youth Services Library Specialist	1	$30,000	$45,000	1
Total				**9**

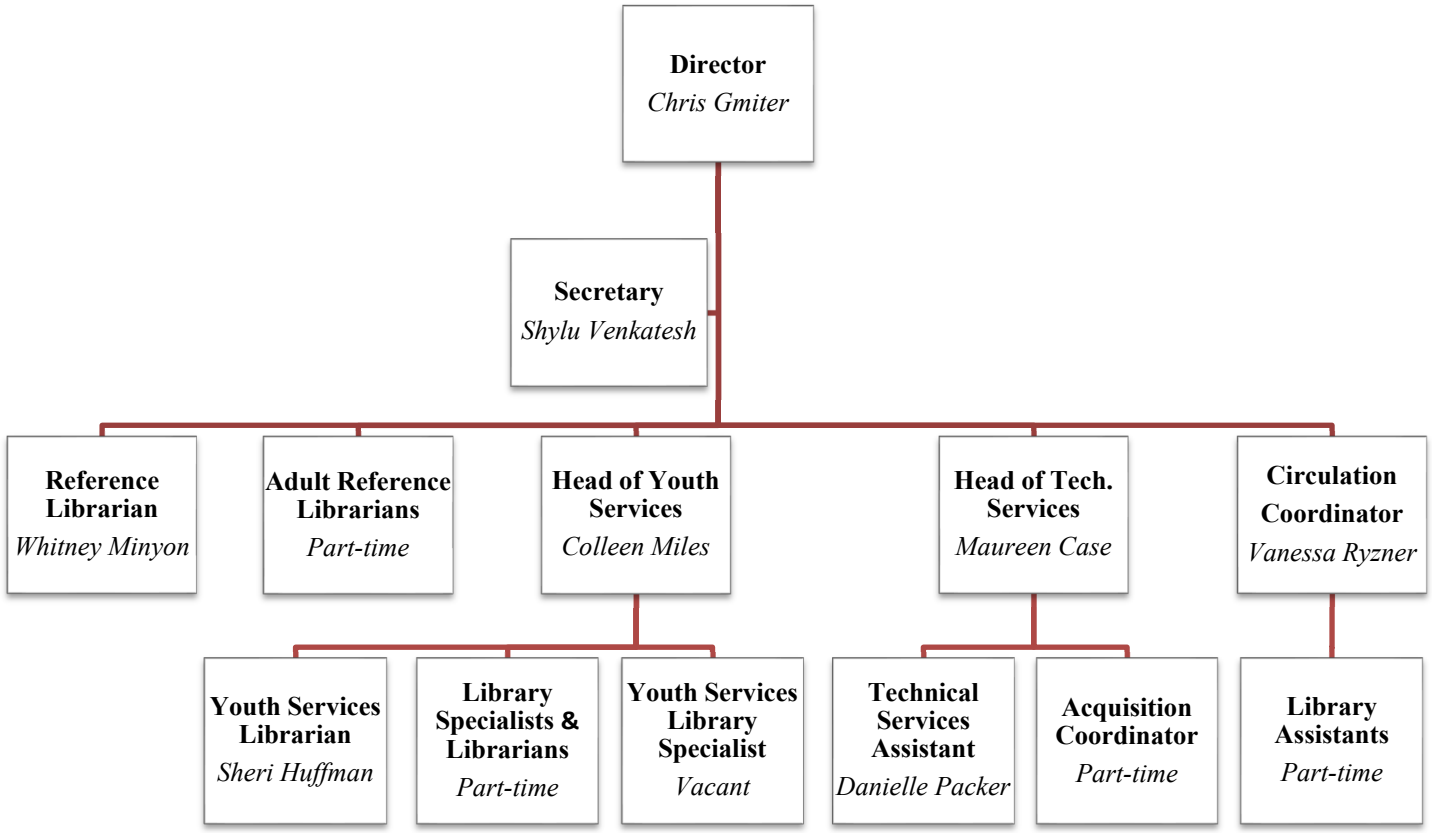
Right: Story Walks were installed on a weekly basis in various Township Parks throughout the summer.

Below: Similar activities with coding quiz themes and seasonal themes were placed at Wiltshire Park and the Municipal Playground during warmer months.





DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)







Above: Pictures from the new Kids Library portion that opened in July 2022.

DEPARTMENT EXPENDITURES

Administration Expenditures 01-60-601-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
101 Full-Time Wages	$ 250,133	$ 335,606	$ 339,472	$ 339,472	$ 369,645
120 Part-Time Wages	69,320	87,382	145,000	149,000	182,500
162 Group Life Insurance	1,087	1,291	1,485	1,200	1,300
163 Medical Insurance	85,511	94,508	119,344	115,000	120,000
164 Workers' Compensation	4,110	4,076	4,273	4,920	4,762
165 Unemployment Compensation	47,281	511	-	-	-
166 Pension Costs	16,187	18,587	18,139	19,200	20,375
167 Long-term Disability Insurance	667	785	889	725	800
168 Post Retirement Plan	2,000	2,000	2,000	2,000	2,000
198 Social Security Expense	28,241	30,743	36,976	37,368	41,760
Total Personal Services	$ 504,537	$ 575,489	$ 667,578	$ 668,885	$ 743,142
Contractual Services					
230 Association Dues	$ 652	$ 1,176	$ 2,000	$ 2,000	$ 2,000
231 Travel & Conference Expense	105	365	2,000	800	1,000
243 Telephone	3,460	6,609	7,300	7,600	8,000
250 Repairs/Maint - Office Equip	2,554	5,728	8,000	6,000	8,000
270 Software Licensing	-	-	-	-	5,000
275 Printing & Duplicating	24	167	300	1,600	1,750
278 Postage	247	511	600	300	400
Total Contractual Services	$ 7,042	$ 14,556	$ 20,200	$ 18,300	$ 26,150
Commodities					
301 Expendable Office Supplies	$ 3,442	$ 2,926	$ 4,000	$ 4,000	$ 4,000
302 Periodicals & Subscriptions	6,100	6,968	6,000	4,500	6,000
310 Adult Books	34,542	57,909	65,000	45,000	65,000
311 Juvenile Books	7,087	18,115	16,000	16,000	16,000
314 Adult Non-Print Materials	2,214	7,414	10,000	6,000	8,000
315 Juvenile Non-Print Materials	166	100	400	400	400
320 E-Resources	16,489	22,624	24,000	18,000	24,000
380 Miscellaneous Supplies	48	210	200	350	450
381 Program Expenses	6,978	4,689	12,000	9,000	12,000
382 Library Specific Supplies	212	157	3,000	2,000	3,000
Total Commodities	$ 77,278	$ 121,112	$ 140,600	$ 105,250	$ 138,850

Continued on next page

DEPARTMENT EXPENDITURES (Continued)

Administration Expenditures 01-60-601-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Distributed Costs					
602 Dist. Data Processing Costs	$ 30,537	$ 29,702	$ 36,766	$ 37,526	$ 42,947
Total Distributed Costs	$ 30,537	$ 29,702	$ 36,766	$ 37,526	$ 42,947
Total Administration Expenditures	**$ 619,394**	**$ 740,859**	**$ 865,144**	**$ 829,961**	**$ 951,089**

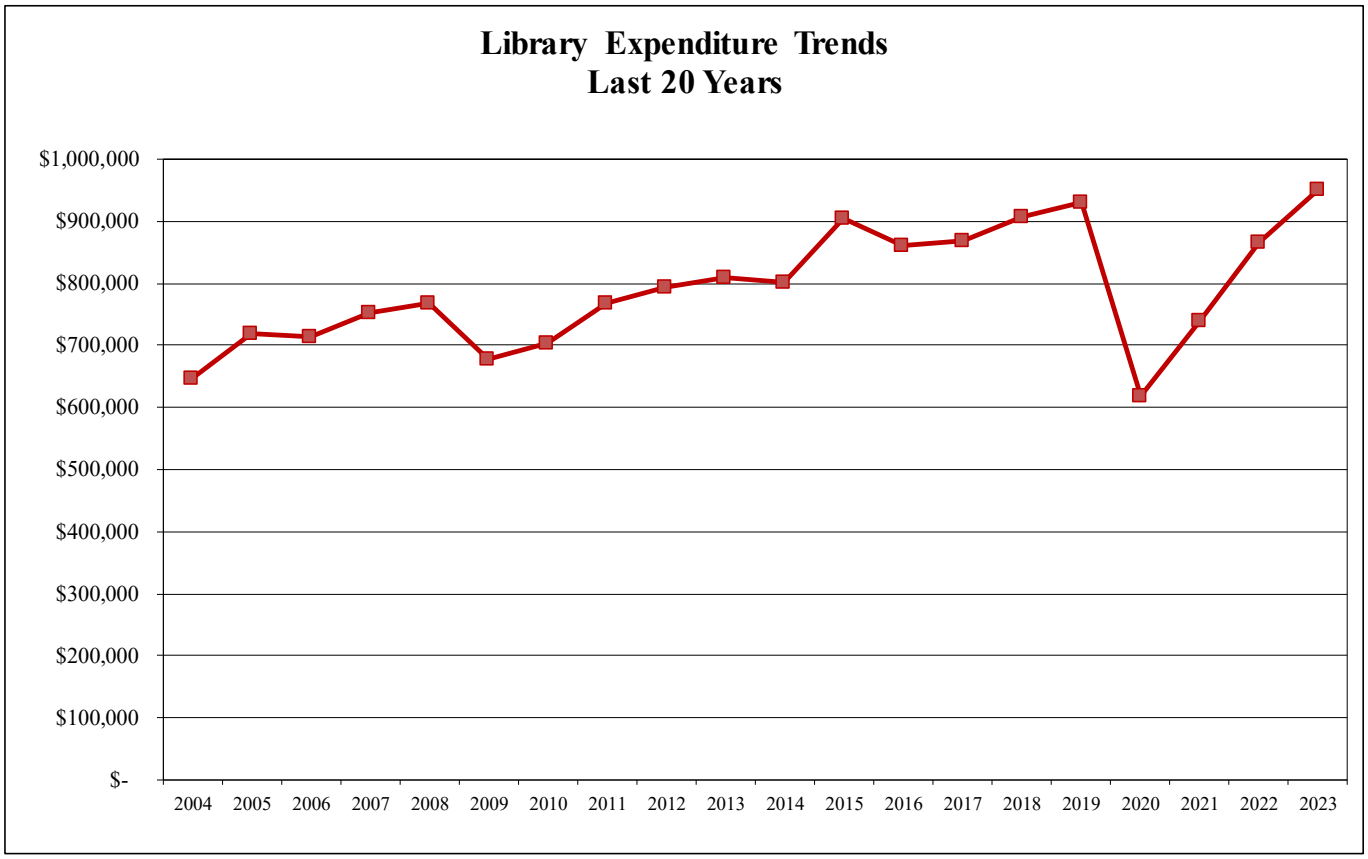
BUDGETARY COMMENT

The General Fund portion of the Library budget is $85,945, or 9.93%, higher than 2022. This is due to wage and benefit expenses resulting from a combination of two primary factors. First is the return to normal hours for the full year which requires more part-time effort. The other factor is the decision of the Allegheny Regional Asset District (RAD) Board to accept a recommendation from the Allegheny County Library Association (ACLA) to cut the Township Library's funding by nearly $46,000 while increasing funding for most other libraries in the region. The Township wishes to continue providing a high-quality Library experience while also maintaining a collection that benefits the entire region despite ACLA's decision to disincentivize such an effort. As a result, the General Fund is forced to absorb some expenses that have previously been covered by the Library RAD Fund.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Library expenditures over the last 20 years is 4.94%.



General Fund Revenue Breakdown

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

Net Expenditures*			***$797,484***
How many real estate tax mills?		**0.13**	**$313,002**
Earned Income Tax per $100?	**$**	**3.57**	**$392,675**
Percentage of Other Taxes?		**0.41%**	**$91,807**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees and grants.*

FRINGE BENEFITS

&

INSURANCE

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services	$ 3,801,380	$ 3,766,260	$ 4,247,662	$ 4,091,589	$ 4,345,724
Less: Dist. Operating Costs	(3,799,269)	(3,758,808)	(4,237,662)	(4,089,089)	(4,343,224)
Total Personal Services	**$ 2,111**	**$ 7,452**	**$ 10,000**	**$ 2,500**	**$ 2,500**

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. Most 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**	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
160 Social Security Expense	$ 796,344	$ 828,096	$ 816,976	$ 777,588	$ 851,897
162 Group Life Insurance	31,447	28,494	36,116	34,190	33,480
163 Medical Insurance	1,724,686	1,753,499	2,158,091	2,106,091	2,298,720
164 Workers' Compensation	396,443	296,507	324,230	369,020	364,467
165 Unemployment Compensation	-	-	10,000	2,500	2,500
166 Pension Costs	835,648	844,333	878,874	783,680	773,025
167 Long-Term Disability Insurance	16,812	15,331	23,375	18,520	21,635
199 Less: Dist. Operating Costs	(3,799,269)	(3,758,808)	(4,237,662)	(4,089,089)	(4,343,224)
Total Personal Services	**$ 2,111**	**$ 7,452**	**$ 10,000**	**$ 2,500**	**$ 2,500**

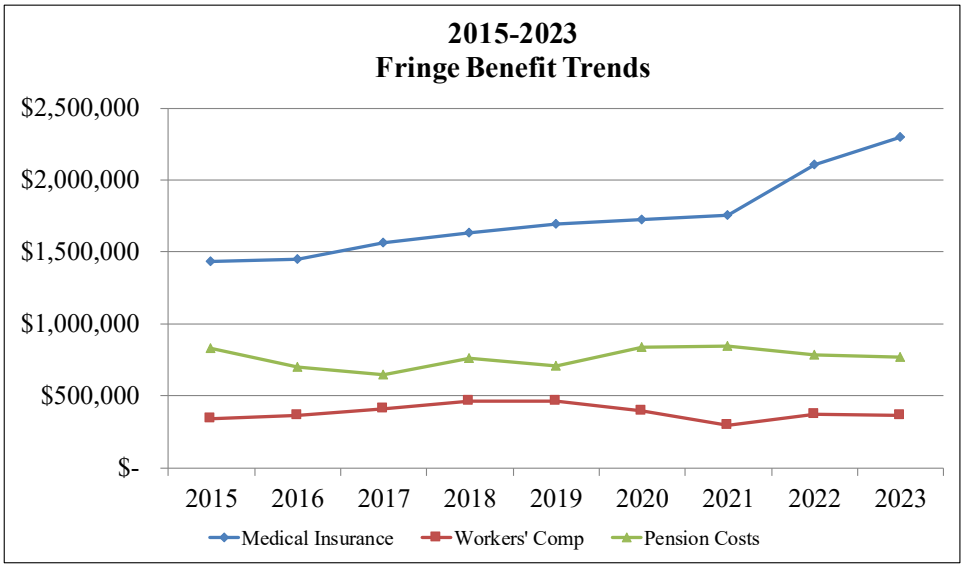
BUDGETARY COMMENT

In 2022, the total overhead Fringe Benefit expense is estimated at $4,247,662, which is an increase of $184,119, or 4.5%, from the 2021 estimate. Medical insurance premiums make up the largest dollar value increase at $78,793, or 3.8%.

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	51,160	3,150	121,970	2,005	58,850	1,650
01-103	Finance Office	13,970	1,000	46,100	702	14,850	500
01-104	Tax Collection	3,161	275	9,350	175	3,900	120
01-106	Information Technology	17,947	1,175	57,500	927	16,100	590
01-107	Cable Television	4,724	290	20,800	206	4,650	150
01-201	Police	301,948	13,500	670,000	143,993	339,250	8,500
01-202	VFD	11,399	800	44,300	40,231	14,000	300
01-301	Comm. Development	37,411	2,250	132,250	1,504	34,800	1,100
01-501	Recreation - Admin	4,772	325	17,500	11,529	4,700	160
01-502-530	Recreation Programs	14,269	-	-	-	-	-
01-601	Library	41,760	1,300	120,000	4,762	20,375	800
01-499	Public Works	145,781	2,900	540,000	87,553	168,000	5,100
01-904	Post Employment Benefits	-	1,675	187,000	-	-	-
14-601	Library RAD Fund	5,702	340	44,500	902	4,050	240
50-425	Sanitary Sewer	15,237	775	37,250	902	15,400	440
52-102	BM Park RAD Fund	20,072	425	24,500	301	5,600	185
53-50-501	BM Rec	160,467	4,100	259,500	68,775	68,500	2,100
	Total Benefits	**$ 850,423**	**$ 34,280**	**$ 2,332,520**	**$ 364,467**	**$ 773,025**	**$ 21,935**

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.



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 – 9% of premiums
Police Officers – 8% of premiums
Police Dispatchers – 9%-10% of premiums
All other Non-contractual Employees – 10% of premiums
Retired Police Officers – Responsible for all premium increases above retirement year premium cost.

2023 Budget Medical Insurance Employee Reimbursements		
Police Officers	$	35,000
Non-Contractual Employees		86,000
Teamsters		32,000
Dispatchers		4,500
Total Employee Reimbursement	**$**	**157,500**
Net % of Medical Insurance		6.8%

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 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Budget 2023
WC Premium	$344,655	$364,977	$413,457	$368,439	$467,252	$396,443	296,507	$369,020	$364,467
WC Dividends	(141,038)	(175,072)	(156,696)	(128,247)	(135,127)	(166,870)	(204,124)	(191,137)	(174,000)
Net Premium	**$203,617**	**$189,905**	**$256,761**	**$240,192**	**$332,125**	**$229,573**	**$92,383**	**$177,883**	**$190,467**

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 DB Pension	Police DB Pension	General Employees' DC Pension	Total
2023 Minimum Municipal Obligation	$ 123,192	$ 316,607	$ 333,226	$ 773,025
Less: State Pension Grant	(110,965)	(264,203)	(348,182)	(723,350)
Difference - Net Cost to Township	$ 12,227	$ 52,404	$ (14,956)	$ 49,675

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services	$ 200,980	$ 183,380	$ 229,805	$ 209,200	$ 220,300
Less: Dist. Operating Costs	-	(168,995)	(196,605)	(199,200)	(210,300)
Total Contractual Services	**$ 200,980**	**$ 14,385**	**$ 33,200**	**$ 10,000**	**$ 10,000**

DISTRIBUTED INSURANCE OVERVIEW

This account represents the Township's cost for General Liability Insurance. The total cost will be distributed based on actual expenditures.

DEPARTMENT EXPENDITURES

Distributed Insurance 01-90-903-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
199 Less: Dist. Operating Costs	$ -	$ (168,995)	$ (196,605)	$ (199,200)	$ (210,300)
220 Umbrella Policy	11,182	11,450	11,500	11,500	12,800
221 Special Multi-Peril Policy	145,718	149,211	160,105	154,000	161,000
223 Employment Practices Liability	22,058	21,355	24,500	22,700	23,800
224 Pollution Liability	7,978	7,978	8,700	11,000	12,700
295 Brokerage Services	10,000	10,000	25,000	10,000	10,000
400 Distribution Account	4,044	(16,614)	-	-	-
Total Contractual Services	**$ 200,980**	**$ 14,385**	**$ 33,200**	**$ 10,000**	**$ 10,000**

BUDGETARY COMMENT

The distributed insurance cost is budgeted to increase by $11,100 over the 2022 estimate due to anticipated increases in the insurance policy premiums which are partially offset by a reduction in the brokerage services budget.

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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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
162 Group Life Insurance	$ 1,197	$ 1,340	$ 1,600	$ 1,600	$ 1,675
163 Medical Insurance	152,693	171,930	177,169	177,169	180,000
Total Personal Services	**$ 153,890**	**$ 173,270**	**$ 178,769**	**$ 178,769**	**$ 181,675**

COBRA Insurance Benefits 01-90-905-500???-000	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Personal Services					
163 Medical Insurance	5,055	1,424	10,000	5,500	7,000
Total Personal Services	**$ 5,055**	**$ 1,424**	**$ 10,000**	**$ 5,500**	**$ 7,000**
Total Unallocated Costs	**$ 362,036**	**$ 196,531**	**$ 231,969**	**$ 196,769**	**$ 201,175**

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

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Debt Service Expenditures					
Contractual Services	$ 1,360,687	$ 1,677,673	$ 1,853,112	$ 1,833,994	$ 1,843,157
Total Debt Service Expenditures	**$ 1,360,687**	**$ 1,677,673**	**$ 1,853,112**	**$ 1,833,994**	**$ 1,843,157**

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**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Estimate**	**2023 Budget**
Contractual Services					
501 Principal - General Oblig Bonds	$ 398,899	$ 931,853	$ 949,068	$ 904,695	$ 967,761
502 Principal - General Oblig Notes	498,000	-	-	-	-
511 Interest - General Oblig Bonds	457,088	745,820	904,044	929,299	875,396
512 Interest - General Oblig Notes	6,700	-	-	-	-
Total Contractual Services	$ 1,360,687	$ 1,677,673	$ 1,853,112	$ 1,833,994	$ 1,843,157
Total Debt Service Expenditures	**$ 1,360,687**	**$ 1,677,673**	**$ 1,853,112**	**$ 1,833,994**	**$ 1,843,157**

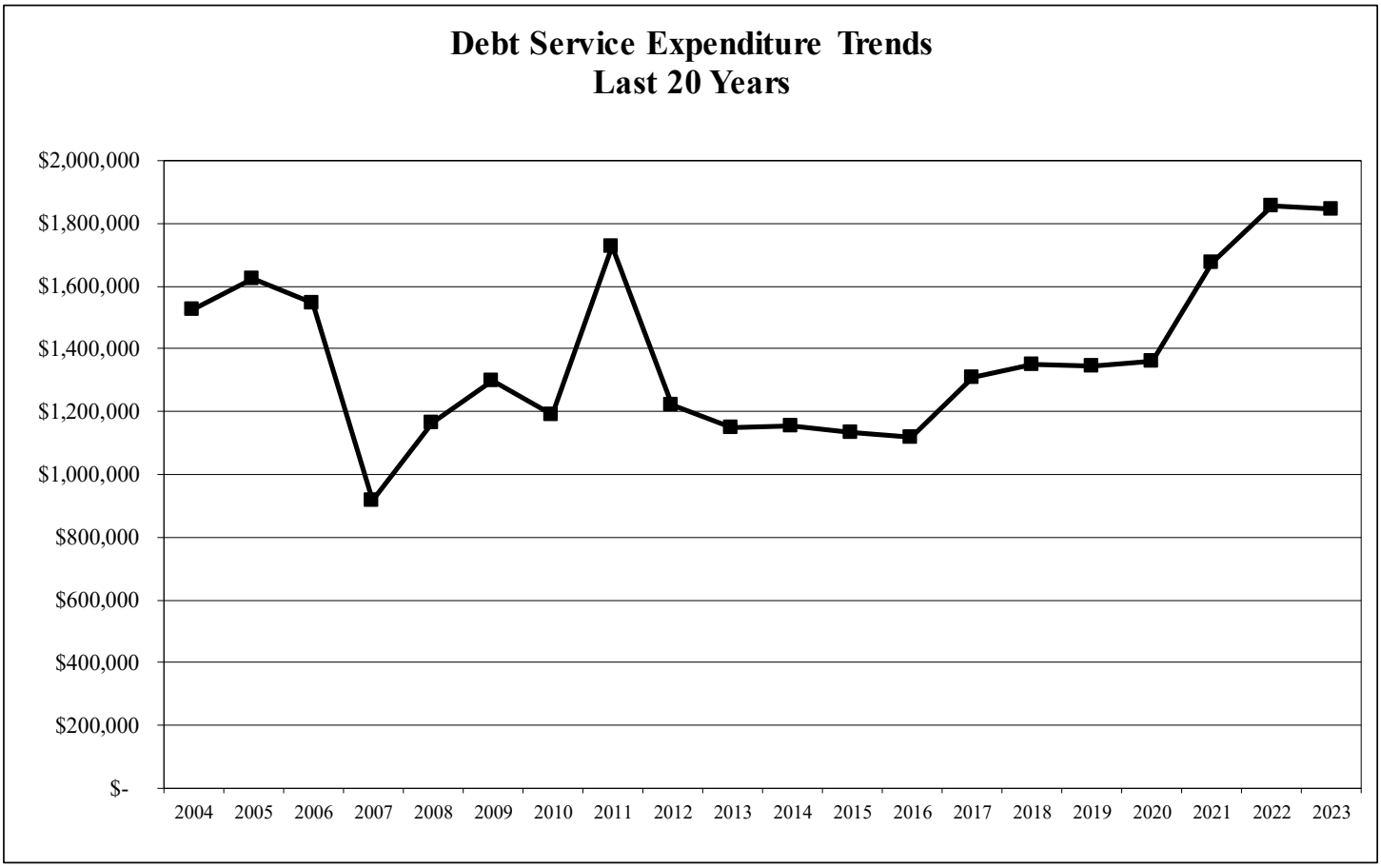
BUDGETARY COMMENT

The General Fund's debt service budget for 2023 is based upon pre-determined payment schedules. The change from 2022 is a decrease of $9,163.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Debt Service expenditures over the last 20 years is 8.04%.



General Fund Revenue Breakdown

How much tax revenue does it take to pay for Debt Service?

Net Expenditures*			***$1,843,157***
How many real estate tax mills?		**0.32**	**$723,414**
Earned Income Tax per $100?	**$**	**8.26**	**$907,557**
Percentage of Other Taxes?		**0.95%**	**$212,186**

**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.*

PROJECTED DEBT SERVICE SCHEDULES

I. BONDED INDEBTEDNESS

Issue:	2016 General Obligation Bonds
Date:	December 22, 2016
Rating:	AA+
Principal Amount:	$30,560,000 ($29,485,000 – Series A; $1,075,000 – Series B repaid in 2018)
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Refunding the 2008 General Obligation Bond Issue, termination of the interest rate swap, fund Sanitary Sewer capital projects, and pay related issuance costs.

2016 General Obligation Bonds
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	4.00%	$ 127,761	$ 128,973	$ 256,734
2024	4.00%	131,453	123,789	255,242
2025	4.00%	136,623	118,428	255,050
2026	3.00%	139,577	113,602	253,178
2027	4.00%	144,746	108,613	253,359
2028	4.00%	149,177	102,735	251,912
2029	4.00%	154,347	96,664	251,011
2030	3.25%	158,778	90,997	249,775
2031	3.25%	163,947	85,753	249,700
2032	3.25%	292,446	78,336	370,782
2033	4.00%	335,279	66,879	402,158
2034	4.00%	347,834	53,216	401,050
2035	4.00%	360,388	39,052	399,440
2036	4.00%	191,272	28,019	219,290
2037	4.00%	296,877	18,256	315,133
2038	4.00%	307,955	6,159	314,114
	Total	**$ 3,438,456**	**$ 1,259,470**	**$ 4,697,926**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

II. BONDED INDEBTEDNESS

Issue:	2017 General Obligation Bonds, Series B
Date:	August 29, 2017
Rating:	AA+
Principal Amount:	$9,910,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2012 General Obligation Bond Issue

2017-B Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 240,000	$ 135,543	$ 375,543
2024	2.000%	245,000	129,766	374,766
2025	2.000%	240,000	123,112	363,112
2026	2.000%	240,000	114,950	354,950
2027	2.050%	250,000	110,877	360,877
2028	2.200%	250,000	103,590	353,590
2029	2.400%	1,030,000	129,905	1,159,905
2030	2.550%	1,055,000	104,029	1,159,029
2031	2.650%	1,080,000	76,212	1,156,212
2032	3.000%	195,000	35,842	230,842
	Total	**$ 4,825,000**	**$ 1,063,826**	**$ 5,888,826**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

III. BONDED INDEBTEDNESS

Issue:	2021 General Obligation Bonds
Date:	March 25, 2021
Rating:	AA+
Principal Amount:	$12,335,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the NextGen Municipal Renovation project.

2021 General Obligation Bonds
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.00%	$ 5,000	$ 492,750	$ 497,750
2024	2.00%	5,000	492,650	497,650
2025	2.00%	5,000	492,550	497,550
2026	2.00%	5,000	492,450	497,450
2027	4.00%	5,000	492,300	497,300
2028	4.00%	5,000	492,100	497,100
2029	4.00%	5,000	491,900	496,900
2030	4.00%	5,000	491,700	496,700
2031	4.00%	5,000	491,500	496,500
2032	4.00%	5,000	491,300	496,300
2033	4.00%	5,000	491,100	496,100
2034	4.00%	5,000	490,900	495,900
2035	4.00%	5,000	490,700	495,700
2036	4.00%	820,000	474,200	1,294,200
2037	4.00%	855,000	440,700	1,295,700
2038	4.00%	900,000	405,600	1,305,600
2039	4.00%	3,105,000	325,500	3,430,500
2040	4.00%	3,225,000	198,900	3,423,900
2041	4.00%	3,360,000	67,200	3,427,200
	Total	**$ 12,330,000**	**$ 8,306,000**	**$ 20,636,000**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2022 General Obligation Bonds
Date:	February 15, 2022
Rating:	AA+
Principal Amount:	$7,620,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2017-A General Obligation Bond Issue.

2022 Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 595,000	$ 118,130	$ 713,130
2024	3.000%	610,000	102,255	712,255
2025	3.000%	620,000	82,945	702,945
2026	3.000%	640,000	63,833	703,833
2027	3.000%	655,000	44,252	699,252
2028	2.000%	670,000	27,631	697,631
	Total	**$ 3,790,000**	**$ 439,046**	**$ 4,229,046**

GENERAL FUND

OPERATING TRANSFERS

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Transfers Expenditures					
Contractual Services	$ 7,212,775	$ 6,503,141	$ 4,384,964	$ 5,920,222	$ 4,758,888
Total Operating Transfers Expenditures	**$ 7,212,775**	**$ 6,503,141**	**$ 4,384,964**	**$ 5,920,222**	**$ 4,758,888**

OPERATING TRANSFERS OVERVIEW

The Township of Upper St. Clair makes operating transfers from the General Fund to three other funds. Please refer to the specific other funds 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

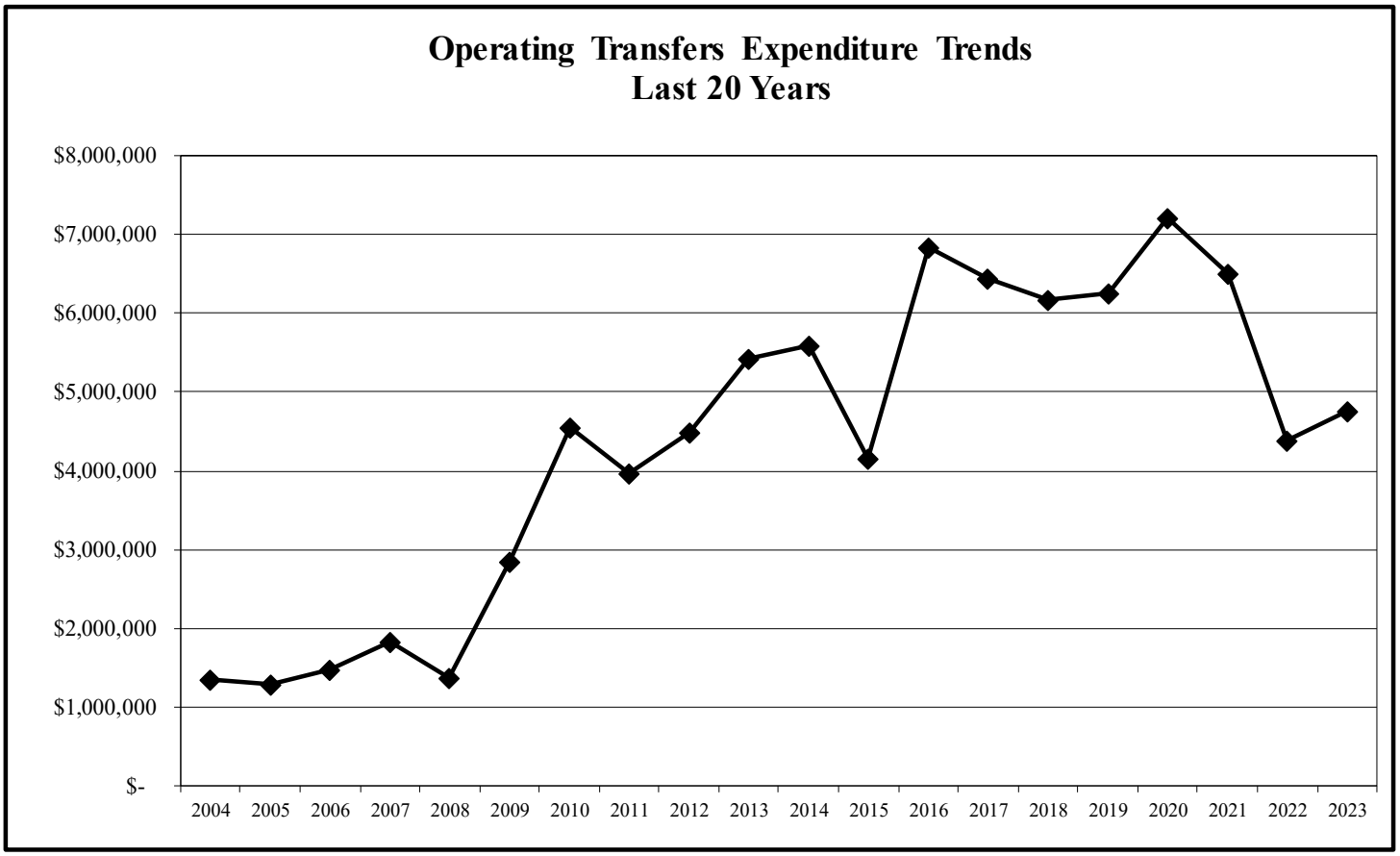
Operating Transfers Expenditures 01-80-801-500???-???	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
401-000 Capital Projects Fund	$ 5,150,565	$ 4,370,606	$ 761,754	$ 2,286,180	$ 1,953,071
452-000 Boyce Mayview Park RAD Fund	500,000	515,000	1,900,000	1,900,000	1,000,000
453-000 Boyce Mayview C&RC Fund Debt Service Portion	1,193,346	1,190,371	1,189,242	1,189,242	1,188,764
453-001 Boyce Mayview C&RC Fund 15% Operation Approp.	368,864	427,164	533,968	544,800	617,053
Total Contractual Services	$ 7,212,775	$ 6,503,141	$ 4,384,964	$ 5,920,222	$ 4,758,888
Total Operating Transfers Expenditures	**$ 7,212,775**	**$ 6,503,141**	**$ 4,384,964**	**$ 5,920,222**	**$ 4,758,888**

BUDGETARY COMMENTS

In 2023, the Township plans to transfer $1,953,071 from the General Fund to the Capital Projects Fund, $1,000,000 to the Boyce Mayview Park RAD Fund, and $1,805,817 to the Boyce Mayview Community & Recreation Center (C&RC) Fund.

SUPPLEMENTARY INFORMATION

The total amount of Operating Transfers varies annually based on a number of factors including other available funding sources and the number, size and scope of projects. A 20-year history of Operating Transfer amounts is shown below.



General Fund Revenue Breakdown

How much tax revenue does it take to fund Operating Transfers?

Net Expenditures*			***$4,758,888***
How many real estate tax mills?		**0.82**	**$1,867,800**
Earned Income Tax per $100?	**$**	**21.33**	**$2,343,241**
Percentage of Other Taxes?		**2.46%**	**$547,847**

**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.*

STATE LIQUID FUELS TAX FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 32,844	$ 36,095	$ 42,197	$ 42,197	$ 78,686
Revenue	653,251	606,102	597,206	636,489	644,080
Expenditures	(650,000)	(600,000)	(600,000)	(600,000)	(600,000)
Ending Fund Balance	**$ 36,095**	**$ 42,197**	**$ 39,403**	**$ 78,686**	**$ 122,766**

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.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
10-00-000-??????-000					
345001 Interest on Investments	$ 1,622	$ 115	$ 50	$ 1,600	$ 2,000
355002 State Allocation	632,749	587,107	578,276	616,009	623,200
355003 Turnback Revenue	18,880	18,880	18,880	18,880	18,880
Total Revenue	**$ 653,251**	**$ 606,102**	**$ 597,206**	**$ 636,489**	**$ 644,080**
Expenditures					
10-40-408-500???-000					
401 Annual Street Program	$ 650,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000
Total Expenditures	**$ 650,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**

BUDGETARY COMMENT

The Liquid Fuels distribution received from the Commonwealth of Pennsylvania is expected to increase slightly in 2023. State Liquid Fuels Tax received in each of the past ten years is shown below.

Year	Grant Amount	Year	Grant Amount
2014	$ 450,171	2019	$ 650,485
2015	496,111	2020	632,749
2016	579,052	2021	587,107
2017	606,056	2022	616,009
2018	634,682	2023 est.	623,200

STORM SEWER IMPROVEMENT FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 398,248	$ 711,142	$ 840,862	$ 840,862	$ 865,862
Revenue	501,626	500,000	750,000	750,000	750,000
Expenditures	(188,732)	(370,280)	(750,000)	(725,000)	(750,000)
Ending Fund Balance	**$ 711,142**	**$ 840,862**	**$ 840,862**	**$ 865,862**	**$ 865,862**

PROGRAM OVERVIEW

The Storm Sewer Improvement Fund is used to account Township contributions specifically earmarked for storm sewer improvement and maintenance projects. These projects are dedicated to improving stormwater management systems and comply with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by all municipalities throughout the United States. The 2023 Budget once again appropriates $750,000 to this fund.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
12-00-000-??????-000					
345001 Interest Revenue	$ 1,626	$ -	$ -	$ -	$ -
360008 Township Appropriation	500,000	500,000	750,000	750,000	750,000
Total Revenue	**$ 501,626**	**$ 500,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**
Expenditures					
12-40-405-500???-000					
211 Prof. Services-Engr. & Mapping	$ 45,275	$ 37,752	$ 100,000	$ 100,000	$ 100,000
430 Storm Sewer Projects	143,457	332,528	650,000	625,000	650,000
Total Expenditures	**$ 188,732**	**$ 370,280**	**$ 750,000**	**$ 725,000**	**$ 750,000**

BUDGETARY COMMENT

Funds allocated for this program are the same as 2022 and higher than the three years prior, reflecting increased funding called for within the Township's five-year Capital Improvements Program.

FIELD IMPROVEMENT FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 401,266	$ 458,200	$ 517,584	$ 517,584	$ 544,584
Revenue	56,934	59,384	54,000	57,000	57,000
Expenditures	-	-	(30,000)	(30,000)	(30,000)
Ending Fund Balance	**$ 458,200**	**$ 517,584**	**$ 541,584**	**$ 544,584**	**$ 571,584**

PROGRAM OVERVIEW

The Field Improvement Fund was established to fund the building of new ball fields and renovating the existing ones. The Upper St. Clair Athletic Association has raised funds through donations and user fees and combined it with Township appropriations to fund these activities.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
13-00-000-??????-000					
320001 Athletic Association-User Fees	$ 24,331	$ 29,280	$ 24,000	$ 27,000	$ 27,000
345001 Interest on Investments	2,603	104	-	-	-
360008 Township Appropriation	30,000	30,000	30,000	30,000	30,000
Total Revenue	**$ 56,934**	**$ 59,384**	**$ 54,000**	**$ 57,000**	**$ 57,000**
Expenditures					
13-40-415-500???-000					
702 Field Renovation Projects	$ -	$ -	$ 30,000	$ 30,000	$ 30,000
Total Expenditures	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ 30,000**

BUDGETARY COMMENT

Funds for this program remain in line with the 2022 appropriation.

LIBRARY RAD FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	225,988	199,237	203,250	209,199	163,276
Expenditures	(225,988)	(199,237)	(203,250)	(209,199)	(163,276)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROGRAM OVERVIEW

The Library RAD Fund was established in 1995 to account for funds allocated to the Upper St. Clair Library by the Allegheny County Library Association, which is an organization that receives funding from the Allegheny County Regional Asset District (RAD). These funds are required to be spent on upgrading the existing capabilities of the Library and to create new and innovative ways of administering Library programs. 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.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
14-00-000-??????-000					
360020 Regional Asset District	$ 225,988	$ 199,237	$ 203,250	$ 209,199	$ 163,276
Total Revenue	**$ 225,988**	**$ 199,237**	**$ 203,250**	**$ 209,199**	**$ 163,276**
RAD Expenditures					
14-60-601-500???-000					
Personal Services					
101 Full-Time Wages	$ 106,764	$ 91,364	$ 101,724	$ 98,000	$ 74,542
120 Part-Time Wages	29,859	9,887	13,000	15,000	-
162 Group Life Insurance	256	223	417	320	340
163 Medical Insurance	53,089	60,392	37,374	46,269	44,500
164 Workers' Compensation	1,027	772	810	940	902
166 Pension Costs	3,441	4,562	5,826	4,800	4,050
167 Long-term Disability Insurance	174	156	323	225	240
198 Social Security Expense	5,144	7,155	8,776	8,645	5,702
Total Personal Services	$ 199,754	$ 174,511	$ 168,250	$ 174,199	$ 130,276

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
250 Computer Maintenance	$ 12,330	$ 10,919	$ 15,000	$ 15,000	$ 15,000
Total Contractual Services	$ 12,330	$ 10,919	$ 15,000	$ 15,000	$ 15,000
Commodities					
300 Furniture & Equipment	$ 6,836	$ 2,228	$ 6,000	$ 6,000	$ 6,000
314 Adult Non-Print Materials	2,305	4,251	6,000	6,000	4,000
315 Juvenile Non-Print Materials	1,370	447	3,000	2,500	2,000
380 Library Specific Supplies	3,393	6,881	5,000	5,500	6,000
Total Commodities	$ 13,904	$ 13,807	$ 20,000	$ 20,000	$ 18,000
Total RAD Expenditures	**$ 225,988**	**$ 199,237**	**$ 203,250**	**$ 209,199**	**$ 163,276**

BUDGETARY COMMENT

Funds for this program are $45,923, or 22% less than in 2022. This is due to the decision of the Allegheny Regional Asset District (RAD) Board to accept a recommendation from the Allegheny County Library Association (ACLA) to severely cut the Township Library's funding while increasing funding for most other libraries in the region. The Township wishes to continue providing a high-quality Library experience while also maintaining a collection that benefits the entire region despite ACLA's decision to disincentivize such an effort. As a result, the General Fund is forced to absorb some expenses that have previously been covered by the Library RAD Fund.

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BOYCE MAYVIEW PARK RAD FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 1,386,915	$ 258,540	$ 321,478	$ 321,478	$ 1,277,351
Revenue	1,170,000	775,000	2,690,000	2,140,000	2,052,000
Expenditures	(2,298,375)	(712,062)	(2,399,403)	(1,184,127)	(3,290,842)
Ending Fund Balance	**$ 258,540**	**$ 321,478**	**$ 612,075**	**$ 1,277,351**	**$ 38,509**

PROGRAM OVERVIEW

For 2023, the Township is budgeted to receive an Allegheny County Regional Asset District (RAD) operating grant of $252,000 for operation and development costs associated with Boyce Mayview Park which is a regional asset. These RAD funds are required to be spent in accordance with the Agreement between the Township and RAD solely for Boyce Mayview Park. At the recommendation of RAD, the Township reports all expenditures that are matching the RAD grant in this Special Revenue Fund. A transfer from the General Fund of $1,000,000 is budgeted to be made which, along with existing fund balance, will support the remainder of the fund's expenditures for the year.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
52-00-000-??????-000					
360008 General Fund Appropriation	$ 500,000	$ 515,000	$ 1,900,000	$ 1,900,000	$ 1,000,000
360020 RAD Operating Grant	230,000	230,000	240,000	240,000	252,000
360021 RAD Capital Grant	295,000	-	275,000	-	275,000
365003 Perimeter Trail DCNR Grant	145,000	30,000	-	-	250,000
365006 Perimeter Trail GEDF Grant	-	-	150,000	-	150,000
365007 Perimeter Trail GTRP Grant	-	-	125,000	-	125,000
Total Revenue	**$ 1,170,000**	**$ 775,000**	**$ 2,690,000**	**$ 2,140,000**	**$ 2,052,000**

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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Park Personal Services					
52-10-102-500???-000					
101 Full-Time Wages	$ 263,987	$ 195,446	$ 293,930	$ 265,500	$ 213,232
110 Overtime Wages	15,263	16,372	19,850	19,600	21,000
120 Part-Time Wages	11,329	14,367	30,100	24,650	28,150
162 Group Life Insurance	366	376	425	390	425
163 Medical Insurance	19,209	20,460	22,369	22,369	24,500
164 Workers' Compensation	343	257	270	315	301
165 Unemployment Compensation	81	-	-	-	-
166 Pension Costs	5,077	5,234	5,386	5,386	5,600
167 Long-term Disability Insurance	149	153	199	160	185
198 Social Security Expense	21,629	16,814	26,307	23,696	20,072
199 Fringe Benefit Distribution	113,600	115,321	159,057	153,950	108,256
Total Park Personal Services	$ 451,033	$ 384,800	$ 557,893	$ 516,016	$ 421,721
Park Capital Expenditures					
52-40-401-500???-000					
307 Perimeter & Interior Trail Const.	$ 1,546,003	$ 11,696	$ 1,465,000	$ 300,000	$ 1,165,000
310 Miracle Field and Playground	48,899	-	-	1,931	-
311 Park Playgrounds	64	8,427	10,000	10,000	10,000
320 Park Improvements - Capital	-	-	10,000	900	10,000
321 Parking Lot - Capital	-	-	-	-	1,325,000
Total Park Capital Expenditures	$ 1,594,966	$ 20,123	$ 1,485,000	$ 312,831	$ 2,510,000
Park Maintenance Expenditures					
52-40-415-500???-000					
240 Water and Sewerage	$ 45,771	$ 20,123	$ 40,400	$ 38,550	$ 41,500
241 Natural Gas	3,755	4,375	5,000	5,700	6,300
242 Electricity	32,639	30,525	36,900	38,000	41,900
290 Other Contractual Services	-	42,564	25,000	25,000	-
299 Field Maintenance Services	41,148	43,055	50,500	49,700	49,700
328 Field Maintenance Supplies	40,112	80,549	87,000	84,800	84,800
343 Tools & Equipment	-	-	6,500	6,500	23,000
601 Dist. Vehicle Costs	4,247	5,188	7,086	7,740	7,753
604 Police Patrol Distribution	51,127	46,811	53,164	53,515	55,107
605 Snow & Ice Distribution	33,577	33,949	44,960	45,775	49,061
Total Park Maintenance Exp.	$ 252,376	$ 307,139	$ 356,510	$ 355,280	$ 359,121
Total Expenditures	**$ 2,298,375**	**$ 712,062**	**$ 2,399,403**	**$ 1,184,127**	**$ 3,290,842**

CAPITAL PROJECTS FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 7,815,729	$ 10,573,018	$ 24,763,083	$ 24,763,083	$ 17,710,712
Revenue	5,576,129	18,874,733	1,852,754	3,227,680	2,382,571
Bond-Related Expenditures	-	(1,409,057)	(6,750,000)	(6,190,000)	(6,578,838)
Other Expenditures	(2,818,840)	(3,275,611)	(6,108,800)	(4,090,051)	(6,239,162)
Ending Assigned Fund Balance (Bonds)	-	12,768,838	6,018,838	6,578,838	-
Ending Unassigned Fund Balance	10,573,018	11,994,245	7,738,199	11,131,874	7,275,283
Total Ending Fund Balance	**$ 10,573,018**	**$ 24,763,083**	**$ 13,757,037**	**$ 17,710,712**	**$ 7,275,283**

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 2023, an operating transfer of $761,754 has been budgeted to help support Township capital expenditures.

The Five-Year Capital Improvement Plan for 2022-2026, 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.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
40-00-000-??????-000					
345001 Interest on Investments	$ 40,651	$ 56,748	$ 36,500	$ 85,000	$ 115,000
350002 Peters Twp Compost Agmt	4,500	4,500	4,500	4,500	4,500
360008 General Fund Appropriation	5,150,565	4,370,606	761,754	2,286,180	1,953,071
360009 Bond Proceeds	-	14,177,895	-	-	-
370043 NextGen Library State Grants	-	-	1,000,000	750,000	250,000
380099 Miscellaneous Revenue	380,413	264,984	50,000	102,000	60,000
Total Revenue	**$ 5,576,129**	**$ 18,874,733**	**$ 1,852,754**	**$ 3,227,680**	**$ 2,382,571**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Expenditures					
General Government					
40-10-102-500???-000					
730 Bldg Mte-Interior & Exterior	$ 47,383	$ 47,106	$ 125,000	$ 125,000	$ 95,000
731 Municipal Building Improvements	31,057	69,500	25,000	55,000	105,000
732 Municipal Building Renovation	111,061	884,003	6,750,000	6,150,000	3,650,000
733 Municipal Building Parking Lot	-	-	-	-	350,000
750 Information Technology Equip	130,153	139,391	239,000	314,000	243,000
752 Cable Television Equipment	6,824	10,538	18,500	15,000	18,000
760 Facility Security Upgrades	1,885	40,977	245,000	110,301	140,000
Total General Government	$ 328,363	$ 1,191,515	$ 7,402,500	$ 6,769,301	$ 4,601,000
Public Safety					
40-20-???-500???-000					
201-740 Police Cars & Lights	$ 136,136	$ 125,229	$ 82,500	$ 83,000	$ 90,000
201-745 Rt. 19 Corridor Cameras	-	-	25,000	31,000	60,000
201-746 Deer Culling Program	46,921	46,503	45,000	45,000	45,000
201-747 Mobile Data Units	30,634	25,481	2,500	2,500	36,000
201-749 Dispatch Center	-	-	130,000	130,000	30,000
201-750 Video Equipment	18,802	9,240	-	-	-
201-754 Software Upgrades	-	-	-	-	17,000
201-761 Radios	-	23,930	3,000	-	-
201-762 Other Equipment	10,795	11,341	35,000	20,000	19,000
201-763 PBC System	-	-	-	-	-
201-780 BP Vests, Weapons & AEDs	2,416	10,207	10,000	10,000	10,000
202-730 Fire Station Maintenance	-	-	25,000	25,000	160,000
202-740 Fire Trucks	-	-	-	-	800,000
Total Public Safety	$ 245,704	$ 251,931	$ 358,000	$ 346,500	$ 1,267,000
Community Development					
40-30-301-500???-???					
702-000 GIS Digital Mapping	$ 5,850	$ 37,645	$ 15,000	$ -	$ -
760-000 Comprehensive Plan	-	-	-	-	50,000
Total Community Development	$ 5,850	$ 37,645	$ 15,000	$ -	$ 50,000

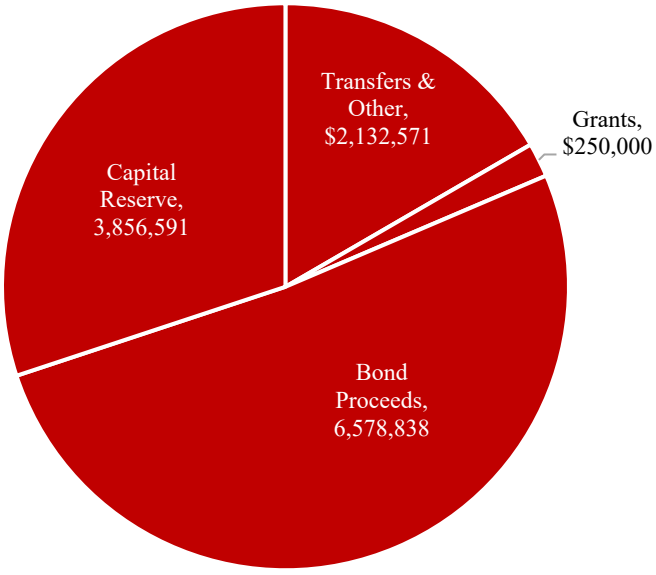
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	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Public Works					
40-40-???-500???-000					
401-451 Bond Underwriting Cost	$ -	$ 92,513	$ -	$ -	$ -
401-452 Bond Issuance Cost	-	73,134	-	-	-
401-740 Dump Trucks	241,146	-	183,000	190,000	328,000
401-741 Other Trucks, CAT, Sweeper	180,154	-	234,000	256,250	80,000
401-745 Staff Vehicles	-	-	-	-	78,000
401-746 Fuel Island	-	10,784	-	-	-
401-760 Groundsmaster Mowers	27,102	-	122,000	135,000	-
401-784 Bobcat Loader & Tractors	-	-	-	-	240,000
401-790 Other Equipment	19,006	57,706	76,300	40,000	96,000
404-721 Salt Storage Facility	-	-	225,000	-	400,000
405-712 Storm Sewer Fund Approp.	500,000	500,000	750,000	720,000	750,000
406-741 Boyce Rd Corridor Improv.	(9,796)	-	-	-	-
406-743 Traffic Signals & Signs	-	-	-	20,000	50,000
406-747 Rt. 19 Signals/PennDOT	-	300,000	600,000	-	650,000
408-610 Annual Street Program	1,171,023	1,018,113	1,360,000	1,360,000	1,360,000
408-620 Sidewalk Projects	487	-	205,000	75,000	470,000
409-710 Refuse & Recycling Bins	-	6,950	7,000	7,000	7,000
411-725 Other Building Improvements	11,020	129,765	37,000	37,000	134,000
Total Public Works	$ 2,140,142	$ 2,188,965	$ 3,799,300	$ 2,840,250	$ 4,643,000
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	4,670	120,940	254,000	254,000	219,000
415-742 Paddle Tennis Courts Maint.	18	26,550	-	-	-
415-751 Other Property Improvements	35,003	423,129	-	-	-
40-50-501-500???-000					
700 Property Acquisition	9,390	-	-	-	-
724 Tennis Bubble Replacement	-	413,993	-	-	-
762 Morton Complex Upgrades	-	-	1,000,000	40,000	2,000,000
Total Recreation	$ 79,081	$ 1,014,612	$ 1,284,000	$ 324,000	$ 2,249,000
Library					
40-60-601-500???-000					
722 Other Equipment	$ -	$ -	$ -	$ -	$ 8,000
723 Space Renovations	19,700	-	-	-	-
Total Library	$ 19,700	$ -	$ -	$ -	$ 8,000
Total Expenditures	**$ 2,818,840**	**$ 4,684,668**	**$ 12,858,800**	**$ 10,280,051**	**$ 12,818,000**

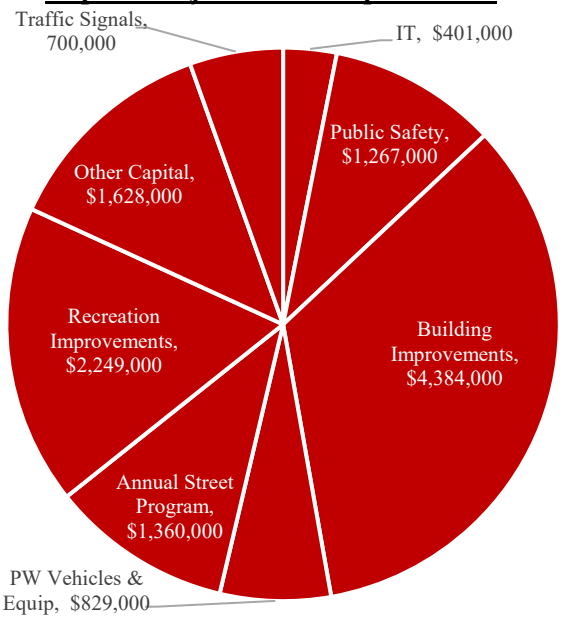
BUDGETARY COMMENT

In 2023, the Capital Projects Fund is budgeted to contribute $1,300,000 toward the Annual Street Program. Combined with an appropriation from the State Liquid Fuels Tax Fund, the Annual Street Program budget will total $1,900,000. The 2023 Capital Projects Fund also includes the continuation of the NextGen Municipal Building renovation project along with other typical items such as building improvements, vehicle replacements, computer software and equipment, parks maintenance, and general equipment replacement.

Capital Projects Fund Revenues



Capital Projects Fund Expenditures



Capital Projects Fund
Approved Capital Project Listing

Improvements	
Annual Street Program & Crack Sealing*	$ 1,360,000
**Total: $1,960,000 (see State Liquid Fuels Tax Fund)*	
Field Improvement Fund Appropriation	30,000
Storm Sewer Appropriation	750,000
Field & Park Improvements	219,000
General Building Maintenance & Improvements	694,000
Sidewalk Projects	470,000
Traffic Signals and Improvements	700,000
Morton Complex Upgrades	2,000,000
Facility Security Upgrades	140,000
NextGen Municipal Building Renovation	3,850,000
Parking Lot Resurfacing	350,000

Vehicles	
Public Safety Vehicles	890,000
Public Works Vehicles	486,000
Equipment	
Public Safety Equipment	172,000
Public Works Equipment	336,000
IT, Cable, and General Equipment	276,000
Programs	
Comprehensive Plan	50,000
Public Safety Deer Culling	45,000
Total Budget: Capital Projects Fund	**$ 12,818,000**

SANITARY SEWER FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Net Position	$ 6,859,305	$ 8,051,332	$ 9,160,669	$ 9,160,669	$ 9,180,465
Operating Revenue	8,389,610	8,276,144	8,148,000	8,251,511	8,421,000
Operating Expenses	(6,846,566)	(6,788,292)	(8,311,997)	(7,893,957)	(8,704,823)
Total Operating Income (Loss)	**1,543,044**	**1,487,852**	**(163,997)**	**357,554**	**(283,823)**
Non-Operating Revenue	57,713	28,181	18,000	50,000	60,000
Non-Operating Expenses	(408,730)	(406,696)	(374,042)	(387,758)	(357,360)
Total Non-Operating Rev. (Expenses)	**(351,017)**	**(378,515)**	**(356,042)**	**(337,758)**	**(297,360)**
Change in Net Position	1,192,027	1,109,337	(520,039)	19,796	(581,183)
Ending Net Position	8,051,332	9,160,669	8,640,630	9,180,465	8,599,282
Net Investment in Capital Assets	(898,138)	(990,296)	(1,425,000)	(1,100,000)	(1,200,000)
Ending Unrestricted Net Position	**$ 7,153,194**	**$ 8,170,373**	**$ 7,215,630**	**$ 8,080,465**	**$ 7,399,282**

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 stations 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 Municipal Authority of the Township of Upper St. Clair.

The Township maintains approximately 156 linear miles of the public sewer system and 5,081 sanitary sewer manholes within that system. The number of linear miles that have been rehabilitated during the last five years is as follows:

2018	2019	2020	2021	2022 Projected
0.28 miles	0.24 miles	0.95 miles	1.30 miles	1.35 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

The Township contracts with Jordan Tax Service (JTS) to bill residents each month for ALCOSAN and Township sewer user fees. A monthly bill from JTS includes an ALCOSAN and Township usage 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 2023, ALCOSAN will increase its rates by 7%. The Township multiplier will be reduced from 1.86 to 1.80. A history of the Township's sewer multiplier is listed below.

Sanitary Sewer Fund
20 Year Multiplier History

Year	Multiplier	Year	Multiplier
2004	1.95	2014	2.25
2005	2.00	2015	2.25
2006	1.93	2016	2.25
2007	1.80	2017	2.15
2008	1.85	2018	2.05
2009	2.15	2019	2.00
2010	2.19	2020	2.00
2011	2.19	2021	1.93
2012	2.19	2022	1.86
2013	2.19	2023	1.80

WINTER AVERAGE METHOD (WAM)

Winter averaging is a sewer billing method used by the Township to provide savings for residents during the summer months. The method uses an average of a residential household's water usage during the winter months (November-April) as the basis for billing sewer charges during the summer months (May-September). Winter averaging reduces the likelihood that residents will be charged for warm weather activities such as watering lawns, washing cars, landscaping, gardening, or filling pools, and more accurately reflects the amount of water that passes through the Township's sanitary sewer system to get treated by ALCOSAN. Below is an example of the impact of the WAM program for a household that used 15,000 gallons of water in a summer month but was only charged for their winter average usage of 5,000 gallons.

Winter Average Method (WAM)
2023 Monthly Billing Example

No Winter Average Method			Winter Average Method			
Total Usage (gallons)	Sewer Rate (per 1,000 gallons)	Usage Charge	WAM Usage (gallons)	Sewer Rate (per 1,000 gallons)	Usage Charge	**WAM Savings**
15,000	$18.74	**$281**	5,000	$18.74	**$94**	**$187**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Revenue					
50-00-000-??????-000					
330450 Current Sewer User Fees	$ 8,168,982	$ 8,202,018	$ 8,100,000	$ 8,160,000	$ 8,350,000
330456 Liened Sewer User Fees	82,558	24,604	3,000	44,000	25,000
330460 ALCOSAN Reimbursement	22,352	23,015	22,000	23,511	23,000
330502 Sanitary Sewer Permit Fees	110,000	22,500	20,000	10,000	15,000
380081 Lien Cost Reimbursement	5,718	4,007	3,000	14,000	8,000
Total Operating Revenue	**$ 8,389,610**	**$ 8,276,144**	**$ 8,148,000**	**$ 8,251,511**	**$ 8,421,000**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Expenses					
50-40-425-500???-000					
Personal Services					
101 Full-Time Wages	$ 183,339	$ 185,697	$ 190,868	$ 197,500	$ 198,171
110 Overtime Wages	857	-	900	2,300	1,000
162 Group Life Insurance	689	668	912	725	775
163 Medical Insurance	34,443	33,204	35,287	38,500	37,250
164 Workers' Compensation	1,027	772	810	940	902
166 Pension Costs	14,247	14,595	15,039	15,039	15,400
167 Long-term Disability Insurance	354	363	493	410	440
168 Post Retirement Plan	950	950	600	600	600
198 Social Security Expense	13,667	13,776	14,670	15,285	15,237
199 Overhead Distribution	12,311	4,114	9,358	9,057	9,204
Total Personal Services	**$ 261,884**	**$ 254,139**	**$ 268,937**	**$ 280,356**	**$ 278,979**
Contractual Services					
202 Sewer Processing Fees	$ 4,724,645	$ 4,716,628	$ 5,410,500	$ 5,100,000	$ 5,457,000
210 Professional Svcs-Legal	28,573	10,707	40,000	25,000	40,000
211 Professional Svcs-Engineering	9,834	25,548	30,000	30,000	30,000
212 Engineering-Corrective Action	94,698	206,290	150,000	150,000	150,000
221 Flood Insurance	3,361	3,385	4,100	2,200	2,450
240 Water and Sewerage	64,706	17,957	31,500	28,200	30,200
242 Electricity	52,937	44,666	51,300	65,500	72,100
243 Telephone	969	2,955	3,500	3,650	3,900
250 Corrective Action-Sewer Rehab	737,297	594,639	1,330,000	1,250,000	1,671,000
258 Repairs & Maint-Mech. Equip.	16,809	56,652	35,000	48,000	37,000
262 Sewer Billing & Collection	72,970	62,712	85,500	85,500	87,600
290 Other Contractual Services	2,689	4,882	5,000	7,000	6,500
Total Contractual Services	**$ 5,809,488**	**$ 5,747,021**	**$ 7,176,400**	**$ 6,795,050**	**$ 7,587,750**

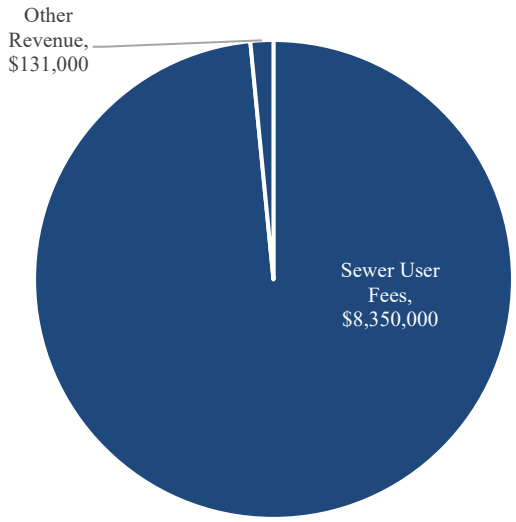
	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Commodities					
315 Construction Supplies	$ 13,677	$ 17,927	$ 20,000	$ 20,000	$ 20,000
318 Sewer Maintenance Supplies	153	3,168	6,500	6,500	6,500
350 Protective Wearing Apparel	-	-	350	300	300
390 Other Supplies	1,562	3,806	5,000	5,000	5,000
Total Commodities	**$ 15,392**	**$ 24,901**	**$ 31,850**	**$ 31,800**	**$ 31,800**
Distributed Costs					
601 Dist. Vehicle Costs	$ 8,614	$ 10,521	$ 14,172	$ 15,479	$ 15,505
602 Depreciation Expense	725,741	726,958	790,000	740,000	755,000
603 Dist. Data Processing Costs	25,447	24,752	30,638	31,272	35,789
Total Distributed Costs	**$ 759,802**	**$ 762,231**	**$ 834,810**	**$ 786,751**	**$ 806,294**
Total Operating Expenses	**$ 6,846,566**	**$ 6,788,292**	**$ 8,311,997**	**$ 7,893,957**	**$ 8,704,823**
Total Operating Income (Loss)	$ 1,543,044	$ 1,487,852	$ (163,997)	$ 357,554	$ (283,823)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Non-Operating Revenues					
50-00-000-??????-???					
345001 Interest on Investments	$ 57,713	$ 28,181	$ 18,000	$ 50,000	$ 60,000
Total Non-Operating Revenues	**$ 57,713**	**$ 28,181**	**$ 18,000**	**$ 50,000**	**$ 60,000**
Non-Operating Expenses					
50-40-425-500???-???					
401-000 Bond Payments-Principal	$ 350,561	$ 643,930	$ 666,456	$ 642,357	$ 665,666
401-001 Bonds Payable Allocation	(350,561)	(643,931)	(666,456)	(642,357)	(665,666)
402-000 Bond Payments-Interest	405,380	406,697	374,042	387,758	357,360
403-000 Note Payments-Principal	212,000	-	-	-	-
403-001 Note Payable Allocation	(212,000)	-	-	-	-
404-000 Note Payments-Interest	3,350	-	-	-	-
Total Non-Operating Expenses	**$ 408,730**	**$ 406,696**	**$ 374,042**	**$ 387,758**	**$ 357,360**
Total Non-Operating Rev (Expenses)	$ (351,017)	$ (378,515)	$ (356,042)	$ (337,758)	$ (297,360)

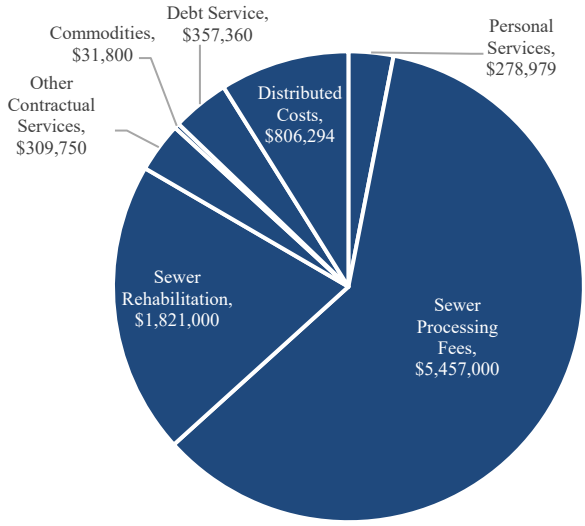
BUDGETARY COMMENT

The largest change in the budgeted expense is the contractual services category. This is due to sewer system maintenance projects increasing by $341,000 and sewage processing fees by $46,500 over the 2022 budget. Operating expenses as a whole are expected to increase $392,826, or 4.7%, from the 2022 budget.

Projected Revenues



Projected Expenses



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SUPPLEMENTARY INFORMATION

Portions of the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, and the 2022 General Obligation Bonds issued by the Township are directly related to the sanitary sewers. The debt was issued to finance Sanitary Sewer Consent Order projects that were agreed upon by the Township and the Allegheny County Health Department. The debt service schedule for each applicable portion follows. More information on each of these bond issues can be found within the "Sinking Funds" section found later in this document.

2016 General Obligation Bonds
Sanitary Sewer Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	4.00%	$ 220,666	$ 224,011	$ 444,677
2024	4.00%	229,876	215,001	444,877
2025	4.00%	235,770	205,688	441,458
2026	3.00%	244,138	197,310	441,448
2027	4.00%	250,032	188,648	438,680
2028	4.00%	260,084	178,445	438,529
2029	4.00%	270,978	167,824	438,802
2030	3.25%	281,030	157,838	438,868
2031	3.25%	286,924	148,608	435,532
2032	3.25%	438,432	136,821	575,253
2033	4.00%	492,268	119,852	612,120
2034	4.00%	511,582	99,775	611,357
2035	4.00%	525,896	79,025	604,921
2036	4.00%	338,078	61,745	399,823
2037	4.00%	463,484	45,714	509,198
2038	4.00%	481,114	26,822	507,936
2039	4.00%	135,000	14,500	149,500
2040	4.00%	145,000	8,900	153,900
2041	4.00%	150,000	3,000	153,000
	Total	**$ 5,960,352**	**$ 2,279,527**	**$ 8,239,879**

SUPPLEMENTARY INFORMATION (Continued)

2017-B Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 125,000	$ 69,277	$ 194,277
2024	2.000%	125,000	67,704	192,704
2025	2.000%	135,000	66,908	201,908
2026	2.000%	145,000	67,470	212,470
2027	2.050%	140,000	63,695	203,695
2028	2.200%	150,000	62,585	212,585
2029	2.400%	140,000	17,830	157,830
2030	2.550%	145,000	14,366	159,366
2031	2.650%	150,000	10,585	160,585
2032	3.000%	155,000	29,408	184,408
2033	3.000%	135,000	57,975	192,975
2034	3.000%	600,000	46,950	646,950
2035	3.000%	625,000	28,575	653,575
2036	3.000%	640,000	9,600	649,600
	Total	**$ 3,410,000**	**$ 612,928**	**$ 4,022,928**

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SUPPLEMENTARY INFORMATION (Continued)

2022 Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 320,000	$ 64,070	$ 384,070
2024	3.000%	335,000	56,620	391,620
2025	3.000%	350,000	47,205	397,205
2026	3.000%	365,000	36,692	401,692
2027	3.000%	380,000	25,673	405,673
2028	2.000%	390,000	16,169	406,169
2029	2.000%	320,000	30,000	350,000
2030	2.000%	325,000	23,550	348,550
2031	2.000%	335,000	16,950	351,950
2032	2.000%	335,000	10,250	345,250
2033	2.000%	345,000	3,450	348,450
	Total	**$ 3,800,000**	**$ 330,629**	**$ 4,130,629**

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TOWNSHIP/SCHOOL DISTRICT MAGAZINE FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Net Position	$ 161,339	$ 157,202	$ 167,426	$ 167,426	$ 151,793
Operating Revenue	150,404	155,074	142,050	141,317	138,180
Operating Expenses	(154,541)	(144,850)	(149,400)	(156,950)	(159,215)
Total Operating Income (Loss)	**(4,137)**	**10,224**	**(7,350)**	**(15,633)**	**(21,035)**
Change in Net Position	**(4,137)**	**10,224**	**(7,350)**	**(15,633)**	**(21,035)**
Ending Net Position	**$ 157,202**	**$ 167,426**	**$ 160,076**	**$ 151,793**	**$ 130,758**

PROGRAM OVERVIEW

The Magazine Fund accounts for the joint effort of the Township and School District to inform Upper St. Clair residents of news pertaining to both entities through a print publication.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Revenue					
51-00-000-367???-000					
001 Advertising Fees	$ 150,404	$ 155,074	$ 142,050	$ 141,317	$ 138,180
Total Operating Revenue	**$ 150,404**	**$ 155,074**	**$ 142,050**	**$ 141,317**	**$ 138,180**
Operating Expenses					
51-10-102-500???-000					
101 Steering Committee Payments	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
111 Editorial Staff	38,600	38,600	38,600	40,000	38,600
121 Office Management	7,590	6,135	8,000	8,000	8,000
215 Photography Costs	900	1,350	1,800	1,900	2,000
243 Telephone	230	200	200	200	200
275 Printing Costs	47,121	39,003	40,000	45,000	46,350
278 Postage	12,287	11,310	12,400	12,400	13,200
280 Mileage	143	108	250	150	165
290 Commissions	26,110	27,125	26,000	27,000	28,000
292 Graphic Art Services	15,624	14,448	16,000	16,000	16,800
300 Office Furniture	-	-	250	-	-
301 Office Supplies	34	392	100	100	100
304 Publicity Material/Marketing	1,337	1,535	1,300	1,300	1,300
390 Other Supplies	565	644	500	900	500
Total Operating Expenses	**$ 154,541**	**$ 144,850**	**$ 149,400**	**$ 156,950**	**$ 159,215**
Total Operating Income (Loss)	**$ (4,137)**	**$ 10,224**	**$ (7,350)**	**$ (15,633)**	**$ (21,035)**

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Net Position	$ 10,089,421	$ 9,481,817	$ 9,423,852	$ 9,423,852	$ 9,386,271
Operating Revenue	2,209,171	3,178,071	3,558,468	4,023,750	4,241,053
Operating Expenses	(2,800,003)	(3,171,494)	(3,942,203)	(4,042,589)	(4,566,647)
Total Operating Income (Loss)	**(590,832)**	**6,577**	**(383,735)**	**(18,839)**	**(325,594)**
Non-Operating Revenue	1,280,137	1,215,714	1,209,242	1,249,242	1,258,764
Non-Operating Expenses	(648,691)	(632,038)	(619,766)	(619,766)	(602,190)
Total Non-Operating Rev. (Expenses)	**631,446**	**583,676**	**589,476**	**629,476**	**656,574**
Change in Net Position	**40,614**	**590,253**	**205,741**	**610,637**	**330,980**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	9,481,817	9,423,852	8,981,375	9,386,271	9,069,033
Net Investment in Capital Assets	(2,258,339)	(2,632,327)	(2,875,377)	(2,628,740)	(2,920,240)
Ending Unrestricted Net Position	**$ 7,223,478**	**$ 6,791,525**	**$ 6,105,998**	**$ 6,757,531**	**$ 6,148,793**

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 an historical perspective, the process of building the Community Center development 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 (BK) for a feasibility study which 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. In 2018, the Township contracted with BK to update the feasibility study and make physical and operational recommendations for the future of the C&RC. The study served as a guide for the C&RC Facility Implementation Team (FIT) which was formed in late-2018 to develop a plan to execute the recommendations. This process was interrupted in early 2020 as a result of the Township's response to the global pandemic. The facility assessment process is expected to be revisited in 2023.

The C&RC serves residents of the Township and surrounding communities and continues to be designed to cover operating expenses through fees. To tackle this task, the Department of Recreation and Leisure Services includes a Membership/Marketing Department, Fitness Department, Aquatics Department, and Maintenance Department. For current information about the Community & Recreation Center, please visit www.twpusc.org/crc/crc-home.

2022 C&RC ACCOMPLISHMENTS

- Established programs that incorporate family wellness such as prenatal yoga, health coaching and family fun-runs.
- Increased returning clients by 10% and had over 2,130 total sessions as of November 2022.
- Significantly increased program participation and resulting revenue.
- Grew Pilates Reformer classes by 200% with a near 100% fill rate.
- Provided 3,550 one-on-one private swim lessons.
- Over 2,000 participants enrolled in group swim program resulting in an 88% fill rate.
- Certified 215 American Red Cross lifeguards.
- Doubled the participation in the Lifeguard Buddies program.
- Executed membership recovery plan and growth strategy that grew membership by over 1,000, returning membership revenue to pre-COVID levels.
- Improved membership retention through targeted marketing and new member journey communications, maintaining retention at over 80%.
- Launched newly designed C&RC website and online membership inquiry workflow. Over 627 membership inquiries were submitted in 2022.

2023 C&RC GOALS AND OBJECTIVES

- Provide additional family wellness opportunities through programs.
- Develop small group training to increase program revenue.
- Enhance services and participation in health coaching.
- Provide growth and training opportunities for fitness attendants.
- Continue to focus on customer experience and member satisfaction and monitor results.
- Continue to partner with other community entities to offer events and programming that promote unity and wellness.
- Consider opportunities for membership sales to be conducted online through the C&RC website.
- Continue to grow and retain membership units with special emphasis on family and senior demographic.
- Expand target marketing strategies to include SMS messaging

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C&RC ORGANIZATIONAL STRUCTURE

The 2023 proposed staffing for the C&RC is as follows:

Position Title	Pay Grade	Minimum	Maximum	2023 Positions
Director of Recreation and Leisure Services	11	$89,800	$149,600	1
Aquatics Supervisor	6	$54,200	$81,200	1
Membership & Marketing Supervisor	6	$54,200	$81,200	1
Fitness Supervisor	6	$54,200	$81,200	1
Recreation Supervisor	5	$50,000	$75,000	1
Aquatics Coordinator	3	$41,700	$62,500	1
Coordinator, Community Programs	3	$41,700	$62,500	1
Group Exercise Coordinator	3	$41,700	$62,500	1
Guest Relations Coordinator	3	$41,700	$62,500	1
Facility/Banquet Rental Coordinator	2	$37,400	$56,200	1
Marketing Assistant	2	$37,400	$56,200	1
Membership Specialist	2	$37,400	$56,200	1
Secretary to the Director of Recreation	2	$37,400	$56,200	1
Bldg Maintenance Custodian /Attendant	Union Contract	$23.88/hr	$23.88/hr	3
Total				**16**

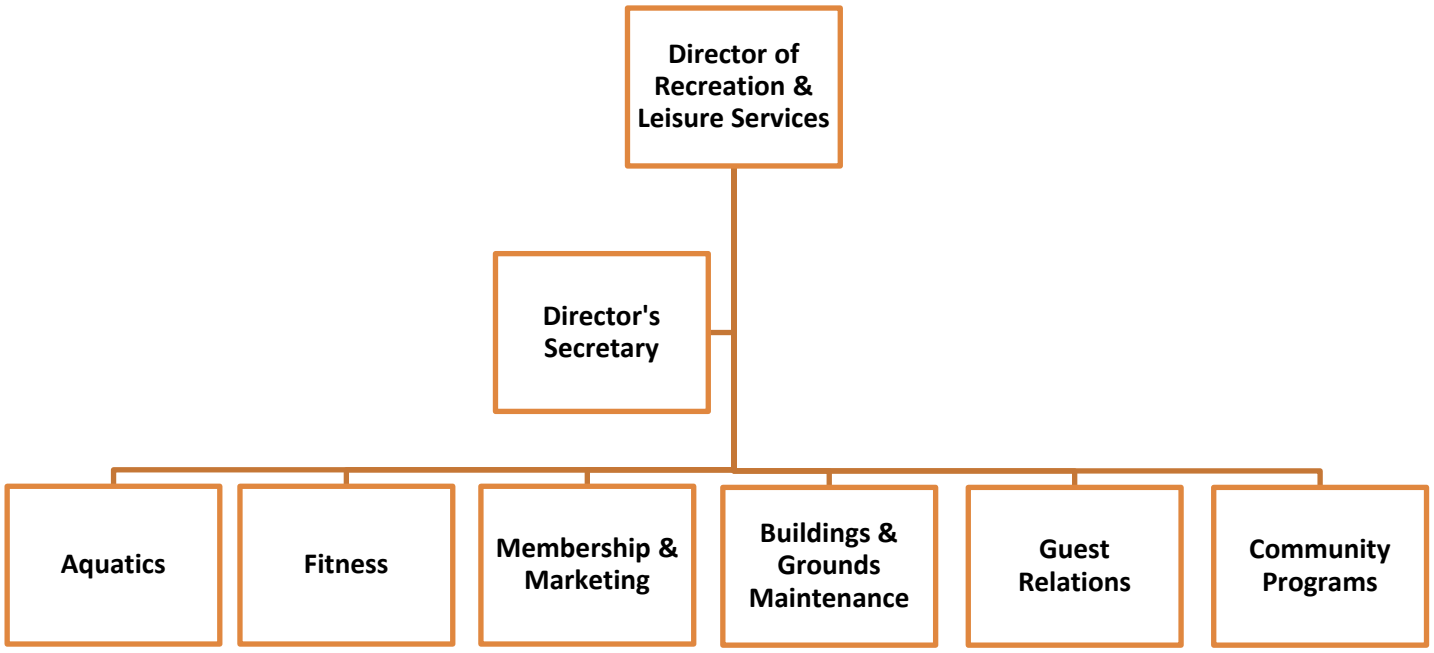
Budgetary Allocations

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	General Fund	C&RC Fund	BM RAD
Director of Recreation and Leisure Services	25.0%	75.0%	n/a
Coordinator, Community Programs	50.0%	50.0%	n/a
Secretary to the Director of Recreation	25.0%	70.0%	5.0%

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C&RC ORGANIZATIONAL STRUCTURE (continued)



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, sidewinding "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 Aquatics Supervisor, one 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 Fitness Coordinator, one Group Exercise 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 treadmills, four ellipticals, two interactive bikes, two upright bikes, two rowers, and a linear leg press. For additional 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 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 agreements related to rental space throughout the facility.

Staffing

The Membership/Marketing Department is staffed by one Membership/Marketing Services Supervisor, one Membership Specialist, one Facility Rental Coordinator, and part-time Membership Specialists and Event Attendants.

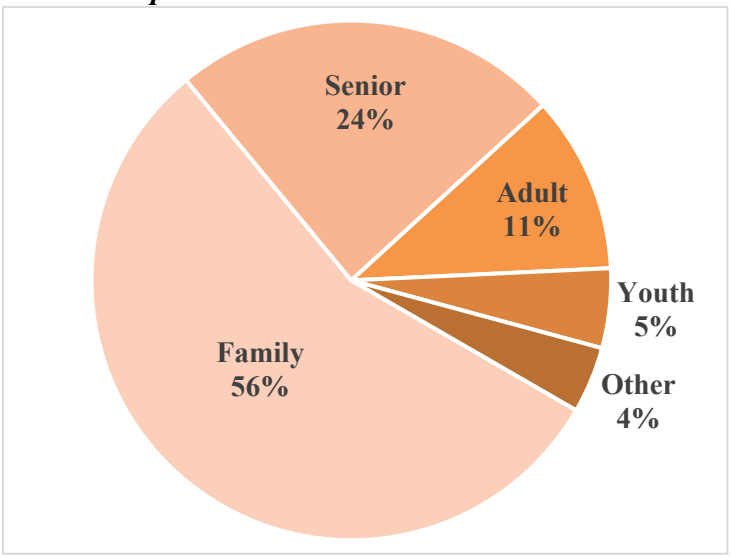
Vital Statistics

Annual memberships are the basis for sustainability of the C&RC. A sustainable membership base will depend on several statistics that are tracked continuously. Those statistics include: Total 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), and Membership Mix (total memberships by membership type).

Total Memberships by Month Compared to Prior Year

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	2,386	2,381	2,367	2,381	2,399	2,549	2,788	2,913	2,934	2,941	2,994	3,046
2022	3,123	3,195	3,255	3,267	3,297	3,382	3,556	3,557	3,476	3,428	3,440	3,491

Membership Mix in December 2022



Peak membership levels and usage for the C&RC is typically experienced during the summer months of June through August, due to the operation of the outdoor pool. The membership mix continues to show the importance of family memberships which are by far the most common type of membership, comprising well over half of the total memberships.

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 three C&RC Attendants and shares a Buildings/Grounds Administrator with the Public Works department.

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.

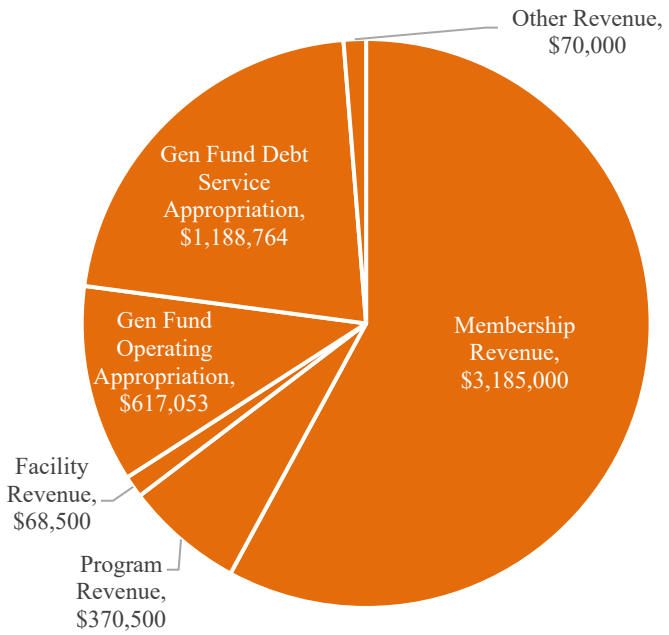
Staffing: The Guest Relations Department is staffed by one Guest Relations Coordinator, one Secretary to the Director, and part-time Control Desk and Childcare Associates.

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.

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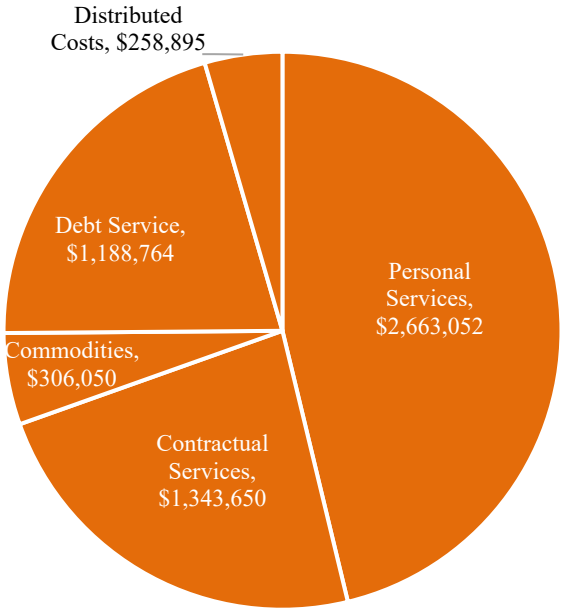
	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Operating Revenue					
53-00-000-??????-000					
Membership Revenue					
350003 Combined Memberships	$ 1,544,196	$ 2,138,197	$ 2,450,000	$ 2,790,000	$ 2,975,000
350004 Daily Admissions	77,020	75,612	75,000	105,000	110,000
350005 Three Month Memberships	34,341	94,289	110,000	112,000	100,000
Program Revenue					
367003 Fitness Programs	54,572	68,743	72,000	87,500	87,500
367017 Aquatic Programs	90,251	270,899	225,000	275,000	245,000
367022 Misc. Self Supporting Fees	2,257	38,933	15,000	17,000	17,500
Facility Revenue					
380010 Non-Aquatic Facility Fees	3,783	8,136	8,500	11,000	11,000
380011 Aquatic Facility Fees	19,555	37,485	50,000	57,500	57,500
Other Revenue					
360008 General Fund Appropriation	368,864	427,164	533,968	544,800	617,053
370001 Babysitting Services	7,883	6,429	7,500	7,750	8,000
370010 Vending Revenue	1,247	-	2,500	6,200	2,500
370020 Indoor Facility Misc. Rev.	5,202	12,184	9,000	10,000	10,000
Total Operating Revenue	**$ 2,209,171**	**$ 3,178,071**	**$ 3,558,468**	**$ 4,023,750**	**$ 4,241,053**



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Indoor Facility Operating Expenses					
53-50-501-500???-000					
Indoor Personal Services					
101 Full-Time Wages	$ 778,689	$ 782,115	$ 879,680	$ 853,450	$ 1,022,560
110 Overtime Wages	8,226	18,491	17,750	16,500	16,750
120 Part-Time Wages	433,209	643,089	830,500	879,900	934,600
162 Group Life Insurance	4,055	3,648	4,294	3,900	4,100
163 Medical Insurance	188,841	190,723	239,475	226,400	259,500
164 Workers' Compensation	37,340	58,857	61,717	71,100	68,775
165 Unemployment Compensation	59,113	(562)	-	-	-
166 Pension Costs	49,417	50,352	56,522	55,100	68,500
167 Long-term Disability Insurance	1,805	1,660	2,373	1,800	2,100
168 Post Retirement Plan	1,450	1,450	2,000	2,000	2,000
198 Social Security Expense	90,565	107,025	132,187	133,864	151,004
Total Indoor Personal Services	**$ 1,652,710**	**$ 1,856,848**	**$ 2,226,498**	**$ 2,244,014**	**$ 2,529,889**
Indoor Contractual Services					
220 Liability Insurance	$ 258	$ 46,106	$ 53,739	$ 48,000	$ 54,500
230 Association Dues	2,889	764	7,000	6,000	6,000
231 Travel & Conference Expense	3,156	2,832	11,000	11,500	11,500
232 Personnel Training	1,486	11,382	4,500	10,000	10,000
240 Water and Sewerage	45,844	42,074	54,600	50,400	54,000
241 Natural Gas	47,831	59,974	61,000	68,000	75,000
242 Electricity	184,401	167,857	230,000	311,500	342,500
243 Telephone	4,978	11,723	12,800	12,800	13,500
250 Repair/Maint-Office Equip.	11,965	9,799	7,200	7,200	7,200
251 Repair/Maint-Recreation Equip.	9,452	17,631	15,100	15,100	17,100
255 Building Maintenance	62,722	48,664	86,000	86,000	96,000
256 Pool Maintenance	4,506	5,705	55,000	56,000	60,000
259 Flooring Replacements/Imprvmts.	5,032	5,555	20,000	20,000	20,000
262 Uniforms	3,624	6,056	8,000	8,000	10,000
270 Software Licensing	-	-	-	-	11,750
275 Printing & Duplicating	8,373	3,830	17,000	13,000	14,500
278 Postage	1,241	951	5,500	3,000	3,500
290 Other Contractual Services	194,988	261,415	268,000	282,500	338,000
298 Credit Card Fees	71,708	110,201	118,000	144,000	150,000
299 Internet Connection Costs	11,568	12,572	14,000	14,000	14,000
Total Indoor Contractual Services	**$ 676,022**	**$ 825,091**	**$ 1,048,439**	**$ 1,167,000**	**$ 1,309,050**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Indoor Commodities					
300 Office Furniture & Equipment	$ 1,323	$ 3,148	$ 5,000	$ 5,000	$ 62,250
301 Expendable Office Supplies	5,418	6,271	12,750	12,750	12,750
302 Books & Subscriptions	-	-	200	-	-
304 Publicity Material/Marketing	31,443	37,947	80,000	55,000	57,000
306 Building Maintenance Supplies	45,810	41,316	50,500	50,500	51,000
307 Tools & Equipment	1,570	16,674	15,000	25,000	15,000
326 Department Specific Supplies	17,351	15,329	26,250	27,250	26,250
329 Pool Chemicals	16,606	27,822	27,000	30,000	32,000
390 Other Supplies	10,840	17,315	17,500	18,500	18,500
Total Indoor Commodities	**$ 130,361**	**$ 165,822**	**$ 234,200**	**$ 224,000**	**$ 274,750**
Distributed Costs					
602 Depreciation Expense - Equip.	$ 152,320	$ 157,292	$ 155,000	$ 162,000	$ 168,000
603 Dist. Data Processing Costs	50,895	49,503	61,276	62,544	85,895
Total Distributed Costs	**$ 203,215**	**$ 206,795**	**$ 216,276**	**$ 224,544**	**$ 253,895**
Total Indoor Facility Operating Exp.	**$ 2,662,308**	**$ 3,054,556**	**$ 3,725,413**	**$ 3,859,558**	**$ 4,367,584**
Outdoor Pool Facility Operating Expenses					
53-50-510-500???-???					
Outdoor Personal Services					
120 Part-Time Wages	$ 75,195	$ 85,866	$ 131,900	$ 108,900	$ 123,700
198 Social Security Expense	5,753	6,569	10,090	8,331	9,463
Total Outdoor Personal Services	**$ 80,948**	**$ 92,435**	**$ 141,990**	**$ 117,231**	**$ 133,163**
Outdoor Contractual Services					
232 Personnel Training	$ 620	$ 650	$ 1,000	$ 1,000	$ 1,000
240 Water and Sewerage	5,641	-	9,500	8,500	9,100
256 Pool Maintenance	13,523	8,792	32,000	32,000	21,000
262 Uniforms	-	676	2,500	3,000	3,000
290 Other Contractual Services	26,053	-	500	500	500
Total Outdoor Contractual Services	**$ 45,837**	**$ 10,118**	**$ 45,500**	**$ 45,000**	**$ 34,600**

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Outdoor Commodities					
306 Pool Maintenance Supplies	$ 1,782	$ 2,033	$ 10,000	$ 1,000	$ 10,500
326 Aquatics Supplies	3,753	2,483	11,000	11,000	11,000
329 Pool Chemicals	4,655	9,159	6,500	7,000	8,000
390 Other Supplies	720	710	1,800	1,800	1,800
Total Outdoor Commodities	**$ 10,910**	**$ 14,385**	**$ 29,300**	**$ 20,800**	**$ 31,300**
Total Outdoor Facility Operating Exp.	**$ 137,695**	**$ 116,938**	**$ 216,790**	**$ 183,031**	**$ 199,063**
Total Operating Expenses	**$ 2,800,003**	**$ 3,171,494**	**$ 3,942,203**	**$ 4,042,589**	**$ 4,566,647**
Total Operating Income (Loss)	**$ (590,832)**	**$ 6,577**	**$ (383,735)**	**$ (18,839)**	**$ (325,594)**



BUDGETARY COMMENT

Operating revenues are budgeted $682,585, or 19.18%, more than the 2022 budget reflecting the rebound in membership levels experiences during 2022. Operating expenses are budgeted to increase $624,444, or 15.84%. The C&RC continues to have significant wage pressure and as noted earlier in this document, inflation has had a significant impact on the C&RC's costs, particularly in the areas of utilities and other contractual services.

NON-OPERATING REVENUES & EXPENSES

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Non-Operating Revenues					
53-00-000-??????-???					
345001-000 Interest on Investments	$ 86,791	$ 25,343	$ 20,000	$ 60,000	$ 70,000
360008-000 Transfer In-Debt Service	1,193,346	1,190,371	1,189,242	1,189,242	1,188,764
Total Non-Operating Revenues	**$ 1,280,137**	**$ 1,215,714**	**$ 1,209,242**	**$ 1,249,242**	**$ 1,258,764**
Non-Operating Expenses					
53-50-501-500???-???					
400-000 Bad Debt Expense	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
501-000 Bond Payments-Principal	550,540	564,218	574,476	574,476	591,574
501-001 Bonds Payable Allocation	(550,540)	(564,218)	(574,476)	(574,476)	(591,574)
511-000 Bond Payments-Interest	648,691	632,038	614,766	614,766	597,190
Total Non-Operating Expenses	**$ 648,691**	**$ 632,038**	**$ 619,766**	**$ 619,766**	**$ 602,190**
Total Non-Operating Rev. (Expenses)	**$ 631,446**	**$ 583,676**	**$ 589,476**	**$ 629,476**	**$ 656,574**

C&RC CAPITAL PROJECTS ACCOUNT

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.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
54-00-000-??????-000					
360053 Transfer from C&RC Fund	$ -	$ 31,920	$ -	$ 41,161	$ -
360602 Depreciation Credit	152,320	157,292	155,000	162,000	168,000
Total Revenue	**$ 152,320**	**$ 189,212**	**$ 155,000**	**$ 203,161**	**$ 168,000**

C&RC CAPITAL PROJECTS ACCOUNT (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Expenses					
C&RC Administration					
54-50-501-500600-???					
098 General Furniture & Equip.	$ -	$ -	$ 11,500	$ -	$ 9,000
099 Computer Equipment	124,407	29,007	45,000	1,074	38,000
Total C&RC Administration	**$ 124,407**	**$ 29,007**	**$ 56,500**	**$ 1,074**	**$ 47,000**
C&RC Fitness					
54-50-501-500600-???					
302 Treadmills	$ -	$ -	$ 41,000	$ -	$ 44,000
303 Ellipticals	-	-	38,500	-	14,000
304 Upright Bikes	-	11,172	6,250	-	-
306 Other Cardio Equipment	-	-	23,000	-	-
307 Selectorized Strength Equip.	-	-	-	-	36,500
Total C&RC Fitness	**$ -**	**$ 11,172**	**$ 108,750**	**$ -**	**$ 94,500**
C&RC Aquatics					
54-50-501-500600-???					
401 Chaise Lounge Chairs	$ -	$ -	$ 5,000	$ 4,839	$ 5,950
421 Pool Equipment	17,300	-	2,800	-	2,800
Total C&RC Aquatics	**$ 17,300**	**$ -**	**$ 7,800**	**$ 4,839**	**$ 8,750**
C&RC Maintenance					
54-50-501-500600-???					
505 Pool Maintenance & Repairs	$ -	$ -	$ -	$ -	$ 165,000
507 HVAC Equipment	488,163	-	200,000	152,500	200,000
508 Other General Equipment	-	-	25,000	-	-
Total C&RC Maintenance	**$ 488,163**	**$ -**	**$ 225,000**	**$ 152,500**	**$ 365,000**
Total Expenses	**$ 629,870**	**$ 40,179**	**$ 398,050**	**$ 158,413**	**$ 515,250**

SUPPLEMENTARY INFORMATION

In 2008, the Township of Upper St. Clair issued General Obligation Bonds which were used for several purposes including to finance the construction of the Community & Recreation Center (C&RC). The 2008 Bonds were refunded in December 2016. The debt service related to the C&RC portion of the 2016 Bonds is to be repaid based on the schedule shown below. More information on this bond issue can be found within the "Sinking Funds" section found later in this document.

2016 General Obligation Bonds
Community & Recreation Center Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	4.00%	$ 591,574	$ 597,190	$ 1,188,764
2024	4.00%	608,671	573,185	1,181,856
2025	4.00%	632,608	548,360	1,180,967
2026	3.00%	646,286	526,013	1,172,299
2027	4.00%	670,222	502,914	1,173,136
2028	4.00%	690,739	475,695	1,166,434
2029	4.00%	714,676	447,587	1,162,262
2030	3.25%	735,193	421,347	1,156,539
2031	3.25%	759,129	397,064	1,156,193
2032	3.25%	1,354,122	362,723	1,716,845
2033	4.00%	1,552,453	309,670	1,862,123
2034	4.00%	1,610,585	246,409	1,856,994
2035	4.00%	1,668,716	180,823	1,849,539
2036	4.00%	885,651	129,736	1,015,386
2037	4.00%	1,374,639	84,530	1,459,169
2038	4.00%	1,425,932	28,519	1,454,450
	Total	**$ 15,921,192**	**$ 5,831,765**	**$ 21,752,957**

TRI-COMMUNITY SOUTH EMS FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 257,472	$ 532,069	$ 1,151,129	$ 1,151,129	$ 1,095,847
Revenue	3,089,362	3,612,176	3,389,865	3,046,700	3,135,425
Expenditures	(2,814,765)	(2,993,116)	(3,515,465)	(3,101,982)	(3,386,433)
Ending Fund Balance	**$ 532,069**	**$ 1,151,129**	**$ 1,025,529**	**$ 1,095,847**	**$ 844,839**

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 billings, CPR program fees, and other miscellaneous items. Under the third-party agreement governing TCS EMS, the Township of Upper St. Clair acts as the system's treasurer and manages the funds' activities in the same manner 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 Service 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 organization known as EMS West and is the designated agency by the Bureau of EMS that monitors regulation of Act 45.

Tri-Community South Emergency Medical Services operates 24-hours per day, seven 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 ambulances, one licensed Advanced Life Support command vehicle, and one unlicensed response unit. 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.

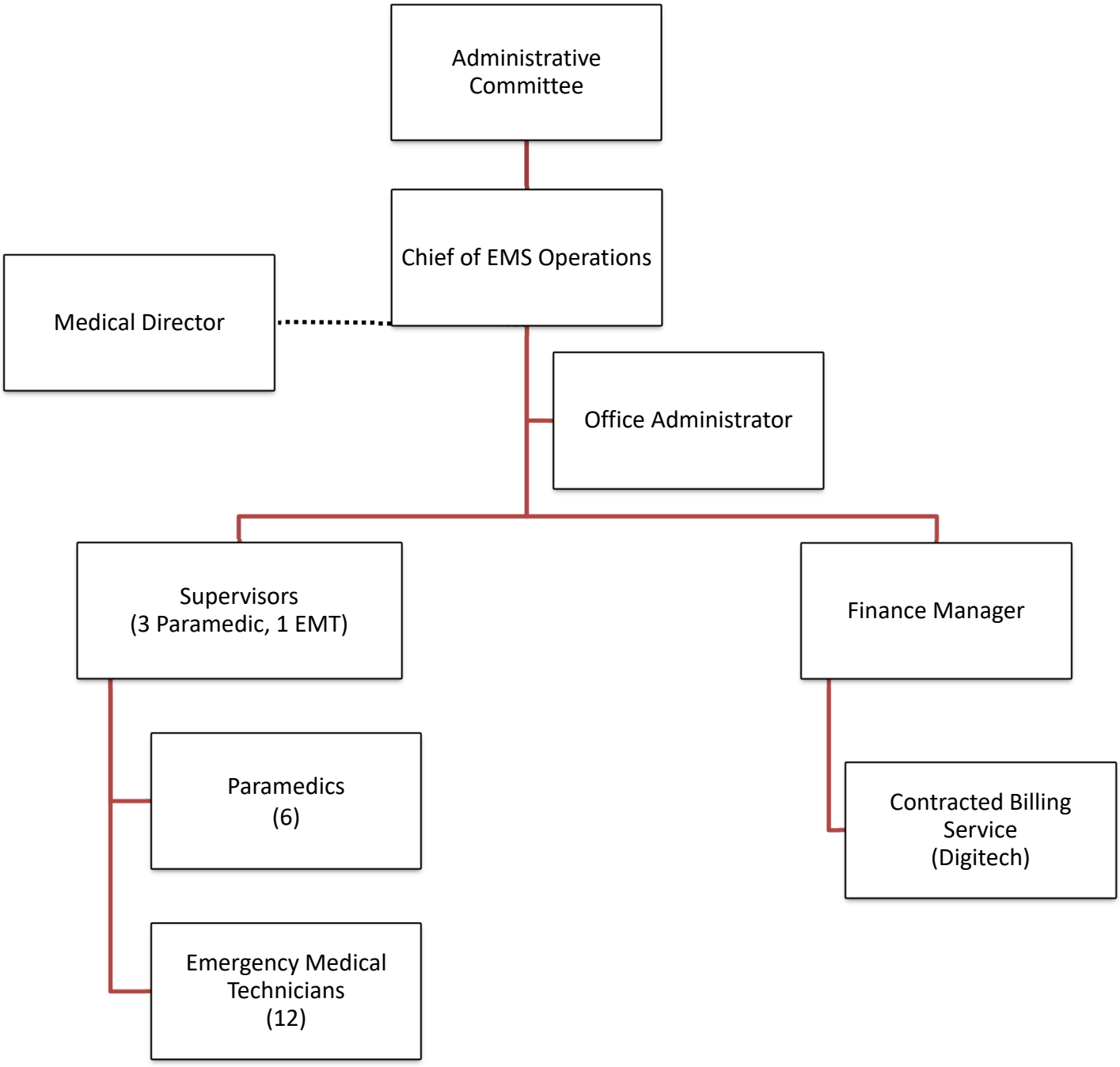
DEPARTMENT STATISTICS AND BENCHMARKS

The number of calls for service and transports provided by the system for the past several years is summarized below:

Category	2014	2015	2016	2017	2018	2019	2020	2021	2022
Calls for Service	6,754	7,169	7,133	7,275	7,039	7,128	6,338	6,672	6,953
Transports	5,399	5,699	5,573	5,729	5,439	5,523	4,869	5,194	5,470
Advanced Life Support	3,865	4,204	4,180	4,289	3,907	3,503	3,022	3,070	3,097
Basic Life Support	1,534	1,495	1,393	1,440	1,532	2,020	1,847	2,124	2,373

DEPARTMENT ORGANIZATIONAL STRUCTURE

The 2023 budgeted full-time staffing for Tri-Community South Emergency Medical Services is shown below. The full-time medical staff is supported by several part-time and casual pool employees.



PROGRAM REVENUE

		2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
90-00-000-??????-000						
320400	**Subscriptions**	$ 430,477	$ 459,886	$ 460,000	$ 362,000	$ 460,000
345001	**Interest**	100	2,340	-	5,100	7,250
357002	**Billings**	2,320,968	2,757,973	2,563,700	2,383,037	2,420,250
360013	**PA State Pension Grant**	56,103	62,152	62,150	63,295	63,295
367005	**EVOC & EMT Program Fees**	-	5,062	16,200	5,210	3,000
367006	**CPR Program Fees**	36,067	42,054	55,000	28,319	5,000
367007	**CPR Material Reimbursements**	84,402	92,793	90,000	67,332	40,000
367072	**Outside Detail**	13,430	27,204	32,375	32,210	42,630
380022	**Employee Health Ins. Reimb.**	26,793	27,042	33,500	27,485	28,000
380050	**Payment Rebates**	2,056	2,059	2,500	3,300	3,000
380070	**Promotional Events**	-	-	22,000	-	22,000
380083	**Intergovernmental Aid**	90,127	67,315	-	37,237	-
380099	**Miscellaneous Revenue**	28,839	66,296	52,440	32,175	41,000
Total Revenue		**$ 3,089,362**	**$ 3,612,176**	**$ 3,389,865**	**$ 3,046,700**	**$ 3,135,425**

PROGRAM EXPENDITURES

		2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
90-20-204-500???-000						
Personal Services						
101	**Full-Time Wages**	$ 1,324,533	$ 1,328,562	$ 1,623,011	$ 1,295,000	$ 1,590,000
111	**Overtime Wages**	52,464	64,394	64,400	119,600	123,000
120	**Part-Time Wages**	169,440	218,706	288,536	206,700	182,000
153	**Holiday Pay**	46,027	41,039	54,350	50,000	51,500
161	**Continuing Education**	416	2,311	1,500	3,000	3,250
162	**Group Life Insurance**	4,687	4,772	5,900	5,800	6,250
163	**Medical Insurance**	364,143	353,879	432,000	413,000	424,456
164	**Workers' Compensation**	107,227	80,345	105,065	95,000	77,000
165	**Unemployment Compensation**	6,628	(468)	4,500	-	-
166	**Pension Costs**	64,248	75,844	87,559	81,900	86,000
167	**Long-term Disability Insurance**	2,842	2,789	3,900	3,150	3,500
172	**Outside Detail**	6,703	14,944	25,900	17,000	22,500
198	**Social Security Expense**	119,357	124,669	157,414	129,384	150,877
Total Personal Services		$ 2,268,715	$ 2,311,786	$ 2,854,035	$ 2,419,534	$ 2,720,333

PROGRAM EXPENDITURES (Continued)

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Contractual Services					
210 Professional Services-Legal	$ 14,762	$ 16,942	$ 12,000	$ 2,816	$ 10,000
220 Liability Insurance	47,432	50,714	48,000	51,182	52,750
222 Vehicle Insurance	22,124	23,855	25,000	24,040	25,000
232 Conference & Training Expense	3,386	807	5,000	5,000	5,000
240 Water and Sewerage	5,530	4,082	5,500	5,000	5,500
241 Natural Gas	2,819	4,826	8,300	5,400	6,000
242 Electricity	9,968	10,397	11,400	20,950	23,100
243 Telephone	10,064	10,487	13,000	17,000	16,500
254 Vehicle Repairs & Maintenance	11,898	23,866	12,000	23,515	25,000
255 Building Repairs & Maintenance	2,982	6,864	6,500	2,070	5,000
257 Radio & Other Equip. Mte	822	115	-	1,706	1,500
265 Equipment Rental	537	-	-	-	-
270 CPR Instruction Pay	7,335	9,285	14,200	9,000	2,000
278 Postage	1,516	255	1,500	8	500
280 Travel & Mileage Expense	-	288	1,000	-	1,000
281 CPR Mileage Reimbursement	15	-	250	250	250
289 Administrative Services	61,800	63,500	64,770	64,770	66,500
290 Other Contractual Services	179,166	257,521	200,000	261,600	210,000
291 Subscription Services	24,546	26,030	45,000	27,120	37,000
Total Contractual Services	$ 406,702	$ 509,834	$ 473,420	$ 521,427	$ 492,600
Commodities					
301 Expendable Office Supplies	$ 1,385	$ 2,218	$ 2,000	$ 2,000	$ 2,000
304 Publicity Materials	1,426	4,295	2,250	2,428	2,250
305 Promotional Events	-	1,722	20,000	72	20,000
307 Ambulance Equip. Supplies	1,818	2,942	2,000	211	2,000
308 CPR Program Supplies	67,000	89,964	90,000	68,500	40,000
314 Medical Supplies	2,055	10,072	5,760	17,550	17,500
328 Maintenance Supplies	590	-	1,000	-	-
340 Vehicle Supplies	8,394	7,287	6,000	435	450
341 Fuels and Lubricants	41,645	44,018	42,000	51,900	67,500
351 Clothing Allowance	8,993	6,740	12,000	12,925	16,800
390 Other Supplies	6,042	2,238	5,000	5,000	5,000
Total Commodities	$ 139,348	$ 171,496	$ 188,010	$ 161,021	$ 173,500
Capital Equipment Transfer					
903 Transfer to Capital Reserve	$ -	$ -	$ -	$ -	$ -
Total Capital Equipment	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 2,814,765**	**$ 2,993,116**	**$ 3,515,465**	**$ 3,101,982**	**$ 3,386,433**

BUDGETARY COMMENT

Expenditures for 2023 are budgeted $129,032, or 3.7% lower than in 2022. The reason for this is a reduction in in personal services costs compared to the 2022 budget. However, the 2022 budget included conservative projections due to uncertainty related to staffing and scheduling. The 2023 budget reflects a more realistic projection now that operations have stabilized.

SUPPLEMENTARY INFORMATION

Tri-Community South EMS Vehicles

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Ambulances							
1	2018	Ford	AMB	83,340	4	Fair	2023
2	2018	Ford	AMB	79,644	4	Fair	2023
3	2018	Ford	AMB	82,378	4	Fair	2023
4	2022	Ford	AMB	13,742	0	New	2027
5	2022	Ford	AMB	12,918	0	New	2027
6	2022	Ford	AMB	10,821	0	New	2027
Other Emergency Vehicles							
1	2007	Chevy	Suburban	58,087	15	Fair	2022
2	2023	Chevy	Tahoe	10	0	New	2033

TRI-COMMUNITY SOUTH EMS

CAPITAL RESERVE FUND

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ 2,810,076	$ 2,796,690	$ 2,754,334	$ 2,754,334	$ 2,223,256
Revenue	42,747	813	141,900	201,104	123,200
Expenditures	(56,133)	(43,169)	(737,750)	(732,182)	(988,500)
Ending Fund Balance	**$ 2,796,690**	**$ 2,754,334**	**$ 2,158,484**	**$ 2,223,256**	**$ 1,357,956**

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.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
91-00-000-??????-000					
345001 Interest Revenue	$ 17,743	$ 813	$ 2,000	$ 40,000	$ 75,000
360005 PA VFC Grant	9,192	-	10,000	8,325	8,500
360009 Transfer from TCS EMS Fund	-	-	-	-	-
36001? Municipal Donations-RAD	15,812	-	33,900	53,579	39,700
380010 Sale of Property	-	-	96,000	99,200	-
Total Revenue	**$ 42,747**	**$ 813**	**$ 141,900**	**$ 201,104**	**$ 123,200**
Expenditures					
91-20-206-500???-000					
402 Vehicles/Ambulance Equip	$ -	$ -	$ 604,000	$ 601,259	$ 570,000
404 Computer Equipment	11,188	17,552	119,000	119,000	200,000
405 Furniture & Equipment	-	3,487	-	300	-
407 Other Equipment	978	-	3,000	3,000	10,000
416 VFC Grant Equipment	11,288	-	11,750	8,623	8,500
420 EMS Base & Security Renov.	32,679	22,130	-	-	200,000
Total Expenditures	**$ 56,133**	**$ 43,169**	**$ 737,750**	**$ 732,182**	**$ 988,500**

BUDGETARY COMMENT

The 2023 Budget includes funding for replacement of the 3 ambulance vehicles, various technology equipment purchases, and minor building improvements.

SINKING FUNDS

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	3,531,209	3,901,049	4,082,852	4,103,580	4,054,945
Expenditures	(3,531,209)	(3,901,049)	(4,082,852)	(4,103,580)	(4,054,945)
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; the sinking fund then makes payment to the Paying Agent who then pays the bondholders. The Township operates one sinking fund for each debt issue, which includes the Series 2016, Series 2017-B, Series 2021, and Series 2022 General Obligation Bonds.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenue					
Transfer from General Fund	$ 1,360,687	$ 1,677,673	$ 1,853,112	$ 1,833,994	$ 1,843,157
Transfer from Sanitary Sewer Fund	971,291	1,033,005	1,040,498	1,080,344	1,023,024
Transfer from Boyce Mayview C&RC Fund	1,199,231	1,190,371	1,189,242	1,189,242	1,188,764
Total Revenue	**$ 3,531,209**	**$ 3,901,049**	**$ 4,082,852**	**$ 4,103,580**	**$ 4,054,945**
Expenditures					
2015 General Obligation Note-Principal	$ 710,000	$ -	$ -	$ -	$ -
2016 General Obligation Bonds-Principal	875,000	895,001	914,998	914,998	940,000
2017A General Obligation Bonds-Principal	120,000	895,000	925,000	826,528	-
2017B General Obligation Bonds-Principal	305,000	350,000	345,000	345,000	365,000
2021 General Obligation Bonds-Principal	-	-	5,000	5,000	5,000
2022 General Obligation Bonds-Principal	-	-	-	30,000	915,000
2015 General Obligation Note-Interest	35,069	-	-	-	-
2016 General Obligation Bonds-Interest	1,021,162	996,225	978,126	982,919	950,175
2017A General Obligation Bonds-Interest	243,795	233,645	210,821	153,839	-
2017B General Obligation Bonds-Interest	221,183	216,270	211,057	215,003	204,820
2021 General Obligation Bonds-Interest	-	314,908	492,850	492,850	492,750
2022 General Obligation Bonds-Interest	-	-	-	137,443	182,200
Total Expenditures	**$ 3,531,209**	**$ 3,901,049**	**$ 4,082,852**	**$ 4,103,580**	**$ 4,054,945**

BUDGETARY COMMENT

Debt payments for 2022 are budgeted $27,907 lower than the 2022 budget based on the debt service payment schedules previously approved.

DEBT AND DEBT LIMITS

The following table shows the net debt of the Township as of December 31, 2022 including premiums and discounts:

Electoral Debt	$ -
Nonelectoral Debt	
General Obligation Bonds of 2022	7,590,000
General Obligation Bonds of 2021	12,330,000
General Obligation Bonds of 2017, Series B	8,235,000
General Obligation Bonds of 2016, Series A	25,320,000
Total Nonelectoral Debt	**53,475,000**
Add: Lease Rental Debt	-
Total Gross Indebtedness	**53,475,000**
Less: Debt Excluded as self-liquidating or separately stated pursuant to §8242(a) of the Debt Act	(13,170,352)
Net Nonelectoral and Lease Rental Debt	**$ 40,304,648**

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 2021 Annual Comprehensive Financial Report is as follows:

Arithmetic Average (Borrowing Base)	**$ 37,415,965**

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)	$ 93,539,913	$ 40,304,648	$ 53,235,265
Nonelectoral and Lease Rental Debt Limit (350% of Borrowing Base)	$ 130,955,878	$ 40,304,648	$ 90,651,230

TOWNSHIP GENERAL OBLIGATION DEBT OVERVIEW

1. General Obligation Bonds of 2016

In December 2016, the Township issued two series of general obligation bonds totaling $30,560,000. The tax-exempt portion, Series A, was $29,485,000 and the taxable portion, Series B, was $1,075,000. The bonds were used to refund the remaining portion of the 2008 general obligation bond issue, terminate the interest rate swap that accompanied the 2008 bonds, provide $2,500,000 in new money to finance a Sanitary Sewer project (Brush Run force main) that will commence in 2017, and to pay related issuance costs. The Series A bonds bear coupon interest rates between 1.15-4.00% and the principal will be paid by 2041. The Series B bonds were fully repaid in 2018.

2. General Obligation Bonds of 2017, Series B

In August 2017, the Township issued $9,910,000 in general obligation bonds to refund the remaining portion of the 2012 general obligation bond issue. The bonds bear coupon interest rates between 1.00-3.00% and the principal will be paid by 2036.

3. General Obligation Bonds of 2021

In March 2021, the Township issued $12,335,000 in general obligation bonds to finance all or a portion of the costs of various capital projects consisting of (i) the renovation and improvement of Township buildings and facilities, (ii) the renovation and improvement of park and recreational facilities within the Township; and (iii) various other capital and infrastructure improvements throughout the Township. The most notable of these projects is the NextGen Municipal Renovation project. The bonds bear coupon interest rates of either 2.00% or 4.00% and the principal will be paid by 2041.

4. General Obligation Bonds of 2022

In February 2022, the Township issued $7,620,000 in general obligation bonds to refund the remaining portion of the 2017-A general obligation bond issue. The bonds included a net original issue premium amount of $351,091 and bear coupon interest rates of 2.00% and 3.00% with a final maturity date of 2033.

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LONG-TERM DEBT SERVICE SCHEDULES

TOWNSHIP OF UPPER ST. CLAIR
RETIREMENT OF PRINCIPAL
AS OF DECEMBER 31, 2022

Bond Series	Principal Outstanding at 1/1/2022	Principal Incurred in 2022	Principal Paid in 2022	Principal Outstanding at 12/31/2022
2016 General Obligation Bonds	26,235,000	-	(915,000)	25,320,000
2017-B General Obligation Bonds	8,580,000	-	(345,000)	8,235,000
2021 General Obligation Bonds	12,335,000	-	(5,000)	12,330,000
2022 General Obligation Bonds	-	7,620,000	(30,000)	7,590,000
Total Long Term Debt-Principal	**$ 47,150,000**	**$ 7,620,000**	**$ (1,295,000)**	**$ 53,475,000**

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LONG-TERM DEBT SERVICE SCHEDULES (Continued)

I. BONDED INDEBTEDNESS

Issue:	2016 General Obligation Bonds
Date:	December 22, 2016
Rating:	AA+
Principal Amount:	$30,560,000 ($29,485,000 – Series A; $1,075,000 – Series B, repaid 2018)
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Refunding the 2008 General Obligation Bond Issue, termination of the interest rate swap, fund Sanitary Sewer capital projects, and pay related issuance costs.

2016 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	4.00%	$ 940,000	$ 950,175	$ 1,890,175
2024	4.00%	970,000	911,975	1,881,975
2025	4.00%	1,005,000	872,475	1,877,475
2026	3.00%	1,030,000	836,925	1,866,925
2027	4.00%	1,065,000	800,175	1,865,175
2028	4.00%	1,100,000	756,875	1,856,875
2029	4.00%	1,140,000	712,075	1,852,075
2030	3.25%	1,175,000	670,181	1,845,181
2031	3.25%	1,210,000	631,425	1,841,425
2032	3.25%	2,085,000	577,881	2,662,881
2033	4.00%	2,380,000	496,400	2,876,400
2034	4.00%	2,470,000	399,400	2,869,400
2035	4.00%	2,555,000	298,900	2,853,900
2036	4.00%	1,415,000	219,500	1,634,500
2037	4.00%	2,135,000	148,500	2,283,500
2038	4.00%	2,215,000	61,500	2,276,500
2039	4.00%	135,000	14,500	149,500
2040	4.00%	145,000	8,900	153,900
2041	4.00%	150,000	3,000	153,000
	Total	**$ 25,320,000**	**$ 9,370,763**	**$ 34,690,763**

LONG-TERM DEBT SERVICE SCHEDULES (Continued)

II. BONDED INDEBTEDNESS

Issue:	2017 General Obligation Bonds, Series B
Date:	August 29, 2017
Rating:	AA+
Principal Amount:	$9,910,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2012 General Obligation Bond Issue

2017-B General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 365,000	$ 204,820	$ 569,820
2024	2.000%	370,000	197,470	567,470
2025	2.000%	375,000	190,020	565,020
2026	2.000%	385,000	182,420	567,420
2027	2.050%	390,000	174,572	564,572
2028	2.200%	400,000	166,175	566,175
2029	2.400%	1,170,000	147,735	1,317,735
2030	2.550%	1,200,000	118,395	1,318,395
2031	2.650%	1,230,000	86,798	1,316,798
2032	3.000%	350,000	65,250	415,250
2033	3.000%	135,000	57,975	192,975
2034	3.000%	600,000	46,950	646,950
2035	3.000%	625,000	28,575	653,575
2036	3.000%	640,000	9,600	649,600
	Total	**$ 8,235,000**	**$ 1,676,755**	**$ 9,911,755**

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LONG-TERM DEBT SERVICE SCHEDULES (Continued)

III. BONDED INDEBTEDNESS

Issue:	2021 General Obligation Bonds
Date:	March 25, 2021
Rating:	AA+
Principal Amount:	$12,335,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the NextGen Municipal Renovation project.

2021 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.00%	$ 5,000	$ 492,750	$ 497,750
2024	2.00%	5,000	492,650	497,650
2025	2.00%	5,000	492,550	497,550
2026	2.00%	5,000	492,450	497,450
2027	4.00%	5,000	492,300	497,300
2028	4.00%	5,000	492,100	497,100
2029	4.00%	5,000	491,900	496,900
2030	4.00%	5,000	491,700	496,700
2031	4.00%	5,000	491,500	496,500
2032	4.00%	5,000	491,300	496,300
2033	4.00%	5,000	491,100	496,100
2034	4.00%	5,000	490,900	495,900
2035	4.00%	5,000	490,700	495,700
2036	4.00%	820,000	474,200	1,294,200
2037	4.00%	855,000	440,700	1,295,700
2038	4.00%	900,000	405,600	1,305,600
2039	4.00%	3,105,000	325,500	3,430,500
2040	4.00%	3,225,000	198,900	3,423,900
2041	4.00%	3,360,000	67,200	3,427,200
	Total	**$ 12,330,000**	**$ 8,306,000**	**$ 20,636,000**

LONG-TERM DEBT SERVICE SCHEDULES (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2022 General Obligation Bonds
Date:	February 15, 2022
Rating:	AA+
Principal Amount:	$7,620,000
Interest Rate:	See Coupon Rate Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2017-A General Obligation Bond Issue.

2022 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2023	2.000%	$ 915,000	$ 182,200	$ 1,097,200
2024	3.000%	945,000	158,875	1,103,875
2025	3.000%	970,000	130,150	1,100,150
2026	3.000%	1,005,000	100,525	1,105,525
2027	3.000%	1,035,000	69,925	1,104,925
2028	2.000%	1,060,000	43,800	1,103,800
2029	2.000%	320,000	30,000	350,000
2030	2.000%	325,000	23,550	348,550
2031	2.000%	335,000	16,950	351,950
2032	2.000%	335,000	10,250	345,250
2033	2.000%	345,000	3,450	348,450
	Total	**$ 7,590,000**	**$ 769,675**	**$ 8,359,675**

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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 by the Board of Commissioners 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. This fund is used to provide 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 by the Board of Commissioners 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 2016, 2017, 2021, and 2022 (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 are 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	2022 Staff Level	2023 Staff Level	Increase/(Decrease)
Administration	9	9	0

Explanation: No staff level changes expected in 2023.

Finance	4	4	0

Explanation: No staff level changes expected in 2023.

Information Technology	5	5	0

Explanation: No staff level changes expected in 2023.

Police	35	35	0

Explanation: No staff level changes expected in 2023.

Fire	0	2	2

Explanation: Reflects the creation of the Fire Chief position as well as an administrative assistant in response to the strategic plan.

Community Development	7	7	0

Explanation: No staff level changes expected in 2023.

Public Works - Administration	8	8	0
Public Works - Laborers	24	24	0

Explanation: No staff level changes expected in 2023.

Recreation	16	16	0

Explanation: No staff level changes expected in 2023.

Library	9	9	0

Explanation: No staff level changes expected in 2023.

STAFF LEVEL CHANGES – PART-TIME PERSONNEL (shown by number of employees)

Police	1	1	0
Community Development	1	1	0
Public Works	16	16	0
Recreation	269	269	0
Library	23	23	0

Explanation: No staff level changes expected in 2023.

FULL-TIME POSITIONS (shown by number of employees)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
MANAGEMENT										
Township Manager	1	1	1	1	1	1	1	1	1	1
Assistant Township Manager/Director of Admin.	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
Fire Chief	0	0	0	0	0	0	0	0	0	1
Director of Information Technology	1	1	1	1	1	1	1	0	0	1
Director of Library	1	1	1	1	1	1	1	1	1	1
Director of Planning & Community Development	1	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Director of Recreation & Leisure Services	1	1	1	1	1	1	1	1	1	1
Management Subtotal	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**8**	**8**	**10**
ADMINISTRATION										
Administrative Assistant	3	3	3	3	3	3	3	3	2	2
Communications Coordinator	0	0	0	0	0	0	0	1	1	1
Executive Assistant to the Township Manager	1	1	1	1	1	1	1	1	1	1
Human Resources Administrator	0	0	1	1	1	1	0	0	0	0
Human Resources Assistant	0	0	0	0	0	0	0	0	1	1
Human Resources Manager	0	0	0	0	0	0	1	1	1	1
Office Assistant / Receptionist	1	1	1	1	1	1	1	1	1	1
Administration Subtotal	**5**	**5**	**6**	**6**	**6**	**6**	**6**	**7**	**7**	**7**
FINANCE										
Accounting Manager	1	1	1	1	1	1	1	1	1	0
Finance Supervisor	0	0	0	0	0	0	0	0	0	1
Accounts Payable Coordinator	0	0	0	0	0	0	0	0	0	1
Financial Support Analyst	1	1	1	1	1	1	1	1	1	0
Payroll Accountant	1	1	1	1	1	1	1	1	1	1
Finance Subtotal	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
INFORMATION TECHNOLOGY										
IT Manager	0	0	0	0	0	0	1	1	1	0
Network/Operations Administrator	1	1	1	1	1	0	0	0	0	0
Network/Operations Supervisor	0	0	0	0	0	1	0	0	0	1
Public Access Television Coordinator	1	1	1	1	1	1	1	1	1	1
Public Safety Technician	1	1	1	1	1	1	1	1	1	0
Support Technician	2	2	2	2	2	2	2	2	2	2
Information Technology Subtotal	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**4**

FULL-TIME POSITIONS (Continued)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
POLICE										
Uniformed Police Officer	26	26	27	27	27	27	27	27	27	27
Police Dispatcher	4	4	4	4	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
Records Coordinator	1	1	1	1	1	1	1	1	1	1
Police Analyst	0	0	0	0	0	0	0	0	0	1
Technical Services Coordinator	1	1	1	1	1	1	1	1	1	0
Police Subtotal	**33**	**33**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**
FIRE										
Administrative Assistant	0	0	0	0	0	0	0	0	0	1
Fire Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**
COMMUNITY DEVELOPMENT										
Administrative Assistant	1	1	1	2	2	2	2	2	2	2
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
Planning & Zoning Assistant	0	0	0	0	0	1	1	1	1	1
Planning & Zoning Coordinator	1	1	1	1	1	0	0	0	0	0
Sustainability Administrator	0	0	0	0	0	0	0	1	1	1
Community Development Subtotal	**4**	**4**	**4**	**5**	**5**	**5**	**5**	**6**	**6**	**6**
PUBLIC WORKS ADMINISTRATION										
Administrative Assistant	1	2	2	2	2	2	2	2	2	2
Buildings/Grounds & Sustainability Admin.	1	1	1	0	0	0	0	0	0	0
Buildings/Grounds Administrator	0	0	0	1	1	1	1	1	1	1
Department Coordinator	1	0	0	0	0	0	0	0	0	0
Park & Forestry Administrator	1	1	1	1	1	1	1	1	1	1
Public Works Clerk	1	1	1	1	1	1	1	0	0	0
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
Sustainability Administrator	0	0	0	0	0	1	1	0	0	0
Public Works Administration Subtotal	**8**	**8**	**8**	**8**	**8**	**9**	**9**	**7**	**7**	**7**
PUBLIC WORKS LABORERS										
Laborer	21	21	21	21	21	22	22	22	21	21
Mechanic	2	2	2	2	2	2	2	2	2	2
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Public Works Laborers Subtotal	**24**	**24**	**24**	**24**	**24**	**25**	**25**	**25**	**24**	**24**

FULL-TIME POSITIONS (Continued)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
RECREATION										
Aquatics Coordinator	1	1	1	1	1	1	1	1	1	1
Aquatics Supervisor	1	1	1	1	1	1	1	1	1	1
Asst. Director of Recreation & Leisure Services	1	1	1	1	1	1	1	0	0	0
Building Maintenance Custodian	2	2	3	3	3	3	3	3	3	3
Building Maintenance Supervisor	1	1	1	0	0	0	0	0	0	0
Coordinator, Community Programs	1	2	2	2	2	2	2	2	2	1
Facility/Banquet Rental Coordinator	1	1	1	1	1	1	1	1	1	1
Fitness Coordinator	1	1	1	1	1	1	1	0	1	0
Fitness Supervisor	1	1	1	1	1	1	1	1	0	1
Group Exercise Coordinator	1	1	1	1	1	1	1	1	1	1
Guest Relations Coordinator	1	1	1	1	1	1	1	1	1	1
Marketing Assistant	0	0	0	0	0	0	1	1	1	1
Membership & Marketing Supervisor	1	1	1	1	1	1	1	1	1	1
Membership Specialist	1	1	1	1	1	1	1	1	1	1
Recreation Supervisor	0	0	0	0	0	0	0	0	0	1
Secretary to the Director of Recreation	1	1	1	1	1	1	1	1	1	1
Recreation Subtotal	**15**	**16**	**17**	**16**	**16**	**16**	**17**	**15**	**15**	**15**
LIBRARY										
Circulation Coordinator	1	1	1	1	1	1	1	1	1	1
Head of Technical Services	1	1	1	1	1	1	1	1	1	1
Head of Youth Services	1	1	1	1	1	1	1	1	1	1
Programs & Outreach Services Librarian	0	0	0	1	1	1	1	0	0	0
Reference Librarian	1	1	1	0	0	0	0	1	1	1
Secretary to the Director of Library	1	1	1	1	1	1	1	1	1	1
Technical Services Assistant	1	1	1	1	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1	1	1	1	1
Youth Services Library Specialist	1	1	1	1	1	1	1	1	1	1
Library Subtotal	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**

Total Full-Time Positions	**114**	**115**	**118**	**118**	**118**	**120**	**121**	**118**	**117**	**119**

Positions are shown above entirely within their primary assigned department regardless of budgetary allocation. This table incorporates historical adjustments to reflect this consistently.

PART-TIME POSITIONS (shown by number of employees)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
POLICE										
Fingerprinting Technician	0	0	0	0	0	0	1	1	1	1
COMMUNITY DEVELOPMENT										
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Department Secretary	1	1	1	0	0	0	0	0	0	0
PUBLIC WORKS										
Summer Laborers	17	17	19	21	18	18	5	16	16	16
RECREATION										
Aquatics Staff	127	139	144	125	130	115	105	102	100	100
Fitness Staff	69	74	76	80	89	78	65	67	65	65
Guest Relations Staff	58	56	54	53	53	57	50	55	46	46
Membership Staff	18	20	21	19	14	18	7	9	11	11
Other Part-Time & Seasonal Staff	82	82	53	60	61	75	44	47	47	47
LIBRARY										
Acquisition Coordinator	1	1	1	1	1	1	0	0	0	0
Reference Librarians	7	7	7	7	6	6	6	6	4	4
Library Assistants	10	14	14	14	14	14	14	14	14	14
Library Pages	0	0	0	0	0	0	0	0	0	0
Library Specialists	5	0	0	0	0	0	0	0	0	0
Youth Services Library Specialists	0	3	3	3	3	3	3	3	3	3
Adult Services Library Specialists	0	0	0	0	0	0	2	2	2	2
Total Part-Time Personnel	**396**	**415**	**394**	**384**	**390**	**386**	**303**	**323**	**310**	**310**

NON-CONTRACTUAL SALARY & WAGE SCALE

Department	Position	Job Grade	2023 Minimum	2023 Maximum
Administration	Township Manager	13	128,900	214,800
Administration Police	Asst. Township Manager/Director of Administration Chief of Police	12	101,500	169,100
Community Dev. Finance Public Works Recreation	Director of Planning & Community Development Director of Finance Director of Public Works Director of Recreation & Leisure Services	11	89,800	149,600
Fire IT Library	Fire Chief Director of Information Technology Director of Library	10	78,100	130,100
Open	Open	9	74,200	123,600
Public Works	Superintendent of Operations	8	70,300	117,100
Administration Community Dev. IT Public Works Public Works Public Works Public Works	Human Resources Manager Chief Inspector Network/Operations Supervisor Superintendent of Projects Superintendent of Public Improvements Buildings & Grounds Administrator Parks & Forestry Administrator	7	66,600	100,000
Finance Recreation Recreation Recreation	Finance Supervisor Fitness Supervisor Membership & Marketing Supervisor Aquatics Supervisor	6	54,200	81,200
Administration Community Dev. Community Dev. Library Library Recreation	Executive Assistant to the Township Manager Code Enforcement Officer Sustainability Administrator Head of Youth Services Head of Technical Services Recreation Supervisor	5	50,000	75,000

NON-CONTRACTUAL SALARY & WAGE SCALE (Continued)

Department	Position	Job Grade	2023 Minimum	2023 Maximum
Administration	Human Resources Assistant	4	45,800	68,800
Administration	Administrative Assistant, Finance			
Community Dev.	Planning & Zoning Assistant			
Finance	Accounts Payable Coordinator			
Finance	Payroll Accountant			
IT	Public Access Television Coordinator			
Police	Police Analyst			
Police	Records Coordinator			
Administration	Communications Coordinator	3	41,700	62,500
Administration	Administrative Assistant, Administration			
Community Dev.	Administrative Assistant, Community Development			
Fire	Administrative Assistant, Fire			
IT	Support Technician I			
Library	Youth Services Librarian			
Library	Reference Librarian			
Police	Administrative Assistant, Police			
Public Works	Administrative Assistant, Public Works			
Recreation	Guest Relations Coordinator			
Recreation	Group Exercise Coordinator			
Recreation	Aquatics Coordinator			
Recreation	Coordinator, Community Programs			
Library	Secretary to the Director of Library	2	37,400	56,200
Library	Circulation Coordinator			
Recreation	Secretary to the Director of Recreation			
Recreation	Facility/Banquet Rental Coordinator			
Recreation	Membership Specialist			
Recreation	Marketing Assistant			
Administration	Office Assistant / Receptionist	1	30,000	45,000
Library	Youth Services Library Specialist			
Library	Technical Services Assistant			

CONTRACTUAL SALARY & WAGE SCALES

Public Works - Teamsters Local 205 Union Contract 2023 Salary & Wage Scale		
I.	Master Mechanic	$36.48/hr
II.	Mechanic	$34.86/hr
III.	Heavy Equipment Operator	$34.86/hr
IV.	Foreman	$34.86/hr
V.	Laborer III (after 36 months)	$32.86/hr
	Laborer II (13-36 months)	$29.81/hr
	Laborer I (0-12 months)	$26.72/hr
VI.	Semi-Skilled Laborer III	$23.88/hr
	Semi-Skilled Laborer II	$21.95/hr
	Semi-Skilled Laborer I	$20.19/hr
	Semi-Skilled Laborer Probationary	$15.36/hr
VII.	C&RC Attendant	$23.88/hr

Police Union Contracts 2023 Salary & Wage Scale	
Officer 1	$32.70/hr
Officer 2	$34.14/hr
Officer 3	$37.29/hr
Officer 4	$43.71/hr
Officer 5	$46.89/hr
Officer 6	$50.02/hr
Sergeant	$55.02/hr
Lieutenant	$60.52/hr
Dispatcher	$22.39 - $27.99/hr

APPENDIX B

VEHICLES & EQUIPMENT

PUBLIC WORKS VEHICLES

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Staff Vehicles							
1	2018	Chevy	Colorado Pick-Up	23,543	4	Good	2026
3	2014	Ford	Escape	78,326	8	Good	2024
4	2015	Chevy	Colorado Pick-Up	122,058	7	Good	2023
5	2015	Chevy	Colorado 4WD	78,433	7	Good	2023
6	2016	Chevy	Colorado	99,636	6	Good	2024
7	2019	Chevy	Colorado	14,165	3	Good	2027
Utility Trucks							
1	2014	Ford	Pick-Up Utility	41,324	8	Good	2024
2	2008	Dodge	Mechanics Service Vehicle	53,359	14	Good	As Needed
3	2006	Ford	Econoline 350 Van	51,195	16	Fair	2023
4	2015	Ford	F-550 w/Dump Body/Snow Plow	20,734	7	Good	2025
5	2015	Ford	F-550 w/Dump Body/Snow Plow	38,881	7	Good	2023
6	2016	Ford	F-550 w/Dump Body/Snow Plow	39,737	6	Good	2024
7	2016	Ford	F-550 w/Dump Body/Snow Plow	28,693	6	Good	2024
8	2016	Ford	F-350 XL 4x4	18,350	6	Good	2026
9	2018	Ford	F-350 w/9' Body Upfit	13,296	4	Good	2028
10	2018	Ford	F-550 w/9' Body Upfit	17,688	4	Good	2028
11	2018	Ford	F-550 w/9' Body Upfit	23,612	4	Good	2026
12	2019	Ford	F-350 w/Utility Body & Plow	14,743	3	Good	2029
13	2020	Int'l	Model HV507 w/Dump/Plow/Spreader	3901	2	Good	2031
14	2020	Ford	F-550 Bucket Truck	1454	2	Good	2035
15	2020	Ford	F350 Pickup Utility	11,534	2	Good	2030
Dump Trucks							
1	2011	Int'l	Dump	15,606	11	Good	2029
2	2012	Int'l	Dump	19,103	10	Good	2023
3	2013	Int'l	Dump	20,424	9	Good	2024
4	2014	Int'l	Dump	14,235	8	Good	2025
5	2016	Int'l	Dump	9,324	6	Good	2027
6	2017	Int'l	Dump	8,746	5	Good	2028
7	2017	Ford	Dump	31,819	5	Good	2025
8	2017	Ford	Dump	27,893	5	Good	2025
9	2017	Ford	Dump	36,185	5	Good	2025
10	2017	Ford	Dump	32,888	5	Good	2025
11	2018	Int'l	Dump	10,897	4	Good	2029
12	2020	Int'l	Dump	6,505	2	Good	2031

PUBLIC WORKS VEHICLES (Continued)

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Other Vehicles							
1	2003	CAT	Wheel Loader	9848 hrs	19	Fair	2023
2	2003	Int'l	Sewer Jet (Cab & Vactor)	3,900	19	Good	2026
3	2010	Toro	Mower 5910	4345 hrs	12	Fair	2029
5	2013	CAT	924K Wheel Loader	7022 hrs	9	Good	2033
6	2015	M2106	Elgin Street Sweeper	26,117	7	Good	2027
7	2018	Massey	Flail Mower	1,356 hrs	4	Good	2028
8	2019	Premier	6x12 Equip Premier Trailer	N/A	3	Good	As needed
9	2001	Mustang	Trailer	N/A	21	Good	As needed
10	2022	CAT	Model 420 Backhoe	76 hours	New	New	As needed
11	2022	CAT	308T Excavator	62 hours	New	New	As needed

PUBLIC WORKS EQUIPMENT

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
1	2007	20 Ton Trailer/3142	15	Good	As Needed
2	2013	30 Ton Shop Press	9	Good	As Needed
3	2001	3 M Sign Machine/HSRA36	20	Good	As Needed
4	2011	Accubrine Automated Brine Maker	11	Good	2026
5	1993	Aeroway 8' Quickaway Angle Aerator	29	Fair	DNR
6	2010	Asphalt Planer	12	Good	2025
7	2016	Beam Rider Field Line Painter	6	Good	As Needed
8	2017	Caterpillar 259D Skid Steer	5	Good	2026
9	1997	Chicago Pneumatic Air Comp.	25	Fair	As Needed
10	2015	Clausing Drill Press	7	Good	As Needed
11	2009	Club Car Utility Vehicle	13	Fair	As Needed
12	2018	Core Cut Walk Behid Pavement Cutting Saw	4	Good	As Needed
13	2018	Corn Pro Trailer/2333	4	Good	As Needed
14	2008	Cross Country Roller Trailer/0714	14	Good	As Needed
15	2001	Esab Plasma Cutter	21	Good	As Needed
16	2019	Falcon Asphalt Hot Box Trailer/9204	3	Good	As Needed
17	2014	Gardner Denver Air Compressor	8	Good	As Needed
18	2008	Gorman-Rupp Water 1 Pump 2"	14	Good	As Needed
19	2008	Gorman-Rupp Water 1 Pump 3"	14	Good	As Needed
20	2011	GVM Anti-Icing Unit/ 1004	11	Good	As Needed
21	2012	GVM Anti-Icing Unit/ 1007	10	Good	As Needed
22	2009	Harben Sanitary Sewer Jet/2006	13	Good	2026
23	2018	Hotsy Pressure Washer	4	Good	As Needed

PUBLIC WORKS EQUIPMENT (Continued)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
24	2016	HTC Tailgate Conveyor	6	Fair	As Needed
25	2000	Jumping Jack Tamper	22	Fair	DNR
26	2012	Kubota Tractor, Model	10	Good	As Needed
27	2012	Kubota RTV 1140CPX-H/18388	10	Good	As Needed
28	2014	Kubota RTV X900 / 20597	8	Good	2027
29	2014	Kubota RTV X900 WL-A/21709	8	Good	2027
30	2015	Kubota RTV X900 WL-4/23312	7	Good	2027
31	2016	Kubota RTV-X900WL-A / 35460	6	Good	2026
32	2017	Kubota RTV 900 UTV / 40087	5	Good	2028
33	2017	Kubota RTV 900 UTV / 40110	5	Good	2028
34	2017	Kubota L476HSTC Tractor/41339	5	Good	2027
35	2018	Kubota MX5200DT Tractor/62185	4	Good	2028
36	2004	Lely Broadcast Spreader	18	Good	As Needed
37	2010	Liftmore	12	Good	DNR
38	2001	Miller Welder	21	Good	As Needed
39	2011	Miller Welder 275 EFI	11	Good	As Needed
40	2005	Multiguip Plate Compactor	17	Good	As Needed
41	2007	Pavement Cutting Trailer/2491	15	Good	As Needed
42	2009	Pro Tech Snow Pusher	13	Good	As Needed
43	2018	Quality Trailer/4106	4	Good	As Needed
44	2008	Rotary Electric Lift	14	Fair	As Needed
45	2011	Ryan Sod Cutter	11	Good	As Needed
46	2003	Ryan Turf Aerator	19	Good	2027
47	2004	Seeda-Vator	18	Good	As Needed
48	2011	Tennsmith Metal Brake	11	Good	As Needed
49	2015	Terex 730 Wood Chipper	7	Good	2030
50	2008	Top Brand 6x12 Trailer /1901	14	Good	As Needed
51	2013	Toro Reelmower 3100-D/0410	9	Good	2023
52	2008	Toro Debris Blower 600/0176	14	Good	As Needed
53	2004	Toro Greenmaster Flex 21/1808	18	Fair	As Needed
54	1994	Toro Greensmaster	28	Fair	As Needed

Note: 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)

	Year	Equipment	Age in Years	Condition	Anticipated Replacement Year
55	1996	Toro Greensmaster / 60248	26	Fair	As Needed
56	2002	Toro Greensmaster / 500/0519	20	Fair	As Needed
57	2007	Toro Greensmaster 1600/3001	15	Good	2024
58	2018	Toro Greensmaster Flex 2100/0561	4	Good	As Needed
59	2018	Toro Groundsmaster 3280-D/3661	4	Good	2028
60	2008	Toro Greensmaster 500/0128	14	Good	As Needed
61	2013	Toro Groundsmaster 3280-D/0183	9	Good	As Needed
62	2009	Toro Groundsmaster 3500-D/0352	13	Good	As Needed
63	2009	Toro Grandstand 48" Mower/0455	13	Good	As Needed
64	2010	Toro Groundsmaster 5910/0303	12	Fair	As Needed
65	2017	Toro Grandstand 48" Mower/0188	5	Good	2027
66	2016	Toro Groundsmaster 4500D/0311	6	Good	2026
67	2016	Toro Groundsmaster 5910/0208	6	Good	2028
68	2019	Toro Groundsmaster 3500-D/1303	3	Good	2029
69	2019	Toro Groundsmaster 3280-D /3753	3	Good	2029
70	2012	Toro Infield Pro 5040/0210	10	Good	2024
71	2018	Toro Infield Groomer 5040/9666	4	Good	2028
72	2019	Toro MH 400 Turf Topdresser/0385	3	Good	As Needed
73	2008	Toro Pro Core 864/0106	14	Good	2028
74	2012	Toro Procore Processor /0101	10	Good	As Needed
75	2001	Toyota Forklift / 60100	21	Good	As Needed
76	2018	Toyota Fork Lift Model 8FD35U	4	Good	2038
77	2016	US Cargo Enclosed Trailer /1778	6	Fair	As Needed
78	2004	Vermeer Tub Grinder	18	Good	2028
79	2008	Wacker Vibratory Roller / 8322	14	Good	As Needed
80	2020	Toro Groundsmaster 3300/3374	2	Good	2030
81	2019	Vermac Pro Full Matrix Sign Board / 2530	3	Good	As Needed
82	2021	Mohawk TP-16-3SA Vehicle Lift / C1B144	1	Good	As Needed
83	2021	Kubota RTV 900 / 59093	1	Good	As Needed
84	2021	Bannerman Diamond Master Ballfield Drag / 28-1731	1	Good	As Needed
85	2021	Hunter TCX53H Tire Changer / 208-230-BC	1	Good	As Needed
86	2021	Hunter SWT02 Tire Balancer / 72-671-1	1	Good	As Needed

Note: 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.

POLICE DEPARTMENT VEHICLES

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Patrol Vehicles							
1	2014	Ford	Interceptor SUV/Explorer	75,524	8	Poor	As Needed
2	2016	Ford	Interceptor SDN	48,277	6	Poor	As Needed
3	2017	Ford	Police Explorer	48,580	5	Fair	As Needed
4	2017	Ford	Explorer	92,110	5	Poor	2023
5	2018	Ford	Interceptor SUV	96,237	4	Poor	2026
6	2018	Chevy	Tahoe	93,828	4	Fair	As Needed
7	2020	Ford	Interceptor SUV	69,477	2	Fair	2023
8	2020	Ford	Interceptor SUV	25,618	2	Fair	2026
9	2020	Ford	Interceptor AWD	46,715	2	Fair	2024
10	2020	Ford	Explorer	15,349	2	Fair	2027
11	2020	Ford	Explorer	31,364	2	Good	2024
12	2021	Ford	Explorer	18,924	1	Good	2025
13	2021	Ford	Explorer	18,799	1	Good	2025
Traffic Vehicles							
1	2014	Ford	Interceptor SDN	66,071	8	Poor	As Needed
2	2016	Ford	Explorer	68,815	6	Fair	As Needed
3	2020	Ford	Interceptor AWD	27,904	3	Good	2027
4	2013	Ford	F-350 Truck	38,800	9	Fair	As Needed
Administrative Vehicles							
1	2016	Chevy	Tahoe	102,532	6	Poor	As Needed
Other Equipment							
1	2001	Polaris	Quad #1	N/A	21	Poor	2023
2	2022	Polaris	Quad #3	N/A	New	New	As Needed
3	2022	Polaris	Quad #2	N/A	New	New	As Needed

Note: 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.

VOLUNTEER FIRE DEPARTMENT VEHICLES

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
1	2001	Amer LaFrance	Engine	28,528	20	Poor	2023
2	2005	Amer LaFrance	Ladder	31,719	17	Poor	2025
3	2009	Amer LaFrance	Rescue	6,752	13	Good	n/a
4	2009	Amer LaFrance	Pumper	18,285	14	Fair	2030
5	2012	Dodge	Pickup	23,075	10	Fair	2032
6	2012	Dodge Ram	Utility	9,624	10	Good	2032
7	2018	Rosenbauer	Pumper	9,857	4	Good	2038
8	2019	Chevrolet	Tahoe	24,585	3	Good	2029
9	2020	Chevrolet	Silverado	14,665	2	Excellent	2031

ADMINISTRATION VEHICLES

	Year	Make	Model	Mileage (Oct 2022)	Age in Years	Condition	Anticipated Replacement Year
Passenger Vehicles							
1	2011	Ford	Escape	54,360	11	Fair	Rotation Vehicle
2	2009	Ford	Escape XLT	41,744	13	Fair	Rotation Vehicle
3	2014	Ford	C-Max - Hybrid	15,991	8	Good	Rotation Vehicle
4	2013	Ford	Explorer	86,365	9	Good	Rotation Vehicle
5	2018	Ford	Explorer	32,108	4	Good	2024
6	2018	Ford	Escape	22,820	4	Good	2028
7	2015	Ford	Taurus	42,593	7	Fair	Rotation Vehicle

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 90% 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 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 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 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 20 miles west of the Township and provides passenger service by most major airlines including Air Canada, Alaska Airlines, Allegiant, American, British Airways, Delta, Frontier, Jet Blue, Southwest, Spirit, and United Airlines. The Port Authority of Allegheny County has bus lines and a light rail line with service to downtown Pittsburgh and other areas of the region. 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., Megabus, 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 Upper St. Clair. 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, but feeder and trunk lines are the responsibility of the Township.

COMMERCIAL DEVELOPMENTS

The intersection of Route 19 and Fort Couch Road hosts much of the Township's commercial activity. The South Hills Village Shopping Center, completed in 1965, covers 90 acres divided equally between the Township and the Municipality of Bethel Park. This two-level shopping mall with parking for 6,500 cars has facilities for 110 stores, and features Macy's Department Store, Dick's Sporting Goods, Target, and several outparcels. Adjacent to the mall property is Siena at St. Clair, a 120,000 square foot mixed-use development that began opening in 2016. Siena is anchored by Whole Foods Market and has a separate two-story commercial building housing 20+ tenants. The Siena property also offers more than 30 newly constructed townhomes and patio homes between 2,200 and 3,400 sq. ft.

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 750 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 along McLaughlin Run Road. The Township Library contains approximately 65,000 volumes with an annual circulation of approximately 330,000.

HEALTH FACILITIES

St. Clair Hospital is a 329-bed acute-care medical center located in the adjacent municipality of Mt. Lebanon, which serves Upper St. Clair and southwestern Pennsylvania. A member of the Mayo Clinic Care Network, its services include advanced cardiovascular, specialized care for women and children, oncology, orthopedics, emergency care, urgent care, and psychiatry and mental health. The Township jointly operates an emergency medical service with neighboring Municipality of Bethel Park and South Park Township, providing advanced and basic life support.

POPULATION GROWTH TRENDS

1990 - 2020 POPULATION GROWTH TRENDS
UPPER ST. CLAIR AND SELECTED AREAS

	1990		2000		2010		2020	
	Population	Change From 1980	Population	Change From 1990	Population	Change From 2000	Population	Change From 2010
Upper St. Clair	19,692	3.5%	20,053	1.8%	19,229	(4.1%)	21,160	10.0%
Pittsburgh	369,879	(18.5%)	334,563	(9.5%)	305,704	(8.6%)	302,971	(0.9%)
Allegheny County	1,336,449	(9.7%)	1,281,666	(4.1%)	1,223,348	(4.6%)	1,250,578	2.2%

Source: U.S. Census, Census of Population

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
YEAR END 2022

Rank	Principal Employers	Description	Number of Employees	Percentage of Principal Employers	Percentage of Township Wide Employees
1	Upper St. Clair School District	Education	555	25.02%	8.50%
2	Target Corporation	Retailer	290	13.07%	4.44%
3	Oasis AHR (Friendship Village)	Senior Living	247	11.14%	3.78%
4	St. Clair Country Club	Country Club	191	8.61%	2.92%
5	Township of Upper St. Clair	Local Government	163	7.35%	2.50%
6	Southwood Psychiatric Hospital	Health Care	160	7.21%	2.45%
7	Whole Foods Market Group	Supermarket	221	9.96%	3.38%
8	Dicks Sporting Goods	Retailer	148	6.67%	2.27%
9	PNC Bank NA	Financial Services	123	5.55%	1.88%
10	Port Authority of Allegheny County	Public Transportation System	120	5.41%	1.84%
		Total	**2,218**	**100.00%**	**33.96%**
		Township Wide Employees	**6,531**		

Source: Upper St. Clair Local Services Tax Records

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS
YEAR END DECEMBER 31, 2022

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	$ 89,910,200	36.88%	3.84%
2	Friendship Village of South Hills	53,283,500	21.85%	2.28%
3	Torrente Apartments	28,000,000	11.48%	1.20%
4	W F Preston, LLC	18,357,300	7.53%	0.78%
5	1800 Washington Road Associates LP	12,833,300	5.26%	0.55%
7	Target Corporation	11,462,200	4.70%	0.49%
6	Upper St. Clair Senior Living	8,391,200	3.44%	0.36%
8	Forty-Two Company LLC	8,200,000	3.36%	0.35%
9	St. Clair Country Club	6,867,300	2.82%	0.29%
10	McMurray Road Family LP	6,500,000	2.67%	0.28%
	Total	**$ 243,805,000**	**100.00%**	**10.41%**
Total Township Taxable Assessed Valuation		**$ 2,341,223,341**		

Source: Allegheny County Department of Real Estate

UNEMPLOYMENT RATE STATISTICS

TOWNSHIP OF UPPER ST. CLAIR
UNEMPLOYMENT RATE
10 YEAR HISTORY

Year	Population [1]	Unemployment Rate [2]
2021	20,935	4.1%
2020	21,160	7.9%
2019	19,737	3.9%
2018	19,592	3.7%
2017	19,524	4.2%
2016	19,521	4.6%
2015	19,385	4.5%
2014	19,303	4.7%
2013	19,272	5.4%
2012	19,233	6.5%

[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
2012-2021

Year	Total Earned Income [1]	Per Capita Earned Income [2]	Change in Per Capita Income
2021	$1,301,039,375	$62,147	10.8%
2020	1,187,301,625	56,111	(5.9%)
2019	1,177,307,208	59,650	3.4%
2018	1,129,706,848	57,662	3.2%
2017	1,090,901,604	55,875	4.6%
2016	1,042,561,481	53,407	0.4%
2015	1,030,764,258	53,173	1.9%
2014	1,007,403,640	52,189	2.7%
2013	979,311,735	50,815	1.8%
2012	959,689,663	49,898	(0.5%)

[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
2017-2022

Function/Program	2022	2021	2020	2019	2018	2017
General Government						
Municipal Bldg Square Footage Occupied	12,150	12,150	12,150	12,150	12,150	12,150
Staff Vehicles	3	3	3	3	3	3
Community Development						
Municipal Bldg Square Footage Occupied	2,950	2,950	2,950	2,950	2,950	2,950
Inspection Vehicles	2	2	2	2	2	2
Public Works						
Municipal Street (miles)	84	84	84	84	84	84
Number of Traffic Lighted Intersections	11	12	12	12	11	11
Sanitary Sewers (miles)	157	157	157	157	157	157
Storm Sewers (miles)	50	50	50	50	50	50
Staff Vehicles	4	4	4	4	4	4
Inspection Vehicles	3	3	3	3	3	3
Utility Trucks and Dump Trucks	26	26	26	26	26	26
Public Works Building Square Footage	36,500	36,500	36,500	36,500	36,500	36,500
Recreation						
Staff Vehicles	1	1	1	1	1	1
Number of Parks	15	15	15	15	15	15
Acreage of Park Land	747	747	747	747	747	747
Recreation Centers	2	2	2	2	2	2
Recreation Center Square Footage	96,500	96,500	96,500	96,500	96,500	96,500
Basketball Courts	12	12	12	12	12	12
Tennis Courts	10	10	10	10	10	10
Ball Fields	12	12	12	12	12	12
Public Safety						
Municipal Bldg Square Footage Occupied	8,230	8,230	8,230	8,230	8,230	8,230
Police Vehicles	17	17	16	16	17	17
Library						
Municipal Bldg Square Footage Occupied	18,475	18,475	18,475	18,475	18,475	18,475

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 — 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 for 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.

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 a fund's 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 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 $1/1000^{th}$ 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 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 MUNICIPAL LEAGUE (PML) A nonprofit, nonpartisan association established in 1900, the Pennsylvania Municipal League 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 — 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 Commonwealth 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.

TCS EMS Tri-Community South Emergency Medical Services (TCS EMS) is an intergovernmental organization jointly operated by the Township of Upper St. Clair, South Park Township, and the Municipality of Bethel Park which provides emergency medical services within the 3 communities and mutual aid to neighboring communities. The Township of Upper St. Clair is the appointed treasurer municipality for TCS EMS. As such, all financial and budgetary policies and approvals for TCS EMS are run through the Township of Upper St. Clair.

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.

V

VFD Volunteer Fire Department. Fire protection services for the Township of Upper St. Clair are provided by the Upper St. Clair VFD.

W

WINTER AVERAGING A sewer billing method used by the Township to provide savings for residents during the summer months. The method uses an average of a residential household's water usage during the winter months as the basis for billing sewer charges during the summer months.