



Township of Robinson

Allegheny County Pennsylvania
2016 Annual Budget

General Government - Public Safety - Public Works



Township Commissioners:
Samuel Abatta, Chairman
Ronald Shiwarski, Vice Chairman
Earl Mapel, Commissioner
James Barefoot, Commissioner
Kenneth Kisow, Commissioner

Township Manager:
Jeffrey F. Silka, CECD

Community Development - Parks & Recreation

Robinson



Township

December 7, 2015

Board of Commissioners
Township of Robinson
1000 Church Hill Road
Pittsburgh, PA 15205

2016 Budget Message

Dear Members of the Board:

I am honored to present the 2016 budget for the Township of Robinson, which is submitted in accordance with the First Class Township Code.

This year's budget process commenced in early October when Finance Officer, Gerald Kezmarsky and I met with department heads to discuss the operating needs for 2016. These meetings are an effective way for each department to be engaged throughout the budget process. Before presenting the proposed budget to the Board of Commissioners on November 4, 2015, Mr. Kezmarsky and I met with Robinson Township Finance Commissioner, Ron Shiwarski, and incorporated his ideas into the budget. A budget workshop was held on November 11, 2015 and the budget was approved for inspection.

Although the budget process formally begins in October, Mr. Kezmarsky tracks the revenues and expenditures on a weekly basis throughout the year to ensure that the Township operates within its budgetary parameters. Police Chief Dale Vietmeier, Public Works Foreman Joe Bonkowski, and Planning Director Rick Urbano did a tremendous job managing the expenditures within their respective departments in 2015 and the same will be expected for 2016.

The following proposed budget includes **no increase** to the current real estate millage rate of 2.60, which remains lower than 113 out of 131 communities in Allegheny County. In fact, the median residence assessed at \$136,800 in Robinson Township pays only \$355.68 annually in real estate taxes to the Township. For less than the average price of cable television, residents receive first class services such as police and fire protection, paved and plowed roads, three beautiful parks with state of the art athletic fields, and a community swimming pool, among many other public amenities.

The Township of Robinson projects that its revenues will exceed its expenditures and that there will be an increase to the general fund balance. This will be the sixth straight year of operating with a projected surplus at year end. The stable increase in the general fund balance is within the range recommended by the Government Finance Officers Association and also provides the funds necessary to avoid the need for a Tax Anticipation Note (TAN).

The county-wide property reassessment has created ambiguity for municipalities, however, the majority of the major appeals were decided in 2015. I budget. The new values for real estate were to be established by December 10, 2013, but appeals were outstanding. The Township of Robinson set their 2013 millage rate based upon an assessed value of \$1,843,120,255.00. That value has been reduced to 1,762,646,544 through appeals to end 2015. The difference of 80,473,711 that the assessed value was refunds were issued. The Township is diligently negotiated to have the refunds be taken as tax credits over the next three years. This resulted in over \$90,000 in tax credits issued in 2105 and an outstanding total of over \$70,000 that will be issued over 2016 and 2017. The real estate values should stabilize and we should be able to forecast tax revenue utilizing a stable base.

Some of the highlights of the 2016 budget include the following:

- Technology upgrades to move toward a paperless meeting structure.
- Forty percent of the expenditures will go into providing public safety to the residents.
- Thirty-five percent of the expenditures are spent towards improving and maintaining the roads and the parks facilities, including plowing and salt materials for the winter season.
- Capital purchases for Police and Public Works to ensure that the departments are equipped to continue to their exemplary service to the Township and its residents.
- Grant funding is being sought to maintain the compost facility operation
- Major capital repairs of storm water issues, building and grounds repair is incorporated into this budget.
- On-going commitment to provide funding for the three volunteer fire departments and the Robinson Township Library.
- Projected to provide a sixth year of having expenses less than revenue, with vigilant management at the department level.

This message is only intended to provide a general overview of the 2016 budget. Please refer to the detailed budget and more useful information and charts in the following pages.

I would like to highlight that the Township of Robinson Finance Officer, Gerald Kezmarsky spent countless hours and months preparing this budget document and it is imperative that I recognize and thank him for these efforts.

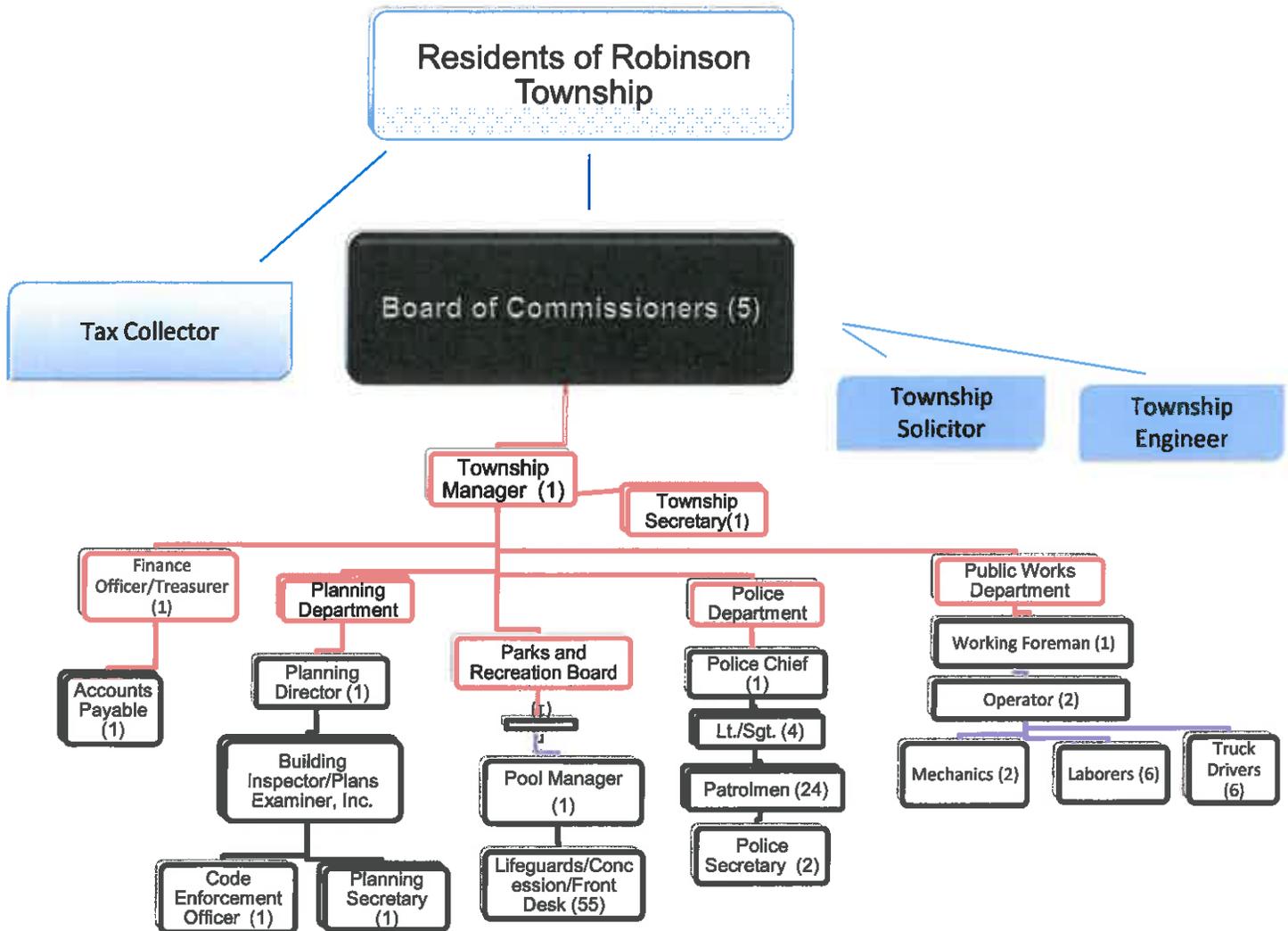
I am grateful for the help I received from the Robinson Township administrative staff including Carol Merks, Neel Cherukuri and Pat Webster and for being able to work together with all of the department heads to prepare a realistic budget that will put the Township in a position to succeed in 2016.

I would like to extend a special thanks to the Robinson Township Board of Commissioners for providing the leadership and vision that makes Robinson Township a great place to live, work and play. I would also like to thank you for making my transition to this fine community easy and positive.

Respectfully submitted,


Jeffrey F. Silka
Township Manager

Organizational Chart



**Budget
Summary**

Township of Robinson
Annual Budget



	BUDGET 2016	
REVENUES		
Real Estate Taxes	\$4,280,000	29.80%
Local Enabling Taxes	4,625,000	32.21%
Licenses & Permits	358,000	2.49%
Interest & Rent	415,801	2.90%
State Shared Revenue	1,116,885	7.78%
Sales Tax / Notes Receivable	224,510	1.56%
General Government	29,605	0.21%
Department Earnings	955,500	6.65%
Miscellaneous	254,450	1.77%
Use of Surplus/Budgetary Fund Balance	2,100,275	14.63%
Total Revenues	\$14,360,026	100.00%
EXPENDITURES		
General Government	\$1,330,813	9.27%
Police	5,246,284	36.53%
Fire	530,900	3.70%
Ambulance Rescue	25,000	0.17%
Planning & Zoning	303,995	2.12%
Public Works	5,011,490	34.90%
Culture/Recreation	941,130	6.55%
Debt	780,413	5.43%
Miscellaneous	50,001	0.35%
Interfund Transfers	140,000	0.97%
Unappropriated Fund Balance	-	0.00%
Total Expenditures	\$14,360,026	100.00%

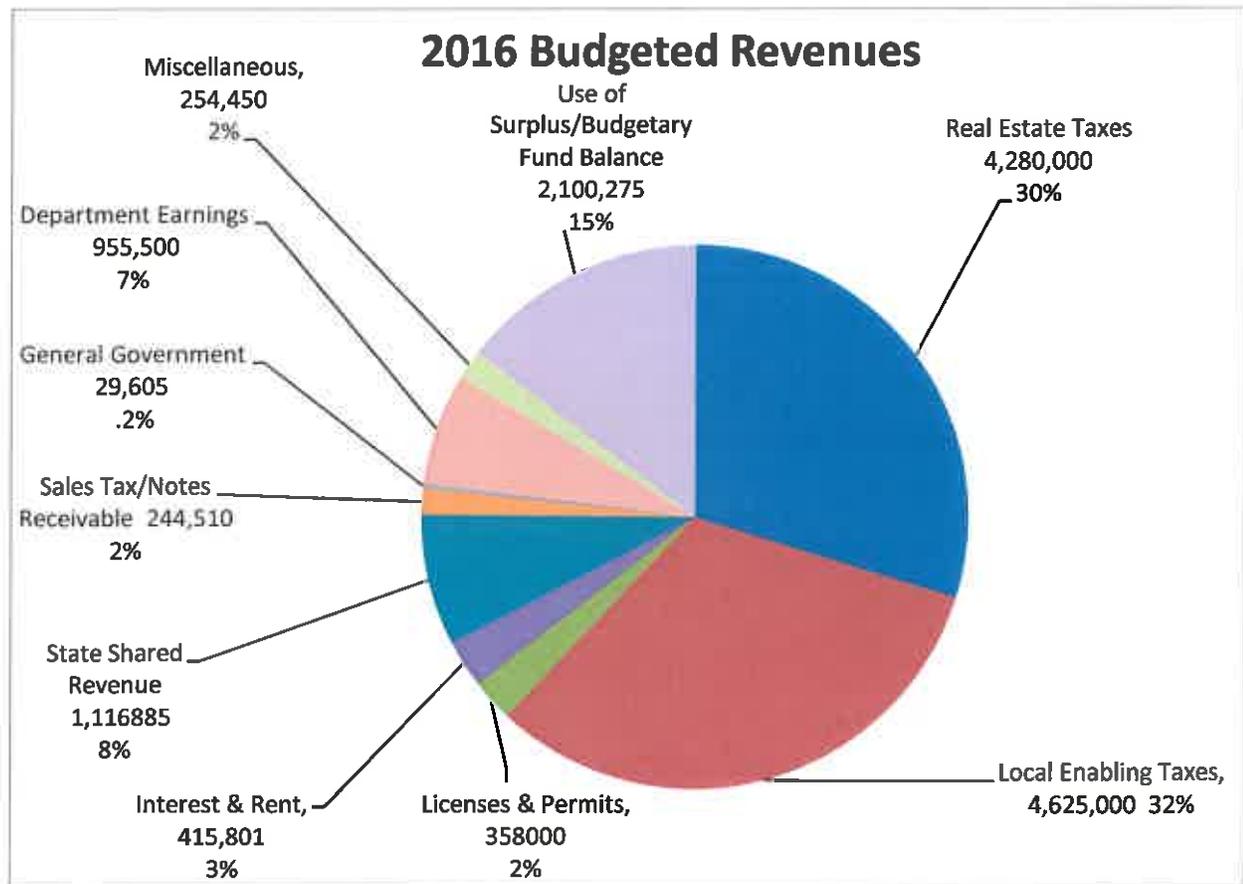


Revenue

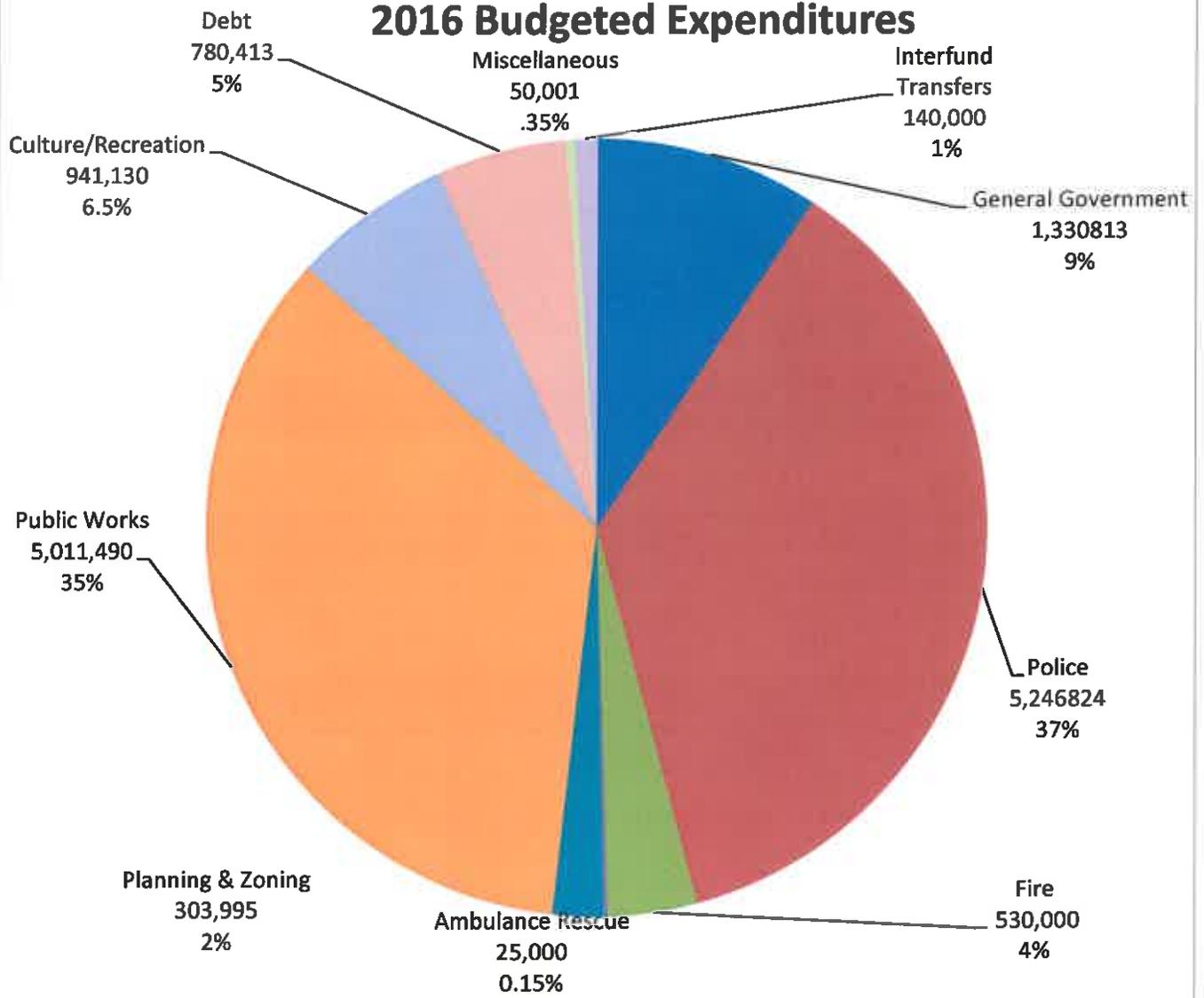
Township of Robinson
Annual Budget



Revenues	Budget 2016	
Real Estate Taxes	4,280,000	29.80%
Local Enabling Taxes	4,625,000	32.21%
Licenses & Permits	358,000	2.49%
Interest & Rent	415,801	2.90%
State Shared Revenue	1,116,885	7.78%
Sales Tax/Notes Receivable	224,510	1.56%
General Government	29,605	0.21%
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2016 Budgeted Expenditures



2016 Millage Breakdown

Using the 2014 millage rate of 2.6, below is a breakdown of where the money is allocated.

Township Operations	2.30
Three Volunteer Fire Companies	0.20
Robinson Township Library	0.10
<hr/>	
Total Millage Rate	2.60

**Budget
Revenues**

**Township of Robinson
Annual Budget**



Account #	Description	BUDGET 2016
Real Estate Taxes		
01-301.100	Real Estate Taxes--Current Year	\$4,100,000
01-301.200	Real Estate Taxes--Prior Year	25,000
01-301.300	Real Estate Taxes--Delinquent	150,000
01-301.600	Real Estate Taxes--Interim	5,000
		<u>4,280,000</u>
Local Enabling Taxes		
01-310.100	Real Estate Transfer Tax	425,000
01-310.210	Earned Income Tax--Current Year	3,090,000
01-310.220	Earned Income Tax--Prior Year	10,000
01-310.512	Local Services Tax--Current Year	950,000
01-310.901	Local Services Tax--Delinquent	150,000
		<u>4,625,000</u>
Licenses & Permits		
01-321.610	Peddlers & Solicitors Permit	1,000
01-321.700	Amusement Device Permit	32,000
01-321.800	Cable Franchise Fee--Comcast	150,000
01-321.801	Cable Franchise Fee--Verizon	175,000
		<u>358,000</u>
Interest & Rent		
01-341.100	Earnings on Investments	6,000
01-342.152	Comcast Hub Site Rent	10,000
01-342.200	Radio Tower Rent	100,000
01-342.202	GSA Rent	140,000
01-342.203	Plans Examiners Rent	18,800
01-342.204	EMSI Rent	121,000
01-342.205	Library Lease	1
01-342.206	RVB Rent	20,000
		<u>415,801</u>
State Shared Revenue		
01-354.013	Grant Revenue	40,000
01-354.030	Liquid Fuels (Street Lighting, etc.)	367,635
01-355.010	Public Utility Realty Transfer Tax (PURTA)	11,000
01-355.060	Supplemental State Pension System Assistance	280,000
01-355.080	Alcoholic Beverage Taxes	13,250
01-355.130	Foreign Fire Insurance	130,000
01-355.300	Recycling Performance Grant	275,000
		<u>1,116,885</u>
Sales Tax/Notes Receivable		
01-357.001	Sales Tax Revenue	190,000
01-357.002	Moon Run VFD Receivable	34,510
01-357.003	Groveton Note Receivable	0
		<u>224,510</u>
General Government		
01-361.310	Subdivision Plan Fees	10,000
01-361.340	Hearing Fees	6,000
01-361.350	Zoning Certificate	4,000
01-361.510	Sale of Local Government Maps	100
01-361.560	Photocopies	5
01-361.630	Fees for Collecting School Taxes	9,500
		<u>29,605</u>

**Budget
Revenues**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
Department Earnings		
01-362.010	Police Services	153,000
01-362.100	Police Fines	70,000
01-362.110	Sale of Copies-Accident Reports	7,000
01-362.130	Security Alarm Monitoring	35,000
01-362.400	Contractor's Registration	500
01-362.410	Building Permits	450,000
01-362.411	Building Permit Extensions	500
01-362.450	Use and Occupancy Permits	7,000
01-362.460	Fire Inspection Fees	9,000
01-362.465	Sign Permits	15,000
01-362.700	Demolition Permits	3,000
01-362.800	Street Opening Permits	2,000
01-362.830	Dumping Permit	5,000
01-363.510	Contracted Snow Removal	7,000
01-367.200	Swimming Pool Fees	90,000
01-367.204	Swimming Lessons	15,000
01-367.300	Field Rental	1,000
01-367.400	Swimming Pool Concession Receipts	35,000
01-367.403	Picnic Permits	17,000
01-367.404	Summer Camp Fees	1,500
01-367-450	Fall Festival Fees	17,000
01-367.451	Fall Festival Sponsors	10,000
01-367.451	Event Revenue	5,000
		<u>955,500</u>
Miscellaneous		
01-380.100	Insurance Reimbursements	10,000
01-380.300	Act 13 Gas Well Fee	5,700
01-380.400	Miscellaneous Revenues	20,000
01-384.300	Lamar Advertising	24,000
01-387.100	Mall Services Reimbursement	194,750
		<u>254,450</u>
Use of Fund Balance		
01-399.999	Fund Balance	2,100,275
		<u>2,100,275</u>
Total Revenues		<u><u>\$14,360,026</u></u>

**Budget
Expenditures**

**Township of Robinson
Annual Budget**



Account #	Description	BUDGET 2016
Executive Administration		
01-400.113	Salary & Wages: Commissioners	\$16,250
01-400.161	Social Security Employer Share	1,244
01-400.300	Other Supplies & Services	500
01-400.310	Other Professional Services	10,000
01-400.316	Civil Service	1,200
01-400.460	Meetings and Conferences	3,000
01-401.120	Salary & Wages: Administration	298,740
01-401.142	Longevity	2,500
01-401.144	Overtime	2,000
01-401.148	Social Security Employer Share	23,200
01-401.150	Healthcare-Vis./Den./Med./Disab.	82,000
01-401.152	Health Reimbursement Account	2,000
01-401.153	LT/ST Disability Insurance	2,800
01-401.154	Worker's Comp. Insurance	17,000
01-401.157	ICMA Retirement Trust	5,419
01-401.160	Non-Uniform Pension	24,086
01-401.162	Unemployment Compensation	1,750
01-401.170	Package Policy	190,000
01-401.175	Secretary Pension Incentive	14,400
01-401.210	Office Supplies	6,000
01-401.213	Office Equipment and Furniture	2,000
01-401.215	Subscriptions & Codification	4,000
01-401.300	Other Services & Charges	8,500
01-401.310	Court Reporting Services	1,500
01-401.311	Professional Auditing Services	10,000
01-401.316	Payroll Processing	16,500
01-401.321	Telephone Expenses	8,500
01-401.325	Postal Expenses	6,500
01-401.341	Legal Advertising	7,500
01-401.342	Printing and Duplication	1,000
01-401.361	Administration Electric	23,000
01-401.362	Administration Gas	4,000
01-401.363	Administration Water/Sewer	2,000
01-401.370	Office Equipment Maintenance	5,000
01-401.420	Dues, Subscriptions & Memberships	20,000
01-401.700	Capital Expenditure	25,000
		849,089
Tax Office		
01-403.114	Salary & Wages: Tax Collector	7,500
01-403.161	Social Security Employer Share	574
01-403.210	Office Supplies	850
01-403.310	Delinquent Tax Jordan	20,000
01-403.311	Jordan EIT Collection	1,400
01-403.312	Jordan LST Tax Collection	20,000
01-403.321	Telephone Expenses	1,000
01-403.325	Postal Expenses	1,500
01-403.342	Printing and Duplication	7,000
01-403.353	Surety and Fidelity Bonds	500
01-403.361	Tax Office Electric	1,300
01-403.362	Tax Office Gas	100
01-403.363	Tax Office Water/Sewer	300
		62,024

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
Law		
01-404.130	Solicitor Fees	100,000
01-404.190	Other Legal Fees	35,000
		135,000
Data Processing		
01-407.213	Computer Supplies	700
01-407.220	Computer Hardware Purchase	7,000
01-407.310	Computer Consulting Services	1,000
01-407.312	Software Maintenance Agreement	13,000
01-407.450	Computer Hardware Agreement	3,000
		24,700
Engineering Fees		
01-408.130	Engineer Fees	120,000
01-408.190	Other Engineering Fees	10,000
		130,000
Gen. Gov. Buildings/Plant		
01-409.250	Repair & Maintenance Supplies	35,000
01-409.300	Other Services and Charges	2,000
01-409.310	Library Electric	3,000
01-409.311	Library Gas	2,000
01-409.312	Library Water/Sewer	1,000
01-409.320	EMSI Electric	10,000
01-409.321	EMSI Gas	10,000
01-409.322	EMSI Water/Sewer	3,000
01-409.330	Plans Examiners Electric	4,000
01-409.331	Plans Examiners Gas	100
01-409.332	Plans Examiners Water/Sewer	400
01-409.350	USGS Electric	6,000
01-409.351	USGS Gas	500
01-409.352	USGS Water/Sewer	1,000
01-409.390	Repairs & Maintenance Service	50,000
01-409.392	Sr. Citizens Center & Lease Space Utilities	2,000
		130,000
Police		
01-410.120	Salary & Wages: Police Administration	195,000
01-410.125	Salary & Wages: Lieutenants & Sergeants	407,264
01-410.130	Salary & Wages: Patrolmen	2,188,306
01-410.134	Holiday Pay	114,800
01-410.135	Educational Incentive Pay	3,000
01-410.136	Longevity Pay	41,800
01-410.137	Overtime-Police	50,000
01-410.138	Overtime-Special Duty	125,000
01-410.139	Overtime-Court Time	80,000
01-410.140	Overtime-DEA Officer	20,000
01-410.142	Uniform Allowance	30,000
01-410.148	Social Security Employer Share	54,000
01-410.150	Healthcare-Vis./Den./Med./Disab.	554,000
01-410.151	Healthcare-Retired Police	122,000
01-410.152	Health Reimbursement Account	30,000
01-410.153	LT/ST Disability Insurance	19,000
01-410.154	Worker's Comp. Insurance	165,000
01-410.160	Non-Uniform Pension	24,086
01-410.162	Unemployment Compensation	14,000
01-410.166	Police Pension MMO	641,128
01-410.168	Voluntary Employer's Beneficial Association	11,500
01-410.210	Office Supplies	4,000
01-410.211	Crime Prevention Supplies	1,000

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
01-410.213	Office Equipment & Furniture	5,000
01-410.215	Books, Periodicals & Subscriptions	200
01-410.231	Vehicle Fuel	100,000
01-410.242	Guns and Ammunition	9,000
01-410.250	Vehicle Repair and Maintenance	30,000
01-410.252	Vehicle Tires	10,000
01-410.260	Purchase Minor Equipment	4,000
01-410.300	Other Services and Charges	15,000
01-410.312	Software Maintenance Agreement	9,000
01-410.321	Telephone	12,000
01-410.325	Postage Expense	1,000
01-410.326	Radio Equipment - Police Call System	6,000
01-410.361	Police Electric	6,000
01-410.362	Police Gas	1,500
01-410.363	Police Water/Sewer	1,200
01-410.370	Office Equipment Maintenance	1,500
01-410.384	Leases - Equipment	500
01-410.410	Judgment & Damages	3,000
01-410.420	Dues & Memberships	2,000
01-410.452	Animal Control Services	8,000
01-410.454	Police K-9 Services	2,500
01-410.460	Meetings & Conferences	1,500
01-410.465	Personnel Training Expenses	7,500
01-410.470	Police Building Maintenance	5,000
01-410.740	Capital Purchases-Police Cars	105,000
01-410.745	Emergency Management Agency	5,000
		<u>5,246,284</u>
Fire		
01-411.154	Worker's Comp. Insurance	25,000
01-411.231	Vehicle Fuel	4,000
01-411.327	Radio Maintenance	4,000
01-411.363	Fire Hydrant Rental	2,900
01-411.365	Vehicle Repair	5,000
01-411.540	Vol. Fire Dept. Contribution (1/5 mil)	360,000
01-411.547	Foreign Fire Ins. Allocation	130,000
		<u>530,900</u>
Ambulance Rescue		
01-412.231	Vehicle Fuel	10,000
01-412.361	Electric	10,000
01-412.374	Vehicle Maintenance	5,000
		<u>25,000</u>
Planning & Zoning		
01-414.121	Salary & Wages: Planning Director	54,702
01-414.140	Part Time Employees	16,600
01-414.141	Planning Employee	49,100
01-414.142	Planning Employee Overtime	3,000
01-414.143	Longevity	1,500
01-414.148	Social Security Employer Share	9,600
01-414.150	Healthcare-Vis./Den./Med./Disab.	18,100
01-414.152	Health Reimbursement Account	1,000
01-414.153	LT/ST Disability Insurance	650
01-414.154	Worker's Comp. Insurance	7,500
01-414.160	Non-Uniform Pension	12,043
01-414.162	Unemployment Compensation	1,300
01-414.190	Legal Services Planning	500
01-414.210	Office Supplies	2,000
01-414.213	Office Equipment & Furniture	2,000

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
01-414.231	Vehicle Fuel	0
01-414.250	Vehicle Maintenance	2,000
01-414.300	Other Services and Charges	3,000

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
01-414.310	Court Reporting Services	1,000
01-414.314	Legal Services--Zoning Hearing Board	12,000
01-414.315	Zoning Board Services	2,000
01-414.316	Planning Board Services	2,000
01-414.318	Plans Examiners	0
01-414.321	Telephone	1,000
01-414.325	Postage	1,000
01-414.341	Advertising	1,600
01-414.342	Printing & Duplication	600
01-414.361	Zoning Electric	1,200
01-414.362	Zoning Gas	250
01-414.363	Zoning Water/Sewer	250
01-414.370	Office Equipment Maintenance	1,500
01-414.372	Grant Expenditure	95,000
		<u>303,995</u>
Other Services		
01-419.440	Custodial Services	23,000
		<u>23,000</u>
DPW-General Services		
01-430.120	Public Works Supervisor	75,000
01-430.121	Foreman Wages	73,500
01-430.122	Foreman Overtime	18,000
01-430.125	Mechanic Wages	106,000
01-430.126	Mechanic Overtime	4,000
01-430.127	Equipment Operator Wages	134,500
01-430.128	Equipment Operator Overtime	26,000
01-430.129	Truck Driver Wages	561,500
01-430.130	Truck Driver Overtime	75,000
01-430.131	Laborer Wages	146,500
01-430.132	Laborer Overtime	30,000
01-430.133	Summer Help	60,000
01-430.134	Longevity	24,600
01-430.148	Social Security Employer Share	102,100
01-430.150	Healthcare-Vis./Den./Med./Disab.	316,550
01-430.151	Healthcare-Retired Public Works	34,000
01-430.152	Health Reimbursement Account	14,000
01-430.153	LT/ST Disability Insurance	8,500
01-430.154	Worker's Comp. Insurance	79,000
01-430.160	Non-Uniform Pension	241,280
01-430.162	Unemployment Compensation	10,000
01-430.210	Office supplies	2,500
01-430.238	Uniforms	23,000
01-430.300	Other Services & Charges	3,500
01-430.321	Telephone Expense	1,000
01-430.335	Mobile Phone Service	2,500
01-430.361	Public Works Electric	9,000
01-430.362	Public Works Gas	15,000
01-430.363	Public Works Water/Sewer	4,500
01-430.700	Capital Purchases	519,000
		<u>2,720,030</u>

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
DPW-Cleaning Streets/Gutters		
01-431.251	Vehicle Parts	7,000
		<u>7,000</u>
DPW-Snow Ice Removal		
01-432.200	Snow & Ice Control Materials	500,000
01-432.250	Equipment Parts & Supplies	25,000
		<u>525,000</u>
DPW-Street Signs		
01-433.246	Traffic Paint	30,000
01-433.361	Electricity / Street Lights / Signals	230,000
01-433.370	Repairs & Maintenance	60,000
		<u>320,000</u>
DPW-Storm Sewers/Drains		
01-436.250	Storm Sewer Construction Materials	75,000
01-436.300	Sewer & Storm Water Construction	290,460
		<u>365,460</u>
DPW-Tool & Machinery Repair		
01-437.212	Other Supplies	3,000
01-437.231	Vehicle Fuel - Diesel	80,000
01-437.232	Vehicle Fuel - Gasoline	42,000
01-437.251	Vehicle Parts	105,000
01-437.252	Vehicle Tires	30,000
01-437.327	Radio Equipment Maintenance	6,500
01-437.374	Repairs & Maintenance - Vehicles	25,000
		<u>291,500</u>
DPW-Highway Repair & Maint.		
01-438.212	Other Supplies	1,500
01-438.240	Street Signs & Supplies	25,000
01-438.245	Asphalt Supplies	150,000
01-438.246	Construction Supplies	75,000
01-438.260	Small Tools & Equipment	6,000
01-439.610	Road Improvement Program	525,000
		<u>782,500</u>
Culture/Recreation		
01-450.130	Community Activities Director	26,530
01-450.141	Salary & Wages: Summer Recreation Program	7,400
01-450.148	Social Security Employer Share	2,600
01-450.150	Summer Recreation Supplies	400
01-450.152	Advertising & Promotion	1,000
01-450.154	Parks Machinery & Equipment Maintenance	20,000
01-450.156	Salary & Wages: Swimming Pool	80,000
01-450.158	Salary & Wages: Concession	40,000
01-451.148	Social Security Employer Share	9,200
01-452.162	Unemployment Compensation - Parks	8,000
01-452.200	Supplies	4,000
01-452.222	Swimming Pool Chemicals	20,000
01-452.229	Swimming Pool Concession Merchandise.	25,000
01-452.250	Repair & Maintenance Supplies	25,000
01-452.275	Pool Repairs	25,000
01-452.300	Other Services and Charges	1,000
01-452.321	Telephone	1,000
01-452.361	Electricity	1,000
01-452.362	Gas	4,500
01-452.366	Sewer & Water	30,000
01-452.373	Repairs & Maintenance - Facilities	100,000
		<u>431,630</u>

**Budget
Expenditures**

Township of Robinson
Annual Budget



Account #	Description	BUDGET 2016
Parks		
01-454.240	Construction Supplies	100,000
01-454.247	Parks Maintenance Supplies	40,000
01-454.300	Other Services & Charges	5,000
01-454.361	Electricity	35,000
01-454.366	Water & Sewage	25,000
01-454.370	Repairs & Maintenance - Facilities	30,000
01-454.373	Repairs & Maintenance - Equip. & Vehicles	6,500
		241,500
Library		
01-456.000	Library	178,000
01-456.100	Historical Society	2,000
		180,000
Civil Military Celebrations		
01-457.300	Other Services and Charges	20,000
01-457.301	Events - Spring	2,000
01-457.302	Events - Summer	2,000
01-457.303	Events - Fall	3,000
01-457.304	Events - Winter	3,000
01-457.305	Parks Board Dance Event	2,000
01-457.306	Light Up Night-Public Works	5,000
01-457.307	Events - Flea Market	0
01-457.308	Autumn Festival	26,000
01-457.309	Autumn Festival - Public Works	15,000
01-457.311	Construction (Stage)	10,000
		88,000
Debt		
01-471.105	2001 GOB Principal	0
01-471.106	2003 GOB Principal	0
01-471.107	2006 GOB Principal	220,000
01-471.600	Equipment Lease	287,308
01-472.105	2001 GOB Interest	0
01-472.106	2003 GOB Interest	0
01-472.107	2006 GOB Interest	181,068
01-475.000	GOB Administrative Fees	1,000
01-480.000	PIB Loan	111,037
		780,413
Miscellaneous		
01-481.500	Miscellaneous Expense	20,000
01-481.610	Newsletter	7,000
01-481.710	Miscellaneous Land Purchase	0
		27,000
Interfund Transfers		
01-491.100	Refund - Prior Year Real Estate Taxes	25,000
01-491.110	Refund - Current Year Real Estate Taxes	15,000
01-491.130	Pool Capital Reserve	100,000
		140,000
Total Expenditures		\$14,360,026
Total Revenues		\$14,360,026
Total Expenditures		14,360,026
Increase in Fund Balance		\$0

Accounting Measurement

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.

The Township creates budgets for the following 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 provides additional resources to finance the annual street program.

Capital Projects Fund

This fund accounts for costs of capital assets acquired for use in the Township for general government, public safety, public works, or parks and recreation purposes.

Loan Fund

Revenues from this fund are from the Pennsylvania Infrastructure Bank and must be accounted for separately. The expenditures related to this loan will be for road improvements and possibly some capital purchases for the Public Works department.

Accounting Systems

In developing and evaluating the Township's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding : (1) the safeguarding of assets against loss from unauthorized

use of, or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of "reasonable assurance" recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

Budgetary Control

An operating budget is legally adopted each year for the General Fund, State Liquid Fuels Tax Fund, Loan Fund and Debt Service Funds for the General Obligation Bonds of 2001, 2003 & 2006, on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). No budgets were legally adopted for the Pension Trust Funds or the Capital Projects Fund.

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 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.

First Class Township Code
Article XVII--Finance and Taxation
Section 1701 Fiscal Year; Annual Budget; Regulation of Appropriations

(a) The fiscal year in townships of the first class shall commence on the first day of January each year.

(b) The board of township commissioners shall each year, at least thirty days prior to the adoption of the annual budget, begin preparation of a proposed budget for all funds showing an estimate of the several amounts of money which will be required for the several specific purposes of township government and expenses for the ensuing fiscal year, and by ordinance appropriate, out of the revenues available for the year, the specific sums required as shown by the budget as finally adopted. At the option of the township commissioners, such budget may be prepared and adopted prior to the first Monday of January of the fiscal year to which such budget shall apply. Whenever the township commissioners shall exercise such option, the first reading of the budget shall take place in November and the budget shall be finally adopted in the month of December prior to the fiscal year to which such budget shall apply. Said budget shall reflect as nearly as possible the estimated revenues and expenditures of the township for the year for which the budget is prepared. It shall be unlawful to prepare and advertise notice of a proposed budget when the same is knowingly inaccurate. Where, upon any revision of the budget, it appears that the estimated expenditures in the adopted will be increased more than ten percent in the aggregated, or more than twenty-five percent in any individual item, over the proposed budget, it shall be presumed that the tentative budget was inaccurate, and such budget may not be legally adopted with any such increases therein unless the same is again advertised once, as in the case of the proposed budget, and an opportunity afforded to taxpayers to examine the same and protest such increases. The tax levied by the township commissioners shall be fixed at such figure within the limit allowed by law, as with all other sources of revenues will meet and cover said appropriations. The total appropriation shall not exceed the revenues available for the fiscal year. If the funds available from taxation and other sources shall be estimated to be in excess of the requirements of the ensuing fiscal year, an appropriation may be made for the payment of township orders or indebtedness of the previous years. A budget adopted in the December prior to the fiscal year to which the budget applies may be amended.

Final action shall not be taken on the proposed budget until after at least ten days public notice. The proposed budget shall be published or otherwise made available for public inspection at least twenty days prior to the date set for the adoption of the budget. The township commissioners after making such revisions and changes therein, as appear advisable, shall adopt the budget not later than the thirty-first day of December.

(c) The township commissioners may at any time by resolution make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not appropriated to any other purpose, including the proceeds of any borrowing now or hereafter authorized by law.

(d) The township commissioners shall have power to authorize the transfer within the same fund of any unencumbered balance, or any portion thereof, from one spending agency to another. Any such action shall be taken only during the last nine months of the fiscal year. However, when a transfer of over five percent of an appropriation item is made within a fund, or when a transfer of over five percent of the total appropriation to a fund is made from said fund to another fund, an affirmative vote of two-thirds of the township commissioners shall be required.

Township of Robinson
1000 Church Hill Road
Pittsburgh, PA 15205

Phone: 412-788-8120

Fax: 412-788-8126

2015 Board of Commissioners

Samuel Abatta Chairman (Parks, Recreation & COG)	Ronald Shiwarski Vice-Chairman (Finance & DPW)
Earl Mapel Member	James Barefoot Member (COG alt., Planning)
Kenneth Kisow Member (Police & Library)	

2015 Staff Directory

Administration
Jeffrey Silka
Township Manager
412-788-8120 ext 260
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Carol Merks
Township Secretary
412-788-8120 ext 210
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Gerald Kezmarsky
Finance Officer
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Rick Urbano
Planning Director
412-788-8120 Ext 252
Joseph Schonbeck
Code Enforcement Officer
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Police — Emergency 911
Dale Vietmeier
Police Chief
412-788-8115 Ext 246
412-787-9848
dvietmeier@robinsonpd.com
Kris Manslow
Police Secretary
412-788-8115 ext 212
Edward Krall
Police Lieutenant
412-788-8115 Ext 219
ekrall@robinsonpd.com

Public Works
Joseph Bonkowski
Public Works Foreman
412-264-5500

Other Important Numbers

Township Solicitor Dodaro, Matta & Cambest, P.C. 1001 Ardmore Boulevard Pittsburgh, PA 15221-5233 412-243-1600	Township Engineer Remington, Vernick & Beach 1000 Church Hill Road, STE220 Pittsburgh, PA 15205 412-263-2200
Building Codes Plans Examiners 1000 Church Hill Road, STE 210 Pittsburgh, PA 15205 412-787-1510	Robinson Emerg Med EMERGENCY—911 Mike Nemeec, Chief 998 Church Hill Road Pittsburgh, PA 15205 412-787-5044
Robinson Township Library Sharon Helfrich, Library Dir. Phone: 412-787-3906 Fax: 412-787-3910	Emergency Mgmt. Coord. Brian Jazudek EMERGENCY - 911
Volunteer Fire Departments EMERGENCY—911 Andy Lizanich, Chief Forest Grove VFD 412-859-3842 Brian Jazudek, Chief Moon Run VFD 412-292-1850 Kenneth Kisow, Chief Robinson Station #1 412-329-7733	Jordan Tax 724-731-2300 custsvc@jordantax.com

Public Works Vehicles (ordered by age)
 November 2015
 Township of Robinson

Truck No.	Year	Make	Vehicle Type	Miles	Condition
-	1978	Dodge	Fire truck	18,500	Bad
-	1980	N/A	Roller	-	Bad
**5	1995	Ford F550	1 ton dump truck	57,000	Bad
11	1996	Ford	Pickup	82,700	Bad
**18	1999	GMC	5 ton dump truck	43,041	Bad
19	1999	GMC	5 ton dump truck	43,549	Bad
8	2000	Ford	Crew cab	122,000	Bad
27	2001	GMC	5 ton dump truck	35,249	Bad
28	2001	GMC	5 ton dump truck	32,214	Bad
**14	2001	Dodge	Pickup	128,000	Bad
12	2002	Ford	Pickup	18,000	Good
-	2002	Hi Pack	Roller	-	Good
3	2003	Ford F550	1 ton dump truck	52,873	Fair
-	2003	Caterpillar	430 backhoe	-	Bad
31	2004	Mack	16 ton dump truck	34,898	Good
32	2004	Mack	16 ton dump truck	43,348	Good
29	2005	Ford	Pickup	109,030	Fair
-	2005	Caterpillar	Mini excavator	-	Good
-	2005	New Holland	Skid steer	-	Good
21	2006	Ford	Pickup	118,000	Fair
6	2010	Peterbilt	10 ton dump truck	-	Good
9	2011	Peterbilt	10 ton dump truck	13,432	Good
2	2012	Peterbilt	10 ton dump truck	6,033	New
22	2012	Ford	Pickup	42,000	Good
-	2012	Caterpillar	Front end loader	-	Good
-	2012	Caterpillar	420 backhoe	-	Good
34	2012	Autocar/Elgin	Sweeper	1,533	New
1	2015	Ford F350 XL	1 ton pickup	1,551	New
10	2015	Ford F350 XL	1 ton pickup	649	New
16	2015	Ford F350 XL	1 ton pickup	353	New
33		Peterbilt	16 ton dump truck	8,062	Good

Total no. of vehicles:	28
Median age of vehicle:	2004
Average mileage per vehicle:	32,646

**Anticipated Rplacement in 2016

Primary Vehicles Deployed in Snow Operations

Township of Robinson
Police Vehicle Spreadsheet
November 2015

Vehicle No.	Year	Make	Mileage	Condition
801	2011	Ford	87950	Good
802	2015	Ford	11161	Excellent
803	2014	Ford	36250	Excellent
804	2014	Ford	32510	Excellent
805	2015	Ford	2915	Excellent
806	2011	Ford	29146	Excellent
807	2015	Ford	9548	Excellent
808	2014	Ford	38165	Excellent
**809	2013	Ford	85422	Fair
**810	2011	Ford	87910	Fair
811	2013	Ford	33610	Excellent
812	2011	Ford	68360	Good
**813	2013	Ford	76865	Fair
816	2013	Ford	46322	Excellent
820	2010	Ford	94675	Fair
821	2013	Ford	68995	Good

** Anticipated to be replaced on 2016