

TOWNSHIP OF ROBINSON

2017 Annual Budget



Township Commissioners:

Samuel Abatta, Chairman
Ronald Shiwarski, Vice Chairman
James Barefoot, Commissioner
Kenneth Kisow, Commissioner
Dr. James Mancini, Commissioner

Township Manager:

Jeffrey F. Silka, CECd

ROBINSON TOWNSHIP
of Allegheny County, Pennsylvania



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Robinson Township Vision Statement

Advance Robinson Township as a
balanced, progressive, forward-moving
community that meets the needs of its
citizens and visitors.



December 14, 2016

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

2017 Budget Message

Dear Members of the Board:

I am honored to present the 2017 budget for the Township of Robinson, which is submitted in accordance with the First Class Township Code.

The 2017 Budget is presented balanced at \$13,971,268 which is approximately 2.7 percent lower than 2016. This budget is presented differently than past as we have not budgeted one hundred percent of our surplus as was past practice. The 2017 Budget only allocates what is anticipated to be spent. This budget shows an unappropriated fund balance of \$307,199. This change is on the advice of our auditors and bond underwriters.

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 2017. 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 7, 2016, 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 16, 2016 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 Supervisor Michael Volpe, and Planning Director Rick Urbano did a tremendous job managing the expenditures within their respective departments in 2016 and the same will be expected for 2017.

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 \$138,300 in Robinson Township pays only \$359.58 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 seventh 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 values of 2013 has created ambiguity for municipalities that we have been dealing with for the last three years, however, the majority of the major appeals were decided in 2015 and we are now more able to estimate our real estate tax revenue. The Township of Robinson set their 2016 millage rate based upon an assessed value of \$1,762,646,544. That value has been increased to 1,822,750,379 through appeals to end 2016. The increase of 60,103,835 of new assessed value will yield approximately an additional \$150,000 in tax revenue. The real estate values should now be stable and allow for accurate revenue forecasts moving forward.

Some of the highlights of the 2017 budget include the following:

- No change in Tax Rate of 2.60 mills.
- Forty-two percent of the expenditures will go into providing public safety to the residents.
- Thirty-two 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.
- Expenditures are focused on providing Core Services to the residents.
- On-going commitment to provide funding for the three volunteer fire departments and the Robinson Township Library.
- Projected to provide a seventh 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 2017 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 Rachel Susko, Assistant Township Manager, Kristen Police, Neel Cherukuri and Pat Webster 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 continue to succeed in 2017.

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 balanced, progressive, forward-moving community that meets the needs of its citizens and visitors.

Respectfully submitted,



Jeffrey F. Silka
Township Manager



2017 Budget

REVENUES

Real Estate Taxes	\$4,690,000	33.57%
Local Enabling Taxes	4,475,000	32.03%
Licenses & Permits	353,000	2.53%
Interest & Rent	445,801	3.19%
State Shared Revenue	1,120,857	8.02%
Sales Tax / Notes Receivable	224,510	1.61%
General Government	31,000	0.22%
Department Earnings	801,500	5.74%
Miscellaneous	329,600	2.36%
Use of Surplus/Budgetary Fund Balance	1,500,000	10.74%
Total Revenues	\$13,971,268	100.00%

EXPENDITURES

General Government	\$1,261,700	9.03%
Police	5,299,910	37.93%
Fire	529,900	3.79%
Ambulance Rescue	25,000	0.18%
Planning & Zoning	245,865	1.76%
Public Works	4,490,390	32.14%
Culture/Recreation	743,642	5.32%
Debt	1,025,662	7.34%
Miscellaneous	17,000	0.12%
Interfund Transfers	25,000	0.18%
Unappropriated Fund Balance	307,199	2.20%
Total Expenditures	\$13,971,268	100.00%



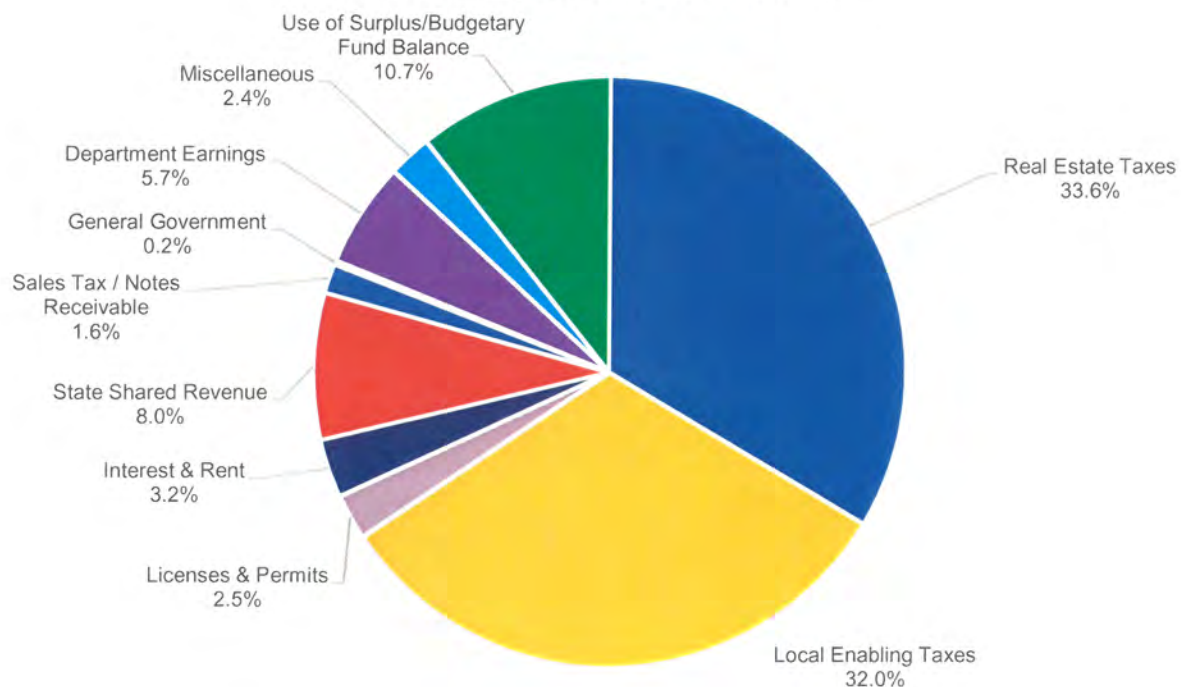


2017 Revenues

REVENUES

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2017 Budgeted Revenues





2017 Expenditures

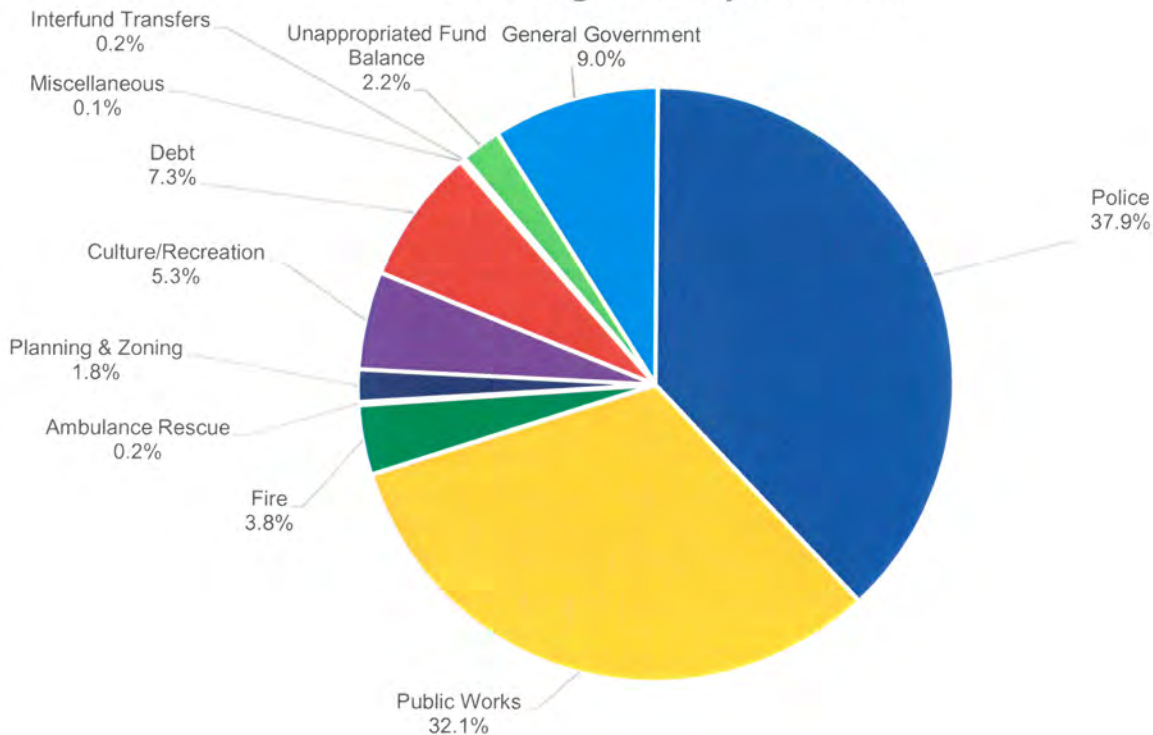
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Total Expenditures

\$13,971,268
100.00%

2017 Budgeted Expenditures





2017 Millage Breakdown

Using the 2017 millage rate of 2.6, below is a breakdown of where the money is allocated:

Township Operations	2.30
Volunteer Fire Companies (3)	0.20
Robinson Township Library	0.10
<hr/>	
Total Millage Rate:	2.60

Budget RevenuesTownship of Robinson
Annual Budget

Account #	Description	2017 Budget
Real Estate Taxes		
01-301.100	Real Estate Taxes--Current Year	4,500,000
01-301.200	Real Estate Taxes--Prior Year	20,000
01-301.300	Real Estate Taxes--Delinquent	165,000
01-301.600	Real Estate Taxes--Interim	5,000
		<u>4,690,000</u>
Local Enabling Taxes		
01-310.100	Real Estate Transfer Tax	325,000
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	800,000
01-310.901	Local Services Tax--Delinquent	250,000
		<u>4,475,000</u>
Licenses & Permits		
01-321.610	Peddlers & Solicitors Permit	3,000
01-321.700	Amusement Device Permit	20,000
01-321.800	Cable Franchise Fee Comcast	150,000
01-321.801	Cable Franchise Fee Verizon	180,000
		<u>353,000</u>
Interest & Rent		
01-341.100	Earnings on Investments	10,000
01-342.152	Comcast Hub Site Rent	12,000
01-342.200	Radio Tower Rent	100,000
01-342.202	GSA Rent	143,000
01-342.203	Plans Examiners Rent	18,800
01-342.204	EMSI Rent	142,000
01-342.205	Library Lease	1
01-342.206	RVB Rent	20,000
		<u>445,801</u>
State Shared Revenue		
01-354.013	Grant Revenue	20,000
01-354.030	Liquid Fuels (Street Lighting, etc.)	386,607
01-355.010	Public Utility Realty Transfer Tax (PURTA)	11,000
01-355.060	Supplemental State Pension System	280,000
01-355.080	Alcoholic Beverage Taxes	13,250
01-355.130	Foreign Fire Insurance	130,000
01-355.300	Recycling Grant	280,000
		<u>1,120,857</u>
Sales Tax / Notes Receivable		
01-357.001	Sales Tax Revenue	190,000
01-357.002	Moon Run VFD Receivable	34,510
		<u>224,510</u>
General Government		
01-361.310	Subdivision Plan Fees	10,000
01-361.330	Conditional Use/Land Development	2,000
01-361.340	Hearing Fees	5,000
01-361.350	Zoning Certificate	5,000
01-361.630	Fees for Collecting School Taxes	9,000
		<u>31,000</u>
Department Earnings		
01-362.010	Police Services	155,000
01-331.100	Police Fines	70,000

Budget RevenuesTownship of Robinson
Annual Budget

ROBINSON TOWNSHIP



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	300,000
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 Permit	2,000
01-362.800	Street Opening Permits	3,000
01-362.830	Dumping Permit	4,000
01-363.510	Contracted Snow Removal	7,000
01-367.200	Swimming Pool Fees	45,000
01-367.202	Pool Passes	45,000
01-367.204	Swim Lessons	14,000
01-367.400	Swim 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	15,000
01-367.451	Fall Festival Sponsors	10,000
01-367.452	Events Revenue	4,000
		<hr/> 801,500
Miscellaneous		
01-380.100	Insurance Reimbursements	10,000
01-380.300	Act 13 Gas Well Fee	5,600
01-380.400	Miscellaneous Revenue	15,000
01-384.300	Lamar Advertising	24,000
01-387.200	Bond Issue Overage	275,000
		<hr/> 329,600
Use of Fund Balance		
01-399.999	Fund Balance	1,500,000
		<hr/> 1,500,000
Total Revenues		<hr/> 13,971,268

Budget Expenditures**Township of Robinson
Annual Budget**

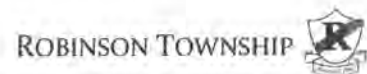
Account #	Description	2017 Budget
Executive Administration		
01-400.113	Salary & Wages: Commissioners	16,250
01-400.161	Social Security Employer Share	1,244
01-400.300	Other Supplies & Services	500
01-400.310	Other Professional Services	5,000
01-400.316	Civil Service	1,200
01-400.460	Meetings and Conferences	3,000
01-401.120	Salary & Wages: Administration	285,700
01-401.140	Salary & Wages: Part Time Employees	5,000
01-401.144	Overtime	1,500
01-401.148	Social Security Employer Share	22,400
01-401.150	Healthcare-Vis/Den/Med/Dis	76,000
01-401.152	Health Reimbursement Account	2,400
01-401.153	LT/ST Disability Insurance	2,800
01-401.154	Workmen's Comp. Insurance	17,000
01-401.157	ICMA Retirement	5,832
01-401.160	Non-Uniform Pension	26,000
01-401.162	Unemployment Compensation	1,750
01-401.170	Package Policy	190,000
01-401.175	Secretary Pension Incentive	7,200
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	9,000
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
		<hr/> 795,776
Tax Office		
01-403.114	Salary and Wages: Tax Collector	7,500
01-403.161	Social Security Employer Share	574
01-403.210	Office Supplies	850
01-403.310	Delinquent Tax Collection	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	Office Electric	1,300

Budget Expenditures**Township of Robinson
Annual Budget**

ROBINSON TOWNSHIP



01-403.362	Office Gas	100
01-403.363	Office Water/Sewer	300
		<hr/> 62,024
Law		
01-404.130	Solicitor Fees	110,000
01-404.190	Other Legal Fees	15,000
		<hr/> 125,000
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
		<hr/> 24,700
Engineering Fees		
01-408.130	Engineer Fees	100,000
01-408.131	Engineer Fees-Road Program	35,000
01-408.190	Other Engineering Fees	5,000
		<hr/> 140,000
Gen. Gov. Buildings / Plant		
01-409.250	Repair & Maintenance Supplies	20,000
01-409.300	Other Services and Charges	1,000
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	EMS Electric	10,000
01-409.321	EMS Gas	10,000
01-409.322	EMS 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/Sewage	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 & Lease Space Utilities	2,200
		<hr/> 114,200
Police		
01-410.120	Salary & Wages: Police Administration	198,500
01-410.125	Salary & Wages: Lieutenants & Seargants	386,256
01-410.130	Salary & Wages: Patrolmen	2,263,643
01-410.134	Holiday Pay	117,250
01-410.135	Educational Incentive Pay	3,000
01-410.136	Longevity Pay	38,600
01-410.137	P.S. Overtime Pay	50,000
01-410.138	Police - Special Duty	125,000
01-410.139	Court Time	80,000
01-410.140	DEA Officer Overtime	20,000
01-410.142	Uniform Allowance	30,000
01-410.148	Social Security Employer Share	54,100
01-410.150	Healthcare-Vis/Den/Med/Dis	570,000
01-410.151	Healthcare-Retired Police	172,000

Budget Expenditures**Township of Robinson
Annual Budget**

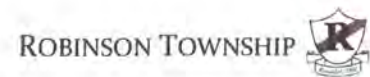
01-410.152	Health Reimbursement Account	30,000
01-410.153	LT/ST Disability Insurance	19,000
01-410.154	Workmen's Comp. Insurance	165,000
01-410.160	Non-Uniform Pension	26,050
01-410.162	Unemployment Compensation	14,000
01-410.166	Police Pension MMO	568,611
01-410.168	Voluntary Employer's Beneficial Assoc.	13,500
01-410.170	Police Pension Actuarial Expenses	5,000
01-410.210	Office Supplies	4,000
01-410.211	Crime Prevention Supplies	1,000
01-410.213	Office Equipment & Furniture	4,000
01-410.215	Books Periodicals Subscription	200
01-410.231	Vehicle Fuel	80,000
01-410.242	Guns and Ammunition	10,000
01-410.250	Vehicle Repair and Maintenance	25,000
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	10,000
01-410.321	Telephone	14,000
01-410.325	Postage Expense	1,000
01-410.326	Radio Equip—Police Call System	6,000
01-410.342	Printing & Duplication	300
01-410.361	Police Electric	6,000
01-410.362	Police Gas	1,000
01-410.363	Police Water/Sewer	1,200
01-410.370	Office Equip. Maintenance	2,000
01-410.372	Computer Maintenance	5,000
01-410.374	Computer Hardware	10,000
01-410.384	Leases - Equipment	500
01-410.410	Judgment & Damages	500
01-410.420	Dues Memberships	3,200
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	107,000
01-410.745	Emergency Management Agency	5,000
		<hr/> 5,299,910

Fire

01-411.154	Workmen's Comp Insurance	25,000
01-411.231	Vehicle Fuel	4,000
01-411.327	Radio Maintenance	3,000
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
		<hr/> 529,900

Ambulance Rescue

01-412.231	Vehicle Fuel	10,000
01-412.361	Electric	10,000

Budget Expenditures**Township of Robinson
Annual Budget**

01-412.374	Vehicle Maintenance	5,000
		<u>25,000</u>
Planning & Zoning		
01-414.121	Salary & Wages: Planning Director	56,265
01-414.140	Part Time Employees	17,043
01-414.141	Planning Employee	49,800
01-414.142	Planning Employee Overtime	3,000
01-414.143	Longevity	1,600
01-414.148	Social Security Employer Share	9,800
01-414.150	Healthcare-Vis/Den/Med/Dis	19,000
01-414.152	Health Reimbursement Account	1,100
01-414.153	LT/ST Disability Insurance	650
01-414.154	Workmen's Comp. Insurance	7,500
01-414.160	Non Uniform Pension	13,007
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	1,000
01-414.250	Vehicle Maintenance	2,000
01-414.300	Other Services and Charges	3,000
01-414.310	Court Reporting Services	1,000
01-414.314	Legal Services--Zoning Hearing Board	14,000
01-414.315	Zoning Board Services	2,000
01-414.316	Planning Board Services	2,000
01-414.318	Plans Examiners	10,000
01-414.321	Telephone	1,000
01-414.325	Postage	1,000
01-414.341	Advertising	1,800
01-414.342	Printing & Duplication	300
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	2,500
01-414.372	Grant Expenditure	20,000
		<u>245,865</u>
Other Services		
01-419.440	Custodial Services	23,500
		<u>23,500</u>
DPW – General Services		
01-430.120	Public Works Supervisor	72,500
01-430.121	Foreman Wages	75,000
01-430.122	Foreman Overtime	16,200
01-430.125	Mechanic Wages	105,800
01-430.126	Mechanic Overtime	2,000
01-430.127	Operator Wages	137,000
01-430.128	Operator Overtime	23,400
01-430.129	Truck Drivers Wages	610,000
01-430.130	Truck Drivers Overtime	67,500
01-430.131	Laborers Wages	182,000
01-430.132	Laborers Overtime	27,000
01-430.133	Summer Help	50,000
01-430.134	Longevity	26,000
01-430.140	Foreman Overtime-Road Program	1,800

Budget Expenditures**Township of Robinson
Annual Budget**

ROBINSON TOWNSHIP



01-430.141	Operator Overtime-Road Program	2,600
01-430.142	Truck Drivers Overtime-Road Program	7,500
01-430.143	Laborers Overtime-Road Program	3,000
01-430.148	Social Security Employer Share	114,000
01-430.150	Healthcare-Vis/Den/Med/Dis	358,000
01-430.151	Healthcare-Retired Public Works	64,000
01-430.152	Health Reimbursement Account	15,000
01-430.153	LT/ST/Disability Insurance	8,500
01-430.154	Workmen's Comp. Insurance	79,000
01-430.160	Non Uniform Pension	260,590
01-430.162	Unemployment Compensation	10,000
01-430.210	Office Supplies	3,000
01-430.238	Uniforms	23,000
01-430.300	Other Services & Charges	4,000
01-430.321	Telephone Expense	2,500
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	150,000
		<hr/> 2,531,890
DPW – Cleaning Streets/Gutters		
01-431.251	Vehicle Parts	8,000
		<hr/> 8,000
DPW – Snow & Ice Removal		
01-432.200	Snow/Ice Control Materials	500,000
01-432.250	Equipment Parts & Supplies	30,000
		<hr/> 530,000
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
		<hr/> 320,000
DPW – Storm Sewers/Drains		
01-436.250	Storm Sewer Construction Materials	65,000
01-436.300	Sewer & Storm Water Construction	50,000
		<hr/> 115,000
DPW – Tool & Machinery Repairs		
01-437.212	Other Supplies	5,000
01-437.231	Vehicle Fuel-Diesel	75,000
01-437.232	Vehicle Fuel-Gas	25,000
01-437.251	Vehicle Parts	105,000
01-437.252	Vehicle Tires	35,000
01-437.327	Radio Equip. Maintenance	2,000
01-437.374	Repairs & Maintenance - Vehicles	30,000
		<hr/> 277,000
DPW – Highway Repair & Maint.		
01-438.212	Other Supplies	1,500
01-438.240	Street Signs Supplies	15,000
01-438.245	Asphalt Supplies	85,000
01-438.246	Construction Supplies	55,000
01-438.260	Small Tools & Equipment	3,500

Budget Expenditures**Township of Robinson
Annual Budget**

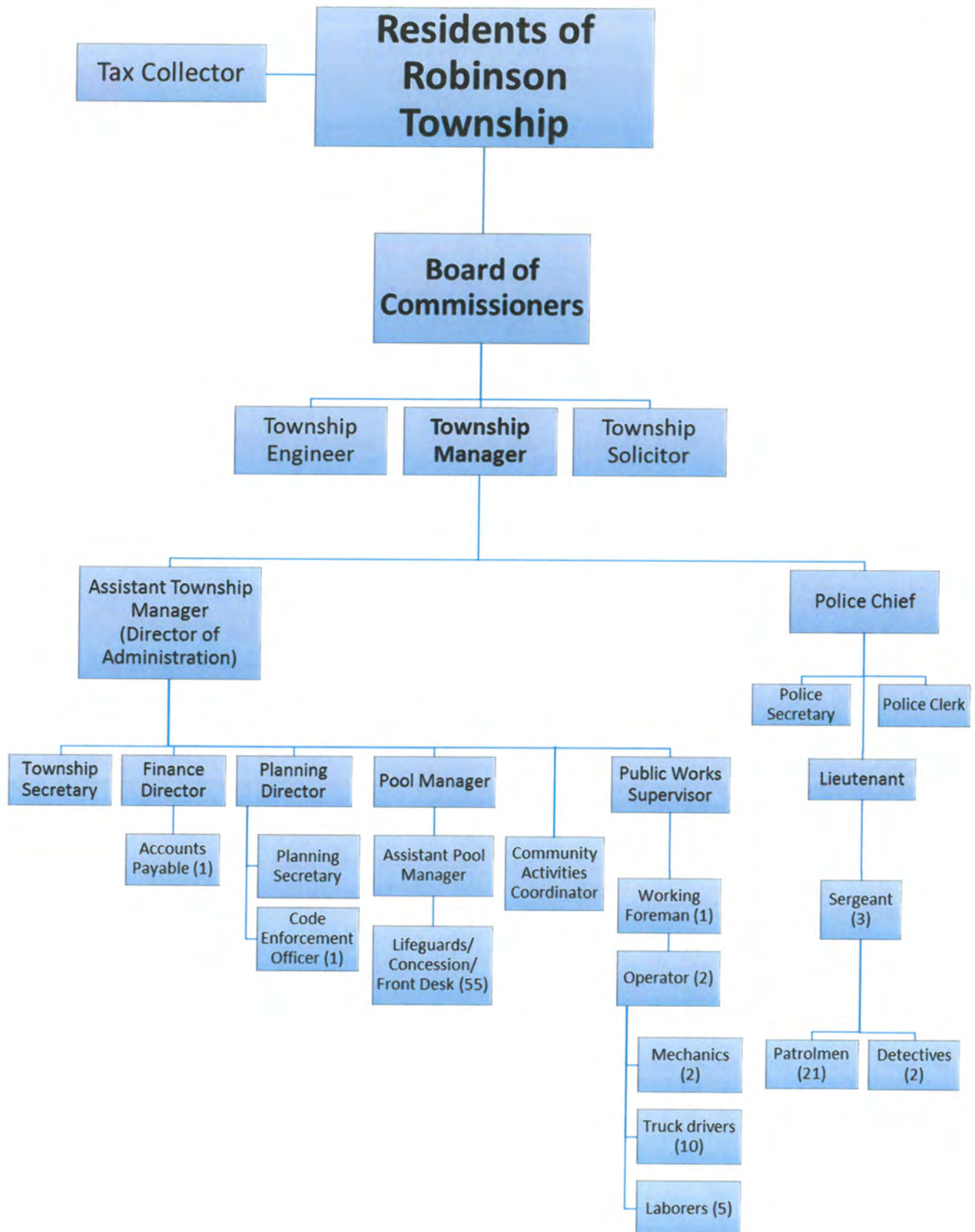
ROBINSON TOWNSHIP



01-439.610	Road Improvement Program	525,000
		<hr/> 685,000
Culture / Recreation		
01-450.130	Community Activities Director	27,312
01-450.135	Parks Board Services	2,500
01-450.141	Salary & Wages: Summer Rec. Program	7,400
01-450.148	Employer Share Social Security	2,850
01-450.150	Summer Rec Supplies	400
01-450.152	Advertising & Promotion	1,000
01-450.154	Parks Maintenance Machinery and Equip.	25,000
01-450.156	Salary & Wages: Swimming Pool	80,000
01-450.158	Salary & Wages: Concession	40,000
01-451.148	Social Security Employer Share	9,180
01-452.162	Unemployment Compensation-Parks	8,000
01-452.200	Supplies	5,000
01-452.222	Swimming Pool Chemicals	20,000
01-452.229	Swim Pool Concession Merchandise	25,000
01-452.250	Repair & Main. Supplies	20,000
01-452.275	Pool Repairs	10,000
01-452.300	Other Services and Charges	2,000
01-452.321	Telephone	1,500
01-452.361	Electricity	1,000
01-452.362	Gas	5,500
01-452.366	Sewer & Water	30,000
01-452.373	Repairs & Maintenance - Facilities	25,000
		<hr/> 348,642
Parks		
01-454.240	Construction Supplies	30,000
01-454.247	Parks Maintenance Supplies	40,000
01-454.300	Other Services & Charges	1,000
01-454.361	Electricity	30,000
01-454.366	Water & Sewage	25,000
01-454.370	Repairs & Maint. - Facilities	12,500
01-454.373	Repairs & Maint. - Equipment/Vehicles	5,000
		<hr/> 143,500
Library & Historical Society		
01-456.000	Library	178,000
01-456.100	Historical Society	2,000
		<hr/> 180,000
Civil/Military Celebrations		
01-457.300	Other Services and Charges	14,000
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	1,500
01-457.306	Light Up Night-Public Works	5,000
01-457.308	Autumn Festival	26,000
01-457.309	Autumn Festival-Public Works	15,000
		<hr/> 71,500
Debt Payments		
01-471.108	2016 GOB Principal Series A	300,000
01-471.109	2016 GOB Principal Series B	5,000

Budget ExpendituresTownship of Robinson
Annual Budget

01-471.600	Lease Trucks	363,363
01-472.108	2016 GOB Interest Series A	104,362
01-472.109	2016 GOB Interest Series B	161,885
01-475.000	GOB Administrative Fees	1,000
01-480.000	PIB Loan	90,052
		<hr/> 1,025,662
Miscellaneous		
01-481.500	Miscellaneous Expense	10,000
01-481.610	Newsletter	7,000
		<hr/> 17,000
Interfund Transfers		
01-491.100	Refund-Prior Year Real Estate Taxes	15,000
01-491.110	Refund-Current Year Real Estate Taxes	10,000
		<hr/> 25,000
Unappropriated Fund Balance		307,199
Total Expenditures		<hr/> 13,664,069



Appendix 5A: Accounting Procedures

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 systems, 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 2016-A and 2016-B, 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 department. Monthly reports are prepared for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to the percent of current year.

**PROVISIONS FOR BUDGET**

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 budget will be increased more than ten percent in the aggregate, 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 revenue 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, but 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 Rd
Pittsburgh, PA 15205

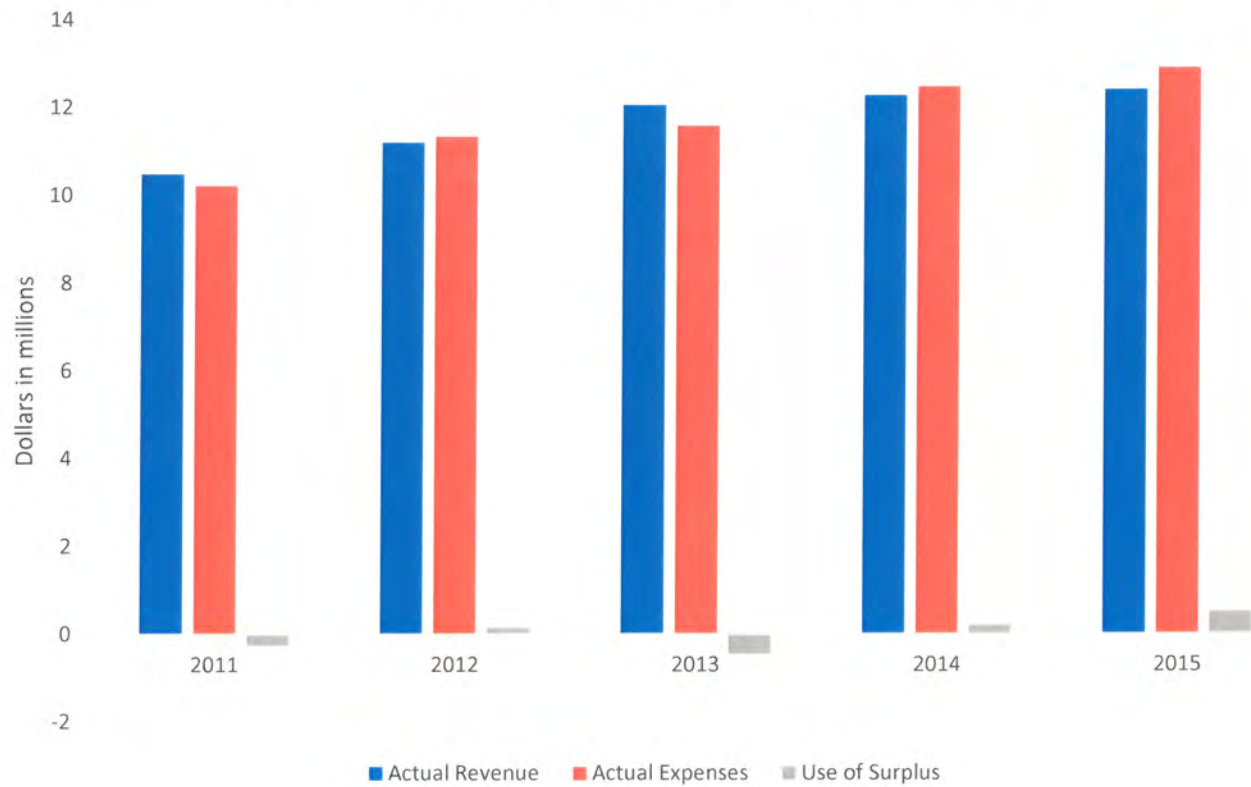
Phone: 412-788-8120

Fax: 412-788-8126

2017 Board of Commissioners		2017 Staff Directory
Samuel Abatta Chairman (Parks/Recreation & COG) sabatta@townshipofrobinson.com	Ronald Shiwarski Vice Chairman (Finance & DPW) rshiwarski@townshipofrobinson.com	Administration 412-788-8120 Jeffrey F. Silka Township Manager jsilka@townshipofrobinson.com Rachel J. Susko Assistant Township Manager rsusko@townshipofrobinson.com Kristen Police Township Secretary kpolice@townshipofrobinson.com
James Barefoot Member (COG alt. & Planning) jbarefoot@townshipofrobinson.com	Kenneth Kisow Member (Police) kkisow@townshipofrobinson.com	 Gerald Kezmarsky Finance Officer gkezmarsky@townshipofrobinson.com
Dr. James Mancini Member (Char-Valley Flood Control & Library) jmancini@townshipofrobinson.com		Planning/Zoning 412-788-8117 Rick Urbano Planning Director Pat Webster Planning Secretary pwebster@townshipofrobinson.com Joseph Schonbeck Code Enforcement Officer
Other Important Contacts		Police – Emergency Dial 911 412-788-8115 Dale Vietmeier Police Chief dvietmeier@robinsonpd.com Kris Manslow Police Secretary
Township Solicitor Dodaro, Matta & Cambest, P.C. 1001 Ardmore Boulevard Pittsburgh, PA 15221 412-243-1600	Township Engineer Remington, Vernick & Beach 1000 Church Hill Rd Ste 220 Pittsburgh, PA 15205 412-263-2200	Public Works 412-264-5500 Michael Volpe Public Works Supervisor mvolpe@townshipofrobinson.com
Building Codes Plans Examiners 1000 Church Hill Rd Ste 210 Pittsburgh, PA 15205 412-787-1510	Robinson EMS EMERGENCY – DIAL 911 Mike Nemec, Chief 998 Church Hill Rd Pittsburgh, PA 15205 412-787-5044	Community Activities 412-788-8120 Jane Tallon Community Activities Coordinator jtallon@townshipofrobinson.com
Robinson Township Library Sharon Helfrich, Director 1000 Church Hill Rd Phone: 412-787-3906 Fax: 412-787-3910	Emergency Management Coordinator Gary Bane EMERGENCY – DIAL 911	
Volunteer Fire Departments EMERGENCY – DIAL 911 Forest Grove VFD Andy Lizanich, Chief 412-859-3842 Moon Run VFD Brian Jazudek, Chief 412-292-1850 Robinson Station #1 Kenneth Kisow, Chief 412-329-7733	Jordan Tax Service 724-731-2300 custsvc@jordantax.com	

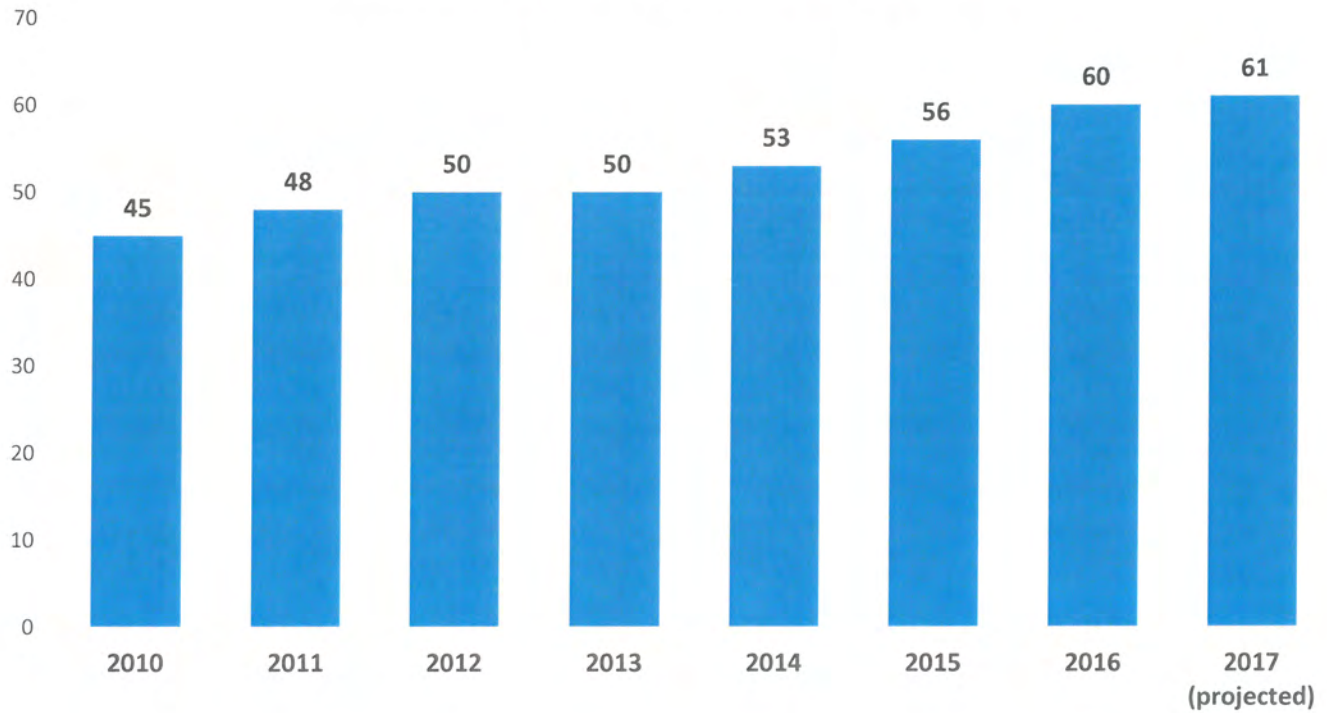


Actual Revenues and Expenses 2011 - 2015



Year	Actual Revenues	Actual Expenses	Use of Surplus
2011	\$10,472,065	\$10,213,152	-258,913
2012	\$11,189,428	\$11,334,434	145,006
2013	\$12,035,601	\$11,572,508	-463,093
2014	\$12,257,054	\$12,460,178	203,124
2015	\$12,383,040	\$12,887,992	504,951

Total Employees of Robinson Township



Employee counts

	2010	2011	2012	2013	2014	2015	2016	2017 (projected)
Total employees	45	48	50	50	53	56	60	61



Public Works Vehicles

Ordered by age as of November 2016

Truck No.	Year	Make	Vehicle Type	Miles	Condition
-	1980	N/A	Fire truck	-	Bad
5**	1995	Ford F550	1 ton dump truck	57,000	Bad
11	1996	Ford	Pickup	86,090	Bad
18**	1999	GMC	5 ton dump truck	45,801	Bad
19	1999	GMC	5 ton dump truck	46,934	Bad
8	2000	Ford	Crew cab	131,966	Bad
27	2001	GMC	5 ton dump truck	38,487	Bad
28	2001	GMC	5 ton dump truck	34,844	Bad
14**	2001	Dodge	Pickup	131,935	Bad
-	2002	Hi Pack	Roller	-	Good
-	2003	Caterpillar	430 backhoe	-	Bad
31	2004	Mack	16 ton dump truck	41,948	Good
32	2004	Mack	16 ton dump truck	50,321	Good
-	2005	Caterpillar	Mini excavator	-	Good
-	2005	New Holland	Skid steer	-	Good
21	2006	Ford	Pickup	135,242	Fair
23A	2009	Ford	Crown Victoria	93,388	Good
23B	2009	Ford	Crown Victoria	103,736	Good
6	2010	Peterbilt	10 ton dump truck	21,475	Good
9	2011	Peterbilt	10 ton dump truck	19,616	Good
12	2012	Ford	Crew cab	30,175	Good
-	2012	Caterpillar	Front end loader	-	Good
-	2012	Caterpillar	420 backhoe	-	Good
34	2012	Autocar/Elgin	Sweeper	1,533	New
20	2012	Ford F250	Pickup	65,707	New
2	2013	Peterbilt	10 ton dump truck	11,059	New
-	2013	Ford	Explorer	105,480	Fair
33	2013	Peterbilt	16 ton dump truck	12,766	Good
1	2015	Ford F350 XL	1 ton pickup	12,641	New
10	2015	Ford F350 XL	1 ton pickup	10,802	New
16	2015	Ford F350 XL	1 ton pickup	10,539	New
4	2015	Mack	10-ton dump truck	3,681	New
3	2016	Ford F550	1-ton dump truck	2,093	New
15	2016	Ford F550	1-ton dump truck	60,099	New
7	2016	Mack	10-ton dump truck	2,369	New
17	2016	Ford F350	Crew cab	5,855	New
22	2016	Ford F350 XLT	Crew cab	12,779	New
24	2016	Ford F550 XL	1-ton dump truck	-	New
30	2017	Mack	10-ton dump truck	333	New
Total no. of vehicles: 33		Median age of vehicle: 2011		Average vehicle mileage: 36,492	
** indicates anticipated replacement in 2017			Primary vehicles deployed in snow operations		

Police Vehicles*Mileage as of November 2016*

Vehicle No.	Year	Make	Mileage	Condition
801	2011	Ford	96380	Fair
802	2015	Ford	31168	Excellent
803	2014	Ford	59209	Good
804	2014	Ford	53102	Excellent
805	2015	Ford	27678	Excellent
806	2011	Ford	55005	Excellent
807	2015	Ford	45436	Excellent
808	2014	Ford	54060	Excellent
809	2016	Ford	9345	Excellent
810	2016	Ford	7617	Excellent
811	2013	Ford	44700	Excellent
812	2011	Ford	75835	Good
813	2016	Ford	10773	Excellent
816	2013	Ford	56950	Good
820	2010	Ford	98730	Fair
821	2013	Ford	85933	Good