Submitted for your review is the Accrued Sick & Vacation Time Liability Report as of December 31, 2017.

cc: Commissioner Thomas J. Evans
    Eleni Pettas, Township Clerk
**PAYMENT OF ACCRUED LEAVE POLICY:**

**Non-Union Employees:**
Payment of Terminal Leave up to a maximum of 10 bi-weekly pay periods (100 days), to an employee who has served the Township for not less than 20 years and is eligible for retirement from PERS. Employees with less than twenty years will only be paid for accrued vacation days. There is no authorization for accrual of compensatory time.

**Teamster Employees:**
Payment of Terminal Leave up to a maximum of 11 bi-weekly pay periods (110 days), to an employee who has served the Township for not less than 20 years and is eligible for retirement from PERS. Employees with less than twenty years will only be paid for accrued vacation days. There is no authorization for accrual of compensatory time.

**Police Officers:**
Who retire within the meaning of the PFRS, excluding deferred retirement:
Effective December 31, 2011, there shall be a cap of $15,000 for payment of unused sick leave. The $15,000 cap will apply to all current employees that have less than $15,000 in accrued sick leave. Current employees with more than $15,000 accrued shall be capped at the level that is “in the bank” as of December 31, 2011. Payment may be made in one lump sum or up to a maximum of 16 bi-weekly pay periods. This payment shall not exceed the sick leave cap established.

All Police Officers will be paid for all accrued vacation days and accrued compensatory time up to a maximum of 150 hours.

**Firefighters:**
Who retire within the meaning of the PFRS, excluding deferred retirement:
Effective December 31, 2013, there shall be a cap of $15,000 for payment of unused sick leave. The $15,000 cap will apply to all current employees that have less than $15,000 in accrued sick leave. Current employees with more than $15,000 accrued shall be capped at the level that is “in the bank” as of December 31, 2013. Payment may be made in one lump sum or up to a maximum of 16 bi-weekly pay periods. This payment shall not exceed the sick leave cap established.

All Firefighters will be paid for all accrued vacation days and accrued compensatory time up to a maximum of 150 hours.

**Dispatchers:**
Who retire within the meaning of the PERS, excluding deferred retirement:
Effective December 31, 2013, there shall be a cap of $15,000 for payment of unused sick leave. The $15,000 cap will apply to all current employees that have less than $15,000 in accrued sick leave. Current employees with more than $15,000 accrued shall be capped at the level that is “in the bank” as of December 31, 2013. Payment may be made in one lump sum or up to a maximum of 16 bi-weekly pay periods. This payment shall not exceed the sick leave cap established.

All Firefighters will be paid for all accrued vacation days and accrued compensatory time up to a maximum of 150 hours.
### DEPARTMENT : TOTALS RECAP

<table>
<thead>
<tr>
<th>NAME (S/V HRS.)</th>
<th>NUMBER OF EMPLOYEES</th>
<th>ALLOWED SICK DAYS</th>
<th>TOTAL VALUE OF SICK DAYS</th>
<th>ACCRUED VACATION DAYS</th>
<th>TOTAL VALUE OF VACATION DAYS</th>
<th>TOTAL COMP HOURS ACCRUE</th>
<th>TOTAL VALUE OF COMP HOURS</th>
<th>TOTAL ACCRUED LIABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL PUBLIC AFFAIRS</td>
<td>12</td>
<td>0.00</td>
<td>0.00</td>
<td>110.00</td>
<td>18,570.54</td>
<td>0.00</td>
<td>0.00</td>
<td>$ 18,570.54</td>
</tr>
<tr>
<td>TOTAL REVENUE &amp; FINANCE</td>
<td>21</td>
<td>500.00</td>
<td>293,180.30</td>
<td>248.50</td>
<td>70,033.48</td>
<td>367.75</td>
<td>17,032.11</td>
<td>$ 233,655.74</td>
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<tr>
<td>TOTAL PUBLIC SAFETY</td>
<td>120</td>
<td>1,202.00</td>
<td>472,196.17</td>
<td>741.00</td>
<td>149,321.80</td>
<td>6,481.95</td>
<td>300,147.83</td>
<td>$ 925,408.24</td>
</tr>
<tr>
<td>TOTAL PUBLIC WORKS</td>
<td>22</td>
<td>683.50</td>
<td>377,219.68</td>
<td>231.00</td>
<td>59,707.66</td>
<td>58.50</td>
<td>0.00</td>
<td>$ 248,317.50</td>
</tr>
<tr>
<td>TOTAL PARKS &amp; PUB PROPERTY</td>
<td>35</td>
<td>809.50</td>
<td>237,089.58</td>
<td>389.50</td>
<td>97,094.33</td>
<td>2.00</td>
<td>0.00</td>
<td>$ 334,183.91</td>
</tr>
<tr>
<td>TOTAL CURRENT FUND</td>
<td>210</td>
<td>3,195.00</td>
<td>1,379,685.73</td>
<td>1,720.00</td>
<td>394,727.81</td>
<td>6,910.20</td>
<td>317,179.94</td>
<td>$ 1,760,135.93</td>
</tr>
<tr>
<td>TOTAL WATER UTILITY</td>
<td>17</td>
<td>564.50</td>
<td>202,484.39</td>
<td>216.50</td>
<td>70,389.39</td>
<td>14.00</td>
<td>0.00</td>
<td>$ 272,873.78</td>
</tr>
</tbody>
</table>

- **Funded Reserve for the Accumulated Sick and Vacation Liability-12/31/2017**: $1,620,194.99
- **Unfunded Liability-12/31/2017**: $412,814.72