

# RESERVE TOWNSHIP

## 2024 Budget



Adopted by the  
Reserve Township  
Board of Commissioners  
December 18, 2023



# **RESERVE TOWNSHIP 2024 REQUESTED BUDGET**

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33 LONSDALE STREET  
PITTSBURGH PA 15212

MEMBERS OF:  
NORTH HILLS COUNCIL  
OF GOVERNMENTS  
PA MUNICIPAL LEAGUE  
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HOME PAGE  
[www.reservetwp.com](http://www.reservetwp.com)

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**2024 Budget Message**

I am honored to present the 2024 Reserve Township Manager’s Requested Budget, which is submitted in accordance with Article XVII, Section 1701 of the First-Class Township Code. It is my hope that this budget reflects the vision of the Board of Commissioners. Highlights are as follows:

**REVENUES:**

- General Fund Revenues will be a challenge going forward, partly due to the cessation of Covid Relief Funds. The Township’s tax base has been relatively flat over the years and the lack of development, both residential and commercial, makes it difficult to grow revenues. A chart showing 2024 General Fund Revenue Sources can be found on page 8. Taxes will contribute 64.7% of General Fund Revenues, with Grants and Contributions comprising 19.3%. We will continue to seek out and apply for any available grant opportunities; however, these are competitive and cannot be guaranteed.
- A bright spot on the revenue horizon is the Haser Place Subdivision on Geyer Road. This is a 42-lot residential development which recently received final approval from the Allegheny County Department of Economic Development. When completed and fully occupied, the development should add to the property and earned income tax base. Site development is expected to begin in the fourth quarter of 2023 with home construction starting in 2024.
- We have prepared this budget with no increase in property tax rates for 2024. At 5.47 mills, Reserve ranks 54 of the 130 municipalities in Allegheny County (the average is 7.31). For comparison, Millvale Borough has a tax rate of 9.50 mills, Etna Borough 9.00 mills and Shaler Township 3.49 mills. While a future increase cannot be ruled out, we were committed to offering a 2024 budget with no tax increases.

**EXPENDITURES:**

- While revenues remain relatively flat, the cost of providing essential government services continues to rise. We will continue to look for operational efficiencies while maintaining the same level of service to the public. Administrative office staff has been reduced from three to two full-time employees and this is expected to remain the new “normal”.
- General Fund Expenditures continue to be driven mainly by collective bargaining obligations, specifically Police and Public Works. As indicated in the chart on page 9, Public Safety will account for 31.1% of 2024 General Fund costs. Of this amount, 78% (\$712,500) is attributable to salary and benefits for police. Also in 2024, the Township will be required for the first time to contribute to the Police Pension Plan. Previously, the plan was adequately funded such that no Township contribution was needed, and the Township was able to waive the required 5% payroll contribution by the officers. The continued waiver of employee contributions can no longer be assumed.

Public Works, including public works employees, road paving, and related engineering, will account for 26.6% of 2024 General Fund costs.

- The Police Collective Bargaining Agreement ends December 31, 2024. We intend to start early-bird negotiations as soon as possible in order to reach a good outcome for all parties. While best-in-class police services are essential to quality of life in a community, we must balance inevitable financial constraints against the necessity to maintain a highly trained and equipped police force. We must also face the fact that we are competing with other more wealthy municipalities for a declining pool of candidates. In order to help meet these challenges, the Township applied for a hiring grant through the U.S. Department of Justice Office of Community Oriented Policing. As of the date of this report, we are still awaiting notification of an award.
- Stormwater Management (MS4): Compliance with state mandates for stormwater management continues to be an increasingly large cost, accounting for 11.2% of 2024 General Fund expenditures.
- Debt Service: The Township currently has a General Fund Debt Obligation of more than \$2.3 million. This is a 20-year general obligation note incurred in 2021 to finance the reconstruction of Pittview Avenue after a major landslide. Payments on this and another smaller debt obligation will represent 6.0% of 2024 General Fund Expenditures.

NONFINANCIAL GOALS FOR 2024:

- Water & Sewer Department: 2024 will focus on the continuing transition of the Operation and Maintenance of the water and sewer systems to Pittsburgh Water & Sewer Authority (PWSA). Public Works and Township Administration will assist PWSA in all aspects of the transition, including the phased-in conversion of our current manually read meters to Advanced Metering Infrastructure ("AMI") and transition from quarterly to monthly billing. We expect 2024 to be a very busy year for our staff as we proceed through this transition.
- Transparency and Commitment to Public Service: We plan to continue offering opportunities for public engagement through Town Hall meetings, Manager meetings and recording of Board meetings. We also hope to refresh and update the Township website, continue quarterly newsletters in InShaler magazine, and provide regular informational postings on the Township's Facebook page.
- New Building Inspectors: The Township will be contracting with a new 3rd-party Building Inspection Service effective January 1, 2024. We expect this to be a positive change, as the new company will allow for all permit applications and payment online. It will streamline the process and allow for better tracking and communication. Zoning permits will continue to be processed through the Township.

In closing, I would like to thank the Board of Commissioners, volunteers, and residents of Reserve Township for giving me the opportunity to serve this exceptional community.

Respectfully submitted,

*Jan Kowalski*

Jan Kowalski, CPA

Reserve Township Manager



**RESERVE TOWNSHIP  
2024 PROPOSED BUDGET**

Notice is hereby given that the 2024 Proposed Budget is available for inspection during regular business hours, 8:00am to 4:00pm Monday through Friday at the Reserve Township Offices, 33 Lonsdale Street, Pittsburgh PA 15212. Proposed adoption is December 18, 2023.

<b>Revenue Category</b>	<b>General Fund</b>	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Girty's Run Fund</b>	<b>Sewer Rehab Fund</b>	<b>Spring Garden Waterline Fund</b>	<b>Capital Projects Fund</b>	<b>Liquid Fuels Fund</b>	<b>Total</b>
Real Property Taxes	\$ 875,453								\$ 875,453
Regional Asset Distr. Sales Tax	117,600								117,600
Act 511 (LTEA) Taxes	577,200								577,200
Penalty & Interest on Delq. Tax	12,000								12,000
Business Licenses & Permits	84,150								84,150
Nonbusiness Licenses & Permits	5,032								5,032
Fines	10,200								10,200
Interest & Dividend Earnings	30,000	4,200	24,000	24	48		8,700	1,000	67,972
Federal Grants	-								-
State Grants	357,460								357,460
State Shared Revenue	112,950							86,775	199,725
Local Government Grants	-								-
Charges for Services	145,404								145,404
Public Safety	19,025								19,025
Highways & Streets	27,201								27,201
Sanitation Revenue			867,729	28,800					896,529
Culture-Recreation	100								100
Water System Revenues		802,836							802,836
Special Assessments							112,506		112,506
Private Contributions									-
All Other Operating Revenue	36,480								36,480
Interfund Operating Transfers In	-				14,689		57,460		72,149
Refunds of Prior Yr Expenditures	31,200								31,200
Fund Balance	512,375						52,274	54,924	619,573
<b>Total Revenues:</b>	<b>\$ 2,953,830</b>	<b>\$ 807,036</b>	<b>\$ 891,729</b>	<b>\$ 28,824</b>	<b>\$ 14,737</b>	<b>\$ -</b>	<b>\$ 230,940</b>	<b>\$ 142,699</b>	<b>\$ 5,069,795</b>
<b>Expenditure Category</b>									
Legislative (Governing) Body	\$ 31,809								\$ 31,809
General Government Admin.	266,554								266,554
Auditing/Financial Administration	17,280								17,280
Tax Collection	35,205								35,205
Information Technology	21,149								21,149
Government Buildings & Plant	49,739								49,739
Public Safety - Police	790,948								790,948
Public Safety - Fire	67,300								67,300
Public Safety - Emergency Med Svcs	-								-
Public Safety - Code Enforcement	39,425								39,425
Planning/Zoning	5,300								5,300
Emergency Management Supplies	100								100
Public Safety - Crossing Guards	16,732								16,732
Animal Control	2,970								2,970
Sanitation-Sewer Expense	-		830,247	28,760			230,940		1,089,947
Public Works - Road Department	380,897							45,637	426,534
Winter Maintenance-Snow Removal								49,062	49,062
Street Lighting								48,000	48,000
Storm Sewers & Drains	330,500								330,500
Repairs-Tools & Machinery	15,000								15,000
Repairs-Road Maintenance	500								500
Road Program	388,022								388,022
Water System Expenses		738,762							738,762
Culture-Recreation Admin.	5,500								5,500
Parks	204								204
Debt Service - Principal	114,170					13,656			127,826
Debt Service - Interest	62,676					1,033			63,709
Employer Paid Benefits	195,930								195,930
Insurance-Casualty/Surety	57,500								57,500
Miscellaneous Expense	960								960
Refunds of Prior Year Revenues									-
Interfund Operating Transfers Out	57,460			14,689					72,149
Fund Balance		68,274	46,793	64	48				115,179
<b>Total Expenditures:</b>	<b>\$ 2,953,830</b>	<b>\$ 807,036</b>	<b>\$ 891,729</b>	<b>\$ 28,824</b>	<b>\$ 14,737</b>	<b>\$ -</b>	<b>\$ 230,940</b>	<b>\$ 142,699</b>	<b>\$ 5,069,795</b>

## Reserve Township - All Funds

### Fund Balance Snapshot

	<b>Fund:</b>	<b>Beginning Fund Balance 1/1/23</b> <i>(DCED Audited Balance)</i>	<b>2023 Projected Activity</b>	<b>Projected Fund Balance 12/31/23</b>	<b>2024 Budgeted Activity</b>	<b>Projected Fund Balance 12/31/24</b>
01	General Fund	\$ 1,176,374	\$ 216,006	\$ 1,392,380	\$ (512,375)	\$ 880,005
06	Water Fund	304,549	40,359	344,908	68,274	413,182
08	Sewer Fund	692,717	20,788	713,505	46,793	760,298
09	Girty's Run Joint Sewer Authority Fund	3,560	(1,800)	1,760	64	1,824
20	Sewer Rehab Fund	9,774	52	9,826	48	9,874
21	Spring Garden Waterline Fund	18,968	(18,968)	-	-	-
30	Capital Improvements Fund	458,994	(206,822)	252,172	(52,274)	199,898
35	Liquid Fuels Fund	41,028	14,835	55,863	(54,924)	939
<b>Total - All Funds</b>		<b>\$ 2,705,964</b>	<b>\$ 64,450</b>	<b>\$ 2,770,414</b>	<b>\$ (504,394)</b>	<b>\$ 2,266,020</b>

2024 Reserve Township Proposed Budget  
Summary of Revenues & Expenditures - All Funds

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
General Fund	\$ 2,441,455	\$ 2,953,830	\$ (512,375)
Water Fund	\$ 807,036	\$ 738,762	\$ 68,274
Sewer Fund	\$ 891,729	\$ 844,936	\$ 46,793
Girty's Run Fund	\$ 28,824	\$ 28,760	\$ 64
Sewer Rehab Fund	\$ 14,737	\$ 14,689	\$ 48
Spring Garden Waterline Fund	\$ -	\$ -	\$ -
Capital Projects Fund	\$ 178,666	\$ 230,940	\$ (52,274)
Liquid Fuels Fund	\$ 87,775	\$ 142,699	\$ (54,924)
<b>Total - All Funds</b>	<b>\$ 4,450,222</b>	<b>\$ 4,954,616</b>	<b>\$ (504,394)</b>



## 2024 - Reserve Township Budget Analysis

### General Fund - Summarized by Category

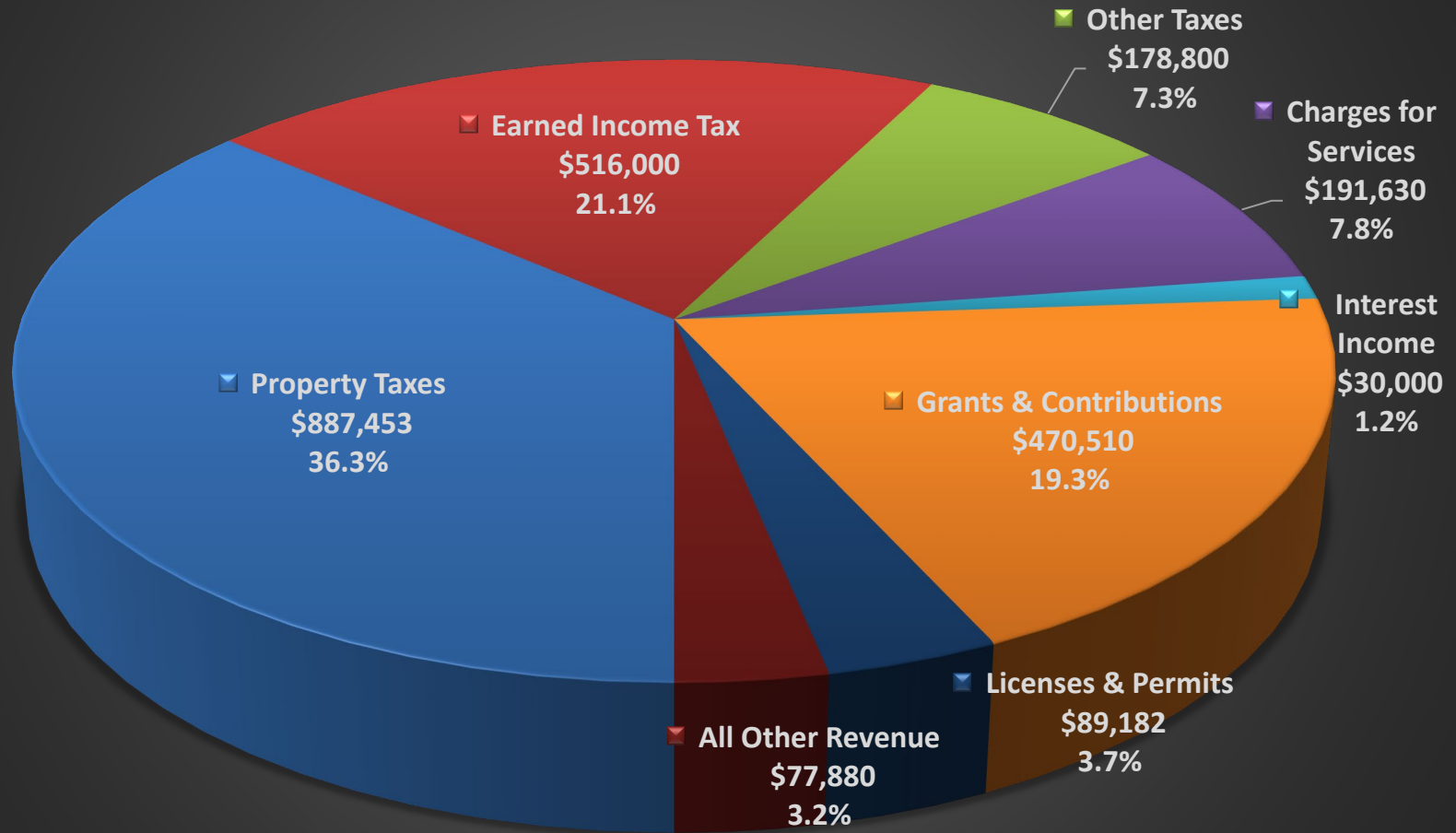
*The General Fund is the chief operating fund of the Township, encompassing all the operational departments including police, fire, code enforcement, public works, parks & recreation, and general government administration.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
R01	Real Property Taxes	\$ 883,377	\$ 887,487	\$ 844,891	\$ 865,000	\$ 875,453	-1.36%
R09	Regional Asset District Sales Tax	\$ 113,039	\$ 108,000	\$ 99,926	\$ 113,000	\$ 117,600	8.89%
R10	Act 511 (LTEA) Taxes	\$ 594,124	\$ 517,600	\$ 468,374	\$ 564,600	\$ 577,200	11.51%
R19	Penalty & Interest on Delinquent Taxes	\$ -	\$ -	\$ 9,245	\$ 10,000	\$ 12,000	0.00%
R21	Business Licenses & Permits	\$ 87,470	\$ 87,850	\$ 61,717	\$ 81,310	\$ 84,150	-4.21%
R22	Nonbusiness Licenses & Permits	\$ 31,049	\$ 14,800	\$ -	\$ 5,000	\$ 5,032	-66.00%
R31	Fines	\$ 7,539	\$ 7,710	\$ 8,194	\$ 9,630	\$ 10,200	32.30%
R41	Interest & Dividend Earnings	\$ 9,527	\$ 5,800	\$ 29,277	\$ 40,000	\$ 30,000	417.24%
R51	Federal Grants	\$ 169,846	\$ -	\$ -	\$ -	\$ -	0.00%
R54	State Grants	\$ -	\$ 60,000	\$ 161,760	\$ 161,760	\$ 357,460	495.77%
R55	State Shared Revenue	\$ 97,436	\$ 94,350	\$ 131,350	\$ 131,800	\$ 112,950	19.71%
R57	Local Government Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R61	Charges for Services	\$ 5,535	\$ 3,005	\$ 155,122	\$ 188,926	\$ 145,404	4738.74%
R62	Public Safety	\$ 23,167	\$ 19,300	\$ 21,666	\$ 25,888	\$ 19,025	-1.42%
R63	Highways & Streets	\$ 26,317	\$ 25,851	\$ -	\$ 25,851	\$ 27,201	5.22%
R67	Culture-Recreation	\$ -	\$ 500	\$ 2,200	\$ 2,400	\$ 100	-80.00%
R89	All Other Operating Revenue	\$ 53,807	\$ 20,150	\$ 25,618	\$ 29,325	\$ 36,480	81.04%
R92	Interfund Operating Transfers In	\$ 353,164	\$ -	\$ 12,293	\$ 12,293	\$ -	0.00%
R95	Refunds of Prior Year Expenditures	\$ 36,614	\$ 37,000	\$ 32,832	\$ 32,832	\$ 31,200	-15.68%
	<b>Total Revenues</b>	<b>\$ 2,492,010</b>	<b>\$ 1,889,403</b>	<b>\$ 2,064,465</b>	<b>\$ 2,299,615</b>	<b>\$ 2,441,455</b>	<b>29.22%</b>

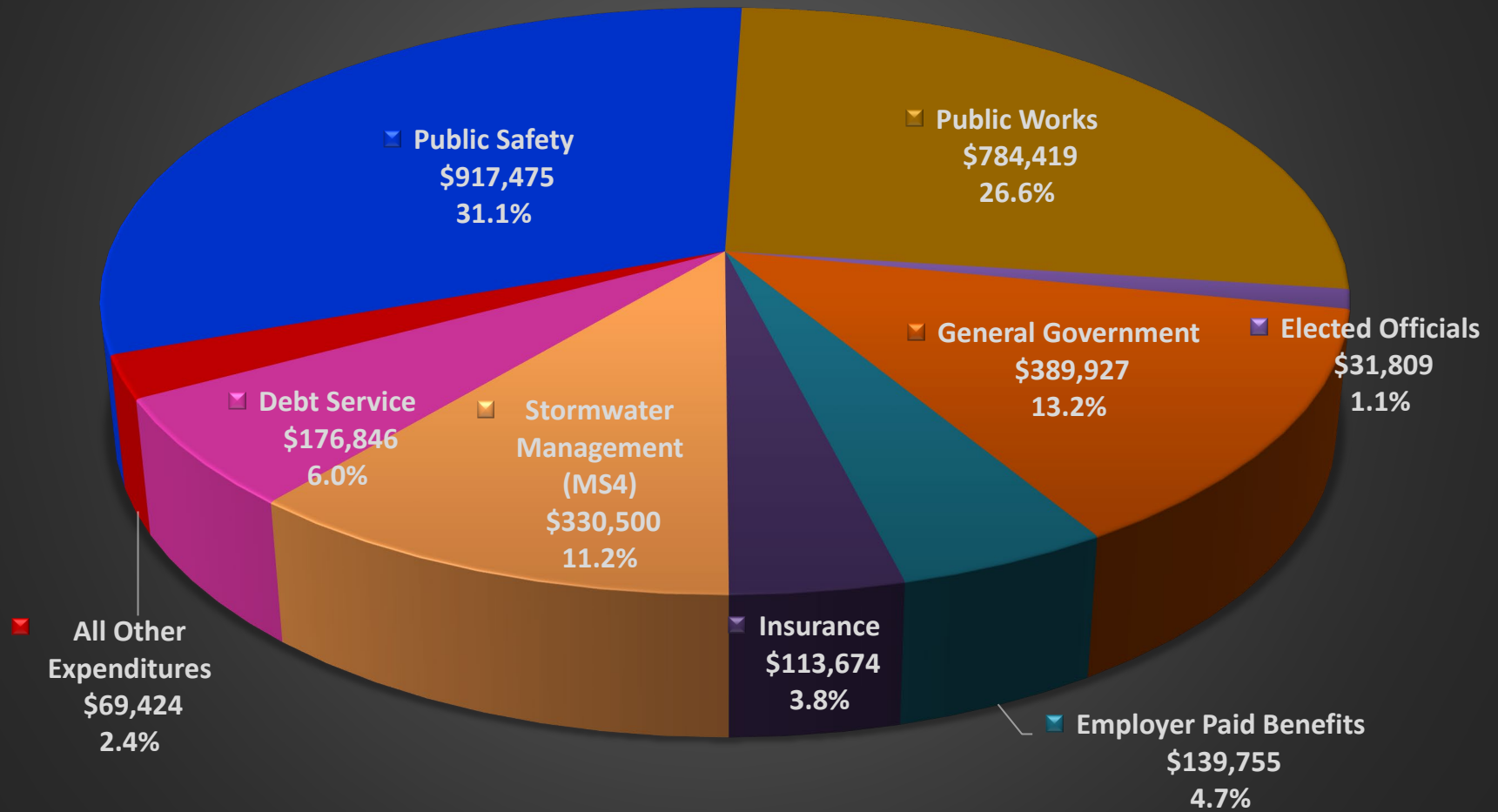


Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
	<b>Expenditures</b>						
E00	Legislative Body	\$ 29,637	\$ 38,293	\$ 26,099	\$ 31,463	\$ 31,809	-16.93%
E01,E05,E06	General Government Administration	\$ 207,355	\$ 253,949	\$ 190,462	\$ 234,207	\$ 266,554	4.96%
E02	Auditing/Financial Administration	\$ 11,437	\$ 14,000	\$ 15,025	\$ 15,601	\$ 17,280	23.43%
E03	Tax Collection	\$ 18,085	\$ 11,600	\$ 26,595	\$ 28,407	\$ 35,205	203.49%
E07	Information Technology	\$ 11,986	\$ 19,400	\$ 15,962	\$ 19,300	\$ 21,149	9.02%
E09	Government Buildings	\$ 42,538	\$ 48,450	\$ 42,917	\$ 47,869	\$ 49,739	2.66%
E10	Public Safety - Police	\$ 642,865	\$ 686,644	\$ 567,674	\$ 703,208	\$ 790,948	15.19%
E11	Public Safety - Fire	\$ 65,569	\$ 66,500	\$ 64,327	\$ 66,765	\$ 67,300	1.20%
E12	Public Safety - Emergency Medical Services	\$ 27,147	\$ 20,360	\$ -	\$ -	\$ -	-100.00%
E13	Public Safety - Code Enforcement	\$ 31,882	\$ 37,063	\$ 32,995	\$ 36,910	\$ 39,425	6.37%
E14	Planning/Zoning	\$ 9,106	\$ 4,750	\$ 4,687	\$ 6,000	\$ 5,300	11.58%
E15	Emergency Management Supplies	\$ -	\$ 500	\$ -	\$ 250	\$ 100	-80.00%
E19	Public Safety - Crossing Guards	\$ 13,168	\$ 14,095	\$ 13,305	\$ 18,077	\$ 16,732	18.71%
E22	Animal Control	\$ 2,785	\$ 400	\$ 2,675	\$ 3,095	\$ 2,970	642.50%
E30	Public Works-Road Department	\$ 284,775	\$ 366,383	\$ 234,775	\$ 297,907	\$ 380,897	3.96%
E32	Public Works-Winter Maintenance	\$ 2,388	\$ -	\$ -	\$ -	\$ -	0.00%
E36	Storm Sewers & Drains	\$ 56,661	\$ 45,500	\$ 22,928	\$ 67,500	\$ 330,500	626.37%
E37	Repairs of Tools & Machinery	\$ 3,551	\$ 14,000	\$ 1,886	\$ 5,000	\$ 15,000	7.14%
E38	Maintenance & Repair of Roads	\$ 5,246	\$ 19,000	\$ 6,513	\$ 10,000	\$ 500	-97.37%
E39	Road Paving Program	\$ 243,725	\$ 290,000	\$ 209,402	\$ 211,625	\$ 388,022	33.80%
E51	Culture-Recreation Administration	\$ 2,851	\$ 3,600	\$ 3,313	\$ 5,000	\$ 5,500	52.78%
E54	Parks	\$ 186	\$ 200	\$ 142	\$ 200	\$ 204	2.00%
E71	Debt Service - Principal	\$ 109,734	\$ 112,104	\$ 83,614	\$ 12,300	\$ 114,170	1.84%
E72	Debt Service - Interest	\$ 68,635	\$ 64,738	\$ 49,021	\$ 678	\$ 62,676	-3.18%
E81	Employer Paid Benefits	\$ 154,532	\$ 202,443	\$ 189,706	\$ 207,819	\$ 195,929	-3.22%
E86	Insurance-Casualty & Surety	\$ 55,435	\$ 56,000	\$ 53,928	\$ 53,928	\$ 57,500	2.68%
E89	Miscellaneous Expense	\$ 500	\$ 500	\$ 160	\$ 500	\$ 960	92.00%
E92	Interfund Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	\$ 57,460	0.00%
<b>Total Expenditures-General Fund</b>		<b>\$ 2,101,779</b>	<b>\$ 2,390,471</b>	<b>\$ 1,858,111</b>	<b>\$ 2,083,609</b>	<b>\$ 2,953,830</b>	<b>23.57%</b>
<b>Revenues minus Expenditures</b>		<b>\$ 390,231</b>	<b>\$ (501,068)</b>	<b>\$ 206,353</b>	<b>\$ 216,006</b>	<b>\$ (512,375)</b>	

**General Fund Revenue Sources**  
**2024 Budget**  
*"Where does the money come from?"*



**General Fund Expenditures  
2024 Budget**  
*"Where does the money go?"*





## 2024 - Reserve Township Budget Analysis

### General Fund - Line Item Detail

*The General Fund is the chief operating fund of the Township, encompassing all the operational departments including police, fire, code enforcement, public works, parks & recreation, and general government administration.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R01</b>	<b>Real Property Taxes</b>						
01-301-010	RE Taxes - Current Year Levy	\$ 823,487	\$ 827,487	\$ 819,168	\$ 825,000	\$ 834,453	0.84%
01-301-040	RE Taxes - Delinquent	\$ 59,890	\$ 60,000	\$ 25,723	\$ 40,000	\$ 41,000	-31.67%
	<b>Total Real Property Taxes</b>	<b>\$ 883,377</b>	<b>\$ 887,487</b>	<b>\$ 844,891</b>	<b>\$ 865,000</b>	<b>\$ 875,453</b>	<b>-1.36%</b>
<b>R09</b>	<b>Regional Asset District Sales Tax</b>						
01-309-010	Regional Asset Distr (RAD) Tax	\$ 113,039	\$ 108,000	\$ 99,926	\$ 113,000	\$ 117,600	8.89%
	<b>Total Regional Asset District Sales Tax</b>	<b>\$ 113,039</b>	<b>\$ 108,000</b>	<b>\$ 99,926</b>	<b>\$ 113,000</b>	<b>\$ 117,600</b>	<b>8.89%</b>
<b>R10</b>	<b>Act 511 (LTEA) Taxes</b>						
01-310-010	Real Estate Transfer Tax	\$ 62,309	\$ 45,000	\$ 28,054	\$ 35,000	\$ 38,400	-14.67%
01-310-020	Earned Income Tax	\$ 506,300	\$ 453,000	\$ 424,618	\$ 507,000	\$ 516,000	13.91%
01-310-050	Local Service Tax	\$ 12,084	\$ 10,000	\$ 10,958	\$ 13,000	\$ 13,200	32.00%
01-310-089	Sanitary Landfill Tax	\$ 13,432	\$ 9,600	\$ 4,744	\$ 9,600	\$ 9,600	0.00%
	<b>Total Act 511 (LTEA) Taxes</b>	<b>\$ 594,124</b>	<b>\$ 517,600</b>	<b>\$ 468,374</b>	<b>\$ 564,600</b>	<b>\$ 577,200</b>	<b>11.51%</b>
<b>R19</b>	<b>Penalty &amp; Interest on Delinquent Taxes</b>						
01-319-001	P&I Real Estate Tax <i>(new in 2024, separated from RE tax)</i>	\$ -	\$ -	\$ 9,245	\$ 10,000	\$ 12,000	0.00%
	<b>Total Penalty &amp; Interest on Delinq. Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,245</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>	<b>0.00%</b>
<b>R21</b>	<b>Business Licenses &amp; Permits</b>						
01-321-032	Junkyard Permit	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
01-321-035	Waste Hauling Franchise Fee	\$ 15,507	\$ 15,000	\$ 9,852	\$ 14,560	\$ 15,000	0.00%
01-321-070	Mechanical Device Permit	\$ 2,350	\$ 2,350	\$ 1,250	\$ 1,250	\$ 2,250	-4.26%
01-321-080	Cable Franchise Fee-Comcast	\$ 39,612	\$ 40,000	\$ 28,378	\$ 37,000	\$ 37,800	-5.50%
01-321-081	Cable Franchise Fee-Verizon	\$ 28,502	\$ 29,000	\$ 20,737	\$ 27,000	\$ 27,600	-4.83%
	<b>Total Business Licenses &amp; Permits</b>	<b>\$ 87,470</b>	<b>\$ 87,850</b>	<b>\$ 61,717</b>	<b>\$ 81,310</b>	<b>\$ 84,150</b>	<b>-4.21%</b>
<b>R22</b>	<b>Nonbusiness Licenses &amp; Permits</b>						
01-322-050	Street Opening Permit	\$ 21,500	\$ 5,300	\$ -	\$ -	\$ -	-100.00%
01-322-082	Grading Permit	\$ 9,549	\$ 9,500	\$ -	\$ 5,000	\$ 5,032	-47.03%
	<b>Total Nonbusiness Licenses &amp; Permits</b>	<b>\$ 31,049</b>	<b>\$ 14,800</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,032</b>	<b>-66.00%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>R31</b>	<b>Fines</b>						
01-331-012	Fines-District Magistrate	\$ 6,115	\$ 6,000	\$ 7,458	\$ 8,300	\$ 9,000	50.00%
01-331-013	Fines-State Police	\$ 1,189	\$ 1,560	\$ 531	\$ 1,100	\$ 1,000	-35.90%
01-331-014	Fines-Parking Violation	\$ 235	\$ 150	\$ 155	\$ 180	\$ 150	0.00%
01-331-030	Fines-False Alarm	\$ -	\$ -	\$ 50	\$ 50	\$ 50	0.00%
	<b>Total Fines</b>	<b>\$ 7,539</b>	<b>\$ 7,710</b>	<b>\$ 8,194</b>	<b>\$ 9,630</b>	<b>\$ 10,200</b>	<b>32.30%</b>
<b>R41</b>	<b>Interest Earnings</b>						
01-341-000	Interest Earnings	\$ 9,527	\$ 5,800	\$ 29,277	\$ 40,000	\$ 30,000	417.24%
	<b>Total Interest &amp; Dividend Earnings</b>	<b>\$ 9,527</b>	<b>\$ 5,800</b>	<b>\$ 29,277</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>	<b>417.24%</b>
<b>R51</b>	<b>Federal Grants</b>						
01-351-000	Federal Grants	\$ 169,846	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Federal Grants</b>	<b>\$ 169,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>R54</b>	<b>State Grants</b>						
01-354-000	State General Grants	\$ -	\$ 60,000	\$ 161,760	\$ 161,760	\$ 357,460	495.77%
	<b>Total State Grants</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 161,760</b>	<b>\$ 161,760</b>	<b>\$ 357,460</b>	<b>495.77%</b>
<b>R55</b>	<b>State Shared Revenue</b>						
01-355-005	Municipal Pension State Aid	\$ 77,707	\$ 75,000	\$ 111,840	\$ 111,840	\$ 93,500	24.67%
01-355-007	Foreign Fire Insurance Tax	\$ 17,278	\$ 17,000	\$ 17,365	\$ 17,365	\$ 17,000	0.00%
01-355-010	Public Utility Realty Tax	\$ 1,417	\$ 1,400	\$ 1,423	\$ 1,423	\$ 1,400	0.00%
01-355-040	Alcoholic Beverage Licenses	\$ 450	\$ 450	\$ -	\$ 450	\$ 450	0.00%
01-355-090	Marcellus Shale Impact Fee	\$ 585	\$ 500	\$ 722	\$ 722	\$ 600	20.00%
	<b>Total State Shared Revenue</b>	<b>\$ 97,436</b>	<b>\$ 94,350</b>	<b>\$ 131,350</b>	<b>\$ 131,800</b>	<b>\$ 112,950</b>	<b>19.71%</b>
<b>R61</b>	<b>Charges for Services</b>						
01-361-030	Subdivisions/Land Development Fees	\$ 500	\$ 5	\$ -	\$ -	\$ -	-100.00%
01-361-033	Zoning Permit Fees	\$ 3,430	\$ 2,500	\$ 1,480	\$ 1,580	\$ 1,800	-28.00%
01-361-034	Zoning Hearing Board Fees	\$ 1,605	\$ 500	\$ 2,116	\$ 2,116	\$ 1,500	200.00%
01-361-006	Reimbursement of Allocated Labor Costs-Water	\$ -	\$ -	\$ 75,763	\$ 92,615	\$ 71,052	0.00%
01-361-008	Reimbursement of Allocated Labor Costs-Sewer	\$ -	\$ -	\$ 75,763	\$ 92,615	\$ 71,052	0.00%
	<b>Total Charges for Services</b>	<b>\$ 5,535</b>	<b>\$ 3,005</b>	<b>\$ 155,122</b>	<b>\$ 188,926</b>	<b>\$ 145,404</b>	<b>4738.74%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>R62</b>	<b>Public Safety</b>						
01-362-010	Police Svcs-Private Contracting	\$ -	\$ -	\$ -	\$ -	\$ 250	0.00%
01-362-011	Police Reports-Copies	\$ 190	\$ 250	\$ 135	\$ 105	\$ 150	-40.00%
01-362-014	Crossing Guards-School District Reimbursement	\$ 6,448	\$ 7,000	\$ 5,871	\$ 8,800	\$ 7,500	7.14%
01-362-041	Building Permits	\$ 10,895	\$ 6,650	\$ 13,076	\$ 14,000	\$ 8,000	20.30%
01-362-045	Occupancy Permits	\$ 5,150	\$ 4,000	\$ 2,250	\$ 2,650	\$ 3,000	-25.00%
01-362-049	Police Svcs-Special duty Reimb	\$ 230	\$ 1,000	\$ 253	\$ 253	\$ -	-100.00%
01-362-051	Dumpster/Pod Permit	\$ 255	\$ 300	\$ 80	\$ 80	\$ 125	-58.33%
01-362-500	Solicitation Permits	\$ -	\$ 100	\$ -	\$ -	\$ -	-100.00%
	<b>Total Public Safety</b>	<b>\$ 23,167</b>	<b>\$ 19,300</b>	<b>\$ 21,666</b>	<b>\$ 25,888</b>	<b>\$ 19,025</b>	<b>-1.42%</b>
<b>R63</b>	<b>Highways &amp; Streets</b>						
01-363-051	Snow Removal-PennDOT	\$ 9,165	\$ 8,699	\$ -	\$ 8,699	\$ 9,535	9.61%
01-363-052	Snow Removal-Allegheny County	\$ 17,152	\$ 17,152	\$ -	\$ 17,152	\$ 17,666	3.00%
	<b>Total Highways &amp; Streets</b>	<b>\$ 26,317</b>	<b>\$ 25,851</b>	<b>\$ -</b>	<b>\$ 25,851</b>	<b>\$ 27,201</b>	<b>5.22%</b>
<b>R67</b>	<b>Culture-Recreation</b>						
01-367-021	Recreation Donations	\$ -	\$ 500	\$ 2,200	\$ 2,400	\$ 100	-80.00%
	<b>Total Culture-Recreation</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 2,200</b>	<b>\$ 2,400</b>	<b>\$ 100</b>	<b>-80.00%</b>
<b>R89</b>	<b>All Other Operating Revenue</b>						
01-389-002	Miscellaneous Revenue	\$ 5,620	\$ 6,450	\$ 6,277	\$ 6,300	\$ 15,500	140.31%
01-389-004	Employee Health Contributions	\$ 7,736	\$ 13,500	\$ 14,816	\$ 18,500	\$ 20,800	54.07%
01-389-006	Insurance Claim Proceeds	\$ 36,099	\$ -	\$ 4,345	\$ 4,345	\$ -	0.00%
01-389-010	Military Banners	\$ 550	\$ 200	\$ 180	\$ 180	\$ 180	-10.00%
01-389-011	LGA Intern Reimbursement	\$ 3,802	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total All Other Operating Revenue</b>	<b>\$ 53,807</b>	<b>\$ 20,150</b>	<b>\$ 25,618</b>	<b>\$ 29,325</b>	<b>\$ 36,480</b>	<b>81.04%</b>
<b>R92</b>	<b>Interfund Operating Transfers In</b>						
01-392-006	TR from Water Fund	\$ 151,297	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-008	TR from Sewer Fund	\$ 201,867	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-020	TR from Sewer Rehab Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-021	TR from Spring Garden Fund	\$ -	\$ -	\$ 12,293	\$ 12,293	\$ -	0.00%
	<b>Total Interfund Operating Transfers In</b>	<b>\$ 353,164</b>	<b>\$ -</b>	<b>\$ 12,293</b>	<b>\$ 12,293</b>	<b>\$ -</b>	<b>0.00%</b>
<b>R95</b>	<b>Refunds of Prior Year Expenditures</b>						
01-395-000	Insurance Dividend Reimbursement	\$ 36,614	\$ 37,000	\$ 32,832	\$ 32,832	\$ 31,200	-15.68%
	<b>Total Refunds of Prior Year Expenditures</b>	<b>\$ 36,614</b>	<b>\$ 37,000</b>	<b>\$ 32,832</b>	<b>\$ 32,832</b>	<b>\$ 31,200</b>	<b>-15.68%</b>
	<b>Total Revenues</b>	<b>\$ 2,492,010</b>	<b>\$ 1,889,403</b>	<b>\$ 2,064,465</b>	<b>\$ 2,299,615</b>	<b>\$ 2,441,455</b>	<b>29.22%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E00</b>	<b>Legislative Body</b>						
01-400-105	Wages - Commissioners	\$ 9,376	\$ 9,376	\$ 7,140	\$ 9,376	\$ 9,375	-0.01%
01-400-192	FICA Expense - Commissioners	\$ 581	\$ 581	\$ 443	\$ 581	\$ 581	0.05%
01-400-193	Medicare Expense - Commissioners	\$ 136	\$ 136	\$ 104	\$ 136	\$ 136	-0.23%
01-400-199	Group Benefits - Commissioners	\$ 8,364	\$ 7,500	\$ 1,636	\$ 2,100	\$ 2,742	-63.44%
01-400-217	Misc. Expense - Commissioners	\$ 3,924	\$ 2,000	\$ 2,179	\$ 2,000	\$ 2,000	0.00%
01-400-352	Liability Insurance - Commissioners	\$ 4,757	\$ 5,000	\$ 4,970	\$ 4,970	\$ 5,100	2.00%
01-400-353	Bonds - Commissioners	\$ 450	\$ 1,200	\$ -	\$ -	\$ -	-100.00%
01-400-420	Dues/Memberships - Commissioners	\$ 531	\$ 10,000	\$ 6,837	\$ 9,500	\$ 8,575	-14.25%
01-400-460	Meetings/Conferences - Commissioners	\$ 1,518	\$ 2,500	\$ 2,792	\$ 2,800	\$ 3,300	32.00%
	<b>Total Legislative Body</b>	<b>\$ 29,637</b>	<b>\$ 38,293</b>	<b>\$ 26,099</b>	<b>\$ 31,463</b>	<b>\$ 31,809</b>	<b>-16.93%</b>
<b>E01</b>	<b>Executive/Manager</b>						
01-401-110	Salary - Manager	\$ 65,728	\$ 97,500	\$ 78,750	\$ 97,500	\$ 102,375	5.00%
01-401-192	FICA Expense - Manager	\$ 3,923	\$ 6,042	\$ 4,881	\$ 6,042	\$ 6,347	5.06%
01-401-193	Medicare Expense - Manager	\$ 920	\$ 1,417	\$ 1,143	\$ 1,417	\$ 1,454	2.60%
01-401-196	Health Insurance - Manager	\$ 6,587	\$ 7,000	\$ 5,722	\$ 3,900	\$ 7,200	2.86%
01-401-321	Phone Allowance - Manager	\$ 500	\$ 600	\$ 500	\$ 600	\$ 600	0.00%
01-401-331	Travel Reimbursement - Manager	\$ -	\$ 400	\$ 130	\$ 280	\$ 960	140.00%
01-401-353	Bonds - Manager	\$ -	\$ -	\$ -	\$ 350	\$ 350	0.00%
01-401-420	Dues/Memberships - Manager	\$ 85	\$ 2,000	\$ 445	\$ 1,020	\$ 775	-61.25%
01-401-460	Meetings/Conferences - Manager	\$ -	\$ 3,000	\$ 1,697	\$ 2,200	\$ 3,000	0.00%
	<b>Total Executive/Manager</b>	<b>\$ 77,743</b>	<b>\$ 117,959</b>	<b>\$ 93,269</b>	<b>\$ 113,309</b>	<b>\$ 123,061</b>	<b>4.33%</b>
<b>E02</b>	<b>Auditing/Financial Administration</b>						
01-402-310	Payroll Servicing Fees	\$ 1,006	\$ 2,000	\$ 2,324	\$ 2,900	\$ 3,480	74.00%
01-402-311	Auditing Services	\$ 10,431	\$ 12,000	\$ 12,701	\$ 12,701	\$ 13,800	15.00%
	<b>Total Auditing/Financial Administration</b>	<b>\$ 11,437</b>	<b>\$ 14,000</b>	<b>\$ 15,025</b>	<b>\$ 15,601</b>	<b>\$ 17,280</b>	<b>23.43%</b>
<b>E03</b>	<b>Tax Collection</b>						
01-403-200	Other Tax Collection Expense (Delinquent EIT)	\$ -	\$ 100	\$ 319	\$ 500	\$ 300	200.00%
01-403-301	Real Estate Tax Refunds	\$ 700	\$ 1,000	\$ 2,281	\$ 3,500	\$ 3,000	200.00%
01-403-304	Real Estate Tax Collection Expense	\$ 17,385	\$ 10,500	\$ 8,588	\$ 9,000	\$ 15,905	51.48%
01-403-430	Real Estate Tax Discount	\$ -	\$ -	\$ 15,407	\$ 15,407	\$ 16,000	0.00%
	<b>Total Tax Collection</b>	<b>\$ 18,085</b>	<b>\$ 11,600</b>	<b>\$ 26,595</b>	<b>\$ 28,407</b>	<b>\$ 35,205</b>	<b>203.49%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E05</b>	<b>Secretary/Clerk/Treasurer</b>						
01-405-112	Salary - Admin	\$ 36,916	\$ 50,000	\$ 31,999	\$ 40,000	\$ 58,800	17.60%
01-405-118	LGA Intern Wages	\$ 6,567	\$ -	\$ -	\$ -	\$ -	0.00%
01-405-192	FICA Expense - Admin	\$ 2,673	\$ 3,098	\$ 1,902	\$ 2,480	\$ 3,646	17.67%
01-405-193	Medicare Expense - Admin	\$ 627	\$ 727	\$ 446	\$ 580	\$ 853	17.32%
01-405-196	Health Insurance - Admin	\$ 7,209	\$ 7,000	\$ 11,798	\$ 14,158	\$ 12,804	82.91%
01-405-331	Travel Reimbursement - Admin	\$ -	\$ 100	\$ 27	\$ 100	\$ 120	20.00%
01-405-353	Bonds - Admin	\$ -	\$ -	\$ 144	\$ 144	\$ 175	0.00%
	<b>Total Secretary/Clerk/Treasurer</b>	<b>\$ 53,992</b>	<b>\$ 60,925</b>	<b>\$ 46,316</b>	<b>\$ 57,462</b>	<b>\$ 76,397</b>	<b>25.40%</b>
<b>E06</b>	<b>General Government Administration</b>						
01-406-210	Office Supplies - General	\$ 3,378	\$ 3,000	\$ 3,558	\$ 3,800	\$ 3,900	30.00%
01-406-215	Postage/Stamped Envelopes - General	\$ -	\$ 250	\$ 7	\$ 1,518	\$ 350	40.00%
01-406-313	Engineering - General	\$ 2,232	\$ 1,000	\$ 1,845	\$ 2,000	\$ 2,400	140.00%
01-406-314	Solicitor/Legal Fees - General	\$ 46,576	\$ 55,500	\$ 31,600	\$ 40,000	\$ 42,200	-23.96%
01-406-319	Codification of Ordinances	\$ 8,278	\$ 1,195	\$ 3,918	\$ 3,918	\$ 3,200	167.78%
01-406-321	Telephone Expense - General	\$ 9,750	\$ 9,000	\$ 5,906	\$ 7,300	\$ 7,020	-22.00%
01-406-341	Advertising & Printing - General	\$ 3,763	\$ 3,500	\$ 2,963	\$ 3,500	\$ 6,670	90.57%
01-406-384	Copier Lease	\$ 1,643	\$ 1,620	\$ 1,078	\$ 1,400	\$ 1,356	-16.30%
	<b>Total General Government Admin.</b>	<b>\$ 75,620</b>	<b>\$ 75,065</b>	<b>\$ 50,877</b>	<b>\$ 63,436</b>	<b>\$ 67,096</b>	<b>-10.62%</b>
<b>E07</b>	<b>Information Technology</b>						
01-407-270	Computer Hardware - General	\$ -	\$ 2,000	\$ 1,572	\$ 1,700	\$ 4,000	100.00%
01-407-271	Computer Software - General	\$ 1,289	\$ 11,900	\$ 7,804	\$ 9,000	\$ 8,149	-31.52%
01-407-452	IT Managed Services	\$ 10,697	\$ 5,500	\$ 6,586	\$ 8,600	\$ 9,000	63.64%
	<b>Total Information Technology</b>	<b>\$ 11,986</b>	<b>\$ 19,400</b>	<b>\$ 15,962</b>	<b>\$ 19,300</b>	<b>\$ 21,149</b>	<b>9.02%</b>
<b>E09</b>	<b>Government Buildings</b>						
01-409-226	Cleaning Supplies - Municipal Building	\$ 651	\$ 700	\$ 100	\$ 300	\$ 240	-65.71%
01-409-317	Cleaning Contractor - Municipal Building	\$ 1,350	\$ 1,500	\$ 1,050	\$ 1,400	\$ 1,430	-4.67%
01-409-361	Electricity - Municipal Building	\$ 6,097	\$ 5,000	\$ 5,743	\$ 6,900	\$ 7,500	50.00%
01-409-362	Gas - Municipal Building	\$ 2,744	\$ 2,500	\$ 2,333	\$ 3,000	\$ 2,700	8.00%
01-409-366	Water - Municipal Building	\$ 1,337	\$ 1,750	\$ 1,088	\$ 1,500	\$ 1,800	2.86%
01-409-370	Repairs & Maintenance - Municipal Building	\$ -	\$ 5,000	\$ 1,335	\$ 3,500	\$ 4,800	-4.00%
01-409-383	Rent - Municipal Building	\$ 30,358	\$ 32,000	\$ 31,269	\$ 31,269	\$ 31,269	-2.28%
	<b>Total Government Buildings</b>	<b>\$ 42,538</b>	<b>\$ 48,450</b>	<b>\$ 42,917</b>	<b>\$ 47,869</b>	<b>\$ 49,739</b>	<b>2.66%</b>



Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E10</b>	<b>Public Safety - Police</b>						
01-410-110	Salary - Chief of Police	\$ 76,853	\$ 85,000	\$ 69,851	\$ 85,000	\$ 87,550	3.00%
01-410-112	Wages - Sergeant	\$ -	\$ 74,114	\$ 59,775	\$ 74,114	\$ 76,338	3.00%
01-410-113	Wages - Full Time Officers	\$ 334,040	\$ 282,340	\$ 210,926	\$ 262,600	\$ 348,972	23.60%
01-410-115	Wages - Part Time Officers Regular	\$ 32,078	\$ 30,000	\$ 43,678	\$ 51,000	\$ 17,472	-41.76%
01-410-116	Wages - Part Time Officers Court (new for 2024)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-410-179	Longevity Pay - Police	\$ 2,350	\$ 2,500	\$ 2,290	\$ 2,290	\$ 2,200	-12.00%
01-410-180	Overtime - Regular - Police	\$ 15,552	\$ 13,000	\$ 16,009	\$ 22,000	\$ 18,000	38.46%
01-410-181	Overtime - Court - Police	\$ 8,925	\$ 9,000	\$ 13,444	\$ 16,000	\$ 14,400	60.00%
01-410-182	Overtime - Training - Police (new for 2024)	\$ -	\$ -	\$ -	\$ -	\$ 4,400	0.00%
01-410-183	Overtime - Special Detail - Police	\$ 222	\$ 1,000	\$ -	\$ -	\$ -	-100.00%
01-410-187	Court Expense - Police	\$ 720	\$ 800	\$ 1,480	\$ 1,800	\$ 1,920	140.00%
01-410-188	Overtime - Private Duty - Police	\$ -	\$ -	\$ 245	\$ 245	\$ 250	0.00%
01-410-191	Uniform Allowance - Police	\$ 3,600	\$ 3,850	\$ 1,800	\$ 3,600	\$ 4,200	9.09%
01-410-192	FICA Expense - Police	\$ 29,390	\$ 30,794	\$ 25,326	\$ 31,933	\$ 37,450	21.62%
01-410-193	Medicare Expense - Police	\$ 6,894	\$ 7,223	\$ 5,957	\$ 7,468	\$ 8,760	21.28%
01-410-196	Health Insurance - Police	\$ 43,184	\$ 50,000	\$ 39,237	\$ 49,000	\$ 60,066	20.13%
01-410-197	Employer Contribution to Police Pension (MMO)	\$ -	\$ -	\$ -	\$ -	\$ 30,532	0.00%
01-410-231	Fuel - Police Vehicles	\$ 13,328	\$ 13,000	\$ 13,067	\$ 16,000	\$ 18,000	38.46%
01-410-239	Tires - Police Vehicles	\$ 1,832	\$ 2,500	\$ 1,836	\$ 2,500	\$ 2,500	0.00%
01-410-241	Tactical Supplies - Police	\$ 12,794	\$ 8,000	\$ 3,612	\$ 6,000	\$ 6,200	-22.50%
01-410-251	Repairs & Maintenance - Police Vehicles	\$ 2,110	\$ 3,000	\$ 9,024	\$ 10,000	\$ 5,040	68.00%
01-410-260	Small Tools & Minor Equipment - Police ('23 incl holding cell)	\$ 1,090	\$ 3,600	\$ 3,884	\$ 5,884	\$ 3,600	0.00%
01-410-270	Computer Hardware - Police	\$ 2,133	\$ -	\$ -	\$ -	\$ 1,500	0.00%
01-410-271	Computer Software - Police	\$ -	\$ 5,000	\$ 6,522	\$ 6,800	\$ 4,750	-5.00%
01-410-310	Equipment Maintenance Agreements - Police	\$ 584	\$ 3,000	\$ 669	\$ 1,000	\$ 940	-68.67%
01-410-321	Phone Allowance - Chief	\$ 540	\$ 540	\$ 500	\$ 600	\$ 600	11.11%
01-410-329	Emergency Notification Subscription (Code Red)	\$ 1,389	\$ 1,400	\$ 52	\$ 1,400	\$ 1,584	13.14%
01-410-352	Liability Insurance - Police	\$ 10,549	\$ 11,000	\$ 11,114	\$ 11,114	\$ 11,700	6.36%
01-410-420	Dues/Memberships - Police	\$ 190	\$ 500	\$ 500	\$ 600	\$ 125	-75.00%
01-410-450	Contracted Services - Police (Body Cams)	\$ 4,877	\$ -	\$ 4,745	\$ 4,745	\$ 4,750	0.00%
01-410-460	Meetings/Conferences - Police	\$ -	\$ 2,000	\$ 967	\$ 1,500	\$ 1,095	-45.25%
01-410-461	Training - Police	\$ 4,365	\$ 5,000	\$ 1,299	\$ 4,000	\$ 1,000	-80.00%
01-410-462	Special Response Team Dues (SRT)	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,804	20.27%
01-410-740	Major Equipment - Police	\$ 31,778	\$ 36,983	\$ 19,865	\$ 22,515	\$ 13,250	-64.17%
	<b>Total Public Safety - Police</b>	<b>\$ 642,865</b>	<b>\$ 686,644</b>	<b>\$ 567,674</b>	<b>\$ 703,208</b>	<b>\$ 790,948</b>	<b>15.19%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E11</b>	<b>Public Safety - Fire</b>						
01-411-195	Workers Compensation - Fire - (SWIF)	\$ 10,675	\$ 12,000	\$ 9,763	\$ 11,100	\$ 12,000	0.00%
01-411-231	Fuel - Fire Vehicles	\$ 2,616	\$ 2,500	\$ 2,198	\$ 3,300	\$ 3,300	32.00%
01-411-532	Contribution - Fire Relief Association	\$ 17,278	\$ 17,000	17365.36	\$ 17,365	\$ 17,000	0.00%
01-411-540	Contribution - Fire Department	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
	<b>Total Public Safety - Fire</b>	<b>\$ 65,569</b>	<b>\$ 66,500</b>	<b>\$ 64,327</b>	<b>\$ 66,765</b>	<b>\$ 67,300</b>	<b>1.20%</b>
<b>E12</b>	<b>Public Safety - Emergency Medical Services</b>						
01-412-540	Contribution - Ross/West View EMS	\$ 27,147	\$ 20,360	\$ -	\$ -	\$ -	-100.00%
	<b>Total Public Safety - EMS</b>	<b>\$ 27,147</b>	<b>\$ 20,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>E13</b>	<b>Code Enforcement</b>						
01-413-115	Wages - Code	\$ 22,070	\$ 25,000	\$ 18,850	\$ 23,000	\$ 27,192	8.77%
01-413-192	FICA Expense - Code	\$ 1,368	\$ 1,550	\$ 1,168	\$ 1,426	\$ 1,686	8.81%
01-413-193	Medicare Expense -Code	\$ 321	\$ 363	\$ 274	\$ 334	\$ 394	8.40%
01-413-450	Contracted Services - Building Inspection	\$ 7,980	\$ 10,000	\$ 12,586	\$ 12,000	\$ 10,000	0.00%
01-413-530	UCC Fees - Building Permit	\$ 144	\$ 150	\$ 117	\$ 150	\$ 153	2.00%
	<b>Total Code Enforcement</b>	<b>\$ 31,882</b>	<b>\$ 37,063</b>	<b>\$ 32,995</b>	<b>\$ 36,910</b>	<b>\$ 39,425</b>	<b>6.37%</b>
<b>E14</b>	<b>Planning &amp; Zoning</b>						
01-414-313	Engineering - Planning/Zoning	\$ 1,644	\$ 2,000	\$ 668	\$ 1,000	\$ 2,000	0.00%
01-414-314	Legal Fees - Planning/Zoning	\$ 7,462	\$ 2,750	\$ 4,019	\$ 5,000	\$ 3,300	20.00%
	<b>Total Planning &amp; Zoning</b>	<b>\$ 9,106</b>	<b>\$ 4,750</b>	<b>\$ 4,687</b>	<b>\$ 6,000</b>	<b>\$ 5,300</b>	<b>11.58%</b>
<b>E15</b>	<b>Emergency Management Supplies</b>						
01-415-242	Emergency Management Supplies	\$ -	\$ 500	\$ -	\$ 250	\$ 100	-80.00%
	<b>Total Emergency Management Supplies</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 100</b>	<b>-80.00%</b>
<b>E19</b>	<b>Public Safety - Crossing Guards</b>						
01-419-115	Wages - Crossing Guards	\$ 12,186	\$ 13,000	\$ 12,309	\$ 16,700	\$ 15,450	18.85%
01-419-191	Uniforms - Crossing Guards	\$ 50	\$ 100	\$ 55	\$ 100	\$ 100	0.00%
01-419-192	FICA Expense - Crossing Guards	\$ 755	\$ 806	\$ 763	\$ 1,035	\$ 958	18.92%
01-419-193	Medicare Expense -Crossing Guards	\$ 177	\$ 189	\$ 179	\$ 242	\$ 224	18.55%
	<b>Total Public Safety - Crossing Guards</b>	<b>\$ 13,168</b>	<b>\$ 14,095</b>	<b>\$ 13,305</b>	<b>\$ 18,077</b>	<b>\$ 16,732</b>	<b>18.71%</b>
<b>E22</b>	<b>Animal Control Expense</b>						
01-422-310	Animal Control Expense	\$ 2,785	\$ 400	\$ 2,675	\$ 3,095	\$ 2,970	642.50%
	<b>Total Animal Control Expense</b>	<b>\$ 2,785</b>	<b>\$ 400</b>	<b>\$ 2,675</b>	<b>\$ 3,095</b>	<b>\$ 2,970</b>	<b>642.50%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E30</b>	<b>Public Works-Road Department</b>						
01-430-112	Wages - Full Time Public Works	\$ 170,834	\$ 181,665	\$ 147,005	\$ 182,081	\$ 189,906	4.54%
01-430-115	Wages - Part Time Public Works	\$ 14,460	\$ 16,920	\$ 8,809	\$ 10,000	\$ 9,792	-42.13%
01-430-180	Overtime - Public Works	\$ 1,897	\$ 4,000	\$ 1,153	\$ 1,500	\$ 2,000	-50.00%
01-430-191	Uniforms - Public Works	\$ 900	\$ 1,500	\$ 1,317	\$ 1,717	\$ 1,550	3.33%
01-430-192	FICA Expense - Public Works	\$ 11,599	\$ 12,553	\$ 9,291	\$ 12,002	\$ 12,580	0.21%
01-430-193	Medicare Expense - Public Works	\$ 2,721	\$ 2,945	\$ 2,176	\$ 2,807	\$ 2,942	-0.09%
01-430-196	Health Insurance - Public Works	\$ 35,288	\$ 40,000	\$ 39,691	\$ 48,500	\$ 60,600	51.50%
01-430-231	Fuel - Public Works Vehicles	\$ 17,812	\$ 18,000	\$ 10,145	\$ 13,000	\$ 18,000	0.00%
01-430-245	Street Signs and Markers	\$ 2,304	\$ 1,500	\$ 2,823	\$ 3,000	\$ 3,000	100.00%
01-430-246	Supplies - Public Works	\$ 2,520	\$ 4,000	\$ 2,544	\$ 3,500	\$ 4,000	0.00%
01-430-250	Repairs & Maintenance - Public Works Equipment	\$ 9,973	\$ 10,000	\$ 6,627	\$ 10,000	\$ 10,000	0.00%
01-430-260	Small Tools & Equipment - Public Works	\$ 1,512	\$ 5,000	\$ 3,080	\$ 5,000	\$ 5,000	0.00%
01-430-310	PA One Call	\$ 123	\$ 300	\$ 115	\$ 300	\$ 300	0.00%
01-430-317	Street Opening Permits (State & County Roads)	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500	-50.00%
01-430-384	Equipment Rental	\$ 12,833	\$ 10,000	\$ -	\$ 4,000	\$ 5,000	-50.00%
01-430-720	Capital Construction-PW	\$ -	\$ 57,000	\$ -	\$ -	\$ -	-100.00%
01-430-740	Capital Purchase-PW	\$ -	\$ -	\$ -	\$ -	\$ 55,727	0.00%
	<b>Total Public Works-Road Department</b>	<b>\$ 284,775</b>	<b>\$ 366,383</b>	<b>\$ 234,775</b>	<b>\$ 297,907</b>	<b>\$ 380,897</b>	<b>3.96%</b>
<b>E32</b>	<b>Winter Maintenance - Snow Removal</b>						
01-432-245	Salt	\$ 2,388	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Winter Maintenance - Snow Removal</b>	<b>\$ 2,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>E36</b>	<b>Storm Sewers &amp; Drains (MS4)</b>						
01-436-313	MS4 Engineering Fees	\$ 46,877	\$ 20,000	\$ 8,661	\$ 12,000	\$ 30,000	50.00%
01-436-370	MS4 Repairs & Maintenance - Storm Sewers ( <i>'23 includes Logan Street Slide Repair</i> )	\$ 9,284	\$ 25,000	\$ 13,767	\$ 55,000	\$ 300,000	1100.00%
01-436-371	MS4 Compliance	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
	<b>Total Storms Sewers &amp; Drains (MS4)</b>	<b>\$ 56,661</b>	<b>\$ 45,500</b>	<b>\$ 22,928</b>	<b>\$ 67,500</b>	<b>\$ 330,500</b>	<b>626.37%</b>
<b>E37</b>	<b>Repairs of Tools &amp; Machinery</b>						
01-437-374	Repairs - Tools & Machinery	\$ 3,551	\$ 14,000	\$ 1,886	\$ 5,000	\$ 15,000	7.14%
	<b>Total Repairs of Tools &amp; Machinery</b>	<b>\$ 3,551</b>	<b>\$ 14,000</b>	<b>\$ 1,886</b>	<b>\$ 5,000</b>	<b>\$ 15,000</b>	<b>7.14%</b>
<b>E38</b>	<b>Maintenance &amp; Repair of Roads</b>						
01-438-245	Maintenance & Repairs - Roads	\$ 5,246	\$ 19,000	\$ 6,513	\$ 10,000	\$ 500	-97.37%
01-438-246	Guiderails	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Maintenance &amp; Repair of Roads</b>	<b>\$ 5,246</b>	<b>\$ 19,000</b>	<b>\$ 6,513</b>	<b>\$ 10,000</b>	<b>\$ 500</b>	<b>-97.37%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E39</b>	<b>Road Paving Program</b>						
01-439-313	Engineering - Road Paving Program	\$ 32,830	\$ 40,000	\$ 9,777	\$ 12,000	\$ 30,000	-25.00%
01-439-600	Contractor - Road Paving Program	\$ 210,895	\$ 250,000	\$ 199,625	\$ 199,625	\$ 358,022	43.21%
	<b>Total Road Program</b>	<b>\$ 243,725</b>	<b>\$ 290,000</b>	<b>\$ 209,402</b>	<b>\$ 211,625</b>	<b>\$ 388,022</b>	<b>33.80%</b>
<b>E51</b>	<b>Culture-Recreation Administration</b>						
01-451-210	Supplies - Recreation Programs	\$ 2,205	\$ 1,600	\$ 1,719	\$ 3,000	\$ 2,500	56.25%
01-451-250	Supplies - Playground Equipment	\$ 646	\$ 2,000	\$ 1,594	\$ 2,000	\$ 3,000	50.00%
	<b>Total Culture-Recreation Administration</b>	<b>\$ 2,851</b>	<b>\$ 3,600</b>	<b>\$ 3,313</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>	<b>52.78%</b>
<b>E54</b>	<b>Parks</b>						
01-454-361	Electricity - Spring Garden Memorial	\$ 186	\$ 200	\$ 142	\$ 200	\$ 204	2.00%
	<b>Total Parks</b>	<b>\$ 186</b>	<b>\$ 200</b>	<b>\$ 142</b>	<b>\$ 200</b>	<b>\$ 204</b>	<b>2.00%</b>
<b>E71</b>	<b>Debt Service - Principal</b>						
01-471-321	Debt Principal - 3477 Mount Troy Road	\$ 12,913	\$ 12,304	\$ 9,212	\$ 12,300	\$ 12,716	3.35%
01-471-611	Debt Principal - Pittview Landslide	\$ 96,821	\$ 99,800	\$ 74,402	\$ 99,800	\$ 101,454	1.66%
	<b>Total Debt Service - Principal</b>	<b>\$ 109,734</b>	<b>\$ 112,104</b>	<b>\$ 83,614</b>	<b>\$ 12,300</b>	<b>\$ 114,170</b>	<b>1.84%</b>
<b>E72</b>	<b>Debt Service - Interest</b>						
01-472-321	Debt Interest - 3477 Mount Troy Road	\$ 1,151	\$ 678	\$ 524	\$ 678	\$ 265	-60.89%
01-472-611	Debt Interest - Pittview Landslide	\$ 67,484	\$ 64,060	\$ 48,497	\$ 64,060	\$ 62,411	-2.57%
	<b>Total Debt Service - Interest</b>	<b>\$ 68,635</b>	<b>\$ 64,738</b>	<b>\$ 49,021</b>	<b>\$ 678</b>	<b>\$ 62,676</b>	<b>-3.18%</b>
<b>E81</b>	<b>Employer Paid Benefits</b>						
01-481-190	Minimum Municipal Obligation (MMO) to NU Pension	\$ 83,491	\$ 126,643	\$ 126,643	\$ 126,643	\$ 128,740	1.66%
01-481-194	Unemployment Compensation Insurance (UCOMP)	\$ 7,183	\$ 9,000	\$ 4,785	\$ 7,000	\$ 7,000	-22.22%
01-481-195	Workers Compensation (MRM)	\$ 52,578	\$ 60,000	\$ 40,984	\$ 55,000	\$ 49,174	-18.04%
01-481-197	Employer Contribution to Non-uniformed Pension	\$ -	\$ -	\$ 12,359	\$ 13,245	\$ 4,835	0.00%
01-481-198	Group Term Life Insurance	\$ 9,487	\$ 3,000	\$ 1,867	\$ 2,250	\$ 2,400	-20.00%
01-481-199	Short Term Disability Insurance	\$ 1,794	\$ 3,800	\$ 3,067	\$ 3,681	\$ 3,780	-0.53%
	<b>Total Employer Paid Benefits</b>	<b>\$ 154,532</b>	<b>\$ 202,443</b>	<b>\$ 189,706</b>	<b>\$ 207,819</b>	<b>\$ 195,929</b>	<b>-3.22%</b>
<b>E86</b>	<b>Insurance-Casualty &amp; Surety</b>						
01-486-351	Insurance-Property/Casualty	\$ 55,435	\$ 56,000	\$ 53,928	\$ 53,928	\$ 57,500	2.68%
	<b>Total Insurance-Casualty &amp; Surety</b>	<b>\$ 55,435</b>	<b>\$ 56,000</b>	<b>\$ 53,928</b>	<b>\$ 53,928</b>	<b>\$ 57,500</b>	<b>2.68%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>E89</b>	<b>Miscellaneous Expense</b>						
01-489-213	Military Banners	\$ 500	\$ 500	\$ 160	\$ 500	\$ 960	92.00%
	<b>Total Miscellaneous Expense</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 160</b>	<b>\$ 500</b>	<b>\$ 960</b>	<b>92.00%</b>
<b>E92</b>	<b>Interfund Operating Transfers-Out</b>						
01-492-030	Operating Transfer to Capital Improvements Fund	\$ -	\$ -	\$ -	\$ -	\$ 57,460	0.00%
	<b>Total Interfund Operating Transfers-Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,460</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>\$ 2,101,779</b>	<b>\$ 2,390,471</b>	<b>\$ 1,858,111</b>	<b>\$ 2,083,609</b>	<b>\$ 2,953,830</b>	<b>23.57%</b>
	<b>Total Revenues-General Fund</b>	<b>\$ 2,492,010</b>	<b>\$ 1,889,403</b>	<b>\$ 2,064,465</b>	<b>\$ 2,299,615</b>	<b>\$ 2,441,455</b>	<b>29.22%</b>
	<b>Total Expenditures-General Fund</b>	<b>\$ 2,101,779</b>	<b>\$ 2,390,471</b>	<b>\$ 1,858,111</b>	<b>\$ 2,083,609</b>	<b>\$ 2,953,830</b>	<b>23.57%</b>
	<b>Total-General Fund</b>	<b>\$ 390,231</b>	<b>\$ (501,068)</b>	<b>\$ 206,353</b>	<b>\$ 216,006</b>	<b>\$ (512,375)</b>	<b>2.26%</b>



## 2024 - Reserve Township Budget Analysis

### Water Fund

The Water Fund accounts for all revenue and expenditures associated with providing water service to the Township. Main waterlines are owned by the Township. Water is purchased from Pittsburgh Water and Sewer Authority.

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
06-341-000	Interest Earnings	\$ 1,835	\$ 850	\$ 7,338	\$ 10,000	\$ 4,200	394.12%
	<b>Total Interest &amp; Dividend Earnings</b>	<b>\$ 1,835</b>	<b>\$ 850</b>	<b>\$ 7,338</b>	<b>\$ 10,000</b>	<b>\$ 4,200</b>	<b>394.12%</b>
<b>R78</b>	<b>Water System Revenues</b>						
06-378-010	Water Customer Receipts	\$ 713,768	\$ 692,469	\$ 644,986	\$ 692,469	\$ 802,836	15.94%
06-378-011	Water Tap In Fees	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	-100.00%
06-378-020	Final Meter Readings	\$ 2,600	\$ 2,500	\$ 1,040	\$ 1,200	\$ -	-100.00%
06-378-028	Water Security Deposits	\$ 800	\$ 400	\$ 400	\$ 400	\$ -	-100.00%
06-378-090	Resident Repair Payments	\$ 600	\$ -	\$ 550	\$ -	\$ -	0.00%
06-378-091	Water Miscellaneous Receipts	\$ 1,383	\$ 2,700	\$ -	\$ -	\$ -	-100.00%
06-378-093	No Lien Letter-Water Share	\$ 1,440	\$ 1,200	\$ 740	\$ 815	\$ -	-100.00%
	<b>Total Water System Revenues</b>	<b>\$ 720,591</b>	<b>\$ 701,769</b>	<b>\$ 650,216</b>	<b>\$ 697,384</b>	<b>\$ 802,836</b>	<b>14.40%</b>
	<b>Total Revenues</b>	<b>\$ 722,426</b>	<b>\$ 702,619</b>	<b>\$ 657,554</b>	<b>\$ 707,384</b>	<b>\$ 807,036</b>	<b>14.86%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E48</b>	<b>Water System Operating Expenses</b>						
06-448-115	Allocated Wages-Water Clerk	\$ 38,115	\$ 16,000	\$ 12,923	\$ 16,000	\$ -	-100.00%
06-448-192	Allocated FICA-Water Clerk	\$ 2,738	\$ 991	\$ 771	\$ 991	\$ -	-100.00%
06-448-193	Allocated Medicare-Water Clerk	\$ 642	\$ 233	\$ 180	\$ 233	\$ -	-100.00%
06-448-210	Office Supplies-Water	\$ 741	\$ 500	\$ 703	\$ 1,000	\$ -	-100.00%
06-448-215	Postage/Stamped Envelopes-Water	\$ 2,312	\$ 2,500	\$ 2,285	\$ 4,000	\$ -	-100.00%
06-448-217	Miscellaneous Expense-Water	\$ 794	\$ -	\$ 288	\$ 300	\$ -	0.00%
06-448-239	Meter Reading Supplies-Water	\$ 12	\$ 4,000	\$ -	\$ -	\$ -	-100.00%
06-448-240	Hydrant Replacements	\$ -	\$ 3,000	\$ 400	\$ 3,000	\$ -	-100.00%
06-448-250	Repairs & Maintenance-Waterlines	\$ 75,281	\$ 10,000	\$ 14,596	\$ 20,000	\$ -	-100.00%
06-448-271	Computer Software-Water	\$ 2,561	\$ 4,000	\$ 4,347	\$ 4,000	\$ -	-100.00%
06-448-301	Refunds-Water	\$ -	\$ 200	\$ 262	\$ 300	\$ -	-100.00%
06-448-310	Certified Operator Fee-Water	\$ 775	\$ 12,000	\$ 876	\$ 876	\$ -	-100.00%
06-448-312	Operations & Maintenance Fee-PWSA (new for 2024)	\$ -	\$ -	\$ -	\$ -	\$ 150,000	0.00%
06-448-313	Engineering-Water	\$ 13,907	\$ 35,000	\$ 13,489	\$ 20,000	\$ -	-100.00%
06-448-314	Solicitor/Legal Fees-Water	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
06-448-317	Street Opening Permits	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	-100.00%
06-448-366	PWSA Water Purchases	\$ 447,500	\$ 620,681	\$ 346,681	\$ 450,000	\$ 511,210	-17.64%
06-448-376	DEP Annual Fee-Water	\$ 6,565	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
06-448-600	Capital Construction-Water	\$ -	\$ 15,670	\$ 4,801	\$ 10,000	\$ -	-100.00%
06-448-740	Machinery & Equipment-Water	\$ -	\$ 7,000	\$ 23,444	\$ 25,000	\$ -	-100.00%
06-448-118	Allocated Labor Costs - Water	\$ -	\$ -	\$ 75,763	\$ 92,615	\$ 71,052	0.00%
	<b>Total Water System Operating Expenses</b>	<b>\$ 591,944</b>	<b>\$ 739,275</b>	<b>\$ 508,311</b>	<b>\$ 655,815</b>	<b>\$ 738,762</b>	<b>-0.07%</b>
<b>E92</b>	<b>Interfund Operating Transfers-Out</b>						
06-492-001	Operating Transfer to General Fund	\$ 151,297	\$ -	\$ -	\$ -	\$ -	0.00%
06-492-021	Operating Transfer to Spring Garden Waterline Fund	\$ 31,387	\$ -	\$ 11,210	\$ 11,210	\$ -	0.00%
	<b>Total Interfund Operating Transfers-Out</b>	<b>\$ 182,684</b>	<b>\$ -</b>	<b>\$ 11,210</b>	<b>\$ 11,210</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>\$ 774,627</b>	<b>\$ 739,275</b>	<b>\$ 519,520</b>	<b>\$ 667,025</b>	<b>\$ 738,762</b>	<b>-0.07%</b>
<b>WATER FUND SUMMARY</b>							
	<b>Total Revenues-Water Fund</b>	<b>\$ 722,426</b>	<b>\$ 702,619</b>	<b>\$ 657,554</b>	<b>\$ 707,384</b>	<b>\$ 807,036</b>	<b>14.86%</b>
	<b>Total Expenditures-Water Fund</b>	<b>\$ 774,627</b>	<b>\$ 739,275</b>	<b>\$ 519,520</b>	<b>\$ 667,025</b>	<b>\$ 738,762</b>	<b>-0.07%</b>
	<b>Total-Water Fund</b>	<b>\$ (52,201)</b>	<b>\$ (36,656)</b>	<b>\$ 138,034</b>	<b>\$ 40,359</b>	<b>\$ 68,274</b>	



## 2024 - Reserve Township Budget Analysis

### Sewer Fund

*The Sewer Fund accounts for all revenue and expenditures associated with providing sanitation services. The Township owns and maintains all sewer conveyance lines within the Township that are not located in the Girty's Run Watershed. The Township also collects on behalf of Allegheny County Sanitary Authority (ALCOSAN) for sewage treatment.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
08-341-000	Interest Earnings	\$ 2,130	\$ 1,300	\$ 17,684	\$ 23,500	\$ 24,000	1746.15%
	<b>Total Interest &amp; Dividend Earnings</b>	<b>\$ 2,130</b>	<b>\$ 1,300</b>	<b>\$ 17,684</b>	<b>\$ 23,500</b>	<b>\$ 24,000</b>	1746.15%
<b>R64</b>	<b>Sanitation Revenue</b>						
08-364-010	Resident Sewer Payments	\$ 788,062	\$ 783,617	\$ 702,204	\$ 783,617	\$ 862,729	10.10%
08-364-011	Sewer Tap In Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-100.00%
08-364-012	ALCOSAN Qtrly Reimb	\$ 4,972	\$ 5,000	\$ 5,126	\$ 5,126	\$ 5,000	0.00%
08-364-090	Dye Test Certification	\$ 1,920	\$ 2,500	\$ 750	\$ 990	\$ -	-100.00%
08-364-093	No Lien Letter-Sewer Share	\$ 1,140	\$ 1,200	\$ 735	\$ 870	\$ -	-100.00%
	<b>Total Sanitation Revenue</b>	<b>\$ 799,594</b>	<b>\$ 795,817</b>	<b>\$ 712,315</b>	<b>\$ 794,103</b>	<b>\$ 867,729</b>	9.04%
	<b>Total Revenues</b>	<b>\$ 801,724</b>	<b>\$ 797,117</b>	<b>\$ 729,998</b>	<b>\$ 817,603</b>	<b>\$ 891,729</b>	11.87%



Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E29</b>	<b>Sanitation-Sewer Expense</b>						
08-429-215	Postage/Stamped Envelopes-Sanitary Sewer	\$ 2,465	\$ 3,000	\$ 1,511	\$ 1,511	\$ -	-100.00%
08-429-250	Repairs/Maintenance-Sanitary Sewers	\$ 2,198	\$ 10,000	\$ 2,963	\$ 10,000	\$ -	-100.00%
08-429-271	Computer Software-Sanitary Sewer	\$ 1,060	\$ 1,075	\$ -	\$ -	\$ -	-100.00%
08-429-313	Engineering-Sanitary Sewer	\$ 5,668	\$ 6,000	\$ 22,746	\$ 33,000	\$ 75,000	1150.00%
08-429-314	Legal Fees-Sanitary Sewer	\$ 731	\$ -	\$ 11,605	\$ 15,000	\$ 9,600	0.00%
08-429-364	ALCOSAN Sewer Fees	\$ 600,642	\$ 756,917	\$ 465,965	\$ 630,000	\$ 628,880	-16.92%
08-429-600	Capital Construction-Sanitary Sewer	\$ 11,600	\$ 25,000	\$ -	\$ -	\$ 45,715	82.86%
08-429-118	Allocated Labor Costs - Sanitary Sewer	\$ -	\$ -	\$ 75,763	\$ 92,615	\$ 71,052	0.00%
<b>Total Sanitation Expenses</b>		<b>\$ 624,365</b>	<b>\$ 801,992</b>	<b>\$ 580,554</b>	<b>\$ 782,126</b>	<b>\$ 830,247</b>	<b>3.52%</b>
<b>E92</b>	<b>Interfund Operating Transfers-Out</b>						
08-492-001	Operating Transfer to General Fund	\$ 201,867	\$ -	\$ -	\$ -	\$ -	0.00%
08-492-020	Operating Transfer to Sewer Rehab Fund	\$ 14,688	\$ -	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
<b>Total Interfund Operating Transfers-Out</b>		<b>\$ 216,555</b>	<b>\$ -</b>	<b>\$ 11,017</b>	<b>\$ 14,689</b>	<b>\$ 14,689</b>	<b>0.00%</b>
<b>Total Expenditures</b>		<b>\$ 840,920</b>	<b>\$ 801,992</b>	<b>\$ 591,571</b>	<b>\$ 796,815</b>	<b>\$ 844,936</b>	<b>5.35%</b>
<b>SEWER FUND SUMMARY</b>							
<b>Total Revenues-Sewer Fund</b>		<b>\$ 801,724</b>	<b>\$ 797,117</b>	<b>\$ 729,998</b>	<b>\$ 817,603</b>	<b>\$ 891,729</b>	<b>11.87%</b>
<b>Total Expenditures-Sewer Fund</b>		<b>\$ 840,920</b>	<b>\$ 801,992</b>	<b>\$ 591,571</b>	<b>\$ 796,815</b>	<b>\$ 844,936</b>	<b>5.35%</b>
<b>Total-Sewer Fund</b>		<b>\$ (39,196)</b>	<b>\$ (4,875)</b>	<b>\$ 138,428</b>	<b>\$ 20,788</b>	<b>\$ 46,793</b>	



**2024 - Reserve Township Budget Analysis**

**Girty's Run Joint Sewer Authority Fund (GRJSA)**

*Sewer Conveyance services in Reserve Township for properties located within the Girty's Run Watershed are provided by Girty's Run Joint Sewer Authority. The Township collects on behalf of GRJSA for those properties.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
09-341-000	Interest Earnings	\$ 1	\$ 2	\$ 93	\$ 100	\$ 24	1100.00%
	<b>Total Interest Earnings</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 93</b>	<b>\$ 100</b>	<b>\$ 24</b>	<b>1100.00%</b>
<b>R64</b>	<b>Sanitation Revenue</b>						
09-364-099	Girty's Run Customer Receipts	\$ 28,524	\$ 27,000	\$ 23,563	\$ 26,600	\$ 28,800	6.67%
	<b>Total Sanitation Revenue</b>	<b>\$ 28,524</b>	<b>\$ 27,000</b>	<b>\$ 23,563</b>	<b>\$ 26,600</b>	<b>\$ 28,800</b>	<b>6.67%</b>
	<b>Total Revenues</b>	<b>\$ 28,525</b>	<b>\$ 27,002</b>	<b>\$ 23,656</b>	<b>\$ 26,700</b>	<b>\$ 28,824</b>	<b>6.75%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
E29	Sanitation-Sewer Expense						
09-429-364	GRJSA Sewer Fees	\$ 28,271	\$ 27,002	\$ 20,338	\$ 28,500	\$ 28,760	6.51%
	<b>Total Sanitation Expenses</b>	<b>\$ 28,271</b>	<b>\$ 27,002</b>	<b>\$ 20,338</b>	<b>\$ 28,500</b>	<b>\$ 28,760</b>	<b>6.51%</b>
	<b>Total Expenditures</b>	<b>\$ 28,271</b>	<b>\$ 27,002</b>	<b>\$ 20,338</b>	<b>\$ 28,500</b>	<b>\$ 28,760</b>	<b>6.51%</b>
<b>GRJSA FUND SUMMARY</b>							
	<b>Total Revenues-GRJSA Fund</b>	<b>\$ 28,525</b>	<b>\$ 27,002</b>	<b>\$ 23,656</b>	<b>\$ 26,700</b>	<b>\$ 28,824</b>	<b>6.75%</b>
	<b>Total Expenditures-GRJSA Fund</b>	<b>\$ 28,271</b>	<b>\$ 27,002</b>	<b>\$ 20,338</b>	<b>\$ 28,500</b>	<b>\$ 28,760</b>	<b>6.51%</b>
	<b>Total-GRJSA Fund</b>	<b>\$ 254</b>	<b>\$ -</b>	<b>\$ 3,318</b>	<b>\$ (1,800)</b>	<b>\$ 64</b>	



**2024 - Reserve Township Budget Analysis**

**Sewer Rehab Fund**

*The Sewer Rehab Fund is for the repayment of a Penn Vest Loan taken out in 2006 for sewer rehabilitation*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
20-341-000	Interest Earnings	\$ 1	\$ -	\$ 37	\$ 52	\$ 48	0.00%
	<b>Total Interest Earnings</b>	\$ 1	\$ -	\$ 37	\$ 52	\$ 48	0.00%
<b>R92</b>	<b>Interfund Operating Transfers In</b>						
20-392-008	Operating Transfer from Sewer Fund	\$ 14,689	\$ -	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	<b>Total Interfund Operating Transfers In</b>	\$ 14,689	\$ -	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	<b>Total Revenues</b>	\$ 14,689	\$ -	\$ 11,054	\$ 14,741	\$ 14,737	0.00%

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
E71	Debt Service-Principal						
20-471-323	Debt Principal-Sewer Rehab	\$ 11,715	\$ 13,500	\$ 10,006	\$ 13,500	\$ 13,656	1.16%
	<b>Total Debt Service - Principal</b>	<b>\$ 11,715</b>	<b>\$ 13,500</b>	<b>\$ 10,006</b>	<b>\$ 13,500</b>	<b>\$ 13,656</b>	<b>1.16%</b>
E72	Debt Service-Interest						
20-472-323	Debt interest-Sewer Rehab	\$ 1,750	\$ 1,189	\$ 2,236	\$ 1,189	\$ 1,033	-13.12%
	<b>Total Debt Service - Interest</b>	<b>\$ 1,750</b>	<b>\$ 1,189</b>	<b>\$ 2,236</b>	<b>\$ 1,189</b>	<b>\$ 1,033</b>	<b>-13.12%</b>
	<b>Total Expenditures</b>	<b>\$ 13,465</b>	<b>\$ 14,689</b>	<b>\$ 12,241</b>	<b>\$ 14,689</b>	<b>\$ 14,689</b>	<b>0.00%</b>
<b>SEWER REHAB FUND SUMMARY</b>							
	<b>Total Revenues-Sewer Rehab Fund</b>	<b>\$ 14,689</b>	<b>\$ -</b>	<b>\$ 11,054</b>	<b>\$ 14,741</b>	<b>\$ 14,737</b>	<b>0.00%</b>
	<b>Total Expenditures-Sewer Rehab Fund</b>	<b>\$ 13,465</b>	<b>\$ 14,689</b>	<b>\$ 12,241</b>	<b>\$ 14,689</b>	<b>\$ 14,689</b>	<b>0.00%</b>
	<b>Total-Sewer Rehab Fund</b>	<b>\$ 1,224</b>	<b>\$ (14,689)</b>	<b>\$ (1,187)</b>	<b>\$ 52</b>	<b>\$ 48</b>	



**2024 - Reserve Township Budget Analysis**

**Spring Garden Waterline Fund**

*The Spring Garden Waterline Fund is for the repayment of a Penn Vest Loan taken out in 2002 for a new waterline on Spring Garden Road. Loan was satisfied in 2023.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
21-341-000	Interest Earnings	\$ 1	\$ -	\$ 51	\$ 51	\$ -	0.00%
	<b>Total Interest Earnings</b>	\$ 1	\$ -	\$ 51	\$ 51	\$ -	0.00%
<b>R92</b>	<b>Interfund Operating Transfers In</b>						
21-392-006	Operating Transfer from Water Fund	\$ 31,387	\$ -	\$ 11,210	\$ 11,210	\$ -	0.00%
	<b>Total Interfund Operating Transfers In</b>	\$ 31,387	\$ -	\$ 11,210	\$ 11,210	\$ -	0.00%
	<b>Total Revenues</b>	\$ 31,388	\$ -	\$ 11,261	\$ 11,261	\$ -	0.00%

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E71</b>	<b>Debt Service-Principal</b>						
21-471-322	Debt Principal-Spring Garden WL	\$ 25,803	\$ 17,705	\$ 15,050	\$ 15,050	\$ -	-100.00%
	<b>Total Debt Service - Principal</b>	<b>\$ 25,803</b>	<b>\$ 17,705</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>E72</b>	<b>Debt Service-Interest</b>						
21-472-322	Debt Interest-Spring Garden WL	\$ 1,100	\$ 231	\$ 2,885	\$ 2,885	\$ -	-100.00%
	<b>Total Debt Service - Interest</b>	<b>\$ 1,100</b>	<b>\$ 231</b>	<b>\$ 2,885</b>	<b>\$ 2,885</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>E92</b>	<b>Interfund Operating Transfers Out</b>						
21-492-001	Operating Transfer to General Fund	\$ -	\$ -	\$ 12,293	\$ 12,293	\$ -	0.00%
	<b>Total Interfund Operating Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,293</b>	<b>\$ 12,293</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>\$ 26,903</b>	<b>\$ 17,936</b>	<b>\$ 30,229</b>	<b>\$ 30,228</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>SPRING GARDEN WATERLINE FUND SUMMARY</b>							
	<b>Total Revenues-Spring Garden WL Fund</b>	<b>\$ 31,388</b>	<b>\$ -</b>	<b>\$ 11,261</b>	<b>\$ 11,261</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total Expenditures-Spring Garden WL Fund</b>	<b>\$ 26,903</b>	<b>\$ 17,936</b>	<b>\$ 30,229</b>	<b>\$ 30,228</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>Total-Spring Garden Waterline Fund</b>	<b>\$ 4,485</b>	<b>\$ (17,936)</b>	<b>\$ (18,968)</b>	<b>\$ (18,967)</b>	<b>\$ -</b>	



## 2024 - Reserve Township Budget Analysis

### Capital Improvements Fund

*The Capital Improvements Fund is used for the planning and financing of current and future capital projects. The Distribution System Improvement Charge (DSIC) assessed to water/sewer customers is collected in this fund to pay for upgrades to the water and sewer systems.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
30-341-000	Interest Earnings	\$ 6,012	\$ 3,715	\$ 10,050	\$ 12,000	\$ 8,700	134.19%
	<b>Total Interest Earnings</b>	<b>\$ 6,012</b>	<b>\$ 3,715</b>	<b>\$ 10,050</b>	<b>\$ 12,000</b>	<b>\$ 8,700</b>	<b>134.19%</b>
<b>R83</b>	<b>Special Assessments</b>						
30-383-001	Distribution System Improvement Charges (DSIC)	\$ 89,020	\$ 80,000	\$ 79,839	\$ 75,000	\$ 112,506	40.63%
	<b>Total Special Assessments</b>	<b>\$ 89,020</b>	<b>\$ 80,000</b>	<b>\$ 79,839</b>	<b>\$ 75,000</b>	<b>\$ 112,506</b>	<b>40.63%</b>
<b>R92</b>	<b>Interfund Operating Transfers In</b>						
30-392-001	Operating Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 57,460	0.00%
	<b>Total Interfund Operating Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,460</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>\$ 95,032</b>	<b>\$ 83,715</b>	<b>\$ 89,889</b>	<b>\$ 87,000</b>	<b>\$ 178,666</b>	<b>113.42%</b>



Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E29</b>	<b>Sanitation-Sewer Expense</b>						
30-429-600	Capital Constructions-Sanitary Sewers	\$ -	\$ -	\$ -	\$ -	\$ 230,940	0.00%
<b>Total Sanitation-Sewer Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ 230,940	0.00%
<b>E36</b>	<b>Storm Sewers &amp; Drains</b>						
30-436-370	Repairs & Maintenance-Storm Sewers	\$ 262,901	\$ 40,000	\$ 1,617	\$ 5,000	\$ -	-100.00%
<b>Total Storms Sewers &amp; Drains</b>		\$ 262,901	\$ 40,000	\$ 1,617	\$ 5,000	\$ -	-100.00%
<b>E48</b>	<b>Water System</b>						
30-448-250	Repairs & Maintenance-Waterlines	\$ 34,080	\$ 75,000	\$ 288,822	\$ 288,822	\$ -	-100.00%
30-448-600	Capital Construction-Waterlines	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Water System</b>		\$ 34,080	\$ 75,000	\$ 288,822	\$ 288,822	\$ -	-100.00%
<b>Total Expenditures</b>		\$ 34,080	\$ 115,000	\$ 290,438	\$ 293,822	\$ 230,940	100.82%
<b>CAPITAL PROJECTS FUND SUMMARY</b>							
<b>Total Revenues-Cap Impr. Fund</b>		\$ 95,032	\$ 83,715	\$ 89,889	\$ 87,000	\$ 178,666	113.42%
<b>Total Expenditures-Cap.Impr. Fund</b>		\$ 34,080	\$ 115,000	\$ 290,438	\$ 293,822	\$ 230,940	100.82%
<b>Grand Total-Capital Improvements Fund</b>		\$ 60,952	\$ (31,285)	\$ (200,549)	\$ (206,822)	\$ (52,274)	



## 2024 - Reserve Township Budget Analysis

### Liquid Fuels Fund

*The Liquid Fuels Fund is used to manage the Township's annual allocation from the Pennsylvania Liquid Fuels Program. Funds received from this program are restricted for specific road-related expenditures.*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Revenues</b>							
<b>R41</b>	<b>Interest Earnings</b>						
35-341-000	Interest Earnings	\$ 787	\$ 100	\$ 2,896	\$ 3,600	\$ 1,000	900.00%
	<b>Total Interest Earnings</b>	<b>\$ 787</b>	<b>\$ 100</b>	<b>\$ 2,896</b>	<b>\$ 3,600</b>	<b>\$ 1,000</b>	<b>900.00%</b>
<b>R55</b>	<b>State Shared Revenue</b>						
35-355-020	Liquid Fuels Allocation	\$ 85,577	\$ 86,466	\$ 88,235	\$ 88,235	\$ 86,775	0.36%
	<b>Total State Shared Revenue</b>	<b>\$ 85,577</b>	<b>\$ 86,466</b>	<b>\$ 88,235</b>	<b>\$ 88,235</b>	<b>\$ 86,775</b>	<b>0.36%</b>
	<b>Total Revenues</b>	<b>\$ 86,364</b>	<b>\$ 86,566</b>	<b>\$ 91,131</b>	<b>\$ 91,835</b>	<b>\$ 87,775</b>	<b>1%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Expenditures</b>							
<b>E30</b>	<b>Public Works-Highways &amp; Roads</b>						
35-430-740	Capital Purchase - Public Works	\$ -	\$ -	\$ -	\$ -	\$ 45,637	0.00%
<b>Total Public Works-Highways &amp; Roads</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,637</b>	<b>0.00%</b>
<b>E32</b>	<b>Winter Maintenance</b>						
35-432-245	Salt	\$ 60,912	\$ 52,514	\$ 26,769	\$ 30,000	\$ 49,062	-6.57%
<b>Total Winter Maintenance</b>		<b>\$ 60,912</b>	<b>\$ 52,514</b>	<b>\$ 26,769</b>	<b>\$ 30,000</b>	<b>\$ 49,062</b>	<b>-6.57%</b>
<b>E34</b>	<b>Street Lighting</b>						
35-434-361	Street Lighting	\$ 48,920	\$ 49,500	\$ 31,085	\$ 42,000	\$ 48,000	-3.03%
<b>Total Street Lighting</b>		<b>\$ 48,920</b>	<b>\$ 49,500</b>	<b>\$ 31,085</b>	<b>\$ 42,000</b>	<b>\$ 48,000</b>	<b>-3.03%</b>
<b>E37</b>	<b>Repairs of Tools &amp; Machinery</b>						
35-437-374	Snow/Ice Machinery Repairs	\$ 918	\$ -	\$ 122	\$ 5,000	\$ -	0.00%
<b>Total Repairs of Tools &amp; Machinery</b>		<b>\$ 918</b>	<b>\$ -</b>	<b>\$ 122</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Expenditures</b>		<b>\$ 110,750</b>	<b>\$ 102,014</b>	<b>\$ 57,976</b>	<b>\$ 77,000</b>	<b>\$ 142,699</b>	<b>40%</b>
<b>LIQUID FUELS FUND SUMMARY</b>							
<b>Total Revenues-Liquid Fuels Fund</b>		<b>\$ 86,364</b>	<b>\$ 86,566</b>	<b>\$ 91,131</b>	<b>\$ 91,835</b>	<b>\$ 87,775</b>	<b>1.40%</b>
<b>Total Expenditures-Liquid Fuels Fund</b>		<b>\$ 110,750</b>	<b>\$ 102,014</b>	<b>\$ 57,976</b>	<b>\$ 77,000</b>	<b>\$ 142,699</b>	<b>39.88%</b>
<b>Grand Total-Liquid Fuels Fund</b>		<b>\$ (24,386)</b>	<b>\$ (15,448)</b>	<b>\$ 33,155</b>	<b>\$ 14,835</b>	<b>\$ (54,924)</b>	



## 2024 - Reserve Township Budget Analysis

### Police Department - Supplemental Schedule

*Breaks out all Police Department Revenues and Expenditures from General Fund*

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
<b>Departmental Operating Revenues</b>							
01-331-012	Fines-District Magistrate	\$ 6,115	\$ 6,000	\$ 7,458	\$ 8,300	\$ 9,000	50.00%
01-331-013	Fines-State Police	\$ 1,189	\$ 1,560	\$ 531	\$ 1,100	\$ 1,000	-35.90%
01-331-014	Fines-Parking Violations	\$ 235	\$ 150	\$ 155	\$ 180	\$ 150	0.00%
01-331-030	Fines-False Alarm	\$ -	\$ -	\$ 50	\$ 50	\$ 50	0.00%
01-362-010	Police Services-Private Contracting	\$ -	\$ -	\$ -	\$ -	\$ 250	0.00%
01-362-011	Police Reports-Copies	\$ 190	\$ 250	\$ 135	\$ 105	\$ 150	-40.00%
01-362-049	Police Services-Special Duty Reimbursement	\$ 230	\$ 1,000	\$ 253	\$ 253	\$ -	-100.00%
<b>Total Departmental Operating Revenues</b>		<b>\$ 7,959</b>	<b>\$ 8,960</b>	<b>\$ 8,583</b>	<b>\$ 9,988</b>	<b>\$ 10,600</b>	<b>18.30%</b>
<b>Departmental Operating Expenses</b>							
01-410-110	Salary-Chief of Police	\$ 76,853	\$ 85,000	\$ 69,851	\$ 85,000	\$ 87,550	3.00%
01-410-112	Wages-Sergeant (per CBA)	\$ -	\$ 74,114	\$ 59,775	\$ 74,114	\$ 76,338	3.00%
01-410-113	Wages-Full Time Officers (per CBA)	\$ 334,040	\$ 282,340	\$ 210,926	\$ 262,600	\$ 348,972	23.60%
01-410-115	Wages-Part Time Officers	\$ 32,078	\$ 30,000	\$ 43,678	\$ 51,000	\$ 17,472	-41.76%
01-410-116	Wages-Part Time Officers-Court	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-410-179	Longevity Pay (pre 2013 hires only)	\$ 2,350	\$ 2,500	\$ 2,290	\$ 2,290	\$ 2,200	-12.00%
01-410-180	Regular Overtime	\$ 15,552	\$ 13,000	\$ 16,009	\$ 22,000	\$ 18,000	38.46%
01-410-181	Court Overtime	\$ 8,925	\$ 9,000	\$ 13,444	\$ 16,000	\$ 14,400	60.00%
01-410-182	Training Overtime	\$ -	\$ -	\$ -	\$ -	\$ 4,400	0.00%
01-410-183	Special Duty Overtime	\$ 222	\$ 1,000	\$ -	\$ -	\$ -	-100.00%
01-410-187	Court Expense	\$ 720	\$ 800	\$ 1,480	\$ 1,800	\$ 1,920	140.00%
01-410-188	Private Duty Overtime	\$ -	\$ -	\$ 245	\$ 245	\$ 250	0.00%
01-410-191	Uniform Allowance (per CBA \$600 annual allowance)	\$ 3,600	\$ 3,850	\$ 1,800	\$ 3,600	\$ 4,200	9.09%
01-410-192	FICA Expense (employer portion-6.2% of wages)	\$ 29,390	\$ 30,794	\$ 25,326	\$ 31,933	\$ 37,450	21.62%
01-410-193	Medicare Expense (employer portion-1.45% of wages)	\$ 6,894	\$ 7,223	\$ 5,957	\$ 7,468	\$ 8,760	21.28%
01-410-196	Health Insurance Premiums (single only for post 2012 hires)	\$ 43,184	\$ 50,000	\$ 39,237	\$ 50,000	\$ 60,066	20.13%

Account Number	Description	2022 Actual	2023 Budget	2023 Year-to-Date	2023 Projected Year-End	2024 Requested Budget	% Change '23 to '24
01-410-197	Police Pension Contribution (MMO)	\$ -	\$ -	\$ -	\$ -	\$ 30,532	0.00%
01-410-231	Fuel-Police Vehicles	\$ 13,328	\$ 13,000	\$ 13,067	\$ 16,000	\$ 18,000	38.46%
01-410-239	Tires-Police Vehicles	\$ 1,832	\$ 2,500	\$ 1,836	\$ 2,500	\$ 2,500	0.00%
01-410-241	Tactical Supplies	\$ 12,794	\$ 8,000	\$ 3,612	\$ 8,000	\$ 6,200	-22.50%
01-410-251	Repairs/Maintenance Police Vehicles	\$ 2,110	\$ 3,000	\$ 9,024	\$ 10,000	\$ 5,040	68.00%
01-410-260	Small Tools/Minor Equipment	\$ 1,090	\$ 3,600	\$ 3,884	\$ 5,884	\$ 3,600	0.00%
01-410-270	Computer Hardware	\$ 2,133	\$ -	\$ -	\$ -	\$ 1,500	0.00%
01-410-271	Computer Software	\$ -	\$ 5,000	\$ 6,522	\$ 6,800	\$ 4,750	-5.00%
01-410-310	Maintenance Services	\$ 584	\$ 3,000	\$ 669	\$ 1,000	\$ 940	-68.67%
01-410-321	Phone Allowance-COP	\$ 540	\$ 540	\$ 500	\$ 600	\$ 600	11.11%
01-410-329	Emergency Notification Subscriptions	\$ 1,389	\$ 1,400	\$ 52	\$ 1,400	\$ 1,584	13.14%
01-410-352	Liability Insurance-Police	\$ 10,549	\$ 11,000	\$ 11,114	\$ 11,114	\$ 11,700	6.36%
01-410-420	Dues & Memberships	\$ 190	\$ 500	\$ 500	\$ 600	\$ 125	-75.00%
01-410-450	Contracted Svcs-Body Cams	\$ 4,877	\$ -	\$ 4,745	\$ 4,745	\$ 4,750	0.00%
01-410-460	Meetings & Conferences	\$ -	\$ 2,000	\$ 967	\$ 1,500	\$ 1,095	-45.25%
01-410-461	Training Expense	\$ 4,365	\$ 5,000	\$ 1,299	\$ 4,000	\$ 1,000	-80.00%
01-410-462	SRT Dues (North Hills Special Response Team)	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,804	20.27%
01-410-740	Major Equipment	\$ 31,778	\$ 36,983	\$ 19,865	\$ 22,515	\$ 13,250	-64.17%
	<b>Total Departmental Operating Expenses</b>	<b>\$ 642,865</b>	<b>\$ 686,644</b>	<b>\$ 567,674</b>	<b>\$ 706,208</b>	<b>\$ 790,948</b>	<b>15.19%</b>
	<b>Net Departmental Operating Expense</b>	<b>\$ -</b>	<b>\$ (677,684)</b>	<b>\$ (559,092)</b>	<b>\$ (696,220)</b>	<b>\$ (780,348)</b>	<b>15.15%</b>