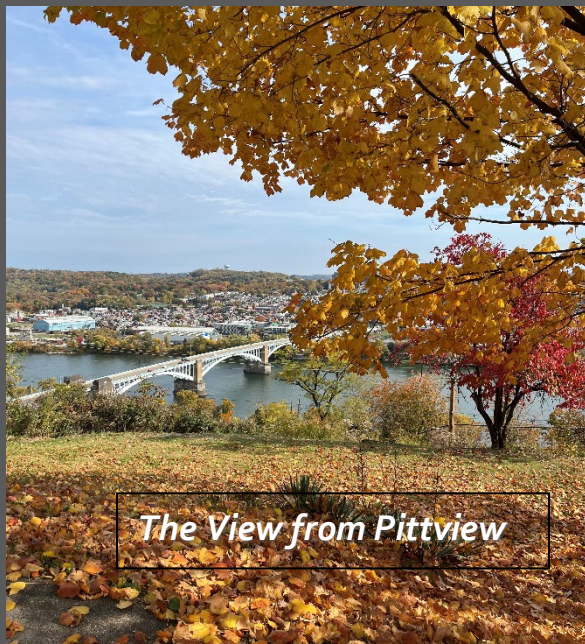


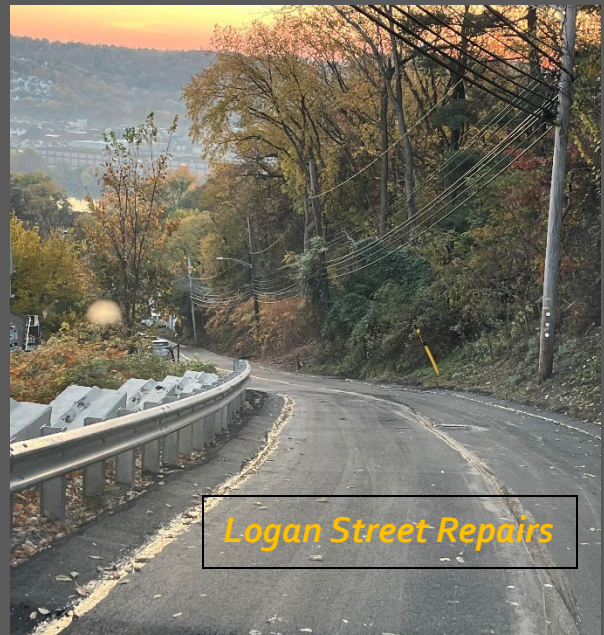


2025 Adopted Budget

Adopted by the Reserve Township Board of Commissioners
on December 16, 2024



The View from Pittview



Logan Street Repairs

RESERVE TOWNSHIP 2025 REQUESTED BUDGET

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COMMISSIONERS

RON NEUROHR, PRESIDENT
EDWARD J. VINCENT, VICE-PRESIDENT
JOHN KAIB
SHARON L. SWEENEY
ROBERT STEPHENS

HOME PAGE
www.reservetwp.com



33 LONSDALE STREET
PITTSBURGH PA 15212

MEMBERS OF:
NORTH HILLS COUNCIL
OF GOVERNMENTS
PA MUNICIPAL LEAGUE
ALLEGHENY LEAGUE
OF MUNICIPALITIES

JAN KOWALSKI, CPA, MANAGER
manager@reservetwp.com

2025 Budget Message

I respectfully present the 2025 Reserve Township Manager's Proposed 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 and direction of the Board of Commissioners. Highlights are as follows:

REVENUES:

- General Fund Revenues will continue to be a challenge due to the Township's relatively flat tax base. A chart showing 2024 General Fund Revenue Sources can be found on page 9. Taxes will contribute the majority of General Fund Revenue (67.3%). The new Haser Place Subdivision on Geyer Road is under construction, and we hope that this 42-lot residential development will increase the property and earned income tax base in the next several years.
- We continue to seek out and apply for any available grant opportunities. For 2024, the Township was awarded over \$500,000 in grant money, mostly for sanitary and storm sewer projects.
- This year we will be requesting a 1 mil increase in property tax rates for 2025 (from 5.47 to 6.47 mills). With the proposed increase, Reserve ranks 63 of the 130 municipalities in Allegheny County (about the middle). For comparison, Millvale Borough has a tax rate of 9.50 mills, Etna Borough 9.00 mills and Shaler Township 3.49 mills. The median assessed home value in Reserve is currently \$94,700. The additional tax on such a home will equate to \$94.70 per year, or .26 cents per day. I consider raising taxes a last resort and this request is made only after much deliberation. It is considered necessary to support the increasing cost of maintaining our Police Department, which will be discussed more in the Expenditures section.

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 decreased from three to two full-time employees and this is expected to remain the new "normal". The Township Manager and Secretary/Treasurer handle all administrative tasks including finance, payroll and benefits administration, grant writing, project management, recreational events planning and execution, as well as all office functions of the water and sewer department. For 2024, Reserve administrative salaries were 73% of the average administrative salaries of surrounding communities of similar population. We are committed to the efficient delivery of services at the lowest possible cost to residents. To that end, our three-person Public Works Department will continue to handle water and sewer department operations, as well as providing winter snow removal and other maintenance throughout the Township. This staffing is down from a five-person department of years past.

- General Fund Expenditures continue to be driven mainly by collective bargaining obligations, specifically Police and Public Works. As indicated in the chart on page 10, Public Safety will account for 37.1% of 2025 General Fund costs. Of this amount, 74% (\$732,525) is attributable to salary and benefits for police. Public Works will account for 19.2% of General Fund costs.
- The Board negotiated a new three-year Police Collective Bargaining Agreement covering the years 2025-2027. The Agreement provides for a 10% wage increase in 2025 and 3% increases respectively in 2026 and 2027. It also restores full family medical coverage rather than single coverage only. The new contract provisions were needed in order to attract and retain the highly trained and equipped police force that is required in today's public safety environment. The Township must compete for a shrinking pool of qualified candidates against larger municipalities that can afford to pay higher salaries. At full staffing the Police Department consists of a Chief of Police, Sergeant, and four Police Officers. We hope this new Agreement will help to bring in more applicants for open positions and reduce turnover.
- 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 6.6% of 2025 General Fund Expenditures.

WATER & SEWER:

In the 2024 Budget Message, we were looking forward to transitioning the Operation and Maintenance of our water and sanitary sewer systems to Pittsburgh Water & Sewer Authority (PSWA). We had executed an agreement and were awaiting the approval of the Pa Public Utilities Commission. After many months of delay during which the PUC raised concerns about the terms of the agreement, Reserve Township and PWSA mutually agreed to terminate the relationship. This agreement would have relieved Township staff of billing and collection, operations, maintenance and repairs of the water and sewer systems. Instead, we have recommitted to keeping our Water and Sewer Department in-house and upgrading our systems as finances permit. Two Township employees are working toward their Certified Water Operator licenses. We will continue to seek grant money for capital improvements. While we are committed to keeping our water and sewer rates significantly lower than those of surrounding communities (2025 rates will be 65% of PWSA rates), we will still have to raise our rates by 8% to keep pace with the increases imposed by PWSA for water purchases and by ALCOSAN for sewage treatment. The 2025 budget includes money for new utility billing software, maintenance equipment and Certified Operator costs.

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



**TOWNSHIP OF RESERVE
ORDINANCE NO. 700**

AN ORDINANCE OF THE TOWNSHIP OF RESERVE, ALLEGHENY COUNTY, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE SPECIFIC PURPOSE OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH DURING THE RECENT YEAR.

SECTION 1. That for the expenses for the fiscal year 2025 the following amounts are hereby appropriated from the current revenues available for the current year.

TOTAL ESTIMATED GENERAL FUND RECEIPTS **\$2,680,001**

SUMMARY OF APPROPRIATIONS

POLICE AND PUBLIC PROTECTION	\$ 995,129
PUBLIC WORKS	\$ 515,513
GENERAL GOVERNMENT	\$ 436,945
STORMWATER MANAGEMENT	\$ 20,500
DEBT SERVICE	\$ 176,846
INTERFUND TRANSFERS	\$ 216,634
ALL OTHER	<u>\$ 318,434</u>
TOTAL FOR GENERAL EXPENDITURES	\$ 2,680,001
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR THE WATER FUND	\$ 872,300
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR SEWER FUND	\$ 1,004,493
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR GIRTY'S RUN SANITARY SEWER SYSTEM	\$ 27,560
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR CAPITAL IMPROVEMENT FUND	\$ 425,995
TOTAL REVENUES AND EXPENDITURES FOR LIQUID FUEL FUND	<u>\$ 87,423</u>
TOTAL OTHER FUNDS	\$ 2,417,771
TOTAL ALL FUNDS:	<u>\$5,097,772</u>

SECTION 2. That a tax and the same is hereby levied on all property within said municipality subject to taxation for the fiscal year for general purposes, the sum of 6.47 MILLS on each dollar of assessed valuation.

APPROVED AND ADOPTED THIS 16th DAY OF DECEMBER 2024.

THE BOARD OF COMMISSIONERS APPROVE AND ADOPT THE 2025 BUDGET AND 2025 MILLAGE RATE AT THE PUBLIC MEETING OF DECEMBER 16, 2024 HELD AT THE RESERVE TOWNSHIP OFFICE.

Jan Kowalski, CPA
TOWNSHIP MANAGER

ATTEST:

TOWNSHIP OF RESERVE

Jan Kowalski
Township Manager

Ronald G. Neurohr
President, Board of Commissioners

**RESERVE TOWNSHIP
2025 PROPOSED BUDGET**

Notice is hereby given that the 2025 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 16, 2024.

	General Fund	Water Fund	Sewer Fund	Girty's Run Fund	Sewer Rehab Fund	Capital Projects Fund	Liquid Fuels Fund	Total
<u>Revenue Category</u>								
Real Property Taxes	\$ 1,044,405							\$ 1,044,405
Regional Asset Distr. Sales Tax	108,000							108,000
Act 511 (LTEA) Taxes	630,980							630,980
Penalty & Interest on Delq. Tax	13,200							13,200
Business Licenses & Permits	85,025							85,025
Nonbusiness Licenses & Permits	-							-
Fines	10,350							10,350
Interest & Dividend Earnings	30,000	15,000	24,000	180	300	8,700	1,500	79,680
Federal Grants	50,000							50,000
State Grants	245,174							245,174
State Shared Revenue	90,800						85,923	176,723
Local Government Grants	-							-
Charges for Services	247,000							247,000
Public Safety	20,575							20,575
Highways & Streets	28,126							28,126
Sanitation Revenue	-		906,025	27,000				933,025
Culture-Recreation	1,250							1,250
Water System Revenues	-	857,300						857,300
Special Assessments	-					108,000		108,000
Private Contributions	-							-
All Other Operating Revenue	34,280							34,280
Interfund Operating Transfers In	-				14,689	216,834		231,523
Refunds of Prior Yr Expenditures	28,700							28,700
Fund Balance	12,136		59,479	380		92,461		164,456
Total Revenues:	\$ 2,680,001	\$ 872,300	\$ 989,504	\$ 27,560	\$ 14,989	\$ 425,995	\$ 87,423	\$ 5,097,772
<u>Expenditure Category</u>								
Legislative (Governing) Body	\$ 31,809							\$ 31,809
General Government Admin.	265,733							265,733
Auditing/Financial Administration	12,280							12,280
Tax Collection	39,600							39,600
Information Technology	68,294							68,294
Government Buildings & Plant	51,038							51,038
Public Safety - Police	878,058							878,058
Public Safety - Fire	70,293							70,293
Public Safety - Emergency Med Svc	-							-
Public Safety - Code Enforcement	26,131							26,131
Planning/Zoning	5,300							5,300
Emergency Management Supplies	100							100
Public Safety - Crossing Guards	17,227							17,227
Animal Control	3,320							3,320
Sanitation-Sewer Expense	-		989,504	27,560		255,795		1,272,859
Public Works - Road Department	344,973							344,973
Winter Maintenance-Snow Removal	-						33,688	33,688
Street Lighting	-						45,000	45,000
Storm Sewers & Drains	20,500					170,200		190,700
Repairs-Tools & Machinery	15,000						5,000	20,000
Repairs-Road Maintenance	2,000							2,000
Road Program	153,540							153,540
Water System Expenses		869,111						869,111
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	215,911							215,911
Insurance-Casualty/Surety	58,750							58,750
Miscellaneous Expense	960							960
Refunds of Prior Year Revenues								-
Interfund Operating Transfers Out	216,634							216,634
Fund Balance		3,189			300		3,735	7,224
Total Expenditures:	\$ 2,680,001	\$ 872,300	\$ 989,504	\$ 27,560	\$ 14,989	\$ 425,995	\$ 87,423	\$ 5,097,772

Reserve Township - All Funds

Fund Balance Snapshot

Fund:		Beginning Fund Balance 1/1/24 <i>(DCED Audited Balance)</i>	2024 Projected Activity	Projected Fund Balance 12/31/24	2025 Budgeted Activity	Projected Fund Balance 12/31/25
01	General Fund	\$ 1,317,503	\$ (292,293)	\$ 1,025,210	\$ (12,136)	\$ 1,013,074
06	Water Fund	416,527	44,906	461,433	3,189	464,622
08	Sewer Fund	693,229	4,051	697,280	(59,479)	637,801
09	Girty's Run Joint Sewer Authorit	1,198	250	1,448	(380)	1,068
20	Sewer Rehab Fund	9,847	440	10,287	300	10,587
30	Capital Improvements Fund	267,954	46,687	314,641	(92,461)	222,180
35	Liquid Fuels Fund	68,079	(49,874)	18,205	3,735	21,940
Total - All Funds		\$ 2,774,337	\$ (245,833)	\$ 2,528,504	\$ (157,232)	\$ 2,371,272

2025 Reserve Township Proposed Budget
Summary of Revenues & Expenditures - All Funds

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
General Fund	\$ 2,667,865	\$ 2,680,001	\$ (12,136)
Water Fund	\$ 872,300	\$ 869,111	\$ 3,189
Sewer Fund	\$ 930,025	\$ 989,504	\$ (59,479)
Girty's Run Fund	\$ 27,180	\$ 27,560	\$ (380)
Sewer Rehab Fund	\$ 14,989	\$ 14,689	\$ 300
Capital Projects Fund	\$ 333,534	\$ 425,995	\$ (92,461)
Liquid Fuels Fund	\$ 87,423	\$ 83,688	\$ 3,735
Total - All Funds	\$ 4,933,316	\$ 5,090,548	\$ (157,232)



2025 - Reserve Township Budget Analysis

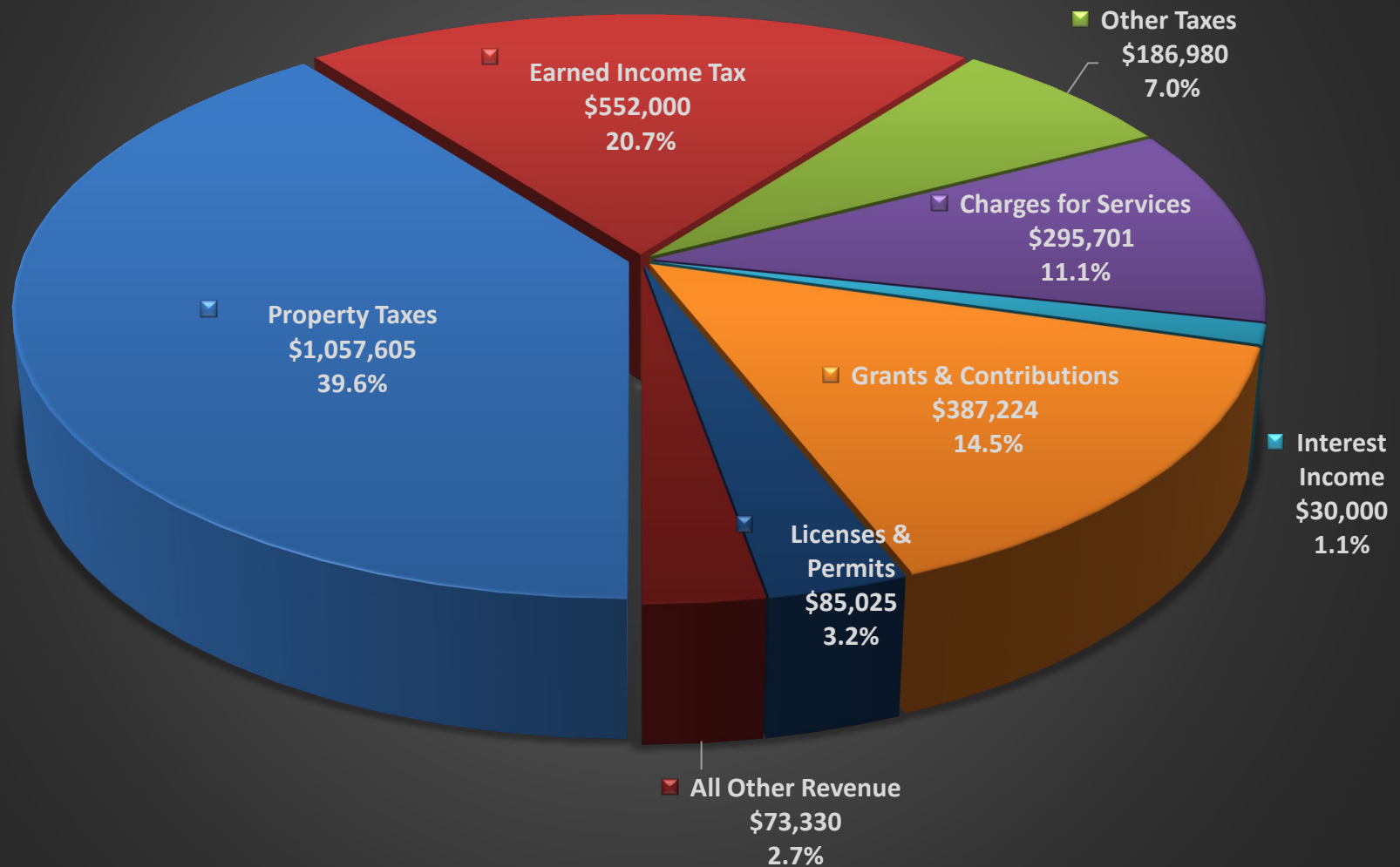
General Fund - Summarized by Category

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.

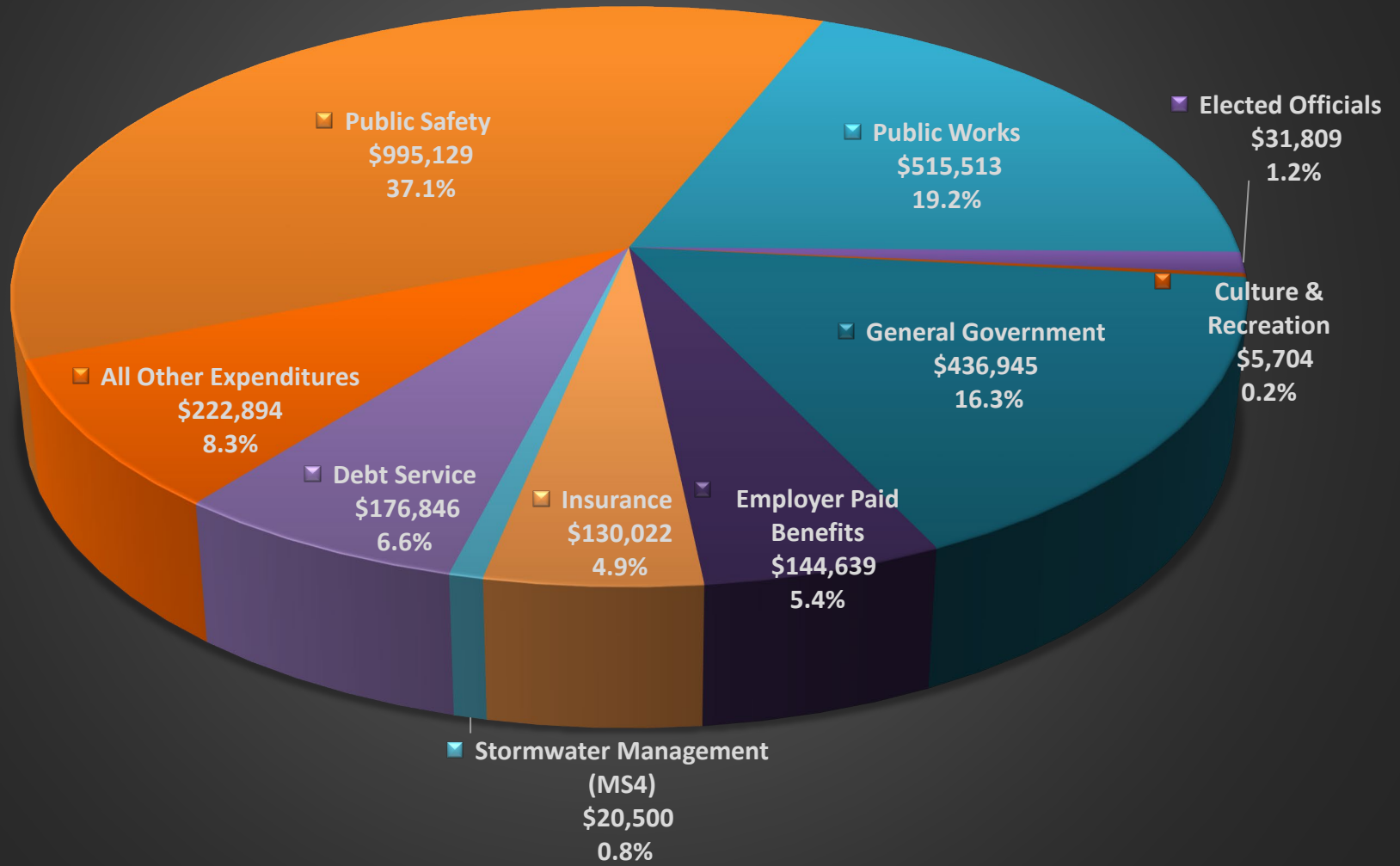
Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	20245 Requested Budget	% Change '24 to '25
	Revenues						
R01	Real Property Taxes	\$ 854,591	\$ 875,453	\$ 859,201	\$ 862,453	\$ 1,044,405	19.30%
R09	Regional Asset District Sales Tax	\$ 118,235	\$ 117,600	\$ 89,911	\$ 113,000	\$ 108,000	-8.16%
R10	Act 511 (LTEA) Taxes	\$ 613,882	\$ 577,200	\$ 517,734	\$ 638,000	\$ 630,980	9.32%
R19	Penalty & Interest on Delinquent Taxes	\$ 11,013	\$ 12,000	\$ 14,665	\$ 15,000	\$ 13,200	10.00%
R21	Business Licenses & Permits	\$ 93,523	\$ 84,150	\$ 65,206	\$ 83,625	\$ 85,025	1.04%
R22	Nonbusiness Licenses & Permits	\$ -	\$ 5,032	\$ 18,282	\$ 18,282	\$ -	-100.00%
R31	Fines	\$ 11,477	\$ 10,200	\$ 10,456	\$ 12,050	\$ 10,350	1.47%
R41	Interest & Dividend Earnings	\$ 46,412	\$ 30,000	\$ 54,790	\$ 72,000	\$ 30,000	0.00%
R51	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
R54	State Grants	\$ 161,760	\$ 357,460	\$ 50,000	\$ 407,460	\$ 245,174	-31.41%
R55	State Shared Revenue	\$ 131,800	\$ 112,950	\$ 126,817	\$ 126,816	\$ 90,800	-19.61%
R57	Local Government Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R61	Charges for Services	\$ 189,267	\$ 145,404	\$ 168,523	\$ 201,794	\$ 247,000	69.87%
R62	Public Safety	\$ 24,557	\$ 19,025	\$ 18,070	\$ 18,100	\$ 20,575	8.15%
R63	Highways & Streets	\$ 17,666	\$ 27,201	\$ 9,348	\$ 37,079	\$ 28,126	3.40%
R67	Culture-Recreation	\$ 2,350	\$ 100	\$ 5,265	\$ 5,265	\$ 1,250	1150.00%
R89	All Other Operating Revenue	\$ 29,845	\$ 36,480	\$ 49,004	\$ 52,316	\$ 34,280	-6.03%
R92	Interfund Operating Transfers In	\$ 12,293	\$ -	\$ -	\$ -	\$ -	0.00%
R95	Refunds of Prior Year Expenditures	\$ 39,351	\$ 31,200	\$ 28,491	\$ 28,491	\$ 28,700	-8.01%
	Total Revenues	\$ 2,358,023	\$ 2,441,455	\$ 2,085,762	\$ 2,691,731	\$ 2,667,865	9.27%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	20245 Requested Budget	% Change '24 to '25
	Expenditures						
E00	Legislative Body	\$ 29,814	\$ 31,809	\$ 22,077	\$ 29,362	\$ 31,809	0.00%
E01	Executive/Manager	\$ 119,366	\$ 123,061	\$ 102,237	\$ 121,815	\$ 124,422	1.11%
E02	Auditing/Financial Administration	\$ 15,550	\$ 17,280	\$ 14,600	\$ 16,000	\$ 12,280	-28.94%
E03	Tax Collection	\$ 37,073	\$ 35,205	\$ 25,993	\$ 42,105	\$ 39,600	12.48%
E05	Secretary/Clerk/Treasurer	\$ 56,983	\$ 76,397	\$ 64,433	\$ 76,914	\$ 81,192	6.28%
E06	General Government Administration	\$ 59,017	\$ 67,096	\$ 31,955	\$ 48,106	\$ 60,119	-10.40%
E07	Information Technology	\$ 17,847	\$ 21,149	\$ 19,420	\$ 23,000	\$ 68,294	222.92%
E09	Government Buildings	\$ 45,657	\$ 49,739	\$ 41,174	\$ 48,399	\$ 51,038	2.61%
E10	Public Safety - Police	\$ 687,179	\$ 790,948	\$ 639,709	\$ 771,478	\$ 878,058	11.01%
E11	Public Safety - Fire	\$ 66,023	\$ 67,300	\$ 64,744	\$ 67,647	\$ 70,293	4.45%
E12	Public Safety - Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E13	Public Safety - Code Enforcement	\$ 37,850	\$ 39,425	\$ 18,724	\$ 22,154	\$ 26,131	-33.72%
E14	Planning/Zoning	\$ 5,196	\$ 5,300	\$ 1,016	\$ 3,300	\$ 5,300	0.00%
E15	Emergency Management Supplies	\$ 238	\$ 100	\$ -	\$ 250	\$ 100	0.00%
E19	Public Safety - Crossing Guards	\$ 17,528	\$ 16,732	\$ 14,547	\$ 16,732	\$ 17,227	2.96%
E22	Animal Control	\$ 3,530	\$ 2,970	\$ 2,640	\$ 3,310	\$ 3,320	11.78%
E30	Public Works-Road Department	\$ 285,004	\$ 380,897	\$ 312,735	\$ 402,869	\$ 344,973	-9.43%
E32	Public Works-Winter Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E36	Storm Sewers & Drains	\$ 57,375	\$ 330,500	\$ 41,601	\$ 343,770	\$ 20,500	-93.80%
E37	Repairs of Tools & Machinery	\$ 1,886	\$ 15,000	\$ 413	\$ 3,000	\$ 15,000	0.00%
E38	Maintenance & Repair of Roads	\$ 6,513	\$ 500	\$ 6,023	\$ 6,690	\$ 2,000	300.00%
E39	Road Paving Program	\$ 212,040	\$ 388,022	\$ 432,841	\$ 435,417	\$ 153,540	-60.43%
E51	Culture-Recreation Administration	\$ 5,848	\$ 5,500	\$ 3,240	\$ 7,500	\$ 5,500	0.00%
E54	Parks	\$ 189	\$ 204	\$ 140	\$ 204	\$ 204	0.00%
E71	Debt Service - Principal	\$ 111,121	\$ 114,170	\$ 93,306	\$ 114,170	\$ 114,170	0.00%
E72	Debt Service - Interest	\$ 64,644	\$ 62,676	\$ 40,411	\$ 62,676	\$ 62,676	0.00%
E81	Employer Paid Benefits	\$ 208,322	\$ 195,929	\$ 180,677	\$ 201,075	\$ 215,911	10.20%
E86	Insurance-Casualty & Surety	\$ 53,928	\$ 57,500	\$ 3,575	\$ 57,661	\$ 58,750	2.17%
E89	Miscellaneous Expense	\$ 160	\$ 960	\$ 511	\$ 960	\$ 960	0.00%
E92	Interfund Operating Transfers-Out	\$ -	\$ 57,460	\$ -	\$ 57,460	\$ 216,634	277.02%
Total Expenditures-General Fund		\$ 2,205,882	\$ 2,953,830	\$ 2,178,742	\$ 2,984,024	\$ 2,680,001	-9.27%
Revenues minus Expenditures		\$ 152,142	\$ (512,375)	\$ (92,979)	\$ (292,293)	\$ (12,136)	

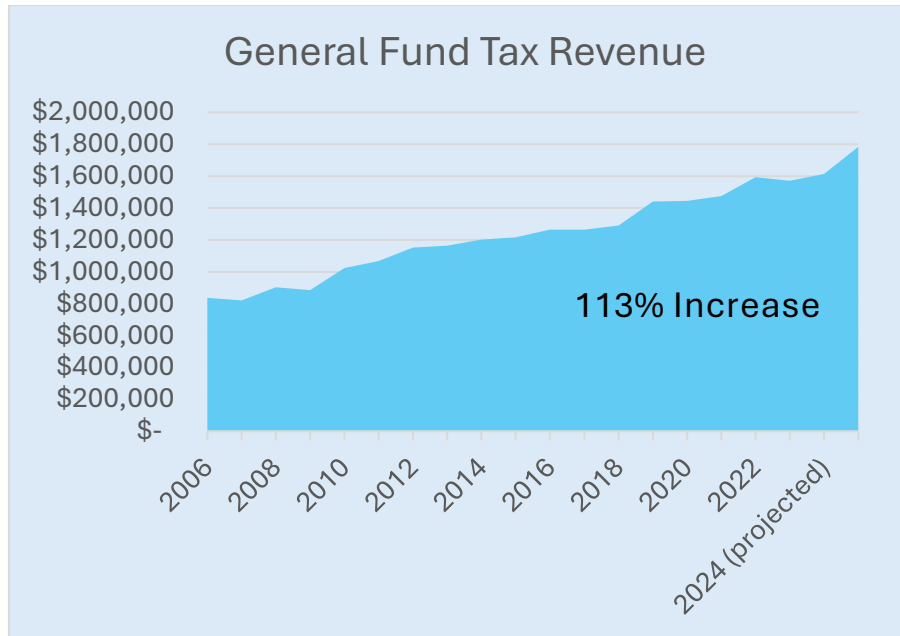
General Fund Revenue Sources
2025 Budget
"Where does the money come from?"



**General Fund Expenditures
2025 Budget**
"Where does the money go?"

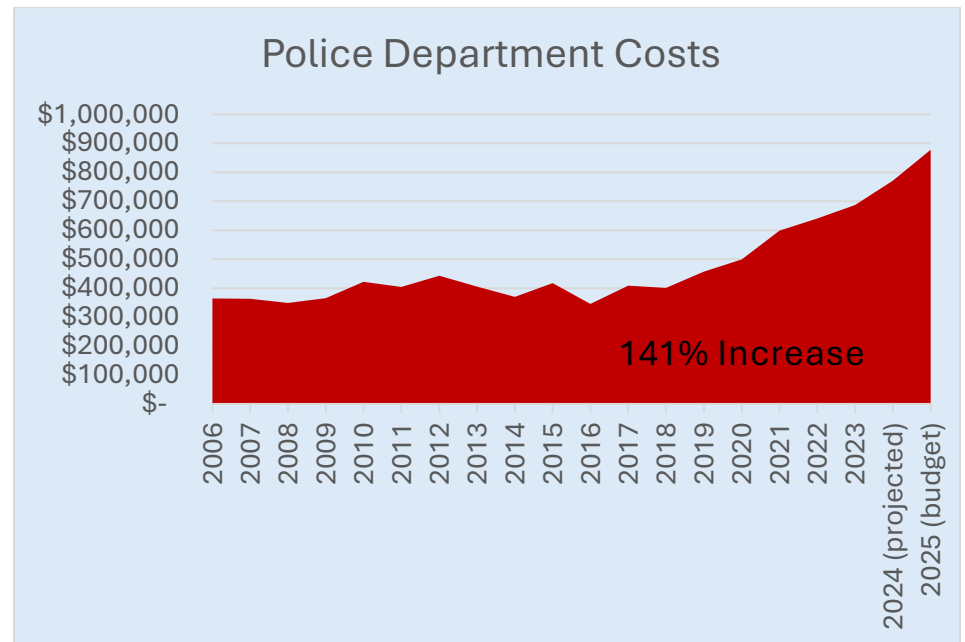


Change in Tax Revenue compared with Police Department Costs from 2006-2025



From 2006 to 2025 Tax Revenues have increased 113%. Over the same period, the cost of maintaining our Police Department has increased 141%.

For 2025, Police Costs will represent 33% of the Township's General Fund Budget.





2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
	Revenues						
R01	Real Property Taxes						
01-301-010	RE Taxes - Current Year Levy	\$ 825,678	\$ 834,453	\$ 833,071	\$ 834,453	\$ 1,000,405	19.89%
01-301-040	RE Taxes - Delinquent	\$ 28,913	\$ 41,000	\$ 26,130	\$ 28,000	\$ 44,000	7.32%
	Total Real Property Taxes	\$ 854,591	\$ 875,453	\$ 859,201	\$ 862,453	\$ 1,044,405	19.30%
R09	Regional Asset District Sales Tax						
01-309-010	Regional Asset Distr (RAD) Tax	\$ 118,235	\$ 117,600	\$ 89,911	\$ 113,000	\$ 108,000	-8.16%
	Total Regional Asset District Sales Tax	\$ 118,235	\$ 117,600	\$ 89,911	\$ 113,000	\$ 108,000	-8.16%
R10	Act 511 (LTEA) Taxes						
01-310-010	Real Estate Transfer Tax	\$ 45,384	\$ 38,400	\$ 58,422	\$ 64,000	\$ 54,000	40.63%
01-310-020	Earned Income Tax	\$ 546,360	\$ 516,000	\$ 436,495	\$ 550,000	\$ 552,000	6.98%
01-310-050	Local Service Tax	\$ 14,461	\$ 13,200	\$ 9,643	\$ 12,500	\$ 13,980	5.91%
01-310-089	Sanitary Landfill Tax	\$ 7,677	\$ 9,600	\$ 13,174	\$ 11,500	\$ 11,000	14.58%
	Total Act 511 (LTEA) Taxes	\$ 613,882	\$ 577,200	\$ 517,734	\$ 638,000	\$ 630,980	9.32%
R19	Penalty & Interest on Delinquent Taxes						
01-319-001	P&I Real Estate Tax (<i>new in 2024, separated from RE tax</i>)	\$ 11,013	\$ 12,000	\$ 14,665	\$ 15,000	\$ 13,200	10.00%
	Total Penalty & Interest on Delinq. Taxes	\$ 11,013	\$ 12,000	\$ 14,665	\$ 15,000	\$ 13,200	10.00%
R21	Business Licenses & Permits						
01-321-032	Junkyard Permit	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.00%
01-321-035	Waste Hauling Franchise Fee	\$ 14,560	\$ 15,000	\$ 17,147	\$ 20,000	\$ 20,800	38.67%
01-321-070	Mechanical Device Permit	\$ 1,250	\$ 2,250	\$ 1,125	\$ 1,125	\$ 1,125	-50.00%
01-321-080	Cable Franchise Fee-Comcast	\$ 37,574	\$ 37,800	\$ 26,198	\$ 34,000	\$ 34,000	-10.05%
01-321-081	Cable Franchise Fee-Verizon	\$ 27,626	\$ 27,600	\$ 20,735	\$ 27,000	\$ 27,600	0.00%
	Total Business Licenses & Permits	\$ 93,523	\$ 84,150	\$ 65,206	\$ 83,625	\$ 85,025	1.04%
R22	Nonbusiness Licenses & Permits						
01-322-050	Street Opening Permit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-322-082	Grading Permit	\$ -	\$ 5,032	\$ 18,282	\$ 18,282	\$ -	-100.00%
	Total Nonbusiness Licenses & Permits	\$ -	\$ 5,032	\$ 18,282	\$ 18,282	\$ -	-100.00%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
R31	Fines						
01-331-012	Fines-District Magistrate	\$ 10,092	\$ 9,000	\$ 9,297	\$ 10,500	\$ 9,000	0.00%
01-331-013	Fines-State Police	\$ 1,171	\$ 1,000	\$ 619	\$ 1,000	\$ 1,000	0.00%
01-331-014	Fines-Parking Violation	\$ 165	\$ 150	\$ 540	\$ 550	\$ 300	100.00%
01-331-030	Fines-False Alarm	\$ 50	\$ 50	\$ -	\$ -	\$ 50	0.00%
	Total Fines	\$ 11,477	\$ 10,200	\$ 10,456	\$ 12,050	\$ 10,350	1.47%
R41	Interest Earnings						
01-341-000	Interest Earnings	\$ 46,412	\$ 30,000	\$ 54,790	\$ 72,000	\$ 30,000	0.00%
	Total Interest & Dividend Earnings	\$ 46,412	\$ 30,000	\$ 54,790	\$ 72,000	\$ 30,000	0.00%
R51	Federal Grants						
01-351-000	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
	Total Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
R54	State Grants						
01-354-000	State General Grants	\$ 161,760	\$ 357,460	\$ 50,000	\$ 407,460	\$ 245,174	-31.41%
	Total State Grants	\$ 161,760	\$ 357,460	\$ 50,000	\$ 407,460	\$ 245,174	-31.41%
R55	State Shared Revenue						
01-355-005	Municipal Pension State Aid	\$ 111,840	\$ 93,500	\$ 106,956	\$ 106,956	\$ 71,500	-23.53%
01-355-007	Foreign Fire Insurance Tax	\$ 17,365	\$ 17,000	\$ 17,647	\$ 17,647	\$ 17,000	0.00%
01-355-010	Public Utility Realty Tax	\$ 1,423	\$ 1,400	\$ 1,511	\$ 1,511	\$ 1,400	0.00%
01-355-040	Alcoholic Beverage Licenses	\$ 450	\$ 450	\$ 250	\$ 250	\$ 450	0.00%
01-355-090	Marcellus Shale Impact Fee	\$ 722	\$ 600	\$ 452	\$ 452	\$ 450	-25.00%
	Total State Shared Revenue	\$ 131,800	\$ 112,950	\$ 126,817	\$ 126,816	\$ 90,800	-19.61%
R61	Charges for Services						
01-361-030	Subdivisions/Land Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-361-033	Zoning Permit Fees	\$ 1,920	\$ 1,800	\$ 2,195	\$ 2,300	\$ 1,800	0.00%
01-361-034	Zoning Hearing Board Fees	\$ 2,116	\$ 1,500	\$ 500	\$ 500	\$ 1,000	-33.33%
01-361-006	Reimbursement of Allocated Labor Costs-Water	\$ 92,615	\$ 71,052	\$ 82,914	\$ 99,497	\$ 122,100	71.85%
01-361-008	Reimbursement of Allocated Labor Costs-Sewer	\$ 92,615	\$ 71,052	\$ 82,914	\$ 99,497	\$ 122,100	71.85%
	Total Charges for Services	\$ 189,267	\$ 145,404	\$ 168,523	\$ 201,794	\$ 247,000	69.87%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
R62	Public Safety						
01-362-010	Police Svcs-Private Contracting	\$ -	\$ 250	\$ -	\$ -	\$ 300	20.00%
01-362-011	Police Reports-Copies	\$ 150	\$ 150	\$ 225	\$ 225	\$ 150	0.00%
01-362-014	Crossing Guards-School District Reimbursement	\$ 7,001	\$ 7,500	\$ 7,673	\$ 7,500	\$ 9,000	20.00%
01-362-041	Building Permits	\$ 13,748	\$ 8,000	\$ 2,997	\$ 3,200	\$ 8,000	0.00%
01-362-045	Occupancy Permits	\$ 3,300	\$ 3,000	\$ 5,325	\$ 5,400	\$ 3,000	0.00%
01-362-049	Police Svcs-Special duty Reimb	\$ 253	\$ -	\$ 300	\$ 300	\$ -	0.00%
01-362-051	Dumpster/Pod Permit	\$ 105	\$ 125	\$ 300	\$ 225	\$ 125	0.00%
01-362-500	Solicitation Permits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-362-015	Police Donations	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -	0.00%
	Total Public Safety	\$ 24,557	\$ 19,025	\$ 18,070	\$ 18,100	\$ 20,575	8.15%
R63	Highways & Streets						
01-363-051	Snow Removal-PennDOT	\$ -	\$ 9,535	\$ 9,348	\$ 18,883	\$ 9,726	2.00%
01-363-052	Snow Removal-Allegheny County	\$ 17,666	\$ 17,666	\$ -	\$ 18,196	\$ 18,400	4.15%
	Total Highways & Streets	\$ 17,666	\$ 27,201	\$ 9,348	\$ 37,079	\$ 28,126	3.40%
R67	Culture-Recreation						
01-367-021	Recreation Donations	\$ 2,350	\$ 100	\$ 5,265	\$ 5,265	\$ 1,250	1150.00%
	Total Culture-Recreation	\$ 2,350	\$ 100	\$ 5,265	\$ 5,265	\$ 1,250	1150.00%
R89	All Other Operating Revenue						
01-389-002	Miscellaneous Revenue	\$ 6,721	\$ 15,500	\$ 29,882	\$ 30,000	\$ 500	-96.77%
01-389-004	Employee Health Contributions	\$ 18,600	\$ 20,800	\$ 17,805	\$ 21,000	\$ 33,600	61.54%
01-389-006	Insurance Claim Proceeds	\$ 4,345	\$ -	\$ 1,061	\$ 1,061	\$ -	0.00%
01-389-010	Military Banners	\$ 180	\$ 180	\$ 255	\$ 255	\$ 180	0.00%
	Total All Other Operating Revenue	\$ 29,845	\$ 36,480	\$ 49,004	\$ 52,316	\$ 34,280	-6.03%
R92	Interfund Operating Transfers In						
01-392-006	TR from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-008	TR from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-020	TR from Sewer Rehab Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-392-021	TR from Spring Garden Fund	\$ 12,293	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Interfund Operating Transfers In	\$ 12,293	\$ -	\$ -	\$ -	\$ -	0.00%
R95	Refunds of Prior Year Expenditures						
01-395-000	Insurance Dividend Reimbursement	\$ 39,351	\$ 31,200	\$ 28,491	\$ 28,491	\$ 28,700	-8.01%
	Total Refunds of Prior Year Expenditures	\$ 39,351	\$ 31,200	\$ 28,491	\$ 28,491	\$ 28,700	-8.01%
	Total Revenues	\$ 2,358,023	\$ 2,441,455	\$ 2,085,762	\$ 2,691,731	\$ 2,667,865	9.27%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
	Expenditures						
E00	Legislative Body						
01-400-105	Wages - Commissioners	\$ 8,943	\$ 9,375	\$ 7,933	\$ 9,375	\$ 9,375	0.00%
01-400-192	FICA Expense - Commissioners	\$ 554	\$ 581	\$ 492	\$ 581	\$ 581	-0.04%
01-400-193	Medicare Expense - Commissioners	\$ 130	\$ 136	\$ 115	\$ 136	\$ 136	0.04%
01-400-199	Group Benefits - Commissioners	\$ 2,054	\$ 2,742	\$ 1,899	\$ 2,500	\$ 2,742	0.00%
01-400-217	Misc. Expense - Commissioners	\$ 2,205	\$ 2,000	\$ 468	\$ 2,000	\$ 2,000	0.00%
01-400-352	Liability Insurance - Commissioners	\$ 4,970	\$ 5,100	\$ 4,970	\$ 4,970	\$ 5,100	0.00%
01-400-420	Dues/Memberships - Commissioners	\$ 8,145	\$ 8,575	\$ 5,151	\$ 8,300	\$ 8,575	0.00%
01-400-460	Meetings/Conferences - Commissioners	\$ 2,813	\$ 3,300	\$ 1,050	\$ 1,500	\$ 3,300	0.00%
	Total Legislative Body	\$ 29,814	\$ 31,809	\$ 22,077	\$ 29,362	\$ 31,809	0.00%
E01	Executive/Manager						
01-401-110	Salary - Manager	\$ 101,250	\$ 102,375	\$ 86,438	\$ 102,187	\$ 103,399	1.00%
01-401-192	FICA Expense - Manager	\$ 6,276	\$ 6,347	\$ 5,359	\$ 6,336	\$ 6,411	1.01%
01-401-193	Medicare Expense - Manager	\$ 1,469	\$ 1,454	\$ 1,253	\$ 1,482	\$ 1,500	3.16%
01-401-196	Health Insurance - Manager	\$ 6,884	\$ 7,200	\$ 5,899	\$ 7,150	\$ 7,627	5.93%
01-401-321	Phone Allowance - Manager	\$ 600	\$ 600	\$ 500	\$ 600	\$ 600	0.00%
01-401-331	Travel Reimbursement - Manager	\$ 310	\$ 960	\$ 770	\$ 960	\$ 960	0.00%
01-401-353	Bonds - Manager	\$ 306	\$ 350	\$ -	\$ 350	\$ 350	0.00%
01-401-420	Dues/Memberships - Manager	\$ 520	\$ 775	\$ 135	\$ 250	\$ 675	-12.90%
01-401-460	Meetings/Conferences - Manager	\$ 1,750	\$ 3,000	\$ 1,883	\$ 2,500	\$ 2,900	-3.33%
	Total Executive/Manager	\$ 119,366	\$ 123,061	\$ 102,237	\$ 121,815	\$ 124,422	1.11%
E02	Auditing/Financial Administration						
01-402-310	Payroll Servicing Fees	\$ 2,849	\$ 3,480	\$ 2,048	\$ 2,500	\$ 3,480	0.00%
01-402-311	Auditing Services	\$ 12,701	\$ 13,800	\$ 12,552	\$ 13,500	\$ 8,800	-36.23%
	Total Auditing/Financial Administration	\$ 15,550	\$ 17,280	\$ 14,600	\$ 16,000	\$ 12,280	-28.94%
E03	Tax Collection						
01-403-200	Other Tax Collection Expense (Delinquent EIT)	\$ 319	\$ 300	\$ 9	\$ 200	\$ 300	0.00%
01-403-301	Real Estate Tax Refunds	\$ 4,267	\$ 3,000	\$ 5,496	\$ 10,000	\$ 7,500	150.00%
01-403-304	Real Estate Tax Collection Expense	\$ 17,072	\$ 15,905	\$ 4,961	\$ 15,905	\$ 15,300	-3.80%
01-403-430	Real Estate Tax Discount	\$ 15,414	\$ 16,000	\$ 15,527	\$ 16,000	\$ 16,500	3.13%
	Total Tax Collection	\$ 37,073	\$ 35,205	\$ 25,993	\$ 42,105	\$ 39,600	12.48%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
E05	Secretary/Clerk/Treasurer						
01-405-112	Salary - Admin	\$ 39,691	\$ 58,800	\$ 49,031	\$ 58,076	\$ 60,564	3.00%
01-405-192	FICA Expense - Admin	\$ 2,355	\$ 3,646	\$ 2,899	\$ 3,601	\$ 3,755	3.00%
01-405-193	Medicare Expense - Admin	\$ 551	\$ 853	\$ 678	\$ 842	\$ 878	2.98%
01-405-196	Health Insurance - Admin	\$ 14,135	\$ 12,804	\$ 11,571	\$ 14,100	\$ 15,700	22.62%
01-405-331	Travel Reimbursement - Admin	\$ 107	\$ 120	\$ 110	\$ 120	\$ 120	0.00%
01-405-353	Bonds - Admin	\$ 144	\$ 175	\$ 144	\$ 175	\$ 175	0.00%
	Total Secretary/Clerk/Treasurer	\$ 56,983	\$ 76,397	\$ 64,433	\$ 76,914	\$ 81,192	6.28%
E06	General Government Administration						
01-406-210	Office Supplies - General	\$ 4,078	\$ 3,900	\$ 1,800	\$ 2,700	\$ 2,700	-30.77%
01-406-215	Postage/Stamped Envelopes - General	\$ 7	\$ 350	\$ -	\$ 350	\$ 350	0.00%
01-406-313	Engineering - General	\$ 3,969	\$ 2,400	\$ 3,872	\$ 3,000	\$ 2,400	0.00%
01-406-314	Solicitor/Legal Fees - General	\$ 35,854	\$ 42,200	\$ 14,150	\$ 25,000	\$ 35,413	-16.08%
01-406-319	Codification of Ordinances	\$ 3,918	\$ 3,200	\$ 1,195	\$ 3,200	\$ 4,050	26.56%
01-406-321	Telephone Expense - General	\$ 6,889	\$ 7,020	\$ 4,921	\$ 6,000	\$ 6,300	-10.26%
01-406-341	Advertising & Printing - General	\$ 2,999	\$ 6,670	\$ 4,897	\$ 6,500	\$ 7,550	13.19%
01-406-384	Copier Lease	\$ 1,302	\$ 1,356	\$ 1,120	\$ 1,356	\$ 1,356	0.00%
	Total General Government Admin.	\$ 59,017	\$ 67,096	\$ 31,955	\$ 48,106	\$ 60,119	-10.40%
E07	Information Technology						
01-407-270	Computer Hardware - General	\$ 1,572	\$ 4,000	\$ 860	\$ 2,000	\$ 51,000	1175.00%
01-407-271	Computer Software - General	\$ 8,269	\$ 8,149	\$ 11,348	\$ 12,000	\$ 8,294	1.78%
01-407-452	IT Managed Services	\$ 8,006	\$ 9,000	\$ 7,212	\$ 9,000	\$ 9,000	0.00%
	Total Information Technology	\$ 17,847	\$ 21,149	\$ 19,420	\$ 23,000	\$ 68,294	222.92%
E09	Government Buildings						
01-409-226	Cleaning Supplies - Municipal Building	\$ 120	\$ 240	\$ 31	\$ 200	\$ 240	0.00%
01-409-317	Cleaning Contractor - Municipal Building	\$ 1,300	\$ 1,430	\$ 1,155	\$ 1,430	\$ 1,690	18.18%
01-409-361	Electricity - Municipal Building	\$ 7,061	\$ 7,500	\$ 5,490	\$ 7,500	\$ 7,500	0.00%
01-409-362	Gas - Municipal Building	\$ 2,489	\$ 2,700	\$ 1,293	\$ 2,700	\$ 2,700	0.00%
01-409-366	Water - Municipal Building	\$ 1,476	\$ 1,800	\$ 1,337	\$ 1,800	\$ 1,900	5.56%
01-409-370	Repairs & Maintenance - Municipal Building	\$ 1,941	\$ 4,800	\$ 600	\$ 3,500	\$ 4,800	0.00%
01-409-383	Rent - Municipal Building	\$ 31,269	\$ 31,269	\$ 31,269	\$ 31,269	\$ 32,208	3.00%
	Total Government Buildings	\$ 45,657	\$ 49,739	\$ 41,174	\$ 48,399	\$ 51,038	2.61%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
E10	Public Safety - Police						
01-410-110	Salary - Chief of Police	\$ 86,199	\$ 87,550	\$ 104,197	\$ 117,666	\$ 96,306	10.00%
01-410-112	Wages - Sergeant	\$ 74,027	\$ 76,338	\$ 21,935	\$ 40,000	\$ 85,201	11.61%
01-410-113	Wages - Full Time Officers	\$ 251,654	\$ 348,972	\$ 221,810	\$ 260,000	\$ 316,004	-9.45%
01-410-115	Wages - Part Time Officers Regular	\$ 54,718	\$ 17,472	\$ 20,329	\$ 30,000	\$ 22,932	31.25%
01-410-179	Longevity Pay - Police	\$ 2,290	\$ 2,200	\$ 2,200	\$ 2,200	\$ 900	-59.09%
01-410-180	Overtime - Regular - Police	\$ 22,476	\$ 18,000	\$ 36,232	\$ 47,500	\$ 18,000	0.00%
01-410-181	Overtime - Court - Police	\$ 16,057	\$ 14,400	\$ 11,432	\$ 14,400	\$ 18,000	25.00%
01-410-182	Overtime - Training - Police (new for 2024)	\$ -	\$ 4,400	\$ 105	\$ 3,000	\$ 6,000	36.36%
01-410-183	Overtime - Special Detail - Police	\$ -	\$ -	\$ 253	\$ 253	\$ -	0.00%
01-410-187	Court Expense - Police	\$ 1,600	\$ 1,920	\$ 760	\$ 1,000	\$ 1,200	-37.50%
01-410-188	Overtime - Private Duty - Police	\$ 245	\$ 250	\$ -	\$ -	\$ 300	20.00%
01-410-191	Uniform Allowance - Police	\$ 3,600	\$ 4,200	\$ 4,939	\$ 4,939	\$ 6,000	42.86%
01-410-192	FICA Expense - Police	\$ 30,901	\$ 37,450	\$ 25,418	\$ 31,915	\$ 34,946	-6.69%
01-410-193	Medicare Expense - Police	\$ 7,261	\$ 8,760	\$ 5,945	\$ 7,464	\$ 8,173	-6.70%
01-410-196	Health Insurance - Police	\$ 48,033	\$ 60,066	\$ 42,247	\$ 55,000	\$ 118,563	97.39%
01-410-197	Employer Contribution to Police Pension (MMO)	\$ -	\$ 30,532	\$ 30,532	\$ 30,532	\$ -	-100.00%
01-410-231	Fuel - Police Vehicles	\$ 16,898	\$ 18,000	\$ 9,488	\$ 15,000	\$ 14,400	-20.00%
01-410-239	Tires - Police Vehicles	\$ 1,836	\$ 2,500	\$ 1,827	\$ 2,500	\$ 3,000	20.00%
01-410-241	Tactical Supplies - Police	\$ 3,612	\$ 6,200	\$ 5,837	\$ 6,200	\$ 20,200	225.81%
01-410-251	Repairs & Maintenance - Police Vehicles	\$ 10,873	\$ 5,040	\$ 7,806	\$ 8,000	\$ 9,600	90.48%
01-410-260	Small Tools & Minor Equipment - Police	\$ 3,889	\$ 3,600	\$ 13,099	\$ 13,500	\$ 4,000	11.11%
01-410-270	Computer Hardware - Police	\$ 43	\$ 1,500	\$ 3,905	\$ 4,000	\$ 1,500	0.00%
01-410-271	Computer Software - Police	\$ 6,762	\$ 4,750	\$ 9,027	\$ 9,000	\$ 5,750	21.05%
01-410-310	Equipment Maintenance Agreements - Police	\$ 861	\$ 940	\$ 836	\$ 1,000	\$ 940	0.00%
01-410-314	Legal Services - Police	\$ -	\$ -	\$ 26,313	\$ 30,000	\$ -	0.00%
01-410-321	Phone Allowance - Chief	\$ 600	\$ 600	\$ 450	\$ 600	\$ 600	0.00%
01-410-329	Emergency Notification Subscription (Code Red)	\$ 1,482	\$ 1,584	\$ -	\$ 1,600	\$ 1,500	-5.30%
01-410-352	Liability Insurance - Police	\$ 11,114	\$ 11,700	\$ 10,799	\$ 11,700	\$ 11,744	0.38%
01-410-420	Dues/Memberships - Police	\$ 500	\$ 125	\$ -	\$ 125	\$ 250	100.00%
01-410-450	Contracted Services - Police (Body Cams)	\$ 4,745	\$ 4,750	\$ 4,749	\$ 4,749	\$ 4,750	0.00%
01-410-460	Meetings/Conferences - Police	\$ 1,089	\$ 1,095	\$ 1,572	\$ 1,572	\$ 2,495	127.85%
01-410-461	Training - Police	\$ 1,299	\$ 1,000	\$ 605	\$ 1,000	\$ 3,000	200.00%
01-410-462	Special Response Team Dues (SRT)	\$ -	\$ 1,804	\$ 1,813	\$ 1,813	\$ 1,804	0.00%
01-410-740	Major Equipment - Police	\$ 22,515	\$ 13,250	\$ 13,252	\$ 13,250	\$ 60,000	352.83%
	Total Public Safety - Police	\$ 687,179	\$ 790,948	\$ 639,709	\$ 771,478	\$ 878,058	11.01%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
E11	Public Safety - Fire						
01-411-195	Workers Compensation - Fire - (SWIF)	\$ 11,061	\$ 12,000	\$ 10,432	\$ 12,000	\$ 15,293	27.44%
01-411-231	Fuel - Fire Vehicles	\$ 2,597	\$ 3,300	\$ 1,665	\$ 3,000	\$ 3,000	-9.09%
01-411-532	Contribution - Fire Relief Association	\$ 17,365	\$ 17,000	17647.37	\$ 17,647	\$ 17,000	0.00%
01-411-540	Contribution - Fire Department	\$ 35,000	\$ 35,000	35,000	35,000	35,000	0.00%
	Total Public Safety - Fire	\$ 66,023	\$ 67,300	\$ 64,744	\$ 67,647	\$ 70,293	4.45%
E12	Public Safety - Emergency Medical Services						
01-412-540	Contribution - Ross/West View EMS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Public Safety - EMS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E13	Code Enforcement						
01-413-115	Wages - Code	\$ 22,601	\$ 27,192	\$ 16,814	\$ 20,000	\$ 24,274	-10.73%
01-413-192	FICA Expense - Code	\$ 1,401	\$ 1,686	\$ 1,042	\$ 1,240	\$ 1,505	-10.74%
01-413-193	Medicare Expense -Code	\$ 328	\$ 394	\$ 244	\$ 290	\$ 352	-10.66%
01-413-450	Contracted Services - Building Inspection	\$ 13,404	\$ 10,000	\$ 624	\$ 624	\$ -	-100.00%
01-413-530	UCC Fees - Building Permit	\$ 117	\$ 153	\$ -	\$ -	\$ -	-100.00%
	Total Code Enforcement	\$ 37,850	\$ 39,425	\$ 18,724	\$ 22,154	\$ 26,131	-33.72%
E14	Planning & Zoning						
01-414-313	Engineering - Planning/Zoning	\$ 668	\$ 2,000	\$ -	\$ -	\$ 2,000	0.00%
01-414-314	Legal Fees - Planning/Zoning	\$ 4,528	\$ 3,300	\$ 1,016	\$ 3,300	\$ 3,300	0.00%
	Total Planning & Zoning	\$ 5,196	\$ 5,300	\$ 1,016	\$ 3,300	\$ 5,300	0.00%
E15	Emergency Management Supplies						
01-415-242	Emergency Management Supplies	\$ 238	\$ 100	\$ -	\$ 250	\$ 100	0.00%
	Total Emergency Management Supplies	\$ 238	\$ 100	\$ -	\$ 250	\$ 100	0.00%
E19	Public Safety - Crossing Guards						
01-419-115	Wages - Crossing Guards	\$ 16,231	\$ 15,450	\$ 13,513	\$ 15,450	\$ 15,910	2.98%
01-419-191	Uniforms - Crossing Guards	\$ 55	\$ 100	\$ -	\$ 100	\$ 100	0.00%
01-419-192	FICA Expense - Crossing Guards	\$ 1,006	\$ 958	\$ 838	\$ 958	\$ 986	2.92%
01-419-193	Medicare Expense -Crossing Guards	\$ 236	\$ 224	\$ 196	\$ 224	\$ 231	3.13%
	Total Public Safety - Crossing Guards	\$ 17,528	\$ 16,732	\$ 14,547	\$ 16,732	\$ 17,227	2.96%
E22	Animal Control Expense						
01-422-310	Animal Control Expense	\$ 3,530	\$ 2,970	\$ 2,640	\$ 3,310	\$ 3,320	11.78%
	Total Animal Control Expense	\$ 3,530	\$ 2,970	\$ 2,640	\$ 3,310	\$ 3,320	11.78%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
E30	Public Works-Road Department						
01-430-112	Wages - Full Time Public Works	\$ 182,109	\$ 189,906	\$ 162,670	\$ 189,906	\$ 199,383	4.99%
01-430-115	Wages - Part Time Public Works	\$ 9,089	\$ 9,792	\$ 7,437	\$ 9,792	\$ 10,818	10.48%
01-430-180	Overtime - Public Works	\$ 1,153	\$ 2,000	\$ 1,346	\$ 4,000	\$ 4,000	100.00%
01-430-191	Uniforms - Public Works	\$ 1,317	\$ 1,550	\$ 902	\$ 1,550	\$ 1,550	0.00%
01-430-192	FICA Expense - Public Works	\$ 11,368	\$ 12,580	\$ 10,055	\$ 12,630	\$ 13,280	5.56%
01-430-193	Medicare Expense - Public Works	\$ 2,661	\$ 2,942	\$ 2,352	\$ 2,954	\$ 3,106	5.57%
01-430-196	Health Insurance - Public Works	\$ 47,629	\$ 60,600	\$ 47,695	\$ 59,000	\$ 68,036	12.27%
01-430-231	Fuel - Public Works Vehicles	\$ 11,003	\$ 18,000	\$ 10,655	\$ 16,000	\$ 18,000	0.00%
01-430-245	Street Signs and Markers	\$ 3,905	\$ 3,000	\$ 2,914	\$ 2,500	\$ 5,000	66.67%
01-430-246	Supplies - Public Works	\$ 3,302	\$ 4,000	\$ 1,433	\$ 4,000	\$ 3,000	-25.00%
01-430-250	Repairs & Maintenance - Public Works Equipment	\$ 8,046	\$ 10,000	\$ 8,820	\$ 10,000	\$ 10,000	0.00%
01-430-260	Small Tools & Equipment - Public Works	\$ 3,199	\$ 5,000	\$ 637	\$ 4,000	\$ 4,000	-20.00%
01-430-310	PA One Call	\$ 173	\$ 300	\$ 82	\$ 300	\$ 300	0.00%
01-430-317	Street Opening Permits (State & County Roads)	\$ 50	\$ 500	\$ -	\$ 18,500	\$ 500	0.00%
01-430-384	Equipment Rental	\$ -	\$ 5,000	\$ -	\$ 2,000	\$ 4,000	-20.00%
01-430-720	Capital Construction-PW ('24=3477 Mt. Troy fence)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	0.00%
01-430-740	Capital Purchase-PW	\$ -	\$ 55,727	\$ 55,737	\$ 55,737	\$ -	-100.00%
	Total Public Works-Road Department	\$ 285,004	\$ 380,897	\$ 312,735	\$ 402,869	\$ 344,973	-9.43%
E32	Winter Maintenance - Snow Removal						
01-432-245	Salt	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Winter Maintenance - Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E36	Storm Sewers & Drains (MS4)						
01-436-313	MS4 Engineering Fees	\$ 43,108	\$ 30,000	\$ 39,101	\$ 40,000	\$ 15,000	-50.00%
01-436-370	MS4 Repairs & Maintenance - Storm Sewers ('23 includes Logan Street Slide Repair)	\$ 13,767	\$ 300,000	\$ 2,000	\$ 303,270	\$ 5,000	-98.33%
01-436-371	MS4 Compliance	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
	Total Storms Sewers & Drains (MS4)	\$ 57,375	\$ 330,500	\$ 41,601	\$ 343,770	\$ 20,500	-93.80%
E37	Repairs of Tools & Machinery						
01-437-374	Repairs - Tools & Machinery	\$ 1,886	\$ 15,000	\$ 413	\$ 3,000	\$ 15,000	0.00%
	Total Repairs of Tools & Machinery	\$ 1,886	\$ 15,000	\$ 413	\$ 3,000	\$ 15,000	0.00%
E38	Maintenance & Repair of Roads						
01-438-245	Maintenance & Repairs - Roads	\$ 6,513	\$ 500	\$ 1,333	\$ 2,000	\$ 2,000	300.00%
01-438-246	Guiderails	\$ -	\$ -	\$ 4,690	\$ 4,690	\$ -	0.00%
	Total Maintenance & Repair of Roads	\$ 6,513	\$ 500	\$ 6,023	\$ 6,690	\$ 2,000	300.00%
E39	Road Paving Program						

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
01-439-313	Engineering - Road Paving Program	\$ 12,415	\$ 30,000	\$ 25,424	\$ 28,000	\$ 20,000	-33.33%
01-439-600	Contractor - Road Paving Program	\$ 199,625	\$ 358,022	\$ 407,417	\$ 407,417	\$ 133,540	-62.70%
	Total Road Program	\$ 212,040	\$ 388,022	\$ 432,841	\$ 435,417	\$ 153,540	-60.43%
E51	Culture-Recreation Administration						
01-451-210	Supplies - Recreation Programs	\$ 4,229	\$ 2,500	\$ 2,163	\$ 5,000	\$ 2,500	0.00%
01-451-250	Supplies - Playground Equipment	\$ 1,619	\$ 3,000	\$ 1,076	\$ 2,500	\$ 3,000	0.00%
	Total Culture-Recreation Administration	\$ 5,848	\$ 5,500	\$ 3,240	\$ 7,500	\$ 5,500	0.00%
E54	Parks						
01-454-361	Electricity - Spring Garden Memorial	\$ 189	\$ 204	\$ 140	\$ 204	\$ 204	0.00%
	Total Parks	\$ 189	\$ 204	\$ 140	\$ 204	\$ 204	0.00%
E71	Debt Service - Principal						
01-471-321	Debt Principal - 3477 Mount Troy Road	\$ 11,294	\$ 12,716	\$ 10,588	\$ 12,716	\$ 12,716	0.00%
01-471-611	Debt Principal - Pittview Landslide	\$ 99,827	\$ 101,454	\$ 82,718	\$ 101,454	\$ 101,454	0.00%
	Total Debt Service - Principal	\$ 111,121	\$ 114,170	\$ 93,306	\$ 114,170	\$ 114,170	0.00%
E72	Debt Service - Interest						
01-472-321	Debt Interest - 3477 Mount Troy Road	\$ 606	\$ 265	\$ 230	\$ 265	\$ 265	0.00%
01-472-611	Debt Interest - Pittview Landslide	\$ 64,038	\$ 62,411	\$ 40,181	\$ 62,411	\$ 62,411	0.00%
	Total Debt Service - Interest	\$ 64,644	\$ 62,676	\$ 40,411	\$ 62,676	\$ 62,676	0.00%
E81	Employer Paid Benefits						
01-481-190	Minimum Municipal Obligation (MMO) to NU Pension	\$ 126,643	\$ 128,740	\$ 128,740	\$ 128,740	\$ 133,248	3.50%
01-481-194	Unemployment Compensation Insurance (UCOMP)	\$ 5,238	\$ 7,000	\$ 4,137	\$ 6,000	\$ 7,000	0.00%
01-481-195	Workers Compensation (MRM)	\$ 57,110	\$ 49,174	\$ 39,310	\$ 56,000	\$ 64,272	30.70%
01-481-197	Employer Contribution to Non-uniformed Pension	\$ 13,357	\$ 4,835	\$ 4,083	\$ 4,835	\$ 5,391	11.50%
01-481-198	Group Term Life Insurance	\$ 2,249	\$ 2,400	\$ 1,779	\$ 2,300	\$ 2,400	0.00%
01-481-199	Short Term Disability Insurance	\$ 3,725	\$ 3,780	\$ 2,629	\$ 3,200	\$ 3,600	-4.76%
	Total Employer Paid Benefits	\$ 208,322	\$ 195,929	\$ 180,677	\$ 201,075	\$ 215,911	10.20%
E86	Insurance-Casualty & Surety						
01-486-351	Insurance-Property/Casualty	\$ 53,928	\$ 57,500	\$ 3,575	\$ 57,661	\$ 58,750	2.17%
	Total Insurance-Casualty & Surety	\$ 53,928	\$ 57,500	\$ 3,575	\$ 57,661	\$ 58,750	2.17%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
E89	Miscellaneous Expense						
01-489-216	Military Banners	\$ 160	\$ 960	\$ 511	\$ 960	\$ 960	0.00%
	Total Miscellaneous Expense	\$ 160	\$ 960	\$ 511	\$ 960	\$ 960	0.00%
E92	Interfund Operating Transfers-Out						
01-492-030	Operating Transfer to Capital Improvements Fund	\$ -	\$ 57,460	\$ -	\$ 57,460	\$ 216,634	277.02%
	Total Interfund Operating Transfers-Out	\$ -	\$ 57,460	\$ -	\$ 57,460	\$ 216,634	277.02%
	Total Expenditures	\$ 2,205,882	\$ 2,953,830	\$ 2,178,742	\$ 2,984,024	\$ 2,680,001	-9.27%
	Total Revenues-General Fund	\$ 2,358,023	\$ 2,441,455	\$ 2,085,762	\$ 2,691,731	\$ 2,667,865	9.27%
	Total Expenditures-General Fund	\$ 2,205,882	\$ 2,953,830	\$ 2,178,742	\$ 2,984,024	\$ 2,680,001	-9.27%
	Total-General Fund	\$ 152,142	\$ (512,375)	\$ (92,979)	\$ (292,293)	\$ (12,136)	-97.63%



2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
06-341-000	Interest Earnings	\$ 12,268	\$ 4,200	\$ 20,944	\$ 26,000	\$ 15,000	257.14%
Total Interest & Dividend Earnings		\$ 12,268	\$ 4,200	\$ 20,944	\$ 26,000	\$ 15,000	257.14%
R78	Water System Revenues						
06-378-010	Water Customer Receipts ('25 assume 8% increase)	\$ 717,156	\$ 802,836	\$ 759,753	\$ 785,000	\$ 842,000	4.88%
06-378-011	Water Tap In Fees	\$ 2,500	\$ -	\$ -	\$ -	\$ 12,500	0.00%
06-378-020	Final Meter Readings	\$ 1,760	\$ -	\$ 1,990	\$ 1,900	\$ 2,000	0.00%
06-378-028	Water Security Deposits	\$ 400	\$ -	\$ -	\$ -	\$ -	0.00%
06-378-090	Resident Repair Payments	\$ 550	\$ -	\$ 714	\$ 464	\$ -	0.00%
06-378-091	Water Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
06-378-093	No Lien Letter-Water Share	\$ 1,110	\$ -	\$ 840	\$ 800	\$ 800	0.00%
Total Water System Revenues		\$ 723,476	\$ 802,836	\$ 763,297	\$ 788,164	\$ 857,300	6.78%
Total Revenues		\$ 735,745	\$ 807,036	\$ 784,241	\$ 814,164	\$ 872,300	8.09%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Expenditures							
E48	Water System Operating Expenses						
06-448-115	Wages-Water (Direct)	\$ 16,000	\$ -	\$ 615	\$ 615	\$ -	0.00%
06-448-192	FICA-Water (Direct)	\$ 952	\$ -	\$ 36	\$ 36	\$ -	0.00%
06-448-193	Medicare-Water (Direct)	\$ 223	\$ -	\$ 8	\$ 8	\$ -	0.00%
06-448-210	Office Supplies-Water	\$ 1,123	\$ -	\$ 2,484	\$ 3,000	\$ 3,996	0.00%
06-448-215	Postage/Stamped Envelopes-Water	\$ 2,285	\$ -	\$ 8,073	\$ 7,500	\$ 5,000	0.00%
06-448-217	Miscellaneous Expense-Water	\$ 322	\$ -	\$ 69	\$ 1,000	\$ 3,000	0.00%
06-448-239	Meter Reading Supplies-Water	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,000	0.00%
06-448-240	Hydrant Replacements	\$ 400	\$ -	\$ 7,227	\$ 2,500	\$ 6,000	0.00%
06-448-250	Repairs & Maintenance-Waterlines	\$ 18,513	\$ -	\$ 12,057	\$ 25,000	\$ 18,000	0.00%
06-448-271	Computer Software-Water ('24 incl new billing software)	\$ 4,347	\$ -	\$ 11,877	\$ 16,000	\$ 12,300	0.00%
06-448-301	Refunds-Water	\$ 262	\$ -	\$ 36	\$ 36	\$ -	0.00%
06-448-310	Certified Operator Costs-Water ('24 PRWA Membership, Operator Fees)	\$ 876	\$ -	\$ 140	\$ 65	\$ 17,215	0.00%
06-448-312	Operations & Maintenance Fee-PWSA	\$ -	\$ 150,000	\$ -	\$ -	\$ -	-100.00%
06-448-313	Engineering-Water	\$ 20,985	\$ -	\$ 2,039	\$ 2,000	\$ 13,000	0.00%
06-448-314	Solicitor/Legal Fees-Water	\$ -	\$ -	\$ 10,103	\$ 12,000	\$ 11,000	0.00%
06-448-317	Street Opening Permits	\$ -	\$ -	\$ -	\$ 500	\$ 1,000	0.00%
06-448-366	PWSA Water Purchases ('25 assume 5% increase)	\$ 418,909	\$ 511,210	\$ 431,726	\$ 570,000	\$ 600,000	17.37%
06-448-376	DEP Annual Fee-Water	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
06-448-600	Capital Construction-Water ('24 incl Klementina line)	\$ 4,801	\$ -	\$ -	\$ 22,000	\$ -	0.00%
06-448-740	Machinery & Equipment-Water	\$ 23,444	\$ -	\$ 91	\$ -	\$ 47,000	0.00%
06-448-118	Allocated Costs - Water	\$ 92,615	\$ 71,052	\$ 82,914	\$ 99,497	\$ 122,100	71.85%
Total Water System Operating Expenses		\$ 612,558	\$ 738,762	\$ 575,995	\$ 769,258	\$ 869,111	17.64%
E92	Interfund Operating Transfers-Out						
06-492-021	Operating Transfer to Spring Garden Waterline Fund	\$ 11,210	\$ -	\$ -	\$ -	\$ -	0.00%
Total Interfund Operating Transfers-Out		\$ 11,210	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures		\$ 623,767	\$ 738,762	\$ 575,995	\$ 769,258	\$ 869,111	17.64%
WATER FUND SUMMARY							
Total Revenues-Water Fund		\$ 735,745	\$ 807,036	\$ 784,241	\$ 814,164	\$ 872,300	8.09%
Total Expenditures-Water Fund		\$ 623,767	\$ 738,762	\$ 575,995	\$ 769,258	\$ 869,111	17.64%
Total-Water Fund		\$ 111,978	\$ 68,274	\$ 208,246	\$ 44,906	\$ 3,189	

2025 WATER/SEWER RATES
RESERVE TOWNSHIP
QUARTERLY CHARGES

2025 REGULAR RATES - Min. 4000 Gallons	
WATER	\$ 57.16
WATER SERVICE CHARGE	\$ 10.00
SEWER CONVEYANCE(RESERVE)	\$ 16.48
SEWAGE TREATMENT(ALCOSAN)	\$ 72.73
CAPITAL IMPROVEMENT	\$ 18.00
	\$ 174.37

2025 GIRTYS RUN RATES - Min. 4000 Gallons	
WATER	\$ 57.16
WATER SERVICE CHARGE	\$ 10.00
SEWER CONVEYANCE(RESERVE)	\$ 16.48
SEWAGE TREATMENT(ALCOSAN)	\$ 72.73
CAPITAL IMPROVEMENT	\$ 18.00
GIRTY'S RUN CHARGE	\$ 17.50
	\$ 191.87

	2018	2019	2020	2021	2022	2023	2024	2025
SEWER	\$9.42	\$10.08	\$10.79	\$11.55	\$12.35	\$13.21	\$14.27	\$16.04
SEWER & GIRTYS RUN	\$11.92	\$12.58	\$14.29	\$15.05	12.35	\$13.21	\$14.27	\$16.04
SEWER SERVICE CHG (ALCOSAN)	\$15.61	\$16.70	\$17.87	\$19.12	\$20.45	\$21.88	\$23.41	\$25.05
GIRTYS RUN MIN CHARGE	\$1.00	\$1.00	\$2.00	\$2.00	\$16.00	\$16.00	\$17.50	\$17.50
WATER	\$6.51	\$8.09	\$8.49	\$9.40	\$11.67	\$12.25	\$13.23	\$14.29
WATER SERVICE CHARGE	\$2.00	\$3.00	\$3.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
CAPITAL IMPROVEMENT	\$12.00	\$12.00	\$12.00	\$12.00	\$15.00	\$15.00	\$18.00	\$18.00
MINIMUM WATER BILL	\$99.05	\$104.38	\$109.99	\$ 124.92	\$ 141.53	\$ 148.72	\$ 161.40	\$ 174.37
MINIMUM GIRTYS RUN BILL	\$110.05	\$116.38	\$125.99	\$ 140.92	\$ 157.53	\$ 164.72	\$ 178.90	\$ 191.87
Rates paid by Township:								
PWSA - water (per 1,000gal)	\$3.48	\$3.66	\$3.85	\$4.05	\$4.26	\$4.47	\$4.69	\$4.92
ALCOSAN- sewer (per 1,000gal)	?	?	?	?	\$9.73	\$10.41	\$11.14	\$11.92
ALCOSAN-service fee (per bill)	\$15.61	\$16.70	\$17.87	\$19.12	\$20.45	\$21.88	\$23.40	\$25.05

**RESERVE TOWNSHIP
RESOLUTION NO. 787**

**A RESOLUTION OF RESERVE TOWNSHIP, COUNTY OF ALLEGHENY AND
COMMONWEALTH OF PENNSYLVANIA ESTABLISHING AND SETTING NEW
SANITARY SEWER RATES AND ESTABLISHING AND SETTING NEW WATER
RATES FOR RESERVE TOWNSHIP, EFFECTIVE JANUARY 1, 2025.**

WHEREAS, the Board of Commissioners of Reserve Township (hereinafter referred to as “the Township”) has determined that an increase in the uniform charge for service is necessary to meet the actual and anticipated expenses of the Township; and

WHEREAS, the Township may fix, alter, charge and collect water rates and other charges in the area served by its facilities at reasonable and uniform rates to be determined exclusively by it, for the purpose of providing for the payment of the expenses of the Township, and the construction, improvement, repair, maintenance and operation of its potable water, sanitary and storm sewer facilities; and

NOW THEREFORE, BE IT RESOLVED AND ENACTED by the Board of Commissioners of Reserve Township:

1. That effective with the January 1, 2025 Billing Cycle, the Reserve Water User Fee is \$14.29 per 1,000 gallons of water (4,000 gallon minimum per quarter).
2. That effective with the January 1, 2025 Billing Cycle, the Quarterly Water Service Charge is \$10.00 which shall be charged to all water accounts.
3. That effective with the January 1, 2025 Billing Cycle, the Reserve Sewer Conveyance Fee is \$4.12 per 1,000 gallons of water (4,000 gallon minimum per quarter).
4. That effective with the January 1, 2025 Billing Cycle, the Quarterly Capital Improvement Charge will be \$18.00 which shall be charged to all accounts.
5. That effective with the January 1, 2025 Billing Cycle, the Quarterly ALCOSAN Service Charge is \$25.05 which shall be charged to all sanitary sewer and remitted to ALCOSAN.
6. That effective with the January 1, 2025 Billing Cycle, the Quarterly ALCOSAN Sewage Treatment Charge is \$11.92 per 1,000 gallons of water (4,000 gallon minimum per quarter) which shall be charged to all sanitary sewer and remitted to ALCOSAN.
7. That effective with the January 1, 2025 Billing Cycle, the GRJSA fee is \$3.50 per 1,000 gallons of water (4,000 gallon minimum per quarter) charged to all sanitary sewer users located in the Girty’s Run Watershed and remitted to Girty’s Run Joint Sewer Authority.
8. That effective with the January 1, 2025 Billing Cycle, the Quarterly minimum charge shall be \$174.37 for and \$191.87 for Girty’s Run users, based on a minimum of 4,000 gallons of water.
9. **Effective Date.** This resolution shall become effective January 1, 2025.

ATTEST:

Reserve Township

Jan Kowalski, CPA
Township Manager

Ronald G. Neurohr, President
Board of Commissioners

2025 Reserve Sample Quarterly Bill-Minimum	
Usage in gallons-minimum quarterly	4,000
RESERVE WATER	RATE
<i>Water consumption is based on gallons of water consumed, minimum of 4,000 gallons per quarter.</i>	
Water Minimum Charge (less than or equal to 4,000 gal)	\$ 57.16
Water Consumption Volume Charge (\$14.29 for each additional 1,000 gal or portion thereof)	\$ -
Water Servicing Charge-flat fee per account	\$ 10.00
	\$ 67.16
RESERVE SEWER	
<i>Wastewater conveyance rate is based on gallons of water consumed, minimum of 4,000 gallons per quarter.</i>	
Wastewater Conveyance Minimum Charge (less than or equal to 4,000 gal)	\$ 16.48
Wastewater Conveyance Volume Charge (\$4.12 for each additional 1,000 gal or portion thereof)	\$ -
	\$ 16.48
CAPITAL IMPROVEMENT CHARGE	
Flat fee for capital improvements to water and sewer system	\$ 18.00
TOTAL RESERVE CHARGES	\$ 101.64
ALCOSAN SEWAGE TREATMENT CHARGES	
<i>ALCOSAN (Allegheny County Sanitary Authority) provides wastewater treatment services for all customers in Reserve Township. ALCOSAN sets its own rates annually. Reserve collects the wastewater treatment fees from customers and remits to ALCOSAN.</i>	
Wastewater Treatment Service Charge	\$ 25.05
Wastewater Treatment Volume Charge (\$11.92 per 1,000 gal or portion thereof, 4,000 minimum)	\$ 47.68
TOTAL ALCOSAN CHARGES	\$ 72.73
TOTAL FOR NON-GIRTY'S RUN ACCOUNTS	\$ 174.37
GIRTY'S RUN JOINT SEWER AUTHORITY CHARGES	
<i>Girty's Run Joint Sewer Authority was formed to eliminate hydraulic overload in the Girty's Run Watershed. GRJSA assesses a user fee to customers located in the watershed. Reserve collects the fee from customers and remits to GRJSA.</i>	
GRJSA Minimum Charge (less than or equal to 4,000 gal)	\$ 17.50
GRJSA Volume Charge (\$3.50 for each additional 1,000 gal or portion thereof)	\$ -
TOTAL GRJSA CHARGES	\$ 17.50
TOTAL INCLUDING GRJSA CHARGES	\$ 191.87



2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
08-341-000	Interest Earnings	\$ 27,236	\$ 24,000	\$ 31,979	\$ 39,000	\$ 24,000	0.00%
Total Interest & Dividend Earnings		\$ 27,236	\$ 24,000	\$ 31,979	\$ 39,000	\$ 24,000	0.00%
R64	Sanitation Revenue						
08-364-010	Resident Sewer Payments	\$ 780,222	\$ 862,729	\$ 792,331	\$ 838,000	\$ 899,000	4.20%
08-364-011	Sewer Tap In Fees	\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.00%
08-364-012	ALCOSAN Qtrly Reimb	\$ 5,126	\$ 5,000	\$ 4,937	\$ 4,937	\$ 5,000	0.00%
08-364-090	Dye Test Certification	\$ 1,330	\$ -	\$ 1,320	\$ 1,300	\$ 1,350	0.00%
08-364-093	No Lien Letter-Sewer Share	\$ 1,105	\$ -	\$ 840	\$ 1,000	\$ 675	0.00%
Total Sanitation Revenue		\$ 791,283	\$ 867,729	\$ 799,428	\$ 845,237	\$ 906,025	4.41%
Total Revenues		\$ 818,519	\$ 891,729	\$ 831,407	\$ 884,237	\$ 930,025	4.29%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Expenditures							
E29	Sanitation-Sewer Expense						
08-429-215	Postage/Stamped Envelopes-Sanitary Sewer	\$ 1,511	\$ -	\$ -	\$ 2,000	\$ 5,000	0.00%
08-429-250	Repairs/Maintenance-Sanitary Sewers	\$ 3,139	\$ -	\$ 8,942	\$ 25,000	\$ 20,000	0.00%
08-429-271	Computer Software-Sanitary Sewer ('24 incl 1/2 software conversion fee)	\$ -	\$ -	\$ 4,000	\$ 9,000	\$ 6,000	0.00%
08-429-313	Engineering-Sanitary Sewer	\$ 49,887	\$ 75,000	\$ 75,855	\$ 75,000	\$ 75,000	0.00%
08-429-314	Legal Fees-Sanitary Sewer	\$ 14,001	\$ 9,600	\$ 2,249	\$ 5,000	\$ 6,000	-37.50%
08-429-364	ALCOSAN Sewer Fees	\$ 642,165	\$ 628,880	\$ 485,704	\$ 650,000	\$ 695,000	10.51%
08-429-600	Capital Construction - Sanitary Sewer	\$ -	\$ 45,715	\$ -	\$ -	\$ 45,715	0.00%
08-429-118	Allocated Costs - Sanitary Sewer	\$ 92,615	\$ 71,052	\$ 82,914	\$ 99,497	\$ 122,100	71.85%
Total Sanitation Expenses		\$ 803,318	\$ 830,247	\$ 659,664	\$ 865,497	\$ 974,815	17.41%
E92	Interfund Operating Transfers-Out						
08-492-020	Operating Transfer to Sewer Rehab Fund	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
Total Interfund Operating Transfers-Out		\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
Total Expenditures		\$ 818,007	\$ 844,936	\$ 671,905	\$ 880,186	\$ 989,504	17.11%
SEWER FUND SUMMARY							
Total Revenues-Sewer Fund		\$ 818,519	\$ 891,729	\$ 831,407	\$ 884,237	\$ 930,025	4.29%
Total Expenditures-Sewer Fund		\$ 818,007	\$ 844,936	\$ 671,905	\$ 880,186	\$ 989,504	17.11%
Total-Sewer Fund		\$ 512	\$ 46,793	\$ 159,502	\$ 4,051	\$ (59,479)	



2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
09-341-000	Interest Earnings	\$ 113	\$ 24	\$ 205	\$ 250	\$ 180	650.00%
	Total Interest Earnings	\$ 113	\$ 24	\$ 205	\$ 250	\$ 180	650.00%
R64	Sanitation Revenue						
09-364-099	Girty's Run Customer Receipts	\$ 26,075	\$ 28,800	\$ 25,719	\$ 27,000	\$ 27,000	-6.25%
	Total Sanitation Revenue	\$ 26,075	\$ 28,800	\$ 25,719	\$ 27,000	\$ 27,000	-6.25%
	Total Revenues	\$ 26,188	\$ 28,824	\$ 25,924	\$ 27,250	\$ 27,180	-5.70%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
	Expenditures						
E29	Sanitation-Sewer Expense						
09-429-364	GRJSA Sewer Fees	\$ 28,549	\$ 28,760	\$ 20,172	\$ 27,000	\$ 27,560	-4.17%
	Total Sanitation Expenses	\$ 28,549	\$ 28,760	\$ 20,172	\$ 27,000	\$ 27,560	-4.17%
	Total Expenditures	\$ 28,549	\$ 28,760	\$ 20,172	\$ 27,000	\$ 27,560	-4.17%
GRJSA FUND SUMMARY							
	Total Revenues-GRJSA Fund	\$ 26,188	\$ 28,824	\$ 25,924	\$ 27,250	\$ 27,180	-5.70%
	Total Expenditures-GRJSA Fund	\$ 28,549	\$ 28,760	\$ 20,172	\$ 27,000	\$ 27,560	-4.17%
	Total-GRJSA Fund	\$ (2,362)	\$ 64	\$ 5,752	\$ 250	\$ (380)	



2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
20-341-000	Interest Earnings	\$ 73	\$ 48	\$ 337	\$ 440	\$ 300	525.00%
	Total Interest Earnings	\$ 73	\$ 48	\$ 337	\$ 440	\$ 300	525.00%
R92	Interfund Operating Transfers In						
20-392-008	Operating Transfer from Sewer Fund	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
	Total Interfund Operating Transfers In	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
	Total Revenues	\$ 14,762	\$ 14,737	\$ 12,578	\$ 15,129	\$ 14,989	1.71%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Expenditures							
E71	Debt Service-Principal						
20-471-323	Debt Principal-Sewer Rehab	\$ 12,246	\$ 13,656	\$ 11,354	\$ 13,656	\$ 14,029	2.73%
	Total Debt Service - Principal	\$ 12,246	\$ 13,656	\$ 11,354	\$ 13,656	\$ 14,029	2.73%
E72	Debt Service-Interest						
20-472-323	Debt interest-Sewer Rehab	\$ 2,443	\$ 1,033	\$ 887	\$ 1,033	\$ 660	-36.11%
	Total Debt Service - Interest	\$ 2,443	\$ 1,033	\$ 887	\$ 1,033	\$ 660	-36.11%
	Total Expenditures	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
SEWER REHAB FUND SUMMARY							
	Total Revenues-Sewer Rehab Fund	\$ 14,762	\$ 14,737	\$ 12,578	\$ 15,129	\$ 14,989	1.71%
	Total Expenditures-Sewer Rehab Fund	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
	Total-Sewer Rehab Fund	\$ 73	\$ 48	\$ 337	\$ 440	\$ 300	



2025- 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
30-341-000	Interest Earnings	\$ 12,738	\$ 8,700	\$ 12,155	\$ 15,000	\$ 8,700	0.00%
Total Interest Earnings		\$ 12,738	\$ 8,700	\$ 12,155	\$ 15,000	\$ 8,700	0.00%
R83	Special Assessments						
30-383-001	Capital Improvement Charges	\$ 89,354	\$ 112,506	\$ 97,283	\$ 104,000	\$ 108,000	-4.00%
Total Special Assessments		\$ 89,354	\$ 112,506	\$ 97,283	\$ 104,000	\$ 108,000	-4.00%
R92	Interfund Operating Transfers In						
30-392-001	Operating Transfer from General Fund	\$ -	\$ 57,460	\$ -	\$ 57,460	\$ 216,834	277.37%
Total Interfund Operating Transfers In		\$ -	\$ 57,460	\$ -	\$ 57,460	\$ 216,834	277.37%
Total Revenues		\$ 102,092	\$ 178,666	\$ 109,438	\$ 176,460	\$ 333,534	86.68%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Expenditures							
E29	Sanitation-Sewer Expense						
30-429-600	Capital Construction-Sanitary Sewers	\$ -	\$ 230,940	\$ -	\$ 129,773	\$ 255,795	10.76%
Total Sanitation-Sewer Expense		\$ -	\$ 230,940	\$ -	\$ 129,773	\$ 255,795	10.76%
E36	Storm Sewers & Drains						
30-436-370	Repairs & Maintenance-Storm Sewers	\$ 2,898	\$ -	\$ -	\$ -	\$ 170,200	0.00%
Total Storms Sewers & Drains		\$ 2,898	\$ -	\$ -	\$ -	\$ 170,200	0.00%
E48	Water System						
30-448-250	Repairs & Maintenance-Waterlines	\$ 290,234	\$ -	\$ -	\$ -	\$ -	0.00%
30-448-600	Capital Construction-Waterlines	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Water System		\$ 290,234	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 290,234	\$ 230,940	\$ -	\$ 129,773	\$ 425,995	84.46%
CAPITAL PROJECTS FUND SUMMARY							
Total Revenues-Cap Impr. Fund		\$ 102,092	\$ 178,666	\$ 109,438	\$ 176,460	\$ 333,534	86.68%
Total Expenditures-Cap.Impr. Fund		\$ 290,234	\$ 230,940	\$ -	\$ 129,773	\$ 425,995	84.46%
Grand Total-Capital Improvements Fund		\$ (188,141)	\$ (52,274)	\$ 109,438	\$ 46,687	\$ (92,461)	



2025 - 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	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Revenues							
R41	Interest Earnings						
35-341-000	Interest Earnings	\$ 3,885	\$ 1,000	\$ 3,150	\$ 3,500	\$ 1,500	50.00%
Total Interest Earnings		\$ 3,885	\$ 1,000	\$ 3,150	\$ 3,500	\$ 1,500	50.00%
R55	State Shared Revenue						
35-355-020	Liquid Fuels Allocation	\$ 88,235	\$ 86,775	\$ 87,650	\$ 87,650	\$ 85,923	-0.98%
Total State Shared Revenue		\$ 88,235	\$ 86,775	\$ 87,650	\$ 87,650	\$ 85,923	-0.98%
Total Revenues		\$ 92,121	\$ 87,775	\$ 90,800	\$ 91,150	\$ 87,423	0%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Expenditures							
E30	Public Works-Highways & Roads						
35-430-740	Capital Purchase - Public Works	\$ -	\$ 45,637	\$ 48,024	\$ 48,024	\$ -	-100.00%
Total Public Works-Highways & Roads		\$ -	\$ -	\$ 48,024	\$ 48,024	\$ -	0.00%
E32	Winter Maintenance						
35-432-245	Salt	\$ 26,769	\$ 49,062	\$ 31,970	\$ 45,000	\$ 33,688	-31.34%
Total Winter Maintenance		\$ 26,769	\$ 49,062	\$ 31,970	\$ 45,000	\$ 33,688	-31.34%
E34	Street Lighting						
35-434-361	Street Lighting	\$ 38,019	\$ 48,000	\$ 34,486	\$ 43,000	\$ 45,000	-6.25%
Total Street Lighting		\$ 38,019	\$ 48,000	\$ 34,486	\$ 43,000	\$ 45,000	-6.25%
E37	Repairs of Tools & Machinery						
35-437-374	Snow/Ice Machinery Repairs	\$ 282	\$ -	\$ 2,403	\$ 5,000	\$ 5,000	0.00%
Total Repairs of Tools & Machinery		\$ 282	\$ -	\$ 2,403	\$ 5,000	\$ 5,000	0.00%
Total Expenditures		\$ 65,070	\$ 97,062	\$ 116,883	\$ 141,024	\$ 83,688	-14%
LIQUID FUELS FUND SUMMARY							
Total Revenues-Liquid Fuels Fund		\$ 92,121	\$ 87,775	\$ 90,800	\$ 91,150	\$ 87,423	-0.40%
Total Expenditures-Liquid Fuels Fund		\$ 65,070	\$ 97,062	\$ 116,883	\$ 141,024	\$ 83,688	-13.78%
Grand Total-Liquid Fuels Fund		\$ 27,051	\$ (9,287)	\$ (26,083)	\$ (49,874)	\$ 3,735	



2025- Reserve Township Budget Analysis

Police Department - Supplemental Schedule

Breaks out all Police Department Revenues and Expenditures from General Fund

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
Departmental Operating Revenues							
01-331-012	Fines-District Magistrate	\$ 10,092	\$ 9,000	\$ 9,297	\$ 10,500	\$ 9,000	0.00%
01-331-013	Fines-State Police	\$ 1,171	\$ 1,000	\$ 619	\$ 1,000	\$ 1,000	0.00%
01-331-014	Fines-Parking Violations	\$ 165	\$ 150	\$ 540	\$ 550	\$ 300	100.00%
01-331-030	Fines-False Alarm	\$ 50	\$ 50	\$ -	\$ -	\$ 50	0.00%
01-362-010	Police Services-Private Contracting	\$ -	\$ 250	\$ -	\$ -	\$ 300	20.00%
01-362-011	Police Reports-Copies	\$ 150	\$ 150	\$ 225	\$ 225	\$ 150	0.00%
01-362-015	Police Donations	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -	
01-362-049	Police Services-Special Duty Reimbursement	\$ 253	\$ -	\$ 300	\$ 300	\$ -	0.00%
Total Departmental Operating Revenues		\$ 11,881	\$ 10,600	\$ 12,231	\$ 13,825	\$ 10,800	1.89%
Departmental Operating Expenses							
01-410-110	Salary-Chief of Police	\$ 86,199	\$ 87,550	\$ 104,197	\$ 117,666	\$ 96,306	10.00%
01-410-112	Wages-Sergeant (per CBA-wage differential is 6.5% over officer)	\$ 74,027	\$ 76,338	\$ 21,935	\$ 40,000	\$ 85,201	11.61%
01-410-113	Wages-Full Time Officers (per CBA-10% wage increase in 2025)	\$ 251,654	\$ 348,972	\$ 221,810	\$ 260,000	\$ 316,004	-9.45%
01-410-115	Wages-Part Time Officers	\$ 54,718	\$ 17,472	\$ 20,329	\$ 30,000	\$ 22,932	31.25%
01-410-179	Longevity Pay (pre 2013 hires only)	\$ 2,290	\$ 2,200	\$ 2,200	\$ 2,200	\$ 900	-59.09%
01-410-180	Regular Overtime	\$ 22,476	\$ 18,000	\$ 36,232	\$ 47,500	\$ 18,000	0.00%
01-410-181	Court Overtime	\$ 16,057	\$ 14,400	\$ 11,432	\$ 14,400	\$ 18,000	25.00%
01-410-182	Training Overtime	\$ -	\$ 4,400	\$ 105	\$ 3,000	\$ 6,000	36.36%
01-410-183	Special Duty Overtime	\$ -	\$ -	\$ 253	\$ 253	\$ -	0.00%
01-410-187	Court Expense	\$ 1,600	\$ 1,920	\$ 760	\$ 1,000	\$ 1,200	-37.50%
01-410-188	Private Duty Overtime	\$ 245	\$ 250	\$ -	\$ -	\$ 300	20.00%
01-410-191	Uniform Allowance (per CBA \$600 annual allowance)	\$ 3,600	\$ 4,200	\$ 4,939	\$ 4,939	\$ 6,000	42.86%
01-410-192	FICA Expense (employer portion-6.2% of wages)	\$ 30,901	\$ 37,450	\$ 25,418	\$ 31,915	\$ 34,946	-6.69%
01-410-193	Medicare Expense (employer portion-1.45% of wages)	\$ 7,261	\$ 8,760	\$ 5,945	\$ 7,464	\$ 8,173	-6.70%

Account Number	Description	2023 Actual	2024 Budget	2024 Year-to-Date	2024 Projected Year-End	2025 Requested Budget	% Change '24 to '25
01-410-196	Health Insurance Premiums (new CBA provides full family coverage starting in 2025)	\$ 48,033	\$ 60,066	\$ 42,247	\$ 55,000	\$ 118,563	97.39%
01-410-197	Police Pension Contribution (MMO)	\$ -	\$ 30,532	\$ 30,532	\$ 30,532	\$ -	-100.00%
01-410-231	Fuel-Police Vehicles	\$ 16,898	\$ 18,000	\$ 9,488	\$ 15,000	\$ 14,400	-20.00%
01-410-239	Tires-Police Vehicles	\$ 1,836	\$ 2,500	\$ 1,827	\$ 2,500	\$ 3,000	20.00%
01-410-241	Tactical Supplies	\$ 3,612	\$ 6,200	\$ 5,837	\$ 6,200	\$ 20,200	225.81%
01-410-251	Repairs/Maintenance Police Vehicles	\$ 10,873	\$ 5,040	\$ 7,806	\$ 8,000	\$ 9,600	90.48%
01-410-260	Small Tools/Minor Equipment	\$ 3,889	\$ 3,600	\$ 13,099	\$ 13,500	\$ 4,000	11.11%
01-410-270	Computer Hardware	\$ 43	\$ 1,500	\$ 3,905	\$ 4,000	\$ 1,500	0.00%
01-410-271	Computer Software	\$ 6,762	\$ 4,750	\$ 9,027	\$ 9,000	\$ 5,750	21.05%
01-410-310	Maintenance Services	\$ 861	\$ 940	\$ 836	\$ 1,000	\$ 940	0.00%
01-410-314	Legal Services - Police	\$ -	\$ -	\$ 26,313	\$ 30,000	\$ -	0.00%
01-410-321	Phone Allowance-COP	\$ 600	\$ 600	\$ 450	\$ 600	\$ 600	0.00%
01-410-329	Emergency Notification Subscriptions	\$ 1,482	\$ 1,584	\$ -	\$ 1,600	\$ 1,500	-5.30%
01-410-352	Liability Insurance-Police	\$ 11,114	\$ 11,700	\$ 10,799	\$ 11,700	\$ 11,744	0.38%
01-410-420	Dues & Memberships	\$ 500	\$ 125	\$ -	\$ 125	\$ 250	100.00%
01-410-450	Contracted Svcs-Body Cams	\$ 4,745	\$ 4,750	\$ 4,749	\$ 4,749	\$ 4,750	0.00%
01-410-460	Meetings & Conferences	\$ 1,089	\$ 1,095	\$ 1,572	\$ 1,572	\$ 2,495	127.85%
01-410-461	Training Expense	\$ 1,299	\$ 1,000	\$ 605	\$ 1,000	\$ 3,000	200.00%
01-410-462	SRT Dues (North Hills Special Response Team)	\$ -	\$ 1,804	\$ 1,813	\$ 1,813	\$ 1,804	0.00%
01-410-740	Major Equipment	\$ 22,515	\$ 13,250	\$ 13,252	\$ 13,250	\$ 60,000	352.83%
	Total Departmental Operating Expenses	\$ 687,179	\$ 790,948	\$ 639,709	\$ 771,478	\$ 878,058	11.01%
	Net Departmental Operating Expense	\$ -	\$ (780,348)	\$ (627,478)	\$ (757,653)	\$ (867,258)	11.14%