



Adopted Budget

Adopted by the Board of Commissioners
on December 3, 2025

2026

RESERVE TOWNSHIP 2026 REQUESTED BUDGET

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COMMISSIONERS

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

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www.reservetwp.com



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PITTSBURGH PA 15212

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

JAN KOWALSKI, CPA, MANAGER
manager@reservetwp.com

2026 Budget Message

I respectfully submit the 2026 Reserve Township Proposed Budget, which is prepared 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:

GENERAL FUND REVENUES:

- Revenue will continue to be a challenge due to the Township’s relatively flat tax base. The 1 mil property tax increase for 2025 generated additional income that was used to support the Police Department, but 2025 property tax revenue is expected to be slightly below projections. This is because the taxable value of real estate in the Township actually declined by \$370,000 from 2024 to 2025, due to an increase in tax-exempt property. Earned income tax revenues will hopefully continue to increase slightly, but they are highly dependent on economic conditions. A downturn affecting jobs is quickly reflected in the amount of income tax collected. For this reason, we are budgeting for only a nominal increase (2%) in earned income tax revenue for 2026.
- A chart showing 2026 General Fund Revenue Sources can be found on page 11. Taxes will contribute the majority of General Fund Revenue (61.5%). Despite the challenges with tax collections, we expect to keep the property tax rate unchanged for 2026, at 6.47 mills. Compared to the other municipalities in the Shaler Area School District, we compare favorably to Etna and Millvale at 9.50 mills but are higher than Shaler at 3.49 mills.
- As far as new development goes, the new Haser Place Subdivision on Geyer Road has had a slow start. We expected that this 42-lot residential development would begin contributing to the property and earned income tax base in 2025. We are still hopeful that units will be ready for occupancy starting in 2026.
- We continue to seek out and apply for any available grant opportunities. In 2025, the Township applied for grant funding in excess of \$2 million for projects ranging from waterline replacements to stormwater remediation to technology upgrades. Most of these applications are still awaiting a funding announcement, but we did receive a \$50,000 grant from the Appalachian Regional Commission for technology upgrades to our Board Meeting area, as well as a \$4,050 Recycling Performance Grant. We currently have several grant funded projects under construction.

GENERAL FUND EXPENDITURES:

- While revenues remain relatively flat, the cost of providing essential government services continues to rise. General Fund Expenditures are driven mainly by collective bargaining obligations, specifically Police and Public Works. The Police will be in the second year of a three year contract and will see a 3% salary increase. Public Works will be in the final year of a four year contract with a 3% salary

increase. Both collective bargaining units are represented by Teamsters Local 249. As indicated in the chart on page 12, Public Safety will account for 32.2% of 2026 General Fund costs. Of this amount, 81% (\$810,868) is attributable to salary and benefits for police. Public Works will account for 25.3% of General Fund costs at \$787,646 General Government Administration, which includes administrative staff salaries and benefits, as well as costs of tax collection, information technology, building rent and maintenance, will be 13.2% of 2026 General Fund costs at \$410,372.

- Police: The cost of operating a stand-alone Police Department continues to be a financial challenge, especially with regard to salaries and benefits. In 2025, the Reserve Township Board of Commissioners partnered with Etna Borough Council, requesting a Regional Police Study to be performed by the PA Department of Economic Development. The results of that study were presented to both governing bodies in September of 2025. While the study recommended regionalization, the proposed budget for a regional department would mean a 13% increase in Reserve's cost in the first year. Both governing bodies will be discussing the study and deciding whether it would make sense to move forward.
- Debt Service: The Township currently has a General Fund Debt Obligation of more than \$2.1 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 note will represent 5.3% of 2026 General Fund Expenditures. We do not anticipate taking on any new debt in 2026.

WATER & SEWER:

- 2025 was a year of turnaround for the Water and Sewer Departments. The Water Department is expected to be profitable for 2025 and 2026, so we are not requesting a rate increase next year, other than a \$2.00 per quarter increase in the Capital Improvement Charge to fund large projects. Likewise, we are holding Reserve Township's sewer conveyance fees at the 2025 rates. Allegheny County Sanitary Authority (ALCOSAN), however, is scheduled to increase the rates for sewage treatment by 7%, and we will have to pass this cost through to our customers.
- In early 2025, we hired a Leak Detection Service to help locate undetected leaks in our main waterlines. Public Works was able to successfully repair the leaks, thus reducing our unmetered water consumption. Since all of our water is purchased from Pittsburgh Water, this has lowered our departmental costs and reduced waste. Our Township-wide average daily consumption has decreased by 89,000 gallons per day, or 62 gallons per minute.
- Two employees, the Township Manager and a Public Works employee, became Certified Water Operators (Class E – Distribution License). These employees receive a stipend from the Water Fund as compensation for the additional services provided (see page 28). The Township Manager also receives an additional stipend through the Sewer Fund for administrative services, including implementation of the Consent Order with the Allegheny County Health Department (see next paragraph). All other labor costs are allocated to the Water and Sewer Funds based on the percentage of time spent by each department on these activities. Overhead costs for the building are allocated based on the relative square footage of space devoted to these functions. The General Fund is



reimbursed monthly in order to ensure that the costs associated with different Township departments are properly recorded in the appropriate cost center.

- Sanitary Sewer Costs-Consent Order. The Township owns and operates a gravity-fed public sanitary sewer collection/conveyance system with approximately 83,000 linear feet of sewer lines. These lines are part of the Allegheny County Sanitary Authority (ALCOSAN) treatment system, which includes a total of 83 municipalities. In 2008, the US Department of Environmental Protection determined that the combined sewage flow of all municipalities in the ALCOSAN treatment area (including Reserve) exceeds the hydraulic capacity of the treatment facility, overwhelming the system and causing the release of untreated sewage into local waterways during storm events. To correct this, municipalities were required to enter into consent orders with the Allegheny County Health Department (ACHD) to begin fixing their aging sewer systems and take corrective action to reduce wet weather flows. Reserve was required to develop a Source Flow Reduction Project and will have to report on the results by December 31, 2026. This project involves the cleaning and lining or replacement of failed sections of sanitary line to reduce "Inflow and Infiltration". Since the total cost of the project exceeds \$500,000, we are performing it in phases, as we get grant funding to offset a portion of the cost. This places a strain on the finances of the Sewer Department, but it is a required expenditure.

CAPITAL PROJECTS AND PURCHASES:

- Large projects planned for 2026 are:
 - Electric Hill storm sewer improvements and associated paving of a portion of Ohm and Edison Streets (moved from 2025).
 - Paving of Fleiner and Magnolia Streets (moved from 2025) and additional streets as funds permit.
 - Source Flow Reduction Project sewer repairs, including the Lonsdale Street Sewer Separation.
 - In-house water projects to connect the Mount Troy and Ramage mainlines, creating a "looped system" that offers greater reliability, improved water age, and better fire flow capacity.
 - In-house water valve replacement project.
- The 2026 budget includes a request to replace the Code Enforcement vehicle. The current vehicle is a 2014 Ford Interceptor SUV, formerly used as a police vehicle. It has become unreliable due to its age, and we would like to replace it with a smaller vehicle that gets better gas mileage.

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

Respectfully submitted,

Jan Kowalski

Jan Kowalski, CPA

Reserve Township Manager



**TOWNSHIP OF RESERVE
ORDINANCE NO. 707**

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 2026 the following amounts are hereby appropriated from the current revenues available for the current year.

TOTAL ESTIMATED GENERAL FUND RECEIPTS **\$3,115,171**

SUMMARY OF APPROPRIATIONS

POLICE AND PUBLIC PROTECTION	\$ 1,003,069
PUBLIC WORKS	\$ 787,646
GENERAL GOVERNMENT	\$ 410,372
STORMWATER MANAGEMENT	\$ 20,500
DEBT SERVICE	\$ 163,865
INTERFUND TRANSFERS	\$ 411,530
ALL OTHER	<u>\$ 318,189</u>
TOTAL FOR GENERAL EXPENDITURES	\$ 3,115,171

TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR THE WATER FUND	\$ 889,800
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TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR SEWER AND SEWER REHAB FUND	\$ 1,100,168
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TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR GIRTY'S RUN SANITARY SEWER SYSTEM	\$ 27,560
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TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR CAPITAL IMPROVEMENT FUND	\$ 806,100
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TOTAL REVENUES AND EXPENDITURES FOR LIQUID FUEL FUND	<u>\$ 97,505</u>
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TOTAL OTHER FUNDS	\$ 2,921,133
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TOTAL ALL FUNDS: \$6,036,304

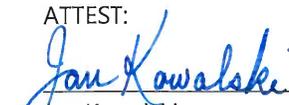
SECTION 2. That a tax and the same is hereby levied on all property within said municipality subject to taxation for the fiscal year for general purposes, the sum of 6.47 MILLS on each dollar of assessed valuation.

APPROVED AND ADOPTED THIS 3rd DAY OF DECEMBER 2025.

THE BOARD OF COMMISSIONERS APPROVE AND ADOPT THE 2026 BUDGET AND 2026 MILLAGE RATE AT THE PUBLIC MEETING OF DECEMBER 3, 2025, HELD AT THE RESERVE TOWNSHIP OFFICE.

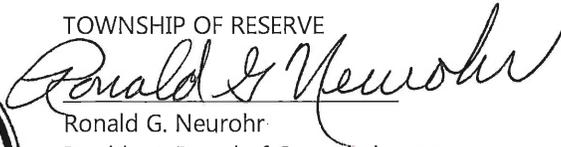
Jan Kowalski, CPA
TOWNSHIP MANAGER

ATTEST:


Jan Kowalski
Township Manager



TOWNSHIP OF RESERVE

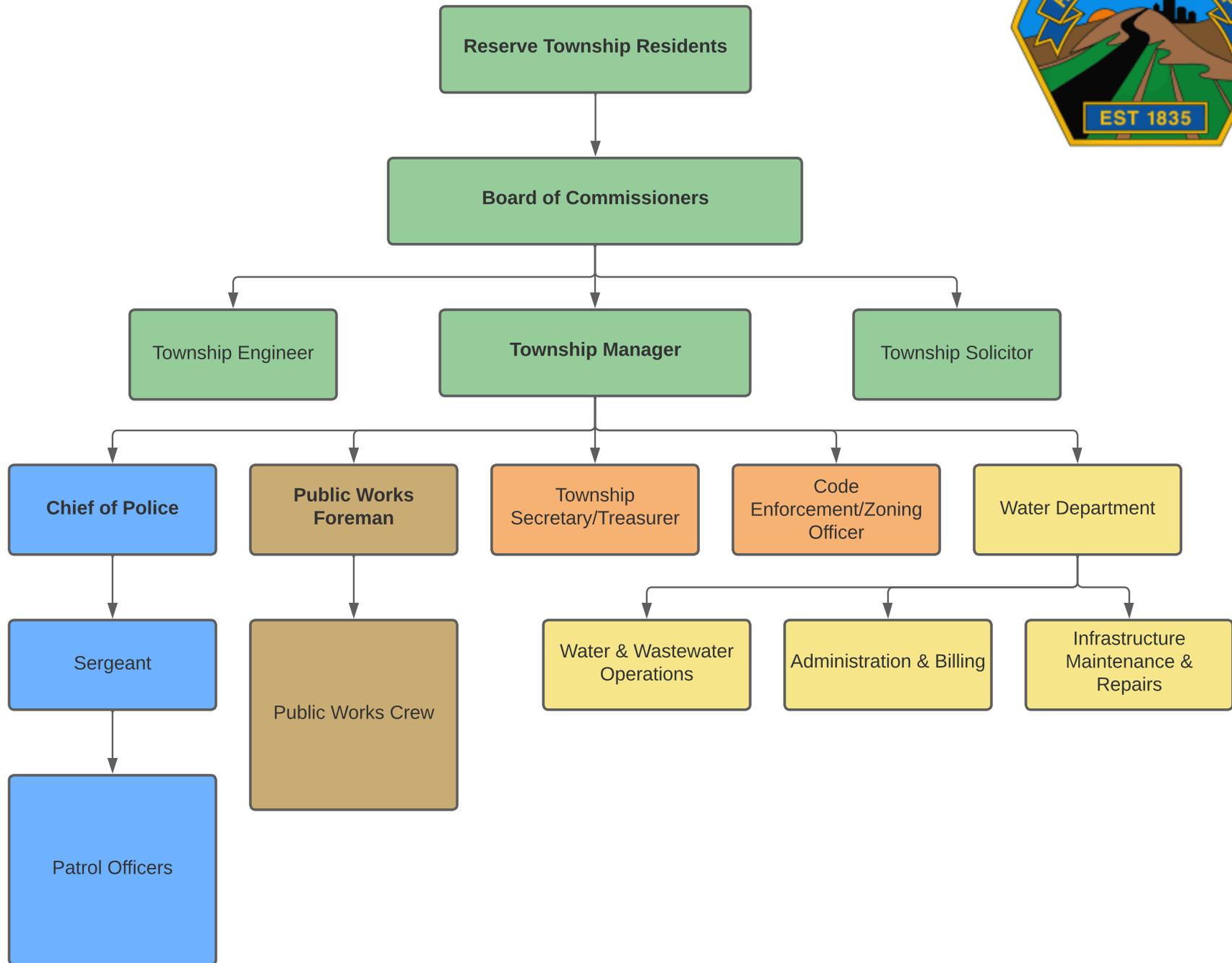

Ronald G. Neurohr
President, Board of Commissioners

**RESERVE TOWNSHIP
2026 PROPOSED BUDGET**

Notice is hereby given that the 2026 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 3, 2025.

Revenue Category	General Fund	Water Fund	Sewer Fund	Girty's Run Fund	Sewer Rehab Fund	Capital Projects Fund	Liquid Fuels Fund	Total
Real Property Taxes	\$ 1,039,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,039,930
Regional Asset Distr. Sales Tax	108,000	-	-	-	-	-	-	108,000
Act 511 (LTEA) Taxes	642,480	-	-	-	-	-	-	642,480
Penalty & Interest on Delq. Tax	18,000	-	-	-	-	-	-	18,000
Business Licenses & Permits	81,425	-	-	-	-	-	-	81,425
Nonbusiness Licenses & Permits	5,032	-	-	-	-	-	-	5,032
Fines	10,150	-	-	-	-	-	-	10,150
Interest & Dividend Earnings	30,000	15,000	24,000	180	300	8,700	1,500	79,680
Federal Grants	-	-	-	-	-	-	-	-
State Grants	444,070	-	-	-	-	-	-	444,070
State Shared Revenue	129,650	-	-	-	-	-	88,000	217,650
Local Government Grants	-	-	-	-	-	-	-	-
Charges for Services	316,748	-	-	-	-	-	-	316,748
Public Safety	17,900	-	-	-	-	-	-	17,900
Highways & Streets	29,030	-	-	-	-	-	-	29,030
Sanitation Revenue	-	-	972,025	27,000	-	-	-	999,025
Culture-Recreation	2,400	-	-	-	-	-	-	2,400
Water System Revenues	-	874,800	-	-	-	-	-	874,800
Special Assessments	-	-	-	-	-	116,000	-	116,000
Private Contributions	-	-	-	-	-	-	-	-
All Other Operating Revenue	36,462	-	-	-	-	-	-	36,462
Interfund Operating Transfers In	-	-	-	-	14,689	411,530	-	426,219
Refunds of Prior Yr Expenditures	26,700	-	-	-	-	-	-	26,700
Fund Balance	177,194	-	89,154	380	-	269,870	8,005	544,603
Total Revenues:	\$ 3,115,171	\$ 889,800	\$ 1,085,179	\$ 27,560	\$ 14,989	\$ 806,100	\$ 97,505	\$ 6,036,304
Expenditure Category								
Legislative (Governing) Body	\$ 32,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,054
General Government Admin.	277,863	-	-	-	-	-	-	277,863
Auditing/Financial Administration	11,160	-	-	-	-	-	-	11,160
Tax Collection	42,058	-	-	-	-	-	-	42,058
Information Technology	21,646	-	-	-	-	-	-	21,646
Government Buildings & Plant	57,645	-	-	-	-	-	-	57,645
Public Safety - Police	886,373	-	-	-	-	-	-	886,373
Public Safety - Fire	70,330	-	-	-	-	-	-	70,330
Public Safety - Emergency Med Svc	-	-	-	-	-	-	-	-
Public Safety - Code Enforcement	28,195	-	-	-	-	-	-	28,195
Planning/Zoning	5,300	-	-	-	-	-	-	5,300
Emergency Management Supplies	100	-	-	-	-	-	-	100
Public Safety - Crossing Guards	17,571	-	-	-	-	-	-	17,571
Animal Control	500	-	-	-	-	-	-	500
Sanitation-Sewer Expense	-	-	1,070,490	27,560	-	435,900	-	1,533,950
Public Works - Road Department	378,828	-	-	-	-	-	-	378,828
Winter Maintenance-Snow Removal	-	-	-	-	-	-	44,005	44,005
Street Lighting	-	-	-	-	-	-	45,000	45,000
Storm Sewers & Drains	20,500	-	-	-	-	270,200	-	290,700
Repairs-Tools & Machinery	10,000	-	-	-	-	-	8,500	18,500
Repairs-Road Maintenance	2,000	-	-	-	-	-	-	2,000
Road Program	396,818	-	-	-	-	-	-	396,818
Water System Expenses	-	830,599	-	-	-	100,000	-	930,599
Culture-Recreation Admin.	8,000	-	-	-	-	-	-	8,000
Parks	204	-	-	-	-	-	-	204
Debt Service - Principal	109,264	-	-	-	14,029	-	-	123,293
Debt Service - Interest	54,601	-	-	-	660	-	-	55,261
Employer Paid Benefits	209,046	-	-	-	-	-	-	209,046
Insurance-Casualty/Surety	62,625	-	-	-	-	-	-	62,625
Miscellaneous Expense	960	-	-	-	-	-	-	960
Refunds of Prior Year Revenues	-	-	-	-	-	-	-	-
Interfund Operating Transfers Out	411,530	-	14,689	-	-	-	-	426,219
Fund Balance	-	59,201	-	-	300	-	-	59,501
Total Expenditures:	\$ 3,115,171	\$ 889,800	\$ 1,085,179	\$ 27,560	\$ 14,989	\$ 806,100	\$ 97,505	\$ 6,036,304

Reserve Township Organization Chart



Reserve Township - All Funds

Fund Balance Snapshot

	Fund:	Beginning Fund Balance 1/1/25 <i>(DCED Audited Balance)</i>	2025 Projected Activity	Projected Fund Balance 12/31/25	2026 Budgeted Activity	Projected Fund Balance 12/31/26
01	General Fund	\$ 1,154,661	\$ 76,422	\$ 1,231,083	\$ (177,194)	\$ 1,053,889
06	Water Fund	528,451	144,002	672,453	59,201	731,654
08	Sewer Fund	695,646	(46,093)	649,553	(89,154)	560,399
09	Girty's Run Joint Sewer Authority Fund	1,885	-	1,885	(380)	1,505
20	Sewer Rehab Fund	10,284	325	10,609	300	10,909
30	Capital Improvements Fund	312,516	79,854	392,370	(269,870)	122,500
35	Liquid Fuels Fund	25,903	(2,776)	23,127	(8,005)	15,122
Total - All Funds		\$ 2,729,346	\$ 251,734	\$ 2,981,080	\$ (485,102)	\$ 2,495,978

2026 Reserve Township Proposed Budget
Summary of Revenues & Expenditures - All Funds

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
General Fund	\$ 2,937,977	\$ 3,115,171	\$ (177,194)
Water Fund	\$ 889,800	\$ 830,599	\$ 59,201
Sewer Fund	\$ 996,025	\$ 1,085,179	\$ (89,154)
Girty's Run Fund	\$ 27,180	\$ 27,560	\$ (380)
Sewer Rehab Fund	\$ 14,989	\$ 14,689	\$ 300
Capital Projects Fund	\$ 536,230	\$ 806,100	\$ (269,870)
Liquid Fuels Fund	\$ 89,500	\$ 97,505	\$ (8,005)
Total - All Funds	\$ 5,491,701	\$ 5,976,803	\$ (485,102)



2026 - Reserve Township Budget Analysis

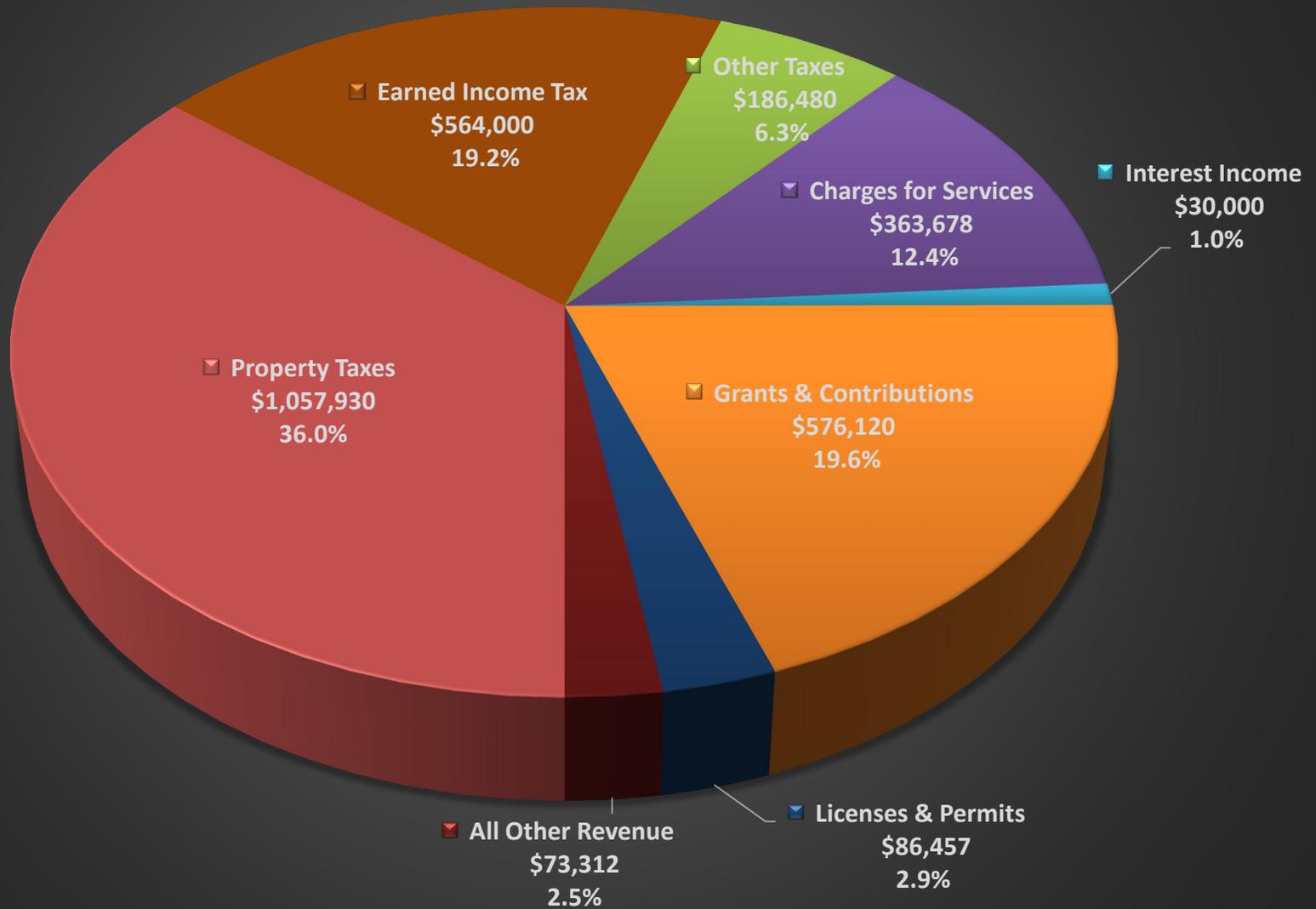
General Fund - Summarized by Category

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.

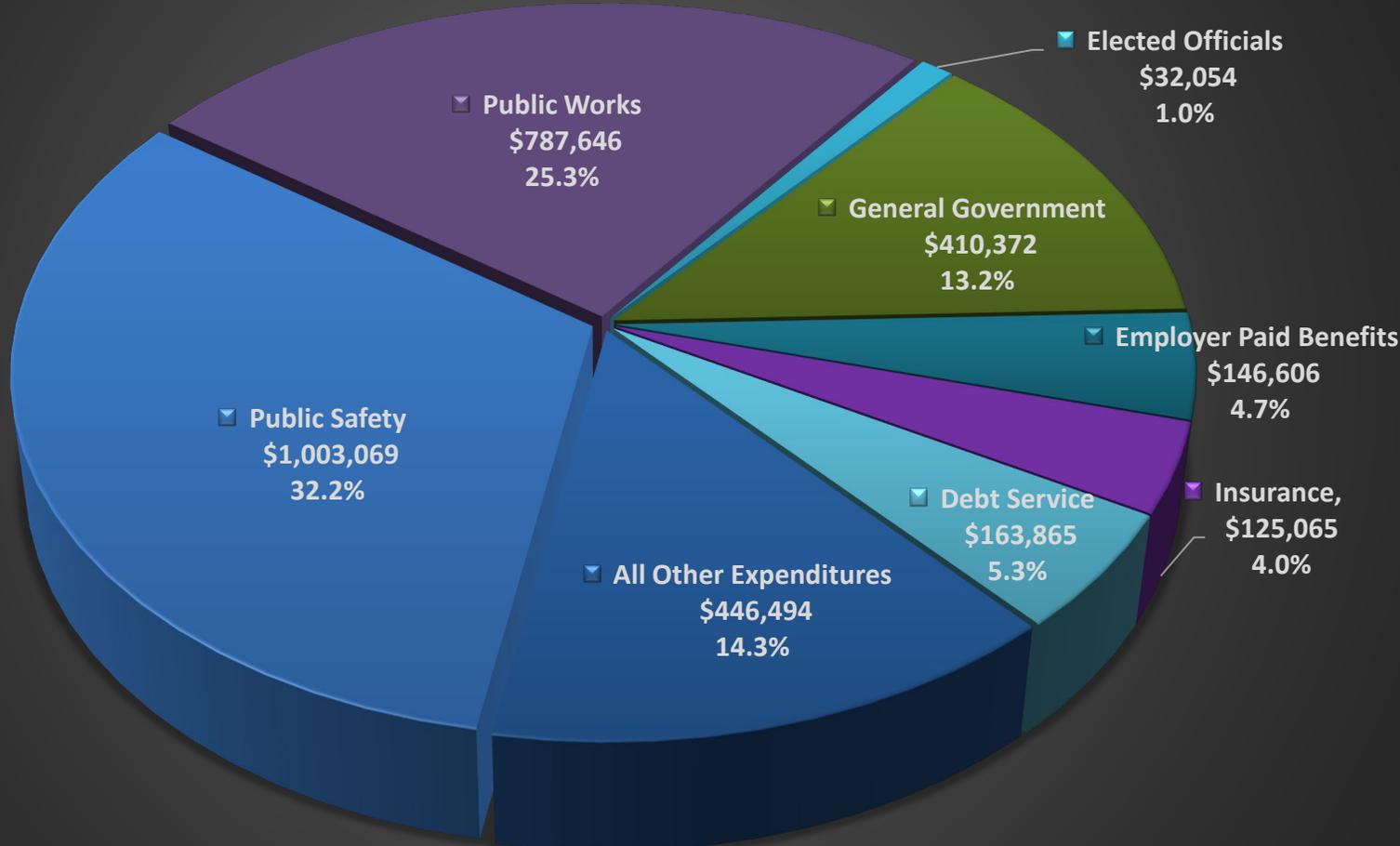
Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R01	Real Property Taxes	\$ 872,621	\$ 1,044,405	\$ 994,395	\$ 1,037,000	\$ 1,039,930	-0.43%
R09	Regional Asset District Sales Tax	\$ 108,748	\$ 108,000	\$ 84,805	\$ 112,000	\$ 108,000	0.00%
R10	Act 511 (LTEA) Taxes	\$ 657,545	\$ 630,980	\$ 489,749	\$ 637,500	\$ 642,480	1.82%
R19	Penalty & Interest on Delinquent Taxes	\$ 20,468	\$ 13,200	\$ 18,502	\$ 21,000	\$ 18,000	36.36%
R21	Business Licenses & Permits	\$ 106,257	\$ 85,025	\$ 63,541	\$ 82,625	\$ 81,425	-4.23%
R22	Nonbusiness Licenses & Permits	\$ 18,282	\$ -	\$ 300	\$ 300	\$ 5,032	0.00%
R31	Fines	\$ 12,059	\$ 10,350	\$ 9,427	\$ 11,275	\$ 10,150	-1.93%
R41	Interest & Dividend Earnings	\$ 69,860	\$ 30,000	\$ 39,270	\$ 48,000	\$ 30,000	0.00%
R51	Federal Grants	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	-100.00%
R54	State Grants	\$ 50,000	\$ 245,174	\$ 201,892	\$ 386,704	\$ 444,070	81.12%
R55	State Shared Revenue	\$ 126,817	\$ 90,800	\$ 108,596	\$ 108,596	\$ 129,650	42.79%
R57	Local Government Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R61	Charges for Services	\$ 201,839	\$ 247,000	\$ 188,026	\$ 250,065	\$ 316,748	28.24%
R62	Public Safety	\$ 21,170	\$ 20,575	\$ 16,933	\$ 18,721	\$ 17,900	-13.00%
R63	Highways & Streets	\$ 27,544	\$ 28,126	\$ 9,535	\$ 29,748	\$ 29,030	3.21%
R67	Culture-Recreation	\$ 5,565	\$ 1,250	\$ 2,560	\$ 4,000	\$ 2,400	92.00%
R89	All Other Operating Revenue	\$ 52,617	\$ 34,280	\$ 32,814	\$ 50,299	\$ 36,462	6.37%
R92	Interfund Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R95	Refunds of Prior Year Expenditures	\$ 32,726	\$ 28,700	\$ 34,455	\$ 34,455	\$ 26,700	-6.97%
	Total Revenues	\$ 2,384,119	\$ 2,667,865	\$ 2,294,800	\$ 2,882,288	\$ 2,937,977	10.12%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
	Expenditures						
E00	Legislative Body	\$ 24,294	\$ 31,809	\$ 23,427	\$ 28,870	\$ 32,054	0.77%
E01	Executive/Manager	\$ 120,618	\$ 124,422	\$ 94,292	\$ 123,412	\$ 129,153	3.80%
E02	Auditing/Financial Administration	\$ 14,950	\$ 12,280	\$ 10,003	\$ 10,600	\$ 11,160	-9.12%
E03	Tax Collection	\$ 43,031	\$ 39,600	\$ 36,329	\$ 41,600	\$ 42,058	6.21%
E05	Secretary/Clerk/Treasurer	\$ 75,336	\$ 81,192	\$ 61,948	\$ 81,192	\$ 89,303	9.99%
E06	General Government Administration	\$ 43,401	\$ 60,119	\$ 27,076	\$ 44,756	\$ 59,407	-1.18%
E07	Information Technology	\$ 21,507	\$ 68,294	\$ 29,858	\$ 68,500	\$ 21,646	-68.30%
E09	Government Buildings	\$ 43,210	\$ 51,038	\$ 35,162	\$ 49,538	\$ 57,645	12.95%
E10	Public Safety - Police	\$ 717,843	\$ 878,058	\$ 671,240	\$ 900,794	\$ 886,373	0.95%
E11	Public Safety - Fire	\$ 67,169	\$ 70,293	\$ 59,433	\$ 71,857	\$ 70,330	0.05%
E12	Public Safety - Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E13	Public Safety - Code Enforcement	\$ 21,981	\$ 26,131	\$ 18,012	\$ 24,760	\$ 28,195	7.90%
E14	Planning/Zoning	\$ 3,419	\$ 5,300	\$ 3,016	\$ 5,300	\$ 5,300	0.00%
E15	Emergency Management Supplies	\$ -	\$ 100	\$ -	\$ -	\$ 100	0.00%
E19	Public Safety - Crossing Guards	\$ 18,730	\$ 17,227	\$ 14,190	\$ 19,477	\$ 17,571	2.00%
E22	Animal Control	\$ 3,190	\$ 3,320	\$ 2,585	\$ 3,320	\$ 500	-84.94%
E30	Public Works-Road Department	\$ 379,876	\$ 344,973	\$ 247,621	\$ 344,419	\$ 378,828	9.81%
E32	Public Works-Winter Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E36	Storm Sewers & Drains	\$ 43,918	\$ 20,500	\$ 411,780	\$ 421,770	\$ 20,500	0.00%
E37	Repairs of Tools & Machinery	\$ 413	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	-33.33%
E38	Maintenance & Repair of Roads	\$ 6,329	\$ 2,000	\$ 1,471	\$ 2,000	\$ 2,000	0.00%
E39	Road Paving Program	\$ 433,287	\$ 153,540	\$ 27,591	\$ 36,692	\$ 396,818	158.45%
E51	Culture-Recreation Administration	\$ 6,799	\$ 5,500	\$ 3,610	\$ 8,000	\$ 8,000	45.45%
E54	Parks	\$ 187	\$ 204	\$ 60	\$ 204	\$ 204	0.00%
E71	Debt Service - Principal	\$ 120,013	\$ 114,170	\$ 79,820	\$ 101,407	\$ 109,264	-4.30%
E72	Debt Service - Interest	\$ 56,834	\$ 62,676	\$ 43,029	\$ 62,409	\$ 54,601	-12.88%
E81	Employer Paid Benefits	\$ 201,906	\$ 215,911	\$ 54,394	\$ 206,728	\$ 209,046	-3.18%
E86	Insurance-Casualty & Surety	\$ 57,661	\$ 58,750	\$ 59,647	\$ 59,647	\$ 62,625	6.60%
E89	Miscellaneous Expense	\$ 591	\$ 960	\$ 860	\$ 960	\$ 960	0.00%
E92	Interfund Operating Transfers-Out	\$ -	\$ 216,634	\$ -	\$ 82,654	\$ 411,530	89.97%
Total Expenditures-General Fund		\$ 2,526,493	\$ 2,680,001	\$ 2,016,454	\$ 2,805,866	\$ 3,115,171	16.24%
Revenues minus Expenditures		\$ (142,374)	\$ (12,136)	\$ 278,346	\$ 76,422	\$ (177,194)	

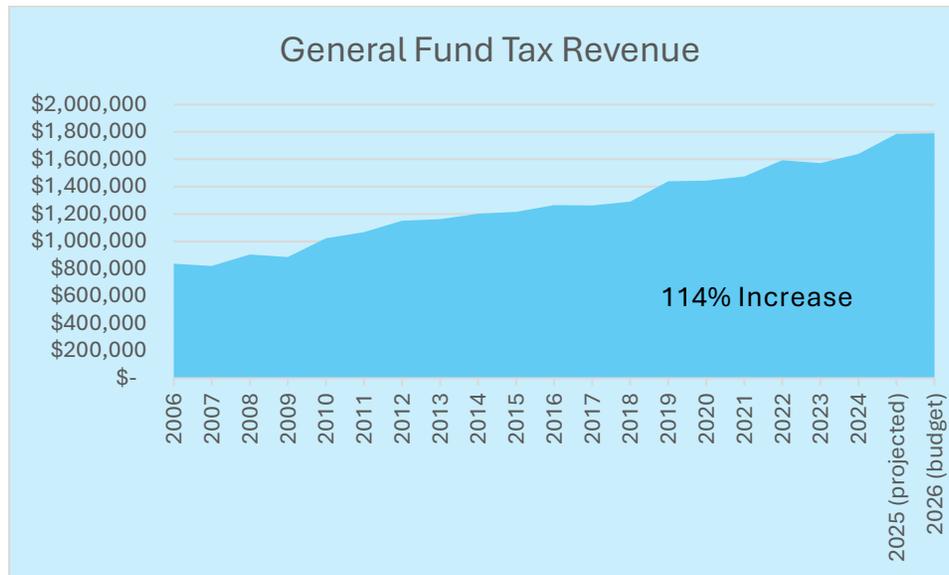
General Fund Revenue Sources
2026 Budget
Where Does the Money Come From?



General Fund Expenditures
2026 Budget
Where Does the Money Go?

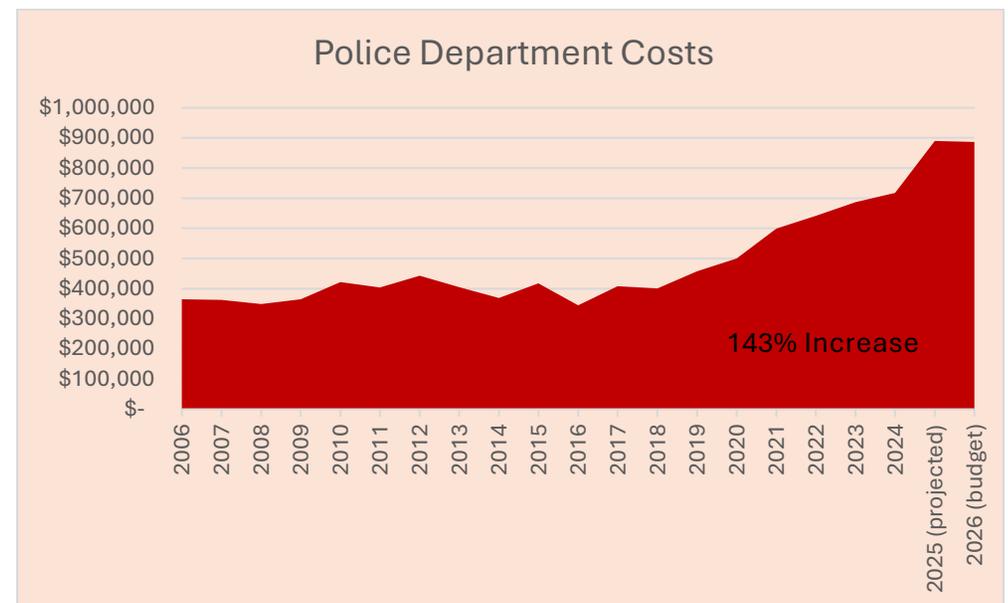


Change in Tax Revenue compared with Police Department Costs from 2006-2026



From 2006 to 2026 Tax Revenues have increased 114%. Over the same period, the cost of maintaining our Police Department has increased 143%.

For 2026, Police Costs will represent 33% of the Township's General Fund Budget (excluding interfund transfers).





2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R01	Real Property Taxes						
01-301-010	RE Taxes - Current Year Levy	\$ 838,397	\$ 1,000,405	\$ 960,941	\$ 996,000	\$ 998,930	-0.15%
01-301-040	RE Taxes - Delinquent	\$ 34,224	\$ 44,000	\$ 33,454	\$ 41,000	\$ 41,000	-6.82%
	Total Real Property Taxes	\$ 872,621	\$ 1,044,405	\$ 994,395	\$ 1,037,000	\$ 1,039,930	-0.43%
R09	Regional Asset District Sales Tax						
01-309-010	Regional Asset Distr (RAD) Tax	\$ 108,748	\$ 108,000	\$ 84,805	\$ 112,000	\$ 108,000	0.00%
	Total Regional Asset District Sales Tax	\$ 108,748	\$ 108,000	\$ 84,805	\$ 112,000	\$ 108,000	0.00%
R10	Act 511 (LTEA) Taxes						
01-310-010	Real Estate Transfer Tax	\$ 69,901	\$ 54,000	\$ 44,326	\$ 54,000	\$ 54,000	0.00%
01-310-020	Earned Income Tax	\$ 558,027	\$ 552,000	\$ 428,138	\$ 560,000	\$ 564,000	2.17%
01-310-050	Local Service Tax	\$ 12,942	\$ 13,980	\$ 10,913	\$ 12,500	\$ 12,480	-10.73%
01-310-089	Sanitary Landfill Tax	\$ 16,675	\$ 11,000	\$ 6,372	\$ 11,000	\$ 12,000	9.09%
	Total Act 511 (LTEA) Taxes	\$ 657,545	\$ 630,980	\$ 489,749	\$ 637,500	\$ 642,480	1.82%
R19	Penalty & Interest on Delinquent Taxes						
01-319-001	P&I Real Estate Tax	\$ 20,468	\$ 13,200	\$ 18,502	\$ 21,000	\$ 18,000	36.36%
	Total Penalty & Interest on Delinq. Taxes	\$ 20,468	\$ 13,200	\$ 18,502	\$ 21,000	\$ 18,000	36.36%
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	\$ 22,632	\$ 20,800	\$ 17,348	\$ 22,000	\$ 20,800	0.00%
01-321-070	Mechanical Device Permit	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	0.00%
01-321-080	Cable Franchise Fee-Comcast	\$ 34,410	\$ 34,000	\$ 23,696	\$ 31,000	\$ 32,000	-5.88%
01-321-081	Cable Franchise Fee-Verizon	\$ 27,621	\$ 27,600	\$ 19,872	\$ 27,000	\$ 26,000	-5.80%
	Total Business Licenses & Permits	\$ 106,257	\$ 85,025	\$ 63,541	\$ 82,625	\$ 81,425	-4.23%
R22	Nonbusiness Licenses & Permits						
01-322-050	Street Opening Permit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-322-082	Grading Permit	\$ 18,282	\$ -	\$ 300	\$ 300	\$ 5,032	0.00%
	Total Nonbusiness Licenses & Permits	\$ 18,282	\$ -	\$ 300	\$ 300	\$ 5,032	0.00%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
R31	Fines						
01-331-012	Fines-District Magistrate	\$ 10,380	\$ 9,000	\$ 8,677	\$ 10,000	\$ 9,000	0.00%
01-331-013	Fines-State Police	\$ 1,139	\$ 1,000	\$ 505	\$ 1,000	\$ 1,000	0.00%
01-331-014	Fines-Parking Violation	\$ 540	\$ 300	\$ 245	\$ 275	\$ 150	-50.00%
01-331-030	Fines-False Alarm	\$ -	\$ 50	\$ -	\$ -	\$ -	-100.00%
	Total Fines	\$ 12,059	\$ 10,350	\$ 9,427	\$ 11,275	\$ 10,150	-1.93%
R41	Interest Earnings						
01-341-000	Interest Earnings	\$ 69,860	\$ 30,000	\$ 39,270	\$ 48,000	\$ 30,000	0.00%
	Total Interest & Dividend Earnings	\$ 69,860	\$ 30,000	\$ 39,270	\$ 48,000	\$ 30,000	0.00%
R51	Federal Grants						
01-351-000	Federal Grants	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	-100.00%
	Total Federal Grants	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	-100.00%
R54	State Grants						
01-354-000	State General Grants	\$ 50,000	\$ 245,174	\$ 201,892	\$ 386,704	\$ 444,070	81.12%
	Total State Grants	\$ 50,000	\$ 245,174	\$ 201,892	\$ 386,704	\$ 444,070	81.12%
R55	State Shared Revenue						
01-355-005	Municipal Pension State Aid	\$ 106,956	\$ 71,500	\$ 86,654	\$ 86,654	\$ 110,500	54.55%
01-355-007	Foreign Fire Insurance Tax	\$ 17,647	\$ 17,000	\$ 19,357	\$ 19,357	\$ 17,000	0.00%
01-355-010	Public Utility Realty Tax	\$ 1,511	\$ 1,400	\$ 1,527	\$ 1,527	\$ 1,500	7.14%
01-355-040	Alcoholic Beverage Licenses	\$ 250	\$ 450	\$ 650	\$ 650	\$ 250	-44.44%
01-355-090	Marcellus Shale Impact Fee	\$ 452	\$ 450	\$ 408	\$ 408	\$ 400	-11.11%
	Total State Shared Revenue	\$ 126,817	\$ 90,800	\$ 108,596	\$ 108,596	\$ 129,650	42.79%
R61	Charges for Services						
01-361-030	Subdivisions/Land Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-361-033	Zoning Permit Fees	\$ 2,345	\$ 1,800	\$ 2,400	\$ 2,700	\$ 1,800	0.00%
01-361-034	Zoning Hearing Board Fees	\$ 500	\$ 1,000	\$ 500	\$ 772	\$ 500	-50.00%
01-361-006	Reimbursement of Allocated Labor Costs-Water	\$ 99,497	\$ 122,100	\$ 92,926	\$ 123,660	\$ 157,224	28.77%
01-361-008	Reimbursement of Allocated Labor Costs-Sewer	\$ 99,497	\$ 122,100	\$ 92,200	\$ 122,933	\$ 157,224	28.77%
	Total Charges for Services	\$ 201,839	\$ 247,000	\$ 188,026	\$ 250,065	\$ 316,748	28.24%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
R62	Public Safety						
01-362-010	Police Svcs-Private Contracting	\$ -	\$ 300	\$ -	\$ -	\$ -	-100.00%
01-362-011	Police Reports-Copies	\$ 255	\$ 150	\$ 255	\$ 255	\$ 150	0.00%
01-362-014	Crossing Guards-School District Reimbursement	\$ 8,862	\$ 9,000	\$ 8,839	\$ 10,201	\$ 9,000	0.00%
01-362-041	Building Permits	\$ 3,453	\$ 8,000	\$ 1,966	\$ 2,600	\$ 2,400	-70.00%
01-362-045	Occupancy Permits	\$ 6,750	\$ 3,000	\$ 4,275	\$ 4,650	\$ 3,000	0.00%
01-362-049	Police Svcs-Special duty Reimb	\$ 300	\$ -	\$ 1,483	\$ 900	\$ 3,300	0.00%
01-362-051	Dumpster/Pod Permit	\$ 300	\$ 125	\$ 100	\$ 100	\$ 50	-60.00%
01-362-500	Solicitation Permits	\$ -	\$ -	\$ 15	\$ 15	\$ -	0.00%
01-362-015	Police Donations	\$ 1,250	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Public Safety	\$ 21,170	\$ 20,575	\$ 16,933	\$ 18,721	\$ 17,900	-13.00%
R63	Highways & Streets						
01-363-051	Snow Removal-PennDOT	\$ 9,348	\$ 9,726	\$ 9,535	\$ 11,006	\$ 9,726	0.00%
01-363-052	Snow Removal-Allegheny County	\$ 18,196	\$ 18,400	\$ -	\$ 18,742	\$ 19,304	4.91%
	Total Highways & Streets	\$ 27,544	\$ 28,126	\$ 9,535	\$ 29,748	\$ 29,030	3.21%
R67	Culture-Recreation						
01-367-021	Recreation Donations	\$ 5,565	\$ 1,250	\$ 2,560	\$ 4,000	\$ 2,400	92.00%
	Total Culture-Recreation	\$ 5,565	\$ 1,250	\$ 2,560	\$ 4,000	\$ 2,400	92.00%
R89	All Other Operating Revenue						
01-389-002	Miscellaneous Revenue	\$ 30,282	\$ 500	\$ 5,705	\$ 9,000	\$ 500	0.00%
01-389-004	Employee Health Contributions	\$ 21,019	\$ 33,600	\$ 24,121	\$ 31,575	\$ 35,782	6.49%
01-389-006	Insurance Claim Proceeds	\$ 1,061	\$ -	\$ 2,694	\$ 9,429	\$ -	0.00%
01-389-010	Military Banners	\$ 255	\$ 180	\$ 295	\$ 295	\$ 180	0.00%
	Total All Other Operating Revenue	\$ 52,617	\$ 34,280	\$ 32,814	\$ 50,299	\$ 36,462	6.37%
R95	Refunds of Prior Year Expenditures						
01-395-000	Insurance Dividend Reimbursement	\$ 32,726	\$ 28,700	\$ 34,455	\$ 34,455	\$ 26,700	-6.97%
	Total Refunds of Prior Year Expenditures	\$ 32,726	\$ 28,700	\$ 34,455	\$ 34,455	\$ 26,700	-6.97%
	Total Revenues	\$ 2,384,119	\$ 2,667,865	\$ 2,294,800	\$ 2,882,288	\$ 2,937,977	10.12%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
	Expenditures						
E00	Legislative Body						
01-400-105	Wages - Commissioners	\$ 9,375	\$ 9,375	\$ 7,212	\$ 9,375	\$ 9,375	0.00%
01-400-192	Soc Sec Expense - Commissioners	\$ 581	\$ 581	\$ 447	\$ 581	\$ 581	0.00%
01-400-193	Medicare Expense - Commissioners	\$ 136	\$ 136	\$ 105	\$ 136	\$ 136	0.00%
01-400-199	Group Benefits - Commissioners	\$ 2,089	\$ 2,742	\$ 1,783	\$ 2,377	\$ 2,524	-7.95%
01-400-217	Misc. Expense - Commissioners	\$ 468	\$ 2,000	\$ 232	\$ 2,000	\$ 2,000	0.00%
01-400-352	Liability Insurance - Commissioners	\$ 4,970	\$ 5,100	\$ 5,401	\$ 5,401	\$ 5,563	9.08%
01-400-353	Bonds - Commissioners	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-400-420	Dues/Memberships - Commissioners	\$ 5,626	\$ 8,575	\$ 5,836	\$ 6,500	\$ 8,575	0.00%
01-400-460	Meetings/Conferences - Commissioners	\$ 1,050	\$ 3,300	\$ 2,411	\$ 2,500	\$ 3,300	0.00%
	Total Legislative Body	\$ 24,294	\$ 31,809	\$ 23,427	\$ 28,870	\$ 32,054	0.77%
E01	Executive/Manager						
01-401-110	Salary - Manager	\$ 102,188	\$ 103,399	\$ 79,490	\$ 103,399	\$ 105,467	2.00%
01-401-192	Soc Sec Expense - Manager	\$ 6,336	\$ 6,411	\$ 4,928	\$ 6,411	\$ 6,539	2.00%
01-401-193	Medicare Expense - Manager	\$ 1,482	\$ 1,500	\$ 1,153	\$ 1,500	\$ 1,529	1.93%
01-401-196	Health Insurance - Manager	\$ 6,489	\$ 7,627	\$ 5,720	\$ 7,627	\$ 8,157	6.95%
01-401-321	Phone Allowance - Manager	\$ 600	\$ 600	\$ 450	\$ 600	\$ 600	0.00%
01-401-331	Travel Reimbursement - Manager	\$ 916	\$ 960	\$ 721	\$ 1,100	\$ 2,936	205.83%
01-401-353	Bonds - Manager	\$ 306	\$ 350	\$ -	\$ 350	\$ 350	0.00%
01-401-420	Dues/Memberships - Manager	\$ 135	\$ 675	\$ 572	\$ 675	\$ 675	0.00%
01-401-460	Meetings/Conferences - Manager	\$ 2,168	\$ 2,900	\$ 1,257	\$ 1,750	\$ 2,900	0.00%
	Total Executive/Manager	\$ 120,618	\$ 124,422	\$ 94,292	\$ 123,412	\$ 129,153	3.80%
E02	Auditing/Financial Administration						
01-402-310	Payroll Servicing Fees	\$ 2,398	\$ 3,480	\$ 2,003	\$ 2,600	\$ 2,720	-21.84%
01-402-311	Auditing Services	\$ 12,552	\$ 8,800	\$ 8,000	\$ 8,000	\$ 8,440	-4.09%
	Total Auditing/Financial Administration	\$ 14,950	\$ 12,280	\$ 10,003	\$ 10,600	\$ 11,160	-9.12%
E03	Tax Collection						
01-403-200	Other Tax Collection Expense (Delinquent EIT)	\$ 9	\$ 300	\$ 27	\$ 200	\$ 300	0.00%
01-403-301	Real Estate Tax Refunds	\$ 7,465	\$ 7,500	\$ 6,285	\$ 8,000	\$ 8,000	6.67%
01-403-304	Real Estate Tax Collection Expense	\$ 20,012	\$ 15,300	\$ 11,961	\$ 15,300	\$ 15,758	2.99%
01-403-430	Real Estate Tax Discount	\$ 15,546	\$ 16,500	\$ 18,056	\$ 18,100	\$ 18,000	9.09%
	Total Tax Collection	\$ 43,031	\$ 39,600	\$ 36,329	\$ 41,600	\$ 42,058	6.21%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
E05	Secretary/Clerk/Treasurer						
01-405-112	Salary - Admin	\$ 58,077	\$ 60,564	\$ 46,506	\$ 60,564	\$ 60,564	0.00%
01-405-192	Soc Sec Expense - Admin	\$ 3,434	\$ 3,755	\$ 2,741	\$ 3,755	\$ 3,134	-16.54%
01-405-193	Medicare Expense - Admin	\$ 803	\$ 878	\$ 641	\$ 878	\$ 878	0.00%
01-405-196	Health Insurance - Admin	\$ 12,729	\$ 15,700	\$ 11,775	\$ 15,700	\$ 24,432	55.62%
01-405-331	Travel Reimbursement - Admin	\$ 149	\$ 120	\$ 140	\$ 120	\$ 120	0.00%
01-405-353	Bonds - Admin	\$ 144	\$ 175	\$ 144	\$ 175	\$ 175	0.00%
	Total Secretary/Clerk/Treasurer	\$ 75,336	\$ 81,192	\$ 61,948	\$ 81,192	\$ 89,303	9.99%
E06	General Government Administration						
01-406-210	Office Supplies - General	\$ 1,939	\$ 2,700	\$ 1,259	\$ 2,200	\$ 2,700	0.00%
01-406-215	Postage/Stamped Envelopes - General	\$ -	\$ 350	\$ 44	\$ 300	\$ 350	0.00%
01-406-313	Engineering - General	\$ 4,289	\$ 2,400	\$ 348	\$ 2,000	\$ 2,400	0.00%
01-406-314	Solicitor/Legal Fees - General	\$ 20,515	\$ 35,413	\$ 12,304	\$ 21,000	\$ 35,200	-0.60%
01-406-319	Codification of Ordinances	\$ 2,232	\$ 4,050	\$ 1,195	\$ 4,050	\$ 4,095	1.11%
01-406-321	Telephone Expense - General	\$ 6,705	\$ 6,300	\$ 5,341	\$ 6,300	\$ 5,556	-11.81%
01-406-341	Advertising & Printing - General	\$ 6,377	\$ 7,550	\$ 5,577	\$ 7,550	\$ 7,750	2.65%
01-406-384	Copier Lease	\$ 1,344	\$ 1,356	\$ 1,008	\$ 1,356	\$ 1,356	0.00%
	Total General Government Admin.	\$ 43,401	\$ 60,119	\$ 27,076	\$ 44,756	\$ 59,407	-1.18%
E07	Information Technology						
01-407-270	Computer Hardware - General	\$ 860	\$ 51,000	\$ 15,000	\$ 50,000	\$ 2,500	-95.10%
01-407-271	Computer Software - General	\$ 12,016	\$ 8,294	\$ 8,469	\$ 9,900	\$ 9,546	15.10%
01-407-452	IT Managed Services	\$ 8,631	\$ 9,000	\$ 6,389	\$ 8,600	\$ 9,600	6.67%
	Total Information Technology	\$ 21,507	\$ 68,294	\$ 29,858	\$ 68,500	\$ 21,646	-68.30%
E09	Government Buildings						
01-409-226	Cleaning Supplies - Municipal Building	\$ 68	\$ 240	\$ 79	\$ 240	\$ 240	0.00%
01-409-317	Cleaning Contractor - Municipal Building	\$ 1,430	\$ 1,690	\$ 1,235	\$ 1,690	\$ 1,690	0.00%
01-409-361	Electricity - Municipal Building	\$ 6,460	\$ 7,500	\$ 4,670	\$ 7,500	\$ 7,800	4.00%
01-409-362	Gas - Municipal Building	\$ 1,692	\$ 2,700	\$ 2,357	\$ 3,000	\$ 3,000	11.11%
01-409-366	Water - Municipal Building	\$ 1,691	\$ 1,900	\$ 1,554	\$ 1,900	\$ 1,940	2.11%
01-409-370	Repairs & Maintenance - Municipal Building	\$ 600	\$ 4,800	\$ 1,110	\$ 3,000	\$ 9,800	104.17%
01-409-383	Rent - Municipal Building	\$ 31,269	\$ 32,208	\$ 24,156	\$ 32,208	\$ 33,175	3.00%
	Total Government Buildings	\$ 43,210	\$ 51,038	\$ 35,162	\$ 49,538	\$ 57,645	12.95%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
E10	Public Safety - Police						
01-410-110	Salary - Chief of Police	\$ 117,666	\$ 96,306	\$ 73,677	\$ 95,902	\$ 99,195	3.00%
01-410-112	Wages - Sergeant	\$ 21,935	\$ 85,201	\$ 57,691	\$ 77,353	\$ 87,757	3.00%
01-410-113	Wages - Full Time Officers	\$ 253,162	\$ 316,004	\$ 226,940	\$ 304,500	\$ 329,604	4.30%
01-410-115	Wages - Part Time Officers Regular	\$ 23,185	\$ 22,932	\$ 8,863	\$ 14,000	\$ 18,895	-17.61%
01-410-116	Wages - Part Time Officers Court	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-410-179	Longevity Pay - Police	\$ 2,200	\$ 900	\$ 900	\$ 900	\$ 900	0.00%
01-410-180	Overtime - Regular - Police	\$ 46,487	\$ 18,000	\$ 42,703	\$ 64,000	\$ 45,000	150.00%
01-410-181	Overtime - Court - Police	\$ 12,953	\$ 18,000	\$ 15,930	\$ 20,000	\$ 19,200	6.67%
01-410-182	Overtime - Training - Police	\$ 105	\$ 6,000	\$ 2,488	\$ 6,000	\$ 6,000	0.00%
01-410-183	Overtime - Major Holiday - Police	\$ 253	\$ -	\$ 1,702	\$ 3,000	\$ 4,500	0.00%
01-410-187	Court Expense - Police	\$ 880	\$ 1,200	\$ 800	\$ 1,200	\$ 1,200	0.00%
01-410-188	Overtime - Special Duty - Police	\$ -	\$ 300	\$ 1,962	\$ 3,000	\$ 3,300	1000.00%
01-410-191	Uniform Allowance - Police	\$ 5,308	\$ 6,000	\$ 3,663	\$ 6,000	\$ 6,000	0.00%
01-410-192	Soc Sec Expense - Police	\$ 29,022	\$ 34,946	\$ 25,962	\$ 35,393	\$ 37,978	8.68%
01-410-193	Medicare Expense - Police	\$ 6,787	\$ 8,173	\$ 6,072	\$ 8,277	\$ 8,882	8.67%
01-410-196	Health Insurance - Police	\$ 49,567	\$ 118,563	\$ 74,366	\$ 99,450	\$ 104,488	-11.87%
01-410-197	Employer Contribution to Police Pension (MMO)	\$ 30,532	\$ -	\$ -	\$ -	\$ 37,969	0.00%
01-410-231	Fuel - Police Vehicles	\$ 11,490	\$ 14,400	\$ 8,985	\$ 12,600	\$ 14,400	0.00%
01-410-239	Tires - Police Vehicles	\$ 1,827	\$ 3,000	\$ 1,801	\$ 3,000	\$ 3,000	0.00%
01-410-241	Tactical Supplies - Police	\$ 5,908	\$ 20,200	\$ 12,403	\$ 20,200	\$ 9,700	-51.98%
01-410-251	Repairs & Maintenance - Police Vehicles	\$ 7,908	\$ 9,600	\$ 5,299	\$ 9,600	\$ 9,600	0.00%
01-410-260	Small Tools & Minor Equipment - Police	\$ 13,157	\$ 4,000	\$ 981	\$ 4,500	\$ 4,000	0.00%
01-410-270	Computer Hardware - Police	\$ 3,905	\$ 1,500	\$ 270	\$ 1,500	\$ 1,500	0.00%
01-410-271	Computer Software - Police	\$ 9,267	\$ 5,750	\$ 8,254	\$ 9,000	\$ 5,750	0.00%
01-410-310	Equipment Maintenance Agreements - Police	\$ 1,060	\$ 940	\$ 1,120	\$ 940	\$ 940	0.00%
01-410-314	Legal Services - Police	\$ 28,194	\$ -	\$ 5,739	\$ 14,000	\$ -	0.00%
01-410-321	Phone Allowance - Chief	\$ 550	\$ 600	\$ 450	\$ 600	\$ 600	0.00%
01-410-329	Emergency Notification Subscription (Code Red)	\$ 1,521	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.00%
01-410-352	Liability Insurance - Police	\$ 10,864	\$ 11,744	\$ 11,502	\$ 11,610	\$ 12,216	4.02%
01-410-420	Dues/Memberships - Police	\$ 100	\$ 250	\$ -	\$ 250	\$ 250	0.00%
01-410-450	Contracted Services - Police (Body Cams)	\$ 4,749	\$ 4,750	\$ 4,749	\$ 4,749	\$ 4,750	0.00%
01-410-460	Meetings/Conferences - Police	\$ 1,572	\$ 2,495	\$ 1,702	\$ 1,800	\$ 2,495	0.00%
01-410-461	Training - Police	\$ 664	\$ 3,000	\$ 1,295	\$ 3,000	\$ 3,000	0.00%
01-410-462	Special Response Team Dues (SRT)	\$ 1,813	\$ 1,804	\$ 1,813	\$ 1,813	\$ 1,804	0.00%
01-410-740	Major Equipment - Police	\$ 13,252	\$ 60,000	\$ 61,157	\$ 61,157	\$ -	-100.00%
	Total Public Safety - Police	\$ 717,843	\$ 878,058	\$ 671,240	\$ 900,794	\$ 886,373	0.95%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
E11	Public Safety - Fire						
01-411-195	Workers Compensation - Fire - (SWIF)	\$ 12,384	\$ 15,293	\$ 11,504	\$ 14,500	\$ 15,330	0.24%
01-411-231	Fuel - Fire Vehicles	\$ 2,138	\$ 3,000	\$ 2,322	\$ 3,000	\$ 3,000	0.00%
01-411-532	Contribution - Fire Relief Association	\$ 17,647	\$ 17,000	19357.19	\$ 19,357	\$ 17,000	0.00%
01-411-540	Contribution - Fire Department	\$ 35,000	\$ 35,000	\$ 26,250	\$ 35,000	\$ 35,000	0.00%
	Total Public Safety - Fire	\$ 67,169	\$ 70,293	\$ 59,433	\$ 71,857	\$ 70,330	0.05%
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	\$ 19,839	\$ 24,274	\$ 16,732	\$ 23,000	\$ 26,191	7.90%
01-413-192	Soc Sec Expense - Code	\$ 1,230	\$ 1,505	\$ 1,037	\$ 1,426	\$ 1,624	7.91%
01-413-193	Medicare Expense -Code	\$ 288	\$ 352	\$ 243	\$ 334	\$ 380	7.95%
01-413-450	Contracted Services - Building Inspection	\$ 624	\$ -	\$ -	\$ -	\$ -	0.00%
01-413-530	UCC Fees - Building Permit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Code Enforcement	\$ 21,981	\$ 26,131	\$ 18,012	\$ 24,760	\$ 28,195	7.90%
E14	Planning & Zoning						
01-414-313	Engineering - Planning/Zoning	\$ -	\$ 2,000	\$ 231	\$ 2,000	\$ 2,000	0.00%
01-414-314	Legal Fees - Planning/Zoning	\$ 3,419	\$ 3,300	\$ 2,785	\$ 3,300	\$ 3,300	0.00%
	Total Planning & Zoning	\$ 3,419	\$ 5,300	\$ 3,016	\$ 5,300	\$ 5,300	0.00%
E15	Emergency Management Supplies						
01-415-242	Emergency Management Supplies	\$ -	\$ 100	\$ -	\$ -	\$ 100	0.00%
	Total Emergency Management Supplies	\$ -	\$ 100	\$ -	\$ -	\$ 100	0.00%
E19	Public Safety - Crossing Guards						
01-419-115	Wages - Crossing Guards	\$ 17,399	\$ 15,910	\$ 13,181	\$ 18,000	\$ 16,230	2.01%
01-419-191	Uniforms - Crossing Guards	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.00%
01-419-192	Soc Sec Expense - Crossing Guards	\$ 1,079	\$ 986	\$ 817	\$ 1,116	\$ 1,006	2.03%
01-419-193	Medicare Expense -Crossing Guards	\$ 252	\$ 231	\$ 191	\$ 261	\$ 235	1.73%
	Total Public Safety - Crossing Guards	\$ 18,730	\$ 17,227	\$ 14,190	\$ 19,477	\$ 17,571	2.00%
E22	Animal Control Expense						
01-422-310	Animal Control Expense	\$ 3,190	\$ 3,320	\$ 2,585	\$ 3,320	\$ 500	-84.94%
	Total Animal Control Expense	\$ 3,190	\$ 3,320	\$ 2,585	\$ 3,320	\$ 500	-84.94%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
E30	Public Works-Road Department						
01-430-112	Wages - Full Time Public Works	\$ 191,942	\$ 199,383	\$ 138,380	\$ 190,000	\$ 202,822	1.72%
01-430-115	Wages - Part Time Public Works	\$ 7,665	\$ 10,818	\$ 13,596	\$ 18,000	\$ 11,142	3.00%
01-430-180	Overtime - Public Works	\$ 1,444	\$ 4,000	\$ 11,668	\$ 14,000	\$ 4,000	0.00%
01-430-191	Uniforms - Public Works	\$ 1,702	\$ 1,550	\$ 581	\$ 1,550	\$ 1,550	0.00%
01-430-192	Soc Sec Expense - Public Works	\$ 11,771	\$ 13,280	\$ 9,510	\$ 13,764	\$ 13,513	1.75%
01-430-193	Medicare Expense - Public Works	\$ 2,753	\$ 3,106	\$ 2,224	\$ 3,219	\$ 3,161	1.77%
01-430-196	Health Insurance - Public Works	\$ 58,255	\$ 68,036	\$ 51,027	\$ 68,036	\$ 74,840	10.00%
01-430-231	Fuel - Public Works Vehicles	\$ 12,935	\$ 18,000	\$ 8,938	\$ 14,000	\$ 16,000	-11.11%
01-430-245	Street Signs and Markers	\$ 3,367	\$ 5,000	\$ 1,497	\$ 4,000	\$ 5,000	0.00%
01-430-246	Supplies - Public Works	\$ 1,739	\$ 3,000	\$ 1,120	\$ 3,000	\$ 3,000	0.00%
01-430-250	Repairs & Maintenance - Public Works Equipment	\$ 11,763	\$ 10,000	\$ 6,789	\$ 10,000	\$ 10,000	0.00%
01-430-260	Small Tools & Equipment - Public Works	\$ 637	\$ 4,000	\$ 1,996	\$ 3,000	\$ 4,000	0.00%
01-430-310	PA One Call	\$ 117	\$ 300	\$ 294	\$ 350	\$ 300	0.00%
01-430-317	Street Opening Permits (State & County Roads)	\$ 18,050	\$ 500	\$ -	\$ 500	\$ 500	0.00%
01-430-384	Equipment Rental	\$ -	\$ 4,000	\$ -	\$ 1,000	\$ 4,000	0.00%
01-430-720	Capital Construction-PW	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-430-740	Capital Purchase-PW	\$ 55,737	\$ -	\$ -	\$ -	\$ 25,000	0.00%
	Total Public Works-Road Department	\$ 379,876	\$ 344,973	\$ 247,621	\$ 344,419	\$ 378,828	9.81%
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	\$ 41,338	\$ 15,000	\$ 92,512	\$ 100,000	\$ 15,000	0.00%
01-436-370	MS4 Repairs & Maintenance - Storm Sewers	\$ 2,080	\$ 5,000	\$ 318,768	\$ 321,270	\$ 5,000	0.00%
01-436-371	MS4 Compliance	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
	Total Storms Sewers & Drains (MS4)	\$ 43,918	\$ 20,500	\$ 411,780	\$ 421,770	\$ 20,500	0.00%
E37	Repairs of Tools & Machinery						
01-437-374	Repairs - Tools & Machinery	\$ 413	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	-33.33%
	Total Repairs of Tools & Machinery	\$ 413	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	-33.33%
E38	Maintenance & Repair of Roads						
01-438-245	Maintenance & Repairs - Roads	\$ 1,639	\$ 2,000	\$ 1,471	\$ 2,000	\$ 2,000	0.00%
01-438-246	Guiderails	\$ 4,690	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Maintenance & Repair of Roads	\$ 6,329	\$ 2,000	\$ 1,471	\$ 2,000	\$ 2,000	0.00%
E39	Road Paving Program						

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
01-439-313	Engineering - Road Paving Program	\$ 25,870	\$ 20,000	\$ 20,899	\$ 30,000	\$ 33,000	65.00%
01-439-600	Contractor - Road Paving Program	\$ 407,417	\$ 133,540	\$ 6,692	\$ 6,692	\$ 363,818	172.44%
	Total Road Program	\$ 433,287	\$ 153,540	\$ 27,591	\$ 36,692	\$ 396,818	158.45%
E51	Culture-Recreation Administration						
01-451-210	Supplies - Recreation Programs	\$ 5,697	\$ 2,500	\$ 2,439	\$ 5,000	\$ 5,000	100.00%
01-451-250	Supplies - Playground Equipment	\$ 1,102	\$ 3,000	\$ 1,172	\$ 3,000	\$ 3,000	0.00%
	Total Culture-Recreation Administration	\$ 6,799	\$ 5,500	\$ 3,610	\$ 8,000	\$ 8,000	45.45%
E54	Parks						
01-454-361	Electricity - Spring Garden Memorial	\$ 187	\$ 204	\$ 60	\$ 204	\$ 204	0.00%
	Total Parks	\$ 187	\$ 204	\$ 60	\$ 204	\$ 204	0.00%
E71	Debt Service - Principal						
01-471-321	Debt Principal - 3477 Mount Troy Road	\$ 12,372	\$ 12,716	\$ (47)	\$ (47)	\$ -	-100.00%
01-471-611	Debt Principal - Pittview Landslide	\$ 107,641	\$ 101,454	\$ 79,868	\$ 101,454	\$ 109,264	7.70%
	Total Debt Service - Principal	\$ 120,013	\$ 114,170	\$ 79,820	\$ 101,407	\$ 109,264	-4.30%
E72	Debt Service - Interest						
01-472-321	Debt Interest - 3477 Mount Troy Road	\$ 610	\$ 265	\$ (2)	\$ (2)	\$ -	-100.00%
01-472-611	Debt Interest - Pittview Landslide	\$ 56,224	\$ 62,411	\$ 43,031	\$ 62,411	\$ 54,601	-12.51%
	Total Debt Service - Interest	\$ 56,834	\$ 62,676	\$ 43,029	\$ 62,409	\$ 54,601	-12.88%
E81	Employer Paid Benefits						
01-481-190	Minimum Municipal Obligation (MMO) to NU Pension	\$ 128,740	\$ 133,248	\$ -	\$ 133,248	\$ 139,649	4.80%
01-481-194	Unemployment Compensation Insurance (UCOMP)	\$ 4,342	\$ 7,000	\$ 3,884	\$ 4,500	\$ 4,400	-37.14%
01-481-195	Workers Compensation (MRM)	\$ 56,617	\$ 64,272	\$ 45,292	\$ 62,000	\$ 58,040	-9.70%
01-481-197	Employer Contribution to Non-uniformed Pension	\$ 4,827	\$ 5,391	\$ -	\$ -	\$ -	-100.00%
01-481-198	Group Term Life Insurance	\$ 1,940	\$ 2,400	\$ 2,457	\$ 3,300	\$ 3,276	36.50%
01-481-199	Short Term Disability Insurance	\$ 5,440	\$ 3,600	\$ 2,761	\$ 3,680	\$ 3,681	2.25%
	Total Employer Paid Benefits	\$ 201,906	\$ 215,911	\$ 54,394	\$ 206,728	\$ 209,046	-3.18%
E86	Insurance-Casualty & Surety						
01-486-351	Insurance-Property/Casualty	\$ 57,661	\$ 58,750	\$ 59,647	\$ 59,647	\$ 62,625	6.60%
	Total Insurance-Casualty & Surety	\$ 57,661	\$ 58,750	\$ 59,647	\$ 59,647	\$ 62,625	6.60%

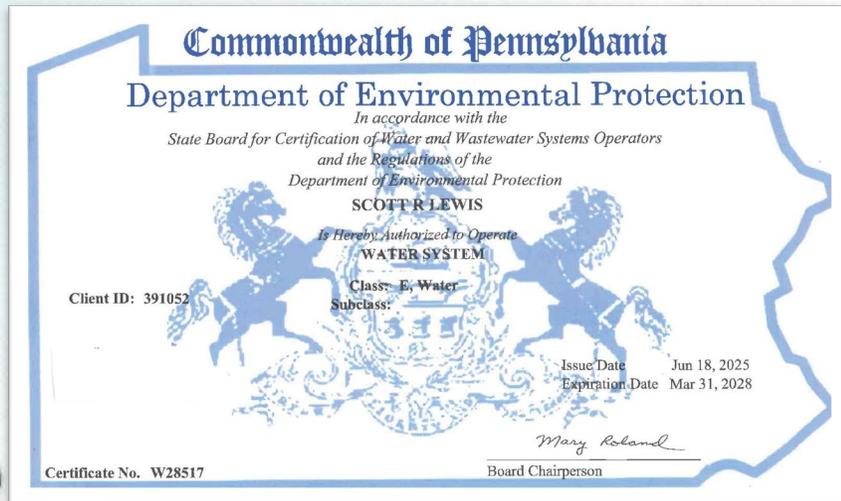
Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
E89	Miscellaneous Expense						
01-489-216	Military Banners	\$ 591	\$ 960	\$ 860	\$ 960	\$ 960	0.00%
	Total Miscellaneous Expense	\$ 591	\$ 960	\$ 860	\$ 960	\$ 960	0.00%
E92	Interfund Operating Transfers-Out						
01-492-030	Operating Transfer to Capital Improvements Fund	\$ -	\$ 216,634	\$ -	\$ 82,654	\$ 411,530	89.97%
	Total Interfund Operating Transfers-Out	\$ -	\$ 216,634	\$ -	\$ 82,654	\$ 411,530	89.97%
	Total Expenditures	\$ 2,526,493	\$ 2,680,001	\$ 2,016,454	\$ 2,805,866	\$ 3,115,171	16.24%
	Total Revenues-General Fund	\$ 2,384,119	\$ 2,667,865	\$ 2,294,800	\$ 2,882,288	\$ 2,937,977	10.12%
	Total Expenditures-General Fund	\$ 2,526,493	\$ 2,680,001	\$ 2,016,454	\$ 2,805,866	\$ 3,115,171	16.24%
	Total-General Fund	\$ (142,374)	\$ (12,136)	\$ 278,346	\$ 76,422	\$ (177,194)	

Success Story – Water Department now self-sustaining

New Billing Software Successfully Rolled out



2 Certified Water Operators



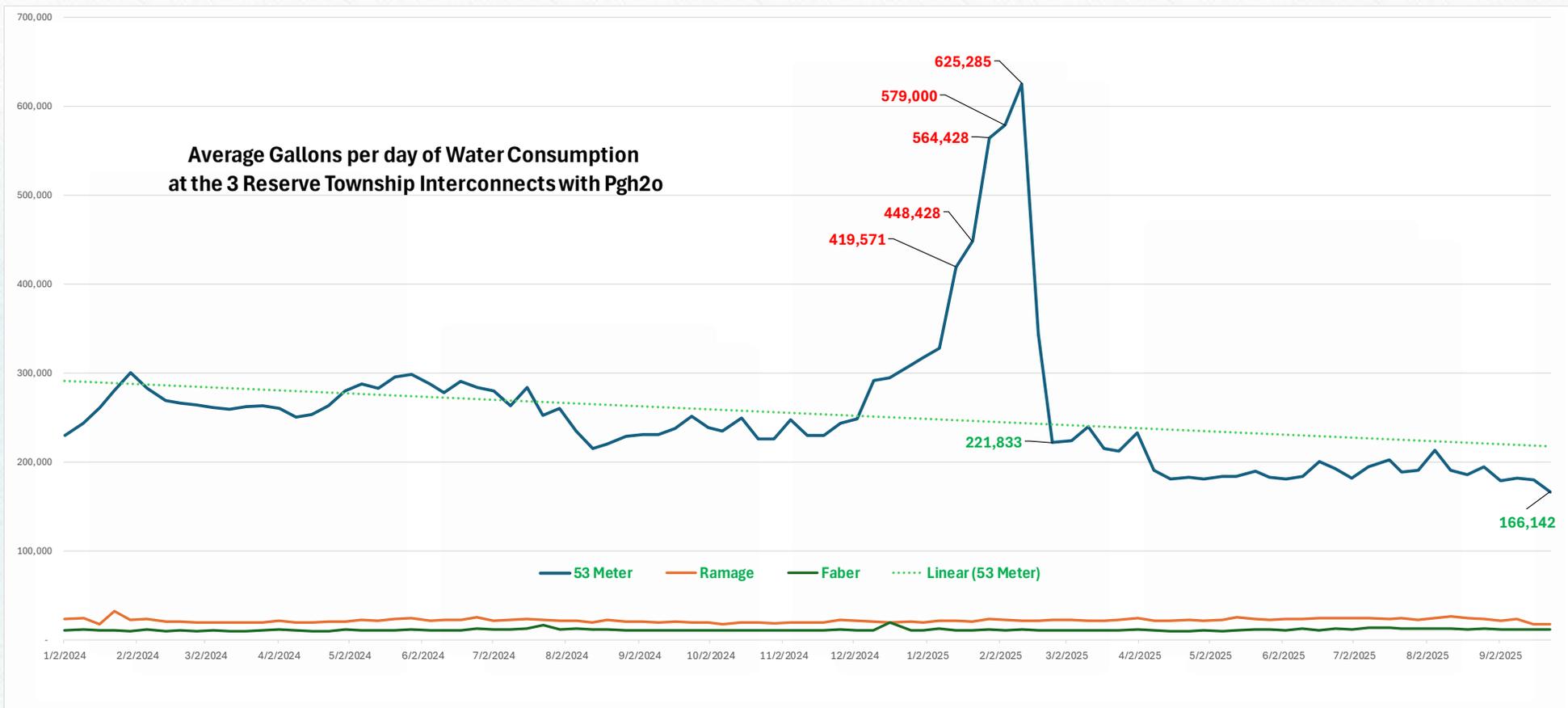
New Cargo Trailer



Success Story – Water Department now self-sustaining

With the help of a Leak Detection company, Public Works located and proactively repaired 7 leaks.

Average water use has declined by 62 gallons per minute or 89,000 gallons per day.





Water and Sewer Rates:

- No increase in Reserve Township portion of water and sewer charges.
- \$2.00 increase in quarterly Capital Improvement Charges (for Sewer Consent Order required project).
- 7% increase in ALCOSAN's sewage treatment charge. This is strictly a pass-through.



2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
06-341-000	Interest Earnings	\$ 28,079	\$ 15,000	\$ 20,454	\$ 25,000	\$ 15,000	0.00%
	Total Interest & Dividend Earnings	\$ 28,079	\$ 15,000	\$ 20,454	\$ 25,000	\$ 15,000	0.00%
R78	Water System Revenues						
06-378-010	Water Customer Receipts	\$ 822,370	\$ 842,000	\$ 655,278	\$ 842,000	\$ 842,000	0.00%
06-378-011	Water Tap In Fees	\$ -	\$ 12,500	\$ -	\$ -	\$ 30,000	140.00%
06-378-020	Final Meter Readings	\$ 2,470	\$ 2,000	\$ 1,280	\$ 1,500	\$ 2,000	0.00%
06-378-090	Resident Repair Payments	\$ 714	\$ -	\$ 2,453	\$ 2,453	\$ -	0.00%
06-378-091	Water Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
06-378-093	No Lien Letter-Water Share	\$ 1,050	\$ 800	\$ 585	\$ 700	\$ 800	0.00%
	Total Water System Revenues	\$ 826,604	\$ 857,300	\$ 659,597	\$ 846,653	\$ 874,800	2.04%
	Total Revenues	\$ 854,683	\$ 872,300	\$ 680,051	\$ 871,653	\$ 889,800	2.01%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E48	Water System Operating Expenses						
06-448-115	Wages-Water (Direct)	\$ 615	\$ -	\$ 10,372	\$ 14,572	\$ 26,274	0.00%
06-448-192	Soc Sec-Water (Direct)	\$ 36	\$ -	\$ 637	\$ 903	\$ 1,629	0.00%
06-448-193	Medicare-Water (Direct)	\$ 8	\$ -	\$ 149	\$ 211	\$ 381	0.00%
06-448-210	Office Supplies-Water	\$ 2,632	\$ 3,996	\$ 877	\$ 1,500	\$ 3,996	0.00%
06-448-215	Postage/Stamped Envelopes-Water	\$ 8,073	\$ 5,000	\$ 6,665	\$ 6,665	\$ 5,000	0.00%
06-448-217	Miscellaneous Expense-Water	\$ 81	\$ 3,000	\$ 2,824	\$ 3,000	\$ 3,000	0.00%
06-448-239	Meter Reading Supplies-Water	\$ 3,816	\$ 3,000	\$ 514	\$ 2,000	\$ 3,000	0.00%
06-448-240	Hydrant Replacements	\$ 7,821	\$ 6,000	\$ 2,567	\$ 4,000	\$ 6,000	0.00%
06-448-250	Repairs & Maintenance-Waterlines	\$ 16,950	\$ 18,000	\$ 38,887	\$ 45,000	\$ 21,000	16.67%
06-448-271	Computer Software-Water	\$ 20,195	\$ 12,300	\$ 6,560	\$ 12,300	\$ 12,300	0.00%
06-448-301	Refunds-Water	\$ 36	\$ -	\$ -	\$ -	\$ -	0.00%
06-448-310	Certified Operator Costs-Water	\$ 275	\$ 17,215	\$ 359	\$ 500	\$ 2,215	-87.13%
06-448-313	Engineering-Water	\$ 2,039	\$ 13,000	\$ 6,422	\$ 11,000	\$ 13,000	0.00%
06-448-314	Solicitor/Legal Fees-Water	\$ 12,538	\$ 11,000	\$ 184	\$ 500	\$ 11,000	0.00%
06-448-317	Street Opening Permits	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0.00%
06-448-366	PWSA Water Purchases	\$ 551,378	\$ 600,000	\$ 360,962	\$ 475,000	\$ 487,080	-18.82%
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	\$ 10,177	\$ -	\$ -	\$ -	\$ 70,000	0.00%
06-448-740	Machinery & Equipment-Water	\$ 91	\$ 47,000	\$ 17,212	\$ 20,000	\$ -	-100.00%
06-448-118	Allocated Costs - Water	\$ 99,497	\$ 122,100	\$ 92,926	\$ 124,000	\$ 157,224	28.77%
Total Water System Operating Expenses		\$ 742,759	\$ 869,111	\$ 554,617	\$ 727,651	\$ 830,599	-4.43%
Total Expenditures		\$ 742,759	\$ 869,111	\$ 554,617	\$ 727,651	\$ 830,599	-4.43%
WATER FUND SUMMARY							
Total Revenues-Water Fund		\$ 854,683	\$ 872,300	\$ 680,051	\$ 871,653	\$ 889,800	2.01%
Total Expenditures-Water Fund		\$ 742,759	\$ 869,111	\$ 554,617	\$ 727,651	\$ 830,599	-4.43%
Total-Water Fund		\$ 111,924	\$ 3,189	\$ 125,433	\$ 144,002	\$ 59,201	

2026 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	
<i>Flat fee for capital improvements to water and sewer system</i>	\$ 20.00
TOTAL RESERVE CHARGES	\$ 103.64
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	\$ 26.80
Wastewater Treatment Volume Charge (\$12.75 per 1,000 gal or portion thereof, 4,000 minimum)	\$ 51.00
TOTAL ALCOSAN CHARGES	\$ 77.80
TOTAL FOR NON-GIRTY'S RUN ACCOUNTS	\$ 181.44
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	\$ 198.94

**RESERVE TOWNSHIP
RESOLUTION NO. 800**

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, 2026.

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, 2026 Billing Cycle, the Reserve Water User Fee will remain at \$14.29 per 1,000 gallons of water (4,000 gallon minimum per quarter).
2. That effective with the January 1, 2026 Billing Cycle, the Quarterly Water Service Charge will remain at \$10.00 which shall be charged to all water accounts.
3. That effective with the January 1, 2026 Billing Cycle, the Reserve Sewer Conveyance Fee will remain at \$4.12 per 1,000 gallons of water (4,000 gallon minimum per quarter).
4. That effective with the January 1, 2026 Billing Cycle, the Quarterly Capital Improvement Charge will be \$20.00 which shall be charged to all accounts.
5. That effective with the January 1, 2026 Billing Cycle, the Quarterly ALCOSAN Service Charge is \$26.80 which shall be charged to all sanitary sewer and remitted to ALCOSAN.
6. That effective with the January 1, 2026 Billing Cycle, the Quarterly ALCOSAN Sewage Treatment Charge is \$12.75 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, 2026 Billing Cycle, the GRJSA fee will remain at \$17.50 for the first 4,000 gallons per quarter and \$3.50 per 1,000 gallons of water thereafter 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, 2026 Billing Cycle, the Quarterly minimum charge shall be \$181.44 for and \$198.94 for Girty’s Run users, based on a minimum of 4,000 gallons of water.

Effective Date. This resolution shall become effective January 1, 2026.

ATTEST:


Jan Kowalski, CPA
Township Manager



Reserve Township


Ron Neurohr, President
Board of Commissioners

5 YEAR HISTORY OF WATER/SEWER RATES
RESERVE TOWNSHIP
QUARTERLY CHARGES

Min. 4,000 Gallons	2022	2023	2024	2025	2026
WATER	\$ 46.68	\$ 49.00	\$ 52.92	\$ 57.16	\$ 57.16
WATER SERVICE CHARGE	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
SEWER CONVEYANCE	\$ 12.35	\$ 13.21	\$ 14.27	\$ 16.48	\$ 16.48
SEWAGE TREATMENT (ALCOSAN)	\$ 38.92	\$ 41.64	\$ 44.56	\$ 47.68	\$ 51.00
SEWER SERVICE CHG (ALCOSAN)	\$ 20.45	\$ 21.88	\$ 23.41	\$ 25.05	\$ 26.80
GIRTYS RUN MIN CHARGE	\$ 16.00	\$ 16.00	\$ 17.50	\$ 17.50	\$ 17.50
CAPITAL IMPROVEMENT	\$ 15.00	\$ 15.00	\$ 18.00	\$ 18.00	\$ 20.00
MINIMUM WATER BILL	\$ 141.53	\$ 148.72	\$ 161.40	\$ 174.37	\$ 181.44
MINIMUM GIRTYS RUN BILL	\$ 157.53	\$ 164.72	\$ 178.90	\$ 191.87	\$ 198.94
Rates paid by Township:					
PWSA - water (per 1,000gal)	\$ 4.26	\$ 4.47	\$ 4.69	\$ 4.69	\$ 4.92
ALCOSAN- sewer (per 1,000gal)	\$ 9.73	\$ 10.41	\$ 11.14	\$ 11.92	\$ 12.75
ALCOSAN-service fee (per bill)	\$ 20.45	\$ 21.88	\$ 23.41	\$ 25.06	\$ 26.80



2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
08-341-000	Interest Earnings	\$ 41,649	\$ 24,000	\$ 26,841	\$ 34,000	\$ 24,000	0.00%
	Total Interest & Dividend Earnings	\$ 41,649	\$ 24,000	\$ 26,841	\$ 34,000	\$ 24,000	0.00%
R64	Sanitation Revenue						
08-364-010	Resident Sewer Payments	\$ 857,213	\$ 899,000	\$ 745,427	\$ 930,000	\$ 965,000	7.34%
08-364-011	Sewer Tap In Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
08-364-012	ALCOSAN Lump Sum Reimb	\$ 4,937	\$ 5,000	\$ 5,008	\$ 5,008	\$ 5,000	0.00%
08-364-090	Dye Test Certification	\$ 1,650	\$ 1,350	\$ 900	\$ 1,050	\$ 1,350	0.00%
08-364-093	No Lien Letter-Sewer Share	\$ 1,050	\$ 675	\$ 585	\$ 675	\$ 675	0.00%
	Total Sanitation Revenue	\$ 864,850	\$ 906,025	\$ 751,920	\$ 936,733	\$ 972,025	7.28%
	Total Revenues	\$ 906,499	\$ 930,025	\$ 778,760	\$ 970,733	\$ 996,025	7.10%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E29	Sanitation-Sewer Expense						
08-429-115	Wages-Sewer (Direct)	\$ -	\$ -	\$ 3,022	\$ 8,000	\$ 20,034	0.00%
08-429-192	Soc Sec-Sewer (Direct)	\$ -	\$ -	\$ 187	\$ 496	\$ 1,242	0.00%
08-429-193	Medicare-Sewer (Direct)	\$ -	\$ -	\$ 44	\$ 116	\$ 290	0.00%
08-429-215	Postage/Stamped Envelopes-Sanitary Sewer	\$ -	\$ 5,000	\$ -	\$ 2,000	\$ 5,000	0.00%
08-429-250	Repairs/Maintenance-Sanitary Sewers	\$ 9,640	\$ 20,000	\$ 48,530	\$ 53,593	\$ 40,000	100.00%
08-429-271	Computer Software-Sanitary Sewer	\$ 4,298	\$ 6,000	\$ 3,766	\$ 6,000	\$ 6,000	0.00%
08-429-313	Engineering-Sanitary Sewer	\$ 91,277	\$ 75,000	\$ 88,169	\$ 98,000	\$ 75,000	0.00%
08-429-314	Legal Fees-Sanitary Sewer	\$ 2,252	\$ 6,000	\$ 839	\$ 1,000	\$ 6,000	0.00%
08-429-364	ALCOSAN Sewer Fees	\$ 682,428	\$ 695,000	\$ 347,830	\$ 710,000	\$ 759,700	9.31%
08-429-600	Capital Construction - Sanitary Sewer	\$ -	\$ 45,715	\$ -	\$ -	\$ -	-100.00%
08-429-118	Allocated Costs - Sanitary Sewer	\$ 99,497	\$ 122,100	\$ 92,200	\$ 122,932	\$ 157,224	28.77%
							0.00%
	Total Sanitation Expenses	\$ 889,393	\$ 974,815	\$ 584,586	\$ 1,002,137	\$ 1,070,490	9.81%
E92	Interfund Operating Transfers-Out						
08-492-001	Operating Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
08-492-020	Operating Transfer to Sewer Rehab Fund	\$ 14,689	\$ 14,689	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	Total Interfund Operating Transfers-Out	\$ 14,689	\$ 14,689	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	Total Expenditures	\$ 904,082	\$ 989,504	\$ 595,603	\$ 1,016,826	\$ 1,085,179	9.67%
SEWER FUND SUMMARY							
	Total Revenues-Sewer Fund	\$ 906,499	\$ 930,025	\$ 778,760	\$ 970,733	\$ 996,025	7.10%
	Total Expenditures-Sewer Fund	\$ 904,082	\$ 989,504	\$ 595,603	\$ 1,016,826	\$ 1,085,179	9.67%
	Total-Sewer Fund	\$ 2,417	\$ (59,479)	\$ 183,157	\$ (46,093)	\$ (89,154)	



2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
09-341-000	Interest Earnings	\$ 266	\$ 180	\$ 184	\$ 225	\$ 180	0.00%
	Total Interest Earnings	\$ 266	\$ 180	\$ 184	\$ 225	\$ 180	0.00%
R64	Sanitation Revenue						
09-364-099	Girty's Run Customer Receipts	\$ 27,869	\$ 27,000	\$ 22,946	\$ 28,775	\$ 27,000	0.00%
	Total Sanitation Revenue	\$ 27,869	\$ 27,000	\$ 22,946	\$ 28,775	\$ 27,000	0.00%
	Total Revenues	\$ 28,135	\$ 27,180	\$ 23,129	\$ 29,000	\$ 27,180	0.00%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E29	Sanitation-Sewer Expense						
09-429-364	GRJSA Sewer Fees	\$ 27,448	\$ 27,560	\$ 21,443	\$ 29,000	\$ 27,560	0.00%
	Total Sanitation Expenses	\$ 27,448	\$ 27,560	\$ 21,443	\$ 29,000	\$ 27,560	0.00%
	Total Expenditures	\$ 27,448	\$ 27,560	\$ 21,443	\$ 29,000	\$ 27,560	0.00%
GRJSA FUND SUMMARY							
	Total Revenues-GRJSA Fund	\$ 28,135	\$ 27,180	\$ 23,129	\$ 29,000	\$ 27,180	0.00%
	Total Expenditures-GRJSA Fund	\$ 27,448	\$ 27,560	\$ 21,443	\$ 29,000	\$ 27,560	0.00%
	Total-GRJSA Fund	\$ 687	\$ (380)	\$ 1,686	\$ -	\$ (380)	



2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
20-341-000	Interest Earnings	\$ 437	\$ 300	\$ 282	\$ 325	\$ 300	0.00%
	Total Interest Earnings	\$ 437	\$ 300	\$ 282	\$ 325	\$ 300	0.00%
R92	Interfund Operating Transfers In						
20-392-008	Operating Transfer from Sewer Fund	\$ 14,689	\$ 14,689	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	Total Interfund Operating Transfers In	\$ 14,689	\$ 14,689	\$ 11,017	\$ 14,689	\$ 14,689	0.00%
	Total Revenues	\$ 15,126	\$ 14,989	\$ 11,299	\$ 15,014	\$ 14,989	0.00%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E71	Debt Service-Principal						
20-471-323	Debt Principal-Sewer Rehab	\$ 13,656	\$ 14,029	\$ 11,665	\$ 14,029	\$ 14,029	0.00%
	Total Debt Service - Principal	\$ 13,656	\$ 14,029	\$ 11,665	\$ 14,029	\$ 14,029	0.00%
E72	Debt Service-Interest						
20-472-323	Debt interest-Sewer Rehab	\$ 1,033	\$ 660	\$ 577	\$ 660	\$ 660	0.00%
	Total Debt Service - Interest	\$ 1,033	\$ 660	\$ 577	\$ 660	\$ 660	0.00%
	Total Expenditures	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
SEWER REHAB FUND SUMMARY							
	Total Revenues-Sewer Rehab Fund	\$ 15,126	\$ 14,989	\$ 11,299	\$ 15,014	\$ 14,989	0.00%
	Total Expenditures-Sewer Rehab Fund	\$ 14,689	\$ 14,689	\$ 12,241	\$ 14,689	\$ 14,689	0.00%
	Total-Sewer Rehab Fund	\$ 437	\$ 300	\$ (942)	\$ 325	\$ 300	



2026- 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 Capital Improvement Charge assessed to water/sewer customers is collected in this fund to pay for upgrades to the water and sewer systems.

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
30-341-000	Interest Earnings	\$ 16,274	\$ 8,700	\$ 11,287	\$ 14,000	\$ 8,700	0.00%
	Total Interest Earnings	\$ 16,274	\$ 8,700	\$ 11,287	\$ 14,000	\$ 8,700	0.00%
R83	Special Assessments						
30-383-001	Capital Improvement Charges	\$ 105,088	\$ 108,000	\$ 87,142	\$ 110,000	\$ 116,000	7.41%
	Total Special Assessments	\$ 105,088	\$ 108,000	\$ 87,142	\$ 110,000	\$ 116,000	7.41%
R92	Interfund Operating Transfers In						
30-392-001	Operating Transfer from General Fund	\$ -	\$ 216,834	\$ -	\$ 82,654	\$ 411,530	89.79%
	Total Interfund Operating Transfers In	\$ -	\$ 216,834	\$ -	\$ 82,654	\$ 411,530	89.79%
	Total Revenues	\$ 121,362	\$ 333,534	\$ 98,429	\$ 206,654	\$ 536,230	60.77%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E29	Sanitation-Sewer Expense						
30-429-600	Capital Construction-Sanitary Sewers	\$ 76,567	\$ 255,795	\$ -	\$ 126,800	\$ 435,900	70.41%
Total Sanitation-Sewer Expense		\$ 76,567	\$ 255,795	\$ -	\$ 126,800	\$ 435,900	70.41%
E36	Storm Sewers & Drains						
30-436-370	Repairs & Maintenance-Storm Sewers	\$ -	\$ 170,200	\$ -	\$ -	\$ 270,200	58.75%
Total Storms Sewers & Drains		\$ -	\$ 170,200	\$ -	\$ -	\$ 270,200	58.75%
E48	Water System						
30-448-250	Repairs & Maintenance-Waterlines	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
30-448-600	Capital Construction-Waterlines	\$ 233	\$ -	\$ -	\$ -	\$ 100,000	0.00%
Total Water System		\$ 233	\$ -	\$ -	\$ -	\$ 100,000	0.00%
Total Expenditures		\$ 233	\$ 425,995	\$ -	\$ 126,800	\$ 806,100	89.23%
CAPITAL PROJECTS FUND SUMMARY							
Total Revenues-Cap Impr. Fund		\$ 121,362	\$ 333,534	\$ 98,429	\$ 206,654	\$ 536,230	60.77%
Total Expenditures-Cap.Impr. Fund		\$ 233	\$ 425,995	\$ -	\$ 126,800	\$ 806,100	89.23%
Grand Total-Capital Improvements Fund		\$ 121,129	\$ (92,461)	\$ 98,429	\$ 79,854	\$ (269,870)	



2026 - 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	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Revenues							
R41	Interest Earnings						
35-341-000	Interest Earnings	\$ 3,600	\$ 1,500	\$ 1,871	\$ 2,000	\$ 1,500	0.00%
	Total Interest Earnings	\$ 3,600	\$ 1,500	\$ 1,871	\$ 2,000	\$ 1,500	0.00%
R55	State Shared Revenue						
35-355-020	Liquid Fuels Allocation	\$ 87,650	\$ 85,923	\$ 88,224	\$ 88,224	\$ 88,000	2.42%
	Total State Shared Revenue	\$ 87,650	\$ 85,923	\$ 88,224	\$ 88,224	\$ 88,000	2.42%
	Total Revenues	\$ 91,250	\$ 87,423	\$ 90,095	\$ 90,224	\$ 89,500	2%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Expenditures							
E30	Public Works-Highways & Roads						
35-430-740	Capital Purchase - Public Works	\$ 48,024	\$ -	\$ -	\$ -	\$ -	0.00%
Total Public Works-Highways & Roads		\$ 48,024	\$ -	\$ -	\$ -	\$ -	0.00%
E32	Winter Maintenance						
35-432-245	Salt	\$ 41,688	\$ 33,688	\$ 27,590	\$ 43,000	\$ 44,005	30.63%
Total Winter Maintenance		\$ 41,688	\$ 33,688	\$ 27,590	\$ 43,000	\$ 44,005	30.63%
E34	Street Lighting						
35-434-361	Street Lighting	\$ 41,312	\$ 45,000	\$ 36,855	\$ 45,000	\$ 45,000	0.00%
Total Street Lighting		\$ 41,312	\$ 45,000	\$ 36,855	\$ 45,000	\$ 45,000	0.00%
E37	Repairs of Tools & Machinery						
35-437-374	Snow/Ice Machinery Repairs	\$ 2,403	\$ 5,000	\$ 2,974	\$ 5,000	\$ 8,500	70.00%
Total Repairs of Tools & Machinery		\$ 2,403	\$ 5,000	\$ 2,974	\$ 5,000	\$ 8,500	70.00%
Total Expenditures		\$ 133,426	\$ 83,688	\$ 67,418	\$ 93,000	\$ 97,505	17%
LIQUID FUELS FUND SUMMARY							
Total Revenues-Liquid Fuels Fund		\$ 91,250	\$ 87,423	\$ 90,095	\$ 90,224	\$ 89,500	2.38%
Total Expenditures-Liquid Fuels Fund		\$ 133,426	\$ 83,688	\$ 67,418	\$ 93,000	\$ 97,505	16.51%
Grand Total-Liquid Fuels Fund		\$ (42,176)	\$ 3,735	\$ 22,677	\$ (2,776)	\$ (8,005)	



2026- Reserve Township Budget Analysis

Police Department - Supplemental Schedule

Breaks out all Police Department Revenues and Expenditures from General Fund

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
Departmental Operating Revenues							
01-331-012	Fines-District Magistrate	\$ 10,380	\$ 9,000	\$ 8,677	\$ 10,000	\$ 9,000	0.00%
01-331-013	Fines-State Police	\$ 1,139	\$ 1,000	\$ 505	\$ 1,000	\$ 1,000	0.00%
01-331-014	Fines-Parking Violations	\$ 540	\$ 300	\$ 245	\$ 275	\$ 150	-50.00%
01-331-030	Fines-False Alarm	\$ -	\$ 50	\$ -	\$ -	\$ -	-100.00%
01-362-010	Police Services-Private Contracting	\$ -	\$ 300	\$ -	\$ -	\$ -	-100.00%
01-362-011	Police Reports-Copies	\$ 255	\$ 150	\$ 270	\$ 255	\$ 150	0.00%
01-362-015	Police Donations	\$ 1,250	\$ -	\$ -	\$ -	\$ -	
01-362-049	Police Services-Special Duty Reimbursement	\$ 300	\$ -	\$ 1,483	\$ 900	\$ 3,300	0.00%
Total Departmental Operating Revenues		\$ 13,864	\$ 10,800	\$ 11,179	\$ 12,430	\$ 13,600	25.93%
Departmental Operating Expenses							
01-410-110	Salary-Chief of Police	\$ 117,666	\$ 96,306	\$ 73,677	\$ 95,902	\$ 99,195	3.00%
01-410-112	Wages-Sergeant (per CBA-wage differential is 6.5% over o	\$ 21,935	\$ 85,201	\$ 57,691	\$ 77,353	\$ 87,757	3.00%
01-410-113	Wages-Full Time Officers (2026=2nd year of 3 year contrac	\$ 253,162	\$ 316,004	\$ 226,940	\$ 304,500	\$ 329,604	4.30%
01-410-115	Wages-Part Time Officers	\$ 23,185	\$ 22,932	\$ 8,863	\$ 14,000	\$ 18,895	-17.61%
01-410-116	Wages-Part Time Officers-Court	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-410-179	Longevity Pay (pre 2013 hires only)	\$ 2,200	\$ 900	\$ 900	\$ 900	\$ 900	0.00%
01-410-180	Regular Overtime	\$ 46,487	\$ 18,000	\$ 42,703	\$ 64,000	\$ 45,000	150.00%
01-410-181	Court Overtime	\$ 12,953	\$ 18,000	\$ 15,930	\$ 20,000	\$ 19,200	6.67%
01-410-182	Training Overtime	\$ 105	\$ 6,000	\$ 2,488	\$ 6,000	\$ 6,000	0.00%
01-410-183	Major Holiday Pay (Per CBA 1 1/2 times pay for working hol	\$ 253	\$ -	\$ 1,702	\$ 3,000	\$ 4,500	0.00%
01-410-187	Court Expense	\$ 880	\$ 1,200	\$ 800	\$ 1,200	\$ 1,200	0.00%
01-410-188	Special Duty Overtime	\$ -	\$ 300	\$ 1,962	\$ 3,000	\$ 3,300	1000.00%
01-410-191	Uniform Allowance (per CBA \$1,000 annual allowance)	\$ 5,308	\$ 6,000	\$ 3,663	\$ 6,000	\$ 6,000	0.00%
01-410-192	Soc Sec Expense (employer portion-6.2% of wages)	\$ 29,022	\$ 34,946	\$ 25,962	\$ 35,393	\$ 37,978	8.68%
01-410-193	Medicare Expense (employer portion-1.45% of wages)	\$ 6,787	\$ 8,173	\$ 6,072	\$ 8,277	\$ 8,882	8.67%

Account Number	Description	2024 Actual	2025 Budget	2025 Year-to-Date	2025 Projected Year-End	2026 Requested Budget	% Change '25 to '26
01-410-196	Health Insurance Premiums (new CBA provides full family coverage starting in 2025)	\$ 49,567	\$ 118,563	\$ 74,366	\$ 99,450	\$ 104,488	-11.87%
01-410-197	Police Pension Contribution (MMO)	\$ 30,532	\$ -	\$ -	\$ -	\$ 37,969	0.00%
01-410-231	Fuel-Police Vehicles	\$ 11,490	\$ 14,400	\$ 8,985	\$ 12,600	\$ 14,400	0.00%
01-410-239	Tires-Police Vehicles	\$ 1,827	\$ 3,000	\$ 1,801	\$ 3,000	\$ 3,000	0.00%
01-410-241	Tactical Supplies	\$ 5,908	\$ 20,200	\$ 12,403	\$ 20,200	\$ 9,700	-51.98%
01-410-251	Repairs/Maintenance Police Vehicles	\$ 7,908	\$ 9,600	\$ 5,299	\$ 9,600	\$ 9,600	0.00%
01-410-260	Small Tools/Minor Equipment	\$ 13,157	\$ 4,000	\$ 981	\$ 4,500	\$ 4,000	0.00%
01-410-270	Computer Hardware	\$ 3,905	\$ 1,500	\$ 270	\$ 1,500	\$ 1,500	0.00%
01-410-271	Computer Software	\$ 9,267	\$ 5,750	\$ 8,254	\$ 9,000	\$ 5,750	0.00%
01-410-310	Maintenance Services	\$ 1,060	\$ 940	\$ 1,120	\$ 940	\$ 940	0.00%
01-410-314	Legal Services - Police	\$ 28,194	\$ -	\$ 5,739	\$ 14,000	\$ -	0.00%
01-410-321	Phone Allowance-COP	\$ 550	\$ 600	\$ 450	\$ 600	\$ 600	0.00%
01-410-329	Emergency Notification Subscriptions	\$ 1,521	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.00%
01-410-352	Liability Insurance-Police	\$ 10,864	\$ 11,744	\$ 11,502	\$ 11,610	\$ 12,216	4.02%
01-410-420	Dues & Memberships	\$ 100	\$ 250	\$ -	\$ 250	\$ 250	0.00%
01-410-450	Contracted Svcs-Body Cams	\$ 4,749	\$ 4,750	\$ 4,749	\$ 4,749	\$ 4,750	0.00%
01-410-460	Meetings & Conferences	\$ 1,572	\$ 2,495	\$ 1,702	\$ 1,800	\$ 2,495	0.00%
01-410-461	Training Expense	\$ 664	\$ 3,000	\$ 1,295	\$ 3,000	\$ 3,000	0.00%
01-410-462	SRT Dues (North Hills Special Response Team)	\$ 1,813	\$ 1,804	\$ 1,813	\$ 1,813	\$ 1,804	0.00%
01-410-740	Major Equipment	\$ 13,252	\$ 60,000	\$ 61,157	\$ 61,157	\$ -	-100.00%
	Total Departmental Operating Expenses	\$ 717,843	\$ 878,058	\$ 671,240	\$ 900,794	\$ 886,373	0.95%
	Net Departmental Operating Expense	\$ -	\$ (867,258)	\$ (660,061)	\$ (888,364)	\$ (872,773)	0.64%