RESERVE TOWNSHIP

2027

BUDGET

Introduction: November 4th , 2026

Adoption: December 2nd, 2026

RESERVE TOWNSHIP 2027 BUDGET

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

JAN KOWALSKI, CPA, MANAGER
manager@reservetwp.com

2027 Manager's Budget Message

I respectfully submit the 2027 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:

- As in prior years, revenue will continue to be a challenge due to the Township's relatively flat tax base and older demographic. Current property tax revenue for 2026 is running behind budget due to increases in delinquency and Senior Citizen Tax Relief. Earned income tax revenues are also flat, reflecting economic conditions and a higher than average percentage of retirees in the Township. A chart showing 2027 General Fund Revenue Sources can be found on page 12. Taxes will contribute the majority of General Fund Revenues (55.6%).

- Despite the challenges with tax revenue, we will keep the general purpose property tax rate unchanged for the third year, at 6.47 mills. Compared to the other municipalities in the Shaler Area School District, we compare favorably to Millvale, whose 2027 proposed budget raises their rate to 20.00 mills, and Etna, whose 2026 rate is 9.50 mills. We 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. As of October 2026, two building permits have been issued but construction is yet to start.

- We continue to seek out and apply for any available grant opportunities. In 2026, the Township was awarded over $1.3 million in grant funding; $582,000 toward the cost of an Advanced Metering Infrastructure System for the Water Department (including new smart meters for residential customers), $500,000 toward the Phase I Mount Troy main waterline replacement project, and $253,000 for sanitary sewer repairs. We have applied for grants to defray the cost of required stormwater (MS4) improvements, a turnaround for Edison Street, and Phase II of the Mount Troy waterline replacement, as well as a recycling performance grant. Announcements on those applications are expected in 2027.

GENERAL FUND EXPENDITURES:

- Difficult Choices: While revenues remain relatively flat, the cost of providing essential government services continues to rise. While the 2027 budget includes only necessary expenditures required by collective bargaining agreements and state and federal mandates with nothing additional, expenditures will still exceed revenues by over $400,000. This means that fund balance must be used to balance the budget, a practice that is not sustainable if it continues.

- General Fund Expenditures are driven mainly by collective bargaining obligations, specifically Police and Public Works. The Police will be in the final year of a three year contract and will see a 3% salary increase.

Public Works will be in the first year of a two year contract, the terms of which are being finalized. Both collective bargaining units are represented by Teamsters Local 249. As indicated in the chart on page 13, Public Safety will account for 27.6% of 2027 General Fund costs. Of this amount, $835,385 is attributable to salary and benefits for police. Public Works will account for 18.2% of General Fund costs at $794,646. General Government Administration, which includes administrative staff salaries and benefits, as well as costs of tax collection, information technology, insurance, building rent and maintenance, will be 11.7% of 2027 General Fund expenditures at $421,895.

- Road Paving: With input from the Township Engineer, we maintain a ranking of the condition of Township maintained roads and prioritize them for paving based on condition and traffic volume. While a list of roads to be paved in 2027 was discussed at the Budget Workshop (estimated cost $660,000), we are unable to budget any road paving for 2027 without additional sources of funding. A small amount was factored in for utility patch work.

- Vehicle Replacements: Likewise at the Budget Workshop, we discussed a new Code Enforcement vehicle to replace the 2014 repurposed Police Car, a new Police Patrol vehicle to replace a 2018 SUV, and a new F550 Dump Truck to replace the 2017 one (total estimated cost $227,000). Due to the projected general fund deficit, these items were removed from the 2027 proposed budget.

- 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. For this reason, Reserve's Board decided to hold off on further discussions for the time being.

- Debt Service: The Township currently has a General Fund Debt Obligation of more than $2.0 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 5.6% of 2027 General Fund Expenditures.

FIRE PROTECTION:

- Our Township is proud to be served by the Reserve Volunteer Fire Department – Station 317. These dedicated volunteers donate many hours each year responding to fire calls, attending training exercises, and holding fundraisers to defray the cost of their operations. The Department is also in the process of attaining QRS (Quick Response Service) certification. QRS is a non-transporting emergency medical operation where trained firefighters provide immediate patient care until an ambulance arrives.

- Recently, Department leaders came before the Board of Commissioners with a request for increased support so they can continue providing this vital service to the community. The cost of apparatus, vehicles, and training has grown significantly in recent years, and they are unable to cover the cost of running the Department solely on fundraising efforts and a small contribution from the Township. The Board determined that the best way to provide the needed funding was to establish a Fire Protection Tax to be levied on real property. This tax will be dedicated to fire protection services only and will be segregated and accounted for in a separate Fire Protection Fund. Balancing the needs of the Fire Department with concerns about raising taxes, the Board decided to levy a tax of 0.53 mills. Combined with the general purpose tax rate of 6.47 mills, the total tax on real property for 2027 will be 7.00 mills. The total Township tax for a property assessed at $100,000 will be $700.00. The Township will continue to pay for firefighters' workers compensation insurance and vehicle fuel from General Fund revenues.

WATER & SEWER:

- Water Rates: There was no increase in water rates for 2026, despite a 5% increase in the cost of water we purchase from Pittsburgh Water. Anticipating another 5% increase for 2027, we have budgeted for a corresponding 5% increase in Reserve Township Water rates. Per the terms of the current Water Purchase Agreement with Pittsburgh Water, annual increases are limited to 5%. Our agreement is renewed through at least March 8, 2033. After that time, we could see much larger annual increases. The Water Fund is projected to have a deficit of roughly $400,000, due to the cost of the Mount Troy Waterline Replacement Project. A $500,000 grant should cover more than half the cost, but the Township will have to make up the difference. Fund balance will be used to balance the budget.

- Sewer Rates: After the last five years of 7% annual increases, Allegheny County Sanitary Authority (ALCOSAN) has announced their new three-year rate structure for wastewater treatment. Rates will increase 14% for 2027 and 2028, and 13.5% for 2029. Since this is a pass-through cost for the Township, you will see this increase in the ALCOSAN portion of your quarterly bill. For the second year in a row, there will be no increase in the Reserve Township wastewater conveyance charge.

- Certified Operators: Two employees, the Township Manager and the Public Works Foreman, have a Certified Water Operator Class E License. These employees receive a stipend through 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 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”. We are lucky to be the recipients of two grant awards that cover the majority of the cost of this project. We are on track for completion of Phase II of the Consent Order by the end of 2026. Mandated Operations and Maintenance of the system will continue, and a Phase III Consent Order is expected in the future.

CAPITAL PROJECTS AND PURCHASES:

- Large projects planned for 2027 are:
    - Villa Drive Stormwater Detention Basin Improvements (MS4).
    - Mount Troy Waterline Replacement Project, from Gardenview Drive to Kinkura Drive.
    - Lonsdale Street Sewer Separation Project, separating storm and sanitary sewers.
    - Advanced Metering Infrastructure Project, including new residential water meters at no cost to customers.
- As discussed earlier, there are no capital purchases planned due to budget constraints.

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. We will be facing challenges over the next several years, but we continue to operate as efficiently as possible and look for additional sources of revenue.

Respectfully submitted,

Jan Kowalski

Jan Kowalski, CPA
Reserve Township Manager

TOWNSHIP OF RESERVE
ORDINANCE NO. 710

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 2027 the following amounts are hereby appropriated from the current revenues available for the current year.

TOTAL ESTIMATED GENERAL FUND RECEIPTS **$3,618,534**

SUMMARY OF APPROPRIATIONS

POLICE AND PUBLIC PROTECTION	$ 1,000,218
PUBLIC WORKS	$ 658,345
GENERAL GOVERNMENT	$ 455,722
STORMWATER MANAGEMENT	$ 310,500
DEBT SERVICE	$ 203,865
INTERFUND TRANSFERS	$ 700,000
ALL OTHER	$ 289,884
TOTAL FOR GENERAL EXPENDITURES	**$ 3,618,534**
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR THE WATER FUND	$ 1,306,152
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR SEWER AND SEWER REHAB FUND	$ 1,173,479
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR GIRTY'S RUN SANITARY SEWER SYSTEM	$ 27,560
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR CAPITAL IMPROVEMENT FUND	$ 875,000
TOTAL ESTIMATED RECEIPTS AND EXPENDITURES FOR FIRE PROTECTION FUND	$ 79,548
TOTAL REVENUES AND EXPENDITURES FOR LIQUID FUELS FUND	$ 87,860
TOTAL OTHER FUNDS	**$ 3,549,599**
TOTAL ALL FUNDS: $7,168,133	

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 and for fire protection, a tax of 0.53 MILLS on each dollar of assessed valuation.

APPROVED AND ADOPTED THIS 2nd DAY OF DECEMBER 2026.

THE BOARD OF COMMISSIONERS APPROVE AND ADOPT THE 2027 BUDGET AND 2027 MILLAGE RATE AT THE PUBLIC MEETING OF DECEMBER 2, 2026, HELD AT THE RESERVE TOWNSHIP OFFICE.

Jan Kowalski, CPA
TOWNSHIP MANAGER

ATTEST:

_____
Jan Kowalski
Township Manager

TOWNSHIP OF RESERVE

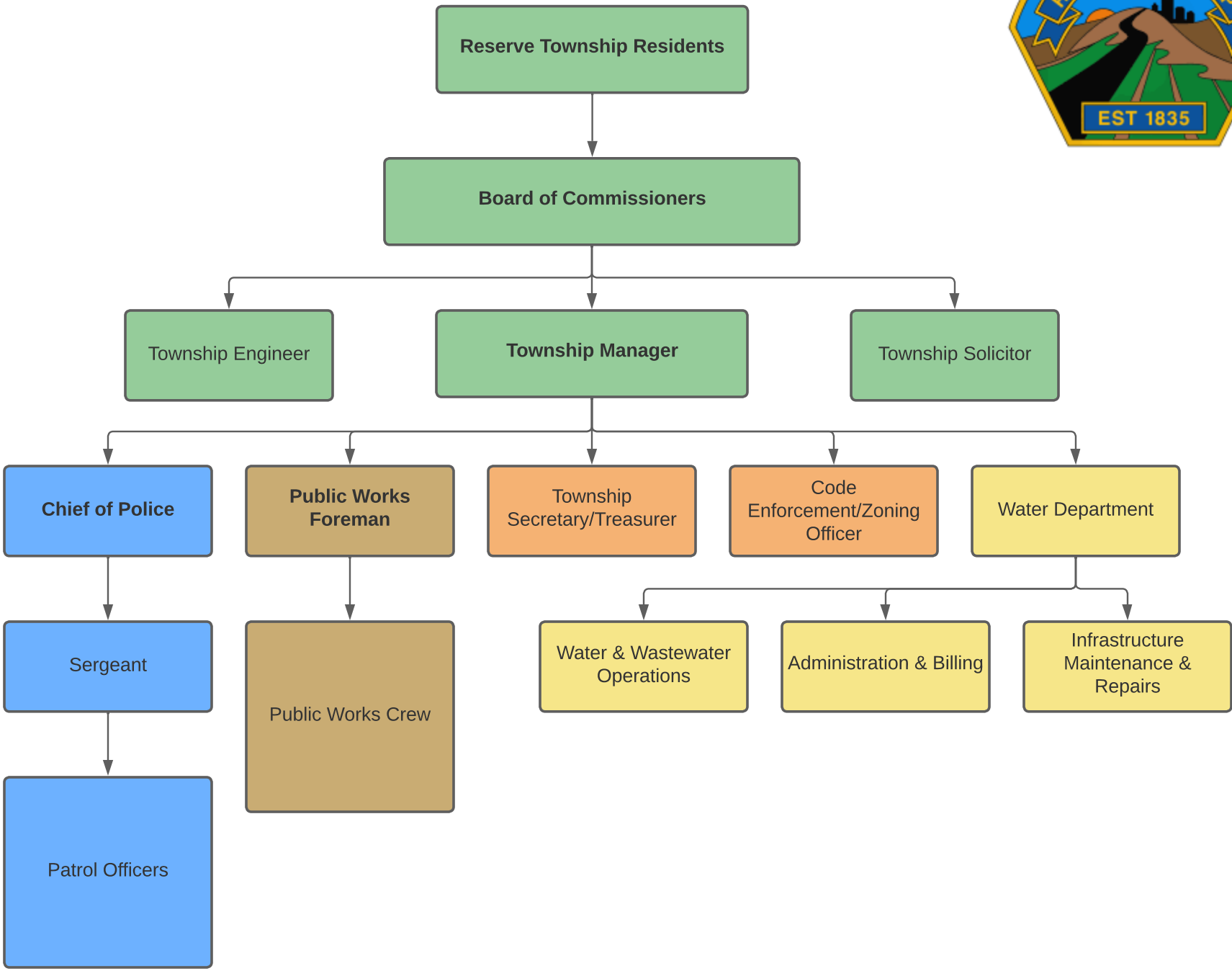
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Ronald G. Neurohr
President, Board of Commissioners

RESERVE TOWNSHIP
2027 PROPOSED BUDGET

Notice is hereby given that the 2027 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 2, 2026.

	General	Enterprise Funds			Debt Svc Funds	Capital	Special Revenue Funds		
Revenue Category	**Fund**	**Water Fund**	**Sewer Fund**	**GRJSA Fund**	**Sewer Rehab Fund**	**Projects Fund**	**Fire Protection Fund**	**Liquid Fuels Fund**	**Total**
Real Property Taxes	$ 1,011,085	$ -	$ -	$ -	$ -	$ -	$ 79,548	$ -	$ 1,090,633
Regional Asset Distr. Sales Tax	108,000	-	-	-	-	-	-	-	108,000
Act 511 (LTEA) Taxes	642,480	-	-	-	-	-	-	-	642,480
Penalty & Interest on Delq. Tax	20,400	-	-	-	-	-	-	-	20,400
Business Licenses & Permits	75,500	-	-	-	-	-	-	-	75,500
Nonbusiness Licenses & Permits	-	-	-	-	-	-	-	-	-
Fines	11,350	-	-	-	-	-	-	-	11,350
Interest & Dividend Earnings	30,000	15,000	21,600	180	10	6,000	-	900	73,690
Federal Grants	-	-	-	-	-	-	-	-	-
State Grants	704,000	-	-	-	-	-	-	-	704,000
State Shared Revenue	124,250	-	-	-	-	-	-	86,960	211,210
Local Government Grants	-	-	-	-	-	-	-	-	-
Charges for Services	369,980	-	-	-	-	-	-	-	369,980
Public Safety	8,300	-	-	-	-	-	-	-	8,300
Highways & Streets	29,804	-	-	-	-	-	-	-	29,804
Sanitation Revenue	-	-	1,107,025	27,000	-	-	-	-	1,134,025
Culture-Recreation	2,650	-	-	-	-	-	-	-	2,650
Water System Revenues	-	874,800	-	-	-	-	-	-	874,800
Special Assessments	-	-	-	-	-	116,000	-	-	116,000
Private Contributions	-	-	-	-	-	-	-	-	-
All Other Operating Revenue	37,080	-	-	-	-	-	-	-	37,080
Interfund Operating Transfers In	-	-	-	-	2,449	700,000	-	-	702,449
Refunds of Prior Yr Expenditures	26,500	-	-	-	-	-	-	-	26,500
Fund Balance	417,155	416,352	42,395	380	-	53,000	-	-	929,282
Total Revenues:	**$ 3,618,534**	**$ 1,306,152**	**$ 1,171,020**	**$ 27,560**	**$ 2,459**	**$ 875,000**	**$ 79,548**	**$ 87,860**	**$ 7,168,133**
Expenditure Category									
Legislative (Governing) Body	$ 33,827	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,827
General Government Admin.	282,785	-	-	-	-	-	-	-	282,785
Auditing/Financial Administration	11,587	-	-	-	-	-	-	-	11,587
Tax Collection	47,163	-	-	-	-	-	1,500.00	-	48,663
Information Technology	22,460	-	-	-	-	-	-	-	22,460
Government Buildings & Plant	57,900	-	-	-	-	-	-	-	57,900
Public Safety - Police	927,327	-	-	-	-	-	-	-	927,327
Public Safety - Fire	40,006	-	-	-	-	-	78,000	-	118,006
Public Safety - Emergency Med Svc	-	-	-	-	-	-	-	-	-
Public Safety - Code Enforcement	32,035	-	-	-	-	-	-	-	32,035
Planning/Zoning	5,300	-	-	-	-	-	-	-	5,300
Emergency Management Supplies	100	-	-	-	-	-	-	-	100
Public Safety - Crossing Guards	-	-	-	-	-	-	-	-	-
Animal Control	750	-	-	-	-	-	-	-	750
Sanitation-Sewer Expense	-	-	1,168,571	27,560	-	375,000	-	-	1,571,131
Public Works - Road Department	460,090	-	-	-	-	-	-	-	460,090
Winter Maintenance-Snow Remova	14,255	-	-	-	-	-	-	42,764	57,019
Street Lighting	-	-	-	-	-	-	-	45,000	45,000
Storm Sewers & Drains	310,500	-	-	-	-		-	-	310,500
Repairs-Tools & Machinery	10,000	-	-	-	-	-	-		10,000
Repairs-Road Maintenance	4,000	-	-	-	-	-	-	-	4,000
Road Paving Program	170,000	-	-	-	-	-	-	-	170,000
Water System Expenses	-	1,306,152	-	-	-	500,000	-	-	1,806,152
Culture-Recreation Admin.	9,200	-	-	-	-	-	-	-	9,200
Parks	204	-	-	-	-	-	-	-	204
Debt Service - Principal	112,179	-	-	-	2,441	-	-	-	114,620
Debt Service - Interest	91,686	-	-	-	9	-	-	-	91,695
Employer Paid Benefits	211,190	-	-	-	-	-	-	-	211,190
Insurance-Casualty/Surety	62,750	-	-	-	-	-	-	-	62,750
Miscellaneous Expense	1,240	-	-	-	-	-	-	-	1,240
Refunds of Prior Year Revenues	-	-	-	-	-	-	-	-	-
Interfund Operating Transfers Out	700,000	-	2,449	-	-	-	-	-	702,449
Fund Balance	-		-	-	9	-	48	96	153
Total Expenditures:	**$ 3,618,534**	**$ 1,306,152**	**$ 1,171,020**	**$ 27,560**	**$ 2,459**	**$ 875,000**	**$ 79,548**	**$ 87,860**	**$ 7,168,133**

Reserve Township
Organization Chart



Reserve Township - All Funds

Fund Balance Snapshot

	Fund:	Beginning Fund Balance 1/1/26 *(DCED Audited Balance)*	2026 Projected Activity	Projected Fund Balance 12/31/26	2027 Budgeted Activity	Projected Fund Balance 12/31/27
01	**General Fund**	$ 1,303,681	$ (162,101)	$ 1,141,580	$ (417,156)	$ 724,424
03	**Fire Protection Fund**	-	-	-	48	48
06	**Water Fund**	702,020	34,751	736,771	(416,352)	320,419
08	**Sewer Fund**	663,863	(69,482)	594,381	(42,395)	551,986
09	**Girty's Run Joint Sewer Authority Fund**	2,742	(800)	1,942	(380)	1,562
20	**Sewer Rehab Fund**	10,651	275	10,926	9	10,935
30	**Capital Improvements Fund**	428,193	(183,927)	244,266	(53,000)	191,266
35	**Liquid Fuels Fund**	14,213	(9,499)	4,714	96	4,810
	Total - All Funds	**$ 3,125,363**	$ (390,783)	**$ 2,734,580**	$ (929,130)	**$ 1,805,450**

2027 Reserve Township Proposed Budget
Summary of Revenues & Expenditures - All Funds

	Revenues	Expenditures	Net
General Fund	$ 3,201,379	$ 3,618,534	$ (417,156)
Fire Protection Fund	$ 79,548	$ 79,500	$ 48
Water Fund	$ 889,800	$ 1,306,152	$ (416,352)
Sewer Fund	$ 1,128,625	$ 1,171,020	$ (42,395)
Girty's Run Fund	$ 27,180	$ 27,560	$ (380)
Sewer Rehab Fund	$ 2,459	$ 2,450	$ 9
Capital Projects Fund	$ 822,000	$ 875,000	$ (53,000)
Liquid Fuels Fund	$ 87,860	$ 87,764	$ 96
Total - All Funds	**$ 6,238,851**	**$ 7,167,980**	**$ (929,130)**

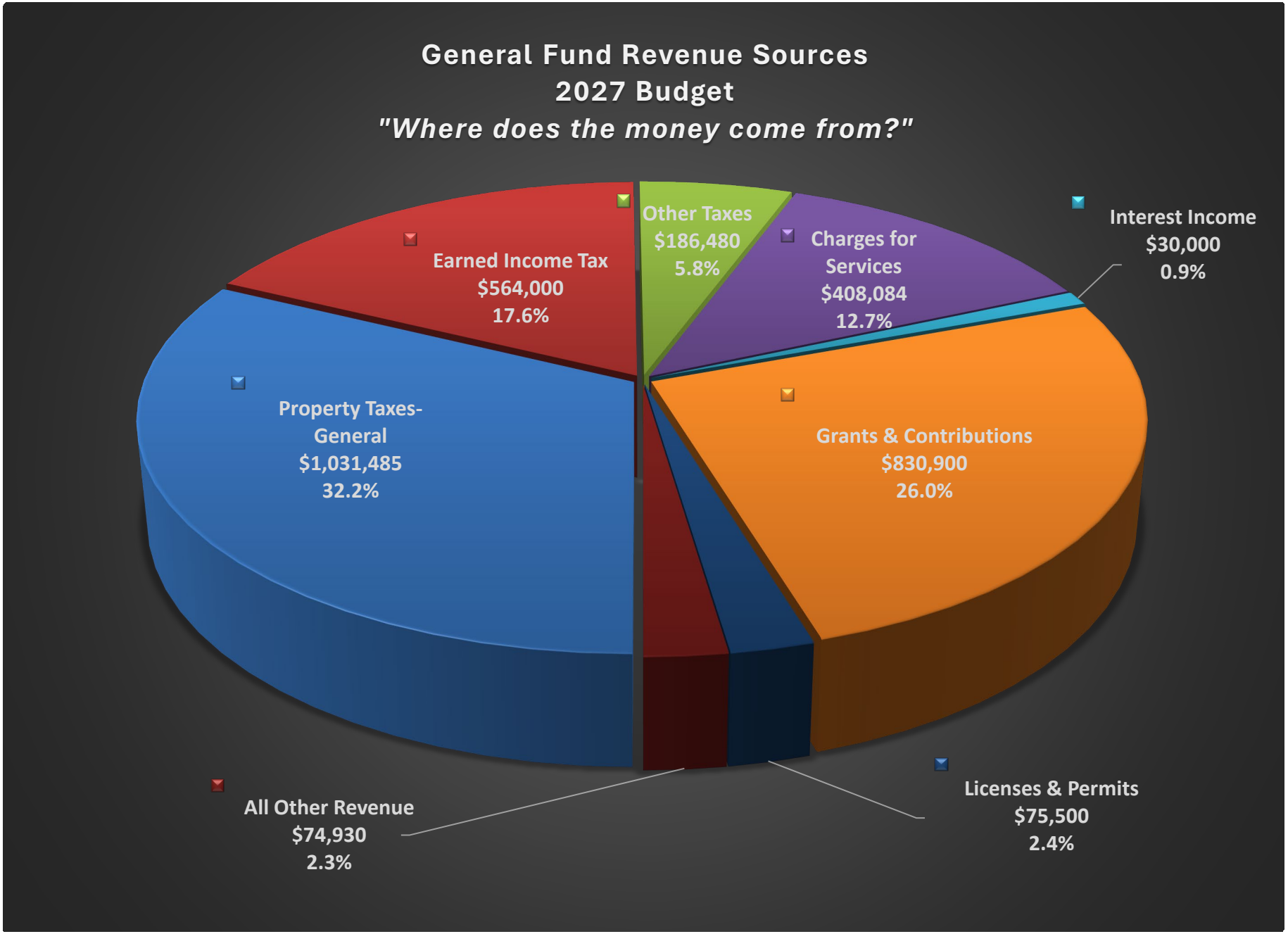
2027 - Reserve Township Budget Analysis

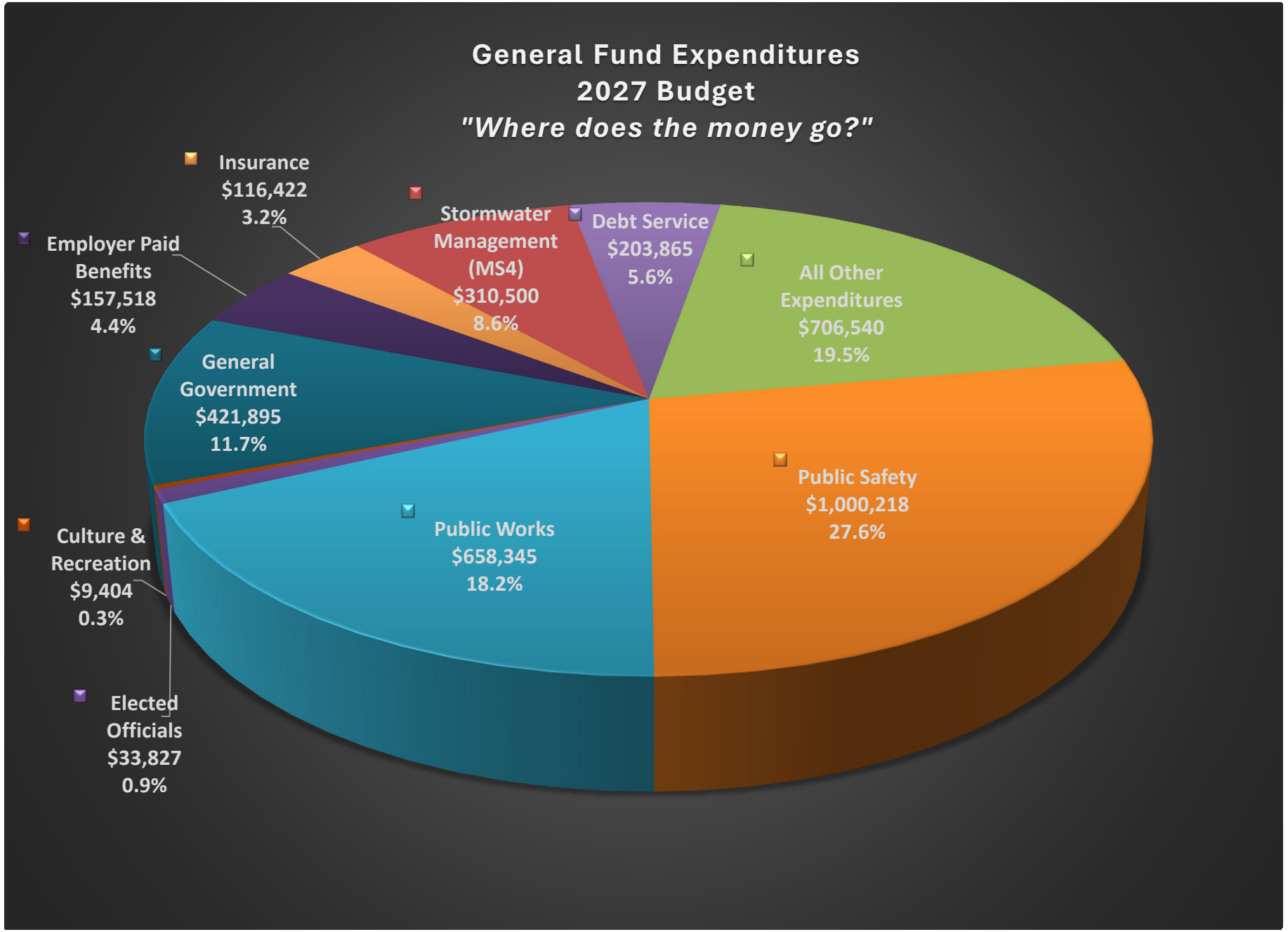
General Fund - Summarized by Category

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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Revenues						
R01	Real Property Taxes	$ 1,014,927	$ 1,039,930	$ 1,009,817	$ 1,021,000	**$ 1,011,085**	-2.77%
R09	Regional Asset District Sales Tax	$ 113,312	$ 108,000	$ 96,746	$ 108,000	**$ 108,000**	0.00%
R10	Act 511 (LTEA) Taxes	$ 657,432	$ 642,480	$ 508,858	$ 629,550	**$ 642,480**	0.00%
R19	Penalty & Interest on Delinquent Taxes	$ 25,011	$ 18,000	$ 18,579	$ 20,000	**$ 20,400**	13.33%
R21	Business Licenses & Permits	$ 108,126	$ 81,425	$ 60,847	$ 77,475	**$ 75,500**	-7.28%
R22	Nonbusiness Licenses & Permits	$ 300	$ 5,032	$ 5,032	$ 5,032	**$ -**	-100.00%
R31	Fines	$ 13,549	$ 10,150	$ 13,459	$ 15,315	**$ 11,350**	11.82%
R41	Interest & Dividend Earnings	$ 52,224	$ 30,000	$ 38,583	$ 42,000	**$ 30,000**	0.00%
R51	Federal Grants	$ 15,000	$ -	$ 35,000	$ -	**$ -**	0.00%
R54	State Grants	$ 304,050	$ 444,070	$ 82,654	$ 385,029	**$ 704,000**	58.53%
R55	State Shared Revenue	$ 108,596	$ 129,650	$ 133,103	$ 133,103	**$ 124,250**	-4.17%
R57	Local Government Grants	$ -	$ -	$ -	$ -	**$ -**	0.00%
R61	Charges for Services	$ 250,214	$ 316,748	$ 251,674	$ 337,412	**$ 369,980**	16.81%
R62	Public Safety	$ 21,595	$ 17,900	$ 14,919	$ 15,162	**$ 8,300**	-53.63%
R63	Highways & Streets	$ 29,748	$ 29,030	$ 15,185	$ 34,489	**$ 29,804**	2.67%
R67	Culture-Recreation	$ 4,886	$ 2,400	$ 5,519	$ 5,519	**$ 2,650**	10.42%
R89	All Other Operating Revenue	$ 62,502	$ 36,462	$ 49,290	$ 53,352	**$ 37,080**	1.69%
R92	Interfund Operating Transfers In	$ -	$ -	$ -	$ -	**$ -**	0.00%
R95	Refunds of Prior Year Expenditures	$ 34,455	$ 26,700	$ 68,306	$ 68,306	**$ 26,500**	-0.75%
F79	Fund Balance						
	Total Revenues	$ 2,815,926	$ 2,937,977	$ 2,407,570	$ 2,950,744	**$ 3,201,379**	8.97%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E00	Legislative Body	$ 27,880	$ 32,054	$ 24,494	$ 31,361	**$ 33,827**	5.53%
E01	Executive/Manager	$ 123,128	$ 129,153	$ 101,112	$ 127,685	**$ 132,562**	2.64%
E02	Auditing/Financial Administration	$ 10,542	$ 11,160	$ 10,432	$ 11,165	**$ 11,587**	3.83%
E03	Tax Collection	$ 47,063	$ 42,058	$ 35,705	$ 46,554	**$ 47,163**	12.14%
E05	Secretary/Clerk/Treasurer	$ 81,631	$ 89,303	$ 70,820	$ 90,192	**$ 95,367**	6.79%
E06	General Government Administration	$ 33,989	$ 59,407	$ 32,453	$ 53,356	**$ 54,856**	-7.66%
E07	Information Technology	$ 66,756	$ 21,646	$ 14,397	$ 21,046	**$ 22,460**	3.76%
E09	Government Buildings	$ 45,841	$ 57,645	$ 39,906	$ 58,735	**$ 57,900**	0.44%
E10	Public Safety - Police	$ 861,813	$ 886,373	$ 637,114	$ 941,281	**$ 927,327**	4.62%
E11	Public Safety - Fire	$ 72,286	$ 70,330	$ 60,173	$ 74,973	**$ 40,006**	-43.12%
E12	Public Safety - Emergency Medical Services	$ -	$ -	$ -	$ -	**$ -**	0.00%
E13	Public Safety - Code Enforcement	$ 23,967	$ 28,195	$ 20,450	$ 28,195	**$ 32,035**	13.62%
E14	Planning/Zoning	$ 3,529	$ 5,300	$ 1,347	$ 5,000	**$ 5,300**	0.00%
E15	Emergency Management Supplies	$ -	$ 100	$ -	$ -	**$ 100**	0.00%
E19	Public Safety - Crossing Guards	$ 19,054	$ 17,571	$ 9,421	$ 9,521	**$ -**	-100.00%
E22	Animal Control	$ 3,290	$ 500	$ 285	$ 500	**$ 750**	50.00%
E30	Public Works-Road Department	$ 326,492	$ 378,828	$ 298,489	$ 420,226	**$ 460,090**	21.45%
E32	Public Works-Winter Maintenance	$ -	$ -	$ -	$ 25,000	**$ 14,255**	0.00%
E36	Storm Sewers & Drains	$ 431,338	$ 20,500	$ 14,702	$ 23,500	**$ 310,500**	1414.63%
E37	Repairs of Tools & Machinery	$ -	$ 10,000	$ -	$ 10,000	**$ 10,000**	0.00%
E38	Maintenance & Repair of Roads	$ 1,767	$ 2,000	$ 2,892	$ 3,000	**$ 4,000**	100.00%
E39	Road Paving Program	$ 31,239	$ 396,818	$ 149,114	$ 285,209	**$ 170,000**	-57.16%
E51	Culture-Recreation Administration	$ 6,940	$ 8,000	$ 3,372	$ 8,500	**$ 9,200**	15.00%
E54	Parks	$ 60	$ 204	$ -	$ -	**$ 204**	0.00%
E71	Debt Service - Principal	$ 106,686	$ 109,264	$ 69,138	$ 109,264	**$ 112,179**	2.67%
E72	Debt Service - Interest	$ 57,130	$ 54,601	$ 53,761	$ 74,601	**$ 91,686**	67.92%
E81	Employer Paid Benefits	$ 198,798	$ 209,046	$ 43,771	$ 214,653	**$ 211,190**	1.03%
E86	Insurance-Casualty & Surety	$ 59,647	$ 62,625	$ 56,799	$ 56,799	**$ 62,750**	0.20%
E89	Miscellaneous Expense	$ 1,030	$ 960	$ 906	$ 1,500	**$ 1,240**	29.17%
E92	Interfund Operating Transfers-Out	$ -	$ 411,530	$ 82,654	$ 381,029	**$ 700,000**	70.10%
F79	Fund Balance		$ -	$ -	$ -	**$ -**	0.00%
Total Expenditures-General Fund		$ 2,641,896	$ 3,115,171	$ 1,833,707	$ 3,112,845	**$ 3,618,534**	16.16%
Revenues minus Expenditures		$ 174,030	$ (177,194)	$ 573,863	$ (162,101)	**$ (417,156)**	


General Fund Revenue Sources
2027 Budget
"Where does the money come from?"
Other Taxes
$186,480
5.8%
Charges for Services
$408,084
12.7%
Interest Income
$30,000
0.9%
Earned Income Tax
$564,000
17.6%
Property Taxes-General
$1,031,485
32.2%
Grants & Contributions
$830,900
26.0%
All Other Revenue
$74,930
2.3%
Licenses & Permits
$75,500
2.4%


General Fund Expenditures
2027 Budget
"Where does the money go?"
Insurance
$116,422
3.2%
Employer Paid
Benefits
$157,518
4.4%
Stormwater
Management
(MS4)
$310,500
8.6%
Debt Service
$203,865
5.6%
All Other
Expenditures
$706,540
19.5%
General
Government
$421,895
11.7%
Public Safety
$1,000,218
27.6%
Public Works
$658,345
18.2%
Culture &
Recreation
$9,404
0.3%
Elected
Officials
$33,827
0.9%

2027 - 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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Revenues						
R01	**Real Property Taxes**						
01-301-010	RE Taxes - Current Year Levy	$ 977,445	$ 998,930	$ 968,844	$ 980,000	$ 971,085	-2.79%
01-301-040	RE Taxes - Delinquent	$ 37,482	$ 41,000	$ 40,973	$ 41,000	$ 40,000	-2.44%
	Total Real Property Taxes	**$ 1,014,927**	**$ 1,039,930**	**$ 1,009,817**	**$ 1,021,000**	**$ 1,011,085**	-2.77%
R09	**Regional Asset District Sales Tax**						
01-309-010	Regional Asset Distr (RAD) Tax	$ 113,312	$ 108,000	$ 96,746	$ 108,000	$ 108,000	0.00%
	Total Regional Asset District Sales Tax	**$ 113,312**	**$ 108,000**	**$ 96,746**	**$ 108,000**	**$ 108,000**	0.00%
R10	**Act 511 (LTEA) Taxes**						
01-310-010	Real Estate Transfer Tax	$ 59,096	$ 54,000	$ 53,778	$ 54,000	$ 54,000	0.00%
01-310-020	Earned Income Tax	$ 569,412	$ 564,000	$ 436,760	$ 555,000	$ 564,000	0.00%
01-310-050	Local Service Tax	$ 14,440	$ 12,480	$ 11,453	$ 11,750	$ 12,480	0.00%
01-310-089	Sanitary Landfill Tax	$ 14,484	$ 12,000	$ 6,866	$ 8,800	$ 12,000	0.00%
	Total Act 511 (LTEA) Taxes	**$ 657,432**	**$ 642,480**	**$ 508,858**	**$ 629,550**	**$ 642,480**	0.00%
R19	**Penalty & Interest on Delinquent Taxes**						
01-319-001	P&I Real Estate Tax	**$ 25,011**	$ 18,000	$ 18,579	$ 20,000	$ 20,400	13.33%
	Total Penalty & Interest on Delinq. Taxes	**$ 25,011**	**$ 18,000**	**$ 18,579**	**$ 20,000**	**$ 20,400**	13.33%
R21	**Business Licenses & Permits**						
01-321-032	Junkyard Permit	$ 3,000	$ 1,500	$ -	$ 1,500	$ 1,500	0.00%
01-321-035	Waste Hauling Franchise Fee	$ 21,793	$ 20,800	$ 19,223	$ 20,800	$ 20,800	0.00%
01-321-070	Mechanical Device Permit	$ 1,125	$ 1,125	$ 1,375	$ 1,375	$ -	-100.00%
01-321-080	Cable Franchise Fee-Comcast	$ 31,138	$ 32,000	$ 21,603	$ 28,800	$ 28,400	-11.25%
01-321-081	Cable Franchise Fee-Verizon	$ 26,059	$ 26,000	$ 18,646	$ 25,000	$ 24,800	-4.62%
	Total Business Licenses & Permits	**$ 108,126**	**$ 81,425**	**$ 60,847**	**$ 77,475**	**$ 75,500**	-7.28%
R22	**Nonbusiness Licenses & Permits**						
01-322-050	Street Opening Permit	$ -	$ -	$ -	$ -	$ -	0.00%
01-322-082	Grading Permit	$ 300	$ 5,032	$ 5,032	$ 5,032	$ -	-100.00%
	Total Nonbusiness Licenses & Permits	**$ 300**	**$ 5,032**	**$ 5,032**	**$ 5,032**	**$ -**	-100.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
R31	**Fines**						
01-331-012	Fines-District Magistrate	$ 12,185	$ 9,000	$ 12,580	$ 14,000	$ 10,200	13.33%
01-331-013	Fines-State Police	$ 1,094	$ 1,000	$ 564	$ 1,000	$ 1,000	0.00%
01-331-014	Fines-Parking Violation	$ 270	$ 150	$ 315	$ 315	$ 150	0.00%
01-331-030	Fines-False Alarm	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Fines	**$ 13,549**	**$ 10,150**	**$ 13,459**	**$ 15,315**	**$ 11,350**	11.82%
R41	**Interest Earnings**						
01-341-000	Interest Earnings	$ 52,224	$ 30,000	$ 38,583	$ 42,000	$ 30,000	0.00%
	Total Interest & Dividend Earnings	**$ 52,224**	**$ 30,000**	**$ 38,583**	**$ 42,000**	**$ 30,000**	0.00%
R51	**Federal Grants**						
01-351-000	Federal Grants	$ 15,000	$ -	$ 35,000	$ -	$ -	0.00%
	Total Federal Grants	**$ 15,000**	**$ -**	**$ 35,000**	**$ -**	**$ -**	0.00%
R54	**State Grants**						
01-354-000	State General Grants	$ 304,050	$ 444,070	$ 82,654	$ 385,029	$ 704,000	58.53%
	Total State Grants	**$ 304,050**	**$ 444,070**	**$ 82,654**	**$ 385,029**	**$ 704,000**	58.53%
R55	**State Shared Revenue**						
01-355-005	Municipal Pension State Aid	$ 86,654	$ 110,500	$ 111,228	$ 111,228	$ 104,000	-5.88%
01-355-007	Foreign Fire Insurance Tax	$ 19,357	$ 17,000	$ 18,973	$ 18,973	$ 18,000	5.88%
01-355-010	Public Utility Realty Tax	$ 1,527	$ 1,500	$ 1,753	$ 1,753	$ 1,500	0.00%
01-355-040	Alcoholic Beverage Licenses	$ 650	$ 250	$ 450	$ 450	$ 250	0.00%
01-355-090	Marcellus Shale Impact Fee	$ 408	$ 400	$ 699	$ 699	$ 500	25.00%
	Total State Shared Revenue	**$ 108,596**	**$ 129,650**	**$ 133,103**	**$ 133,103**	**$ 124,250**	-4.17%
R61	**Charges for Services**						
01-361-030	Subdivions/Land Development Fees	$ -	$ -	$ -	$ -	$ -	0.00%
01-361-033	Zoning Permit Fees	$ 2,850	$ 1,800	$ 2,325	$ 2,500	$ 1,800	0.00%
01-361-034	Zoning Hearing Board Fees	$ 772	$ 500	$ -	$ -	$ 500	0.00%
01-361-006	Reimbursement of Allocated Labor Costs-Water	$ 123,660	$ 157,224	$ 124,675	$ 167,456	$ 183,840	16.93%
01-361-008	Reimbursement of Allocated Labor Costs-Sewer	$ 122,933	$ 157,224	$ 124,675	$ 167,456	$ 183,840	16.93%
	Total Charges for Services	**$ 250,214**	**$ 316,748**	**$ 251,674**	**$ 337,412**	**$ 369,980**	16.81%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
R62	**Public Safety**						
01-362-010	Police Svcs-Private Contracting	$ -	$ -	$ -	$ -	$ -	0.00%
01-362-011	Police Reports-Copies	$ 310	$ 150	$ 230	$ 215	$ 150	0.00%
01-362-014	Crossing Guards-School District Reimbursement	$ 10,201	$ 9,000	$ 7,142	$ 7,142	$ -	-100.00%
01-362-041	Building Permits	$ 2,532	$ 2,400	$ 2,110	$ 2,200	$ 2,400	0.00%
01-362-045	Occupancy Permits	$ 6,225	$ 3,000	$ 4,500	$ 4,500	$ 4,500	50.00%
01-362-049	Police Svcs-Special duty Reimb	$ 2,137	$ 3,300	$ 832	$ 1,000	$ 1,200	-63.64%
01-362-051	Dumpster/Pod Permit	$ 175	$ 50	$ 75	$ 75	$ 50	0.00%
01-362-500	Solicitation Permits	$ 15	$ -	$ 30	$ 30	$ -	0.00%
01-362-015	Police Donations	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Public Safety	**$ 21,595**	**$ 17,900**	**$ 14,919**	**$ 15,162**	**$ 8,300**	-53.63%
R63	**Highways & Streets**						
01-363-051	Snow Removal-PennDOT	$ 11,006	$ 9,726	$ 15,185	$ 15,185	$ 9,920	1.99%
01-363-052	Snow Removal-Allegheny County	$ 18,742	$ 19,304	$ -	$ 19,304	$ 19,884	3.00%
	Total Highways & Streets	**$ 29,748**	**$ 29,030**	**$ 15,185**	**$ 34,489**	**$ 29,804**	2.67%
R67	**Culture-Recreation**						
01-367-021	Recreation Donations	$ 4,886	$ 2,400	$ 5,519	$ 5,519	$ 2,650	10.42%
	Total Culture-Recreation	**$ 4,886**	**$ 2,400**	**$ 5,519**	**$ 5,519**	**$ 2,650**	10.42%
R89	**All Other Operating Revenue**						
01-389-002	Miscellaneous Revenue	$ 9,080	$ 500	$ 2,317	$ 2,200	$ 500	0.00%
01-389-004	Employee Health Contributions	$ 31,575	$ 35,782	$ 22,741	$ 27,000	$ 36,400	1.73%
01-389-006	Insurance Claim Proceeds	$ 21,552	$ -	$ 23,972	$ 23,972	$ -	0.00%
01-389-010	Military Banners	$ 295	$ 180	$ 260	$ 180	$ 180	0.00%
	Total All Other Operating Revenue	**$ 62,502**	**$ 36,462**	**$ 49,290**	**$ 53,352**	**$ 37,080**	1.69%
R95	**Refunds of Prior Year Expenditures**						
01-395-000	Insurance Dividend Reimbursement	$ 34,455	$ 26,700	$ 68,306	$ 68,306	$ 26,500	-0.75%
	Total Refunds of Prior Year Expenditures	**$ 34,455**	**$ 26,700**	**$ 68,306**	**$ 68,306**	**$ 26,500**	-0.75%
	Total Revenues	**$ 2,815,926**	**$ 2,937,977**	**$ 2,407,570**	**$ 2,950,744**	**$ 3,201,379**	8.97%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E00	**Legislative Body**						
01-400-105	Wages - Commissioners	$ 9,375	$ 9,375	$ 7,572	$ 9,375	$ 9,375	0.00%
01-400-192	Soc Sec Expense - Commissioners	$ 581	$ 581	$ 469	$ 581	$ 581	0.00%
01-400-193	Medicare Expense - Commissioners	$ 136	$ 136	$ 110	$ 136	$ 136	0.00%
01-400-199	Group Benefits - Commissioners	$ 2,389	$ 2,524	$ 1,729	$ 2,563	$ 1,585	-37.20%
01-400-217	Misc. Expense - Commissioners	$ 339	$ 2,000	$ 1,360	$ 2,000	$ 2,000	0.00%
01-400-352	Liability Insurance - Commissioners	$ 5,401	$ 5,563	$ 7,206	$ 7,206	$ 7,900	42.01%
01-400-353	Bonds - Commissioners	$ -	$ -	$ -	$ -	$ -	0.00%
01-400-420	Dues/Memberships - Commissioners	$ 7,144	$ 8,575	$ 4,974	$ 7,500	$ 8,575	0.00%
01-400-460	Meetings/Conferences - Commissioners	$ 2,513	$ 3,300	$ 1,073	$ 2,000	$ 3,675	11.36%
	Total Legislative Body	**$ 27,880**	**$ 32,054**	**$ 24,494**	**$ 31,361**	**$ 33,827**	5.53%
E01	**Executive/Manager**						
01-401-110	Salary - Manager	$ 103,352	$ 105,467	$ 85,081	$ 105,467	$ 108,631	3.00%
01-401-192	Soc Sec Expense - Manager	$ 6,408	$ 6,539	$ 5,275	$ 6,539	$ 6,735	3.00%
01-401-193	Medicare Expense - Manager	$ 1,499	$ 1,529	$ 1,234	$ 1,529	$ 1,575	3.01%
01-401-196	Health Insurance Premiums - Manager	$ 7,671	$ 8,157	$ 6,118	$ 8,200	$ 9,320	14.25%
01-401-321	Phone Allowance - Manager	$ 600	$ 600	$ 450	$ 600	$ 600	0.00%
01-401-331	Travel Reimbursement - Manager	$ 1,214	$ 2,936	$ 1,699	$ 2,700	$ 2,936	0.00%
01-401-353	Bonds - Manager	$ 306	$ 350	$ -	$ 350	$ 350	0.00%
01-401-420	Dues/Memberships - Manager	$ 752	$ 675	$ 215	$ 500	$ 675	0.00%
01-401-460	Meetings/Conferences - Manager	$ 1,327	$ 2,900	$ 1,040	$ 1,800	$ 1,740	-40.00%
	Total Executive/Manager	**$ 123,128**	**$ 129,153**	**$ 101,112**	**$ 127,685**	**$ 132,562**	2.64%
E02	**Auditing/Financial Administration**						
01-402-310	Payroll Servicing Fees	$ 2,542	$ 2,720	$ 1,987	$ 2,720	$ 2,900	6.62%
01-402-311	Auditing Services	$ 8,000	$ 8,440	$ 8,445	$ 8,445	$ 8,687	2.93%
	Total Auditing/Financial Administration	**$ 10,542**	**$ 11,160**	**$ 10,432**	**$ 11,165**	**$ 11,587**	3.83%
E03	**Tax Collection**						
01-403-200	Other Tax Collection Expense (Delinquent EIT)	$ 54	$ 300	$ -	$ 300	$ 300	0.00%
01-403-301	Real Estate Tax Refunds	$ 8,626	$ 8,000	$ -	$ 8,000	$ 8,000	0.00%
01-403-304	Real Estate Tax Collection Expense	$ 20,327	$ 15,758	$ 17,452	$ 20,000	$ 20,863	32.40%
01-403-430	Real Estate Tax Discount	$ 18,056	$ 18,000	$ 18,254	$ 18,254	$ 18,000	0.00%
	Total Tax Collection	**$ 47,063**	**$ 42,058**	**$ 35,705**	**$ 46,554**	**$ 47,163**	12.14%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E05	**Secretary/Clerk/Treasurer**						
01-405-112	Salary - Admin	$ 60,483	$ 60,564	$ 48,917	$ 60,564	$ 62,382	3.00%
01-405-192	Soc Sec Expense - Admin	$ 3,565	$ 3,134	$ 2,818	$ 3,855	$ 3,868	23.42%
01-405-193	Medicare Expense - Admin	$ 834	$ 878	$ 659	$ 878	$ 905	3.08%
01-405-196	Health Insurance Premiums - Admin	$ 16,428	$ 24,432	$ 18,324	$ 24,600	$ 27,917	14.27%
01-405-331	Travel Reimbursement - Admin	$ 177	$ 120	$ 102	$ 120	$ 120	0.00%
01-405-353	Bonds - Admin	$ 144	$ 175	$ -	$ 175	$ 175	0.00%
	Total Secretary/Clerk/Treasurer	**$ 81,631**	**$ 89,303**	**$ 70,820**	**$ 90,192**	**$ 95,367**	6.79%
E06	**General Government Administration**						
01-406-210	Office Supplies - General	$ 1,817	$ 2,700	$ 2,056	$ 2,900	$ 2,760	2.22%
01-406-215	Postage/Stamped Envelopes - General	$ 92	$ 350	$ 78	$ 250	$ 350	0.00%
01-406-313	Engineering - General	$ 1,241	$ 2,400	$ 132	$ 1,500	$ 2,400	0.00%
01-406-314	Solicitor/Legal Fees - General	$ 14,299	$ 35,200	$ 15,788	$ 30,000	$ 29,400	-16.48%
01-406-319	Codification of Ordinances	$ 1,195	$ 4,095	$ 3,619	$ 4,000	$ 4,500	9.89%
01-406-321	Telephone Expense - General	$ 6,704	$ 5,556	$ 4,483	$ 5,600	$ 5,940	6.91%
01-406-341	Advertising & Printing - General	$ 7,296	$ 7,750	$ 5,177	$ 7,750	$ 8,150	5.16%
01-406-384	Copier Lease	$ 1,344	$ 1,356	$ 1,120	$ 1,356	$ 1,356	0.00%
	Total General Government Admin.	**$ 33,989**	**$ 59,407**	**$ 32,453**	**$ 53,356**	**$ 54,856**	-7.66%
E07	**Information Technology**						
01-407-270	Computer Hardware - General	$ 49,536	$ 2,500	$ 1,162	$ 2,500	$ 3,000	20.00%
01-407-271	Computer Software - General	$ 8,701	$ 9,546	$ 6,845	$ 9,546	$ 9,860	3.29%
01-407-452	IT Managed Services	$ 8,519	$ 9,600	$ 6,389	$ 9,000	$ 9,600	0.00%
	Total Information Technology	**$ 66,756**	**$ 21,646**	**$ 14,397**	**$ 21,046**	**$ 22,460**	3.76%
E09	**Government Buildings**						
01-409-226	Cleaning Supplies - Municipal Building	$ 112	$ 240	$ 110	$ 240	$ 240	0.00%
01-409-317	Cleaning Contractor - Municipal Building	$ 1,690	$ 1,690	$ 1,330	$ 1,820	$ 1,950	15.38%
01-409-361	Electricity - Municipal Building	$ 6,312	$ 7,800	$ 5,547	$ 7,800	$ 8,340	6.92%
01-409-362	Gas - Municipal Building	$ 2,854	$ 3,000	$ 2,574	$ 3,300	$ 3,600	20.00%
01-409-366	Water - Municipal Building	$ 1,554	$ 1,940	$ 2,295	$ 2,600	$ 2,400	23.71%
01-409-370	Repairs & Maintenance - Municipal Building	$ 1,110	$ 9,800	$ 3,169	$ 9,800	$ 7,200	-26.53%
01-409-383	Rent - Municipal Building	$ 32,208	$ 33,175	$ 24,881	$ 33,175	$ 34,170	3.00%
	Total Government Buildings	**$ 45,841**	**$ 57,645**	**$ 39,906**	**$ 58,735**	**$ 57,900**	0.44%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E10	**Public Safety - Police**						
01-410-110	Salary - Chief of Police	$ 95,902	$ 99,195	$ 79,975	$ 99,195	$ 102,171	3.00%
01-410-112	Wages - Sergeant	$ 77,353	$ 87,757	$ 3,936	$ 45,000	$ 90,390	3.00%
01-410-113	Wages - Full Time Officers	$ 300,787	$ 329,604	$ 256,481	$ 365,000	$ 339,492	3.00%
01-410-115	Wages - Part Time Officers Regular	$ 8,929	$ 18,895	$ 5,891	$ 8,000	$ 34,944	84.94%
01-410-116	Wages - Part Time Officers Court	$ -	$ -	$ -	$ -	$ -	0.00%
01-410-179	Longevity Pay - Police	$ 900	$ 900	$ 900	$ 900	$ 900	0.00%
01-410-180	Overtime - Regular - Police	$ 60,754	$ 45,000	$ 85,929	$ 100,000	$ 60,000	33.33%
01-410-181	Overtime - Court - Police	$ 20,026	$ 19,200	$ 14,246	$ 19,200	$ 19,800	3.13%
01-410-182	Overtime - Training - Police	$ 4,441	$ 6,000	$ 4,219	$ 6,000	$ 6,000	0.00%
01-410-183	Overtime - Major Holiday - Police	$ 2,020	$ 4,500	$ 2,062	$ 4,500	$ 4,500	0.00%
01-410-187	Court Expense - Police	$ 1,040	$ 1,200	$ 360	$ 1,200	$ 1,200	0.00%
01-410-188	Overtime - Special Duty - Police	$ 2,192	$ 3,300	$ 1,248	$ 3,300	$ 1,800	-45.45%
01-410-191	Uniform Allowance - Police	$ 5,663	$ 6,000	$ 2,895	$ 7,000	$ 6,000	0.00%
01-410-192	Soc Sec Expense - Police	$ 34,392	$ 37,978	$ 27,488	$ 40,670	$ 40,034	5.41%
01-410-193	Medicare Expense - Police	$ 8,043	$ 8,882	$ 6,429	$ 9,511	$ 9,363	5.42%
01-410-196	Health Insurance - Police	$ 99,357	$ 104,488	$ 49,051	$ 70,000	$ 118,791	13.69%
01-410-197	Employer Contribution to Police Pension (MMO)	$ -	$ 37,969	$ -	$ -	$ -	-100.00%
01-410-231	Fuel - Police Vehicles	$ 11,815	$ 14,400	$ 9,102	$ 14,400	$ 14,400	0.00%
01-410-239	Tires - Police Vehicles	$ 1,801	$ 3,000	$ 1,162	$ 3,000	$ 3,200	6.67%
01-410-241	Tactical Supplies - Police	$ 12,519	$ 9,700	$ 4,225	$ 9,700	$ 20,500	111.34%
01-410-251	Repairs & Maintenance - Police Vehicles	$ 6,570	$ 9,600	$ 9,399	$ 13,000	$ 10,800	12.50%
01-410-260	Small Tools & Minor Equipment - Police	$ 981	$ 4,000	$ 27	$ 2,500	$ 4,000	0.00%
01-410-270	Computer Hardware - Police	$ 2,358	$ 1,500	$ -	$ 1,500	$ 1,500	0.00%
01-410-271	Computer Software - Police	$ 8,729	$ 5,750	$ 6,501	$ 7,500	$ 7,300	26.96%
01-410-310	Equipment Maintenance Agreements - Police	$ 1,324	$ 940	$ -	$ 940	$ 940	0.00%
01-410-314	Legal Services - Police	$ 8,230	$ -	$ 39,333	$ 80,000	$ -	0.00%
01-410-321	Phone Allowance - Chief	$ 600	$ 600	$ 450	$ 600	$ 600	0.00%
01-410-329	Emergency Notification Subscription (Code Red)	$ 1,627	$ 1,500	$ -	$ 2,000	$ 1,700	13.33%
01-410-352	Liability Insurance - Police	$ 11,639	$ 12,216	$ 11,442	$ 11,442	$ 13,444	10.05%
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	$ 6,000	26.32%
01-410-460	Meetings/Conferences - Police	$ 1,809	$ 2,495	$ 1,241	$ 1,850	$ 2,495	0.00%
01-410-461	Training - Police	$ 2,190	$ 3,000	$ 3,161	$ 3,161	$ 3,000	0.00%
01-410-462	Special Response Team Dues (SRT)	$ 1,813	$ 1,804	$ 1,813	$ 1,813	$ 1,813	0.50%
01-410-740	Major Equipment - Police	$ 61,157	$ -	$ 3,400	$ 3,400	$ -	0.00%
	Total Public Safety - Police	**$ 861,813**	**$ 886,373**	**$ 637,114**	**$ 941,281**	**$ 927,327**	4.62%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E11	**Public Safety - Fire**						
01-411-195	Workers Compensation Premiums - Fire - (SWIF)	$ 14,488	$ 15,330	$ 11,923	$ 16,000	$ 17,206	12.24%
01-411-231	Fuel - Fire Vehicles	$ 3,441	$ 3,000	$ 3,027	$ 5,000	$ 4,800	60.00%
01-411-532	Contribution - Fire Relief Association	$ 19,357	$ 17,000	$ 18,973	$ 18,973	$ 18,000	5.88%
01-411-540	Contribution - Fire Department	$ 35,000	$ 35,000	$ 26,250	$ 35,000	$ -	-100.00%
	Total Public Safety - Fire	**$ 72,286**	**$ 70,330**	**$ 60,173**	**$ 74,973**	**$ 40,006**	-43.12%
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	$ 22,264	$ 26,191	$ 18,997	$ 26,191	$ 26,972	2.98%
01-413-192	Soc Sec Expense - Code	$ 1,380	$ 1,624	$ 1,178	$ 1,624	$ 1,672	2.96%
01-413-193	Medicare Expense -Code	$ 323	$ 380	$ 275	$ 380	$ 391	2.89%
01-413-250	Repairs & Maintenance-Code Vehicle *(New for '27)*	$ -	$ -	$ -	$ -	$ 3,000	0.00%
01-413-530	UCC Fees - Building Permit	$ -	$ -	$ -	$ -	$ -	0.00%
01-413-740	Capital Purchase-Code Vehicle *(New for '27)*	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Code Enforcement	**$ 23,967**	**$ 28,195**	**$ 20,450**	**$ 28,195**	**$ 32,035**	13.62%
E14	**Planning & Zoning**						
01-414-313	Engineering - Planning/Zoning	$ 744	$ 2,000	$ 1,347	$ 2,000	$ 2,000	0.00%
01-414-314	Legal Fees - Planning/Zoning	$ 2,785	$ 3,300	$ -	$ 3,000	$ 3,300	0.00%
	Total Planning & Zoning	**$ 3,529**	**$ 5,300**	**$ 1,347**	**$ 5,000**	**$ 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	$ 17,700	$ 16,230	$ 8,751	$ 8,751	$ -	-100.00%
01-419-191	Uniforms - Crossing Guards	$ -	$ 100	$ -	$ 100	$ -	-100.00%
01-419-192	Soc Sec Expense - Crossing Guards	$ 1,097	$ 1,006	$ 543	$ 543	$ -	-100.00%
01-419-193	Medicare Expense -Crossing Guards	$ 257	$ 235	$ 127	$ 127	$ -	-100.00%
	Total Public Safety - Crossing Guards	**$ 19,054**	**$ 17,571**	**$ 9,421**	**$ 9,521**	**$ -**	-100.00%
E22	**Animal Control Expense**						
01-422-310	Animal Control Expense	$ 3,290	$ 500	$ 285	$ 500	$ 750	50.00%
	Total Animal Control Expense	**$ 3,290**	**$ 500**	**$ 285**	**$ 500**	**$ 750**	50.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E30	**Public Works-Road Department**						
01-430-112	Wages - Full Time Public Works	$ 183,852	$ 202,822	$ 189,410	$ 256,760	$ 277,224	36.68%
01-430-115	Wages - Part Time Public Works	$ 16,196	$ 11,142	$ 1,013	$ 7,500	$ 11,200	0.52%
01-430-180	Overtime - Public Works	$ 14,467	$ 4,000	$ 8,238	$ 12,000	$ 7,000	75.00%
01-430-191	Uniforms - Public Works	$ 1,381	$ 1,550	$ 1,873	$ 2,300	$ 1,950	25.81%
01-430-192	Soc Sec Expense - Public Works	$ 12,474	$ 13,513	$ 11,638	$ 16,911	$ 18,316	35.54%
01-430-193	Medicare Expense - Public Works	$ 2,917	$ 3,161	$ 2,722	$ 3,955	$ 4,284	35.53%
01-430-196	Health/Dental/Vision Insurance - Public Works	$ 68,036	$ 74,840	$ 51,524	$ 76,000	$ 92,256	23.27%
01-430-231	Fuel - Public Works Vehicles	$ 11,860	$ 16,000	$ 12,432	$ 16,000	$ 16,000	0.00%
01-430-245	Street Signs and Markers	$ 1,497	$ 5,000	$ 2,126	$ 3,000	$ 5,000	0.00%
01-430-246	Supplies - Public Works	$ 1,766	$ 3,000	$ 2,015	$ 3,000	$ 3,000	0.00%
01-430-250	Repairs & Maintenance - Public Works Equipment	$ 9,151	$ 10,000	$ 14,561	$ 16,000	$ 15,000	50.00%
01-430-260	Small Tools & Equipment - Public Works	$ 2,495	$ 4,000	$ 763	$ 4,000	$ 4,000	0.00%
01-430-310	PA One Call	$ 351	$ 300	$ 176	$ 300	$ 360	20.00%
01-430-317	Street Opening Permits (State & County Roads)	$ 50	$ 500	$ -	$ 500	$ 500	0.00%
01-430-384	Equipment Rental	$ -	$ 4,000	$ -	$ 2,000	$ 4,000	0.00%
01-430-720	Capital Construction-PW	$ -	$ -	$ -	$ -	$ -	0.00%
01-430-740	Capital Purchase-PW	$ -	$ 25,000	$ -	$ -	$ -	-100.00%
	Total Public Works-Road Department	**$ 326,492**	**$ 378,828**	**$ 298,489**	**$ 420,226**	**$ 460,090**	21.45%
E32	**Winter Maintenance - Snow Removal**						
01-432-245	Salt (only purchases exceeding Liquid Fuels Allocation)	$ -	$ -	$ -	$ 25,000	$ 14,255	0.00%
	Total Winter Maintenance - Snow Removal	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ 14,255**	0.00%
E36	**Storm Sewers & Drains (MS4)**						
01-436-313	MS4 Engineering Fees	$ 110,335	$ 15,000	$ 12,302	$ 15,000	$ 25,000	66.67%
01-436-370	MS4 Repairs & Maintenance - Storm Sewers	$ 320,503	$ 5,000	$ 1,900	$ 8,000	$ 285,000	5600.00%
01-436-371	MS4 Compliance	$ 500	$ 500	$ 500	$ 500	$ 500	0.00%
	Total Storms Sewers & Drains (MS4)	**$ 431,338**	**$ 20,500**	**$ 14,702**	**$ 23,500**	**$ 310,500**	1414.63%
E37	**Repairs of Tools & Machinery**						
01-437-374	Repairs - Tools & Machinery	$ -	$ 10,000	$ -	$ 10,000	$ 10,000	0.00%
	Total Repairs of Tools & Machinery	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**	**$ 10,000**	0.00%
E38	**Maintenance & Repair of Roads**						
01-438-245	Maintenance & Repairs - Roads	$ 1,767	$ 2,000	$ 2,892	$ 3,000	$ 4,000	100.00%
01-438-246	Guiderails	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Maintenance & Repair of Roads	**$ 1,767**	**$ 2,000**	**$ 2,892**	**$ 3,000**	**$ 4,000**	100.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E39	**Road Paving Program**						
01-439-313	Engineering - Road Paving Program	$ 24,547	$ 33,000	$ 19,673	$ 33,000	$ 20,000	-39.39%
01-439-600	Contractor - Road Paving Program	$ 6,692	$ 363,818	$ 129,442	$ 252,209	$ 150,000	-58.77%
	Total Road Program	**$ 31,239**	**$ 396,818**	**$ 149,114**	**$ 285,209**	**$ 170,000**	-57.16%
E51	**Culture-Recreation Administration**						
01-451-210	Supplies - Recreation Programs	$ 5,742	$ 5,000	$ 2,188	$ 5,500	$ 6,200	24.00%
01-451-250	Supplies - Playground Equipment	$ 1,198	$ 3,000	$ 1,184	$ 3,000	$ 3,000	0.00%
	Total Culture-Recreation Administration	**$ 6,940**	**$ 8,000**	**$ 3,372**	**$ 8,500**	**$ 9,200**	15.00%
E54	**Parks**						
01-454-361	Electricity - Spring Garden Memorial	$ 60	$ 204	$ -	$ -	$ 204	0.00%
	Total Parks	**$ 60**	**$ 204**	**$ -**	**$ -**	**$ 204**	0.00%
E71	**Debt Service - Principal**						
01-471-321	Debt Principal - 3477 Mount Troy Road	$ (0)	$ -	$ -	$ -	$ -	0.00%
01-471-611	Debt Principal - Pittview Landslide	$ 106,686	$ 109,264	$ 69,138	$ 109,264	$ 112,179	2.67%
	Total Debt Service - Principal	**$ 106,686**	**$ 109,264**	**$ 69,138**	**$ 109,264**	**$ 112,179**	2.67%
E72	**Debt Service - Interest**						
01-472-321	Debt Interest - 3477 Mount Troy Road	$ (49)	$ -	$ -	$ -	$ -	0.00%
01-472-611	Debt Interest - Pittview Landslide	$ 57,179	$ 54,601	$ 53,761	$ 74,601	$ 91,686	67.92%
	Total Debt Service - Interest	**$ 57,130**	**$ 54,601**	**$ 53,761**	**$ 74,601**	**$ 91,686**	67.92%
E81	**Employer Paid Benefits**						
01-481-190	Minimum Municipal Obligation (MMO) for NU Pension	$ 133,248	$ 139,649	$ -	$ 138,296	$ 149,874	7.32%
01-481-194	Unemployment Compensation Premiums (UCOMP)	$ 4,109	$ 4,400	$ 3,190	$ 4,400	$ 4,600	4.55%
01-481-195	Workers Compensation Premiums (MRM)	$ 54,484	$ 58,040	$ 36,076	$ 65,000	$ 49,072	-15.45%
01-481-198	Group Term Life Insurance	$ 3,276	$ 3,276	$ 2,226	$ 3,276	$ 3,600	9.89%
01-481-199	Short Term Disability Insurance	$ 3,681	$ 3,681	$ 2,279	$ 3,681	$ 4,044	9.87%
	Total Employer Paid Benefits	**$ 198,798**	**$ 209,046**	**$ 43,771**	**$ 214,653**	**$ 211,190**	1.03%
E86	**Insurance-Casualty & Surety**						
01-486-351	Insurance-Property/Casualty	$ 59,647	$ 62,625	$ 56,799	$ 56,799	$ 62,750	0.20%
	Total Insurance-Casualty & Surety	**$ 59,647**	**$ 62,625**	**$ 56,799**	**$ 56,799**	**$ 62,750**	0.20%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
E89	**Miscellaneous Expense**						
01-489-216	Military Banners	$ 1,030	$ 960	$ 906	$ 1,500	$ 1,240	29.17%
	Total Miscellaneous Expense	**$ 1,030**	**$ 960**	**$ 906**	**$ 1,500**	**$ 1,240**	29.17%
E92	**Interfund Operating Transfers-Out**						
01-492-030	Operating Transfer to Capital Improvements Fund	$ -	$ 411,530	$ 82,654	$ 381,029	$ 700,000	70.10%
	Total Interfund Operating Transfers-Out	**$ -**	**$ 411,530**	**$ 82,654**	**$ 381,029**	**$ 700,000**	70.10%
	Total Expenditures	**$ 2,641,896**	**$ 3,115,171**	**$ 1,833,707**	**$ 3,112,845**	**$ 3,618,534**	16.16%
	Total Revenues-General Fund	**$ 2,815,926**	**$ 2,937,977**	**$ 2,407,570**	**$ 2,950,744**	**$ 3,201,379**	8.97%
	Total Expenditures-General Fund	**$ 2,641,896**	**$ 3,115,171**	**$ 1,833,707**	**$ 3,112,845**	**$ 3,618,534**	16.16%
	Total-General Fund	**$ 174,030**	**$ (177,194)**	**$ 573,863**	**$ (162,101)**	**$ (417,156)**	135.42%

2027 - Reserve Township Budget Analysis

Fire Protection Fund - Line Item Detail

The Fire Protection Fund was created in 2027 to account for the Fire Protection Tax, which is a dedicated annual real estate tax for the purpose of purchasing, maintaining, and operating fire apparatus, maintainence of fire stations, and training personnel.

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Revenues						
R01	**Real Property Taxes**						
03-301-010	RE Taxes - Current Year Levy -Fire Protection	$ -	$ -	$ -		$ 79,548	0.00%
03-301-040	RE Taxes - Delinquent-Fire Protection	$ -	$ -	$ -		$ -	0.00%
	Total Real Property Taxes-Fire Protection	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,548**	0.00%
R19	**Penalty & Interest on Delinquent Taxes**						
03-319-001	P&I Real Estate Tax -Fire Protection	**$ -**	$ -	$ -		$ -	0.00%
	Total Penalty & Interest on Delinq. Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
R41	**Interest Earnings**						
03-341-000	Interest Earnings	$ -	$ -	$ -		$ -	0.00%
	Total Interest & Dividend Earnings	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
	Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,548**	0.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E03	**Tax Collection**						
01-403-301	Real Estate Tax Refunds-Fire	$ -	$ -	$ -		$ -	0.00%
01-403-304	Real Estate Tax Collection Expense-Fire						0.00%
01-403-430	Real Estate Tax Discount-Fire	$ -	$ -	$ -		$ 1,500	0.00%
	Total Tax Collection	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500**	0.00%
E11	**Public Safety - Fire**						
03-411-195	Workers Compensation Premiums - Fire - (SWIF)						0.00%
03-411-231	Fuel - Fire Vehicles						0.00%
03-411-540	Contribution - Fire Department	$ -	$ -	$ -		$ 78,000	0.00%
	Total Public Safety - Fire	**$ -**	**$ -**	**$ -**	**$ -**	**$ 78,000**	0.00%
	Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,500**	0.00%
	Total Revenues-Fire Protection Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,548**	0.00%
	Total Expenditures-Fire Protection Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,500**	0.00%
	Total-Fire Protection Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 48**	0.00%

Allegheny County Municipalities assessing a Fire Tax in 2026

	Municipality	Millage
1	BELL ACRES BORO	0.5000
2	BETHEL PARK BORO	0.3400
3	CRESCENT TWP	1.0000
4	DRAVOSBURG BORO	1.0000
5	ELIZABETH BORO	0.5000
6	ELIZABETH TWP	0.6000
7	GLASSPORT BORO	1.2500
8	HAMPTON TWP	0.2036
9	HARRISON TWP	0.5500
10	INDIANA TWP	0.4800
11	JEFFERSON HILLS BORO	0.3550
12	LIBERTY BORO	1.0000
13	LINCOLN BORO	0.2000
14	MARSHALL TWP	0.2100
15	MCDONALD BORO	0.2100
16	MILLVALE BORO	0.5000
17	MOON TWP	0.2900
18	NEVILLE TWP	0.1583
19	NORTH FAYETTE TWP	0.2900
20	NORTH VERSAILLES TWP	0.5000
21	OHIO TWP	0.6000
22	PLEASANT HILLS BORO	0.3240
23	PLUM BORO	0.4060
24	PORT VUE BORO	2.0000
25	SHARPSBURG BORO	0.5000
26	SPRINGDALE BORO	0.2000
27	TARENTUM BORO	0.5000
28	WEST DEER TWP	0.5000
29	WHITAKER BORO	1.0000

Notes:
Total Municipalities in Allegheny County: 130

Municipalites with a fire tax: 29

% with fire tax: 22%

Average millage: 0.56

Note: Forest Hills Borough has a Fire Services Protection Fee that is assesssed on all property (taxable & tax exempt), except vacant lots.

Data from DCED Municipal Statistics Database

2027 - 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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
Revenues							
R41	**Interest Earnings**						
06-341-000	Interest Earnings	$ 27,437	$ 15,000	$ 21,266	$ 27,000	$ 15,000	0.00%
	Total Interest & Dividend Earnings	**$ 27,437**	**$ 15,000**	**$ 21,266**	**$ 27,000**	**$ 15,000**	0.00%
R78	**Water System Revenues**						
06-378-010	Water Customer Receipts	$ 846,296	$ 842,000	$ 660,245	$ 842,000	$ 842,000	0.00%
06-378-011	Water Tap In Fees	$ -	$ 30,000	$ 5,000	$ 5,000	$ 30,000	0.00%
06-378-020	Final Meter Readings	$ 2,360	$ 2,000	$ 1,520	$ 1,520	$ 2,000	0.00%
06-378-090	Resident Repair Payments	$ 2,597	$ -	$ 3,357	$ 3,157	$ -	0.00%
06-378-091	Water Miscellaneous Receipts	$ -	$ -	$ -	$ -	$ -	0.00%
06-378-093	No Lien Letter-Water Share	$ 1,005	$ 800	$ 720	$ 720	$ 800	0.00%
	Total Water System Revenues	**$ 852,257**	**$ 874,800**	**$ 670,842**	**$ 852,397**	**$ 874,800**	0.00%
Total Revenues		**$ 879,694**	**$ 889,800**	**$ 692,107**	**$ 879,397**	**$ 889,800**	0.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E48	**Water System Operating Expenses**						
06-448-115	Wages-Certified Water Operators	$ 14,572	$ 26,274	$ 14,881	$ 19,136	$ 26,875	2.29%
06-448-192	Soc Sec-Certified Water Operators	$ 892	$ 1,629	$ 904	$ 1,186	$ 1,666	2.27%
06-448-193	Medicare-Certified Water Operators	$ 209	$ 381	$ 211	$ 277	$ 390	2.36%
06-448-210	Office Supplies-Water	$ 1,188	$ 3,996	$ 769	$ 3,996	$ 3,600	-9.91%
06-448-215	Postage/Stamped Envelopes-Water	$ 6,665	$ 5,000	$ 3,096	$ 5,000	$ 5,000	0.00%
06-448-217	Miscellaneous Expense-Water	$ 2,824	$ 3,000	$ 2,591	$ 3,000	$ 3,000	0.00%
06-448-239	Meter Reading Supplies-Water	$ 514	$ 3,000	$ 178	$ 3,000	$ 3,000	0.00%
06-448-240	Hydrant Replacements	$ 3,267	$ 6,000	$ 519	$ 6,000	$ 6,000	0.00%
06-448-250	Repairs & Maintenance-Waterlines	$ 52,719	$ 21,000	$ 18,850	$ 25,000	$ 33,000	57.14%
06-448-271	Computer Software-Water	$ 7,808	$ 12,300	$ 10,366	$ 12,300	$ 27,492	123.51%
06-448-301	Refunds-Water	$ -	$ -	$ -	$ -	$ -	0.00%
06-448-310	Certified Water Operator Costs-Licensing & Testing	$ 359	$ 2,215	$ 65	$ 2,215	$ 2,215	0.00%
06-448-313	Engineering-Water	$ 10,473	$ 13,000	$ 27,473	$ 30,000	$ 13,000	0.00%
06-448-314	Solicitor/Legal Fees-Water	$ 629	$ 11,000	$ -	$ 4,000	$ 11,000	0.00%
06-448-317	Street Opening Permits	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	0.00%
06-448-366	PWSA Water Purchases	$ 456,635	$ 487,080	$ 356,269	$ 487,080	$ 511,614	5.04%
06-448-376	DEP Annual Fee-Water	$ 6,500	$ 6,500	$ 4,000	$ 4,000	$ 4,000	-38.46%
06-448-600	Capital Construction-Water	$ -	$ 70,000	$ 19,022	$ 70,000	$ 470,000	571.43%
06-448-740	Machinery & Equipment-Water	$ 17,212	$ -	$ -	$ -	$ -	0.00%
06-448-118	Allocated Costs - Water	$ 123,660	$ 157,224	$ 124,675	$ 167,456	$ 183,300	16.59%
	Total Water System Operating Expenses	**$ 706,125**	**$ 830,599**	**$ 583,869**	**$ 844,646**	**$ 1,306,152**	57.25%
	Total Expenditures	**$ 706,125**	**$ 830,599**	**$ 583,869**	**$ 844,646**	**$ 1,306,152**	57.25%
	WATER FUND SUMMARY						
	Total Revenues-Water Fund	**$ 879,694**	**$ 889,800**	**$ 692,107**	**$ 879,397**	**$ 889,800**	0.00%
	Total Expenditures-Water Fund	**$ 706,125**	**$ 830,599**	**$ 583,869**	**$ 844,646**	**$ 1,306,152**	57.25%
	Total-Water Fund	**$ 173,569**	**$ 59,201**	**$ 108,238**	**$ 34,751**	**$ (416,352)**	

RESERVE TOWNSHIP
RESOLUTION NO. 818

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, 2027.

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, 2027 Billing Cycle, the Reserve Water Consumption Charge is $15.00 per 1,000 gallons of water (4,000 gallon minimum per quarter).
2. That effective with the January 1, 2027 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, 2027 Billing Cycle, the Reserve Wastewater 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, 2027 Billing Cycle, the Quarterly Capital Improvement Charge will remain at $20.00 which shall be charged to all accounts.
5. That effective with the January 1, 2027 Billing Cycle, the Quarterly ALCOSAN Service Charge is $30.55 which shall be charged to all sanitary sewer and remitted to ALCOSAN.
6. That effective with the January 1, 2027 Billing Cycle, the Quarterly ALCOSAN Wastewater Treatment Charge is $14.54 per 1,000 gallons of water (4,000 gallon minimum per quarter) which shall be charged to all sanitary sewer users and remitted to ALCOSAN.
7. That effective with the January 1, 2027 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, 2027 Billing Cycle, the Quarterly minimum charge shall be $195.19 for and $212.69 for Girty's Run users, based on a minimum of 4,000 gallons of water.

Effective Date. This resolution shall become effective January 1, 2027.

ATTEST:

_____
Jan Kowalski, CPA
Township Manager

Reserve Township

_____
Ron Neurohr, President
Board of Commissioners

2027 Reserve Sample Quarterly Bill-Minimum		
Usage in gallons-minimum quarterly		4,000
RESERVE WATER		RATE
Water consumption is based on gallons of water consumed, minimum of 4,000 gallons per quarter.		
Water Minimum Charge (less than or equal to 4,000 gal)	$	60.00
Water Consumption Volume Charge ($15.00 for each additional 1,000 gal or portion thereof)	$	-
Water Servicing Charge-flat fee per account	$	10.00
	$	70.00
RESERVE SEWER		
Wastewater conveyance rate is based on gallons of water consumed, minimum of 4,000 gallons per quarter.		
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	$	20.00
TOTAL RESERVE CHARGES	$	106.48
ALCOSAN SEWAGE TREATMENT CHARGES		
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.		
Wastewater Treatment Service Charge	$	30.55
Wastewater Treatment Volume Charge ($14.54 per 1,000 gal or portion thereof, 4,000 minimum)	$	58.16
TOTAL ALCOSAN CHARGES	$	88.71
TOTAL FOR NON-GIRTY'S RUN ACCOUNTS	**$**	**195.19**
GIRTY'S RUN JOINT SEWER AUTHORITY CHARGES		
Girty's Run Joint Sewer Authority was formed to eliminate hyrdraulic 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.		
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	**$**	**212.69**

2027 - 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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
Revenues							
R41	**Interest Earnings**						
08-341-000	Interest Earnings	$ 34,439	$ 24,000	$ 21,435	$ 27,000	$ 21,600	-10.00%
	Total Interest & Dividend Earnings	**$ 34,439**	**$ 24,000**	**$ 21,435**	**$ 27,000**	**$ 21,600**	-10.00%
R64	**Sanitation Revenue**						
08-364-010	Resident Sewer Payments	$ 969,451	$ 965,000	$ 900,409	$ 965,000	$ 1,100,000	13.99%
08-364-011	Sewer Tap In Fees	$ -	$ -	$ -	$ -	$ -	0.00%
08-364-012	ALCOSAN Lump Sum Reimb	$ 5,008	$ 5,000	$ 5,129	$ 5,129	$ 5,000	0.00%
08-364-090	Dye Test Certification	$ 1,650	$ 1,350	$ 1,080	$ 1,080	$ 1,350	0.00%
08-364-093	No Lien Letter-Sewer Share	$ 1,005	$ 675	$ 720	$ 720	$ 675	0.00%
	Total Sanitation Revenue	**$ 977,114**	**$ 972,025**	**$ 907,338**	**$ 971,929**	**$ 1,107,025**	13.89%
Total Revenues		**$ 1,011,552**	**$ 996,025**	**$ 928,773**	**$ 998,929**	**$ 1,128,625**	13.31%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E29	**Sanitation-Sewer Expense**						
08-429-115	Wages-Sewer (Direct)	$ 7,554	$ 20,034	$ 16,932	$ 20,034	$ 20,635	3.00%
08-429-192	Soc Sec-Sewer (Direct)	$ 468	$ 1,242	$ 1,050	$ 1,242	$ 1,279	2.98%
08-429-193	Medicare-Sewer (Direct)	$ 110	$ 290	$ 246	$ 290	$ 299	3.10%
08-429-215	Postage/Stamped Envelopes-Sanitary Sewer	$ -	$ 5,000	$ 3,096	$ 5,000	$ 5,000	0.00%
08-429-250	Repairs/Maintenance-Sanitary Sewers	$ 52,067	$ 40,000	$ 11,711	$ 40,000	$ 40,000	0.00%
08-429-271	Computer Software-Sanitary Sewer	$ 4,894	$ 6,000	$ 3,496	$ 6,000	$ 6,000	0.00%
08-429-313	Engineering-Sanitary Sewer	$ 120,506	$ 75,000	$ 15,749	$ 50,000	$ 40,000	-46.67%
08-429-314	Legal Fees-Sanitary Sewer	$ 992	$ 6,000	$ 1,268	$ 4,000	$ 6,000	0.00%
08-429-364	ALCOSAN Sewer Fees	$ 717,122	$ 759,700	$ 565,220	$ 759,700	$ 866,058	14.00%
08-429-600	Capital Construction - Sanitary Sewer	$ -	$ -	$ 162,992	$ -	$ -	0.00%
08-429-118	Allocated Costs - Sanitary Sewer	$ 122,933	$ 157,224	$ 124,675	$ 167,456	$ 183,300	16.59%
	Total Sanitation Expenses	**$ 1,026,646**	**$ 1,070,490**	**$ 906,433**	**$ 1,053,722**	**$ 1,168,571**	9.16%
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	$ 2,449	-83.33%
	Total Interfund Operating Transfers-Out	**$ 14,689**	**$ 14,689**	**$ 11,017**	**$ 14,689**	**$ 2,449**	-83.33%
	Total Expenditures	**$ 1,041,335**	**$ 1,085,179**	**$ 917,450**	**$ 1,068,411**	**$ 1,171,020**	7.91%
	SEWER FUND SUMMARY						
	Total Revenues-Sewer Fund	**$ 1,011,552**	**$ 996,025**	**$ 928,773**	**$ 998,929**	**$ 1,128,625**	13.31%
	Total Expenditures-Sewer Fund	**$ 1,041,335**	**$ 1,085,179**	**$ 917,450**	**$ 1,068,411**	**$ 1,171,020**	7.91%
	Total-Sewer Fund	**$ (29,782)**	**$ (89,154)**	**$ 11,323**	**$ (69,482)**	**$ (42,395)**	

2027 - 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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
Revenues							
R41	**Interest Earnings**						
09-341-000	Interest Earnings	$ 236	$ 180	$ 234	$ 200	$ 180	0.00%
	Total Interest Earnings	**$ 236**	**$ 180**	**$ 234**	**$ 200**	**$ 180**	0.00%
R64	**Sanitation Revenue**						
09-364-099	Girty's Run Customer Receipts	$ 29,072	$ 27,000	$ 24,754	$ 27,000	$ 27,000	0.00%
	Total Sanitation Revenue	**$ 29,072**	**$ 27,000**	**$ 24,754**	**$ 27,000**	**$ 27,000**	0.00%
Total Revenues		**$ 29,308**	**$ 27,180**	**$ 24,989**	**$ 27,200**	**$ 27,180**	0.00%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E29	**Sanitation-Sewer Expense**						
09-429-364	GRJSA Sewer Fees	$ 28,451	$ 27,560	$ 16,522	$ 28,000	$ 27,560	0.00%
	Total Sanitation Expenses	**$ 28,451**	**$ 27,560**	**$ 16,522**	**$ 28,000**	**$ 27,560**	0.00%
	Total Expenditures	**$ 28,451**	**$ 27,560**	**$ 16,522**	**$ 28,000**	**$ 27,560**	0.00%
	GRJSA FUND SUMMARY						
	Total Revenues-GRJSA Fund	**$ 29,308**	**$ 27,180**	**$ 24,989**	**$ 27,200**	**$ 27,180**	0.00%
	Total Expenditures-GRJSA Fund	**$ 28,451**	**$ 27,560**	**$ 16,522**	**$ 28,000**	**$ 27,560**	0.00%
	Total-GRJSA Fund	**$ 857**	**$ (380)**	**$ 8,466**	**$ (800)**	**$ (380)**	

2027 - 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
Loan will be paid in full February of 2027

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Revenues						
R41	**Interest Earnings**						
20-341-000	Interest Earnings	$ 367	$ 300	$ 238	$ 275	$ 10	-96.67%
	Total Interest Earnings	**$ 367**	**$ 300**	**$ 238**	**$ 275**	**$ 10**	-96.67%
R92	**Interfund Operating Transfers In**						
20-392-008	Operating Transfer from Sewer Fund	$ 14,689	$ 14,689	$ 11,017	$ 14,689	$ 2,449	-83.33%
	Total Interfund Operating Transfers In	**$ 14,689**	**$ 14,689**	**$ 11,017**	**$ 14,689**	**$ 2,449**	-83.33%
	Total Revenues	**$ 15,057**	**$ 14,989**	**$ 11,255**	**$ 14,964**	**$ 2,459**	-83.59%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E71	**Debt Service-Principal**						
20-471-323	Debt Principal-Sewer Rehab	$ 14,029	$ 14,029	$ 11,983	$ 14,029	$ 2,441	-82.60%
	Total Debt Service - Principal	**$ 14,029**	**$ 14,029**	**$ 11,983**	**$ 14,029**	**$ 2,441**	-82.60%
E72	**Debt Service-Interest**						
20-472-323	Debt interest-Sewer Rehab	$ 660	$ 660	$ 258	$ 660	$ 9	-98.64%
	Total Debt Service - Interest	**$ 660**	**$ 660**	**$ 258**	**$ 660**	**$ 9**	-98.64%
	Total Expenditures	**$ 14,689**	**$ 14,689**	**$ 12,241**	**$ 14,689**	**$ 2,450**	-83.32%
	SEWER REHAB FUND SUMMARY						
	Total Revenues-Sewer Rehab Fund	**$ 15,057**	**$ 14,989**	**$ 11,255**	**$ 14,964**	**$ 2,459**	-83.59%
	Total Expenditures-Sewer Rehab Fund	**$ 14,689**	**$ 14,689**	**$ 12,241**	**$ 14,689**	**$ 2,450**	-83.32%
	Total-Sewer Rehab Fund	**$ 367**	**$ 300**	**$ (986)**	**$ 275**	**$ 9**	

2027 - 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	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
Revenues							
R41	**Interest Earnings**						
30-341-000	Interest Earnings	$ 15,222	$ 8,700	$ 9,998	$ 11,500	$ 6,000	-31.03%
	Total Interest Earnings	**$ 15,222**	**$ 8,700**	**$ 9,998**	**$ 11,500**	**$ 6,000**	-31.03%
R83	**Special Assessments**						
30-383-001	Capital Improvement Charges	$ 112,075	$ 116,000	$ 96,354	$ 116,000	$ 116,000	0.00%
	Total Special Assessments	**$ 112,075**	**$ 116,000**	**$ 96,354**	**$ 116,000**	**$ 116,000**	0.00%
R92	**Interfund Operating Transfers In**						
30-392-001	Operating Transfer from General Fund	$ -	$ 411,530	$ 82,654	$ 381,029	$ 700,000	70.10%
	Total Interfund Operating Transfers In	**$ -**	**$ 411,530**	**$ 82,654**	**$ 381,029**	**$ 700,000**	70.10%
Total Revenues		**$ 127,298**	**$ 536,230**	**$ 189,006**	**$ 508,529**	**$ 822,000**	53.29%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E29	**Sanitation-Sewer Expense**						
30-429-600	Capital Construction-Sanitary Sewers	$ 11,621	$ 435,900	$ 184,778	$ 515,456	**$ 375,000**	-13.97%
	Total Sanitation-Sewer Expense	**$ 11,621**	**$ 435,900**	**$ 184,778**	**$ 515,456**	**$ 375,000**	-13.97%
E36	**Storm Sewers & Drains**						
30-436-370	Repairs & Maintenance-Storm Sewers	**$ -**	$ 270,200	$ 73,909	$ 77,000	$ -	-100.00%
	Total Storms Sewers & Drains	**$ -**	**$ 270,200**	**$ 73,909**	**$ 77,000**	**$ -**	-100.00%
E48	**Water System**						
30-448-250	Repairs & Maintenance-Waterlines	$ -	$ -	$ -	$ -	$ -	0.00%
30-448-600	Capital Construction-Waterlines	$ -	$ 100,000	$ -	$ 100,000	$ 500,000	400.00%
	Total Water System	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**	**$ 500,000**	400.00%
		$ -	$ -	$ -	$ -	$ -	
	Total Expenditures	**$ -**	**$ 806,100**	**$ 258,687**	**$ 692,456**	**$ 875,000**	8.55%
	CAPITAL PROJECTS FUND SUMMARY						
	Total Revenues-Cap Impr. Fund	**$ 127,298**	**$ 536,230**	**$ 189,006**	**$ 508,529**	**$ 822,000**	53.29%
	Total Expenditures-Cap.Impr. Fund	**$ -**	**$ 806,100**	**$ 258,687**	**$ 692,456**	**$ 875,000**	8.55%
	Grand Total-Capital Improvements Fund	**$ 127,298**	**$ (269,870)**	**$ (69,681)**	**$ (183,927)**	**$ (53,000)**	



2027 - Reserve Township Budget Analysis

Liquid Fuels Fund

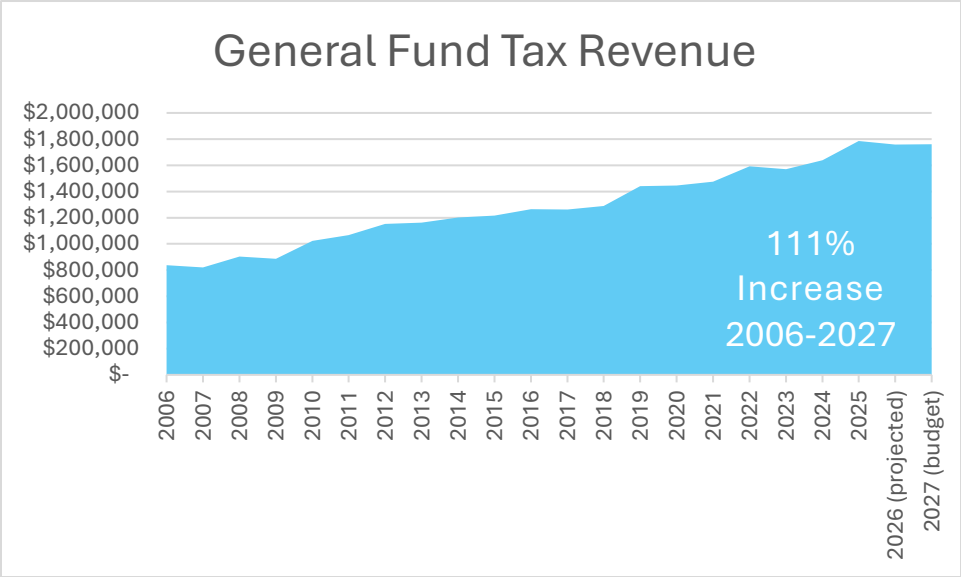
The Liquid Fuels Fund is used to manage the Township's annual allocation from the Pennsylvania Liquid Fuels Program. Funds received from this program are restricted for specific road-related expenditures.

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
Revenues							
R41	**Interest Earnings**						
35-341-000	Interest Earnings	$ 2,279	$ 1,500	$ 1,393	$ 1,200	$ 900	-40.00%
	Total Interest Earnings	**$ 2,279**	**$ 1,500**	**$ 1,393**	**$ 1,200**	**$ 900**	-40.00%
R55	**State Shared Revenue**						
35-355-020	Liquid Fuels Allocation	$ 88,224	$ 88,000	$ 86,841	$ 86,841	$ 86,960	-1.18%
	Total State Shared Revenue	**$ 88,224**	**$ 88,000**	**$ 86,841**	**$ 86,841**	**$ 86,960**	-1.18%
Total Revenues		**$ 90,503**	**$ 89,500**	**$ 88,234**	**$ 88,041**	**$ 87,860**	-2%

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Expenditures						
E30	**Public Works-Highways & Roads**						
35-430-740	Capital Purchase - Public Works	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Public Works-Highways & Roads	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
E32	**Winter Maintenance**						
35-432-245	Salt	$ 54,643	$ 44,005	$ 38,599	$ 52,540	$ 42,764	-2.82%
	Total Winter Maintenance	**$ 54,643**	**$ 44,005**	**$ 38,599**	**$ 52,540**	**$ 42,764**	-2.82%
E34	**Street Lighting**						
35-434-361	Street Lighting	$ 44,577	$ 45,000	$ 29,371	$ 45,000	$ 45,000	0.00%
	Total Street Lighting	**$ 44,577**	**$ 45,000**	**$ 29,371**	**$ 45,000**	**$ 45,000**	0.00%
E37	**Repairs of Tools & Machinery**						
35-437-374	Snow/Ice Machinery Repairs	$ 2,974	$ 8,500	$ -	$ -	$ -	-100.00%
	Total Repairs of Tools & Machinery	**$ 2,974**	**$ 8,500**	**$ -**	**$ -**	**$ -**	-100.00%
	Total Expenditures	**$ 102,193**	**$ 97,505**	**$ 67,970**	**$ 97,540**	**$ 87,764**	-10%
	LIQUID FUELS FUND SUMMARY						
	Total Revenues-Liquid Fuels Fund	**$ 90,503**	**$ 89,500**	**$ 88,234**	**$ 88,041**	**$ 87,860**	-1.83%
	Total Expenditures-Liquid Fuels Fund	**$ 102,193**	**$ 97,505**	**$ 67,970**	**$ 97,540**	**$ 87,764**	-9.99%
	Grand Total-Liquid Fuels Fund	**$ (11,691)**	**$ (8,005)**	**$ 20,264**	**$ (9,499)**	**$ 96**	

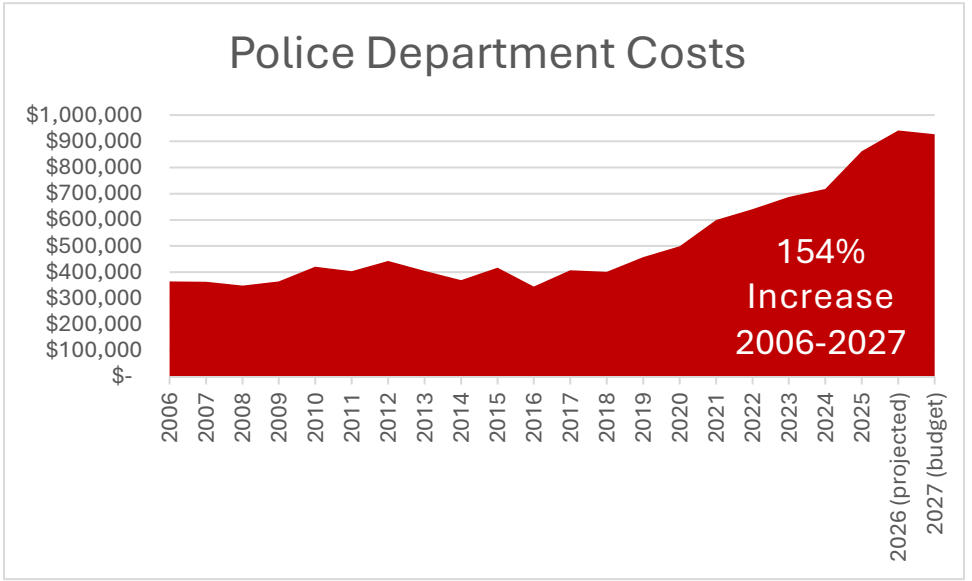
Change in Tax Revenue compared with Police Department Costs

2006-2027



From 2006 to 2027 Tax Revenues have increased 111%. Over the same period, the cost of maintaining our Police Department has increased 154%.

For 2027, Police Costs will represent 31% of the Township's General Fund Budget (excluding interfund transfers).





2027- Reserve Township Budget Analysis

Police Department - Supplemental Schedule

Breaks out all Police Department Revenues and Expenditures from General Fund

Account Number	Description	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Projected Year-End	2027 Requested Budget	% Change '26 to '27
	Departmental Operating Revenues						
01-331-012	Fines-District Magistrate	$ 12,185	$ 9,000	$ 12,580	$ 14,000	**$ 10,200**	13.33%
01-331-013	Fines-State Police	$ 1,094	$ 1,000	$ 564	$ 1,000	**$ 1,000**	0.00%
01-331-014	Fines-Parking Violations	$ 270	$ 150	$ 315	$ 315	**$ 150**	0.00%
01-331-030	Fines-False Alarm	$ -	$ -	$ -	$ -	**$ -**	0.00%
01-362-011	Police Reports-Copies	$ 310	$ 150	$ 230	$ 215	**$ 150**	0.00%
01-362-015	Police Donations	$ -	$ -	$ -	$ -	**$ -**	
01-362-049	Police Services-Special Duty Reimbursement	$ 2,137	$ 3,300	$ 832	$ 1,000	**$ 1,200**	-63.64%
	Total Departmental Operating Revenues	**$ 15,996**	**$ 13,600**	**$ 14,521**	**$ 16,530**	**$ 12,700**	-6.62%
	Departmental Operating Expenses						
01-410-110	Salary-Chief of Police	$ 95,902	$ 99,195	$ 79,975	$ 99,195	**$ 102,171**	3.00%
01-410-112	Wages-Sergeant (per CBA-6.5% wage differential)	$ 77,353	$ 87,757	$ 3,936	$ 45,000	**$ 90,390**	3.00%
01-410-113	Wages-Full Time Officers (2027=3rd yr of 3 yr contract)	$ 300,787	$ 329,604	$ 256,481	$ 365,000	**$ 339,492**	3.00%
01-410-115	Wages-Part Time Officers	$ 8,929	$ 18,895	$ 5,891	$ 8,000	**$ 34,944**	84.94%
01-410-116	Wages-Part Time Officers-Court	$ -	$ -	$ -	$ -	**$ -**	0.00%
01-410-179	Longevity Pay (pre 2013 hires only)	$ 900	$ 900	$ 900	$ 900	**$ 900**	0.00%
01-410-180	Regular Overtime	$ 60,754	$ 45,000	$ 85,929	$ 100,000	**$ 60,000**	33.33%
01-410-181	Court Overtime	$ 20,026	$ 19,200	$ 14,246	$ 19,200	**$ 19,800**	3.13%
01-410-182	Training Overtime	$ 4,441	$ 6,000	$ 4,219	$ 6,000	**$ 6,000**	0.00%
01-410-183	Major Holiday Pay (Per CBA-1 1/2x for working holidays)	$ 2,020	$ 4,500	$ 2,062	$ 4,500	**$ 4,500**	0.00%
01-410-187	Court Expense	$ 1,040	$ 1,200	$ 360	$ 1,200	**$ 1,200**	0.00%
01-410-188	Special Duty Overtime	$ 2,192	$ 3,300	$ 1,248	$ 3,300	**$ 1,800**	-45.45%
01-410-191	Uniform Allowance (per CBA $1,000 annual allowance)	$ 5,663	$ 6,000	$ 2,895	$ 7,000	**$ 6,000**	0.00%
01-410-192	Soc Sec Expense (employer portion-6.2% of wages)	$ 34,392	$ 37,978	$ 27,488	$ 40,670	**$ 40,034**	5.41%
01-410-193	Medicare Expense (employer portion-1.45% of wages)	$ 8,043	$ 8,882	$ 6,429	$ 9,511	**$ 9,363**	5.42%

	A	B	D	E	F	G	H	I
7	**Account Number**	**Description**	**2025 Actual**	**2026 Budget**	**2026 Year-to-Date**	**2026 Projected Year-End**	**2027 Requested Budget**	**% Change '26 to '27**
47	*01-410-196*	Health Insurance Premiums (full family coverage-health,dental,vision)	$ 99,357	$ 104,488	$ 49,051	$ 70,000	**$ 118,791**	13.69%
48	*01-410-197*	Police Pension Contribution (MMO)	$ -	$ 37,969	$ -	$ -	**$ -**	-100.00%
49	*01-410-231*	Fuel-Police Vehicles	$ 11,815	$ 14,400	$ 9,102	$ 14,400	**$ 14,400**	0.00%
50	*01-410-239*	Tires-Police Vehicles	$ 1,801	$ 3,000	$ 1,162	$ 3,000	**$ 3,200**	6.67%
51	*01-410-241*	Tactical Supplies	$ 12,519	$ 9,700	$ 4,225	$ 9,700	**$ 20,500**	111.34%
52	*01-410-251*	Repairs/Maintenance Police Vehicles	$ 6,570	$ 9,600	$ 9,399	$ 13,000	**$ 10,800**	12.50%
53	*01-410-260*	Small Tools/Minor Equipment	$ 981	$ 4,000	$ 27	$ 2,500	**$ 4,000**	0.00%
54	*01-410-270*	Computer Hardware	$ 2,358	$ 1,500	$ -	$ 1,500	**$ 1,500**	0.00%
55	*01-410-271*	Computer Software	$ 8,729	$ 5,750	$ 6,501	$ 7,500	**$ 7,300**	26.96%
56	*01-410-310*	Maintenance Services	$ 1,324	$ 940	$ -	$ 940	**$ 940**	0.00%
57	*01-410-314*	Legal Services - Police	$ 8,230	$ -	$ 39,333	$ 80,000	**$ -**	0.00%
58	*01-410-321*	Phone Allowance-COP	$ 600	$ 600	$ 450	$ 600	**$ 600**	0.00%
59	*01-410-329*	Emergency Notification Subscriptions	$ 1,627	$ 1,500	$ -	$ 2,000	**$ 1,700**	13.33%
60	*01-410-352*	Liability Insurance-Police	$ 11,639	$ 12,216	$ 11,442	$ 11,442	**$ 13,444**	10.05%
61	*01-410-420*	Dues & Memberships	$ 100	$ 250	$ -	$ 250	**$ 250**	0.00%
62	*01-410-450*	Contracted Svcs-Body Cams	$ 4,749	$ 4,750	$ 4,749	$ 4,749	**$ 6,000**	26.32%
63	*01-410-460*	Meetings & Conferences	$ 1,809	$ 2,495	$ 1,241	$ 1,850	**$ 2,495**	0.00%
64	*01-410-461*	Training Expense	$ 2,190	$ 3,000	$ 3,161	$ 3,161	**$ 3,000**	0.00%
65	*01-410-462*	SRT Dues (North Hills Special Response Team)	$ 1,813	$ 1,804	$ 1,813	$ 1,813	**$ 1,813**	0.50%
66	*01-410-740*	Major Equipment	$ 61,157	$ -	$ 3,400	$ 3,400	**$ -**	0.00%
67								
68		**Total Departmental Operating Expenses**	**$ 861,813**	**$ 886,373**	**$ 637,114**	**$ 941,281**	**$ 927,327**	4.62%
81								
82		**Net Departmental Operating Expense**	**$ -**	**$ (872,773)**	**$ (622,594)**	**$ (924,751)**	**$ (914,627)**	4.80%