

NORTH HUNTINGDON TOWNSHIP, PA

2023 PROPOSED BUDGET



2022 BOARD OF COMMISSIONERS

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Virginia Stump

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TOWNSHIP MANAGER

Harry R. Faulk, MPPM



NORTH HUNTINGDON TOWNSHIP

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Indian Lake

North Huntingdon Township

OFFICE OF THE MANAGER

November 16, 2022

Board of Commissioners
North Huntingdon Township
11279 Center Highway
North Huntingdon, PA 15642



2023 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the 2023 Budget for North Huntingdon Township. Working through economic uncertainty, the Township is able to maintain a positive record of stable operations and strong financial performance in the face of record inflation. A more detailed presentation of each Budget account can be found in the accompanying worksheets.

Initially, the proposed 2023 budget projected an operational deficit, due in part to expenditures exceeding our revenue. In response, my team committed to aggressive measures to negate a potential deficit. I am happy to report, based on current budget projections and utilizing American Rescue Plan Act (ARPA) funds, **we have a balanced budget with no tax increase.**

The budget process has included numerous internal staff meetings with collaborative discussions. This budget recognizes a commitment for strategic planning to offer a long-term perspective for service delivery and budgeting. This budget also recognizes the need for long-term financial sustainability, which positions us to properly respond to emergencies and economic pressures we may encounter in the future. The provision of a full complement of community services and amenities shall remain a top priority of the Township Staff. Through the completion and implementation of the updated Comprehensive Plan, we shall seek to identify services expected by our current residents and those needed to continue to attract new residents and businesses.

Although we have been successful in operating through economic pressures, it remains challenging to meet the high level of service our community deserves and appreciates. The Township is continually confronted with the need to minimize expenditures while managing the needs and desires of the community. We look forward to continuing to meet this challenge and we remain committed to vigorously analyzing spending with the objective of remaining financially prepared for the short- and long-term goals.

I would like to thank the Department Directors and staff who have spent countless hours planning, reviewing, and methodically justifying their budgets to ensure the needs of the Township are met without compromising services. This is the team that makes North Huntingdon Township a great place to live, work, and play.

Respectfully submitted,

Harry R. Faulk, MPPM
Township Manager

NORTH HUNTINGDON TOWNSHIP

BUDGET PROCESS

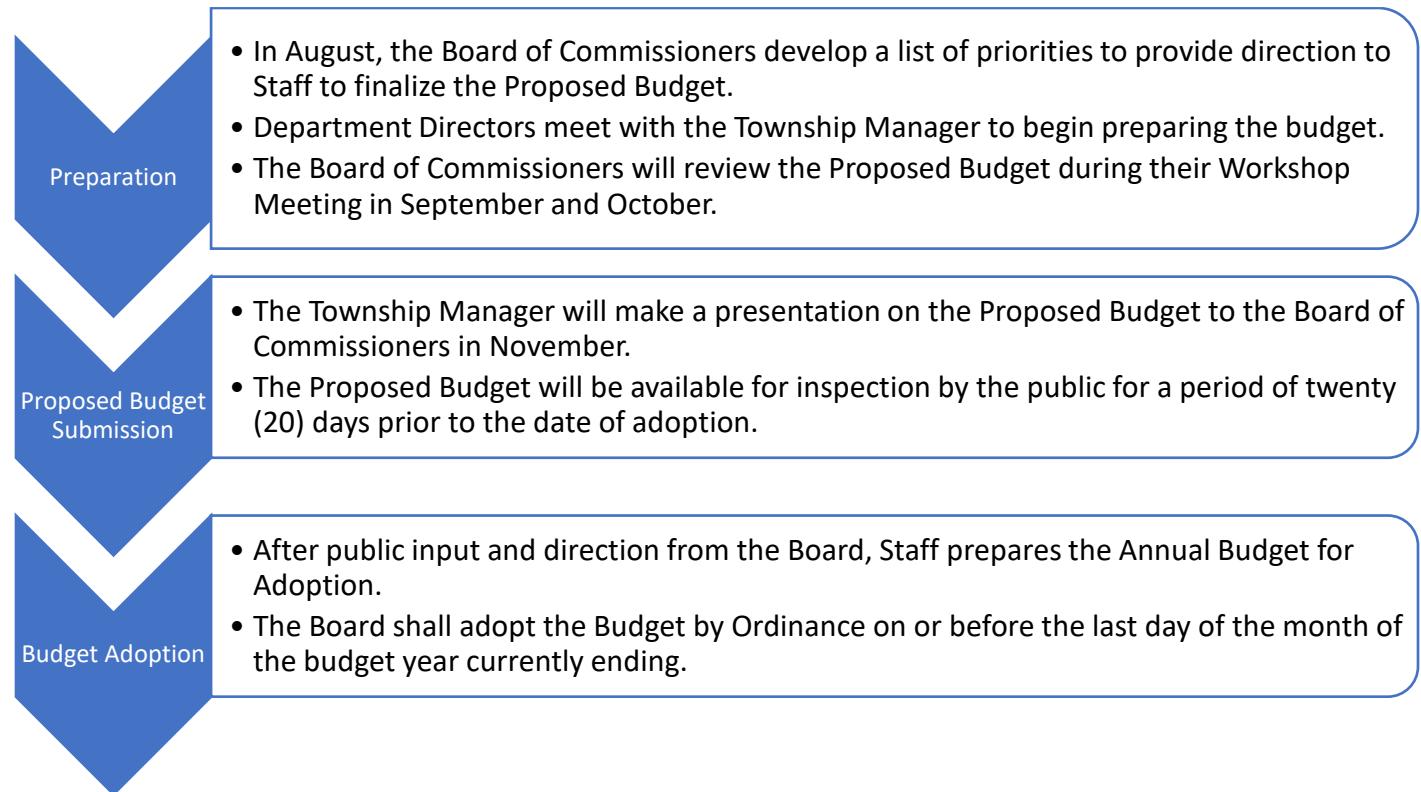


North Huntingdon Township is a municipal government located in Westmoreland County in Western Pennsylvania. North Huntingdon students attend school in the Norwin School District. The Township, School District, County, and State of Pennsylvania are separate entities with separate taxing authority. Each governmental unit is responsible for specific services to the residents of North Huntingdon Township.

The 2023 Budget for North Huntingdon Township encompasses seven separate funds. Using the principles of fund accounting, funds are created by state constitution, state statute, or local ordinance. Each fund is a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which include its assets, liabilities, fund equity, revenues, and expenditures. This compartmentalization of resources, transactions, and statements is necessary to ensure that specific revenue sources are used to finance the specific activities for which they are intended. Funds can have transactions with other funds within the governmental unit. Funds can be continuous or can be closed out after their special purpose has been served.

North Huntingdon Township establishes an Annual Budget according to Article XVII of the First-Class Township Code. The Budget Process is summarized below, along with the 2023 Budget Schedule and budget amendment provisions.

Budget Preparation and Adoption



2023 Budget Development Schedule

| DATE | ACTION | RESPONSIBILITY |
|--------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------|
| August 11, 2022 | Budget Priority List | Board of Commissioners |
| September 6, 2022 | Review budget assumptions and goals with Department Directors | Township Manager Finance Dept Department Directors |
| September 15, 2022 | Budget review with Board of Commissioners | Township Manager Finance Dept Department Directors Board of Commissioners |
| October 13, 2022 | Budget review with Board of Commissioners | Township Manager Finance Dept Department Directors Board of Commissioners |
| November 10, 2022 | Budget Presentation to Board of Commissioners | Township Manager |
| November 16, 2022 | Advertise Ordinance for Budget & Tax Levy | Board of Commissioners Township Manager |
| November 16, 2022 | Advertise for Public Inspection | Board of Commissioners Township Manager |
| December 21, 2022 | Adopt Budget & Tax Levy | Board of Commissioners |

Budget Amendment

After the Budget is adopted, Staff and the Board of Commissioners may amend the Budget under certain circumstances as listed below:

1. During the month of January next, following any municipal election, the Board of Commissioners may amend the budget and the levy and tax rate to conform with its amended budget. A period of ten (10) days public inspection at the office of Township Secretary of the proposed amended budget, after notice by the Township Secretary to that effect is published once in a newspaper of general circulation, shall intervene between the proposed amended budget and its adoption. An amended budget must be adopted by the Board of Commissioners on or before the fifteenth day of February.
2. Supplemental appropriations: If during the fiscal year there are available for appropriation revenues in excess of those estimated in the budget, the Board of Commissioners by ordinance may make supplemental appropriations for the year up to the amount of such excess.

- The Township's last Comprehensive Plan was completed in 1999. The plan, which should be updated every ten years, consists of goals and objectives for the community over the next decade. The 2023 Comprehensive Plan is currently being developed and will be ready for adoption by the Board of Commissioners by the end of summer 2023.
- There are several major projects that have been identified and will need to be funded as these projects do not have any funding from any Township Funds. The total cost of these projects is estimated at \$1.1 million. These projects will be designed and shovel ready so that grant money can be sought.
- The Recreation Advisory Committee will be developing a sponsorship program and creating funding sources to help offset the cost of recreational programs from the General Fund and develop a connection with our business community.
- Develop a communication and marketing strategy that will include pamphlets and quarterly magazine mailing to keep our community informed of Township news and events.
- Complete the codification of our ordinances, a project that was started in 2012. This will make it easier for the public to have access to all our ordinances on an online platform.
- Look for additional revenue sources to fund stormwater management and to create a diverse revenue portfolio to fund the General Fund.



NORTH HUNTINGDON TOWNSHIP

FUND LISTING



GENERAL FUND

Fund 01 - The General Fund is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenue that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

SPECIAL REVENUE FUNDS

Special revenue funds are established to account for revenues that are legally restricted to expenditures for specific purposes.

Fund 02 – Light Fund

This fund accounts for the portion of real estate tax proceeds designated for street lighting.

Fund 03 – Water Fund

This fund accounts for the portion of real estate tax proceeds designated for fire hydrants.

Fund 05 – Fire Service Fund

This fund accounts for the portion of real estate tax proceeds designated for the seven volunteer fire companies within the Township borders.

Fund 30 – Parks Fund

This fund accounts for a portion of its building permit fees for parks renovation which are designated in developer agreements.

Fund 35 – State Liquid Fuels Tax Fund

Established and restricted under Act 655 of the Commonwealth of Pennsylvania, revenues for this fund are derived from the State gasoline tax. This fund is restricted in use for the maintenance, repair and construction of roads, streets, and bridges for which the township is responsible.

CAPITAL PROJECTS FUND

Fund 95 – This fund is used to account for the portion of real estate taxes collected for the acquisition and construction of capital projects.

| | | GENERAL GOVERNMENT | PUBLIC SAFETY | COMMUNITY DEVELOPMENT | PUBLIC WORKS | PARKS & RECREATION |
|----------------|------------------------------|--------------------|---------------|-----------------------|--------------|--------------------|
| FUND 01 | General Fund | X | X | X | X | X |
| FUND 02 | Light Fund | | X | X | | |
| FUND 03 | Water Fund | | X | X | | |
| FUND 05 | Fire Service Fund | | | X | | |
| FUND 30 | Parks Fund | | | | | X |
| FUND 35 | State Liquid Fuels | | | | X | |
| FUND 95 | Capital Projects Fund | X | X | | X | X |

NORTH HUNTINGDON TOWNSHIP

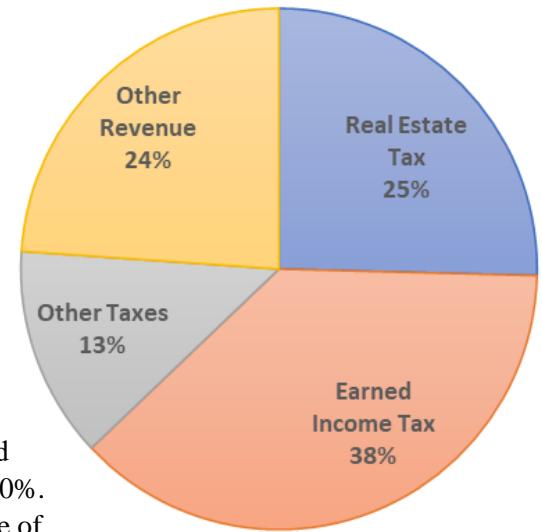
GENERAL FUND REVENUES



Where does the money come from?

The Township's major operating revenues are Real Estate Tax and Earned Income Tax. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include Real Estate Transfer, Per Capita, Business Gross Receipts, and Local Services Tax. Other revenue consists of Licenses and Permits, Fines, Fees, State Shared Revenues, Recreation Fees, and other non-tax revenue. This budget is unique because we are utilizing \$844,910 of American Rescue Plan Act (ARPA) money to balance the budget.

General Fund revenues are projected to grow from \$14,628,260 in the 2022 Budget to \$14,744,161 in 2023 – an increase of 1%. No tax increases are included in the proposed budget. The Township's real estate tax rate is proposed to remain at 9.23 mills and the earned income tax rate is poised to remain at 0.50%. The General Fund is projected to end the year with an Unassigned Fund Balance of \$6,194,817 or 42% of budgeted 2023 General Fund revenues, which is in line with the Government Finance Officers Association's recommended fund balance levels of no less than two (2) months of General Fund revenues, and ahead of the Township's target range of 25%.



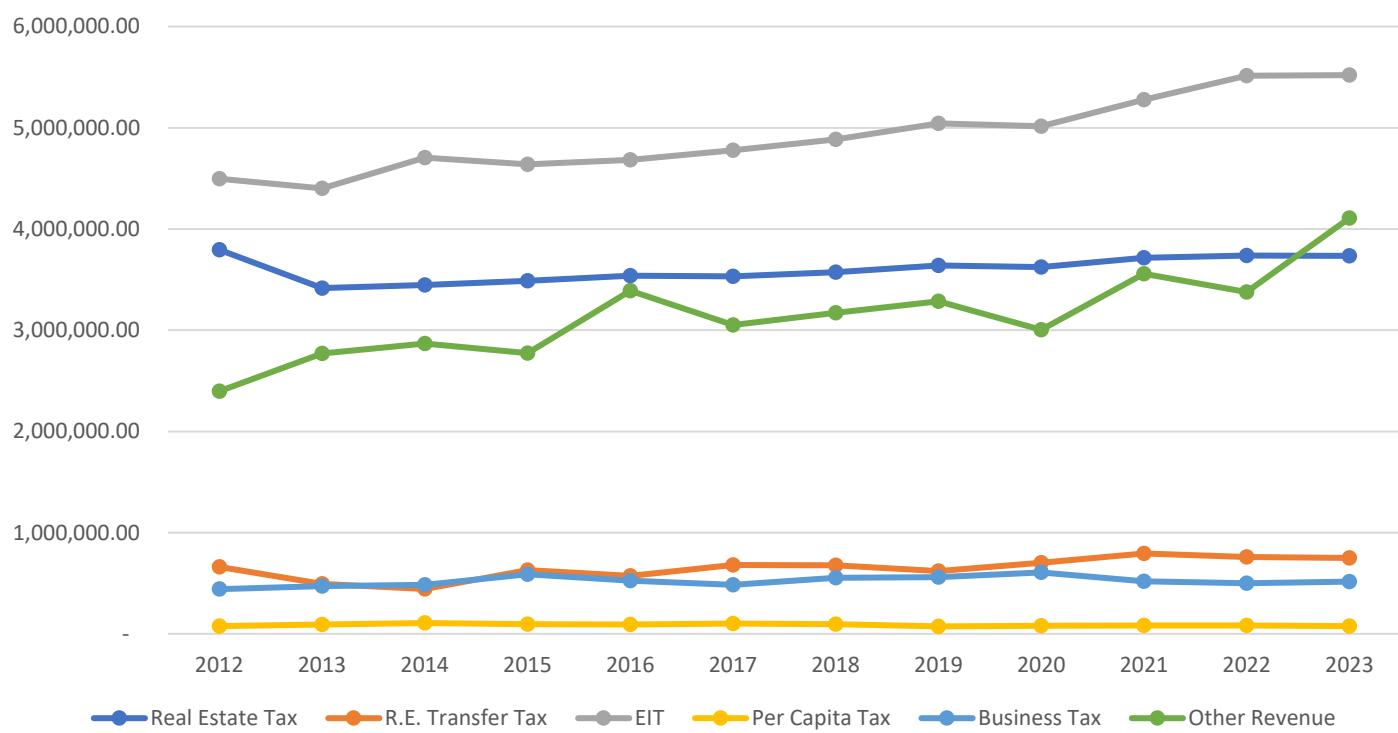
| | 2022 Budget | 2022 Estimate | 2023 Budget |
|--------------------------|-------------------------|-------------------------|----------------------|
| Real Estate Tax | \$ 4,016,682.00 | \$ 3,736,000.00 | \$ 3,735,000.00 |
| Per Capital Tax | \$ 80,000.00 | \$ 81,000.00 | \$ 77,000.00 |
| Real Estate Transfer Tax | \$ 640,000.00 | \$ 760,000.00 | \$ 750,000.00 |
| Earned Income Tax | \$ 5,085,000.00 | \$ 5,515,000.00 | \$ 5,520,000.00 |
| Business Gross Receipts | \$ 530,000.00 | \$ 499,000.00 | \$ 515,000.00 |
| Occupation & LST Tax | \$ 590,000.00 | \$ 590,000.00 | \$ 590,000.00 |
| Licenses and Permits | \$ 738,500.00 | \$ 720,200.00 | \$ 759,200.00 |
| Fines and Forfeits | \$ 68,000.00 | \$ 60,000.00 | \$ 72,000.00 |
| Rental Income | \$ 17,000.00 | \$ 17,000.00 | \$ 19,872.00 |
| Investment Earnings | \$ 1,000.00 | \$ 1,200.00 | \$ 1,500.00 |
| Grants | \$ 78,000.00 | \$ - | \$ - |
| State Shared Revenue | \$ 1,560,000.00 | \$ 1,482,093.00 | \$ 752,000.00 |
| Charges for Services | \$ 142,050.00 | \$ 71,015.00 | \$ 71,100.00 |
| Public Safety | \$ 226,000.00 | \$ 204,325.00 | \$ 385,325.00 |
| Recreation | \$ 70,000.00 | \$ 70,000.00 | \$ 121,000 |
| Miscellaneous | \$ 145,500.00 | \$ 58,000.00 | \$ 516,100.00 |
| Other Sources | \$ 718,528.00 | \$ 693,528.00 | \$ 859,064.00 |
| Total Revenues | \$ 14,628,260.00 | \$ 14,558,361.00 | \$ 14,744,161 |

NORTH HUNTINGDON TOWNSHIP

HISTORY OF REVENUES



| | Real Estate Tax | R.E. Transfer Tax | EIT | Per Capita Tax | Business Tax | Other Revenue | Total |
|------|-----------------|-------------------|--------------|----------------|--------------|---------------|---------------|
| 2012 | 3,794,697.00 | 660,327.00 | 4,495,001.00 | 77,427.00 | 441,402.00 | 2,396,672.00 | 11,865,526.00 |
| 2013 | 3,415,958.00 | 492,137.00 | 4,400,807.00 | 92,017.00 | 471,573.00 | 2,769,274.00 | 11,641,766.00 |
| 2014 | 3,447,254.00 | 443,040.00 | 4,706,028.00 | 106,427.00 | 483,860.00 | 2,869,267.00 | 12,055,876.00 |
| 2015 | 3,488,103.00 | 629,364.00 | 4,639,330.00 | 95,852.00 | 588,035.00 | 2,772,410.00 | 12,213,094.00 |
| 2016 | 3,538,737.00 | 572,374.00 | 4,683,074.00 | 92,320.00 | 524,931.00 | 3,391,135.00 | 12,802,571.00 |
| 2017 | 3,532,476.00 | 680,395.00 | 4,778,494.00 | 101,643.00 | 483,265.00 | 3,051,035.00 | 12,627,308.00 |
| 2018 | 3,571,880.00 | 677,806.00 | 4,883,594.00 | 95,343.00 | 552,460.00 | 3,170,853.00 | 12,951,936.00 |
| 2019 | 3,638,579.00 | 620,837.00 | 5,043,152.00 | 73,938.00 | 558,999.00 | 3,284,697.00 | 13,220,202.00 |
| 2020 | 3,625,084.00 | 702,488.00 | 5,014,625.00 | 79,864.00 | 606,485.00 | 3,005,403.00 | 13,033,949.00 |
| 2021 | 3,714,279.00 | 793,914.00 | 5,275,863.00 | 82,961.00 | 519,054.00 | 3,556,200.00 | 13,942,271.00 |
| 2022 | 3,736,000.00 | 760,000.00 | 5,515,000.00 | 81,000.00 | 499,000.00 | 3,375,922.00 | 13,966,922.00 |
| 2023 | 3,735,000.00 | 750,000.00 | 5,520,000.00 | 77,000.00 | 515,000.00 | 4,107,007.00 | 14,744,161.00 |



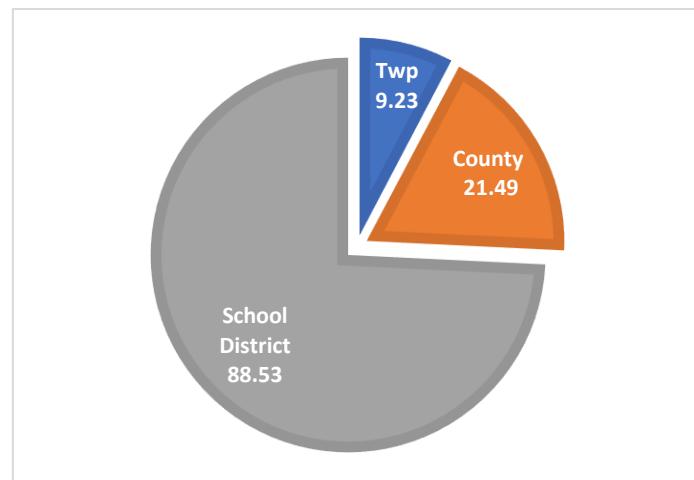
NORTH HUNTINGDON TOWNSHIP

REAL ESTATE TAXES PER MEDIAN HOUSEHOLD



The Real Estate tax is calculated by dividing the parcel's total assessed value (as determined by Westmoreland County) by 1,000, then multiplying that value by the millage rate. In 2023, the Township of North Huntingdon's Real Estate Tax millage rate is 9.23 for general purposes. A taxable real estate parcel in the Township is also taxed separately by Westmoreland County and the Norwin School District. The following example illustrates the total Real Estate Tax Paid by a taxpayer whose parcel is valued at \$20,510, which is the median household value in the Township.

| Real Estate Taxes | | |
|------------------------------|-------------------|-------------------|
| Taxing Authority | 2023 Millage Rate | Real Estate Tax |
| N. Huntingdon Township | 9.23 | \$189.31 |
| Westmoreland County | 21.49 | \$440.76 |
| Norwin School District | 88.53 | \$1,815.75 |
| Total Real Estate Tax | | \$2,445.82 |



N. Huntingdon Township Real Estate Millage

| Year | Total Taxable Assessed Value | % Change in Value | Millage Rate | Year | Total Taxable Assessed Value | % Change in Value | Millage Rate |
|------|------------------------------|-------------------|--------------|------|------------------------------|-------------------|--------------|
| 2008 | \$ 343,190,160.00 | | 10.23 | 2015 | \$ 375,133,730.00 | 1.19% | 9.23 |
| 2009 | \$ 349,878,270.00 | 1.95% | 10.23 | 2016 | \$ 379,571,090.00 | 1.18% | 9.23 |
| 2010 | \$ 353,188,096.00 | 0.95% | 10.23 | 2017 | \$ 383,882,150.00 | 1.14% | 9.23 |
| 2011 | \$ 358,591,647.00 | 1.53% | 10.23 | 2018 | \$ 388,351,930.00 | 1.16% | 9.23 |
| 2012 | \$ 362,324,140.00 | 1.04% | 9.23 | 2019 | \$ 392,115,730.00 | 0.97% | 9.23 |
| 2013 | \$ 366,179,157.00 | 1.06% | 9.23 | 2020 | \$ 395,901,850.00 | 0.97% | 9.23 |
| 2014 | \$ 370,722,130.00 | 1.24% | 9.23 | 2021 | \$ 400,674,100.00 | 1.21% | 9.23 |
| | | | | 2022 | \$ 404,542,570.00 | 0.97% | 9.23 |

NORTH HUNTINGDON TOWNSHIP
2023 GENERAL FUND ESTIMATED REVENUES



| REVENUES | Actual | Actual | YTD | 2022 | 2023 |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | 2020 | 2021 | 2022 | Budget | Budget |
| REAL PROPERTY TAX | | | | | |
| 01 301 100 00 CURRENT REAL ESTATE TAX | 3,477,207 | 3,578,275 | 3,560,288 | 3,891,682 | 3,610,000 |
| 01 301 200 00 REAL ESTATE TAX - DEL | 123,839 | 136,004 | 123,487 | 125,000 | 120,000 |
| 01 301 500 00 REAL ESTATE LIENS | | | | | 5,000 |
| TOTAL - REAL PROPERTY TAX | 3,601,046 | 3,714,280 | 3,683,775 | 4,016,682 | 3,735,000 |
| LOCAL ENABLING TAX | | | | | |
| 01 310 010 00 PER CAPITA - CURRENT | 66,066 | 64,942 | 53,121 | 65,000 | 65,000 |
| 01 310 020 00 PER CAPITA - DEL | 13,823 | 18,019 | 20,514 | 15,000 | 12,000 |
| 01 310 100 00 REAL ESTATE TRANSFER TAX | 682,627 | 793,915 | 685,486 | 640,000 | 750,000 |
| 01 310 210 00 EARNED INCOME TAX - CUR | 4,997,433 | 5,253,264 | 4,590,150 | 5,000,000 | 5,500,000 |
| 01 310 220 00 EARNED INCOME TAX - DEL | 20,192 | 22,600 | 10,589 | 85,000 | 20,000 |
| 01 310 310 00 BUSINESS GROSS RECEIPTS | 378,170 | 433,444 | 453,513 | 435,000 | 475,000 |
| 01 310 320 00 BUSINESS RECEIPTS - DEL | 228,315 | 85,610 | 44,459 | 95,000 | 40,000 |
| 01 310 510 00 OCCUPATION & LST - CURRENT | 555,035 | 566,761 | 455,696 | 570,000 | 575,000 |
| 01 310 520 00 OCCUPATION & LST - DEL | 12,970 | 16,912 | 19,119 | 20,000 | 15,000 |
| TOTAL - LOCAL ENABLING TAX | 6,954,632 | 7,255,468 | 6,332,647 | 6,925,000 | 7,452,000 |
| LICENSES & PERMITS | | | | | |
| 01 321 610 00 TRANSIENT RETAIL LICENSE | 1,700 | 3,610 | 200 | 1,500 | 1,000 |
| 01 321 700 00 MECHANICAL DEVICE TAX | 7,000 | 6,500 | 8,200 | 6,500 | 8,200 |
| 01 321 800 00 CABLE TELEVISION FRANCHISE | 668,042 | 704,167 | 524,171 | 665,000 | 700,000 |
| 01 322 800 00 STREET OPENING PERMITS | 53,997 | 34,358 | 33,402 | 65,000 | 50,000 |
| TOTAL - LICENSES & PERMITS | 730,739 | 748,635 | 565,973 | 738,000 | 759,200 |
| FINES & FORFEITURES | | | | | |
| 01 331 110 00 LOCAL POLICE FINES | 68,178 | 69,648 | 49,634 | 68,000 | 60,000 |
| 01 331 120 00 ORDINANCE VIOLATIONS | - | - | - | - | 1,000 |
| 01 331 130 00 STATE POLICE FINES | - | - | - | - | 10,000 |
| 01 332 100 00 FORFEITS | - | - | - | - | 1,000 |
| TOTAL - FINES & FORFEITURES | 68,178 | 69,648 | 49,634 | 68,000 | 72,000 |
| INTEREST EARNINGS | | | | | |
| 01 341 000 00 INTEREST | 1,855 | 795 | 1,519 | 1,000 | 1,500 |
| TOTAL - INTEREST | 1,855 | 795 | 1,519 | 1,000 | 1,500 |
| RENTS | | | | | |
| 01 342 200 00 MUNICIPAL BLDG OFFICES | 41,435 | 30,336 | 19,575 | 17,000 | 1,872 |
| 01 342 530 00 CELL TOWER RENTAL | | | | | 18,000 |
| TOTAL - RENTS | 41,435 | 30,336 | 19,575 | 17,000 | 19,872 |

| | Actual | Actual | YTD | 2022 | 2023 |
|------------------------------------------|----------------|------------------|------------------|------------------|----------------|
| | 2020 | 2021 | 2022 | Budget | Budget |
| GRANTS | | | | | |
| 01 354 002 00 POLICE OPERATING GRANT | 9,647 | 5,000 | 24,635 | 15,000 | - |
| 01 354 004 00 GRANTS | | | - | 25,000 | - |
| 01 355 150 00 RECYCLING GRANT | 37,564 | 73,805 | 16,205 | 38,000 | - |
| TOTAL - GRANTS | 47,211 | 78,805 | 40,840 | 78,000 | - |
| STATE SHARED REVENUE | | | | | |
| 01 355 010 00 PUBLIC UTILITY REALTY | 11,176 | 11,483 | 11,599 | 11,200 | 12,000 |
| 01 355 040 00 ALCOHOLIC BEV. LICENSES | 8,200 | 600 | 8,800 | 10,000 | 10,000 |
| 01 355 050 00 STATE PENSION ASSISTANCE | 497,307 | 484,526 | 507,684 | 500,000 | 490,000 |
| 01 355 060 00 DRILLING IMPACT FEES | 48,927 | 32,189 | 52,594 | 50,000 | 60,000 |
| 01 355 070 00 FOREIGN FIRE INS | 181,340 | 164,102 | 206,444 | 180,000 | 180,000 |
| 01 355 100 00 ARPA REVENUE REPLACEMENT | - | 566,347 | 1,599,873 | 730,800 | - |
| TOTAL - STATE SHARED REVENUE | 746,951 | 1,259,247 | 2,386,994 | 1,482,000 | 752,000 |
| CHARGES FOR SERVICES | | | | | |
| 01 361 100 00 LIEN LETTERS | 17,945 | 16,155 | 10,460 | 16,500 | 15,000 |
| 01 361 310 00 SUB & LAND DEVELOPMENT | 5,750 | 24,800 | 8,400 | 23,000 | 7,000 |
| 01 361 311 00 PROFESSIONAL SERVICES | 42,060 | 43,939 | 41,618 | 45,000 | 40,000 |
| 01 361 312 00 PAVING REIMBURSEMENT | - | - | - | 35,000 | - |
| 01 361 330 00 NON-CONFORM USE PERMITS | 1,715 | 1,750 | - | 2,500 | - |
| 01 361 335 00 LAND OPERATIONS PERMITS | 150 | - | - | 1,000 | 1,000 |
| 01 361 340 00 ZONING HEARING BOARD | 6,600 | 12,450 | 6,400 | 12,000 | 4,000 |
| 01 361 500 00 SALE-MAPS, ORD COPIES, ETC | 56 | 24 | 27 | 50 | 100 |
| 01 361 730 00 COPIES - ACCIDENT, RTK | 4,064 | 4,627 | 4,150 | 7,000 | 4,000 |
| TOTAL - CHARGES FOR SERVICES | 78,340 | 103,745 | 71,055 | 142,050 | 71,100 |
| PUBLIC SAFETY | | | | | |
| 01 362 100 00 SCHOOL RESOURCE OFFICER | | | | | 75,000 |
| 01 362 101 00 TASK FORCE REIMBURSEMENT | 23,549 | 22,923 | 76,109 | 40,000 | 100,000 |
| 01 362 102 00 SPECIAL DETAIL REIMBURSE | | | 4,732 | | 10,000 |
| 01 362 130 00 BURGLAR ALARMS | 901 | 1,165 | 550 | 1,000 | 325 |
| 01 362 410 00 BLDG/USE & OCCUP PERMITS | 147,555 | 216,726 | 237,738 | 185,000 | 200,000 |
| TOTAL - PUBLIC SAFETY | 172,005 | 240,813 | 319,129 | 226,000 | 385,325 |
| RECREATION PROGRAMS | | | | | |
| 01 367 140 00 FACILITY RENTALS | 29,060 | 51,655 | 45,990 | 45,000 | 45,000 |
| 01 367 200 00 PROGRAM FEES/DONATIONS | 23,575 | 5,243 | 1,524 | 56,000 | 56,000 |
| 01 367 300 00 TICKET SALES | | | | | 20,000 |
| TOTAL - RECREATION PROGRAMS | 52,635 | 56,898 | 47,514 | 70,000 | 121,000 |

| | | Actual 2020 | Actual 2021 | YTD 2022 | 2022 Budget | 2023 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| MISCELLANEOUS REVENUES | | | | | | |
| 01 389 100 00 MISCELLANEOUS REVENUE | 130,736 | 54,888 | 22,024 | 125,000 | 50,000 | |
| 01 389 200 00 POLICE DEPT DONATIONS | 25 | - | 4,236 | 20,500 | - | |
| 01 389 300 00 MRM DIVIDENDS | | | | | 16,000 | |
| 01 389 400 00 MEIT DIVIDENDS | | | | | 20,000 | |
| 01 389 500 00 INSURANCE CLAIMS | | | | | 25,000 | |
| 01 389 600 00 HEALTH CONTRIBUTIONS | | | | | 5,100 | |
| 01 395 000 00 PRIOR YEARS | 292,773 | 328,215 | 256,824 | 300,000 | 300,000 | |
| 01 395 100 00 WORKERS COMP | | | - | | 100,000 | |
| TOTAL - MISCELLANEOUS REVENUES | 423,534 | 383,103 | 283,084 | 445,500 | 516,100 | |
| UNENCUMBERED REVENUE | | | | | | |
| 01 396 100 00 UNENCUMBERED REVENUE | | - | - | 418,528 | 859,064 | |
| TOTAL - UNENCUMBERED REVENUE | - | - | - | 418,528 | 859,064 | |
| TOTAL REVENUES | 12,918,562 | 13,941,772 | 13,797,014 | 14,627,760 | 14,744,161 | |

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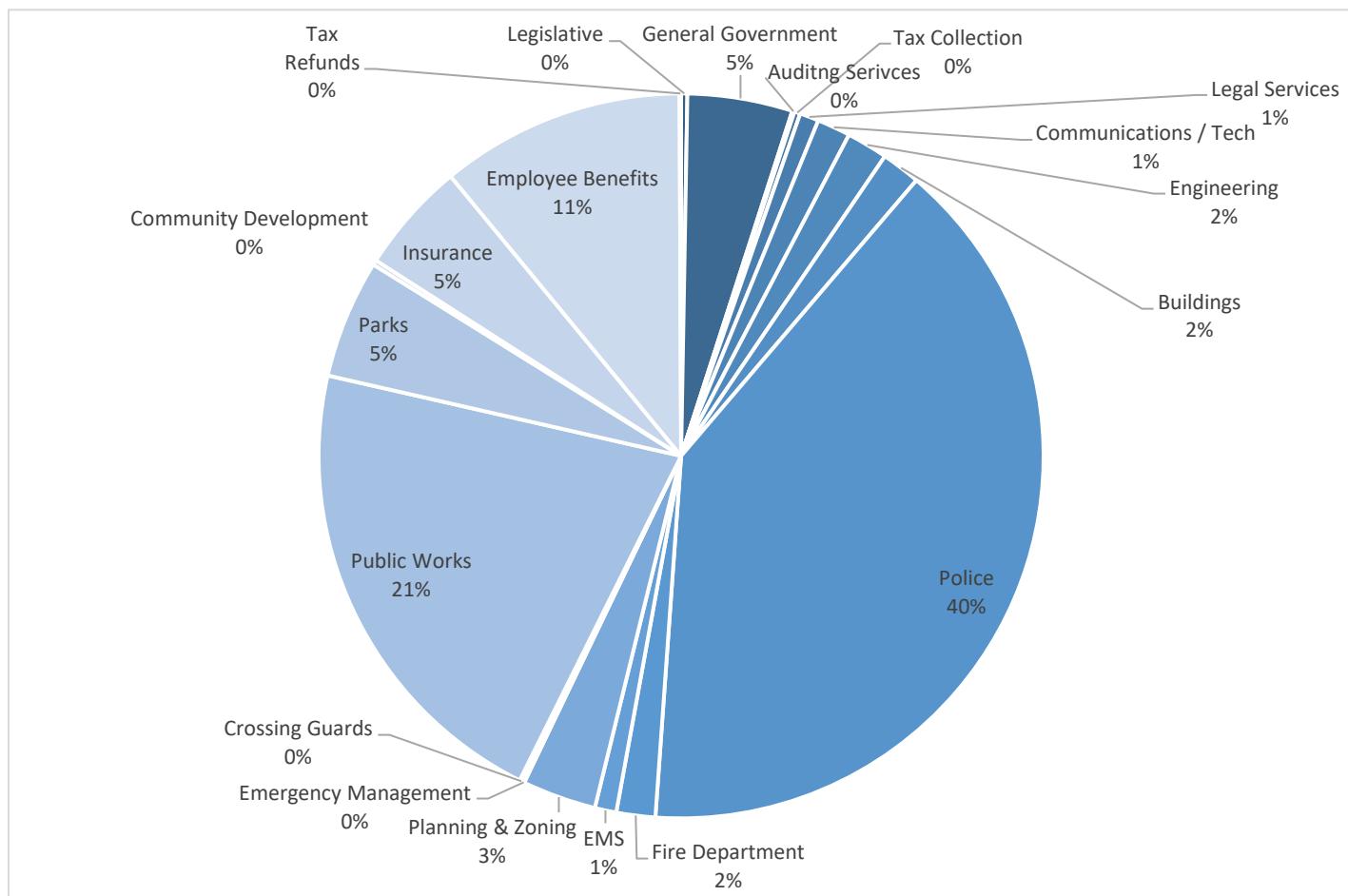
NORTH HUNTINGDON TOWNSHIP

GENERAL FUND EXPENDITURES



Where does the money go?

The 2023 projected operating expenditures are budgeted to increase from \$14,628,260 in the 2022 Budget to \$14,744,161. The result is an increase of 115,901 or 1%. Many factors go into this with increases in some areas of the budget being offset by reduction in other areas. Changes by program area are summarized on the next page. The largest program areas of the Township by expenditure total continue to be the Public Works and Police Department. These two areas combine to represent 61% of the Operating Budget



NORTH HUNTINGDON TOWNSHIP

GENERAL FUND EXPENDITURES



General Fund Operating Expenditures Summarization

| | 2022 Budget | 2022 Estimate | 2023 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Legislative | \$41,525 | \$ 39,882 | \$ 42,468 |
| General Government | \$1,214,818 | \$1,009,091 | \$ 690,463 |
| Auditing Services | | | \$ 15,000 |
| Tax Collection | \$41,000 | \$42,000 | \$ 39,000 |
| Legal Services | | | \$ 125,000 |
| Communications / Tech | | | \$ 218,756 |
| Engineering | | | \$ 280,920 |
| Buildings | \$307,523 | \$382,523 | \$ 255,944 |
| Police | \$5,456,643 | \$5,330,485 | \$ 5,865,178 |
| Fire Department | \$253,000 | \$257,000 | \$ 255,000 |
| EMS | \$133,000 | \$145,000 | \$ 141,500 |
| Planning & Zoning | \$559,121 | \$522,388 | \$ 484,596 |
| Emergency Management | \$6,950 | \$6,950 | \$ 8,500 |
| Crossing Guards | \$24,150 | \$22,150 | \$ 24,700 |
| Public Works | \$3,638,422 | \$3,151,159 | \$ 3,119,021 |
| Parks | \$773,650 | \$758,890 | \$ 804,216 |
| Community Development | \$31,027 | \$6,027 | \$ 31,500 |
| Insurance | \$508,500 | \$419,500 | \$ 729,000 |
| Employee Benefits | \$1,635,931 | \$1,600,931 | \$ 1,603,400 |
| Tax Refunds | \$9,000 | \$9,000 | \$ 10,000 |
| TOTAL | \$14,628,260 | \$13,702,977 | \$14,744,161 |

As stated earlier in this Budget Message, overall General Fund operation expenditures are budgeted to increase by 1% over the 2022 Budget Amounts. Some of the specific budgeted items that contribute to the overall expenditure levels include:

- The Minimum Municipal Obligation (MMO) for the Police and Non-Uniformed Pension Plan increased from \$1.2 million to \$1.3 million.
- Health Insurance cost are budgeted to increase for 6% for active employees and 11% for retirees, or roughly \$113,000.
- Full-time non contractual personnel wage increases are projected at 3%
- Hourly wage increases for personnel in Collective Bargaining Agreements are obligated per their wage schedules.
- The price for fuel and various commodities has increased significantly from the prior years due to the current economic environment.

Staffing levels and Compensation – The overall staffing levels and salary ranges are reflected in each department's budget and detailed in the Appendix section of the budget document. Compensation levels for the operating budget reflect rates set either by contract, arbitration, or ranges established by the Board of Commissioners and verified via a labor and economic analysis.

Fringe Benefits – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Medical insurance is budgeted to increase by 6% over 2022.

NORTH HUNTINGDON TOWNSHIP
2023 GENERAL FUND ESTIMATED EXPENDITURES



| EXPENDITURES | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | 2020 | 2021 | 2022 | Budget | Budget |
| LEGISLATIVE | | | | | |
| 01 400 110 ELECTED OFFICIALS SALARY | 30,625 | 30,625 | 25,520 | 30,625 | 30,625 |
| 01 400 192 FICA / MEDICARE | 2,343 | 2,343 | 1,952 | 2,400 | 2,343 |
| 01 400 210 SUPPLIES | | | | | 500 |
| 01 400 420 DUES & SUBSCRIPTIONS | 6,616 | 5,387 | 6,856 | 8,500 | 9,000 |
| TOTAL - LEGISLATIVE | 39,584 | 38,355 | 34,329 | 41,525 | 42,468 |
| GENERAL GOVERNMENT | | | | | |
| 01 401 110 TOWNSHIP MANAGER | 120,120 | 122,523 | 52,999 | 122,523 | 110,470 |
| 01 401 111 ASSISTANT MANAGER | 92,364 | 94,212 | 82,678 | 94,674 | 97,853 |
| 01 401 112 FULL TIME WAGES | 256,760 | 258,920 | 221,191 | 262,000 | 266,427 |
| 01 401 115 ADMINISTRATIVE INTERN | - | - | - | 6,760 | - |
| 01 401 180 OVERTIME | 3,642 | 3,319 | 2,895 | 4,000 | 4,000 |
| 01 401 192 FICA / MEDICARE | | | | 173,000 | 36,318 |
| 01 401 194 UCOMP | | | | | 600 |
| 01 401 196 HEALTH INSURANCE | 175,502 | 151,564 | 126,038 | 173,000 | 106,444 |
| 01 401 210 OFFICE SUPPLIES | 7,229 | 6,902 | 4,833 | 11,000 | 10,000 |
| 01 401 213 COPIER | | | 1,140 | 5,000 | 5,000 |
| 01 401 215 POSTAGE | | | 4,833 | | 8,000 |
| 01 401 231 ADMIN VEHICLE FUEL | | | | | 1,000 |
| 01 401 238 CLOTHING ALLOWANCE | | | | | 750 |
| 01 401 239 OTHER OPERATING EXPENSES | 14,916 | 24,621 | 55,257 | 22,000 | 5,000 |
| 01 401 250 VEHICLE MAINTENANCE | | | | | 1,000 |
| 01 401 270 ACCOUNTING SOFTWARE | | | | | 16,000 |
| 01 401 324 WIRELESS TECHNOLOGY | | | | | 800 |
| 01 401 331 TRAVEL EXPENSE | | | | | 3,000 |
| 01 401 341 LEGAL ADS | 7,893 | 9,368 | 6,802 | 13,000 | 10,000 |
| 01 401 390 SERVICE CHARGES | | | | | 1,000 |
| 01 401 420 DUES & SUBSCRIPTIONS | 2,611 | 1,436 | 1,078 | 1,700 | 1,800 |
| 01 401 460 TRAINING | 1,049 | 142 | 2,594 | 5,000 | 5,000 |
| TOTAL - GENERAL GOVERNMENT | 682,084 | 651,624 | 564,638 | 893,657 | 690,463 |
| AUDITING SERVICES | | | | | |
| 01 402 311 AUDITING SERVICES | | | 3,000 | 15,000 | 15,000 |
| TOTAL - AUDITING SERVICES | - | - | 3,000 | 15,000 | 15,000 |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 | | | |
|--------------------------------------------|----------------|----------------|---------------|----------------|----------------|------|--------|--------|
| | | | | 2020 | 2021 | 2022 | Budget | Budget |
| TAX COLLECTION | | | | | | | | |
| 01 403 105 SALARY | 10,000 | 10,000 | 8,333 | 10,000 | 10,000 | | | |
| 01 403 116 COMMISSION | 18,876 | 10,314 | 9,395 | 14,000 | 15,000 | | | |
| 01 403 192 FICA / MEDICARE | 6,099 | 4,641 | 4,533 | 5,000 | 4,000 | | | |
| 01 403 200 SUPPLIES/EXPENSES | 11,001 | 8,471 | 10,045 | 12,000 | 10,000 | | | |
| TOTAL - TAX COLLECTION | 45,976 | 33,426 | 32,307 | 41,000 | 39,000 | | | |
| SOLICITOR / LEGAL SERVICES | | | | | | | | |
| 01 404 310 SOLICITOR FEES | 105,249 | 91,290 | 69,234 | 115,000 | 100,000 | | | |
| 01 404 314 SPECIAL LEGAL SERVICES | 325 | 41,980 | - | 25,000 | 25,000 | | | |
| TOTAL - SOLICITOR / LEGAL SERVICES | 105,574 | 133,270 | 69,234 | 140,000 | 125,000 | | | |
| COMMUNICATIONS / TECH COORD | | | | | | | | |
| 01 407 112 SALARIES AND WAGES | | | 42,380 | 50,181 | 51,696 | | | |
| 01 407 192 FICA / MEDICARE | | | | | 3,955 | | | |
| 01 407 194 UCOMP | | | | | 100 | | | |
| 01 407 196 HEALTH INSURANCE | | | | | 8,556 | | | |
| 01 407 238 CLOTHING ALLOWANCE | | | | | 150 | | | |
| 01 407 210 TECH SUPPLIES | | | | | 2,000 | | | |
| 01 407 270 SOFTWARE | | | | | 50,000 | | | |
| 01 407 324 WIRELESS TECHNOLOGY | | | | | 800 | | | |
| 01 407 420 DUES & SUBSCRIPTIONS | | | | | 500 | | | |
| 01 407 452 CONTRACTED IT/NETWORKING | | | | | 5,000 | | | |
| 01 407 453 WEBSITE / MARKETING | | | | | 20,000 | | | |
| 01 407 460 TRAINING | | | | | 1,000 | | | |
| 01 407 720 TECHNOLOGY UPGRADES | 91,479 | 65,293 | 37,615 | 65,000 | 75,000 | | | |
| TOTAL - COMMUNICATIONS / TECH COORD | 91,479 | 65,293 | 79,995 | 115,181 | 218,756 | | | |
| ENGINEERING SERVICES | | | | | | | | |
| 01 408 114 SALARIES & WAGES | | | 69,038 | 50,000 | 155,000 | | | |
| 01 408 192 FICA / MEDICARE | | | | | 11,858 | | | |
| 01 408 194 UCOMP | | | | | 200 | | | |
| 01 408 196 HEALTH INSURANCE | | | | | 23,263 | | | |
| 01 408 210 OFFICE SUPPLIES | | | 8,326 | 30,000 | 5,000 | | | |
| 01 408 238 CLOTHING ALLOWANCE | | | | | 500 | | | |
| 01 408 313 ENGINEERING SERVICES | 31,107 | 62,288 | 19,375 | 115,000 | 80,000 | | | |
| 01 408 324 WIRELESS TECHNOLOGY | | | | | 1,600 | | | |
| 01 408 331 TRAVEL EXPENSE | | | | | 2,000 | | | |
| 01 408 420 DUES & SUBSCRIPTIONS | | | | | 500 | | | |
| 01 408 460 TRAINING | | | | | 1,000 | | | |
| TOTAL - ENGINEERING SERVICES | 31,107 | 62,288 | 96,739 | 195,000 | 280,920 | | | |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | 2020 | 2021 | 2022 | Budget | Budget |
| BUILDINGS | | | | | |
| 01 409 112 SALARIES & WAGES | 55,025 | 64,787 | 56,890 | 68,000 | 68,598 |
| 01 409 180 OVERTIME | 1,309 | 1,165 | 740 | 1,500 | 1,500 |
| 01 409 192 FICA / MEDICARE | 26,580 | 25,753 | 22,575 | 27,000 | 5,400 |
| 01 409 194 UCOMP | | | | | 100 |
| 01 409 196 HEALTH INSURANCE | | | | | 22,345 |
| 01 409 200 SUPPLIES - TOWN HOUSE | 15,374 | 9,229 | 7,475 | 14,000 | 10,000 |
| 01 409 238 CLOTHING ALLOWANCE | | | | | 200 |
| 01 409 260 SMALL TOOLS & EQUIP | 81 | 244 | 26 | 1,000 | 1,000 |
| 01 409 321 TELEPHONE | 50,296 | 53,144 | 50,829 | 55,000 | 50,000 |
| 01 409 323 TELEPHONE EQUIPMENT | | | | | 5,000 |
| 01 409 325 INTERNET | | | | | 15,000 |
| 01 409 361 ELECTRIC - TOWN HOUSE | | | 27,786 | 46,500 | 30,000 |
| 01 409 362 GAS - TOWN HOUSE | | | | | 9,000 |
| 01 409 364 SEWAGE - TOWN HOUSE | | | | | 1,500 |
| 01 409 366 WATER - TOWN HOUSE | | | | | 1,300 |
| 01 409 373 REPAIRS & IMP - TOWN HOUSE | | | 48,048 | 25,000 | 20,000 |
| 01 409 450 CONTRACTED SERVICES | | | | | 15,000 |
| TOTAL - BUILDINGS | 148,664 | 154,323 | 214,369 | 238,000 | 255,944 |
| | | | | | |
| POLICE DEPARTMENT | | | | | |
| 01 410 110 00 POLICE CHIEF'S SALARY | 125,482 | 126,486 | 113,626 | 132,247 | 135,553 |
| 01 410 112 00 POLICE FULL TIME WAGES | 2,643,744 | 2,875,064 | 2,429,106 | 3,147,898 | 3,350,000 |
| 01 410 113 00 DISPATCHERS WAGES | 412,816 | 401,648 | 347,441 | 419,000 | 420,000 |
| 01 410 180 00 POLICE OVERTIME | 246,009 | 411,957 | 399,904 | 290,000 | 350,000 |
| 01 410 180 01 DISPATCH OVERTIME | 18,131 | 19,357 | 17,548 | 17,000 | 20,000 |
| 01 410 182 00 SPECIAL DETAILS | | | | | 10,000 |
| 01 410 182 01 TASK FORCE | | | | | 100,000 |
| 01 410 184 00 SICK TIME BUYBACK | | | | | 13,000 |
| 01 410 187 00 DROP BUYBACK | | | | | 50,000 |
| 01 410 192 00 FICA / MEDICARE | | | 661,479 | 950,000 | 345,000 |
| 01 410 194 00 UCOMP | | | | | 3,600 |
| 01 410 196 00 HEALTH INSURANCE | | | | | 657,231 |
| 01 410 198 00 FRINGE BENEFITS | | | | | 7,200 |
| 01 410 210 00 OFFICE SUPPLIES | 8,776 | 6,195 | 5,370 | 9,000 | 8,000 |
| 01 410 213 00 COPIER | | | | | 3,000 |
| 01 410 231 00 FUEL | 39,673 | 47,529 | 52,773 | 47,000 | 70,000 |
| 01 410 238 00 UNIFORMS - POLICE | 16,194 | 24,780 | 22,098 | 34,000 | 34,000 |
| 01 410 238 01 CLOTHING ALLOWANCE - DISPATCH | 2,215 | 2,069 | 127 | 3,000 | 900 |
| 01 410 239 00 OTHER OPERATING SUPPLIES | | | 6483 | 10,000 | 5,000 |
| 01 410 240 00 K-9 EXPENSES | 10,638 | 10,047 | 12,126 | 15,000 | 10,000 |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | 2020 | 2021 |
| 01 410 240 01 VESTS | 4,747 | 925 | 3,743 | 7,000 | 13,000 |
| 01 410 240 02 VASCAR | 2,415 | 2,759 | 1,821 | 2,600 | 3,000 |
| 01 410 240 03 DEFENSIVE EQUIPMENT | 5,636 | 14,000 | 7,073 | 14,000 | 15,000 |
| 01 410 250 00 VEHICLE MAINTENANCE | 39,177 | 36,526 | 24,866 | 40,000 | 35,000 |
| 01 410 260 00 MINOR EQUIPMENT | 3,581 | 3,995 | 3,913 | 4,500 | 4,000 |
| 01 410 315 00 BLOOD ALCOHOL TESTS | 4,233 | 5,182 | 5,735 | 6,000 | 8,000 |
| 01 410 324 00 WIRELESS TECHNOLOGY | | | | | 12,000 |
| 01 410 326 00 RADIO EQUIPMENT PURCHASE | | | | | 12,000 |
| 01 410 327 00 RADIO EQUIPMENT MAINTENANCE | 10,284 | 11,799 | 8,172 | 12,000 | 13,000 |
| 01 410 331 00 TRAVEL EXPENSE | | | | | 5,000 |
| 01 410 374 00 SIGNAL MAINT | 97,930 | 61,066 | 19,736 | 49,263 | 30,000 |
| 01 410 420 00 DUES & SUBSCRIPTIONS | | | | | 5,000 |
| 01 410 450 00 ANIMAL CONTROL SERVICES | 6,265 | 6,180 | 5,245 | 7,500 | 10,000 |
| 01 410 450 01 OTHER CONTRACTED SERVICES | 54,786 | 50,438 | 67,323 | 62,000 | 80,000 |
| 01 410 460 00 TRAINING | 7,765 | 16,550 | 11,550 | 16,000 | 20,000 |
| 01 410 460 01 CIVIL SERVICE COMMISSION | - | 12,453 | 6,938 | 5,000 | 3,000 |
| 01 410 540 00 COMMUNITY PROGRAMS | - | 639 | 1,730 | 2,000 | 5,000 |
| TOTAL - POLICE DEPARTMENT | 3,760,496 | 4,147,643 | 4,235,926 | 5,302,008 | 5,865,178 |
| FIRE DEPARTMENT | | | | | |
| 01 411 195 WORKERS COMP. | 49,053 | 46,086 | 47,186 | 55,000 | 55,000 |
| 01 411 231 GASOLINE | 12,091 | 15,047 | 20,627 | 18,000 | 20,000 |
| 01 411 540 FIREMENS RELIEF ASSOC. | 181,340 | 164,102 | 206,444 | 180,000 | 180,000 |
| TOTAL - FIRE DEPARTMENT | 242,484 | 225,235 | 274,258 | 253,000 | 255,000 |
| RESCUE 8 | | | | | |
| 01 412 195 WORKMANS COMP. | 2,300 | 2,508 | 2,110.35 | 3,000 | 3,000 |
| 01 412 231 GASOLINE | 27,241 | 39,326 | 49,684 | 43,000 | 50,000 |
| 01 412 361 ELECTRIC | | | 11,799 | 15,000 | 7,000 |
| 01 412 362 GAS | | | | | 6,000 |
| 01 412 364 SEWAGE | | | | | 1,500 |
| 01 412 366 WATER | | | | | 2,000 |
| 01 412 540 CONTRIBUTION TO RESCUE 8 | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 |
| TOTAL - RESCUE 8 | 101,541 | 113,834 | 135,595 | 133,000 | 141,500 |
| PLANNING AND ZONING | | | | | |
| 01 414 110 00 PLANNING DIR. SALARY | 80,000 | 80,000 | 69,723 | 82,400 | 84,872 |
| 01 414 112 00 BUILDING INSPECTOR | 62,956 | 62,956 | 53,803 | 63,586 | 65,493 |
| 01 414 112 01 CODE OFFICIAL | | | 52,878 | 67,421 | 69,443 |
| 01 414 112 02 GIS COORDINATOR | | | 14,615 | 45,000 | - |
| 01 414 112 03 CLERICAL WAGES | 60,202 | 61,957 | 57,047 | 63,000 | 63,856 |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | 2020 | 2021 | 2022 | Budget | Budget |
| 01 414 120 00 ZONING HEARING BOARD COMP | 1,050 | 1,650 | 850 | 4,200 | 1,700 |
| 01 414 115 00 PLANNING AND ZONING INTERN | | - | - | 6,760 | - |
| 01 414 180 00 OVERTIME | | | 980 | 1,200 | 1,000 |
| 01 414 192 00 FICA - MEDICARE | | | | | 21,700 |
| 01 414 194 00 UCOMP | | | | | 400 |
| 01 414 196 00 HEALTH INSURANCE | 108,447 | 101,918 | 104,938 | 133,000 | 87,832 |
| 01 414 210 00 OFFICE SUPPLIES | 4,006 | 6,263 | 4,627 | 8,000 | 6,000 |
| 01 414 213 00 COPIER | | | | | 1,800 |
| 01 414 231 00 VEHICLE FUEL | 2,478 | 4,026 | 3,382 | 3,500 | 5,000 |
| 01 414 238 00 CLOTHING ALLOWANCE | 288 | 602 | 397 | 1,000 | 1,000 |
| 01 414 239 00 OTHER OPERATING SUPPLIES | | | | | 1,500 |
| 01 414 324 00 WIRELESS TECHNOLOGY | | | | | 2,500 |
| 01 414 250 00 VEHICLE MAINTENANCE | | | | | 2,000 |
| 01 414 260 00 MINOR EQUIPMENT | 2,849 | 1,126 | 657 | 2,500 | 1,500 |
| 01 414 331 00 TRAVEL EXPENSE | | | | | 1,000 |
| 01 414 410 00 LIENS | 608 | 912 | 1,368 | 1,500 | 1,500 |
| 01 414 420 00 DUES & SUBSCRIPTIONS | 1,075 | 1,196 | 1,217 | 1,250 | 1,500 |
| 01 414 450 00 CONTRACTED SERVICES | 59,421 | 72,488 | 37,491 | 55,000 | 60,000 |
| 01 414 460 00 TRAINING | 539 | 1,725 | 1,240 | 2,000 | 2,000 |
| 01 414 491 00 REFUNDS | - | 700 | - | 1,000 | 1,000 |
| TOTAL - PLANNING AND ZONING | 383,919 | 397,518 | 405,213 | 542,317 | 484,596 |
| EMERGENCY MANAGEMENT | | | | | |
| 01 415 211 SUPPLIES/MATERIALS | 26 | 1,859 | 195.8 | 2,500 | 2,500 |
| 01 415 260 EQUIPMENT | 2,571 | 4,576 | 1,673 | 3,000 | 3,000 |
| 01 415 324 WIRELESS TECHNOLOGY | | | | | 1,800 |
| 01 415 420 DUES & SUBSCRIPTIONS | 195 | - | - | 200 | 200 |
| 01 415 460 TRAINING | - | - | - | 750 | 1,000 |
| TOTAL - EMERGENCY MANAGEMENT | 2,792 | 6,435 | 1,869 | 6,450 | 8,500 |
| SCHOOL CROSSING GUARDS | | | | | |
| 01 419 115 WAGES | | | 12,639 | 22,000 | 22,000 |
| 01 419 192 FICA / MEDICARE | 936 | 1,298 | 967 | 1,650 | 1,700 |
| 01 419 194 UCOMP | | | | | 500 |
| 01 419 200 SUPPLIES | 59 | - | - | 500 | 500 |
| TOTAL - SCHOOL CROSSING GUARDS | 995 | 1,298 | 13,606 | 24,150 | 24,700 |
| PUBLIC WORKS DEPARTMENT | | | | | |
| 01 430 110 SUPERINTENDENT SALARY | 83,720 | 83,720 | 72,611 | 85,813 | 88,387 |
| 01 430 111 ASST. SUPT. SALARY | 73,786 | 73,786 | 61,086 | 75,631 | 77,900 |
| 01 430 112 ROAD DEPT WAGES | 1,277,057 | 1,227,243 | 911,915 | 1,297,000 | 1,250,000 |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | 2020 | 2021 |
| 01 430 115 SEASONAL EMPLOYEE WAGES | 1,320 | - | 11,628 | 22,000 | 20,000 |
| 01 430 180 OVERTIME | 54,010 | 54,940 | 67,711 | 72,000 | 75,000 |
| 01 430 184 SICK TIME BUYBACK | | | | | 1,500 |
| 01 430 188 INSURANCE INCENTIVE | | | | | 12,500 |
| 01 430 192 FICA / MEDICARE | 502,933 | 466,274 | 393,667 | 505,000 | 118,000 |
| 01 430 194 UCOMP | | | | | 2,300 |
| 01 430 196 HEALTH INSURANCE | | | | | 367,534 |
| 01 430 210 OFFICE SUPPLIES | 872 | 1,111 | 1,319 | 1,500 | 3,000 |
| 01 430 213 COPIER | | | | | 3,000 |
| 01 430 231 VEHICLE FUEL | 45,319 | 75,453 | 68,600 | 75,000 | 90,000 |
| 01 430 238 CLOTHING ALLOWANCE | 4,714 | 5,172 | 1,942 | 5,500 | 4,500 |
| 01 430 239 OTHER OPERATING SUPPLIES | 20,907 | 23,306 | 23,427 | 20,000 | 20,000 |
| 01 430 250 VEHICLE MAINTENANCE | 102,021 | 112,802 | 118,121 | 105,000 | 100,000 |
| 01 430 260 SM. TOOLS & MINOR EQUIP. | 1,831 | 4,805 | 4,924 | 5,000 | 15,000 |
| 01 430 321 TELEPHONE | | | | | 4,000 |
| 01 430 324 WIRELESS TECHNOLOGY | | | | | 4,000 |
| 01 430 325 INTERNET | | | | | 4,000 |
| 01 430 327 RADIO MAINTENANCE | 99 | 619 | 316 | 1,250 | 1,200 |
| 01 430 331 TRAVEL EXPENSE | | | | | 2,000 |
| 01 430 361 ELECTRIC - P/W GARAGE | | | 32,179 | 43,000 | 14,000 |
| 01 430 362 GAS - P/W GARAGE | | | | | 32,000 |
| 01 430 364 SEWAGE - P/W GARAGE | | | | | 3,000 |
| 01 430 366 WATER - P/W GARAGE | | | | | 10,000 |
| 01 430 371 TOPSOIL | 20,129 | 27,844 | 9,589 | 20,000 | 10,000 |
| 01 430 373 REPAIRS & IMP - P/W GARAGE | | | 76,399 | 12,000 | 50,000 |
| 01 430 384 RENTAL OF MACHINERY | 10,614 | 2,400 | 3,151 | 5,000 | 5,000 |
| 01 430 450 CONTRACTED SERVICES | | | | | 5,000 |
| 01 430 460 TRAINING | 2,345 | 160 | 100 | 750 | 1,200 |
| 01 432 245 SALT | 302,342 | 509,120 | 360,443 | 365,000 | 375,000 |
| 01 432 246 CALCIUM CHLORIDE | - | - | 1,705 | 2,800 | 3,500 |
| 01 432 251 SPREADERS & PLOWS | | | | | 5,000 |
| 01 433 241 SIGNS | 15,017 | 22,649 | 17,687 | 20,000 | 25,000 |
| 01 433 245 TRAFFIC PAINT | - | - | - | 1,500 | 1,500 |
| 01 433 310 LINE PAINT CONTR | - | 975 | 3,260 | 20,000 | 45,000 |
| 01 436 241 STORM DRAINAGE SUPPLIES | 96,304 | 70,729 | 162,230 | 95,000 | 100,000 |
| 01 436 249 CONCRETE | 21,881 | 14,085 | 14,606 | 30,000 | 20,000 |
| 01 438 245 RD. RECONSTRUCTION & REPAIRS | 221,145 | 83,324 | 85,000 | 325,000 | 100,000 |
| 01 438 246 STONE | 80,938 | 38,781 | 38,549 | 80,000 | 50,000 |
| 01 438 249 BRIDGE MAINT. | - | - | - | 1,000 | - |
| 01 439 610 CAPITAL PROJECTS | 204,692 | 213,574 | 78,065 | 277,000 | |
| TOTAL - PUBLIC WORKS DEPARTMENT | 3,098,678 | 3,037,418 | 2,620,230 | 3,493,744 | 3,119,021 |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|------|--------|--------|
| | | | | 2020 | 2021 | 2022 | Budget | Budget |
| PARKS | | | | | | | | |
| 01 451 110 PARKS/REC. DIRECTOR SALARY | 70,833 | 75,000 | 65,048 | 76,875 | 79,181 | | | |
| 01 451 112 PARKS DEPT WAGES | 246,670 | 262,828 | 212,477 | 271,000 | 274,394 | | | |
| 01 451 115 SUMMER PT EMP. | 25,501 | 25,058 | 34,237 | 35,000 | 30,000 | | | |
| 01 451 117 PARKS/REC. INTERN | | - | - | 6,760 | | | | |
| 01 451 180 OVERTIME | 8,437 | 14,523 | 17,180 | 12,000 | 15,000 | | | |
| 01 451 192 FICA / MEDICARE | 103,289 | 85,497 | 81,307 | 115,000 | 30,000 | | | |
| 01 451 194 UCOMP | | | | | 800 | | | |
| 01 451 196 HEALTH INSURANCE | | | | | 81,941 | | | |
| 01 451 210 OFFICE SUPPLIES | 603 | 1,891 | 384 | 1,500 | 1,200 | | | |
| 01 451 231 FUEL | 7,124 | 12,903 | 13,428 | 11,000 | 14,000 | | | |
| 01 451 238 CLOTHING ALLOWANCE | | | | | 1,200 | | | |
| 01 451 239 OTHER OPERATING SUPPLIES | 21,873 | 27,674 | 25,751 | 25,000 | 30,000 | | | |
| 01 451 247 PROGRAMS | 31,933 | 67,227 | 28,506 | 67,000 | 75,000 | | | |
| 01 451 249 DISOUNT TICKET SALES | | | | | 20,000 | | | |
| 01 451 251 VEHICLE MAINTENANCE | | | | | 15,000 | | | |
| 01 451 260 SM. TOOLS & MINOR EQUIP. | 457 | 735 | 982 | 1,500 | 2,000 | | | |
| 01 451 321 TELEPHONE | | | | | 3,000 | | | |
| 01 451 324 WIRELESS TECHNOLOGY | | | | | 1,500 | | | |
| 01 451 341 ADVERTISING | 2,000 | 3,042 | 2,770 | 11,500 | - | | | |
| 01 451 420 DUES & SUBSCRIPTIONS | 565 | 495 | 515 | 600 | 600 | | | |
| 01 451 450 CONTRACTED SERVICES | 5,433 | 9,129 | 9,245 | 15,000 | 15,000 | | | |
| 01 451 460 TRAINING | 360 | - | 20 | 1,500 | 1,500 | | | |
| 01 451 250 REPAIRS-MACH./EQUIP. | 9,440 | 5,408 | 9,960 | 11,000 | 7,000 | | | |
| 01 451 361 ELECTRIC - PARKS | 21,316 | 24,841 | 23,295 | 25,000 | 20,000 | | | |
| 01 451 362 GAS - PARKS | | | | | 1,400 | | | |
| 01 451 364 SEWAGE - PARKS | | | | | 12,000 | | | |
| 01 451 366 WATER - PARKS | | | | | 6,500 | | | |
| 01 451 373 REPAIRS & IMP - PARKS | 27,878 | 22,253 | 25,048 | 40,000 | 40,000 | | | |
| 01 451 384 RENTAL OF EQUIPMENT | 4,308 | 5,663 | 4,417 | 7,500 | 6,000 | | | |
| 01 451 720 PLAYGROUND EQUIP. | 97,500 | 62,504 | - | 20,000 | 20,000 | | | |
| TOTAL - PARKS | 685,520 | 706,671 | 554,570 | 754,735 | 804,216 | | | |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| 01 460 530 WESTMORELAND CTY. TRANSIT | 6,027 | 6,027 | - | 6,027 | 6,500 | | | |
| 01 460 540 DEMOLITION | 11,000 | - | - | 25,000 | 25,000 | | | |
| TOTAL - COMMUNITY DEVELOPMENT | 17,027 | 6,027 | - | 31,027 | 31,500 | | | |
| INSURANCE | | | | | | | | |
| 01 484 195 WORKER COMPENSATION | | | 200,366 | 308,975 | 310,000 | | | |
| 01 486 162 UNEMPLOYMENT COMPENSATION | 5,973 | 7,734 | 8,067 | 16,000 | - | | | |

| | ACTUAL | ACTUAL | YTD | 2022 | 2023 |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 2020 | 2021 |
| 01 486 352 PROPERTY, FLEET, LIABILITY, ET | 272,710 | 278,228 | 41,364 | 275,000 | 280,000 |
| 01 486 353 PUBLIC OFFICIALS ERROR & OM | 46,010 | 50,620 | 61,435 | 60,000 | 65,000 |
| 01 486 355 LAW ENFORCEMENT INSURANCE | 43,685 | 43,624 | 42,338 | 55,000 | 45,000 |
| 01 486 356 BONDS | - | 1,902 | 1,763 | 2,500 | 4,000 |
| 01 486 357 INS. DEDUCTIBLE & COSTS | 11,641 | 9,546 | 10,709 | 100,000 | 25,000 |
| TOTAL - INSURANCE | 380,019 | 391,654 | 366,042 | 508,500 | 729,000 |
| EMPLOYEE BENEFITS | | | | | |
| 01 487 156 HEALTH INS. / RETIREES | 223,467 | 342,945 | 169,692 | 250,000 | 195,000 |
| 01 487 159 LIFE INSURANCE / RETIREES | 353 | 353 | 352 | 400 | 400 |
| 01 487 160 PMRS PENSIONS | 1,064,004 | 1,294,718 | 1,282,531 | 1,282,531 | 1,300,000 |
| 01 487 162 MEDICAL EVALUATIONS | 3,083 | - | 2,352 | 3,000 | 3,000 |
| 01 487 163 MEDICARE PART D / RETIREES | 88,459 | 95,977 | 66,023 | 100,000 | 105,000 |
| TOTAL - EMPLOYEE BENEFITS | 1,379,364 | 1,733,993 | 1,520,951 | 1,635,931 | 1,603,400 |
| TAX REFUNDS | | | | | |
| 01 491 430 TAX REFUNDS FOR CURRENT YEAR | 1,086 | 2,431 | 13,071 | 5,500 | 5,000 |
| 01 491 431 TAX REFUNDS FOR PRIOR YEARS | 3,850 | 893 | 931 | 3,500 | 5,000 |
| TOTAL - TAX REFUNDS | 4,937 | 3,324 | 4,942 | 9,000 | 10,000 |
| TRANSFER TO CAPITAL RESERVE | | | | | |
| 01 492 030 TRANSFER TO CAP. RES. | - | - | - | - | - |
| TOTAL - TRANSFER TO CAPITAL RESERVE | - | - | - | - | - |
| TOTAL EXPENDITURES | 11,202,240 | 11,909,628 | 11,385,889 | 14,373,225 | 14,744,161 |
| REVENUE / (DEFICIT) | 1,716,321 | 2,032,144 | 2,411,125 | 254,535 | (0) |

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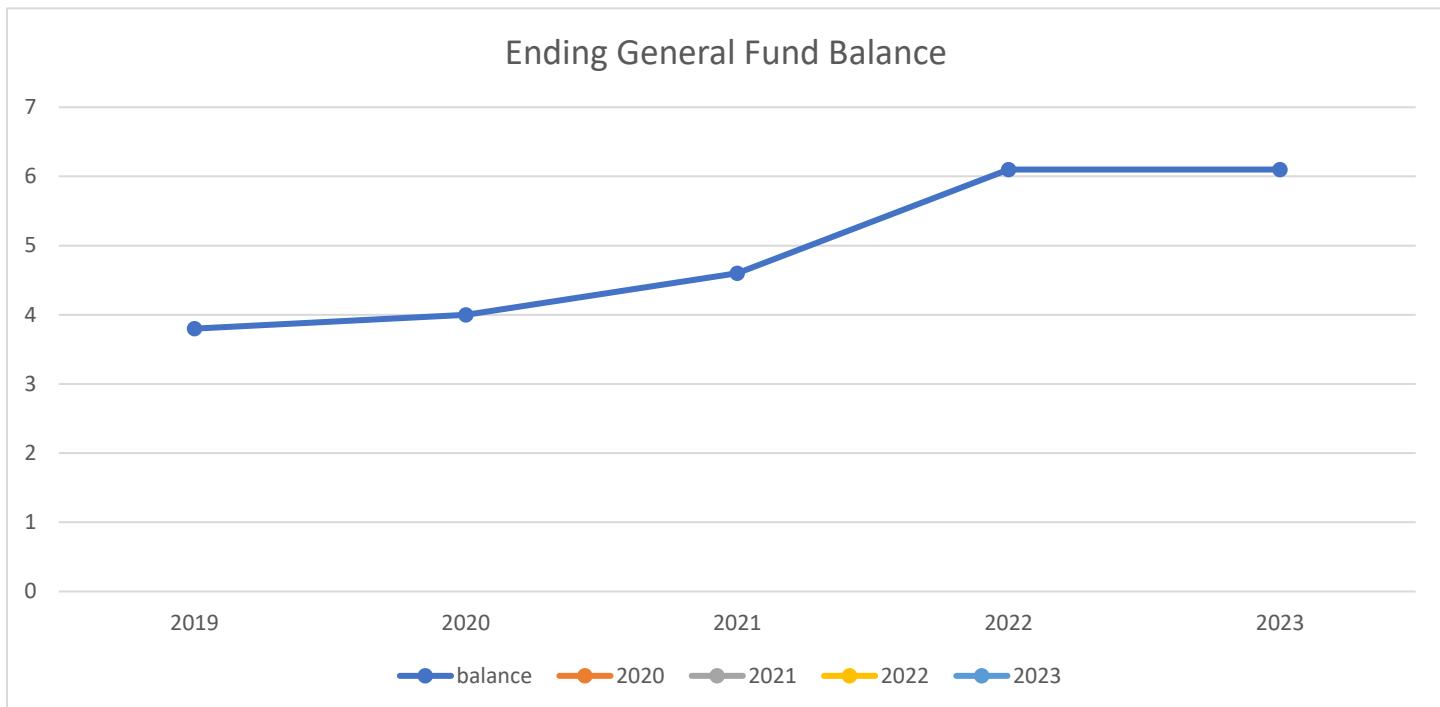
NORTH HUNTINGDON TOWNSHIP

FUND BALANCE HISTORY



FUND 01 – GENERAL FUND

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Estimate | 2023 BUDGET |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | \$4,741,869 | \$3,862,405 | \$4,078,270 | \$4,630,872 | \$6,194,817 |
| Total Revenues | \$13,119,066 | \$13,033,949 | \$13,942,271 | \$15,266,922 | \$14,744,161 |
| Total Expenditures | \$13,998,530 | \$12,818,084 | \$13,389,669 | \$13,702,977 | \$14,744,161 |
| Ending Fund Balance | \$3,862,405 | \$4,078,270 | \$4,630,872 | \$6,194,817 | \$6,194,817 |



Analysis: The ending net position has increased due to departments scaling back and in the increase of COVID Cares Grant Money and American Rescue Plan Act Money. These one-time revenue generators have stabilized the ending fund balance for the short term; however, expenses continue to exceed revenues and the need to balance the budget with the General Fund Reserve will continue.

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NORTH HUNTINGDON TOWNSHIP
BUDGETED EXPENDITURES PER CAPITA



Per Capital Information

Budget: **\$14,744,161**
Population: **31,757**

Total Budgeted Per Capita Cost: \$464.28

| DEPARTMENT | 2023 BUDGET | COST PER CAPITA |
|-----------------------|--------------|-----------------|
| Legislative | \$ 42,468 | \$ 1.34 |
| General Government | \$ 690,463 | \$21.74 |
| Auditing Services | \$ 15,000 | \$0.47 |
| Tax Collection | \$ 39,000 | \$1.23 |
| Legal Services | \$ 125,000 | \$3.94 |
| Communications / Tech | \$ 218,756 | \$6.89 |
| Engineering | \$ 280,920 | \$8.85 |
| Buildings | \$ 255,944 | \$8.06 |
| Police | \$ 5,865,178 | \$184.69 |
| Fire Department | \$ 255,000 | \$8.03 |
| EMS | \$ 141,500 | \$4.46 |
| Planning & Zoning | \$ 484,596 | \$15.26 |
| Emergency Management | \$ 8,500 | \$0.27 |
| Crossing Guards | \$ 24,700 | \$0.78 |
| Public Works | \$ 3,119,021 | \$98.22 |
| Parks | \$ 804,216 | \$25.32 |
| Community Development | \$ 31,500 | \$0.99 |
| Insurance | \$ 729,000 | \$22.96 |
| Employee Benefits | \$ 1,603,400 | \$50.49 |
| Tax Refunds | \$ 10,000 | \$0.31 |

NORTH HUNTINGDON TOWNSHIP
BUDGET SUMMARY – OTHER FUNDS



FUND 02 – LIGHT FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$225,100 | \$226,100 |
| EXPENDITURES | \$225,100 | \$226,100 |
| REVENUE / (DEFICIT) | \$ - | \$ - |

FUND 03 – WATER FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$57,250 | \$53,040 |
| EXPENDITURES | \$57,250 | \$53,040 |
| REVENUE / (DEFICIT) | \$ - | \$ - |

FUND 05 – FIRE SERVICE FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$540,600 | \$528,150 |
| EXPENDITURES | \$540,660 | \$528,150 |
| REVENUE / (DEFICIT) | \$ - | \$ - |

FUND 30 – PARKS FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$35,100 | \$30,100 |
| EXPENDITURES | \$35,100 | \$ - |
| REVENUE / (DEFICIT) | \$ - | \$30,100 |

FUND 35 – STATE LIQUID FUELS TAX FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$1,087,440 | \$1,034,051 |
| EXPENDITURES | \$1,087,440 | \$1,034,051 |
| REVENUE / (DEFICIT) | \$ - | \$ - |

FUND 95 – CAPITAL PROJECT FUND

| | 2022 BUDGET | 2023 BUDGET |
|----------------------------|-------------|-------------|
| REVENUES | \$408,995 | \$518,000 |
| EXPENDITURES | \$408,995 | \$518,000 |
| REVENUE / (DEFICIT) | \$ - | \$ - |

NORTH HUNTINGDON TOWNSHIP
LIGHT FUND - 02



The Light Fund was established to defray the cost of streetlights from the General Fund to those applicable to properties located within two hundred fifty (250) feet of a streetlight. The levy is adopted by Ordinance annually in December.

| | YTD 10/31/2022 | 2022 Budget | Proposed 2023 Budget |
|-------------------------------|---------------------------|------------------------|---------------------------------|
| REVENUES | | | |
| 02 301 100 00 CURRENT TAXES | \$ 226,181.26 | \$ 225,000.00 | \$ 226,000.00 |
| 02 341 000 00 INTEREST | \$ 103.11 | \$ 100.00 | \$ 100.00 |
| TOTAL REVENUE | \$ 226,284.37 | \$ 225,100.00 | \$ 226,100.00 |
| EXPENDITURES | | | |
| 02 403 114 COMM-TAX COLLECTOR | \$ 11,370.67 | \$ 11,250.00 | \$ 12,000.00 |
| 02 442 361 SERVICE CHARGES | \$ 166,670.05 | \$ 213,850.00 | \$ 214,100.00 |
| TOTAL EXPENDITURES | \$ 178,040.72 | \$ 225,100.00 | \$ 222,000.00 |
| REVENUE / (DEFICIT) | \$ 48,2473.65 | \$ - | \$ - |

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NORTH HUNTINGDON TOWNSHIP
WATER FUND - 03



The Water Fund was created to maintain the water hydrants throughout the Township. The levy is adopted by Ordinance annually in December. The rate continues to the sum of .14 mills on each dollar of assessed valuation or the sum of .00014 cents per one hundred dollars of assessed valuation. This levy is applicable only to properties within six hundred (600) feet of a fire hydrant.

| | YTD 10/31/2022 | 2022 Budget | Proposed 2023 Budget |
|---------------------------------------|---------------------------|------------------------|---------------------------------|
| REVENUES | | | |
| 03 301 100 00 CURRENT TAXES | \$ 52,681.32 | \$ 52,200.00 | \$ 53,000.00 |
| 03 341 000 00 INTEREST | \$ 32.61 | \$ 50.00 | \$ 40.00 |
| 03 378 500 00 HYDRANT DEVELOPERS | \$ - | \$ 5,000.00 | |
| TOTAL REVENUE | \$ 52,713.93 | \$ 57,250.00 | \$ 53,040.00 |
| EXPENDITURES | | | |
| 03 403 114 COMMISSION - TAX COLLECTOR | \$ 2,644.51 | \$ 2,610.00 | \$ 2,700.00 |
| 03 448 382 SERVICE - M.A.W.C. | \$ 41,329.00 | \$ 42,000.00 | \$ 40,040.00 |
| 03 448 720 FIRE HYDRANTS - NEW | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| 03 448 730 SPECIAL PROJECTS | \$ - | \$ 7,640.00 | \$ 8,000.00 |
| TOTAL EXPENDITURES | \$ 43,973.51 | \$ 57,250.00 | \$ 57,000.00 |
| REVENUE / (DEFICIT) | \$ 8,740.42 | \$ - | \$ - |

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NORTH HUNTINGDON TOWNSHIP

FIRE SERVICE FUND – 05



The Fire Service Fund was established to levy funds to be equally distributed to each fire department within Township. The levy is adopted by Ordinance annually in December and remains the sum of 1.32 mills on each dollar of assessed valuation or the sum of .00132 cents on each one hundred dollars of assessed valuation.

| | YTD 10/31/2022 | 2022 Budget | Proposed 2023 Budget |
|---------------------------------------|----------------------|----------------------|-------------------------|
| REVENUES | | | |
| 05 301 100 00 CURRENT TAX COLLECTIONS | \$ 509,172.35 | \$ 520,000.00 | \$ 506,000.00 |
| 05 341 000 00 INTEREST | \$ 135.92 | \$ 200.00 | \$ 150.00 |
| 05 399 000 00 PRIOR YEAR BALANCE | | \$ 20,400.00 | \$ 22,000.00 |
| TOTAL REVENUE | \$ 509,308.27 | \$ 540,600.00 | \$ 528,150.00 |
| EXPENDITURES | | | |
| 05 411 530 00 CONTRIBUTIONS | \$ 510,737.50 | \$ 540,600.00 | \$ 528,150.00 |
| TOTAL EXPENDITURES | \$ 510,737.50 | \$ 540,600.00 | \$ 528,150.00 |
| REVENUE / (DEFICIT) | \$ (3,470.58) | \$ - | \$ - |

Fire protection services are provided by the following: Circleville VFD, Fairmont-Hahntown VFD, Hartford Heights VFD, Larimer VFD, Shafton VFD, Strawpump VFD, and Westmoreland City VFD.

Each fire department is expected to receive approximately \$75,450 in 2023.



NORTH HUNTINGDON TOWNSHIP
PARKS FUND – 30



In February of 2002, the Board of Commissioners adopted an Ordinance for the Developer to pay a fee in lieu of land dedication (creating a public green space within the development) and the funds shall be expended only in properly allocable portions of the cost incurred to construct the specific recreation facilities for which the funds were collected.

| | YTD 9/30/2022 | 2022 Budget | Proposed 2023 Budget |
|-----------------------------------------|---------------------|---------------------|-------------------------|
| REVENUES | | | |
| 30 341 000 00 INTEREST | \$ 96.95 | \$ 100.00 | \$ 100.00 |
| 30 376 000 00 FEE IN LIEU DEPOSITS | \$ - | \$ 25,000.00 | \$ 30,000.00 |
| 30 376 000 01 FEE DEPOSIT - OAK HOLLOW | \$ 2,000.00 | | |
| 30 376 000 02 FEE DEPOSIT - INDIAN LAKE | \$ 15,000.00 | | |
| 30 376 000 03 FEE DEPOSIT - LIONS PARK | \$ 11,000.00 | | |
| PRIOR YEAR BALANCE | \$ - | \$ 10,000.00 | |
| TOTAL REVENUE | \$ 28,096.95 | \$ 35,100.00 | \$ 30,100.00 |
| EXPENDITURES | | | |
| 30 454 201 OAK HOLLOW PARK DISC GOLF | \$ 16,823.98 | \$ 35,100.00 | |
| 30 454 200 OAK HOLLOW PARK RESTROOM | | | |
| TOTAL EXPENDITURES | \$ 16,823.98 | \$ 35,100.00 | \$ - |
| REVENUE / (DEFICIT) | \$ 11,272.97 | \$ - | \$ 30,100.00 |



NORTH HUNTINGDON TOWNSHIP
STATE LIQUID FUELS TAX FUND - 35



Established and restricted under Act 655 of the Commonwealth of Pennsylvania, revenues for this fund are derived from the State gasoline tax. This fund is restricted in use for the maintenance, repair and construction of roads, street, and bridges for which the township is responsible. The Township allocated 100% of this fund to road paving projects.

| | YTD 10/31/2022 | 2022 Budget | Proposed 2023 Budget |
|-------------------------------------------------------|---------------------------|------------------------|---------------------------------|
| REVENUES | | | |
| 35 340 100 00 PRIOR YEAR BALANCE | \$ - | \$ 93,890.00 | |
| 35 341 000 00 INTEREST | \$ 876.67 | \$ 1,000.00 | |
| 35 355 020 000 LIQUID FUELS TAX PRIOR YEAR BALANCE | \$ 1,020,863.92 | \$ 992,550.00 | \$ 1,034,051.00 |
| TOTAL REVENUE | \$ 1,021,740.59 | \$ 1,087,440.00 | \$ 1,034,051.00 |
| EXPENDITURES | | | |
| 35 439 376 PAVING PROGRAM | \$ 1,159,495.57 | \$ 1,087,440.00 | \$ 1,034,051.00 |
| TOTAL EXPENDITURES | \$ 1,159,495.57 | \$ 1,087,440.00 | \$ 1,034,051.00 |
| REVENUE / (DEFICIT) | \$ (137,754.98) | \$ - | \$ - |

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**NORTH HUNTINGDON TOWNSHIP
CAPITAL RESERVE FUND - 95**



The Capital Projects Fund accounts for major equipment purchases and various capital projects that are not properly included in the General Fund operating budget. This fund is primarily used for vehicle and equipment purchases.

| | YTD 10/31/2022 | 2022 Budget | Proposed 2023 Budget |
|---------------------------------------|---------------------------|------------------------|---------------------------------|
| REVENUES | | | |
| 95 301 100 00 CURRENT TAX COLLECTION | \$ 385,731 | \$ 395,000 | \$ 390,000 |
| 95 341 000 00 INTEREST | \$ 639 | \$ 200 | \$ 300 |
| 95 399 000 00 PRIOR YEAR BALANCE | | \$ 13,795 | \$ 127,700 |
| TOTAL REVENUE | \$ 386,100 | \$ 408,995 | \$ 518,000 |
| EXPENDITURES | | | |
| GENERAL ADMINISTRATION | | | |
| 95 401 737 OFFICE FURNISHINGS | \$ - | \$ 10,000 | \$ 10,000 |
| POLICE DEPARTMENT | | | |
| 95 410 762 VEHICLE PURCHASE | \$ 101,228 | \$ 105,000 | \$ 110,000 |
| 95 410 763 COMPUTER UPGRADE | \$ 15,000 | \$ 15,000 | \$ - |
| 95 410 767 CAR & BODY CAMERA (LEASE) | \$ 24,635 | \$ 24,635 | \$ 35,000 |
| 95 410 768 LOGGING RECORDER | \$ - | \$ 11,600 | \$ - |
| 95 410 769 JAIL TOILET | \$ - | \$ 8,000 | \$ - |
| 95 410 770 JAIL LIGHTING | \$ 6,400 | \$ 6,400 | \$ - |
| TOTAL POLICE | \$ 147,263 | \$ 170,635 | \$ 145,000 |
| PUBLIC WORKS DEPARTMENT | | | |
| 95 430 740 DUMP TRUCK | \$ 72,942 | \$ 110,000 | \$ 225,000 |
| 95 430 741 TAR BUGGY | | | \$ 25,000 |
| 95 430 742 STREET SWEEPER (LEASE) | \$ - | \$ 60,360 | \$ 70,000 |
| TOTAL PUBLIC WORKS | \$ 72,942 | \$ 170,360 | \$ 320,000 |
| PARKS | | | |
| 95 454 744 QUAD CAB PICKUP | \$ - | \$ 38,000 | |
| 95 454 745 TORO WORKMAN MDX | | | \$ 19,000 |
| 95 454 746 COMMERCIAL VEHICLE TRAILER | | | \$ 24,000 |
| 95 454 747 TOP DRESSER | \$ - | \$ 20,000 | \$ - |
| TOTAL PARKS | \$ - | \$ 58,000 | \$ 43,000 |
| TOTAL EXPENDITURES | \$ 220,205 | \$ 408,995 | \$ 518,000 |
| REVENUE / (DEFICIT) | \$ 164,310 | \$ - | \$ - |

FINANCIAL MANAGEMENT AND BUDGETARY OVERVIEW

North Huntingdon Township has an important responsibility to its citizens to carefully account for all public funds, to manage municipal finances wisely, and to fund services, including the planning and maintenance of public facilities. Financial management and budgetary policies are adopted by the Board of Commissioners for the purpose of providing sound principles in planning the Township's current and future needs. Adherence to these policies has given assurance of a strong financial position of the Township.

OPERATING BUDGET POLICIES

1. The Township will maintain a balanced budget by paying for all current expenditures with current revenues and fund balance. The Township will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing borrowing to balance the budget.
2. The budget will provide adequate maintenance, repair, and replacement of capital assets.
3. The budget will provide adequate funding of all retirement plans and other employee benefits.
4. The Township administration will prepare monthly reports of revenues and expenditures for the Board of Commissioners and Township Department Directors.
5. Where possible, the Township will integrate performance measurement, service level, and productivity indicators within the budget.
6. The Township will seek state and federal funds that are available for operating and capital projects.
7. The Township will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.
8. The Township will continue to establish a diversified and stable revenues base as protection from fluctuations in any one revenue source.
9. The Township will establish all user charges and fees at a level related to the full cost (operating, direct, indirect, and capital) of providing the service.
10. The Township will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.

NORTH HUNTINGDON TOWNSHIP

BUDGETARY POLICES (continued)



11. The Township will deposit its moneys only in bank companies located and authorized to do business in Pennsylvania; and authorized as an official Township depository by the Board of Commissioners.
12. The Township administration will analyze the cash flow of all funds on a regular basis. Disbursements, collections, deposits, and investments will be managed to ensure maximum cash availability.
13. The Township will estimate and consider future maintenance needs for all new equipment and capital facilities prior to deciding to proceed with the project.
14. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the Township.
15. Purchases will be made from the lowest priced and most responsible vendor. Factors such as vendor reputation and financial condition will be considered.
16. The Township will maintain an adequate fund balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, or unanticipated revenue declines.
17. The Township will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level at least equal to 25% of the total General Fund Budget.
18. An independent audit will be performed annually.
19. The Township will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

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NORTH HUNTINGDON TOWNSHIP

PERSONNEL SCHEDULE



Administration – Six (6) full time employees

- Township Manager, Assistant Township Manager, two (2) Administrative Assistants, and two (2) Finance Personnel.

Communications / Technology Coordinator – one (1) full time employee

Engineering - One (1) full time employee and one (1) part time employee

- This budget has added one (1) full time employee for additional work in stormwater management (MS4), road projects, and facility development.

Police Department – Thirty (30) full time Police Officers and six (6) full time Telecommunication Officers

- The Township added an additional officer in 2022 in response to moving an officer to a School Resource Officer (SRO) position. The SRO position is a reimbursable position.

Planning & Zoning – Four (4) full time employees

- The GIS Coordinator position was eliminated in 2022 and funding was shifted to create a full time Engineer Position that has GIS experience.

School Crossing Guards – Five (5) part time employees

- The Township provides 100% of the cost associated with this position.

Public Works Department - Twenty (20) full time employees

- Public Works Director, Assistant Public Works Director, eighteen (18) public works employees.

Parks & Recreation Department – Six (6) full time employees

- Parks & Recreation Director, one (1) Building Custodian, four (4) parks employees.

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NORTH HUNTINGDON TOWNSHIP

SALARY & WAGE SCALE



The Salary & Wage Scale is approved by Resolution annually by the Board of Commissioners and is determined by the labor market, changes in individual jobs, and is calculated using the Consumer Price Index (CPI-U). The change in the CPI-U for the period October 2021- September 2022 was 8.2%

| DEPARTMENT | POSITION | 2023 MINIMUM | 2023 MAXIMUM |
|-------------------|--------------------|--------------|--------------|
| Administration | Township Manager | \$110,470.05 | \$150,323.01 |
| | Assistant Manager | \$70,332.01 | \$115,272.98 |
| Police | Chief of Police | \$110,470.05 | \$150,323.01 |
| Planning & Zoning | Director | \$73,697.91 | \$101,706.00 |
| | Building Inspector | \$57,775.31 | \$75,518.59 |
| | Code Enforcement | \$42,214.07 | \$76,947.31 |
| Engineer | Open | \$85,170.82 | \$115,300.19 |
| | SR. Project Eng. | \$67.38/hr | \$72.91/hr |
| Public Works | Director | \$83,918.2 | \$106,106.25 |
| | Asst. Director | \$68,928.16 | \$86,073.84 |
| Parks | Director | \$59,242.04 | \$92,448.41 |
| Communications | Coordinator | \$48,536.00 | \$63,096.79 |

Police Union Contract 2023 Salary & Wage Scale

| | |
|--------------------|-------------|
| Lieutenant | \$95,852.91 |
| Sergeant | \$92,288.49 |
| Sr. Patrol Officer | \$86,941.42 |
| Four Year Officer | \$82,594.35 |
| Three Year Officer | \$77,934.92 |
| Two Year Officer | \$73,900.21 |
| One Year Officer | \$65,206.07 |
| Probationary Year | \$60,859.00 |

NORTH HUNTINGDON TOWNSHIP

SALARY & WAGE SCALE



The following employees are represented by the American Federation of State, County, and Municipal Employees, Council No. 83.

Employees Hired Prior to January 1, 2022:

| POSITION | |
|---------------------------|------------------------------|
| Road Laborer (CDL) | \$32.77 |
| Driver/Laborer/Custodian | \$32.98 |
| Equipment Operator / Sign | \$33.50 |
| Mechanic | \$33.4 |
| Sr Clerical | \$30.70 |
| Payroll Clerk | \$33.12 |
| Accounting Clerk | \$33.57 |
| Telecommunications | \$31.80 |
| Group Leaders | \$1.00/hr. additional |

Employees Hired on or after January 1, 2022

| POSITION | |
|---------------------------|------------------------------|
| Road Laborer (CDL) | \$24.80 |
| Driver/Laborer/Custodian | \$24.96 |
| Equipment Operator / Sign | \$25.35 |
| Mechanic | \$25.35 |
| Sr Clerical | \$23.25 |
| Payroll Clerk | \$25.06 |
| Accounting Clerk | \$25.40 |
| Telecommunications | \$24.07 |
| Group Leaders | \$1.00/hr. additional |

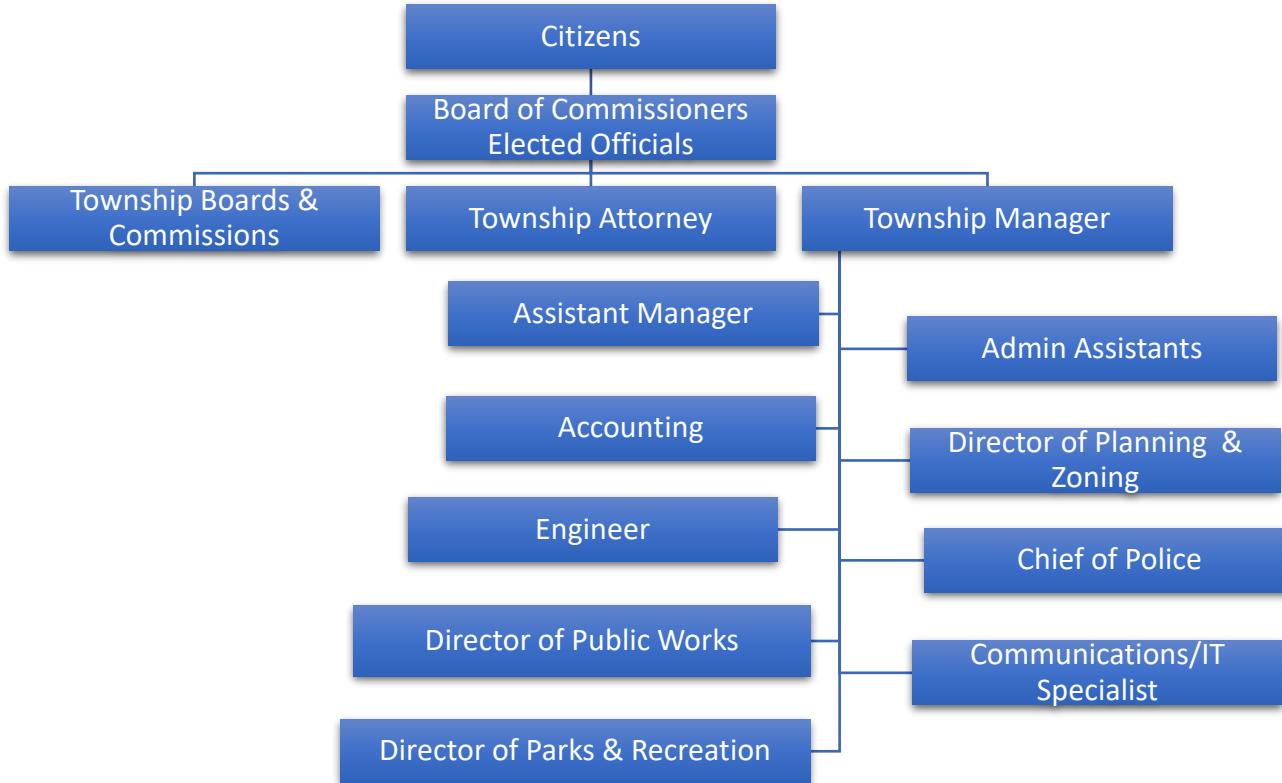
First 12 months: 85%

Second 12 months: 90%

Third 12 months: 100%

NORTH HUNTINGDON TOWNSHIP

ORGANIZATIONAL STRUCTURE

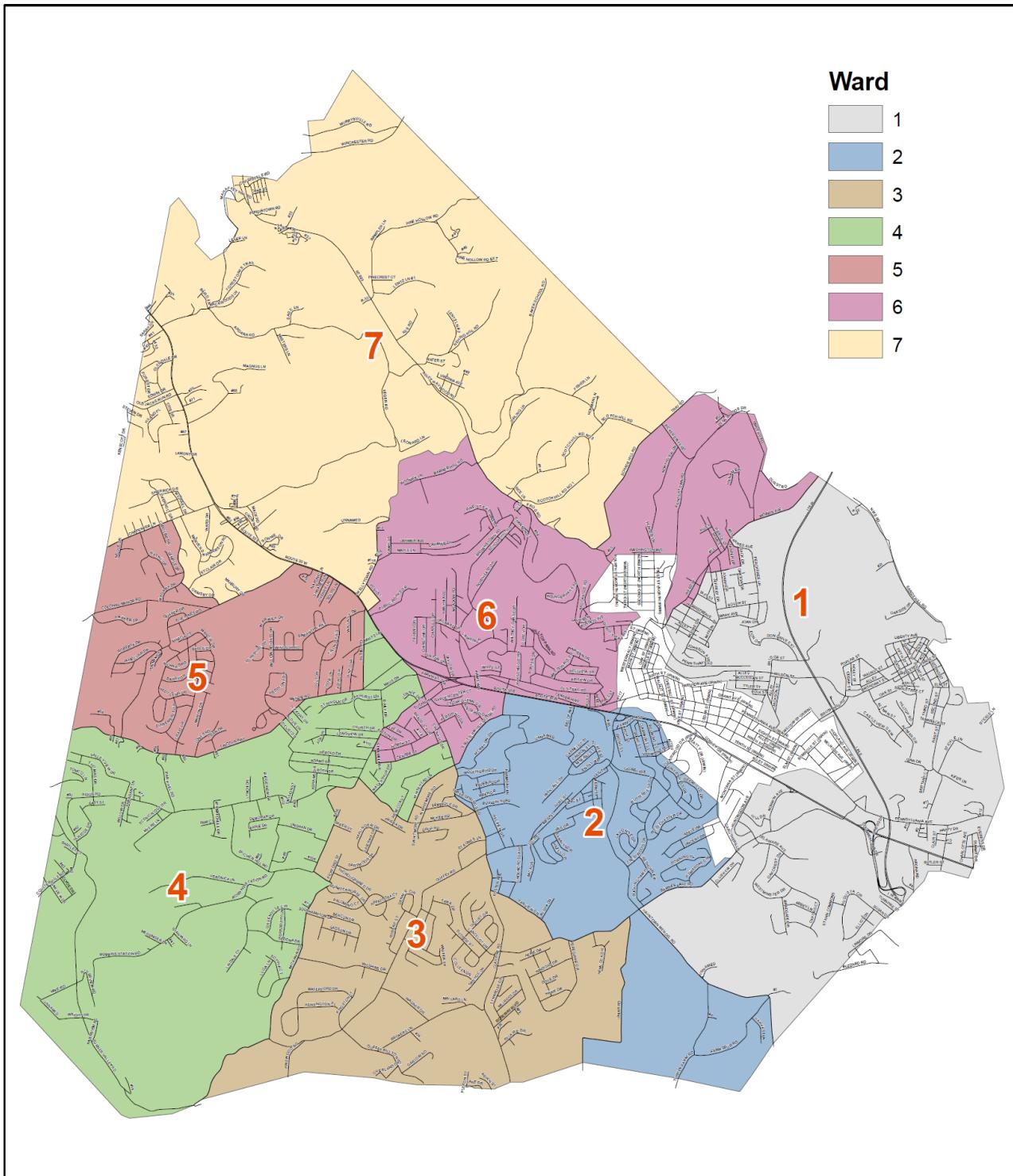


Note: Fire protection services are provided by the following: Circleville VFD, Fairmont-Hahntown VFD, Hartford Heights VFD, Larimer VFD, Shafton VFD, Strawpump VFD, and Westmoreland City VFD. Emergency Medical Services are provided by North Huntingdon EMS/Rescue

NORTH HUNTINGDON TOWNSHIP



WARD MAP



Ward 1 – Virginia Stump
Ward 2 – Zachary Haigis
Ward 3 – Jason Atwood

Ward 4 – Rich Gray
Ward 5 – Ronald Zona
Ward 6 – Lyndsay Wengrzn

Ward 7 – Eric Gass

