

NORTH HUNTINGDON TOWNSHIP, PA 2024 BUDGET



2023 BOARD OF COMMISSIONERS

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NORTH HUNTINGDON TOWNSHIP
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Indian Lake

North Huntingdon Township

OFFICE OF THE MANAGER



November 3, 2023

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

2024 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the 2024 Budget for North Huntingdon Township. 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.

I am delighted to report that this proposed budget will be balanced without the need for a tax increase. Our goal for 2023 was to increase our revenue portfolio without raising taxes or fees. For 2023, we have received over \$1.7 million in grants and additional revenue sources for various projects. In 2024 we will begin to receive monies from the Opioid Litigation to help offset costs for our Police Department for years to come.

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, ICMA-CM
Township Manager

NORTH HUNTINGDON TOWNSHIP

BUDGET PROCESS

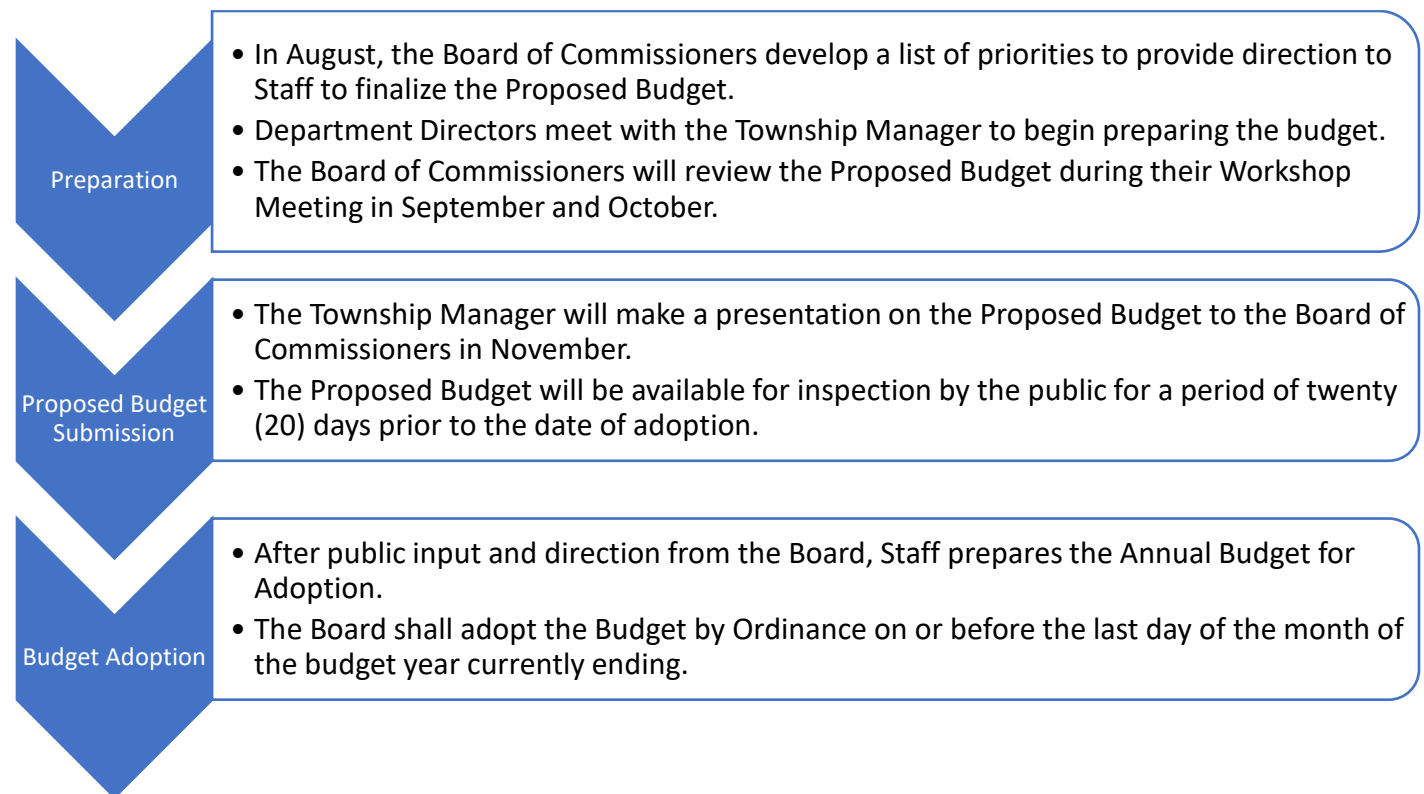


North Huntingdon Township is a municipal government located in Westmoreland County in Western Pennsylvania. North Huntingdon students attend school in the Norwin School District. The Township, School District, County, and State of Pennsylvania are separate entities with separate taxing authority. Each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

The 2024 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 2024 Budget Schedule and budget amendment provisions.

Budget Preparation and Adoption



NORTH HUNTINGDON TOWNSHIP

BUDGET PROCESS



2024 Budget Development Schedule

DATE	ACTION	RESPONSIBILITY
August 10, 2023	Budget Priority List	Board of Commissioners
September 5, 2023	Review budget assumptions and goals with Department Directors	Township Manager Finance Dept Department Directors
September 14, 2023	Budget review with Board of Commissioners	Township Manager Finance Dept Department Directors Board of Commissioners
October 12, 2023	Budget review with Board of Commissioners	Township Manager Finance Dept Department Directors Board of Commissioners
November 9, 2023	Budget Presentation to Board of Commissioners	Township Manager
November 15, 2023	Advertise Ordinance for Budget & Tax Levy	Board of Commissioners Township Manager
November 15, 2023	Advertise for Public Inspection	Board of Commissioners Township Manager
December 20, 2023	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.

NORTH HUNTINGDON TOWNSHIP

2024 TOWNSHIP GOALS



- The Township just adopted the 2023 Comprehensive Plan. The next steps are to begin utilizing the plan to develop and prepare for our future. In 2024, our main goal is to update our Zoning Ordinance that hasn't been updated since 1992. We will utilize the Comprehensive Plan as a guide for this project.
- 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. These projects will be designed and shovel ready so that grant money can be sought.
- 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.

CAPTIAL 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

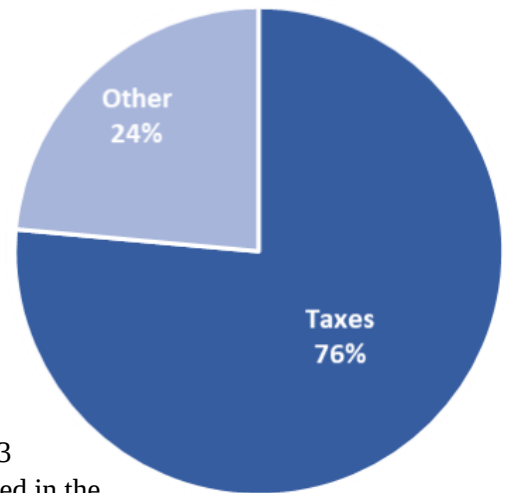
NORTH HUNTINGDON TOWNSHIP

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.

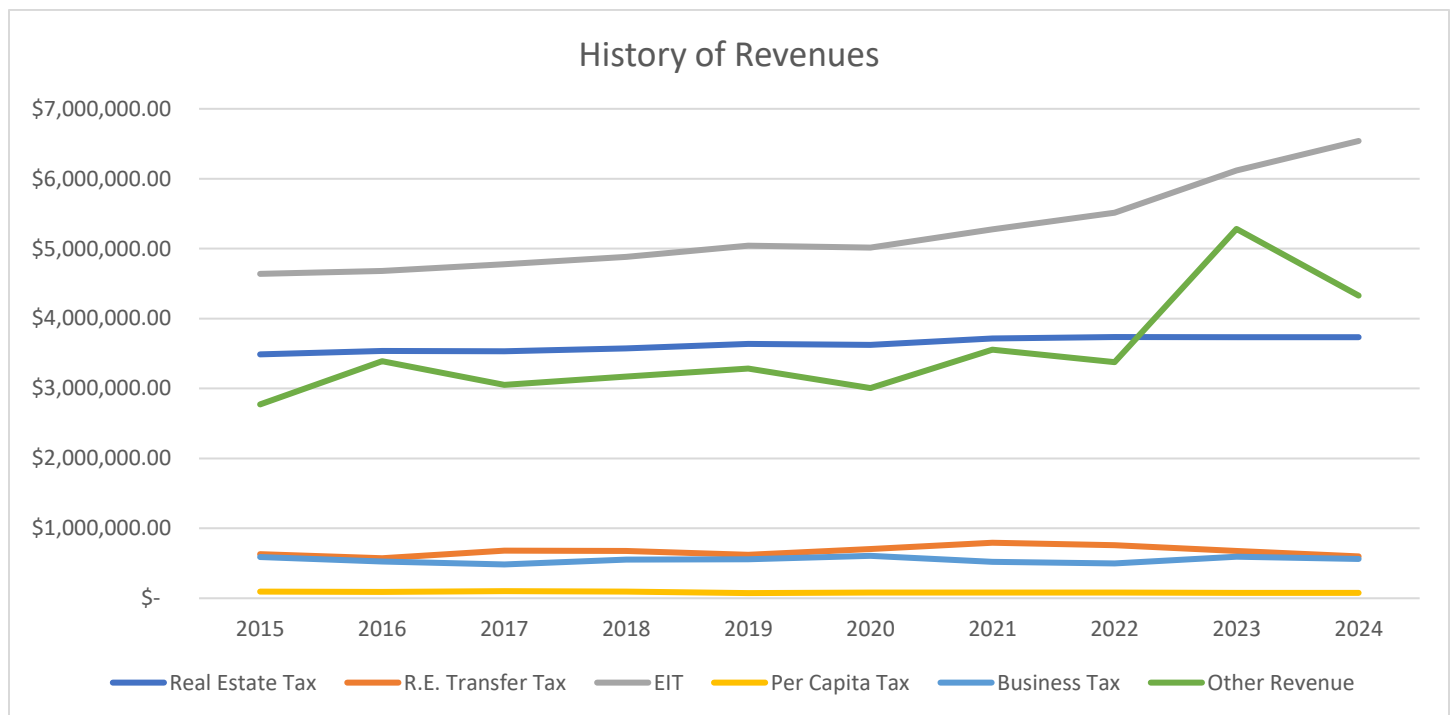


General Fund Revenues are projected to decrease from \$16,484,013 in the 2023 Budget to \$15,836,306 in 2024 – a decrease of 4%. No tax increases are included in the proposed budget. The Township's real estate tax rate is proposed to remain at 9.23 mills and the earned income tax rate is poised to remain at 0.50%. The General Fund is projected to end the year with an Unassigned Fund Balance of \$6,681,643 or 42% of budgeted 2024 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%.

	2023 Budget	2024 Budget	Percentage Change
Real Estate Tax	\$ 3,735,000	\$ 3,731,883	-.08%
Per Capital Tax	\$ 77,000	\$ 77,000	+0%
Real Estate Transfer Tax	\$ 675,000	\$ 600,000	-11%
Earned Income Tax	\$ 6,120,000	\$ 6,540,000	+7%
Business Gross Receipts	\$ 595,000	\$ 560,000	-6%
Occupation & LST Tax	\$ 590,000	\$ 595,000	+1%
Licenses and Permits	\$ 774,200	\$ 766,975	-1%
Fines and Forfeits	\$ 72,000	\$ 64,500	-10%
Rental Income	\$ 32,872	\$ 32,872	0%
Investment Earnings	\$ 1,500	\$ 1,500	0%
Grants	\$ 40,000	\$ 864,876	+2062%
State Shared Revenue	\$ 855,791	\$ 905,000	+6%
Charges for Services	\$ 115,100	\$ 111,100	-3%
Public Safety	\$ 385,325	\$ 400,500	+4%
Recreation	\$ 155,500	\$ 75,500	-51%
Miscellaneous	\$ 1,400,661	\$ 509,600	-64%
Other Sources	\$ 859,064		
Total Revenues	\$ 16,484,013	\$ 15,836,306	-4%

NORTH HUNTINGDON TOWNSHIP HISTORY OF REVENUES

	<i>Real Estate Tax</i>	<i>R.E. Transfer Tax</i>	<i>EIT</i>	<i>Per Capita Tax</i>	<i>Business Tax</i>	<i>Other Revenue</i>	<i>Total</i>
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	3,726,066.00	777,267.00	5,918,253.00	90,616.00	505,018.00	4,755,493.00	15,772,723.00
2023	3,735,000.00	675,000.00	6,120,000.00	77,000.00	595,000.00	5,282,013.00	16,484,013.00
2024	3,731,883.00	600,000.00	6,540,000.00	77,000.00	560,000.00	4,327,423.00	15,836,306.00

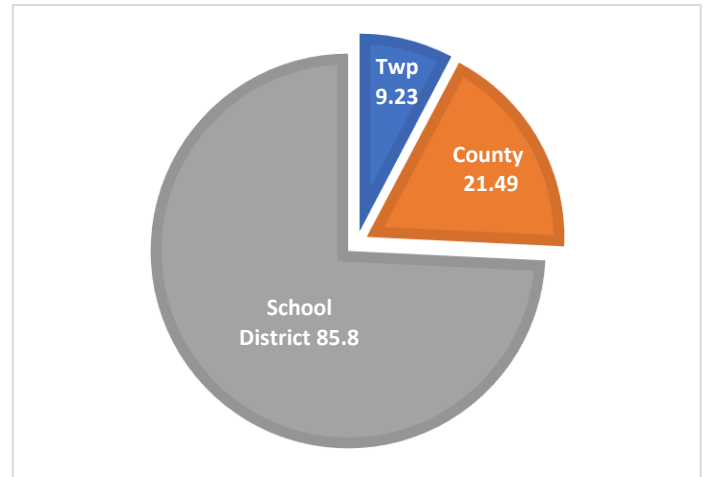


NORTH HUNTINGDON TOWNSHIP

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 2024, 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	2024 Millage Rate	Real Estate Tax
N. Huntingdon Township	9.23	\$189.31
Westmoreland County	21.49	\$440.76
Norwin School District	85.8	\$1,759.76
Total Real Estate Tax		\$2,389.83



N. Huntingdon Township Real Estate Millage

Year	Total Taxable Assessed Value	% Change	Millage Rate
2008	\$ 343,190,160.00		10.23
2009	\$ 349,878,270.00	1.95%	10.23
2010	\$ 353,188,096.00	0.95%	10.23
2011	\$ 358,591,647.00	1.53%	10.23
2012	\$ 362,324,140.00	1.04%	9.23
2013	\$ 366,179,157.00	1.06%	9.23
2014	\$ 370,722,130.00	1.24%	9.23
2015	\$ 375,133,730.00	1.19%	9.23

Year	Total Taxable Assessed Value	% Change	Millage Rate
2016	\$ 379,571,090.00	1.18%	9.23
2017	\$ 383,882,150.00	1.14%	9.23
2018	\$ 388,351,930.00	1.16%	9.23
2019	\$ 392,115,730.00	0.97%	9.23
2020	\$ 395,901,850.00	0.97%	9.23
2021	\$ 400,674,100.00	1.21%	9.23
2022	\$ 404,542,570.00	0.97%	9.23
2023	\$ 408,045,710.00	0.87%	9.23

NORTH HUNTINGDON TOWNSHIP

2024 GENERAL FUND ESTIMATED REVENUES

REVENUES	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
REAL PROPERTY TAX						
01 301 100 00 CURRENT REAL ESTATE TAX	3,578,275	3,602,579	3,612,591.54	3,610,000	3,626,883	+0.5%
01 301 200 00 REAL ESTATE TAX - DEL	136,004	123,487	77,414.54	120,000	100,000	-17%
01 301 500 00 REAL ESTATE LIENS			3,206.20	5,000	5,000	0%
TOTAL - REAL PROPERTY TAX	3,714,280	3,726,066	3,693,212.28	3,735,000	3,731,883	0%
LOCAL ENABLING TAX						
01 310 010 00 PER CAPITA - CURRENT	64,942	63,944	54,542.45	65,000	65,000	0%
01 310 020 00 PER CAPITA -DEL	18,019	26,671	14,715.43	12,000	12,000	0%
01 310 100 00 REAL ESTATE TRANSFER TAX	793,915	777,267	593,018.56	675,000	600,000	-11%
01 310 210 00 EARNED INCOME TAX - CUR	5,253,264	5,903,616	4,862,806.14	6,100,000	6,530,000	+7%
01 310 220 00 EARNED INCOME TAX - DEL	22,600	14,637	5,998.89	20,000	10,000	-50%
01 310 310 00 BUSINESS GROSS RECEIPTS	433,444	453,553	439,547.49	475,000	480,000	+1%
01 310 320 00 BUSINESS RECEIPTS - DEL	85,610	51,464	245,769.81	120,000	80,000	-33%
01 310 510 00 OCCUPATION & LST - CURRENT	566,761	585,876	485,632.21	575,000	585,000	+2%
01 310 520 00 OCCUPATION & LST - DEL	16,912	25,125	14,036.90	15,000	10,000	-33%
TOTAL - LOCAL ENABLING TAX	7,255,468	7,902,158	6,716,067.88	8,057,000	8,372,000	+4%
LICENSES & PERMITS						
01 321 610 00 TRANSIENT RETAIL LICENSE	3,610	200	1,500.00	1,000	1,500	+50%
01 321 700 00 MECHANICAL DEVICE TAX	6,500	8,200	9,300.00	8,200	8,800	+7%
01 321 800 00 CABLE TELEVISION FRANCHISE	704,167	703,169	517,239.93	700,000	705,000	+1%
01 322 800 00 STREET OPENING PERMITS	34,358	35,410	63,736.00	65,000	51,675	-21%
TOTAL - LICENSES & PERMITS	748,635	746,979	591,775.93	774,200	766,975	-1%
FINES & FORFEITURES						
01 331 110 00 LOCAL POLICE FINES	69,648	61,327	44,329.24	60,000	50,000	-17%
01 331 120 00 ORDINANCE VIOLATIONS			2,245.85	1,000	1,500	+50%
01 331 130 00 STATE POLICE FINES			6,274.57	10,000	12,000	+20%
01 332 100 00 FORFEITS				1,000	1,000	0%
TOTAL - FINES & FORFEITURES	69,648	61,327	52,849.66	72,000	64,500	-10%
INTEREST EARNINGS						
01 341 000 00 INTEREST	795	1,825	1,829.63	1,500	1,500	0%
TOTAL - INTEREST	795	1,825	1,829.63	1,500	1,500	0%
RENTS						
01 342 200 00 MUNICIPAL BLDG OFFICES	30,336	22,667	1,562.50	1,872	1,872	0%
01 342 530 00 CELL TOWER RENTAL			29,823.60	31,000	31,000	0%
TOTAL - RENTS	30,336	22,667	31,386.10	32,872	32,872	0%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
GRANTS						
01 354 004 GRANTS			41,465.00	40,000		-100%
01 354 020 POLICE TECHNOLOGY GRANT					864,876	+100%
01 355 150 RECYCLING GRANT	73,805	16,205				
TOTAL - GRANTS	78,805	40,840	41,465.00	40,000	864,876	+2062%
STATE SHARED REVENUE						
01 355 010 00 PUBLIC UTILITY REALTY	11,483	11,598	10,660.73	12,000	12,000	0%
01 355 040 00 ALCOHOLIC BEV. LICENSES	600	8,800	900.00	10,000	8,000	-20%
01 355 050 00 STATE PENSION ASSISTANCE	484,526	507,684	571,133.04	505,000	605,000	+20%
01 355 060 00 DRILLING IMPACT FEES	32,189	52,593	75,494.35	75,500	75,000	-1%
01 355 070 00 FOREIGN FIRE INS	164,102	206,444	206,204.82	205,000	205,000	0%
01 355 100 00 ARPA REVENUE REPLACEMENT	566,347	1,594,847	48,291.00	48,291		-100%
TOTAL - STATE SHARED REVENUE	1,259,247	2,381,967	912,683.94	855,791	905,000	+6%
CHARGES FOR SERVICES						
01 361 100 00 LIEN LETTERS	16,155	11,880	15,200.00	15,000	11,000	-27%
01 361 310 00 SUB & LAND DEVELOPMENT	24,800	8,650	46,776.80	45,000	45,000	0%
01 361 311 00 PROFESSIONAL SERVICES	43,939	48,745	39,275.46	40,000	40,000	0%
01 361 312 00 PAVING REIMBURSEMENT		23,700				
01 361 330 00 NON-CONFORM USE PERMITS	1,750					
01 361 335 00 LAND OPERATIONS PERMITS				1,000	1,000	0%
01 361 340 00 ZONING HEARING BOARD	12,450	7,000	10,800.00	10,000	10,000	0%
01 361 500 00 SALE-MAPS, ORD COPIES, ETC	24	30	305.00	100	100	0%
01 361 730 00 COPIES - ACCIDENT, RTK	4,627	4,978	3,808.25	4,000	4,000	0%
TOTAL - CHARGES FOR SERVICES	103,745	104,983	116,165.51	115,100	111,100	-3%
PUBLIC SAFETY						
01 362 100 00 SCHOOL RESOURCE OFFICER			72,075.87	75,000	65,000	-13%
01 362 101 00 TASK FORCE REIMBURSEMENT	22,923	92,002	68,904.81	100,000	100,000	0%
01 362 102 00 SPECIAL DETAIL REIMBURSE			17,059.74	10,000	10,000	0%
01 362 130 00 BURGLAR ALARMS	1,165	700	500.00	325	500	+54%
01 362 410 00 BLDG/USE & OCCUP PERMITS	216,726	254,560	161,749.80	200,000	225,000	+13%
TOTAL - PUBLIC SAFETY	240,813	347,262	320,290.22	385,325	400,500	+4%
RECREATION PROGRAMS						
01 367 140 00 FACILITY RENTALS	51,655	46,710	44,145.00	45,000	45,000	0%
01 367 200 00 PROGRAM FEES/DONATIONS	5,243	5804	41,545.00	105,000	25,000	-75%
01 367 300 00 TICKET SALES			5,367.09	5,500	5,500	0%
TOTAL - RECREATION PROGRAMS	56,898	52,514	91,057.09	155,500	75,500	-51%

		Actual	Actual	2023	2023	2024	%
		2021	2022	YTD	Budget	Budget	Change
MISCELLANEOUS REVENUES							
	01 389 100 00 MISCELLANEOUS REVENUE	54,888	122,068	24,494.78	50,000	50,000	0%
	01 389 200 00 POLICE DEPT DONATIONS		5,236	9,710.00	9,700	7,500	-23%
	01 389 300 00 MRM DIVIDENDS			55,386.81	55,000	50,000	-9%
	01 389 400 00 MEIT DIVIDENDS			13,912.65	14,000	12,000	-14%
	01 389 500 00 INSURANCE CLAIMS			206,454.97	210,000	100,000	-52%
	01 389 600 00 HEALTH CONTRIBUTIONS			6,510.44	5,100	5,100	0%
	01 392 010 TRANSFER FROM GENERAL FUND				851,861		-100%
	01 392 400 TRANSFER FROM OPIOID FUND				105,000	190,000	+81%
	01 395 000 00 PRIOR YEARS	328,215	256,824	165,554.27	75,000	75,000	0%
	01 395 100 00 WORKERS COMP			23,847.29	25,000	20,000	-20%
	TOTAL - MISCELLANEOUS REVENUES	383,103	384,128	505,861.21	1,400,661	509,600	-64%
UNENCUMBERED REVENUE							
	01 396 100 00 UNENCUMBERED REVENUE			859,064.00	859,064		-100%
	TOTAL - UNENCUMBERED REVENUE			859,064.00	859,064		-100%
	TOTAL REVENUES	13,941,772	15,772,721	13,933,964.26	16,484,013	15,836,306	-4%

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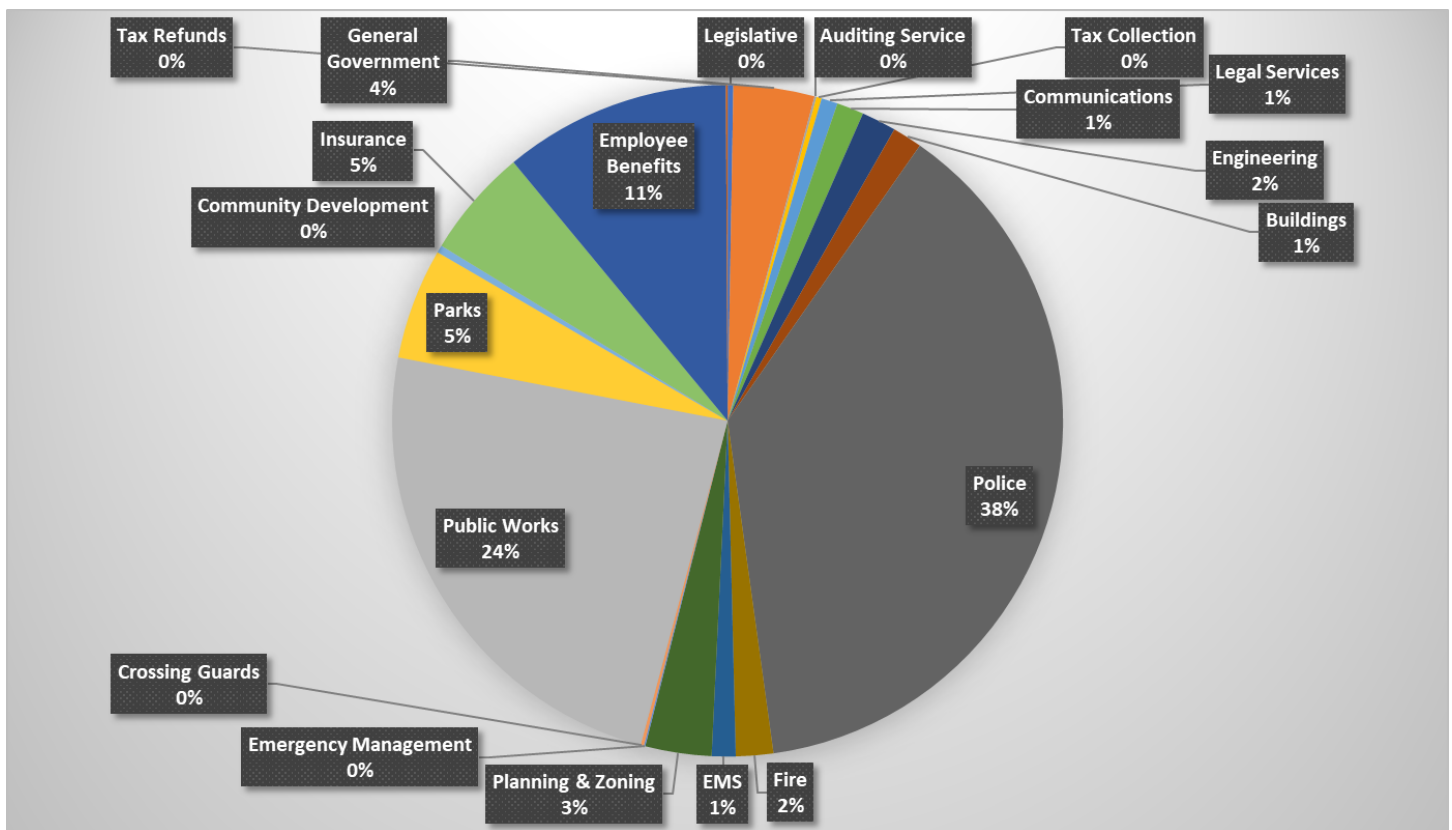
NORTH HUNTINGDON TOWNSHIP

GENERAL FUND EXPENDITURES



Where does the money go?

The 2024 projected operating expenditures are budgeted to decrease from \$16,484,013 in the 2023 Budget to \$15,836,306. The result is a decrease of \$647,707 or 4%. 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 Departments. These two areas combine to represent 62% of the Operating Budget



NORTH HUNTINGDON TOWNSHIP

GENERAL FUND EXPENDITURES



General Fund Operating Expenditures Summarization

	2023 Budget	2023 YTD	2024 Budget
Legislative	\$ 42,468	\$ 36,471	\$ 43,468
General Government	\$ 667,975	\$ 564,708	\$ 618,103
Auditing Services	\$ 15,000	\$ 8,500	\$ 15,000
Tax Collection	\$ 39,000	\$ 41,471	\$ 40,000
Legal Services	\$ 125,000	\$ 73,907	\$ 125,000
Communications / Tech	\$ 174,201	\$ 132,282	\$ 206,172
Engineering	\$ 277,478	\$ 235,621	\$ 263,950
Buildings	\$ 219,943	\$ 189,046	\$ 226,826
Police	\$ 6,672,678	\$ 4,858,108	\$ 6,033,548
Fire Department	\$ 280,000	\$ 284,080	\$ 285,000
EMS	\$ 141,500	\$ 129,803	\$ 181,500
Planning & Zoning	\$ 564,740	\$ 498,053	\$ 505,526
Emergency Management	\$ 24,000	\$ 18,258	\$ 11,000
Crossing Guards	\$ 24,700	\$ 13,869	\$ 24,700
Public Works	\$ 3,844,021	\$ 3,196,789	\$ 3,775,677
Parks	\$ 927,716	\$ 750,962	\$ 847,091
Community Development	\$ 31,193	\$ 5,982	\$ 56,500
Insurance	\$ 729,000	\$ 414,517	\$ 831,758
Employee Benefits	\$ 1,673,400	\$ 1,588,239	\$ 1,732,454
Tax Refunds	\$ 10,000	\$ 9,061	\$ 13,000
TOTAL	\$16,484,013	\$13,049,727	\$15,836,306

As stated earlier in this Budget Message, overall General Fund operation expenditures are budgeted to decrease by 4% of the 2023 Budget Amounts. Some of the specific budgeted items that contribute to the overall expenditure levels include:

- The Township increased spending in 2023 for a grant that will be reimbursed to the Township in 2024 for Police Equipment.
- Health Care Cost increased 11% for employees and 21% for retirees.
- Workers' Compensation rates increased by \$84,000.
- As employees retire, the administration is evaluating the staffing levels. For example, the Assistant Manager retired in 2023 and after review, that position does not need to be filled at this time.

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.

NORTH HUNTINGDON TOWNSHIP

2024 GENERAL FUND ESTIMATED EXPENDITURES



EXPENDITURES	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
LEGISLATIVE						
01 400 110 ELECTED OFFICALS SALARY	30,625	30,625	25,520.60	30,625	30,625	0%
01 400 192 FICA / MEDICARE	2,343	2,342	1,952.30	2,343	2,343	0%
01 400 210 SUPPLIES				500	500	0%
01 400 420 DUES & SUBSCRIPTIONS	5,387	6,856	8,998.81	9,000	10,000	+11%
TOTAL - LEGISLATIVE	38,355	39,824	36,471.71	42,468	43,468	2%
GENERAL GOVERNMENT						
01 401 110 TOWNSHIP MANAGER	102,102	69,307	93,474.70	110,470	113,785	+3%
01 401 111 ASSISTANT MANAGER	93,251	97,243	61,722.72	62,000		-100%
01 401 112 FULL TIME WAGES	258,920	261,348	225,426.50	266,427	272,668	+2%
01 401 115 ADMINISTRATIVE INTERN						
01 401 180 OVERTIME	3,319	3,526	3,465.26	4,000	4,000	0%
01 401 192 FICA / MEDICARE			29,382.94	36,318	30,000	-27%
01 401 194 UCOMP			966.00	966	1,000	+4%
01 401 196 HEALTH INSURANCE	151,564	149,306	88,908.27	106,444	119,000	+12%
01 401 210 OFFICE SUPPLIES	6,902	7,167	5,299.97	10,000	10,000	0%
01 401 213 COPIER		3,129	2,085.78	5,000	5,000	0%
01 401 215 POSTAGE		7,167	4,129.68	8,000	8,000	0%
01 401 231 ADMIN VEHICLE FUEL			67.04	1,000	1,000	0%
01 401 238 CLOTHING ALLOWANCE			695.66	750	750	0%
01 401 239 OTHER OPERATING EXPENSES	24,621	56,256	19,818.87	18,000	15,000	-17%
01 401 250 VEHICLE MAINTENANCE			384.96	1,000	1,000	0%
01 401 270 ACCOUNTING SOFTWARE			10,771.50	16,000	16,000	0%
01 401 324 WIRELESS TECHNOLOGY			616.88	800	900	+13%
01 401 331 TRAVEL EXPENSE			81.48	3,000	1,500	-50%
01 401 341 LEGAL ADS	9,368	8,268	11,768.25	10,000	10,000	0%
01 401 390 SERVICE CHARGES			1,129.28	1,000	1,500	+50%
01 401 420 DUES & SUBSCRIPTIONS	1,436	1,078	1,944.00	1,800	2,000	+11%
01 401 460 TRAINING	142	2,738	2,568.73	5,000	5,000	0%
TOTAL - GENERAL GOVERNMENT	661,624	666,537	564,708.47	667,975	618,103	-7%
AUDITING SERVICES						
01 402 311 AUDITING SERVICES	11,750	11,500	8,500.00	15,000	15,000	0%
TOTAL - AUDITING SERVICES	11,750	11,500	8,500.00	15,000	15,000	0%

	Actual	Actual	2023	2023	2024	%
	2021	2022	TYD	Budget	Budget	Change
TAX COLLECTION						
01 403 105 SALARY	10,000	10,000	8,333.30	10,000	10,000	0%
01 403 116 COMMISSION	10,314	9,975	15,693.04	15,000	15,000	0%
01 403 192 FICA / MEDICARE	4,641	4,760	5,625.24	4,000	5,000	+25%
01 403 200 SUPPLIES/EXPENSES	8,471	10,117	11,819.42	10,000	10,000	0%
TOTAL - TAX COLLECTION	33,426	34,853	41,471.00	39,000	40,000	3%
SOLICITOR / LEGAL SERVICES						
01 404 310 SOLICITOR FEES	91,290	83,081	72,421.74	100,000	100,000	0%
01 404 314 SPECIAL LEGAL SERVICES	41,980		1,486.10	25,000	25,000	0%
TOTAL - SOLICITOR / LEGAL SERVICES	133,270	87,081	73,907.84	125,000	125,000	0%
COMMUNICATIONS / TECH COORD						
01 407 112 SALARIES AND WAGES	45,614	50,102	43,734.24	51,696	53,247	+3%
01 407 192 FICA / MEDICARE			3,345.54	3,955	4,075	+3%
01 407 194 UCOMP			161.00	100	200	+100%
01 407 196 HEALTH INSURANCE			10,836.62	14,000	24,000	+71%
01 407 238 CLOTHING ALLOWANCE				150	150	0%
01 407 210 TECH SUPPLIES			418.74	2,000	2,000	0%
01 407 270 SOFTWARE			27,867.15	50,000	35,000	-30%
01 407 324 WIRELESS TECHNOLOGY			646.27	800	1,000	+25%
01 407 420 DUES & SUBSCRIPTIONS				500	500	0%
01 407 452 CONTRACTED IT/NETWORKING			450.00	5,000	5,000	0%
01 407 453 WEBSITE / MARKETING			19,148.49	20,000	30,000	+50%
01 407 460 TRAINING			160.00	1,000	1,000	0%
01 407 720 TECHNOLOGY UPGRADES	65,293	48,775	25,514.43	25,000	50,000	+100%
TOTAL - COMMUNICATIONS / TECH COORD	110,907	98,877	132,282.48	174,201	206,172	+18%
ENGINEERING SERVICES						
01 408 114 SALARIES & WAGES	63,866	77,931	92,207.34	110,000	118,450	+8%
01 408 192 FICA / MEDICARE			7,053.87	8,415	9,500	+13%
01 408 194 UCOMP			322.00	200	400	+100%
01 408 196 HEALTH INSURANCE			14,486.85	23,263	25,600	+10%
01 408 210 OFFICE SUPPLIES			1,220.91	5,000	5,000	0%
01 408 238 CLOTHING ALLOWANCE			305.96	500	500	0%
01 408 313 ENGINEERING SERVICES	73,886	20,987	118,315.30	125,000	100,000	-20%
01 408 324 WIRELESS TECHNOLOGY			54.87	1,600	1,000	-38%
01 408 331 TRAVEL EXPENSE			889.24	2,000	2,000	0%
01 408 420 DUES & SUBSCRIPTIONS			100.00	500	500	0%
01 408 460 TRAINING			665.20	1,000	1,000	0%
TOTAL - ENGINEERING SERVICES	137,752	98,919	235,621.54	277,478	263,950	-5%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
BUILDINGS						
01 409 112 SALARIES & WAGES	64,787	67,236	58,018.80	68,598	70,159	+2%
01 409 180 OVERTIME	1,165	739	321.56	1,500	1,500	0%
01 409 192 FICA / MEDICARE	25,753	26,632	4,530.24	5,400	5,600	+4%
01 409 194 UCOMP			161.00	100	200	+100%
01 409 196 HEALTH INSURANCE			18,996.00	22,345	25,000	+12%
01 409 200 SUPPLIES - TOWN HOUSE	9,229	8,913	9,467.25	10,000	10,000	0%
01 409 238 CLOTHING ALLOWANCE			200.00	200	200	0%
01 409 260 SMALL TOOLS & EQUIP	244	25	1,791.03	1,000	2,000	+100%
01 409 321 TELEPHONE	53,144	60,020	20,176.47	20,000	21,000	+5%
01 409 323 TELEPHONE EQUIPMENT			2,478.58	5,000	5,000	0%
01 409 325 INTERNET			5,855.90	8,000	9,000	+13%
01 409 361 ELECTRIC - TOWN HOUSE	31,924	57,765	23,275.53	25,000	27,000	+8%
01 409 362 GAS - TOWN HOUSE			11,421.60	15,000	16,000	+7%
01 409 364 SEWAGE - TOWN HOUSE			845.74	1,500	1,200	-20%
01 409 366 WATER - TOWN HOUSE			1,861.23	1,300	3,000	+131%
01 409 373 REPAIRS & IMP - TOWN HOUSE	72,407	2,471	21,929.32	20,000	20,000	0%
01 409 450 CONTRACTED SERVICES			7,716.20	15,000	10,000	-33%
TOTAL - BUILDINGS	258,654	223,805	189,046.45	219,943	226,859	+3%
POLICE DEPARTMENT						
01 410 110 00 POLICE CHIEF'S SALARY	126,486	133,971	114,439.82	135,247	139,620	+3%
01 410 112 00 POLICE FULL TIME WAGES	2,716,233	2,932,072	2,725,640.10	3,350,000	3,345,000	0%
01 410 113 00 DISPATCHERS – F/T WAGES	401,648	414,037	318,240.04	390,000	372,520	-4%
01 410 150 00 DISPATCHERS – P/T WAGES					40,000	+100%
01 410 180 00 POLICE OVERTIME	411,957	450,108	300,118.36	350,000	350,000	0%
01 410 180 01 DISPATCH OVERTIME	19,357	20,398	20,897.35	20,000	20,000	0%
01 410 182 00 SPECIAL DETAILS			57,531.03	50,000	40,000	-20%
01 410 182 01 TASK FORCE			58,800.06	75,000	100,000	+33%
01 410 184 00 SICK TIME BUYBACK			10,670.43	13,000	75,000	+477%
01 410 187 00 DROP BUYBACK			26,774.24	27,000	16,000	-41%
01 410 192 00 FICA / MEDICARE			263,057.54	345,000	300,000	-13%
01 410 194 00 UCOMP			5,773.54	5,700	7,500	+32%
01 410 196 00 HEALTH INSURANCE	725,881	119,970	548,010.75	657,231	733,000	+12%
01 410 198 00 FRINGE BENEFITS						
01 410 210 00 OFFICE SUPPLIES	6,195	8,998	4,904.80	8,000	8,000	0%
01 410 213 00 COPIER			2,311.47	3,000	3,000	0%
01 410 231 00 FUEL	47,529	62,214	51,661.28	70,000	70,000	0%
01 410 238 00 UNIFORMS - POLICE	24,780	34,017	38,870.14	39,000	39,000	0%
01 410 238 01 UNIFORMS - DISPATCH	2,069	127		900	900	0%
01 410 239 00 OTHER OPERATING SUPPLIES	9,794	21,170	7,517.45	10,000	10,000	0%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
01 410 240 00 K-9 EXPENSES	6,180	12,586	9,750.37	10,000	12,000	+20%
01 410 240 01 VESTS	925	5,643	7,600.00	13,000	10,000	-23%
01 410 240 02 VASCAR	2,759	2,244	2,562.00	3,000	3,000	0%
01 410 240 03 DEFENSIVE EQUIPMENT	14,000	14,125	35,895.72	40,000	20,000	-50%
01 410 250 00 VEHICLE MAINTENANCE	36,526	37,030	54,359.68	50,000	40,000	-20%
01 410 260 00 MINOR EQUIPMENT	3,995	4,254	5,087.67	4,000	5,000	+25%
01 410 315 00 BLOOD ALCOHOL TESTS	5,182	6,168	2,737.62	8,000	8,000	0%
01 410 324 00 WIRELESS TECHNOLOGY			14,882.05	15,000	20,000	+33%
01 410 326 00 RADIO EQUIP PURCHASE						
01 410 327 00 RADIO EQUIP MAINTENANCE	11,799	10,718	7,636.50	8,000	8,000	0%
01 410 331 00 TRAVEL EXPENSE			924.16	5,000	5,000	0%
01 410 374 00 SIGNAL MAINT	61,066	22,970	61,233.22	60,000	50,000	-17%
01 410 420 00 DUES & SUBSCRIPTIONS			630.00	600	1,000	+67%
01 410 450 00 ANIMAL CONTROL SERVICES	6,180		7,415.00	10,000	10,000	0%
01 410 450 01 OTHER CONTRACT SERVICES	50,438	69,949	62,144.63	80,000	50,000	-38%
01 410 460 00 TRAINING	16,550	14,485	12,157.22	20,000	20,000	0%
01 410 460 01 CIVIL SERVICE COMMISSION	12,453	6,938	12,411.77	12,000	12,000	0%
01 410 540 00 COMMUNITY PROGRAMS	639	2,824	5,462.60	5,000	5,000	0%
01 410 750 00 POLICE TECHNOLOGY GRANT				780,000	85,008	-89%
TOTAL - POLICE DEPARTMENT	4,720,621	4,407,026	4,858,108.61	5,865,178	6,033,548	-10%
FIRE DEPARTMENT						
01 411 195 WORKERS COMP.	46,086	47,186	58,326.00	55,000	60,000	+9%
01 411 231 GASOLINE	15,047	28,286	19,549.36	20,000	20,000	0%
01 411 540 FIREMENS RELIEF ASSOC.	164,102	206,444	206,204.82	205,000	205,000	0%
TOTAL - FIRE DEPARTMENT	225,235	281,916	284,080.18	280,000	285,000	+2%
RESCUE 8						
01 412 195 WORKMANS COMP.	2,508	2,850		3,000		-100%
01 412 231 GASOLINE	39,326	59,152	42,551.70	50,000	60,000	+20%
01 412 361 ELECTRIC	12,568	13,165	7,989.76	7,000	10,000	+43%
01 412 362 GAS			4,689.92	6,000	8,000	+33%
01 412 364 SEWAGE			800.54	1,500	1,500	0%
01 412 366 WATER			1,771.90	2,000	2,000	0%
01 412 540 CONTRIBUTION TO RESCUE 8	72,000	72,000	72,000	72,000	100,000	+39%
TOTAL - RESCUE 8	113,834	147,167	129,803.82	141,500	181,500	+28%
PLANNING AND ZONING						
01 414 110 00 PLANNING DIR. SALARY	80,000	82,400	71,841.82	84,872	87,420	+3%
01 414 112 00 BUILDING INSPECTOR	62,956	63,585	55,417.12	65,493	67,460	+3%
01 414 112 01 CODE OFFICIAL	65,776	68,420	58,759.58	69,443	71,530	+3%

	ACTUAL	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
01 414 112 03 CLERICAL WAGES	61,957	62,494	69,257.02	84,000	65,416	-22%
01 414 120 00 ZONING HEARING BOARD	1,650	1,300	2,100	1,700	1,700	0%
01 414 115 00 INTERN						
01 414 180 00 OVERTIME	894	980	821.99	1,000	1,000	0%
01 414 192 00 FICA - MEDICARE			19,414.14	21,700	23,000	+6%
01 414 194 00 UCOMP			644.00	400	700	+75%
01 414 196 00 HEALTH INSURANCE	101,918	117,754	69,041.86	87,832	98,000	+12%
01 414 210 00 OFFICE SUPPLIES	6,263	6,485	1,919.31	6,000	6,000	0%
01 414 213 00 COPIER			1,122.91	1,800	1,800	0%
01 414 231 00 VEHICLE FUEL	4,026	4,213	2,895.23	5,000	5,000	0%
01 414 238 00 CLOTHING ALLOWANCE	602	545	1,002.70	1,000	1,000	0%
01 414 239 00 OTHER OPERATING SUPPLIES			678.78	1,500	1,500	0%
01 414 324 00 WIRELESS TECHNOLOGY			1,426.45	2,500	2,500	0%
01 414 250 00 VEHICLE MAINTENANCE			289.99	2,000	2,000	0%
01 414 260 00 MINOR EQUIPMENT	1,126	787	1,802.47	1,500	1,500	0%
01 414 331 00 TRAVEL EXPENSE				1,000	1,000	0%
01 414 410 00 LIENS	912	1,444	1,656.00	1,500	1,500	0%
01 414 420 00 DUES & SUBSCRIPTIONS	1,196	1,216	681.00	1,500	1,500	0%
01 414 450 00 CONTRACTED SERVICES	72,488	59,383	130,007.61	60,000	60,000	0%
01 414 460 00 TRAINING	1,725	1,325	1,500.00	2,000	2,000	0%
01 414 491 00 REFUNDS	700		5,800.00	1,000	2,000	+100%
TOTAL - PLANNING AND ZONING	397,518	472,337	498,05.58	484,596	505,526	-10%
EMERGENCY MANAGEMENT						
01 415 211 SUPPLIES/MATERIALS	1,859	234	15,767.48	18,000	5,000	-72%
01 415 260 EQUIPMENT	4,576	1,876	1,429.28	3,000	3,000	0%
01 415 324 WIRELESS TECHNOLOGY			1,061.98	1,800	1,800	0%
01 415 420 DUES & SUBSCRIPTIONS				200	200	0%
01 415 460 TRAINING				1,000	1,000	0%
TOTAL - EMERGENCY MANAGEMENT	6,435	2,111	18,258.74	24,000	11,000	-54%
SCHOOL CROSSING GUARDS						
01 419 115 WAGES	16,962	19,371	12,694.00	22,000	22,000	0%
01 419 192 FICA / MEDICARE	1,298	1,481	971.21	1,700	1,700	0%
01 419 194 UCOMP			204.38	500	500	0%
01 419 200 SUPPLIES				500	500	0%
TOTAL - SCHOOL CROSSING GUARDS	18,259	20,852	13,869.59	24,700	24,700	0%
PUBLIC WORKS DEPARTMENT						
01 430 110 SUPERINTENDENT SALARY	83,720	85,813	75,859.32	88,387	91,040	+3%
01 430 111 ASST. SUPT. SALARY	73,786	75,630	65,915.30	77,900	80,237	+3%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
01 430 112 ROAD DEPT WAGES	1,227,243	1,157,367	1,035,903.03	1,250,000	1,345,000	+8%
01 430 115 SEASONAL EMPLOYEE WAGES			10,226.25	8,000	20,000	+150%
01 430 180 OVERTIME	54,940	79,642	30,579.02	50,000	75,000	+50%
01 430 184 SICK TIME BUYBACK			993.60	1,500	1,500	0%
01 430 188 INSURANCE INCENTIVE				12,500	10,000	-20%
01 430 192 FICA / MEDICARE	466,274	472,248	92,192.40	118,000	120,000	+2%
01 430 194 UCOMP			3,864.02	2,300	5,000	+117%
01 430 196 HEALTH INSURANCE			314,782.76	367,534	410,000	+12%
01 430 210 OFFICE SUPPLIES	1,111	1,580	1,218.40	3,000	3,000	0%
01 430 213 COPIER				3,000	3,000	0%
01 430 231 VEHICLE FUEL	75,453	110,740	74,562.60	90,000	90,000	0%
01 430 238 CLOTHING ALLOWANCE	5,172	4,529	5,007.94	4,500	4,500	0%
01 430 239 OTHER OPERATING SUPPLIES	23,306	26,880	25,362.03	20,000	20,000	0%
01 430 250 VEHICLE MAINTENANCE	112,802	130,229	116,140.01	100,000	100,000	0%
01 430 260 SM. TOOLS & MINOR EQUIP.	4,805		12,377.84	15,000	15,000	0%
01 430 321 TELEPHONE			3,462.95	4,000	4,000	0%
01 430 324 WIRELESS TECHNOLOGY			2,926.39	4,000	4,000	0%
01 430 325 INTERNET			2,821.80	4,000	4,000	0%
01 430 327 RADIO MAINTENANCE	619	316	556.25	1,200	1,200	0%
01 430 331 TRAVEL EXPENSE			140.70	2,000	2,000	0%
01 430 361 ELECTRIC - P/W GARAGE	33,853	43,514	12,781.21	14,000	16,000	+14%
01 430 362 GAS - P/W GARAGE	853		20,995.73	32,000	40,000	+25%
01 430 364 SEWAGE - P/W GARAGE			1,032.98	3,000	2,000	-33%
01 430 366 WATER - P/W GARAGE			5,449.03	10,000	8,000	-20%
01 430 371 TOPSOIL	27,844		6695.06	10,000	10,000	0%
01 430 373 REPAIRS & IMP - P/W GARAGE	15,129	82,649	33,310.82	50,000	20,000	-60%
01 430 384 RENTAL OF MACHINERY	2,400	3,150	484.21	5,000	10,000	+100%
01 430 450 CONTRACTED SERVICES			1,427.94	5,000	5,000	0%
01 430 460 TRAINING	160	99	159.98	1,200	1,200	0%
01 432 245 SALT	509,120	360,443	431,515.19	432,000	375,000	-13%
01 432 246 CALCIUM CHLORIDE		1,705		3,500	3,500	0%
01 432 251 SPREADERS & PLOWS				5,000	5,000	0%
01 433 241 SIGNS	22,649	22,550	13,218.81	10,000	25,000	+150%
01 433 245 TRAFFIC PAINT				1,500	1,500	0%
01 433 310 LINE PAINT CONTR	975	3,260	1,800.00	0	25,000	+100%
01 436 241 STORM DRAINAGE SUPPLIES	70,729	165,369	148,739.73	115,000	100,000	-13%
01 436 249 CONCRETE	14,085	16,706	8,595.00	20,000	20,000	0%
01 438 245 PAVING	83,324	153,988	165,361.42	350,000	150,000	-57%
01 438 246 STONE	38,781	47,296	47,000.06	50,000	50,000	0%
01 439 610 CAPITAL PROJECTS	213,574	285,005	423,370.03	500,000	500,000	0%
TOTAL - PUBLIC WORKS DEPARTMENT	3,150,129	3,330,719	3,196,789.81	3,844,021	3,775,677	-2%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
PARKS						
01 451 110 PARKS/REC. DIRECTOR SALARY	75,000	76,875	66,999.24	79,181	81,557	+3%
01 451 112 PARKS DEPT WAGES	262,828	253,868	216,970.20	274,394	280,634	+2%
01 451 115 SUMMER PT EMP.	25,058	34,237	28,836.77	30,000	30,000	0%
01 451 117 PARKS/REC. INTERN						
01 451 180 OVERTIME	14,523	18,545	12,538.91	15,000	16,000	+7%
01 451 192 FICA / MEDICARE	85,497		25,3830	30,000	32,000	+7%
01 451 194 UCOMP			1,242.09	800	1,200	+50%
01 451 196 HEALTH INSURANCE			67,382.10	81,941	92,000	+12%
01 451 210 OFFICE SUPPLIES	1,891		255.57	1,200	1,200	0%
01 451 231 FUEL	12,903		8,910.71	14,000	15,000	+7%
01 451 238 CLOTHING ALLOWANCE			200.00	1,200	1,200	0%
01 451 239 OTHER OPERATING SUPPLIES	27,674		30,605.80	30,000	32,000	+7%
01 451 247 PROGRAMS	67,227		199,247.42	225,000	100,000	-56%
01 451 249 DISCOUNT TICKET SALES			4,630.00	4,500	5,000	+11%
01 451 250 REPAIRS -MACH/EQUIP	5,408	12,836	11,423.74	15,000	15,000	0%
01 451 251 VEHICLE MAINTENANCE			5,573.78	15,000	15,000	0%
01 451 260 SM. TOOLS & MINOR EQUIP.	735		1,073.93	2,000	2,000	0%
01 451 321 TELEPHONE			902.21	3,000	1,200	-60%
01 451 324 WIRELESS TECHNOLOGY			1,150.90	1,500	1,500	0%
01 451 341 ADVERTISING			937.00	1,000		-100%
01 451 361 ELECTRIC - PARKS	24,841	30,418	13,052.07	20,000	20,000	0%
01 451 362 GAS - PARKS			3,312.39	1,400	5,000	+257%
01 451 364 SEWAGE - PARKS			4,086.66	12,000	6,000	-50%
01 451 366 WATER – PARKS			4,767.30	6,500	6,500	0%
01 451 373 REPAIRS & IMP PARKS	22,253	38,737	25,134.56	40,000	40,000	0%
01 451 384 RENTAL OF EQUIPMENT	5,662	5,870	-	6,000	5,000	-17%
01 451 420 DUES & SUBSCRIPTIONS			540.00	600	600	0%
01 451 450 CONTRACTED SERVICES	9,129	9,245	14,622.30	15,000	15,000	0%
01 451 460 TRAINING			1,183.30	1,500	1,500	0%
01 451 720 PLAYGROUND EQUIP.	62,504	5,870	-		25,000	100%
TOTAL - PARKS	675,742	679,618	750,962.36	927,716	847,091	-9%
COMMUNITY DEVELOPMENT						
01 460 530 WESTMORELAND CTY. TRANSIT	6,027	6,072	5,982.00	6,193	6,500	+5%
01 460 540 DEMOLITION	-			25,000	50,000	+100%
TOTAL - COMMUNITY DEVELOPMENT	6,027	6,072	5,982.00	31,193	56,500	+81%
INSURANCE						
01 484 195 WORKER COMPENSATION			261,385.44	310,000	394,307	+27%
01 486 162 UNEMPLOYMENT COMP	7,734	8,156				0%

	Actual	Actual	2023	2023	2024	%
	2021	2022	YTD	Budget	Budget	Change
01 486 352 PROPERTY, FLEET, LIABILITY, ET	278,228	285,879	43,490.00	280,000	300,173	+7%
01 486 353 PUBLIC OFFICIALS ERROR & OM	50,620	61,435	64,277.00	65,000	63,278	-3%
01 486 355 POLICE INSURANCE	43,624	42,338	42,015.00	45,000	45,000	0%
01 486 356 BONDS	1,902	3,854	3,350	4,000	4,000	0%
01 486 357 INS. DEDUCTIBLE & COSTS	9,546	36,044		25,000	25,000	0%
TOTAL - INSURANCE	391,654	437,706	414,517.44	729,000	831,758	+14%
EMPLOYEE BENEFITS						
01 487 156 HEALTH INS. / RETIREES	342,945	204,298	145,390.67	195,000	236,535	+21%
01 487 159 LIFE INSURANCE / RETIREES	353	352	352.67	400	400	0%
01 487 160 PMRS PENSIONS	1,294,718	1,282,531	1,369,328	1,370,000	1,395,519	+2%
01 487 162 MEDICAL EVALUATIONS		2,716	2,401	3,000	3,000	0%
01 487 163 MEDICARE PART D / RETIREES	95,977	86,703	70,767.15	105,000	97,000	-8%
TOTAL - EMPLOYEE BENEFITS	1,733,993	1,576,601	1,588,239.49	1,673,400	1,732,454	+4%
TAX REFUNDS						
01 491 430 TAX REFUNDS CURRENT YEAR	892	931	3,108.64	5,000	5,000	0%
01 491 431 TAX REFUNDS PRIOR YEARS	2431	13,071	5,952.50	5,000	8,000	+60%
TOTAL - TAX REFUNDS	3,324	14,002	9,061.14	10,000	13,000	+30%
TOTAL EXPENDITURES	12,907,598	12,633,532	13,049,736.25	16,484,013	15,836,306	-4%
REVENUE / (DEFICIT)	1,032,424	3,139,188	489,484.26	(0)	(0)	

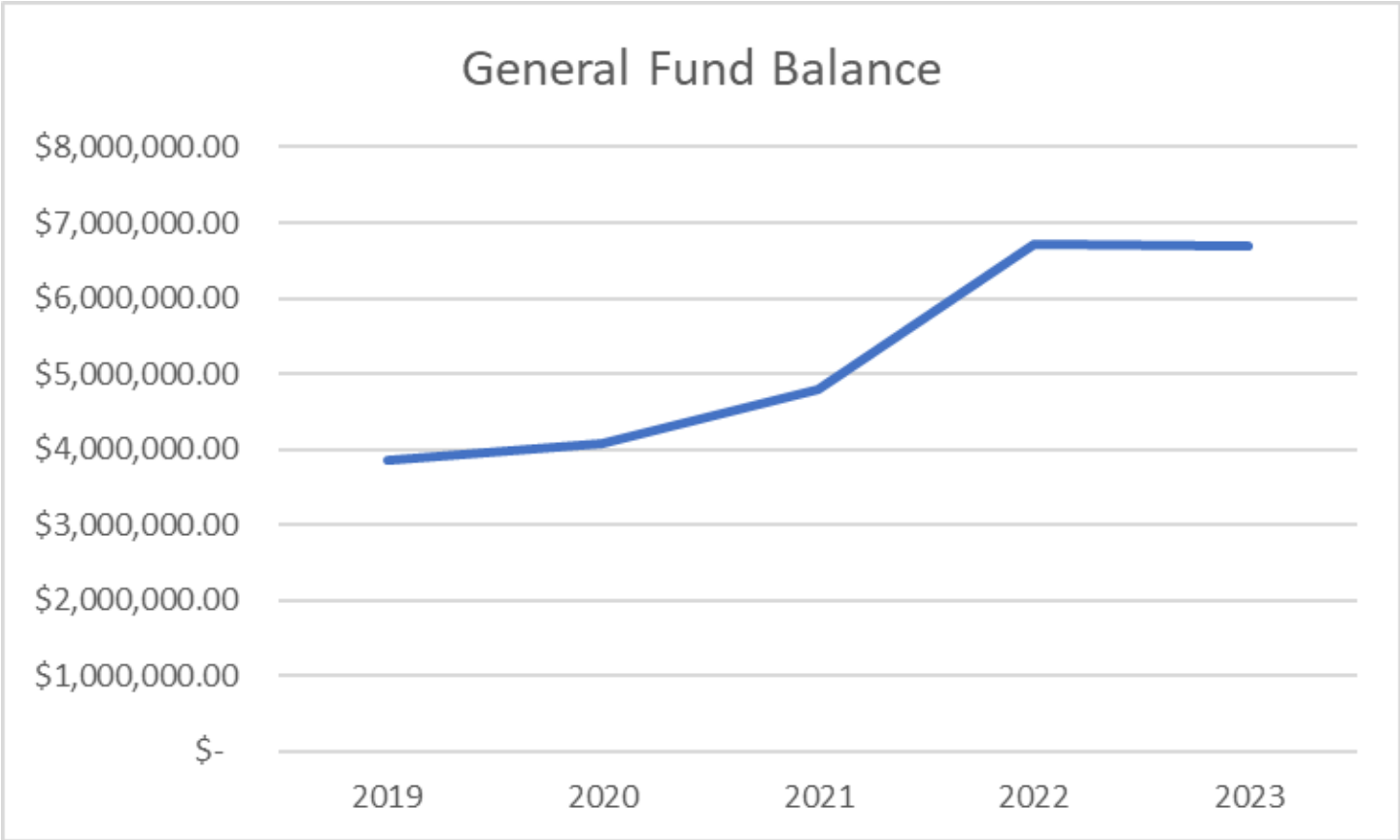
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NORTH HUNTINGDON TOWNSHIP
FUND BALANCE HISTORY



FUND 01 – GENERAL FUND

	2019	2020	2021	2022	2023
Fund Balance	3,862,405	\$4,078,270	\$4,802,532	\$6,726,632	\$6,681,643



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NORTH HUNTINGDON TOWNSHIP
BUDGETED EXPENDITURES PER CAPITA



Per Capital Information

Budget: \$15,836,306

Population: 31,800

Total Budgeted Per Capita Cost: \$498.00

DEPARTMENT	2024 BUDGET	COST PER CAPITA
Legislative	\$ 43,468	\$ 1.37
General Government	\$ 618,103	\$ 19.44
Auditing Services	\$ 15,000	\$ 0.47
Tax Collection	\$ 40,000	\$ 1.26
Legal Services	\$ 125,000	\$ 3.93
Communications / Tech	\$ 206,172	\$ 6.48
Engineering	\$ 263,950	\$ 8.30
Buildings	\$ 226,859	\$ 7.13
Police	\$ 6,033,548	\$ 189.73
Fire Department	\$ 285,000	\$ 8.96
EMS	\$ 181,500	\$ 5.71
Planning & Zoning	\$ 505,526	\$ 15.90
Emergency Management	\$ 11,000	\$ 0.35
Crossing Guards	\$ 24,700	\$ 0.78
Public Works	\$ 3,775,677	\$ 118.73
Parks	\$ 847,091	\$ 26.64
Community Development	\$ 56,500	\$ 1.78
Insurance	\$ 831,758	\$ 26.16
Employee Benefits	\$ 1,732,454	\$ 54.48
Tax Refunds	\$ 13,000	\$ 0.41

NORTH HUNTINGDON TOWNSHIP

BUDGET SUMMARY – OTHER FUNDS



FUND 02 – LIGHT FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$226,100	\$230,110
EXPENDITURES	\$226,100	\$230,110
REVENUE / (DEFICIT)	\$ -	\$ -

FUND 03 – WATER FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$58,040	\$54,040
EXPENDITURES	\$58,040	\$54,040
REVENUE / (DEFICIT)	\$ -	\$ -

FUND 05 – FIRE SERVICE FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$528,150	\$537,170
EXPENDITURES	\$528,150	\$537,170
REVENUE / (DEFICIT)	\$ -	\$ -

FUND 30 – PARKS FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$30,100	\$124,100
EXPENDITURES	\$0	\$124,100
REVENUE / (DEFICIT)	\$ 30,100	\$ -

FUND 35 – STATE LIQUID FUELS TAX FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$1,034,051	\$1,026,053
EXPENDITURES	\$1,034,051	\$1,026,053
REVENUE / (DEFICIT)	\$ -	\$ -

FUND 95 – CAPITAL PROJECT FUND

	2023 BUDGET	2024 BUDGET
REVENUES	\$741,000	\$750,000
EXPENDITURES	\$697,000	\$750,000
REVENUE / (DEFICIT)	\$ 44,000	\$ -

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 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
02 301 100 00 CURRENT TAXES	\$ 231,623.46	\$ 226,000.00	\$ 230,000.00
02 341 000 00 INTEREST	\$ 102.25	\$ 100.00	\$ 110.00
TOTAL REVENUE	\$ 231,725.71	\$ 226,100.00	\$ 230,110.00
EXPENDITURES			
02 403 114 COMM-TAX COLLECTOR	\$ 11,431.11	\$ 12,000.00	\$ 12,500.00
02 442 361 SERVICE CHARGES	\$ 159,806.20	\$ 214,100.00	\$ 217,610.00
TOTAL EXPENDITURES	\$ 171,461.93	\$ 226,100.00	\$ 230,110.00
REVENUE / (DEFICIT)	\$ 60,263.78	\$ -	\$ -

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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 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
03 301 100 00 CURRENT TAXES	\$ 52,974.31	\$ 53,000.00	\$ 54,000.00
03 341 000 00 INTEREST	\$ 39.23	\$ 40.00	\$ 40.00
03 378 500 00 HYDRANT DEVELOPERS	\$	\$ 5,000.00	
TOTAL REVENUE	\$ 53,013.54	\$ 58,040.00	\$ 54,040.00
EXPENDITURES			
03 403 114 COMMISSION - TAX COLLECTOR	\$ 2,672.83	\$ 2,700.00	\$ 2,800.00
03 448 382 SERVICE - M.A.W.C.	\$ 41,691.64	\$ 42,340.00	\$ 43,040.00
03 448 720 FIRE HYDRANTS - NEW	\$ 2,400.00	\$ 5,000.00	\$ 8,200.00
03 448 730 SPECIAL PROJECTS	\$	\$ 8,000.00	\$
TOTAL EXPENDITURES	\$ 46,764.47	\$ 55,340.00	\$ 54,040.00
REVENUE / (DEFICIT)	\$ 6,249.07	\$ -	\$ -

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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 the 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 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
05 301 100 00 CURRENT TAX COLLECTIONS	\$ 514,979.40	\$ 506,000.00	\$ 512,000.00
05 341 000 00 INTEREST	\$ 155.81	\$ 200.00	\$ 170.00
05 399 000 00 PRIOR YEAR BALANCE		\$ 22,000.00	\$ 25,000.00
TOTAL REVENUE	\$ 515,135.21	\$ 528,150.00	\$ 537,170.00
EXPENDITURES			
05 411 530 00 CONTRIBUTIONS	\$ 521,835.51	\$ 528,150.00	\$ 537,170.00
TOTAL EXPENDITURES	\$ 510,737.50	\$ 528,150.00	\$ 537,170.00
REVENUE / (DEFICIT)	\$ (6,700.30)	\$ -	\$ -

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 \$76,738.57 in 2024.



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 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
30 341 000 00 INTEREST	\$ 92.78	\$ 100.00	\$ 100.00
30 376 000 00 FEE IN LIEU DEPOSITS	\$ -	\$ 30,000.00	\$ -
30 376 000 01 FEE DEPOSIT - OAK HOLLOW	\$ -		
30 376 000 02 FEE DEPOSIT - INDIAN LAKE	\$ 9,000.00		
30 376 000 03 FEE DEPOSIT - LIONS PARK	\$ 13,500.00		
PRIOR YEAR BALANCE	\$ -	\$ -	\$ 124,000.00
TOTAL REVENUE	\$ 22,592.78	\$ 30,100.00	\$ 124,100.00
EXPENDITURES			
30 454 001 OAK HOLLOW PARK	\$ -	\$ -	\$ 5,465.19
30 454 002 INDIAN LAKE			\$ 74,699.56
30 454 003 LIONS PARK			\$ 43,935.25
TOTAL EXPENDITURES	\$ -	\$ -	\$ 124,100.00
REVENUE / (DEFICIT)	\$ 22,592.78	\$ 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, streets, and bridges for which the Township is responsible. The Township allocated 100% of this fund to road paving projects.

	YTD 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
35 340 100 00 PRIOR YEAR BALANCE	\$ -	\$	
35 341 000 00 INTEREST	\$ 688.16	\$ -	\$ 600.00
35 355 020 000 LIQUID FUELS TAX	\$ 1,054,103.19	\$ 1,034,051.00	\$ 1,025,452.50
PRIOR YEAR BALANCE			
TOTAL REVENUE	\$ 1,054,791.35	\$ 1,034,051.00	\$ 1,026,052.50
EXPENDITURES			
35 439 376 PAVING PROGRAM	\$ -	\$ 1,034,051.00	\$ 1,026,052.50
TOTAL EXPENDITURES	\$ -	\$ 1,034,051.00	\$ 1,026,052.50
REVENUE / (DEFICIT)	\$ 1,054,791.35	\$ -	\$ -

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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 10/31/2023	2023 Budget	Proposed 2024 Budget
REVENUES			
95 301 100 CURRENT TAX COLLECTION	\$ 390,130.81	\$ 390,000.00	\$ 390,000
95 341 000 INTEREST	\$ 345.10	\$ 300.00	\$ 400
95 354 004 GRANTS	\$ 139,208.00	\$ 139,208.00	
95 399 000 PRIOR YEAR BALANCE	\$ 211,492.00	\$ 211,492.00	\$ 359,600
TOTAL REVENUE	\$ 741,175.91	\$ 741,000.00	\$ 750,000
EXPENDITURES			
GENERAL ADMINISTRATION			
95 401 737 OFFICE FURNISHINGS	\$ 4,596.95	\$ 10,000	\$ 10,000
95 409 373 TOWNHOUSE ROOF			\$ 100,000
POLICE DEPARTMENT			
95 410 762 VEHICLE PURCHASE	\$ 145,183.69	\$ 145,000	\$ 175,000
95 410 767 CAR & BODY CAMERA (LEASE)	\$ 33,966.74	\$ 35,000	\$ 34,000
95 410 768 LOGGING RECORDER	\$ 12,065.00	\$ 13,000	
95 410 771 FIREARMS			\$ 34,000
PLANNING AND ZONING DEPARTMENT			
95 414 740 VEHICLE PURCHASE	\$ 75,820.00	\$ 70,000	
PUBLIC WORKS DEPARTMENT			
95 430 740 DUMP TRUCK		\$ 225,000	\$250,000
95 430 741 TAR BUGGY	\$ 19,800.00	\$ 25,000	\$ -
95 430 742 STREET SWEEPER (LEASE)	\$ 62,418.51	\$ 70,000	\$ 70,000
95 430 750 JACKHAMMER FOR BACKHOE			\$ 25,000
PARKS			
95 454 740 VEHICLE PURCHASE	\$ 37,910.00	\$ 35,000	
95 454 744 QUAD CAB PICKUP	\$ 45,573.00	\$ 45,000	
95 454 746 TORO WORKMAN MDX			\$ 24,000
95 454 748 COMMERCIAL VEHICLE TRAILER	\$ 20,425.00	\$ 24,000	
95 454 747 TOP DRESSER			\$ 28,000
TOTAL EXPENDITURES	\$ 457,758.89	\$ 697,000	\$ 750,000
REVENUE / (DEFICIT)	\$ 283,417.02	\$ 44,000	\$ -

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 revenue 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 monies 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 – Five (5) full time employees

- 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

Police Department – Twenty-nine (29) full time Police Officers and Five (5) full time Telecommunication Officers and three (3) part-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. The Opioid Litigation Monies will reimburse one officers salary and Community D.A.R.E. Program. Telecommunications eliminated one FT position and created three part-time positions.

Planning & Zoning – Four (4) full time employees

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.

DEPARTMENT	POSITION	2024 MINIMUM	2024 MAXIMUM
Administration	Township Manager	\$110,470.05	\$150,323.01
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	Engineer Tech	\$55,000.00	\$75,000.00
	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 2024 Salary & Wage Scale

Lieutenant	\$98,728.50
Sergeant	\$94,027.14
Sr. Patrol Officer	\$89,549.66
Four Year Officer	\$85,072.18
Three Year Officer	\$80,594.69
Two Year Officer	\$76,117.21
One Year Officer	\$67,162.25
Probationary Year	\$62,684.76

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:

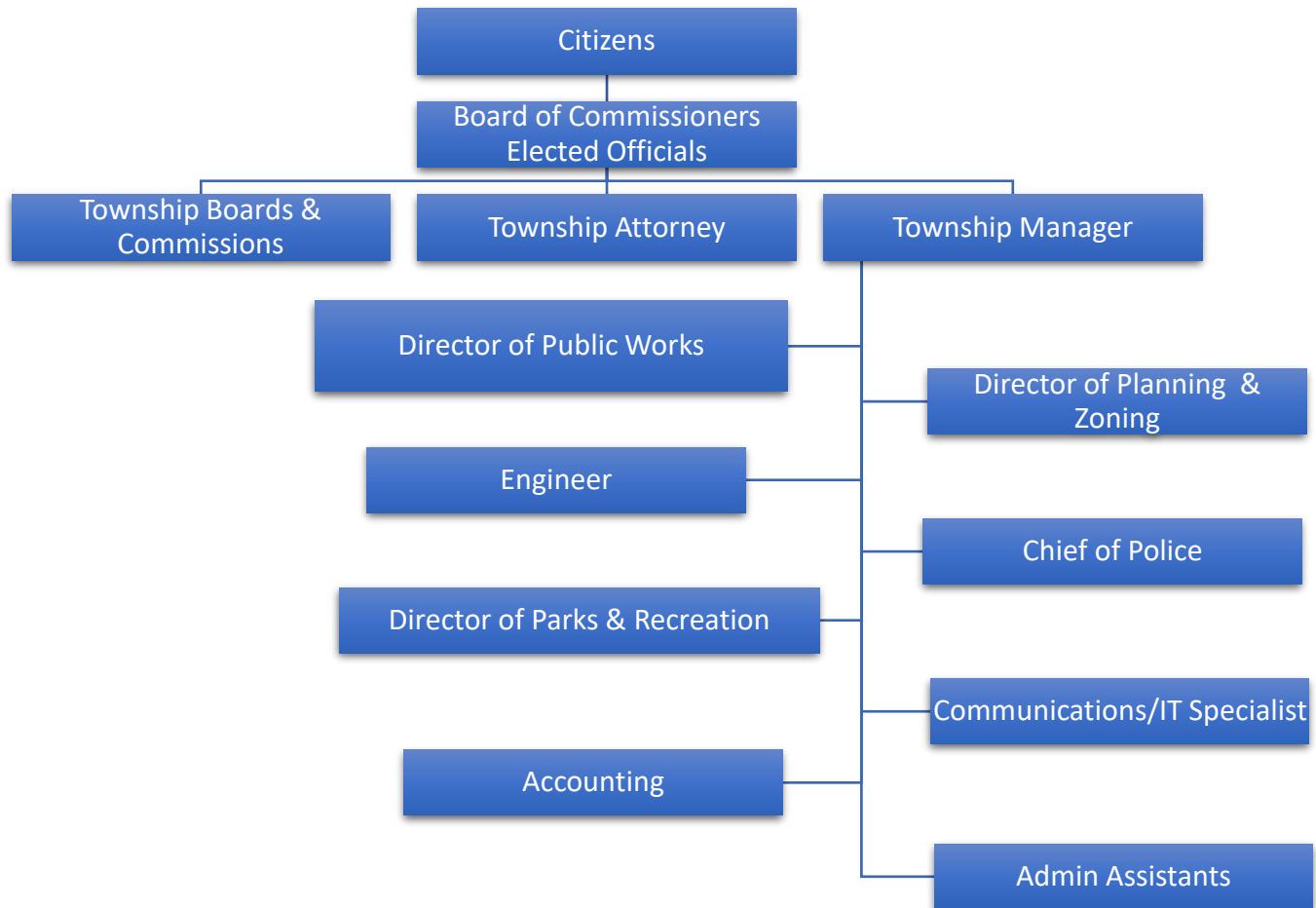
POSITION	
Road Laborer (CDL)	\$33.52
Driver/Laborer/Custodian	\$33.73
Equipment Operator / Sign	\$34.25
Mechanic	\$34.25
Sr Clerical	\$31.45
Payroll Clerk	\$33.87
Accounting Clerk	\$34.32
Telecommunications	\$32.55
Group Leaders	\$1.00/hr. additional

Employees Hired on or after January 1, 2022

POSITION	
Road Laborer (CDL)	\$25.55
Driver/Laborer/Custodian	\$25.71
Equipment Operator / Sign	\$26.10
Mechanic	\$26.10
Sr Clerical	\$24.00
Payroll Clerk	\$25.81
Accounting Clerk	\$26.15
Telecommunications	\$24.82
Group Leaders	\$1.00/hr. additional

NORTH HUNTINGDON TOWNSHIP

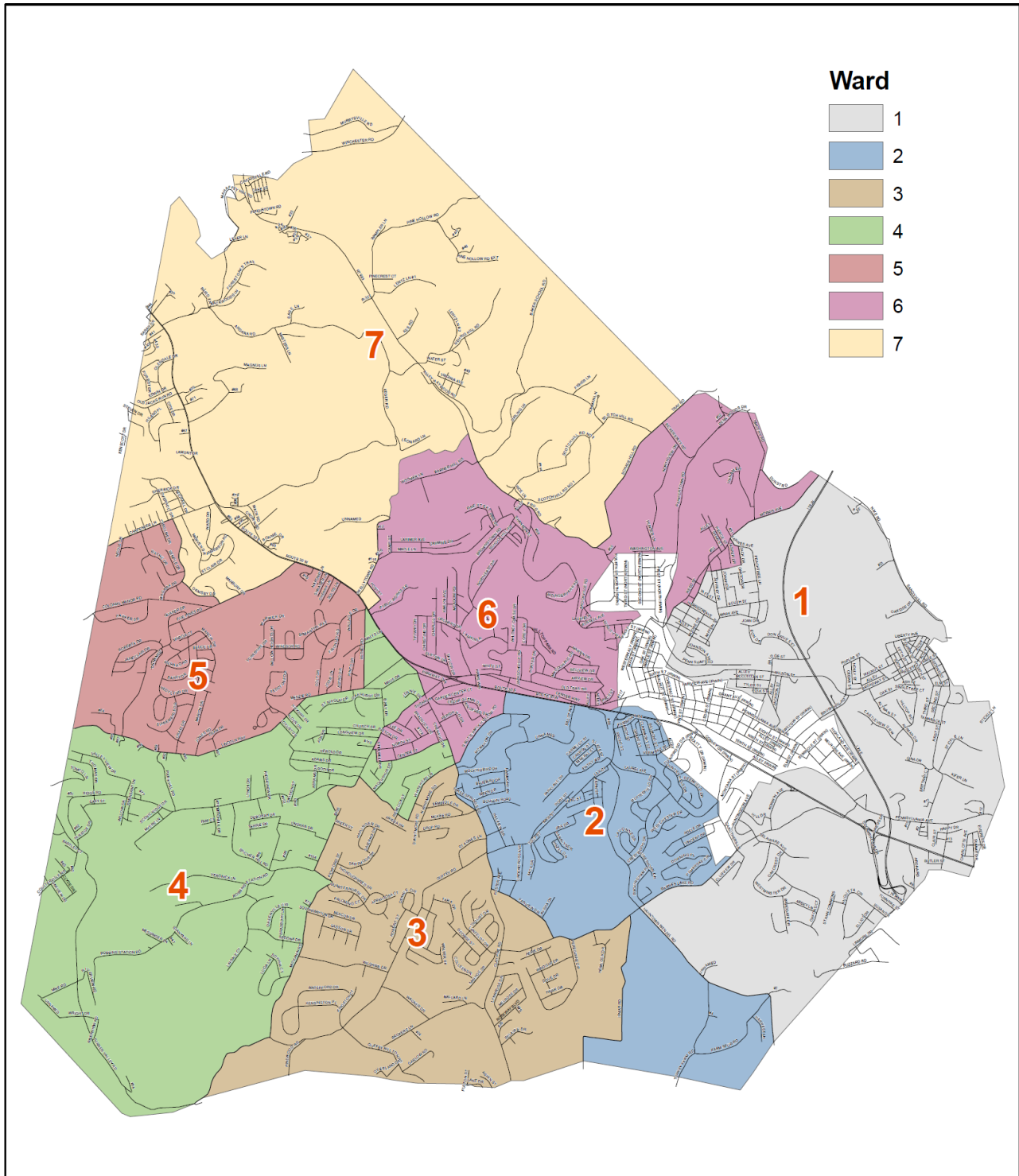
ORGANIZATIONAL STRUCTURE



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 – Fran Bevan

Ward 7 – Eric Gass

