

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
<b>GENERAL FUND - Revenues</b>						
<b>REAL PROPERTY TAXES    (301)</b>						
01-301-100	REAL ESTATE TAXES - CURRENT YE	\$2,216,380	\$2,230,783	\$2,240,000	(\$2,228,015)	\$2,240,000
2.2 mill tax is levied on all commercial, residential and non-exempt real property. The Township's assessed value as of November 1, 2019 was \$1,053,451,501. Interim tax billings are included in this line item.						
01-301-200	REAL ESTATE TAXES - PRIOR YEAR	\$28,790	\$17,644	\$18,000	(\$21,766)	\$18,000
Real estate tax remitted to Richland Township from the real estate tax collector after 12/31. (Billed in/for 2018 and collected in 2019.)						
01-301-300	REAL ESTATE TAXES - DELINQUENT	\$15,982	\$20,255	\$15,000	(\$16,082)	\$15,000
2017 and prior years delinquent real estate taxes.						
	Total:	\$2,261,153	\$2,268,683	\$2,273,000	\$2,265,863	\$2,273,000
<b>LOCAL TAX ENABLING ACT    (310)</b>						
01-310-100	REAL ESTATE TRANSFER TAXES	\$251,432	\$319,266	\$250,000	(\$298,716)	\$250,000
The realty transfer tax is collected at the time of real estate sales by the Allegheny County Recorder of Deeds. The 2% tax is distributed between the Commonwealth of PA (1%), the Township (.5%) and the School District (.5%).						
01-310-210	EARNED INCOME TAXES - CURRENT	\$2,265,438	\$2,309,801	\$2,334,000	(\$2,329,305)	\$2,330,000
The Earned Income Tax is a tax on gross wages, net profits and other compensation earned by Township residents. The tax is 1%. One half which is shared with the Pine Richland School District. The Township is a member of the Allegheny North Tax Collection Committee which contracts with Keystone Collection Services for the administration of the tax.						
01-310-510	LOCAL SERVICES TAX	\$247,907	\$252,923	\$253,600	(\$252,244)	\$250,000
The Local Services Tax (LST) is assessed on all individuals who work within the Township. The Township imposes a \$52 tax with an exemption for individuals earning less than \$12,000 per year. This revenue source will fluctuate with the number of individuals employed in the Township. Richland Township contracts with Keystone Collection Services for the collection of this tax.						

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GENERAL FUND - Revenues						
01-310-700	MECHANICAL DEVICES TAXES	\$19,621	\$19,790	\$20,000	(\$18,285)	\$20,000
Richland Township licenses video and mechanical amusement devices. An annual fee per machine (\$290) is established by resolution and billed by the staff in January. Payments received within 14 days receive a 2% discount. Payments not received within 30 days are subject to a \$35 per machine late fee.						
	Total:	\$2,784,398	\$2,901,780	\$2,857,600	\$2,898,550	\$2,850,000
PENALTIES & INTEREST OF TAXES (319)						
01-319-010	PENALTY AND INTEREST - REAL ES	\$8,715	\$8,526	\$9,000	(\$9,456)	\$9,000
01-319-020	LIEN FEES REAL ESTATE	\$7,645	\$7,004	\$8,000	(\$8,712)	\$8,000
	Total:	\$16,359	\$15,530	\$17,000	\$18,168	\$17,000
LICENSES & PERMITS (321)						
01-321-800	CABLE TELEVISION FRANCHISE	\$204,350	\$211,350	\$200,000	(\$214,928)	\$210,000
The cable franchise fee is 5% of the sales revenue generated by Armstrong and Consolidated Communications who have non-exclusive contracts to utilize public right-of-way to provide cable services to Township residents. A new agreement with Armstrong is currently being negotiated. Consolidated Communications agreement will and expire in April 2024. Internet service revenue is excluded.						
01-321-810	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$0
	Total:	\$204,350	\$211,350	\$200,000	\$214,928	\$210,000
STREET ENCROACHMENTS (322)						
01-322-820	STREET ENCROACHMENTS	\$525	\$2,050	\$1,000	(\$1,550)	\$1,000
Street enroachment fees are paid by utility companies which perform work within Township street right-of-ways.						
	Total:	\$525	\$2,050	\$1,000	\$1,550	\$1,000
FINES (331)						

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Revenues</b>						
01-331-110	VEHICLE CODE VIOLATIONS	\$19,660	\$15,692	\$15,000	(\$18,455)	\$15,000
	Revenue in this category typically comes from the District Magistrate, Allegheny County Clerk of Courts and the State Police for motor vehicle violations. All revenue, except that from the State Police, is transferred to the NRPD.					
01-331-120	VIOLATIONS OF ORDINANCES, STAT	\$4,698	\$7,578	\$5,000	(\$5,467)	\$5,000
	Revenue in this category typically comes from the District Magistrate for violations of the PA Crimes and Richland Township Code. Fees paid for Crime Code violations are transferred to the NRPD.					
	Total:	\$24,357	\$23,270	\$20,000	\$23,922	\$20,000
<b>INTEREST EARNINGS (341)</b>						
01-341-000	INTEREST EARNINGS	\$4,691	\$13,168	\$9,000	(\$24,647)	\$20,000
	The Township invests available cash in various interest bearing instruments and accounts. The types of investment options used generally include short and long-term investments with the PA Local Government Investment Trust (PLGIT). Allowable investments are governed by the Second Class Township Code and other laws of the Commonwealth.					
	Total:	\$4,691	\$13,168	\$9,000	\$24,647	\$20,000
<b>STATE SHARED REV &amp; ENTITLEMENT (355)</b>						
01-355-010	PUBLIC UTILITY REALTY TAX	\$5,192	\$5,177	\$5,000	(\$4,772)	\$5,000
	PURTA is a tax collected by Pennsylvania on tax-exempt property owned by public utilities and is distributed to municipalities in which the tax exempt property is located. It can be used for general fund purposes. The amount of the tax rebate is related to the Township's real estate tax rate and the dollar value of real estate taxes levied. Since the Township has no direct control over the amount of PURTA funds to be granted by the Commonwealth, the actual value of PURTA in the preceding year is typically used to set the next year's budget amount.					
01-355-040	ALLEGHENY COUNTY SALES & USE T	\$175,178	\$179,552	\$175,000	(\$183,501)	\$183,000
	A 1% Allegheny County Sales Tax, known as RAD, is collected by the State Department of Revenue. A portion is rebated to each municipality in the County. In any given year the amount of the rebate fluctuates based upon local economic conditions.					

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GENERAL FUND - Revenues						
01-355-080	ALCOHOLIC BEVERAGES TAXES	\$4,000	\$3,800	\$3,800	(\$3,800)	\$3,800
When the Pennsylvania Liquor Control Board issues a liquor license to an establishment the local municipality receives an annual licensing fee of \$200. Richland Township currently has 19 establishments with liquor licenses.						
01-355-090	NATURAL GAS IMPACT FEE	\$6,026	\$8,311	\$7,000	(\$9,276)	\$9,000
Richland Township share of fees paid by gas drillers under Act 13.						
01-355-120	MUNICIPAL PENSION ASSISTANCE	\$68,824	\$70,266	\$70,700	(\$76,784)	\$75,000
On an annual basis the Commonwealth of Pennsylvania allocates funds to be used for the support of the police & non-uniform pension programs. The source of funds is a state tax on casualty insurance written by companies located outside of Pennsylvania and the number of these policies owned by Richland Township residents. The amount to be budgeted in any one year is based on assumptions regarding the State Aid Unit Value from the preceding year as well as the number of general employees who are penion plan members and who worked full-time for at least six months.						
01-355-130	FIRE RELIEF ASSOC. ASSISTANCE	\$73,435	\$67,502	\$67,000	(\$73,416)	\$70,000
Richland receives funds from the Commonwealth of Pennsylvania for distribution to the Richland Township Volunteer Fire Company Relief Association. The amount of funding received is related to the amount of the fire insurance held by Township residents which has been written by companies located outside of Pennsylvania. These funds in turn are distributed directly to the fire company's relief association. The budget typically reflects the actual amount received in the previous year.						
Total:		\$332,656	\$334,608	\$328,500	\$351,549	\$345,800
LOCAL GOVT & CAP OP GRANTS (357)						
01-357-030	EMERGENCY ASSISTANCE	\$0	\$0	\$0	\$0	\$0
01-357-040	ACT 101 RECYCLING GRANT	\$20,336	\$19,890	\$20,000	(\$47,536)	\$0
Annually Richland receives an Act 101 Recycling Program Performance Grant from the Pennsylvania Department of Environmental Protection. The grant reflects the tonnage of material recycled by Township citizens and businesses in a previous calendar year. Since the grant is based on the State fiscal year; July 1st-June 30th payments are not always received within Richland's fiscal year. Consequently, the Township may receive either one, two or none in any given year.						
Total:		\$20,336	\$19,890	\$20,000	\$47,536	\$0
GENERALGOVERNMENT (361)						

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<b>GENERAL FUND - Revenues</b>						
01-361-310	SUBDIVISION PLAN FEES	\$6,510	\$12,750	\$3,000	(\$5,370)	\$5,000
	Subdivision review fees are charged for new land development applications. The fees are structured to cover Township costs associated with processing development applications. Amounts in this item do not include developer escrow deposits established to cover the direct expenses of Township consultants for reviewing plans.					
01-361-330	ZONING PERMITS	\$0	\$9,330	\$8,000	(\$12,675)	\$10,000
01-361-340	HEARING FEES	\$900	\$1,950	\$1,000	(\$1,850)	\$1,000
	Richland Township's Zoning Hearing Board (ZHB), pursuant to the Pennsylvania Municipalities Planning Code, hears appeals of aggrieved parties from provisions of the zoning ordinance. The ZHB also holds public hearings on special exception and conditional use applications. A \$150.00 fee is charged for each application to cover the cost associated with processing. A separate escrow fund is established for Township consultant review fees.					
01-361-500	SALE OF MAPS AND PUBLICATIONS	\$30	\$27	\$50	(\$53)	\$50
	The Township provides copies of certain public documents to the public. These documents can include copies of codes and ordinances or other public documents. This item represents the revenue received for the documents and is intended to cover reproduction costs.					
01-361-560	NO LIEN LETTERS	\$13,795	\$15,573	\$14,000	(\$15,461)	\$14,000
	The Township provides administrative services to the public including no lien letters and zoning certificates.					
01-361-570	USE OF COPY MACHINE	\$209	\$182	\$100	(\$26)	\$50
01-361-580	USE OF MUNICIPAL ROOM	\$210	\$140	\$150	(\$210)	\$200
	Fees for rental/use of the municipal building.					
	Total:	\$21,654	\$39,952	\$26,300	\$35,644	\$30,300

PUBLIC SAFETY (362)

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<b>GENERAL FUND - Revenues</b>						
01-362-410	BUILDING PERMITS	\$38,365	\$53,311	\$70,000	(\$48,940)	\$70,000
	Fees for the review and application of plans for new construction and remodeling/renovation of existing buildings and structures. Fees in this category vary annually based upon the size, type and quantity of building activity in the Township.					
01-362-450	USE AND OCCUPANCY PERMITS	\$2,283	\$2,155	\$2,500	(\$3,398)	\$2,500
	Fees collected for the occupancy of non-residential dwellings.					
	Total:	\$40,648	\$55,466	\$72,500	\$52,338	\$72,500
<b>HIGHWAY &amp; STREETS (363)</b>						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$3,114	\$3,291	\$3,200	(\$2,979)	\$3,000
	This line item captures fees charged to organizations which purchased gasoline and diesel fuel from the Township's tanks located at the public works facility. A \$0.20 per gallon surcharge is added to the actual cost of the fuel to cover Township administrative and tank maintenance costs.					
01-363-510	CONTRACTED SNOW REMOVAL	\$5,269	\$5,396	\$0	(\$5,396)	\$0
	The Township offers winter maintenance services on private streets, located within development plans, which have not yet been accepted by the Township. Developers who elect to take this service are required to enter into an agreement at the beginning of each winter season. Otherwise, developers are required to provide the service on their own. The fee charged is based on the number of miles of road and is intended to cover costs for providing the service.					
	Total:	\$8,384	\$8,687	\$3,200	\$8,375	\$3,000
<b>SANITATION (364)</b>						
01-364-310	SALE OF SOLID WASTE STICKERS	\$2,835	\$3,707	\$5,000	(\$4,110)	\$5,000
	Richland Township's solid waste franchise agreement provides a limited service option for persons age 65 and older who generate one bag or less of waste per week. Eligible residents purchase stickers which they affix to garbage bag whenever they need to use this service. The stickers cost \$6.00 a piece; 5 for \$30.00. There is no charge for the weekly collection of recyclables.					
01-364-600	SALE OF RECYCLABLES	\$0	\$0	\$0	\$0	\$0

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<b>GENERAL FUND - Revenues</b>						
01-364-610	SALE OF RECYCLING BINS	\$380	\$250	\$0	\$0	\$0
	Under the 2019-2023 Solid Waste/Recycling Franchise Agreement, the hauler is required to provide every customer with a wheeled recycling cart at no additional charge.					
	Total:	\$3,215	\$3,957	\$5,000	\$4,110	\$5,000
<b>CULTURE RECREATION (367)</b>						
01-367-400	COMMUNITY DAY CONCESSIONS	\$4,255	\$5,047	\$4,000	(\$5,649)	\$4,000
	The line item captures receipts from the sale of ride tickets, and other revenues earned on Community Day.					
01-367-800	RECREATION BUILDING PERMITS	\$1,700	\$4,275	\$3,500	(\$45,800)	\$4,000
	This \$850.00 fee is levied on all new residential units. It is designated for funding capital recreation improvements.					
01-367-810	SHELTER/PARK USE PERMITS	\$74,525	\$70,223	\$70,000	(\$80,067)	\$70,000
	This is revenue generated from the leasing of fields and facilities at Richland Park.					
01-367-820	CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$20,000
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$10,750	\$10,460	\$10,000	(\$11,960)	\$10,000
	Contributions from local businesses and individuals for Community Day activities, including fireworks.					
01-367-840	COMMUNITY DAY REGISTRATION	\$6,795	\$7,015	\$6,000	(\$5,210)	\$5,500
	Registration and booth rental fees for Community Day participants.					
01-367-850	RECREATION PROGRAM FEES	\$4,334	\$3,845	\$3,000	(\$3,949)	\$2,000
	Fees paid by participants in various programs offered by the Parks and Recreation Department including Line Dancing, Valentines Day Bingo, Easter Egg Hunt, Dino Dig, Trunk Sale, Halloween Party and Breakfast With Santa.					





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<b>GENERAL FUND - Revenues</b>						
01-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$15,471	\$14,913	\$0	(\$21,535)	\$0
	Reimbursements for expenditures incurred in a previous year.					
	Total:	\$15,471	\$14,913	\$0	\$21,535	\$0
<b>BALANCE FORWARD (399)</b>						
01-399-000	FUND BALANCE FORWARDED	\$549,651	\$559,878	\$900,000	(\$901,318)	\$900,000
	Prior year end, unappropriated, surplus carried over to the new year. These funds are generally unencumbered and may be transferred to the General Capital Reserve and Highway Improvement Capital Reserve Funds.					
	Total:	\$549,651	\$559,878	\$900,000	\$901,318	\$900,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total GENERAL FUND Revenue		\$6,420,737	\$6,648,219	\$6,844,800	\$7,055,310	\$6,878,200

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<b>GENERAL FUND - Expenditures</b>						
<b>LEGISLATIVE BODY (400)</b>						
01-400-110	SUPERVISORS SALARIES	\$5,650	\$8,031	\$9,000	\$0	\$9,000
	Section 305 of the Home Rule Charter states that compensation for Township Supervisors shall be established by ordinance. For the terms of office beginning in 2016 the compensation for each Supervisor is \$2,400 per year. A pro-rated amount is deducted for non-attendance at public meetings. 75% of Supervisors' salary are paid from the General Fund.					
01-400-161	FICA-MEDICARE	\$432	\$614	\$800	\$0	\$800
	This item captures the employer share of social security (6.2%) and medicare (1.45%) and is based upon all earnings paid to employees.					
01-400-350	INSURANCE AND BONDING	\$6,000	\$6,145	\$7,000	\$6,085	\$7,000
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	\$8,900	\$11,721	\$12,000	\$10,594	\$20,000
	Expenses involved with membership in PSATS, ALOM and the North Hills COG.					
01-400-460	MEETINGS AND CONFERENCES	\$4,277	\$6,762	\$7,000	\$4,025	\$7,000
	Expenses associated with ALOM, PSATS and other approved meetings/conferences as authorized by the Board of Supervisors.					
	Total:	\$25,259	\$33,272	\$35,800	\$20,704	\$43,800
<b>EXECUTIVE (401)</b>						
01-401-120	MANAGER'S SALARY	\$119,408	\$122,990	\$134,132	\$128,698	\$138,168
	72% of the Township Manager's (Dean Bastianini) full-time salary.					
01-401-140	CLERICAL	\$23,707	\$38,349	\$40,125	\$41,349	\$41,813
	75% of the Administrative Assistant's (Tina Shaw) full-time salary.					
01-401-141	OVERTIME	\$0	\$0	\$1,000	\$0	\$1,000

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<b>GENERAL FUND - Expenditures</b>						
01-401-150	EMPLOYEE BENEFITS	\$17,494	\$17,906	\$21,100	\$16,179	\$20,000
	Group medical, dental, vision, disability and term life insurances.					
01-401-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,385	\$7,680
	Amounts paid to employees who decline to participate in Township insurance programs.					
01-401-161	FICA-MEDICARE	\$9,753	\$10,896	\$13,750	\$11,710	\$14,750
01-401-162	PUC	\$243	\$263	\$300	\$313	\$300
	Pennsylvania Unemployment Compensation					
01-401-184	SICK PAY BUY-BACK	\$2,611	\$2,985	\$4,175	\$3,944	\$3,100
01-401-200	SUPPLIES	\$5,790	\$5,780	\$6,000	\$4,612	\$6,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$5,454	\$4,511	\$5,000	\$4,441	\$500
01-401-325	POSTAGE	\$8,874	\$8,505	\$8,700	\$7,790	\$8,700
01-401-330	TRANSPORTATION	\$1,555	\$1,111	\$3,000	\$1,664	\$3,000
	Administrative vehicles: gasoline, insurance and maintenance.					
01-401-341	ADVERTISING	\$802	\$2,910	\$2,000	\$1,353	\$2,000

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<b>GENERAL FUND - Expenditures</b>						
01-401-342	PRINTING	\$2,856	\$900	\$1,000	\$1,751	\$2,000
01-401-351	PROPERTY INSURANCE	\$3,336	\$3,336	\$4,000	\$3,490	\$4,000
01-401-352	LIABILITY INS	\$5,102	\$5,559	\$6,700	\$5,559	\$6,700
01-401-354	WORKERS COMP	\$254	\$312	\$400	\$334	\$289
01-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
01-401-380	DUPLICATION	\$4,271	\$4,864	\$5,000	\$4,264	\$5,000
01-401-450	OFFICE EQUIP MAINT	\$885	\$491	\$1,000	\$320	\$1,000
01-401-460	STAFF CONVENTION EXPENSES	\$2,050	\$1,966	\$2,000	\$75	\$2,000
	Staff attendance at the ALOM and ICMA conferences.					
01-401-461	EDUCATION/TRAINING	\$630	\$1,437	\$2,000	\$1,764	\$2,000
01-401-470	MISC ADMIN EXPENSES	\$4,963	\$7,215	\$7,000	\$6,837	\$7,000
01-401-700	CAPITAL PURCHASES	\$0	\$0	\$4,000	\$725	\$15,000
Total:		\$227,720	\$249,965	\$280,062	\$254,557	\$292,000

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<b>GENERAL FUND - Expenditures</b>						
<b>FINANCIAL ADMINISTRATION (402)</b>						
01-402-130	FINANCE OFFICER	\$30,128	\$35,530	\$47,649	\$45,432	\$49,470
	70% of the Finance Officer's (Amy Shane) full-time salary.					
01-402-140	CLERK	\$15,427	\$30,457	\$32,375	\$31,404	\$33,950
	70% of the Accounts Clerk's (Jennifer Saunders) full-time salary.					
01-402-150	EMPLOYEE BENEFITS	\$2,228	\$2,275	\$15,850	\$14,149	\$21,300
01-402-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,385	\$7,680
01-402-161	FICA-MEDICARE	\$8,191	\$5,778	\$7,000	\$6,414	\$7,700
01-402-162	PUC	\$207	\$235	\$250	\$228	\$250
01-402-310	AUDIT	\$8,500	\$8,673	\$9,150	\$9,061	\$10,000
	70% of the annual audit cost. Richland Township is under contract with Maher Duessel to perform the 2019 audit for \$ 13,000.					
01-402-313	FISCAL AGENT FEE	\$0	\$350	\$350	\$350	\$350
01-402-353	BONDS	\$1,009	\$2,510	\$2,650	\$581	\$2,650
01-402-354	WORKERS COMP	\$100	\$126	\$150	\$138	\$150
Total:		\$73,470	\$93,614	\$123,104	\$115,140	\$133,500

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<b>GENERAL FUND - Expenditures</b>						
<b>TAX COLLECTION (403)</b>						
01-403-110	REAL ESTATE COMP	\$19,712	\$19,726	\$25,000	\$19,705	\$21,000
	Jordan Tax Service is under contract to collect real estate taxes for the years 2018-2021 at the full service rate of \$3.50 per account. This charges includes forms, envelopes and postage.					
01-403-180	REAL ESTATE DEL COMM	\$5,516	\$4,378	\$10,000	\$5,227	\$6,000
	Jordan Tax Service is under contract to collect delinquent real estate taxes, at the commission rate of 10%, through 2021.					
01-403-310	REAL ESTATE TAX COLLECTOR AUDI	\$1,700	\$3,500	\$1,850	\$1,800	\$1,850
01-403-314	LIEN COSTS PAID	\$7,369	\$7,665	\$10,000	\$7,725	\$10,000
01-403-450	EARNED INCOME TAX COMM	\$32,367	\$34,105	\$40,000	\$33,601	\$40,000
	Keystone Collections Group serves as the Allegheny North Earned Income Tax Collector and receives a commission of 1.43% of collections.					
01-403-451	L. S. T. TAX COMM	\$4,528	\$4,477	\$5,500	\$4,509	\$5,500
	Keystone Collection Group is under contract to collect current and delinquent Local Services Tax at the rate of 1.75% plus postage.					
	Total:	\$71,191	\$73,851	\$92,350	\$72,567	\$84,350
<b>LAW (404)</b>						
01-404-310	SOLICITOR FEES	\$23,816	\$24,916	\$25,000	\$23,656	\$30,000
	The Richland Board of Supervisors at their annual organizational meeting appoint a solicitor to provide the Township with general legal advice. The Solicitor in 2020 is Goehring, Rutter & Boehm at the rate of \$185/hr for general work and \$215/hr for litigation, labor and land use. The rate has been unchanged since 2013.					



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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-409-140	LABOR - GROUNDS MAINT	\$18,296	\$28,701	\$29,300	\$20,051	\$29,050
	Employee time spent working on tasks associated with the maintenance of the municipal building and public works garage.					
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$1,411	\$2,322	\$3,100	\$1,653	\$2,200
01-409-220	JANITORS SUPPLIES	\$1,280	\$1,409	\$1,200	\$1,494	\$1,500
01-409-230	RUGS/MATS	\$0	\$79	\$200	\$0	\$0
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$7,729	\$1,947	\$5,000	\$1,655	\$5,000
01-409-361	ELECTRICITY	\$24,304	\$24,379	\$27,000	\$23,593	\$27,000
01-409-362	NATURAL GAS	\$0	\$0	\$0	\$0	\$0
01-409-367	UTILITIES	\$2,582	\$2,504	\$3,000	\$1,764	\$3,000
01-409-370	REPAIRS & MAINT	\$32,234	\$27,371	\$16,000	\$17,489	\$16,000
01-409-450	CONTRACTED BLDG MAIN& LAWN MO	\$16,287	\$5,120	\$12,000	\$13,418	\$14,000
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0



Richland Township is statutorily responsible for providing liability insurance for fire department vehicles. This insurance is provided through the PIRMA Liability Pool. The Township also provides comprehensive and collision insurance coverage for department vehicles.

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
GENERAL FUND - Expenditures						
01-411-354	WORKERS COMP (RICHLAND	\$29,305	\$28,519	\$30,000	\$18,103	\$25,000
Richland Township is statutorily required to provide Worker's Compensation Insurance coverage for the volunteer members of the fire department. The coverage is provided througth the State Worker's Compensation Insurance Fund.						
01-411-470	MISC. EXPENDITURES	(\$123)	\$0	\$0	\$0	\$0
01-411-541	CONTRIBUTION RICHLAND	\$119,760	\$122,760	\$126,440	\$126,440	\$130,220
Richland Township provides an annual grant to support the operation of the fire department. The amount of the grant is increased each year by the approximate amount of the Consumer Price Index (CPI).						
01-411-542	FIREMAN RELIEF ASSOC	\$73,435	\$67,502	\$67,000	\$73,416	\$70,000
This item represents the transfer to the Richland Township Volunteer Fire Department Relief Association of the proceeds received from the Commonwealth.						
Total:		\$241,419	\$234,404	\$241,240	\$234,055	\$243,120
AMBULANCE/RESCUE (412)						
01-412-354	WORKERS COMP	\$2,538	\$2,292	\$2,500	\$2,071	\$2,000
Total:		\$2,538	\$2,292	\$2,500	\$2,071	\$2,000
UCC AND CODE ENFORCEMENT (413)						
01-413-310	UCC/BCO SERVICES	\$0	\$33,025	\$60,000	\$42,787	\$60,000
Richland Township contracts with Professional Code Services to perform building and other Uniform Construction Code Services.						
01-413-540	SUBSIDIES	\$470	\$0	\$0	\$0	\$0
Total:		\$470	\$33,025	\$60,000	\$42,787	\$60,000
PLANNING & ZONING (414)						

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-414-120	LAND USE ADMINISTRATOR	\$67,937	\$46,769	\$3,550	\$1,771	\$46,050
	75% of the Land Use Administrator (George Anderson) full-time salary.					
01-414-140	ZONING CLERK	\$41,376	\$45,596	\$50,250	\$48,317	\$53,500
	100% of the Assistant Code Administrator's (Grace Portuesi) full-time salary.					
01-414-141	OVERTIME	\$1,059	\$0	\$2,000	\$1,604	\$2,000
01-414-142	PART-TIME INSPECTOR	\$6,848	\$726	\$0	\$0	\$0
	The use of part time inspectors ended in 2018.					
01-414-150	EMPLOYEE BENEFITS	\$53,115	\$38,463	\$28,500	\$24,582	\$46,000
01-414-161	FICA	\$8,325	\$6,982	\$4,000	\$3,936	\$7,550
01-414-162	PUC	\$390	\$380	\$200	\$211	\$200
01-414-184	SICK PAY BUY-BACK	\$608	\$662	\$1,200	\$1,042	\$1,200
01-414-200	SUPPLIES	\$804	\$165	\$1,000	\$855	\$1,000
01-414-310	ZONING CONSULTING SERVICES	\$12,750	\$11,732	\$33,000	\$32,976	\$31,000
	Richland Township contracts with Scott Shoup to serve as Zoning Official.					

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-414-312	LEGAL SERVICES	\$3,939	\$7,123	\$10,000	\$11,175	\$5,000
	Legal counsel retained by the Zoning Hearing Board.					
01-414-321	TELEPHONE/INTERNET/CABLE	\$1,099	\$901	\$1,100	\$851	\$1,100
01-414-330	TRANSPORTATION	\$519	\$830	\$0	\$56	\$800
	The Code Enforcement Officer's vehicle as transferred to public works in 2018.					
01-414-341	ADVERTISING	\$132	\$0	\$0	\$0	\$0
01-414-342	PRINTING	\$793	\$361	\$1,500	\$0	\$1,500
01-414-352	PROPERTY & LIABILTY INS	\$2,279	\$2,085	\$2,000	\$2,078	\$2,700
01-414-354	WORKERS COMP	\$333	\$305	\$200	\$204	\$275
01-414-369	STATE SURCHARGES	\$0	\$567	\$800	\$500	\$500
01-414-420	DUES, SUBSCRIPTIONS, MEMBERSHI	\$150	\$0	\$0	\$0	\$0
01-414-460	CONVENTION/EDUCATION	\$140	\$32	\$500	\$0	\$0
01-414-741	CAPITAL PURCHASES	\$0	\$3,277	\$5,000	\$0	\$5,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
	Total:	\$202,596	\$166,957	\$144,800	\$130,159	\$205,375
<b>EMERGENCY MANAGEMENT (415)</b>						
01-415-540	SUBSIDIES	\$0	\$48	\$2,500	\$115	\$1,000
	Total:	\$0	\$48	\$2,500	\$115	\$1,000
<b>LEAF COMPOSITING RECYCLING (427)</b>						
01-427-220	OPERATING SUPPLIES	\$0	\$0	\$1,000	\$0	\$1,000
01-427-450	CONTRACTED SERVICE	\$2,354	\$3,714	\$3,000	\$4,963	\$4,000
	Total:	\$2,354	\$3,714	\$4,000	\$4,963	\$5,000
<b>HIGHWAY MAINT (430)</b>						
01-430-120	FOREMAN - ASST SEC	\$50,440	\$51,912	\$80,205	\$76,122	\$82,620
	50% of the Public Works Superintendent/Assistant Township Manager (Gerald Reichart) salary.					
01-430-140	LEAD WORKER	\$0	\$0	\$0	\$0	\$5,000
01-430-141	ROAD CREW	\$52,307	\$65,667	\$65,200	\$60,266	\$75,200
	Public Works employee salaries for work on township roads.					
01-430-142	TEMPORARY AND P-T EMPLOYEE	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$60,181	\$75,626	\$81,000	\$77,451	\$78,000
	Group health and welfare insurances as stated in the Collective Bargaining Agreement with Teamsters Local 205; effective through December 31, 2024.					

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<b>GENERAL FUND - Expenditures</b>						
01-430-156	BONUS	\$5,500	\$6,000	\$3,250	\$3,250	\$3,250
01-430-161	FICA-MEDICARE	\$23,397	\$26,236	\$28,000	\$21,460	\$28,000
01-430-162	PUC	\$1,066	\$1,121	\$1,300	\$1,183	\$1,300
01-430-174	EDUCATION/TRAINING	\$185	\$1,199	\$2,000	\$0	\$2,000
01-430-184	SICK PAY BUY-BACK	\$1,930	\$2,277	\$3,075	\$3,082	\$3,210
01-430-190	UNIFORM ALLOWANCE	\$2,264	\$1,728	\$3,000	\$1,910	\$3,000
01-430-210	OFFICE SUPPLIES	\$0	\$5	\$500	\$106	\$500
01-430-220	PUBLIC WORKS SUPPLIES	\$9,623	\$6,670	\$11,000	\$16,446	\$16,000
01-430-230	VEHICLE FUEL/OIL	\$17,388	\$20,899	\$22,000	\$19,946	\$22,000
01-430-238	PROTECTIVE CLOTHING	\$935	\$866	\$1,000	\$783	\$1,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$3,890	\$1,997	\$3,300	\$2,932	\$3,300

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-430-312	ENGINEERING/CONSULTANTS	\$73,274	\$68,080	\$74,500	\$71,869	\$78,000
	Engineering service fees paid to Shoup Engineering for preparation of plans & specifications, contract management and inspection of the annual road resurfacing and improvement program.					
01-430-315	MEDICAL SERVICES	\$200	\$380	\$700	\$210	\$700
01-430-321	TELEPHONE/INTERNET/CABLE	\$2,215	\$1,900	\$2,600	\$2,196	\$2,600
01-430-351	PROPERTY INS	\$5,430	\$5,542	\$6,000	\$5,875	\$6,500
01-430-352	LIABILTY INS	\$14,416	\$11,033	\$14,000	\$10,887	\$14,000
01-430-354	WORKERS COMP	\$24,266	\$21,744	\$22,200	\$20,069	\$20,000
01-430-361	ELECTRICITY	\$0	\$0	\$0	\$0	\$0
01-430-362	NATURAL GAS	\$3,557	\$4,673	\$5,500	\$3,865	\$5,500
01-430-380	DUPLICATION	\$341	\$208	\$1,000	\$763	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$0	\$5,000	\$0	\$5,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-430-700	CAPITAL PURCHASES	\$0	\$37,701	\$0	\$5,268	\$5,000
Total:		\$352,807	\$413,465	\$436,330	\$405,940	\$462,680
<b>SNOW &amp; ICE REMOVAL (432)</b>						
01-432-230	SALT	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
01-433-220	STREET SIGNS/LETTERING	\$7,207	\$3,583	\$8,000	\$8,284	\$8,000
01-433-310	TRAFFIC ENGS - SIGN MAINT	\$5,366	\$6,193	\$10,000	\$7,262	\$10,000
Fees paid to Trans Associates for traffic engineering services. Rates vary from \$160.00 per hour to \$82.00 per hour depending upon personnel classification.						
01-433-360	ELECTRICITY TRAFFIC SIGNALS/FL	\$0	\$0	\$0	\$0	\$0
01-433-450	TRAFFIC SIGNAL MAINT	\$5,343	\$7,879	\$7,000	\$378	\$7,000
01-433-600	CAPITAL CONSTRUCTION	\$3,197	\$17,446	\$15,000	\$13,472	\$8,000
Total:		\$21,112	\$35,102	\$40,000	\$29,396	\$33,000
<b>STREET LIGHTING (434)</b>						
01-434-360	STREET LIGHTING ELECTRICITY	\$2,804	\$6,317	\$7,000	\$6,524	\$7,000
Total:		\$2,804	\$6,317	\$7,000	\$6,524	\$7,000



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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
<b>STORM SEWERS &amp; DRAINS (436)</b>						
01-436-251	PIPE	\$1,831	\$5,763	\$8,000	\$2,420	\$8,000
01-436-252	CATCH BASIN/GRATES/CONCRETE	\$1,663	\$3,136	\$10,000	\$1,535	\$8,000
01-436-450	SEWER VACTOR	\$6,795	\$3,180	\$12,000	\$6,010	\$12,000
Total:		\$10,289	\$12,079	\$30,000	\$9,965	\$28,000
<b>REPAIR OF TOOLS &amp; MACHINERY (437)</b>						
01-437-250	REPLACEMENT/EQUIP/PARTS	\$11,296	\$11,583	\$17,000	\$12,436	\$15,000
01-437-450	CONTRACTED RADIO MAINT	\$962	\$1,050	\$1,500	\$760	\$1,500
01-437-460	CONTRACTED REPAIR	\$26,980	\$20,148	\$39,000	\$41,240	\$25,000
Total:		\$39,238	\$32,780	\$57,500	\$54,437	\$41,500
<b>REPAIR TO HWYS &amp; BRIDGES (438)</b>						
01-438-245	GUIDERAIL	\$390	\$1,478	\$8,000	\$1,478	\$5,000
01-438-251	HOT MIX ASPHALT	\$29,606	\$25,251	\$40,000	\$16,580	\$35,000
01-438-252	COLD MIX ASPHALT	\$817	\$1,499	\$5,000	\$2,692	\$4,000

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
GENERAL FUND - Expenditures						
01-438-254	AGGREGATE	\$15,480	\$14,241	\$15,000	\$34,128	\$17,000
01-438-255	BERM MATERIALS	\$11,746	\$11,709	\$15,000	\$7,705	\$10,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$9,797	\$7,253	\$10,000	\$22,171	\$10,000
01-438-450	CONTRACTED BERM MAINT	\$28,430	\$23,850	\$26,000	\$12,960	\$26,000
Twice a year Stinson' Lawn Care is utilized to mow the berms of Township roads.						
01-438-451	CONTRACTED STREET SWEEPING	\$460	\$0	\$2,000	\$0	\$4,000
01-438-452	LINE STRIPING	\$36,741	\$13,700	\$46,000	\$32,412	\$40,000
	Total:	\$133,467	\$98,982	\$167,000	\$130,126	\$151,000
CONSTRUCTION & REBUILDING (439)						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,242,091	\$1,165,607	\$1,143,520	\$1,143,518	\$1,200,000
Fees paid to the successful bidder on the annual road resurfacing contract.						
	Total:	\$1,242,091	\$1,165,607	\$1,143,520	\$1,143,518	\$1,200,000
STORM WATER MGMT/FLOOD CONTROL (446)						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$47,627	\$56,615	\$35,760	\$35,167	\$15,350
25% of MS-4 Coordinator (George Anderson's salary)						

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<b>GENERAL FUND - Expenditures</b>						
01-446-150	EMPLOYEE BENEFITS	\$10,145	\$10,381	\$10,900	\$5,098	\$0
01-446-161	FICA-MEDICARE	\$3,976	\$4,295	\$5,000	\$2,672	\$1,175
01-446-162	PUC	\$195	\$190	\$200	\$190	\$0
01-446-174	EDUCATION/TRAINING	\$328	\$2,420	\$5,000	\$16	\$5,000
01-446-210	OFFICE SUPPLIES	\$151	\$16	\$500	\$0	\$0
01-446-220	OPERATING SUPPLIES	\$3,885	\$1,197	\$5,000	\$1,348	\$3,500
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$72	\$297	\$500	\$256	\$200
01-446-238	PROTECTIVE CLOTHING	\$43	\$36	\$1,000	\$0	\$1,000
01-446-312	ENGINEERING/G.I.S. SERVICES	\$33,435	\$11,714	\$12,000	\$14,415	\$12,000



**Costs for materials, instructors and program newsletters.**

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<b>GENERAL FUND - Expenditures</b>						
01-454-313	CONSULTING SERVICES	\$2,631	\$8,996	\$24,000	\$23,292	\$10,000
	Fees paid to engineers and architects for park projects.					
01-454-351	PROPERTY INS	\$1,389	\$1,316	\$2,000	\$1,632	\$2,000
01-454-352	LIABILTY INS	\$2,427	\$2,656	\$3,000	\$2,656	\$3,000
01-454-361	ELECTRICITY	\$3,169	\$3,172	\$4,680	\$2,982	\$3,260
	Duquesne Light charges for facilities at Richland park. PRBSA pays the electric bill for lights on Fields #3 and #6. Pine Richland Youth Football League pays all utilities and expenses associated with the Field #4 concession stand .					
01-454-366	WATER	\$677	\$2,362	\$29,000	\$28,589	\$30,000
01-454-374	CONTRACTED REPAIR OF PROPERTY	\$22,541	\$13,108	\$32,200	\$32,114	\$30,000
01-454-450	CONTRACTED MOWING	\$40,877	\$36,107	\$33,000	\$27,670	\$31,000
	Unit price payments to a subcontractor (Mr. Andy Steffish) for mowing at Richland park.					
01-454-451	CLEANING & MAINTENANCE	\$62,946	\$58,448	\$63,000	\$61,729	\$63,000
	Unit price payments to a contractor (Mr. Andrew Steffish) for cleaning and trash removal at the Richland park.					
01-454-460	MEETING & CONFERENCE	\$1,325	\$1,199	\$1,500	\$1,287	\$1,500
	Training sessions and Parks and Recreation Coordinator's attendance at the annual PA Recreation & Parks Society State Conference.					

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<b>GENERAL FUND - Expenditures</b>						
01-454-600	CAPITAL CONSTRUCTION	\$8,275	\$13,616	\$102,200	\$102,147	\$43,000
	Capital projects financed by fees charged for new residential construction in the prior year.					
01-454-700	CAPITAL PURCHASES	\$4,835	\$678	\$8,110	\$8,108	\$15,000
	Total:	\$253,459	\$235,303	\$544,945	\$510,510	\$391,650
<b>LIBRARIES (456)</b>						
01-456-930	NORTHERN TIER LIBRARY	\$224,629	\$228,053	\$228,053	\$228,053	\$228,100
	In 1995 the Townships of Pine and Richland entered into an Intergovernmental Agreement to provide non-fee library services to their residents. The agreement contains a formula for contributions to the library on a per capita basis. In 2020 the fee is \$19.55 per resident; unchanged since 2015. Richland Township and the Library have entered into a land lease, for the site of the library, which provides the library with free use of approximately 2 acres of land; expiring April 30, 2043.					
	Total:	\$224,629	\$228,053	\$228,053	\$228,053	\$228,100
<b>CIVIL CELEBRATIONS (457)</b>						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$31,141	\$37,407	\$33,000	\$32,564	\$33,850
01-457-301	MUNICIPAL BUILDING ACTIVITIES	\$0	\$0	\$2,000	\$300	\$2,000
	Total:	\$31,141	\$37,407	\$35,000	\$32,864	\$35,850
<b>DEBT SERVICE (470)</b>						
01-470-100	2014 G. O. NOTE	\$134,671	\$135,827	\$148,752	\$148,751	\$130,068
	Issued: 6/14/2014 Term: 8 years Final Maturity: February 1, 2022. Rate: 2% Original Amount: \$3,690,000 (G.F. represents 26% of the total) Purpose: Refinancing of bonds used to pay for public works garage and salt storage building. Amount outstanding 01/01/2020: \$1,195,000.					
				1	\$0	

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<b>GENERAL FUND - Expenditures</b>						
01-470-200	2017 GENERAL OBLIGATION BOND	\$30,472	\$223,472	\$199,175	\$199,175	\$233,602
	Issued: 4/19/2017 Term: 10 years Rate: 2.0 - 3.0%. Original Amount: \$6,265,000. Purpose: Refinancing of the 2012 Series A&B Bond Issues used to finance the construction of the Municipal Bbuilding. General Fund represents 40% of the total. Amount outstanding 01/01/2020: \$5,690,000.					
01-470-500	2012 SERIES A BOND ISSUE	\$60,872	\$0	\$0	\$0	\$0
	Issued: 1/19/2012 Term: 15 years Rate: 0.9 - 3.45% Amount: \$4,730,000 (G.F. represents 25% of total) Purpose: Refinance bonds used to pay for municipal building. This bond was refinanced in 2017.					
	Total:	\$226,015	\$359,299	\$347,927	\$347,926	\$363,670
<b>MISCELLANIOUS EXPENDITURES (480)</b>						
01-480-000	MISCELLANEOUS EXPENDITURES	\$0	\$0	\$0	\$0	\$0
	Expenditures which occur during the fiscal year and which do not acturately meet the descriptions of other line items.					
	Total:	\$0	\$0	\$0	\$0	\$0
<b>EMPLOYEE BENEFITS (487)</b>						
01-487-161	TOWNSHIP CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
01-487-162	STATE CONTRIBUTION	\$68,824	\$70,266	\$70,777	\$76,784	\$75,000
01-487-163	DEFERRED COMP	\$7,902	\$9,078	\$10,000	\$9,028	\$10,000
	Total:	\$76,726	\$79,344	\$80,777	\$85,812	\$85,000
<b>INTERFUND TRANSFERS (492)</b>						
01-492-310	TRANSFER TO HIGHWAY IMPROVEME	\$112,500	\$100,000	\$0	\$0	\$0



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Budget Line Item Report

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-492-330	TRANS TO CAPITAL RESERVE	\$337,500	\$300,000	\$300,000	\$300,000	\$300,000
Total:		\$450,000	\$400,000	\$300,000	\$300,000	\$300,000
<b>TOTAL ASSETS (493)</b>						
01-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$553,540	\$0	\$600,000
Total:		\$0	\$0	\$553,540	\$0	\$600,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total GENERAL FUND Expenditure		\$5,719,687	\$5,746,901	\$6,844,800	\$5,982,710	\$6,878,200

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>STREET LIGHTING TAX FUND - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
02-341-000	INTEREST EARNINGS	\$9	\$20	\$10	(\$20)	\$15
Total:		\$9	\$20	\$10	\$20	\$15
<b>HIGHWAY &amp; STREETS (363)</b>						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$2,124	\$2,142	\$2,040	(\$1,937)	\$2,015
Richland Township Street Light District is centered at the intersection of Heckert and Bakerstown Road in the village of Bakerstown. The is the only residential street light neighborhood in the Township. In 2020 a front foot assessment of \$0.35 p/lf will be used to pay the electric bill for street lights within the district.						
02-363-320	STREET LIGHT CHARGES - PRIOR	\$0	\$0	\$0	\$0	\$0
02-363-330	PENALTIES	\$21	\$7	\$0	(\$199)	\$0
Total:		\$2,145	\$2,149	\$2,040	\$2,136	\$2,015
<b>BALANCE FORWARD (399)</b>						
02-399-000	FUND BALANCE FORWARDED	\$1,056	\$768	\$980	(\$986)	\$770
Total:		\$1,056	\$768	\$980	\$986	\$770
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
STREET LIGHTING TAX FUND Revenue		\$3,211	\$2,937	\$3,030	\$3,142	\$2,800



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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>FIRE PROTECTION TAX FUND - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
03-341-000	INTEREST EARNINGS	\$882	\$1,386	\$900	(\$1,267)	\$750
Total:		\$882	\$1,386	\$900	\$1,267	\$750
<b>PUBLIC SAFETY (362)</b>						
03-362-210	FIRE HYDRANT CHARGE - CURRENT	\$81,619	\$68,635	\$81,600	(\$82,270)	\$81,600
The Second Class Township Code provides the Board of Supervisors with the authority to annually assess the cost of maintaining and repairing fire hydrants by means of an equal assessment upon all property, whether or not exempt from taxation by existing law, within seven hundred and eighty feet of any fire hydrant based upon the assessment of property for county tax purposes. In 2020 the assessment shall be 0.75 mills.						
03-362-220	FIRE HYDRANT CHARGE - PRIOR	\$1,192	\$267	\$0	(\$159)	\$150
03-362-230	PENALTIES	\$93	\$71	\$0	(\$108)	\$100
Total:		\$82,904	\$68,972	\$81,600	\$82,537	\$81,850
<b>BALANCE FORWARD (399)</b>						
03-399-000	FUND BALANCE FORWARDED	\$28,441	\$29,277	\$16,500	(\$16,579)	\$17,000
Total:		\$28,441	\$29,277	\$16,500	\$16,579	\$17,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
FIRE PROTECTION TAX FUND Revenue		\$112,227	\$99,635	\$99,000	\$100,383	\$99,600

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>FIRE PROTECTION TAX FUND - Expendi</b>						
<b>TAX COLLECTION (403)</b>						
03-403-313	ENGINEERING	\$0	\$107	\$200	\$0	\$0
Total:		\$0	\$107	\$200	\$0	\$0
<b>LAW (404)</b>						
03-404-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>FIRE (411)</b>						
03-411-363	FIRE HYDRANT MAINTENANCE CHARG	\$82,950	\$82,950	\$83,580	\$82,950	\$82,950
This line item represents the annual fee per fire hydrant, of \$210.00 payable to the Richland Township Municipal Authority of Allegheny County and the Hampton-Shaler Water Authority for operation and maintenance of the 394 fire hydrants located in Richland Township.						
Total:		\$82,950	\$82,950	\$83,580	\$82,950	\$82,950
<b>RESERVE (494)</b>						
03-494-000	RESERVE	\$0	\$0	\$15,220	\$0	\$16,650
Total:		\$0	\$0	\$15,220	\$0	\$16,650
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
FIRE PROTECTION TAX FUND Expenditure		\$82,950	\$83,057	\$99,000	\$82,950	\$99,600

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL IMPACT FEE TSA NORTH -</b>						
<b>INTEREST EARNINGS (341)</b>						
04-341-000	INTEREST EARNINGS	\$3,296	\$3,422	\$6,000	(\$6,916)	\$5,000
Total:		\$3,296	\$3,422	\$6,000	\$6,916	\$5,000
<b>SPECIAL ASSESSMENTS (383)</b>						
04-383-000	SPECIAL ASSESSMENTS	\$3,795	\$0	\$2,900	(\$39,215)	\$0
<p>Transportation Impact Fees were authorized by the Pennsylvania General Assembly in 1990 as a tool for municipal government to fund transportation infrastructure necessitated by new development. The Act identified criteria for establishing transportation districts. Fees paid for new development in each district can only be used to fund transportation projects identified in the adopted transportation capital improvement plan for that district. The program adopted by Richland Township has two districts (TSA #1 &amp; TSA #2). The revenues captured in this item are for new development within TSA#1.</p>						
Total:		\$3,795	\$0	\$2,900	\$39,215	\$0
<b>BALANCE FORWARD (399)</b>						
04-399-000	FUND BALANCE FORWARDED	\$335,239	\$228,206	\$231,500	(\$231,628)	\$278,000
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$335,239	\$228,206	\$231,500	\$231,628	\$278,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
PAL IMPACT FEE TSA NORTH Revenue		\$342,330	\$231,628	\$240,400	\$277,759	\$283,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL IMPACT FEE TSA NORTH -</b>						
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
04-433-313	ENGINEERING	\$1,886	\$0	\$0	\$0	\$0
04-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-433-600	CAPITAL CONSTRUCTION	\$112,237	\$0	\$0	\$0	\$0
TIF portion of Bakerstown-Grubbs-State Road intersection traffic signal project.						
Total:		\$114,124	\$0	\$0	\$0	\$0
<b>RESERVE (494)</b>						
04-494-000	RESERVE	\$0	\$0	\$240,400	\$0	\$283,000
Total:		\$0	\$0	\$240,400	\$0	\$283,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
. IMPACT FEE TSA NORTH Expenditure		\$114,124	\$0	\$240,400	\$0	\$283,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL IMPACT FEE TSA SOUTH -</b>						
<b>INTEREST EARNINGS (341)</b>						
05-341-000	INTEREST EARNINGS	\$3,932	\$11,245	\$1,500	(\$217)	\$3,200
Total:		\$3,932	\$11,245	\$1,500	\$217	\$3,200
<b>SPECIAL ASSESSMENTS (383)</b>						
05-383-000	SPECIAL ASSESSMENTS	\$24,921	\$1,917	\$141,800	(\$151,443)	\$0
<p>Transportation Impact Fees were authorized by the Pennsylvania General Assembly in 1990 as a tool for municipal government to fund transportation infrastructure necessitated by new development. The Act identified criteria for establishing transportation districts. Fees paid for new development in each district can only be used to fund transportation projects identified in the adopted transportation capital improvement plan for that district. The program adopted by Richland Township has two districts (TSA #1 and TSA #2). The revenues captured in this item are for new development within TSA #2.</p>						
Total:		\$24,921	\$1,917	\$141,800	\$151,443	\$0
<b>BALANCE FORWARD (399)</b>						
05-399-000	FUND BALANCE FORWARDED	\$454,106	\$482,959	\$1,000	\$0	\$124,000
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$454,106	\$482,959	\$1,000	\$0	\$124,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
PAL IMPACT FEE TSA SOUTH Revenue		\$482,959	\$496,121	\$144,300	\$151,660	\$127,200



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<b>MUNICIPAL IMPACT FEE TSA SOUTH -</b>						
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
05-433-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
05-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
05-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
05-433-710	LAND	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>RESERVE (494)</b>						
05-494-000	RESERVE	\$0	\$523,771	\$144,300	\$0	\$127,200
Total:		\$0	\$523,771	\$144,300	\$0	\$127,200
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
- IMPACT FEE TSA SOUTH Expenditure		\$0	\$523,771	\$144,300	\$0	\$127,200

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Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
<b>SEWER FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
08-341-000	INTEREST EARNINGS	\$2,737	\$9,932	\$5,000	(\$16,548)	\$15,000
Total:		\$2,737	\$9,932	\$5,000	\$16,548	\$15,000
<b>SANITATION (364)</b>						
08-364-120	SEWER USE CHARGE	\$2,043,154	\$2,096,231	\$2,060,000	(\$2,019,790)	\$2,050,000
User fees paid by sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.						
				1	\$2,050,000	
08-364-130	DEER CREEK CAP IMPROV CHARGE	\$0	\$0	\$0	(\$151,978)	\$325,000
Fees paid by sanitary sewer customers within the Deer Creek watershed to pay for Capital Improvements.						
				1	Fees	\$325,000
Total:		\$2,043,154	\$2,096,231	\$2,060,000	\$2,171,768	\$2,375,000
<b>HEALTH (365)</b>						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$37,845	\$15,640	\$31,375	(\$37,650)	\$10,040
Tap-in fees paid by new sanitary sewer customers (\$1,255). Proceeds are intended for transfer to the Sanitary Sewer Capital Reserve Fund. Uses include extensions to unserved areas in need of public sewers and to finance rehabilitation and repair of existing sewers in order to eliminate inflow and infiltration.						
08-365-111	RICHLAND CONNECTION/TAP IN FEE	\$8,930	\$3,760	\$11,750	(\$14,100)	\$3,760
A portion of the sanitary sewer tap-in fee (470.00) paid by new customers which is earmarked for the payment of debt which was incurred to construct the sanitary sewer systems which the new customers benefit from.						
Total:		\$46,775	\$19,400	\$43,125	\$51,750	\$13,800
<b>MISCELLANEOUS REVENUES (380)</b>						
08-380-000	MISCELLANEOUS REVENUES	\$5,064	\$243	\$0	(\$1,396)	\$0

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<b>SEWER FUND - Revenues</b>						
08-380-130	SEWER CERTIFICATE FEE	\$5,799	\$5,824	\$5,000	(\$6,784)	\$5,600
	Dye test revenues collected from sewer customers when properties are either refinanced or sold.					
08-380-131	AVJSA AGENCY AGREEMENT FEE	\$125	\$75	\$125	(\$350)	\$125
	Administrative fees remitted by AJVSA for new sanitary sewer customers.					
08-380-132	METER SALES	\$1,245	\$632	\$4,250	(\$4,189)	\$1,275
	Water meter sales to sanitary sewer customers who rely on private wells.					
08-380-133	DEDUCTION METERS	\$50	\$0	\$0	\$0	\$0
	Fee collected from sanitary sewer customers who wish to have external water use deducted from the calculation of their sewer bill.					
	Total:	\$12,283	\$6,774	\$9,375	\$12,719	\$7,000
<b>PROCEEDS FIXED ASSETS SALE (391)</b>						
08-391-100	SALES OF GENERAL FIXED ASSETS	\$602	\$0	\$0	\$0	\$0
	Total:	\$602	\$0	\$0	\$0	\$0
<b>REFUNDS OF PRIOR YR EXPENDITUR (395)</b>						
08-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$2,647	\$4,026	\$0	(\$5,373)	\$0
	Total:	\$2,647	\$4,026	\$0	\$5,373	\$0
<b>BALANCE FORWARD (399)</b>						
08-399-000	UNRESERVED FUND BAL FORWARDED	\$416,546	\$323,637	\$316,800	(\$316,800)	\$316,800
	Prior year end, unappropriated, surplus carried over to the new year.					

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<b>SEWER FUND - Revenues</b>						
08-399-100	RATE STABILIZATION RESERVE	\$0	\$255,846	\$468,800	(\$503,618)	\$685,600
	Prior year's surplus restricted to pay for future capital projects and debt service.					
08-399-200	DEER CREEK CAP IMP RESERVE	\$0	\$0	\$0	\$0	\$155,000
	Prior year's surplus attributable to Deer Creek Capital Improvement charges.					
Total:		\$416,546	\$579,484	\$785,600	\$820,418	\$1,157,400
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total SEWER FUND Revenue		\$2,524,745	\$2,715,847	\$2,903,100	\$3,078,576	\$3,568,200

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<b>SEWER FUND - Expenditures</b>						
<b>LEGISLATIVE BODY (400)</b>						
08-400-110	SUPERVISORS SALARIES	\$2,950	\$2,677	\$3,000	\$0	\$3,000
	25% of Township Supervisors salaries are paid from the sewer fund.					
08-400-350	INSURANCE AND BONDING	\$3,658	\$2,633	\$3,800	\$2,633	\$3,800
	Total:	\$6,608	\$5,310	\$6,800	\$2,633	\$6,800
<b>EXECUTIVE (401)</b>						
08-401-120	MANAGER'S SALARY	\$56,192	\$57,878	\$52,162	\$50,436	\$53,732
	28% of the Township Manager's (Dean Bastianini) full-time salary.					
08-401-140	CLERICAL	\$25,560	\$12,819	\$13,375	\$12,860	\$13,938
	25% of Administrative Assistant's (Tina Shaw) full time salary.					
08-401-150	EMPLOYEE BENEFITS	\$20,298	\$21,197	\$19,000	\$19,241	\$22,000
08-401-156	BONUS	\$2,808	\$2,808	\$2,810	\$936	\$2,810
	Amounts paid to employees who decline to participate in Township insurance programs.					
08-401-161	FICA-MEDICARE	\$5,836	\$4,810	\$6,000	\$4,244	\$6,000
	The employer's share of Social Security (6.2%) and Medicare (1.45%) which is based upon all earnings.					
08-401-162	PUC	\$153	\$121	\$200	\$97	\$200

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<b>SEWER FUND - Expenditures</b>						
08-401-184	SICK PAY BUY-BACK	\$2,611	\$2,451	\$3,000	\$1,496	\$1,050
08-401-200	SUPPLIES	\$1,670	\$543	\$1,500	\$421	\$1,500
08-401-321	TELEPHONE	\$1,001	\$1,023	\$1,200	\$1,068	\$1,200
08-401-325	POSTAGE	\$6,828	\$8,656	\$8,942	\$9,776	\$9,000
08-401-330	TRANSPORTATION	\$233	\$582	\$800	\$213	\$800
	20% of Administrative vehicle costs.					
08-401-341	ADVERTISING	\$50	\$333	\$500	\$740	\$500
08-401-342	PRINTING	\$1,961	\$1,973	\$3,000	\$2,230	\$3,500
08-401-354	WORKERS COMP	\$254	\$310	\$400	\$332	\$300
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
08-401-380	DUPLICATION	\$180	\$0	\$2,000	\$890	\$2,000
08-401-450	OFFICE EQUIP MAINT	\$0	\$0	\$2,500	\$0	\$2,500

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<b>SEWER FUND - Expenditures</b>						
08-401-461	EDUCATION/TRAINING	\$921	\$791	\$2,000	\$430	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$0	\$0	\$700	\$80	\$1,000
08-401-700	CAPITAL PURCHASES	\$0	\$3,092	\$5,000	\$599	\$5,000
Total:		\$126,554	\$119,388	\$125,089	\$106,088	\$129,030
<b>FINANCIAL ADMINISTRATION (402)</b>						
08-402-130	FINANCE OFFICER	\$30,127	\$29,540	\$20,421	\$20,020	\$21,201
30% of the Finance Officer's (Amy Shane) full-time salary.						
08-402-140	CLERK	\$58,313	\$56,875	\$60,200	\$58,653	\$63,050
100% of the Utility Billing Clerk's (Suzanne Owens) and 30% of Accounting Clerk's (Jennifer Saunders) full time salaries.						
08-402-141	OVERTIME	\$0	\$0	\$1,000	\$0	\$1,000
08-402-150	EMPLOYEE BENEFITS	\$2,847	\$2,419	\$3,000	\$2,186	\$3,000
08-402-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-402-161	FICA-MEDICARE	\$3,184	\$6,647	\$7,000	\$6,042	\$7,000
08-402-162	PUC	\$372	\$332	\$400	\$288	\$300

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<b>SEWER FUND - Expenditures</b>						
08-402-310	AUDIT	\$3,757	\$3,800	\$4,000	\$3,883	\$4,000
08-402-312	BILL COLLECTION FEES	\$3,157	\$2,552	\$5,000	\$179	\$5,000
08-402-313	FISCAL AGENT FEE	\$0	\$400	\$400	\$400	\$400
08-402-353	BONDS	\$639	\$1,076	\$1,200	\$249	\$1,200
08-402-354	WORKERS COMP	\$100	\$126	\$200	\$138	\$200
Total:		\$102,495	\$103,768	\$102,821	\$92,039	\$106,351
<b>LAW (404)</b>						
08-404-310	SOLICITOR FEES	\$1,259	\$185	\$10,000	\$1,203	\$10,000
Legal services related to sanitary sewer issues.						
08-404-314	SPECIAL LEGAL SERVICES	\$0	\$387	\$0	\$140	\$0
Total:		\$1,259	\$572	\$10,000	\$1,343	\$10,000
<b>INFORMATION TECHNOLOGY (407)</b>						
08-407-370	MAINT SERVICES	\$10,116	\$7,409	\$17,000	\$2,725	\$7,000
IT support provided by Freedom Systems for sewer utility billing and accounting programs.						
08-407-720	COMPUTER SOFTWARE	\$1,317	\$745	\$60,000	\$648	\$5,000



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<b>SEWER FUND - Expenditures</b>						
08-407-740	COMPUTER HARDWARE	\$0	\$101	\$5,000	\$1,110	\$5,000
Total:		\$11,433	\$8,255	\$82,000	\$4,483	\$17,000
<b>ENGINEER (408)</b>						
08-408-311	ENGINEERING / OPERATIONS	\$4,806	\$3,608	\$8,000	\$1,874	\$8,000
Professional engineering services provided by Shoup Engineering on sanitary sewer related matters.						
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$3,981	\$1,588	\$2,000	\$2,676	\$2,000
Total:		\$8,786	\$5,196	\$10,000	\$4,550	\$10,000
<b>SANITARY SEWERS (429)</b>						
08-429-121	SEWER SUPERINTENDENT	\$50,440	\$51,912	\$26,735	\$26,705	\$27,538
30% of the Public Works Superintendent/Assistant Manager's (Gerald Reichart) full-time salary.						
08-429-140	PUBLIC WORKS EMPLOYEES	\$33,835	\$29,525	\$37,000	\$22,537	\$30,000
47% of one full-time public works employee's annual pay rate.						
08-429-142	PART-TIME EMPLOYEES	\$30	\$2,649	\$0	\$1,733	\$0
This item captures cost incurred when additional public works employees are needed to work on sanitary sewer related projects.						
08-429-150	MEIT BENEFITS	\$33,257	\$18,465	\$27,000	\$19,851	\$20,000
Group health and welfare insurance provided under the Collective Bargaining Agreement with Teamsters Local 205 effective through December 31, 2024.						
08-429-156	BONUS	\$0	\$0	\$0	\$0	\$0

**Richland Township**  
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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER FUND - Expenditures</b>						
08-429-161	FICA-MEDICARE	\$6,544	\$6,474	\$5,000	\$3,950	\$5,000
08-429-162	PUC	\$167	\$180	\$200	\$134	\$200
08-429-184	SICK PAY BUY-BACK	\$1,930	\$1,261	\$1,100	\$1,007	\$1,130
08-429-187	UNIFORM ALLOWANCE	\$315	\$350	\$500	\$278	\$500
08-429-200	SUPPLIES	\$235	\$2,878	\$3,000	\$1,389	\$2,000
08-429-231	VEHICLE FUEL/GASOLINE	\$2,728	\$2,532	\$5,000	\$2,697	\$5,000
08-429-251	VEHICLE MAINT PARTS	\$925	\$0	\$1,500	\$0	\$1,500
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$40	\$0	\$500	\$97	\$1,000
08-429-315	MEDICAL SERVICES	\$0	\$0	\$500	\$0	\$500
08-429-317	PA ONE CALL SERVICE	\$1,346	\$1,477	\$1,500	\$1,484	\$1,500
08-429-321	TELEPHONE	\$711	\$877	\$1,000	\$868	\$1,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER FUND - Expenditures</b>						
08-429-351	PROPERTY INS	\$2,440	\$2,477	\$3,000	\$2,607	\$3,000
08-429-352	LIABILTY INS	\$3,738	\$6,008	\$6,700	\$5,987	\$7,000
08-429-354	WORKERS COMP	\$8,170	\$7,394	\$7,000	\$6,847	\$6,500
08-429-361	ELECTRICITY	\$373	\$373	\$4,600	\$276	\$1,000
08-429-362	NATURAL GAS	\$0	\$0	\$2,600	\$0	\$500
08-429-373	BUILDINGS/STRUCTURES	\$6,580	\$2,224	\$6,000	\$3,362	\$6,000
08-429-374	MACHINERY & EQUIP	\$4,228	\$4,261	\$7,000	\$5,120	\$7,000
08-429-375	VEHICLE REPAIR	\$121	\$2,966	\$3,000	\$3,000	\$3,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$3,990	\$9,083	\$20,000	\$1,855	\$20,000
08-429-386	HAMPTON TREATMENT	\$334,549	\$330,269	\$393,550	\$322,952	\$350,000
08-429-387	DCDBA TRANSPORTATION	\$86,324	\$90,056	\$95,000	\$114,263	\$85,000

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
SEWER FUND - Expenditures						
08-429-388	AVJSA TREATMENT	\$370,551	\$360,676	\$380,000	\$362,640	\$385,000
08-429-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0
08-429-460	EDUCATION/CONVENTION	\$0	\$0	\$1,000	\$0	\$0
08-429-470	MISC. EXPENDITURES	\$16	\$0	\$0	\$0	\$0
08-429-611	COLLECTOR SYSTEM REHABILITATIO	\$5,357	\$0	\$0	\$0	\$91,249
Flow monitoring and sanitary sewer rehabilitation work on existing lines within the Crouse Run, Willow Run and Deer Creek watersheds.						
08-429-700	CAPITAL PURCHASES	\$0	\$10,978	\$12,000	\$2,568	\$12,000
Total:		\$958,936	\$945,345	\$1,051,985	\$914,208	\$1,074,117
DEBT SERVICE (470)						
08-470-100	2014 G. O. NOTE	\$426,458	\$429,976	\$471,048	\$471,033	\$418,532
Issued: 6-14-2014 Term: 8 years Rate: 2% Final Maturity date: February 1, 2022. Original Amount: \$3,690,000 (S.F. represents 74% of total) Purpose: Refinancing of bonds used to pay for Orchard Park Sewer Rehabilitation and Bakerstown Sewer Project. Amount Outstanding 01/01/2020: \$1,195,000.						
08-470-200	2017 GENERAL OBLIGATION BOND	\$45,708	\$244,834	\$218,382	\$218,381	\$256,130
Issued: 4/19/2017 Term: 10 years Rate: 2.0-3.0% Original Amount: \$6,265,000. Purpose: Refiinancing of the 2012 Series A&B Bond Issues used to finance the construction of the Municipal Building. Sewer Fund represents 60% of the total. Amount outstanding: 01/01/2020: \$5,690,000.						

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER FUND - Expenditures</b>						
08-470-500	2012 SERIES A BOND ISSUE	\$162,617	\$0	\$0	\$0	\$0
Issued: 1/19/2012 Term: 15 years Rate: 0.9 - 3.45% Amount: \$4,730,000 (S.F. represents 75% of total) Purpose: Refinance bonds used to pay for sanitary sewer extension projects identified in the Township's Act 537 Report. This bond was refinanced in 2017.						
08-470-600	2012 SERIES B BOND ISSUE	\$47,058	\$0	\$0	\$0	\$0
Issued: 1/19/2012 Term: 15 years Rate: 0.9 - 3.45% Amount: \$2,675,000 (S.F. represents 25% of total) Purpose: Refiinance bonds used to pay sewer systems portion of Richland municipal building. This bond was refinanced in 2017.						
Total:		\$681,840	\$674,810	\$689,430	\$689,414	\$674,662
<b>EMPLOYEE BENEFITS (487)</b>						
08-487-163	DEFERRED COMP	\$7,902	\$7,200	\$8,000	\$7,094	\$8,000
Total:		\$7,902	\$7,200	\$8,000	\$7,094	\$8,000
<b>INTERFUND TRANSFERS (492)</b>						
08-492-340	TRANS TO CAPITAL RESERVE	\$36,010	\$25,585	\$31,375	\$36,395	\$10,040
Total:		\$36,010	\$25,585	\$31,375	\$36,395	\$10,040
<b>TOTAL ASSETS (493)</b>						
08-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$0	\$0	\$356,600
08-493-100	RATE STABILIZATION RESERVE	\$0	\$0	\$0	\$0	\$685,600
08-493-200	DEER CREEK CAPITAL IMPR RESERV	\$0	\$0	\$0	\$0	\$480,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER FUND - Expenditures</b>						
	Total:	\$0	\$0	\$0	\$0	\$1,522,200
<b>RESERVE (494)</b>						
08-494-000	RESERVE	\$0	\$0	\$785,600	\$0	\$0
	Total:	\$0	\$0	\$785,600	\$0	\$0
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total SEWER FUND Expenditure		\$1,941,824	\$1,895,429	\$2,903,100	\$1,858,247	\$3,568,200

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>PARK GRANT #GR4100080058 - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
18-341-000	INTEREST EARNINGS	\$0	\$1,507	\$500	(\$1,110)	\$15
Total:		\$0	\$1,507	\$500	\$1,110	\$15
<b>RECREATION GRANT (354)</b>						
18-354-070	RECREATION GRANT	\$0	\$125,000	\$125,000	(\$100,000)	\$243,500
Total:		\$0	\$125,000	\$125,000	\$100,000	\$243,500
<b>BALANCE FORWARD (399)</b>						
18-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$300	(\$848)	\$765
Total:		\$0	\$0	\$300	\$848	\$765
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
PARK GRANT #GR4100080058 Revenue		\$0	\$126,507	\$125,800	\$101,958	\$244,280

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>PARK GRANT #GR4100080058 - Expend</b>						
<b>PARKS (454)</b>						
18-454-600	PARK PROJECT	\$0	\$125,659	\$125,800	\$101,190	\$244,280
Total:		\$0	\$125,659	\$125,800	\$101,190	\$244,280
<b>INTERFUND TRANSFERS (492)</b>						
18-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>RESERVE (494)</b>						
18-494-000	RESERVE	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
PARK GRANT #GR4100080058 Expenditure		\$0	\$125,659	\$125,800	\$101,190	\$244,280



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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>HIGHWAY IMPROVEMENT CAPITAL RE</b>						
<b>INTEREST EARNINGS (341)</b>						
31-341-000	INTEREST EARNINGS	\$12,837	\$19,093	\$25,000	(\$29,473)	\$20,000
Total:		\$12,837	\$19,093	\$25,000	\$29,473	\$20,000
<b>RECREATION GRANT (354)</b>						
31-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$0	\$0	\$164,000
Total:		\$0	\$0	\$0	\$0	\$164,000
<b>MISCELLANEOUS (387)</b>						
31-387-000	CONTRIBUTIONS AND DONATIONS FR	\$0	\$2,000	\$0	(\$53,800)	\$0
This item represents voluntary contributions agreed to by developers for improvements to Township roads.						
Total:		\$0	\$2,000	\$0	\$53,800	\$0
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
31-392-010	TRANSFER FROM GENERAL FUND	\$112,500	\$100,000	\$0	\$0	\$0
The Highway Improvement Capital Reserve Fund was established by the Board of Supervisors to pay for the non-TIF portion of highway projects identified in the Township Highway Capital Improvement Plan. Funds paid into the Reserve generally represent 25% of the unappropriated fund balance transferred from the previous year.						
Total:		\$112,500	\$100,000	\$0	\$0	\$0
<b>BALANCE FORWARD (399)</b>						
31-399-000	FUND BALANCE FORWARDED	\$1,035,274	\$1,155,390	\$1,217,000	(\$1,246,934)	\$1,093,000
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$1,035,274	\$1,155,390	\$1,217,000	\$1,246,934	\$1,093,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
HIGHWAY IMPROVEMENT CAPITAL RE						
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
	IMPROVEMENT CAPITAL RE Revenue	\$1,160,611	\$1,276,483	\$1,242,000	\$1,330,208	\$1,277,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>HIGHWAY IMPROVEMENT CAPITAL RE</b>						
<b>LAW (404)</b>						
31-404-030	LEGAL	\$489	\$1,566	\$0	\$0	\$0
Total:		\$489	\$1,566	\$0	\$0	\$0
<b>ENGINEER (408)</b>						
31-408-030	ENGINEERING	\$4,632	\$11,324	\$15,000	\$15,045	\$13,000
Total:		\$4,632	\$11,324	\$15,000	\$15,045	\$13,000
<b>CONSTRUCTION &amp; REBUILDING (439)</b>						
31-439-600	CAPITAL CONSTRUCTION	\$0	\$16,658	\$223,000	\$210,555	\$164,000
Total:		\$0	\$16,658	\$223,000	\$210,555	\$164,000
<b>RESERVE (494)</b>						
31-494-000	RESERVE	\$0	\$0	\$1,004,000	\$11,959	\$1,100,000
Total:		\$0	\$0	\$1,004,000	\$11,959	\$1,100,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
PROVEMENT CAPITAL RE Expenditure		\$5,121	\$29,548	\$1,242,000	\$237,559	\$1,277,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL CAPITAL RESERVE FUND - R</b>						
<b>INTEREST EARNINGS (341)</b>						
33-341-000	INTEREST EARNINGS	\$3,595	\$15,033	\$12,000	(\$12,800)	\$5,000
Total:		\$3,595	\$15,033	\$12,000	\$12,800	\$5,000
<b>RECREATION GRANT (354)</b>						
33-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$0	\$0	\$285,000
Total:		\$0	\$0	\$0	\$0	\$285,000
<b>MISCELLANEOUS REVENUES (380)</b>						
33-380-000	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
33-392-010	TRANSFER FROM GENERAL FUND	\$337,500	\$300,000	\$300,000	(\$300,000)	\$300,000
The General Capital Reserve Fund was established to fund general purpose capital improvements . This fund is solely financed by transfers from the prior year's General Fund balance..						
Total:		\$337,500	\$300,000	\$300,000	\$300,000	\$300,000
<b>BALANCE FORWARD (399)</b>						
33-399-000	FUND BALANCE FORWARDED	\$479,686	\$670,140	\$588,600	(\$589,696)	\$96,000
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$479,686	\$670,140	\$588,600	\$589,696	\$96,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
GENERAL CAPITAL RESERVE FUND - R						
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
	AL CAPITAL RESERVE FUND Revenue	\$820,781	\$985,173	\$900,600	\$902,496	\$686,000

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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL CAPITAL RESERVE FUND - E</b>						
<b>BUILDINGS &amp; PLANT (409)</b>						
33-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	
33-409-600	CAPITAL CONSTRUCTION	\$0	\$73,769	\$171,000	\$171,037	\$0
33-409-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$73,769	\$171,000	\$171,037	\$0
<b>HIGHWAY MAINT (430)</b>						
33-430-700	CAPITAL PURCHASES	\$9,274	\$79,259	\$0	\$0	\$28,500
Purchase of public works department equipment identified in the Fall Road Department Report.						
Total:		\$9,274	\$79,259	\$0	\$0	\$28,500
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
33-433-312	ENGINEERING	\$0	\$0	\$0	\$0	\$0
33-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>STORM SEWERS &amp; DRAINS (436)</b>						
33-436-600	STORM SEWER CAPITOL CONSTRU	\$0	\$0	\$65,000	\$0	\$252,000
Repair of storm sewers.						
Total:		\$0	\$0	\$65,000	\$0	\$252,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>GENERAL CAPITAL RESERVE FUND - E</b>						
<b>PARKS (454)</b>						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$412	\$15,000	\$10,000	\$3,500	\$0
33-454-600	CAPITAL CONSTRUCTION	\$119,938	\$200,450	\$543,000	\$542,923	\$405,500
	Capital improvements at Richland Park.					
33-454-700	CAPITAL PURCHASES	\$0	\$27,000	\$0	\$0	\$0
	Total:	\$120,350	\$242,450	\$553,000	\$546,423	\$405,500
<b>RESERVE (494)</b>						
33-494-000	RESERVE	\$0	\$0	\$111,600	\$75,679	\$0
	Total:	\$0	\$0	\$111,600	\$75,679	\$0
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
	CAPITAL RESERVE FUND Expenditure	\$129,624	\$395,478	\$900,600	\$793,138	\$686,000

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER CAPITAL RESERVE FUND - Rev</b>						
<b>INTEREST EARNINGS (341)</b>						
34-341-000	INTEREST EARNINGS	\$13,753	\$15,834	\$24,000	(\$23,141)	\$15,000
Total:		\$13,753	\$15,834	\$24,000	\$23,141	\$15,000
<b>MISC REVENUE (389)</b>						
34-389-000	MISC REVENUE	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
34-392-080	TRANSFER FROM SEWER FUND	\$36,010	\$25,585	\$31,375	(\$36,395)	\$15,640
Transfers from the sewer fund representing the portion of the tap-in fees paid by new sanitary sewer customers which are earmarked for engineering/legal and construction activities for the extension of public sewers to unserved areas and the elimination of inflow and infiltration from existing sewers.						
Total:		\$36,010	\$25,585	\$31,375	\$36,395	\$15,640
<b>BALANCE FORWARD (399)</b>						
34-399-000	FUND BALANCE FORWARDED	\$1,037,934	\$1,061,682	\$1,088,900	(\$1,091,958)	\$962,300
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$1,037,934	\$1,061,682	\$1,088,900	\$1,091,958	\$962,300
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
ER CAPITAL RESERVE FUND Revenue		\$1,087,697	\$1,103,101	\$1,144,275	\$1,151,494	\$992,940



Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 Year to Date	2020 Budget
SEWER CAPITAL RESERVE FUND - Exp						
LAW (404)						
34-404-310	SOLICITOR FEES	\$0	\$2,727	\$5,000	\$93	\$0
Total:		\$0	\$2,727	\$5,000	\$93	\$0
ENGINEER (408)						
34-408-312	ENGINEERING / DESIGN	\$3,541	\$7,217	\$15,000	\$6,440	\$10,000
34-408-313	ENGINEERING / INSPECTION	\$49	\$0	\$10,000	\$6,999	\$0
Total:		\$3,590	\$7,217	\$25,000	\$13,439	\$10,000
SANITARY SEWERS (429)						
34-429-600	CAPITAL CONSTRUCTION	\$22,425	\$1,200	\$139,000	\$180,515	\$50,000
Extension of public sewers.						
34-429-611	COLLECTOR SYSTEM REHABILITATIO	\$0	\$0	\$0	\$0	\$0
Sanitary sewer rehabilitation projects within the Crouse Run, Willow Run and Deer Creek Drainage Basins.						
Total:		\$22,425	\$1,200	\$139,000	\$180,515	\$50,000
INTERFUND TRANSFERS (492)						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>SEWER CAPITAL RESERVE FUND - Exp</b>						
34-494-000	RESERVE	\$0	\$0	\$975,275	\$0	\$932,940
Total:		\$0	\$0	\$975,275	\$0	\$932,940

	2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
CAPITAL RESERVE FUND Expenditure	\$26,015	\$11,144	\$1,144,275	\$194,047	\$992,940

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>HIGHWAY AID FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
35-341-000	INTEREST EARNINGS	\$1,325	\$2,469	\$1,750	(\$4,295)	\$2,000
Total:		\$1,325	\$2,469	\$1,750	\$4,295	\$2,000
<b>STATE SHARED REV &amp; ENTITLEMENT (355)</b>						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$413,350	\$431,652	\$430,000	(\$443,564)	\$423,000
Richland Township's share of the State Motor License Fund Tax levied on gasoline and diesel fuel purchases. The amount is based upon 64.97 miles of Township road and the population of 11,100 persons. The use of the funds is restricted. Richland Township uses these funds to purchase road salt and to pay public works employee's salaries for road work.						
Total:		\$413,350	\$431,652	\$430,000	\$443,564	\$423,000
<b>BALANCE FORWARD (399)</b>						
35-399-000	FUND BALANCE FORWARDED	\$100,105	\$57,791	\$15,750	(\$15,771)	\$110,000
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$100,105	\$57,791	\$15,750	\$15,771	\$110,000
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total HIGHWAY AID FUND Revenue		\$514,780	\$491,912	\$447,500	\$463,630	\$535,000

**Richland Township**  
**Fiscal Year 2020 Budget**  
**Budget Line Item Report**

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>HIGHWAY AID FUND - Expenditures</b>						
<b>HIGHWAY MAINT (430)</b>						
35-430-740	MAJOR EQUIP PURCHASE	\$100,738	\$84,000	\$50,000	\$32,600	\$156,500
	Total:	\$100,738	\$84,000	\$50,000	\$32,600	\$156,500
<b>SNOW &amp; ICE REMOVAL (432)</b>						
35-432-230	SALT	\$151,718	\$169,977	\$184,000	\$162,617	\$155,700
	Total:	\$151,718	\$169,977	\$184,000	\$162,617	\$155,700
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
35-433-361	TRAFFIC SIGNALS	\$4,208	\$4,196	\$6,000	\$4,343	\$6,000
	Total:	\$4,208	\$4,196	\$6,000	\$4,343	\$6,000
<b>STREET LIGHTING (434)</b>						
35-434-362	STREET LIGHTING	\$3,985	\$0	\$0	\$0	
	Total:	\$3,985	\$0	\$0	\$0	
<b>REPAIR TO HWYS &amp; BRIDGES (438)</b>						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$196,340	\$217,968	\$207,500	\$138,636	\$216,800
	Total:	\$196,340	\$217,968	\$207,500	\$138,636	\$216,800
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
Total HIGHWAY AID FUND Expenditure		\$456,990	\$476,141	\$447,500	\$338,195	\$535,000

**Richland Township**  
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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL PENSION FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
65-341-000	INTEREST EARNINGS	\$28	\$60	\$0	(\$85)	\$0
Total:		\$28	\$60	\$0	\$85	\$0
<b>GAIN ON INVESTMENTS (345)</b>						
65-345-000	GAIN ON INVESTMENT	\$180,547	(\$399,665)	\$0	(\$135,843)	\$0
Total:		\$180,547	(\$399,665)	\$0	\$135,843	\$0
<b>STATE SHARED REV &amp; ENTITLEMENT (355)</b>						
65-355-120	MUNICIPAL PENSION ASSISTANCE	\$65,090	\$68,593	\$70,700	(\$76,784)	\$75,000
State pension aid for fourteen (14) participants in the General Employees Money Market (401) Pension Plan administered by the ICMA-RC. 2018 unit value was \$4,684. This is a 2% increase from 2017.						
Total:		\$65,090	\$68,593	\$70,700	\$76,784	\$75,000
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
65-392-100	TRANS EMPLOYER CONT	\$0	\$0	\$0	\$0	\$0
65-392-200	TRANS EMPLOYEE CONT	\$46,510	\$49,036	\$49,250	(\$45,023)	\$53,000
Total:		\$46,510	\$49,036	\$49,250	\$45,023	\$53,000
<b>REFUNDS OF PRIOR YR EXPENDITUR (395)</b>						
65-395-650	REFUND FROM ICMA TRUST	\$0	\$0	\$0	(\$5,826)	\$0
Total:		\$0	\$0	\$0	\$5,826	\$0

Richland Township  
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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
MUNICIPAL PENSION FUND - Revenues						
BALANCE FORWARD (399)						
65-399-000	FUND BALANCE FORWARDED	\$2,063,914	\$2,356,089	\$0	(\$2,074,112)	\$0
Total:		\$2,063,914	\$2,356,089	\$0	\$2,074,112	\$0
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
MUNICIPAL PENSION FUND Revenue		\$2,356,089	\$2,074,112	\$119,950	\$2,337,673	\$128,000

**Richland Township**  
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<u>Ledger Account</u>	<u>Description</u>	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL PENSION FUND - Expenditu</b>						
<b>EXECUTIVE (401)</b>						
65-401-165	ADMINISTRATIVE COSTS	\$0	\$0	\$0	\$0	\$0
65-401-170	MUNPEN - OTHER	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>POLICE (410)</b>						
65-410-000	MUNICIPAL PENSION DISTRIBUTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>LOSSS ON INVESTMENT (441)</b>						
65-441-000	LOSS ON INVESTMENT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>INTERFUND TRANSFERS (492)</b>						
65-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
65-492-865	TRANSFER TO TRUST ACCOUNT	\$0	\$0	\$119,950	\$0	\$128,000
	Total:	\$0	\$0	\$119,950	\$0	\$128,000
<b>TOTAL ASSETS (493)</b>						

Annual amount of bi-weekly employer and employee contributions to the General Employees (401) Money Market Pension Plan, administered by ICMA-RC.

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Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 Year to Date</u>	<u>2020 Budget</u>
<b>MUNICIPAL PENSION FUND - Expenditu</b>						
65-493-000	REFUND TO MEMBERS ACCT	\$0	\$0	\$0	\$0	\$0
65-493-001	MEMBER ASSETS IN TRUST:ICMA-RC	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
		2017 Year End	2018Year End	2019 Budget	2019Year To Date	2020 Budget
UNICIPAL PENSION FUND Expenditure		\$0	\$0	\$119,950	\$0	\$128,000