

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Revenues						
01-331-110	VEHICLE CODE VIOLATIONS	\$17,126	\$19,660	\$20,000	(\$15,692)	\$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	\$6,426	\$4,698	\$3,000	(\$7,578)	\$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:		\$23,552	\$24,357	\$23,000	\$23,270	\$20,000
INTEREST EARNINGS (341)						
01-341-000	INTEREST EARNINGS	\$2,052	\$4,691	\$3,500	(\$11,422)	\$9,000
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:		\$2,052	\$4,691	\$3,500	\$11,422	\$9,000
STATE SHARED REV & ENTITLEMENT (355)						
01-355-010	PUBLIC UTILITY REALTY TAX	\$5,554	\$5,192	\$5,000	(\$5,177)	\$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	\$174,953	\$175,178	\$175,000	(\$179,552)	\$175,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Revenues						
01-361-310	SUBDIVISION PLAN FEES	\$3,990	\$6,510	\$3,000	(\$12,750)	\$3,000
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		\$0	(\$9,330)	\$8,000
01-361-340	HEARING FEES	\$3,350	\$900	\$1,000	(\$1,950)	\$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	\$30	\$50	(\$27)	\$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	\$16,490	\$13,795	\$14,000	(\$15,573)	\$14,000
The Township provides administrative services to the public including no lien letters and zoning certificates.						
01-361-570	USE OF COPY MACHINE	\$202	\$209	\$100	(\$182)	\$100
01-361-580	USE OF MUNICIPAL ROOM	\$140	\$210	\$150	(\$140)	\$150
Fees for rental/use of the municipal building.						
Total:		\$24,202	\$21,654	\$18,300	\$39,952	\$26,300

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Revenues						
01-362-410	BUILDING PERMITS	\$57,311	\$38,365	\$50,000	(\$53,311)	\$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	\$3,031	\$2,283	\$2,500	(\$2,155)	\$2,500
Fees collected for the occupancy of non-residential dwellings.						
	Total:	\$60,342	\$40,648	\$52,500	\$55,466	\$72,500
HIGHWAY & STREETS (363)						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$2,870	\$3,114	\$3,000	(\$3,291)	\$3,200
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	\$5,145	\$5,269	\$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. In 2018 the fee was \$5,396.19 per half mile.						
	Total:	\$8,016	\$8,384	\$3,000	\$8,687	\$3,200
SANITATION (364)						
01-364-310	SALE OF SOLID WASTE STICKERS	\$2,093	\$2,835	\$3,000	(\$3,707)	\$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

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Revenues						
01-364-610	SALE OF RECYCLING BINS	\$300	\$380	\$300	(\$250)	\$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:	\$2,393	\$3,215	\$3,300	\$3,957	\$5,000
CULTURE RECREATION (367)						
01-367-400	COMMUNITY DAY CONCESSIONS	\$3,565	\$4,255	\$4,000	(\$5,047)	\$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	\$10,500	\$1,700	\$2,000	(\$4,275)	\$3,500
This \$700.00 fee is levied on all new residential units. It is designated for funding capital recreation improvements.						
01-367-810	SHELTER/PARK USE PERMITS	\$68,198	\$74,525	\$70,000	(\$70,223)	\$70,000
This is revenue generated from the leasing of fields and facilities at Richland Park.						
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$11,330	\$10,750	\$10,000	(\$10,460)	\$10,000
Contributions from local businesses and individuals to sponsor Community Day activities including the subsidy of fireworks.						
01-367-840	COMMUNITY DAY REGISTRATION	\$6,825	\$6,795	\$6,000	(\$7,015)	\$6,000
Registration and booth rental fees for Community Day participants.						
01-367-850	RECREATION PROGRAM FEES	\$5,431	\$4,334	\$3,000	(\$3,845)	\$3,000
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.						
01-367-860	RECREATION CONCESSIONS	\$133	\$181	\$200	(\$264)	\$200

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Revenues						
	Total:	\$105,982	\$102,540	\$95,200	\$101,129	\$96,700
MISCELLANEOUS REVENUES (380)						
01-380-000	MISCELLANEOUS REVENUES	\$3,573	\$4,351	\$0	(\$13,311)	\$0
Miscellaneous fees are collected for a variety of services that were not anticipated during the budget process. These could include grants, gifts or donations for specific or non-specific support of our programs.						
	Total:	\$3,573	\$4,351	\$0	\$13,311	\$0
MISCELLANEOUS (387)						
01-387-000	PAYMENT IN LIEU OF TAXES	\$15,000	\$15,000	\$15,000	(\$15,000)	\$15,000
In 2009 the Allegheny County Office of Property Assessment determined that effective 2008 properties owned by St. Barnabas Land Trust located at 5850 and 5827 Meridian Road qualified for real estate tax exemption. In 2010 St. Barnabas Land Trust entered into an agreement to make annual payments of \$15,000 to Richland Township. Such payments must be made no later than March 31st.						
	Total:	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
PROCEEDS FIXED ASSETS SALE (391)						
01-391-100	SALES OF GENERAL FIXED ASSETS	\$32,247	\$11,000	\$37,000	(\$45,600)	\$0
Occasionally the Township sells assets such as used public works trucks, vehicles and equipment by public, competitive bid.						
01-391-200	COMPENSATION FOR LOSS OF GENER	\$0	\$0	\$0	\$0	\$0
Insurance reimbursements for property damage claims.						
	Total:	\$32,247	\$11,000	\$37,000	\$45,600	\$0
REFUNDS OF PRIOR YR EXPENDITUR (395)						
01-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$37,734	\$15,471	\$0	(\$14,913)	\$0
Reimbursements for expenditures incurred in a previous year.						
	Total:	\$37,734	\$15,471	\$0	\$14,913	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
LEGISLATIVE BODY (400)						
01-400-110	SUPERVISORS SALARIES	\$5,600	\$5,650	\$9,000	\$8,031	\$9,000
<p>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.</p>						
01-400-161	FICA-MEDICARE	\$428	\$432	\$900	\$614	\$800
<p>This item captures the employer share of social security (6.2%) and medicare (1.45%) and is based upon all earnings paid to employees.</p>						
01-400-350	INSURANCE AND BONDING	\$4,802	\$6,000	\$7,000	\$6,145	\$7,000
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	\$10,714	\$8,900	\$12,000	\$11,721	\$12,000
<p>Expenses involved with membership in PSATS, ALOM and the North Hills COG.</p>						
01-400-460	MEETINGS AND CONFERENCES	\$4,020	\$4,277	\$4,600	\$6,762	\$7,000
<p>Expenses associated with ALOM, PSATS and other approved meetings/conferences as authorized by the Board of Supervisors.</p>						
Total:						
		\$25,564	\$25,259	\$33,500	\$33,272	\$35,800
EXECUTIVE (401)						
01-401-120	MANAGER'S SALARY	\$115,978	\$119,408	\$122,990	\$122,990	\$134,132
<p>72% of the Township Manager's (Dean Bastianini) full-time salary.</p>						
01-401-140	CLERICAL	\$23,343	\$23,707	\$38,250	\$38,349	\$40,125
<p>75% of the Administrative Assistant's (Tina Shaw) full-time salary.</p>						
01-401-141	OVERTIME	\$0	\$0	\$0	\$0	\$1,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-401-150	EMPLOYEE BENEFITS	\$16,638	\$17,494	\$20,900	\$17,906	\$21,100
Group medical, dental, vision, disability and term life insurances.						
01-401-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,680	\$7,680
Amounts paid to employees who decline to participate in Township insurance programs.						
01-401-161	FICA-MEDICARE	\$9,226	\$9,753	\$12,000	\$10,896	\$13,750
01-401-162	PUC	\$244	\$243	\$500	\$263	\$300
Pennsylvania Unemployment Compensation						
01-401-184	SICK PAY BUY-BACK	\$2,073	\$2,611	\$3,000	\$2,985	\$4,175
01-401-200	SUPPLIES	\$4,348	\$5,790	\$6,000	\$5,780	\$6,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$4,788	\$5,454	\$5,000	\$4,511	\$5,000
01-401-325	POSTAGE	\$8,034	\$8,874	\$8,700	\$8,505	\$8,700
01-401-330	TRANSPORTATION	\$2,102	\$1,555	\$3,000	\$1,111	\$3,000
Administrative vehicles: gasoline, insurance and maintenance.						
01-401-341	ADVERTISING	\$3,100	\$802	\$1,500	\$2,910	\$2,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-401-342	PRINTING	\$2,500	\$2,856	\$6,000	\$900	\$1,000
01-401-351	PROPERTY INSURANCE	\$3,271	\$3,336	\$4,000	\$3,336	\$4,000
01-401-352	LIABILITY INS	\$5,315	\$5,102	\$6,700	\$5,559	\$6,700
01-401-354	WORKERS COMP	\$431	\$254	\$500	\$312	\$400
01-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
01-401-380	DUPLICATION	\$4,254	\$4,271	\$4,500	\$4,864	\$5,000
01-401-450	OFFICE EQUIP MAINT	\$455	\$885	\$1,000	\$491	\$1,000
01-401-460	STAFF CONVENTION EXPENSES	\$1,637	\$2,050	\$2,000	\$1,966	\$2,000
Staff attendance at the ALOM and ICMA conferences.						
01-401-461	EDUCATION/TRAINING	\$642	\$630	\$2,000	\$1,437	\$2,000
01-401-470	MISC ADMIN EXPENSES	\$8,396	\$4,963	\$6,000	\$7,215	\$7,000
01-401-700	CAPITAL PURCHASES	\$19,159	\$0	\$4,000	\$0	\$4,000
Total:		\$243,614	\$227,720	\$266,220	\$249,965	\$280,062

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
FINANCIAL ADMINISTRATION (402)						
01-402-130	FINANCE OFFICER	\$27,387	\$30,128	\$35,535	\$35,530	\$47,649
70% of the Finance Officer's (Amy Shane) full-time salary.						
01-402-140	CLERK	\$15,055	\$15,427	\$30,625	\$30,457	\$32,375
70% of the Accounts Clerk's (Jennifer Saunders) full-time salary.						
01-402-150	EMPLOYEE BENEFITS	\$2,155	\$2,228	\$2,500	\$2,275	\$2,400
01-402-156	BONUS	\$7,680	\$7,680	\$7,807	\$7,680	\$7,680
01-402-161	FICA-MEDICARE	\$7,229	\$8,191	\$9,000	\$5,778	\$7,000
01-402-162	PUC	\$177	\$207	\$209	\$235	\$250
01-402-310	AUDIT	\$8,500	\$8,500	\$8,500	\$8,673	\$9,150
70% of the annual audit cost. Richland Township is under contract with Maher Duessel to perform the 2017 audit for \$12,400.						
01-402-313	FISCAL AGENT FEE	\$0	\$0	\$0	\$350	\$350
01-402-353	BONDS	\$1,767	\$1,009	\$2,000	\$2,510	\$2,650
01-402-354	WORKERS COMP	\$201	\$100	\$200	\$126	\$150
Total:		\$70,152	\$73,470	\$96,376	\$93,614	\$109,654

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
TAX COLLECTION (403)						
01-403-110	REAL ESTATE COMP	\$19,691	\$19,712	\$25,000	\$19,726	\$25,000
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	\$8,091	\$5,516	\$10,000	\$4,378	\$10,000
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	\$1,650	\$1,700	\$1,700	\$3,500	\$1,850
01-403-314	LIEN COSTS PAID	\$8,021	\$7,369	\$11,000	\$7,665	\$10,000
01-403-450	EARNED INCOME TAX COMM	\$31,560	\$32,367	\$40,000	\$34,105	\$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	\$4,617	\$4,528	\$6,300	\$4,477	\$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:		\$73,630	\$71,191	\$94,000	\$73,851	\$92,350
LAW (404)						
01-404-310	SOLICITOR FEES	\$16,375	\$23,816	\$25,000	\$24,916	\$25,000
The Richland Board of Supervisors at their annual organizational meeting appoint a solicitor to provide the Township with general legal advice. In 2018 the Board appointed Goehring, Rutter & Boehm at the rate of \$185/hr for general work and \$215/hr for litigation, labor and land use. The rate was unchanged since 2013.						

The Richland Board of Supervisors at their annual organizational meeting appoint a solicitor to provide the Township with general legal advice. In 2018 the Board appointed Goehring, Rutter & Boehm at the rate of \$185/hr for general work and \$215/hr for litigation, labor and land use. The rate was unchanged since 2013.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-404-314	SPECIAL LEGAL SERVICES	\$2,774	\$3,290	\$10,000	\$6,132	\$20,000
This item represents payments for specialized legal services related to areas such as labor law and cable tv.						
	Total:	\$19,149	\$27,105	\$35,000	\$31,047	\$45,000
INFORMATION TECHNOLOGY (407)						
01-407-370	MAINT SERVICES	\$17,876	\$18,964	\$25,000	\$18,290	\$15,000
The Township contracts with Freedom Systems for IT and computer system service and maintenance.						
01-407-480	WEB/SOCIAL MEDIA-DESIGN/MAINT	\$0	\$12,044	\$15,000	\$1,772	\$5,000
01-407-720	COMPUTER SOFTWARE	\$1,605	\$2,548	\$5,000	\$2,037	\$25,000
01-407-740	COMPUTER HARDWARE	\$3,336	\$427	\$5,000	\$2,242	\$8,500
	Total:	\$22,817	\$33,984	\$50,000	\$24,341	\$53,500
ENGINEER (408)						
01-408-310	ENGINEERS FEES - TOWNSHIP	\$10,331	\$2,002	\$10,000	\$1,813	\$5,000
Shoup Engineering is the Township's appointed engineer. 2018 rates range from \$112.00 per hour for Survey-Field Crew, \$99.00 per hour for the Principal and Design Engineer and \$57.00 per hour for inspections.						
01-408-314	ENGINEERS FEES - DEVELOPERS	\$0	\$0	\$0	\$120	\$0
	Total:	\$10,331	\$2,002	\$10,000	\$1,933	\$5,000

BUILDINGS & PLANT (409)

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-409-140	LABOR - GROUNDS MAINT	\$19,997	\$18,296	\$18,600	\$28,701	\$29,300
Employee time spent working on tasks associated with the cleaning and maintenance of the municipal building and public works garage.						
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$1,475	\$1,411	\$1,700	\$2,322	\$3,100
01-409-220	JANITORS SUPPLIES	\$1,765	\$1,280	\$3,000	\$1,409	\$1,200
01-409-230	RUGS/MATS	\$0	\$0	\$0	\$79	\$200
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$7,729	\$5,000	\$1,947	\$5,000
01-409-361	ELECTRICITY	\$25,085	\$24,304	\$29,500	\$24,379	\$27,000
01-409-362	NATURAL GAS	\$1,476	\$0	\$0	\$0	\$0
01-409-367	UTILITIES	\$2,721	\$2,582	\$3,500	\$2,178	\$3,000
01-409-370	REPAIRS & MAINT	\$11,981	\$32,234	\$27,500	\$27,371	\$16,000
01-409-450	CONTRACTED BLDG MAIN& LAWN MO	\$10,856	\$16,287	\$18,000	\$5,120	\$12,000
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$10,000	\$0	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-409-700	CAPITAL PURCHASES	\$6,034	\$0	\$10,000	\$11,697	\$10,000
	Total:	\$81,391	\$104,123	\$126,800	\$105,204	\$106,800
POLICE (410)						
01-410-160	POLICE PENSION CONTRIBUTION	\$97,460	\$0	\$0	\$0	\$0
01-410-530	NORTHERN REGIONAL POLICE	\$1,557,580	\$1,524,400	\$1,487,680	\$1,487,680	\$1,587,872
In 2005 Richland entered into an Intergovernmental Cooperation Agreement with Pine and Marshall Townships and Bradfordwoods Borough to create the regional police entity named the Northern Regional Police Department of Allegheny County. The agreement established a single police district governed by a nine member Board of Directors consisting of representatives from each of the participating municipalities. It also contained a formula for the annual apportionment of expenses measured by the annual number of calls originating within each municipality.						
01-410-531	TRANSFER OF POLICE FINES	\$17,462	\$16,556	\$23,000	\$13,178	\$20,000
	Total:	\$1,672,502	\$1,540,956	\$1,510,680	\$1,500,858	\$1,607,872
FIRE (411)						
01-411-231	VEHICLE FUEL (RICHLAND)	\$3,695	\$3,785	\$5,000	\$4,738	\$5,000
Richland Township provides gasoline and diesel fuel for fire department vehicles at no cost to the department.						
01-411-310	AUDIT (RICHLAND VFD)	\$0	\$3,380	\$1,700	\$1,761	\$1,800
01-411-352	INSURANCE (RICHLAND)	\$12,044	\$11,876	\$14,000	\$9,124	\$11,000

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.

PLANNING & ZONING (414)

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-414-120	ZONING OFFICERS SALARY	\$70,077	\$67,937	\$78,860	\$46,769	\$0
The Zoning Officer's position was eliminated in 2018.						
01-414-140	ZONING CLERK	\$41,000	\$41,376	\$43,750	\$45,596	\$50,250
100% of the Assistant Code Administrator's (Grace Portuesi) full-time salary.						
01-414-141	OVERTIME	\$0	\$1,059	\$1,000	\$0	\$2,000
01-414-142	PART-TIME INSPECTOR	\$40,371	\$6,848	\$7,000	\$726	\$0
The use of part time inspectors was ended in 2018.						
01-414-150	EMPLOYEE BENEFITS	\$57,917	\$53,115	\$60,770	\$38,463	\$28,500
01-414-156	BONUS	\$0	\$0	\$0	\$0	\$0
01-414-161	FICA	\$10,981	\$8,325	\$9,000	\$6,982	\$4,000
01-414-162	PUC	\$570	\$390	\$600	\$380	\$200
01-414-184	SICK PAY BUY-BACK	\$0	\$608	\$1,000	\$662	\$1,200
01-414-200	SUPPLIES	\$3,237	\$804	\$2,000	\$165	\$1,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-414-310	ZONING CONSULTING SERVICES	\$5,924	\$12,750	\$7,000	\$11,732	\$18,000
Special legal counsel retained by the Zoning Hearing Board, payments to Shoup engineering for Zoning Official services.						
01-414-312	ENGINEERING / LEGAL SERVICES	\$14,491	\$3,939	\$5,000	\$7,123	\$5,000
Professional services rendered on zoning-land use and subdivision matters.						
01-414-321	TELEPHONE/INTERNET/CABLE	\$801	\$1,099	\$1,100	\$901	\$1,100
01-414-330	TRANSPORTATION	\$1,993	\$519	\$2,500	\$830	\$0
The Code Enforcement Officer's vehicle as transferred to public works in 2018.						
01-414-341	ADVERTISING	\$0	\$132	\$500	\$0	\$0
01-414-342	PRINTING	\$1,487	\$793	\$3,500	\$361	\$1,500
01-414-352	PROPERTY & LIABILITY INS	\$2,362	\$2,279	\$2,800	\$2,085	\$2,000
01-414-354	WORKERS COMP	\$407	\$333	\$300	\$305	\$200
01-414-369	STATE SURCHARGES	\$0	\$0	\$500	\$567	\$800
01-414-370	COMPUTER MAINTENANCE	\$0	\$0	\$0	\$0	\$0
01-414-420	DUES, SUBSCRIPTIONS, MEMBERSHI	(\$45)	\$150	\$500	\$0	\$0

Richland Township
Fiscal Year 2019 Budget
Budget Line Item Report

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-414-460	CONVENTION/EDUCATION	\$956	\$140	\$1,000	\$32	\$500
01-414-720	COMPUTER SOFTWARE	\$7,698	\$0	\$0	\$0	\$0
01-414-741	CAPITAL PURCHASES	\$3,904	\$0	\$5,000	\$3,277	\$5,000
	Total:	\$264,130	\$202,596	\$233,680	\$166,957	\$121,250
EMERGENCY MANAGEMENT (415)						
01-415-540	SUBSIDIES	\$55	\$0	\$5,000	\$48	\$2,500
	Total:	\$55	\$0	\$5,000	\$48	\$2,500
LEAF COMPOSITING RECYCLING (427)						
01-427-220	OPERATING SUPPLIES	\$0	\$0	\$1,000	\$0	\$1,000
01-427-450	CONTRACTED SERVICE	\$2,250	\$2,354	\$2,000	\$3,714	\$3,000
	Total:	\$2,250	\$2,354	\$3,000	\$3,714	\$4,000
HIGHWAY MAINT (430)						
01-430-120	FOREMAN - ASST SEC	\$48,995	\$50,440	\$51,912	\$51,912	\$80,205
	50% of the Public Works Superintendent/Assistant Township Manager (Gerald Reichart) salary.					
01-430-140	LEAD WORKER	\$0	\$0	\$5,000	\$0	\$5,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-430-141	ROAD CREW	\$81,180	\$52,307	\$118,900	\$65,667	\$75,200
Public Works employees salaries for work on township roads.						
01-430-142	TEMPORARY AND P-T EMPLOYEE	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$60,447	\$60,181	\$79,000	\$75,626	\$81,000
Group health and welfare insurances as stated in the Collective Bargaining Agreement with Teamsters Local 205; effective through December 31, 2018.						
01-430-156	BONUS	\$5,133	\$5,500	\$6,000	\$6,000	\$3,250
01-430-161	FICA-MEDICARE	\$24,036	\$23,397	\$28,000	\$26,236	\$28,000
01-430-162	PUC	\$1,035	\$1,066	\$1,300	\$1,121	\$1,300
01-430-174	EDUCATION/TRAINING	\$90	\$185	\$2,000	\$1,199	\$2,000
01-430-184	SICK PAY BUY-BACK	\$2,382	\$1,930	\$3,300	\$2,277	\$3,075
01-430-190	UNIFORM ALLOWANCE	\$1,854	\$2,264	\$3,000	\$1,728	\$3,000
01-430-210	OFFICE SUPPLIES	\$258	\$0	\$1,000	\$5	\$500
01-430-220	PUBLIC WORKS SUPPLIES	\$9,316	\$9,623	\$11,000	\$6,670	\$11,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-430-230	VEHICLE FUEL/OIL	\$16,079	\$17,388	\$22,000	\$20,899	\$22,000
01-430-238	PROTECTIVE CLOTHING	\$1,209	\$935	\$1,000	\$866	\$1,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$1,796	\$3,890	\$3,300	\$1,997	\$3,300
01-430-312	ENGINEERING/CONSULTANTS	\$80,131	\$73,274	\$78,000	\$68,080	\$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	\$310	\$200	\$700	\$380	\$700
01-430-321	TELEPHONE/INTERNET/CABLE	\$1,570	\$2,215	\$2,600	\$1,900	\$2,600
01-430-351	PROPERTY INS	\$5,564	\$5,430	\$6,300	\$5,542	\$6,000
01-430-352	LIABILITY INS	\$14,862	\$14,416	\$17,000	\$11,033	\$14,000
01-430-354	WORKERS COMP	\$23,322	\$24,266	\$27,000	\$21,744	\$22,200
01-430-361	ELECTRICITY	\$0	\$0	\$2,800	\$0	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-430-362	NATURAL GAS	\$0	\$3,557	\$5,000	\$4,673	\$5,500
01-430-380	DUPLICATION	\$62	\$341	\$1,000	\$208	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$0	\$7,000	\$0	\$5,000
01-430-700	CAPITAL PURCHASES	\$6,288	\$0	\$42,000	\$37,701	\$0
Total:		\$385,918	\$352,807	\$526,112	\$413,465	\$454,830
SNOW & ICE REMOVAL (432)						
01-432-230	SALT	\$0	\$0	\$0	\$0	\$0
Reserve amount.						
Total:		\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNALS & STREET SIGNS (433)						
01-433-220	STREET SIGNS/LETTERING	\$4,188	\$7,207	\$10,000	\$3,583	\$8,000
01-433-310	TRAFFIC ENGS - SIGN MAINT	\$6,166	\$5,366	\$10,000	\$6,193	\$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	\$4,329	\$0	\$0	\$0	\$0
01-433-450	TRAFFIC SIGNAL MAINT	\$9,839	\$5,343	\$7,000	\$7,879	\$7,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-433-600	CAPITAL CONSTRUCTION	\$2,515	\$3,197	\$20,750	\$17,446	\$15,000
	Total:	\$27,037	\$21,112	\$47,750	\$35,102	\$40,000
STREET LIGHTING (434)						
01-434-360	STREET LIGHTING ELECTRICITY	\$5,916	\$2,804	\$0	\$6,317	\$7,000
	Total:	\$5,916	\$2,804	\$0	\$6,317	\$7,000
STORM SEWERS & DRAINS (436)						
01-436-251	PIPE	\$3,239	\$1,831	\$9,000	\$5,763	\$8,000
01-436-252	CATCH BASIN/GRATES/CONCRETE	\$1,044	\$1,663	\$10,000	\$3,136	\$10,000
01-436-450	SEWER VACTOR	\$8,968	\$6,795	\$12,000	\$3,180	\$12,000
	Total:	\$13,251	\$10,289	\$31,000	\$12,079	\$30,000
REPAIR OF TOOLS & MACHINERY (437)						
01-437-250	REPLACEMENT/EQUIP/PARTS	\$15,590	\$11,296	\$17,000	\$11,583	\$17,000
01-437-450	CONTRACTED RADIO MAINT	\$858	\$962	\$2,000	\$1,050	\$1,500
01-437-460	CONTRACTED REPAIR	\$16,275	\$26,980	\$20,000	\$20,148	\$20,500
	Total:	\$32,722	\$39,238	\$39,000	\$32,780	\$39,000

REPAIR TO HWYS & BRIDGES (438)

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-438-245	GUIDERAIL	\$8,010	\$390	\$8,000	\$1,478	\$8,000
01-438-251	HOT MIX ASPHALT	\$21,692	\$29,606	\$40,000	\$25,251	\$40,000
01-438-252	COLD MIX ASPHALT	\$1,160	\$817	\$5,000	\$1,499	\$5,000
01-438-254	AGGREGATE	\$13,853	\$15,480	\$15,000	\$14,241	\$15,000
01-438-255	BERM MATERIALS	\$10,600	\$11,746	\$15,000	\$11,709	\$15,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$6,598	\$9,797	\$10,000	\$7,253	\$10,000
01-438-450	CONTRACTED BERM MAINT	\$21,120	\$28,430	\$20,000	\$23,850	\$26,000
Twice a year Stinson' Lawn Care is utilized to mow the berms of Township roads.						
01-438-451	CONTRACTED STREET SWEEPING	\$0	\$460	\$2,000	\$0	\$2,000
01-438-452	LINE STRIPING	\$33,717	\$36,741	\$40,000	\$13,700	\$46,000
Total:		\$116,751	\$133,467	\$155,000	\$98,982	\$167,000
CONSTRUCTION & REBUILDING (439)						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,375,228	\$1,242,091	\$1,375,000	\$1,165,607	\$1,275,000

Fees paid to the successful bidder on the annual road resurfacing contract.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
	Total:	\$1,375,228	\$1,242,091	\$1,375,000	\$1,165,607	\$1,275,000
STORM WATER MGMT/FLOOD CONTROL (446)						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$0	\$47,627	\$56,615	\$56,615	\$59,615
01-446-150	EMPLOYEE BENEFITS	\$0	\$10,145	\$10,700	\$10,381	\$10,900
01-446-161	FICA-MEDICARE	\$0	\$3,976	\$5,000	\$4,295	\$5,000
01-446-162	PUC	\$0	\$195	\$200	\$190	\$200
01-446-174	EDUCATION/TRAINING	\$0	\$328	\$8,000	\$2,420	\$5,000
01-446-210	OFFICE SUPPLIES	\$0	\$151	\$1,000	\$16	\$500
01-446-220	OPERATING SUPPLIES	\$0	\$3,885	\$6,000	\$1,197	\$5,000
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$0	\$72	\$6,000	\$297	\$500

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-446-238	PROTECTIVE CLOTHING	\$0	\$43	\$2,000	\$36	\$1,000
01-446-312	ENGINEERING/G.I.S. SERVICES	\$0	\$33,435	\$15,000	\$11,714	\$12,000
01-446-352	AUTO LIABILITY INSURANCE	\$0		\$0	\$308	\$350
01-446-354	WORKERS COMPENSATION	\$0	\$130	\$300	\$236	\$200
01-446-700	CAPITAL PURCHASES	\$0	\$0	\$5,000	\$0	\$5,000
	Total:	\$0	\$99,987	\$115,815	\$87,705	\$105,265
WATER SYSTEM (448)						
01-448-363	FIRE HYDRANT MAINTENANCE CHARG	\$785	\$736	\$650	\$609	\$800
	Payment of fire hydrant assessment fee for Township properties within the Fire Hydrant district.					
	Total:	\$785	\$736	\$650	\$609	\$800
PARKS (454)						
01-454-110	PERSONAL SERVICES/ADMIN	\$25,743	\$32,210	\$31,470	\$32,100	\$50,500

This item contains 100% of the salary of the Township's Parks and Recreation Program Coordinator, Melissa Williams and an Assistant for thirteen weeks @ 20 hrs. per week.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-454-140	PERSONAL SERVICES/PUBLIC WORKS	\$53,787	\$46,631	\$54,500	\$41,169	\$54,000
This item captures public works employees compensation for time spent on projects at Richland community park.						
01-454-141	OVERTIME	\$0	\$0	\$0	\$0	\$2,000
01-454-150	EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$17,800
01-454-160	PERSONAL SERVICES/FICA-MEDICAR	\$6,280	\$6,201	\$8,000	\$5,923	\$0
01-454-161	FICA-MEDICARE	\$0	\$0	\$0	\$0	\$8,000
01-454-162	PUC	\$0	\$0	\$0	\$0	\$200
01-454-247	RECREATION SUPPLIES	\$6,773	\$9,656	\$9,000	\$7,692	\$9,000
01-454-250	REPAIR SUPPLIES	\$3,913	\$3,741	\$10,000	\$1,524	\$10,000
01-454-312	CLASSES/PROGRAMS	\$7,914	\$3,928	\$10,000	\$5,238	\$8,000

Costs for materials, instructors and program newsletters.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-454-600	CAPITAL CONSTRUCTION	\$27,782	\$8,275	\$25,000	\$13,616	\$100,000
Capital projects financed by fees charged for new residential construction in the prior year.						
01-454-700	CAPITAL PURCHASES	\$14,785	\$4,835	\$0	\$678	\$5,000
Total:		\$273,240	\$253,459	\$292,650	\$235,303	\$413,080
LIBRARIES (456)						
01-456-930	NORTHERN TIER LIBRARY	\$223,105	\$224,629	\$228,053	\$228,053	\$228,053
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 2019 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:		\$223,105	\$224,629	\$228,053	\$228,053	\$228,053
CIVIL CELEBRATIONS (457)						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$32,684	\$31,141	\$35,000	\$37,407	\$33,000
01-457-301	MUNICIPAL BUILDING ACTIVITIES	\$95	\$0	\$1,500	\$0	\$2,000
Total:		\$32,779	\$31,141	\$36,500	\$37,407	\$35,000
DEBT SERVICE (470)						
01-470-100	2014 G. O. NOTE	\$132,312	\$134,671	\$135,282	\$135,827	\$148,752

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 01/01/2019: \$1,785,000.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-470-200	2017 GENERAL OBLIGATION BOND	\$0	\$30,472	\$223,472	\$223,472	\$199,175
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 Bjuilding. General Fund represents 40% of the total. Amount outstanding 01/01/2019: \$5,955,000.						
01-470-500	2012 SERIES A BOND ISSUE	\$68,248	\$60,872	\$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:		\$200,560	\$226,015	\$358,754	\$359,299	\$347,927
MISCELLANIOUS EXPENDITURES (480)						
01-480-000	MISCELLANEOUS EXPENDITURES	\$0	\$0	\$0	\$0	\$0
Expenditures which occur during the fiscal year and which do not accurately meet the descriptions of other line items.						
Total:		\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEFITS (487)						
01-487-161	TOWNSHIP CONTRIBUTION	\$0	\$0	\$4,000	\$0	\$0
01-487-162	STATE CONTRIBUTION	\$65,620	\$68,824	\$70,000	\$70,266	\$70,777
01-487-163	DEFERRED COMP	\$7,675	\$7,902	\$10,000	\$9,078	\$10,000
Total:		\$73,295	\$76,726	\$84,000	\$79,344	\$80,777
INTERFUND TRANSFERS (492)						
01-492-310	TRANSFER TO HIGHWAY IMPROVEME	\$125,000	\$112,500	\$100,000	\$100,000	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL FUND - Expenditures						
01-492-330	TRANS TO CAPITAL RESERVES	\$375,000	\$337,500	\$400,000	\$300,000	\$300,000
	Total:	\$500,000	\$450,000	\$500,000	\$400,000	\$300,000
TOTAL ASSETS (493)						
01-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$0	\$0	\$553,540
	Total:	\$0	\$0	\$0	\$0	\$553,540
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
Total GENERAL FUND Expenditure		\$5,996,156	\$5,719,687	\$6,511,800	\$5,746,575	\$6,844,800

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
STREET LIGHTING TAX FUND - Revenue						
INTEREST EARNINGS (341)						
02-341-000	INTEREST EARNINGS	\$6	\$9	\$5	(\$16)	\$10
	Total:	\$6	\$9	\$5	\$16	\$10
HIGHWAY & STREETS (363)						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$1,361	\$2,124	\$2,020	(\$2,142)	\$2,040
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 2018 a front foot assessment of \$0.30 p/ft will be used to pay the electric bill for street lights within the district.						
02-363-320	STREET LIGHT CHARGES - PRIOR	\$30	\$0	\$0	\$0	\$0
02-363-330	PENALTIES	\$10	\$21	\$0	(\$7)	\$0
	Total:	\$1,401	\$2,145	\$2,020	\$2,149	\$2,040
BALANCE FORWARD (399)						
02-399-000	FUND BALANCE FORWARDED	\$1,961	\$1,056	\$765	(\$768)	\$980
	Total:	\$1,961	\$1,056	\$765	\$768	\$980
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
STREET LIGHTING TAX FUND Revenue		\$3,369	\$3,211	\$2,790	\$2,933	\$3,030

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
STREET LIGHTING TAX FUND - Expenditure						
STREET LIGHTING (434)						
02-434-361	ELECTRICITY	\$2,312	\$2,443	\$2,500	\$1,951	\$2,650
Monthly Duquesne Light charges.						
	Total:	\$2,312	\$2,443	\$2,500	\$1,951	\$2,650
RESERVE (494)						
02-494-000	RESERVE	\$0	\$0	\$290	\$0	\$380
	Total:	\$0	\$0	\$290	\$0	\$380
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
STREET LIGHTING TAX FUND Expenditure		\$2,312	\$2,443	\$2,790	\$1,951	\$3,030

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
FIRE PROTECTION TAX FUND - Expenditure						
TAX COLLECTION (403)						
03-403-313	ENGINEERING	\$288	\$0	\$0	\$107	\$200
	Total:	\$288	\$0	\$0	\$107	\$200
LAW (404)						
03-404-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
FIRE (411)						
03-411-363	FIRE HYDRANT MAINTENANCE CHARG	\$82,740	\$82,950	\$83,400	\$82,950	\$83,580
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:	\$82,740	\$82,950	\$83,400	\$82,950	\$83,580
RESERVE (494)						
03-494-000	RESERVE	\$0	\$0	\$15,060	\$0	\$15,220
	Total:	\$0	\$0	\$15,060	\$0	\$15,220
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
FIRE PROTECTION TAX FUND Expenditure		\$83,028	\$82,950	\$98,460	\$83,057	\$99,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
MUNICIPAL IMPACT FEE TSA NORTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
04-433-313	ENGINEERING	\$0	\$1,886	\$0	\$0	\$0
04-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-433-600	CAPITAL CONSTRUCTION	\$0	\$112,237	\$0	\$0	\$0
TIF portion of Bakerstown-Grubbs-State Road intersection traffic signal project.						
Total:		\$0	\$114,124	\$0	\$0	\$0
RESERVE (494)						
04-494-000	RESERVE	\$0	\$0	\$235,000	\$0	\$240,400
Total:		\$0	\$0	\$235,000	\$0	\$240,400
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
IMPACT FEE TSA NORTH Expenditure		\$0	\$114,124	\$235,000	\$0	\$240,400

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
MUNICIPAL IMPACT FEE TSA SOUTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
05-433-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
05-433-314	LEGAL	\$1,295	\$0	\$0	\$0	\$0
05-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
05-433-710	LAND	\$9,001	\$0	\$0	\$0	\$0
Total:		\$10,296	\$0	\$0	\$0	\$0
RESERVE (494)						
05-494-000	RESERVE	\$0	\$0	\$495,200	\$523,771	\$144,300
Total:		\$0	\$0	\$495,200	\$523,771	\$144,300
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
. IMPACT FEE TSA SOUTH Expenditure		\$10,296	\$0	\$495,200	\$523,771	\$144,300

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Revenues						
INTEREST EARNINGS (341)						
08-341-000	INTEREST EARNINGS	\$1,132	\$2,737	\$1,200	(\$8,488)	\$5,000
08-341-100	TAP FEE AGREEMENT INTEREST	\$0	\$0	\$0	\$0	
	Total:	\$1,132	\$2,737	\$1,200	\$8,488	\$5,000
SANITATION (364)						
08-364-120	SEWER USE CHARGE	\$1,767,454	\$2,043,154	\$2,050,000	(\$2,094,898)	\$2,060,000
	User fees paid by Richland Township sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.					
	Total:	\$1,767,454	\$2,043,154	\$2,050,000	\$2,094,898	\$2,060,000
HEALTH (365)						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$59,180	\$37,845	\$25,000	(\$15,640)	\$31,375
	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 unserviced 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	\$16,920	\$8,930	\$10,000	(\$3,760)	\$11,750
	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:	\$76,100	\$46,775	\$35,000	\$19,400	\$43,125
MISCELLANEOUS REVENUES (380)						
08-380-000	MISCELLANEOUS REVENUES	\$2,165	\$5,064	\$0	(\$243)	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Revenues						
08-380-130	SEWER CERTIFICATE FEE	\$7,651	\$5,799	\$6,000	(\$5,824)	\$5,000
Dye test revenues collected from sewer customers when properties are either refinanced or sold.						
08-380-131	AVJSA AGENCY AGREEMENT FEE	\$375	\$125	\$0	(\$75)	\$125
Administrative fees remitted by AJVSA for new sanitary sewer customers.						
08-380-132	METER SALES	\$3,317	\$1,245	\$1,000	(\$632)	\$4,250
Water meter sales to sanitary sewer customers who rely on private wells.						
08-380-133	DEDUCTION METERS	\$50	\$50	\$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:		\$13,558	\$12,283	\$7,000	\$6,774	\$9,375
PROCEEDS FIXED ASSETS SALE (391)						
08-391-100	SALES OF GENERAL FIXED ASSETS	\$1,155	\$602	\$0	\$0	\$0
Total:						
REFUNDS OF PRIOR YR EXPENDITUR (395)						
08-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$69	\$2,647	\$0	(\$4,026)	\$0
Total:						
BALANCE FORWARD (399)						
08-399-000	UNRESERVED FUND BAL FORWARDED	\$460,781	\$416,546	\$572,000	(\$323,637)	\$316,800

Prior year end, unappropriated, surplus carried over to the new year.

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Revenues						
08-399-100	RATE STABILIZATION RESERVE	\$0		\$0	(\$255,846)	\$468,800
Total:						
		\$460,781	\$416,546	\$572,000	\$579,484	\$785,600
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
	Total SEWER FUND Revenue	\$2,320,248	\$2,524,745	\$2,665,200	\$2,713,070	\$2,903,100

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
LEGISLATIVE BODY (400)						
08-400-110	SUPERVISORS SALARIES	\$3,086	\$2,950	\$3,000	\$2,677	\$3,000
25% of Township Supervisors salaries are paid from the sewer fund.						
08-400-350	INSURANCE AND BONDING	\$2,586	\$3,658	\$5,200	\$2,633	\$3,800
Total:		\$5,672	\$6,608	\$8,200	\$5,310	\$6,800
EXECUTIVE (401)						
08-401-120	MANAGER'S SALARY	\$54,578	\$56,192	\$57,878	\$57,878	\$52,162
28% of the Township Manager's (Dean Bastianini) full-time salary.						
08-401-140	CLERICAL	\$24,663	\$25,560	\$12,750	\$12,819	\$13,375
25% of Administrative Assistant's (Tina Shaw) full time salary.						
08-401-150	EMPLOYEE BENEFITS	\$19,239	\$20,298	\$30,000	\$21,197	\$19,000
08-401-156	BONUS	\$2,808	\$2,808	\$2,810	\$2,808	\$2,810
Amounts paid to employees who decline to participate in Township insurance programs.						
08-401-161	FICA-MEDICARE	\$5,809	\$5,836	\$7,000	\$4,810	\$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	\$182	\$153	\$200	\$121	\$200

Richland Township
Fiscal Year 2019 Budget
Budget Line Item Report

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-401-184	SICK PAY BUY-BACK	\$2,073	\$2,611	\$3,500	\$2,451	\$3,000
08-401-200	SUPPLIES	\$2,724	\$1,670	\$2,400	\$513	\$1,500
08-401-321	TELEPHONE	\$718	\$1,001	\$1,200	\$1,023	\$1,200
08-401-325	POSTAGE	\$7,921	\$6,828	\$8,000	\$8,656	\$8,942
08-401-330	TRANSPORTATION	\$381	\$233	\$1,000	\$582	\$800
20% of Administrative vehicle costs.						
08-401-341	ADVERTISING	\$475	\$50	\$500	\$333	\$500
08-401-342	PRINTING	\$3,557	\$1,961	\$3,000	\$1,973	\$3,000
08-401-354	WORKERS COMP	\$431	\$254	\$400	\$310	\$400
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
08-401-380	DUPLICATION	\$680	\$180	\$2,000	\$0	\$2,000
08-401-450	OFFICE EQUIP MAINT	\$0	\$0	\$2,500	\$0	\$2,500

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-401-461	EDUCATION/TRAINING	\$637	\$921	\$2,000	\$791	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$69	\$0	\$700	\$0	\$700
08-401-700	CAPITAL PURCHASES	\$0	\$0	\$5,000	\$3,092	\$5,000
Total:		\$126,944	\$126,554	\$142,838	\$119,358	\$125,089
FINANCIAL ADMINISTRATION (402)						
08-402-130	FINANCE OFFICER	\$27,388	\$30,127	\$29,535	\$29,540	\$20,421
30% of the Finance Officer's (Amy Shane) full-time salary.						
08-402-140	CLERK	\$55,201	\$58,313	\$56,875	\$56,875	\$60,200
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	\$0	\$1,000
08-402-150	EMPLOYEE BENEFITS	\$1,670	\$2,847	\$3,700	\$2,419	\$3,000
08-402-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-402-161	FICA-MEDICARE	\$2,889	\$3,184	\$5,000	\$6,647	\$7,000
08-402-162	PUC	\$347	\$372	\$500	\$332	\$400

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-402-310	AUDIT	\$3,911	\$3,757	\$3,800	\$3,800	\$4,000
08-402-312	BILL COLLECTION FEES	\$4,021	\$3,157	\$5,500	\$2,552	\$5,000
08-402-313	FISCAL AGENT FEE	\$1,500	\$0	\$4,800	\$400	\$400
08-402-353	BONDS	\$1,035	\$639	\$1,200	\$1,076	\$1,200
08-402-354	WORKERS COMP	\$200	\$100	\$200	\$126	\$200
Total:		\$98,162	\$102,495	\$111,110	\$103,768	\$102,821
LAW (404)						
08-404-310	SOLICITOR FEES	\$3,881	\$1,259	\$10,000	\$185	\$10,000
Legal services related to sanitary sewer issues.						
08-404-314	SPECIAL LEGAL SERVICES	\$0	\$0	\$0	\$387	\$0
Total:		\$3,881	\$1,259	\$10,000	\$572	\$10,000
INFORMATION TECHNOLOGY (407)						
08-407-370	MAINT SERVICES	\$15,712	\$10,116	\$18,000	\$7,409	\$17,000
IT support provided by Freedom Systems for sewer utility billing and accounting programs.						
08-407-720	COMPUTER SOFTWARE	\$1,200	\$1,317	\$5,000	\$745	\$60,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-407-740	COMPUTER HARDWARE	\$228	\$0	\$5,000	\$101	\$5,000
	Total:	\$17,140	\$11,433	\$28,000	\$8,255	\$82,000
ENGINEER (408)						
08-408-311	ENGINEERING / OPERATIONS	\$4,442	\$4,806	\$8,000	\$3,608	\$8,000
	Professional engineering services provided by Shoup Engineering on sanitary sewer related matters.					
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$3,801	\$3,981	\$2,000	\$1,588	\$2,000
	Total:	\$8,243	\$8,786	\$10,000	\$5,196	\$10,000
SANITARY SEWERS (429)						
08-429-121	SEWER SUPERINTENDENT	\$48,995	\$50,440	\$51,912	\$51,912	\$26,735
	30% of the Public Works Superintendent/Assistant Manager's (Gerald Reichart) full-time salary.					
08-429-140	PUBLIC WORKS EMPLOYEES	\$35,133	\$33,835	\$41,000	\$29,525	\$37,000
	100% of one full-time public works employee's annual pay rate.					
08-429-142	PART-TIME EMPLOYEES	\$351	\$30	\$0	\$2,649	\$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	\$34,307	\$33,257	\$41,000	\$18,465	\$27,000
	Group health and welfare insurance provided under the Collective Bargaining Agreement with Teamsters Local 205 effective through December 31, 2018.					
08-429-156	BONUS	\$0	\$0	\$0	\$0	\$0

Richland Township
Fiscal Year 2019 Budget
Budget Line Item Report

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-429-161	FICA-MEDICARE	\$6,373	\$6,544	\$7,600	\$6,474	\$5,000
08-429-162	PUC	\$176	\$167	\$200	\$180	\$200
08-429-184	SICK PAY BUY-BACK	\$2,168	\$1,930	\$3,500	\$1,261	\$1,100
08-429-187	UNIFORM ALLOWANCE	\$290	\$315	\$500	\$350	\$500
08-429-200	SUPPLIES	\$2,973	\$235	\$3,000	\$2,878	\$3,000
08-429-231	VEHICLE FUEL/GASOLINE	\$3,500	\$2,728	\$5,000	\$2,532	\$5,000
08-429-251	VEHICLE MAINT PARTS	\$0	\$925	\$1,533	\$0	\$1,500
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$0	\$40	\$500	\$0	\$500
08-429-315	MEDICAL SERVICES	\$0	\$0	\$500	\$0	\$500
08-429-317	PA ONE CALL SERVICE	\$732	\$1,346	\$1,250	\$1,477	\$1,500
08-429-321	TELEPHONE	\$862	\$711	\$1,000	\$877	\$1,000

Richland Township
Fiscal Year 2019 Budget
Budget Line Item Report

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-429-351	PROPERTY INS	\$2,374	\$2,440	\$3,000	\$2,477	\$3,000
08-429-352	LIABILITY INS	\$6,725	\$3,738	\$4,000	\$6,008	\$6,700
08-429-354	WORKERS COMP	\$7,774	\$8,170	\$9,000	\$7,394	\$7,000
08-429-361	ELECTRICITY	\$1,715	\$373	\$4,600	\$373	\$4,600
08-429-362	NATURAL GAS	\$1,883	\$0	\$2,600	\$0	\$2,600
08-429-373	BUILDINGS/STRUCTURES	\$2,478	\$6,580	\$6,000	\$2,224	\$6,000
08-429-374	MACHINERY & EQUIP	\$1,449	\$4,228	\$7,000	\$4,261	\$7,000
08-429-375	VEHICLE REPAIR	\$0	\$121	\$3,000	\$2,966	\$3,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$3,743	\$3,990	\$20,000	\$9,083	\$20,000
08-429-386	HAMPTON TREATMENT	\$292,241	\$334,549	\$345,900	\$330,269	\$393,550
08-429-387	DCDBA TRANSPORTATION	\$83,840	\$86,324	\$95,000	\$90,056	\$95,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER FUND - Expenditures						
08-470-500	2012 SERIES A BOND ISSUE	\$204,742	\$162,617	\$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	\$54,415	\$47,058	\$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: Refinance bonds used to pay sewer systems portion of Richland municipal building. This bond was refinanced in 2017.						
Total:		\$678,145	\$681,840	\$674,957	\$674,810	\$689,430
EMPLOYEE BENEFITS (487)						
08-487-163	DEFERRED COMP	\$7,675	\$7,902	\$8,000	\$7,200	\$8,000
Total:		\$7,675	\$7,902	\$8,000	\$7,200	\$8,000
INTERFUND TRANSFERS (492)						
08-492-340	TRANS TO CAPITAL RESERVE	\$57,345	\$36,010	\$25,000	\$25,585	\$31,375
Total:		\$57,345	\$36,010	\$25,000	\$25,585	\$31,375
RESERVE (494)						
08-494-000	RESERVE	\$0	\$0	\$546,000	\$0	\$785,600
Total:		\$0	\$0	\$546,000	\$0	\$785,600
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
Total SEWER FUND Expenditure		\$1,907,140	\$1,941,824	\$2,665,200	\$1,895,399	\$2,903,100

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
PARK GRANT #GR4100080058 - Revenue						
INTEREST EARNINGS (341)						
18-341-000	INTEREST EARNINGS	\$0	\$0	\$0	(\$958)	\$500
	Total:	\$0	\$0	\$0	\$958	\$500
RECREATION GRANT (354)						
18-354-070	RECREATION GRANT	\$0	\$0	\$0	(\$125,000)	\$125,000
	Total:	\$0	\$0	\$0	\$125,000	\$125,000
BALANCE FORWARD (399)						
18-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$300
	Total:	\$0	\$0	\$0	\$0	\$300
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
PARK GRANT #GR4100080058 Revenue		\$0	\$0	\$0	\$125,958	\$125,800

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
PARK GRANT #GR4100080058 - Expenditure						
PARKS (454)						
18-454-600	PARK PROJECT	\$0	\$0	\$0	\$125,659	\$125,800
	Total:	\$0	\$0	\$0	\$125,659	\$125,800
INTERFUND TRANSFERS (492)						
18-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
18-494-000	RESERVE	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
PARK GRANT #GR4100080058 Expenditure		\$0	\$0	\$0	\$125,659	\$125,800

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
INTEREST EARNINGS (341)						
31-341-000	INTEREST EARNINGS	\$6,420	\$12,837	\$12,000	(\$18,285)	\$25,000
	Total:	\$6,420	\$12,837	\$12,000	\$18,285	\$25,000
MISCELLANEOUS (387)						
31-387-000	CONTRIBUTIONS AND DONATIONS FR	\$1,650	\$0	\$0	(\$2,000)	\$0
	This item represents voluntary contributions agreed to by developers of plans which are not subject to Transportation Impact Fees.					
	Total:	\$1,650	\$0	\$0	\$2,000	\$0
INTERFUND OPERATING TRANSFERS (392)						
31-392-010	TRANSFER FROM GENERAL FUND	\$125,000	\$112,500	\$100,000	(\$100,000)	\$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:	\$125,000	\$112,500	\$100,000	\$100,000	\$0
BALANCE FORWARD (399)						
31-399-000	FUND BALANCE FORWARDED	\$994,364	\$1,035,274	\$1,155,300	(\$1,155,390)	\$1,217,000
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$994,364	\$1,035,274	\$1,155,300	\$1,155,390	\$1,217,000
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
IMPROVEMENT CAPITAL RE Revenue		\$1,127,434	\$1,160,611	\$1,267,300	\$1,275,675	\$1,242,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
LAW (404)						
31-404-030	LEGAL	\$15,562	\$489	\$25,000	\$1,566	\$0
	Total:	\$15,562	\$489	\$25,000	\$1,566	\$0
ENGINEER (408)						
31-408-030	ENGINEERING	\$19,517	\$4,632	\$25,000	\$11,324	\$15,000
	Total:	\$19,517	\$4,632	\$25,000	\$11,324	\$15,000
CONSTRUCTION & REBUILDING (439)						
31-439-600	CAPITAL CONSTRUCTION	\$57,081	\$0	\$250,000	\$16,658	\$223,000
	Installation of a traffic signal at the Hardt, Lakeside and Gibsonia Road intersection.					
	Total:	\$57,081	\$0	\$250,000	\$16,658	\$223,000
RESERVE (494)						
31-494-000	RESERVE	\$0	\$0	\$967,300	\$0	\$1,004,000
	Total:	\$0	\$0	\$967,300	\$0	\$1,004,000
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
PROVEMENT CAPITAL RE Expenditure		\$92,160	\$5,121	\$1,267,300	\$29,548	\$1,242,000

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL CAPITAL RESERVE FUND - R						
INTEREST EARNINGS (341)						
33-341-000	INTEREST EARNINGS	\$1,790	\$3,595	\$7,600	(\$13,889)	\$12,000
	Total:	\$1,790	\$3,595	\$7,600	\$13,889	\$12,000
MISCELLANEOUS REVENUES (380)						
33-380-000	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
33-392-010	TRANSFER FROM GENERAL FUND	\$375,000	\$337,500	\$300,000	(\$300,000)	\$300,000
	Total:	\$375,000	\$337,500	\$300,000	\$300,000	\$300,000
BALANCE FORWARD (399)						
33-399-000	FUND BALANCE FORWARDED	\$384,625	\$479,686	\$691,050	(\$670,140)	\$588,600
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$384,625	\$479,686	\$691,050	\$670,140	\$588,600
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
GENERAL CAPITAL RESERVE FUND Revenue		\$761,415	\$820,781	\$998,650	\$984,028	\$900,600

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
GENERAL CAPITAL RESERVE FUND - E						
	Total:	\$20,890	\$0	\$40,000	\$0	\$65,000
PARKS (454)						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$412	\$15,000	\$15,000	\$10,000
33-454-600	CAPITAL CONSTRUCTION	\$35,500	\$119,938	\$200,000	\$200,450	\$524,200
Capital improvements at Richland Park.						
33-454-700	CAPITAL PURCHASES	\$0	\$0	\$35,350	\$27,000	\$0
	Total:	\$35,500	\$120,350	\$250,350	\$242,450	\$534,200
RESERVE (494)						
33-494-000	RESERVE	\$0	\$0	\$360,000	\$0	\$130,400
	Total:	\$0	\$0	\$360,000	\$0	\$130,400
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
CAPITAL RESERVE FUND Expenditure		\$281,729	\$129,624	\$998,650	\$395,478	\$900,600

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER CAPITAL RESERVE FUND - Rev						
INTEREST EARNINGS (341)						
34-341-000	INTEREST EARNINGS	\$3,808	\$13,753	\$13,800	(\$12,769)	\$24,000
	Total:	\$3,808	\$13,753	\$13,800	\$12,769	\$24,000
MISC REVENUE (389)						
34-389-000	MISC REVENUE	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
34-392-080	TRANSFER FROM SEWER FUND	\$57,345	\$36,010	\$25,000	(\$25,585)	\$31,375
	Total:	\$57,345	\$36,010	\$25,000	\$25,585	\$31,375
BALANCE FORWARD (399)						
34-399-000	FUND BALANCE FORWARDED	\$998,840	\$1,037,934	\$1,061,000	(\$1,061,682)	\$1,088,900
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$998,840	\$1,037,934	\$1,061,000	\$1,061,682	\$1,088,900
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
SEWER CAPITAL RESERVE FUND Revenue		\$1,059,992	\$1,087,697	\$1,099,800	\$1,100,036	\$1,144,275

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER CAPITAL RESERVE FUND - Exp						
LAW (404)						
34-404-310	SOLICITOR FEES	\$140	\$0	\$5,000	\$2,727	\$5,000
	Total:	\$140	\$0	\$5,000	\$2,727	\$5,000
ENGINEER (408)						
34-408-312	ENGINEERING / DESIGN	\$4,032	\$3,541	\$25,000	\$7,217	\$15,000
34-408-313	ENGINEERING / INSPECTION	\$0	\$49	\$10,000	\$0	\$10,000
	Total:	\$4,032	\$3,590	\$35,000	\$7,217	\$25,000
SANITARY SEWERS (429)						
34-429-600	CAPITAL CONSTRUCTION	\$17,886	\$22,425	\$225,000	\$1,200	\$139,000
	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:	\$17,886	\$22,425	\$225,000	\$1,200	\$139,000
INTERFUND TRANSFERS (492)						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
SEWER CAPITAL RESERVE FUND - Exp						
34-494-000	RESERVE	\$0	\$0	\$834,800	\$0	\$975,275
Total:						
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
CAPITAL RESERVE FUND Expenditure		\$22,058	\$26,015	\$1,099,800	\$11,144	\$1,144,275

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
HIGHWAY AID FUND - Revenues						
INTEREST EARNINGS (341)						
35-341-000	INTEREST EARNINGS	\$702	\$1,325	\$1,000	(\$2,435)	\$1,750
	Total:	\$702	\$1,325	\$1,000	\$2,435	\$1,750
STATE SHARED REV & ENTITLEMENT (355)						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$393,368	\$413,350	\$426,000	(\$431,652)	\$430,000
	Total:	\$393,368	\$413,350	\$426,000	\$431,652	\$430,000
BALANCE FORWARD (399)						
35-399-000	FUND BALANCE FORWARDED	\$26	\$100,105	\$57,000	(\$57,791)	\$15,750
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$26	\$100,105	\$57,000	\$57,791	\$15,750
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
Total HIGHWAY AID FUND Revenue		\$394,096	\$514,780	\$484,000	\$491,878	\$447,500

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
HIGHWAY AID FUND - Expenditures						
HIGHWAY MAINT (430)						
35-430-740	MAJOR EQUIP PURCHASE	\$0	\$100,738	\$84,000	\$84,000	\$50,000
	Total:	\$0	\$100,738	\$84,000	\$84,000	\$50,000
SNOW & ICE REMOVAL (432)						
35-432-230	SALT	\$119,204	\$151,718	\$184,000	\$169,977	\$184,000
	Total:	\$119,204	\$151,718	\$184,000	\$169,977	\$184,000
TRAFFIC SIGNALS & STREET SIGNS (433)						
35-433-361	TRAFFIC SIGNALS	\$0	\$4,208	\$6,000	\$4,196	\$6,000
	Total:	\$0	\$4,208	\$6,000	\$4,196	\$6,000
STREET LIGHTING (434)						
35-434-362	STREET LIGHTING	\$0	\$3,985	\$0	\$0	\$0
	Total:	\$0	\$3,985	\$0	\$0	\$0
REPAIR TO HWYS & BRIDGES (438)						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$174,786	\$196,340	\$210,000	\$217,968	\$207,500
	Total:	\$174,786	\$196,340	\$210,000	\$217,968	\$207,500
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
Total HIGHWAY AID FUND Expenditure		\$293,990	\$456,990	\$484,000	\$476,141	\$447,500

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
MUNICIPAL PENSION FUND - Revenues						
INTEREST EARNINGS (341)						
65-341-000	INTEREST EARNINGS	\$7	\$28	\$0	(\$52)	\$0
	Total:	\$7	\$28	\$0	\$52	\$0
GAIN ON INVESTMENTS (345)						
65-345-000	GAIN ON INVESTMENT	\$71,281	\$180,547	\$0	\$244,850	\$0
	Total:	\$71,281	\$180,547	\$0	\$244,850	\$0
STATE SHARED REV & ENTITLEMENT (355)						
65-355-120	MUNICIPAL PENSION ASSISTANCE	\$62,893	\$65,090	\$70,000	(\$68,593)	\$70,700
	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:	\$62,893	\$65,090	\$70,000	\$68,593	\$70,700
INTERFUND OPERATING TRANSFERS (392)						
65-392-100	TRANS EMPLOYER CONT	\$0	\$0	\$4,970	\$0	\$0
65-392-200	TRANS EMPLOYEE CONT	\$44,928	\$46,510	\$53,550	(\$49,036)	\$49,250
	Total:	\$44,928	\$46,510	\$58,520	\$49,036	\$49,250
REFUNDS OF PRIOR YR EXPENDITUR (395)						
65-395-650	REFUND FROM ICMA TRUST	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
MUNICIPAL PENSION FUND - Revenues						
BALANCE FORWARD (399)						
65-399-000	FUND BALANCE FORWARDED	\$1,884,804	\$2,063,914	\$0	(\$2,356,089)	\$0
	Total:	\$1,884,804	\$2,063,914	\$0	\$2,356,089	\$0
		2016 Year End	2017 Year End	2018 Budget	2018 Year To Date	2019 Budget
All MUNICIPAL PENSION FUND Revenue		\$2,063,914	\$2,356,089	\$128,520	\$2,228,920	\$119,950

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 Year to Date	2019 Budget
MUNICIPAL PENSION FUND - Expenditu						
EXECUTIVE (401)						
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
LOSS ON INVESTMENT (441)						
65-441-000	LOSS ON INVESTMENT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS (492)						
65-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
65-492-865	TRANSFER TO TRUST ACCOUNT	\$0	\$0	\$128,520	\$0	\$119,950
	Annual amount of bi-weekly employer and employee contributions to the General Employees (401) Money Market Pension Plan, administered by ICMA-RC.					
	Total:	\$0	\$0	\$128,520	\$0	\$119,950
TOTAL ASSETS (493)						
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

<u>Ledger Account</u>	<u>Description</u>	<u>2016 Year End</u>	<u>2017 Year End</u>	<u>2018 Budget</u>	<u>2018 Year to Date</u>	<u>2019 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

MUNICIPAL PENSION FUND - Expenditu

	<u>2016 Year End</u>	<u>2017 Year End</u>	<u>2018 Budget</u>	<u>2018 Year To Date</u>	<u>2019 Budget</u>
UNICIPAL PENSION FUND Expenditure	\$0	\$0	\$128,520	\$0	\$119,950