



RICHLAND TOWNSHIP

Final

2025

BUDGET

December 18, 2024

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Revenues						
01-331-110	VEHICLE CODE VIOLATIONS	\$10,789	\$11,282	\$7,000	\$9,558	\$7,000
Revenue in this category typically comes from the Magisterial District Judge, 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 Northern Regional Police Department (NRPD)						
01-331-120	VIOLATIONS OF ORDINANCES, STAT	\$495	\$1,073	\$1,000	\$1,028	\$1,000
Revenue in this category typically comes from the Magisterial District Judge for violations of the PA Crimes and Richland Township Code. Fees paid for Crime Code violations are transferred to the NRPD.						
Total:		\$11,285	\$12,355	\$8,000	\$10,587	\$8,000
INTEREST EARNINGS (341)						
01-341-000	INTEREST EARNINGS	\$36,825	\$122,880	\$100,000	\$110,680	\$90,000
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:		\$36,825	\$122,880	\$100,000	\$110,680	\$90,000
STATE SHARED REV & ENTITLEMENT (355)						
01-355-010	PUBLIC UTILITY REALTY TAX	\$5,407	\$5,779	\$5,000	\$6,351	\$6,000
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 years budget amount.						
01-355-040	ALLEGHENY COUNTY SALES & USE T	\$218,169	\$246,378	\$246,000	\$240,069	\$246,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Revenues						
01-361-310	SUBDIVISION PLAN FEES	\$7,000	\$5,530	\$4,000	\$8,480	\$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	\$13,425	\$14,475	\$12,000	\$13,050	\$12,000
01-361-340	HEARING FEES	\$1,950	\$2,900	\$2,000	\$2,300	\$2,000
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	\$6	\$24	\$20	\$0	\$20
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	\$13,482	\$10,234	\$10,700	\$11,138	\$10,700
The Township provides administrative services to the public including no lien letters and zoning certificates.						
01-361-570	USE OF COPY MACHINE	\$116	\$1	\$30	\$0	\$30
01-361-580	USE OF MUNICIPAL ROOM	\$215	\$245	\$200	\$895	\$200
Fees for rental/use of the municipal building.						
Total:		\$36,194	\$33,409	\$28,950	\$35,863	\$27,950

PUBLIC SAFETY (362)

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Revenues						
01-362-410	BUILDING PERMITS	\$82,579	\$119,703	\$85,000	\$66,784	\$85,000
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	\$5,104	\$4,453	\$4,000	\$3,593	\$4,000
Fees collected for the occupancy of non-residential dwellings.						
Total:		\$87,683	\$124,156	\$89,000	\$70,377	\$89,000
HIGHWAY & STREETS (363)						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$3,599	\$1,941	\$1,450	\$4,959	\$5,000
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	\$0	\$0	\$0	\$0	\$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:		\$3,599	\$1,941	\$1,450	\$4,959	\$5,000
SANITATION (364)						
01-364-310	SALE OF SOLID WASTE STICKERS	\$3,990	\$2,154	\$0	(\$384)	\$0
Total:		\$3,990	\$2,154	\$0	\$384	\$0
CULTURE RECREATION (367)						
01-367-400	COMMUNITY DAY CONCESSIONS	\$0	\$0	\$0	\$0	\$0

The line item captures receipts from the sale of ride tickets, and other revenues earned on Community Day.

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Revenues						
01-367-800	RECREATION BUILDING PERMITS	\$8,000	\$28,788	\$37,000	\$4,500	\$5,000
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	\$65,478	\$76,596	\$70,000	\$71,648	\$70,000
This is revenue generated from the leasing of fields and facilities at Richland Park.						
01-367-820	CONTRIBUTIONS	\$11,600	\$1,000	\$0	\$17,400	\$0
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$9,249	\$7,175	\$10,000	\$7,575	\$10,000
Contributions from local businesses and individuals for Community Day activities, including fireworks.						
01-367-840	COMMUNITY DAY REGISTRATION	\$5,090	\$5,130	\$5,000	\$5,170	\$5,000
Registration and booth rental fees for Community Day participants.						
01-367-850	RECREATION PROGRAM FEES	\$3,687	\$3,526	\$1,000	\$4,746	\$1,500
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 Truck or Treat, and Breakfast With Santa.						
01-367-860	RECREATION CONCESSIONS	\$1,948	\$138	\$200	\$292	\$200
Sales of refreshments sold at various programs offered by the Parks and Recreation Department, including movies and events in the park.						
Total:		\$105,052	\$122,353	\$123,200	\$111,331	\$91,700
MISCELLANEOUS REVENUES (380)						
01-380-000	MISCELLANEOUS REVENUES	\$276	\$6,561	\$0	\$509	\$50

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.

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Revenues						
01-399-000	FUND BALANCE FORWARDED	\$1,947,197	\$2,206,678	\$2,500,000	\$2,517,406	\$2,270,000
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:		\$1,947,197	\$2,206,678	\$2,500,000	\$2,517,406	\$2,270,000
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total GENERAL FUND Revenue		\$9,386,385	\$10,019,847	\$10,079,800	\$10,089,636	\$9,904,300

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
LEGISLATIVE BODY (400)						
01-400-110	SUPERVISORS SALARIES	\$8,357	\$8,520	\$9,000	\$0	\$9,000
01-400-161	FICA-MEDICARE	\$639	\$652	\$800	\$0	\$800
01-400-350	INSURANCE AND BONDING	\$3,855	\$4,400	\$6,200	\$4,796	\$6,200
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	\$11,752	\$9,234	\$15,000	\$9,860	\$15,000
01-400-460	MEETINGS AND CONFERENCES	\$3,216	\$4,111	\$6,000	\$4,599	\$6,000
Total:		\$27,820	\$26,916	\$37,000	\$19,255	\$37,000
EXECUTIVE (401)						
01-401-120	MANAGERS SALARY	\$148,775	\$151,200	\$190,300	\$186,471	\$99,960
01-401-140	ADM ASIST & ASST MANAGER	\$64,223	\$119,478	\$166,400	\$141,359	\$142,195
01-401-141	OVERTIME	\$2,629	\$0	\$1,500	\$0	\$1,500

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-401-150	EMPLOYEE BENEFITS	\$23,629	\$25,175	\$36,200	\$28,815	\$38,000
01-401-156	BONUS	\$1,576	\$0	\$0	\$0	\$0
01-401-161	FICA-MEDICARE	\$14,349	\$18,622	\$22,350	\$24,388	\$18,525
01-401-162	PUC	\$1,498	\$222	\$800	\$296	\$800
01-401-184	SICK PAY BUY-BACK	\$4,942	\$3,665	\$6,000	\$3,780	\$6,000
01-401-200	SUPPLIES	\$5,643	\$7,983	\$7,800	\$6,558	\$7,800
01-401-313	CONSULTING SERVICES	\$0	\$0	\$17,200	\$17,594	\$17,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$3,937	\$3,121	\$3,000	\$3,783	\$3,500
01-401-325	POSTAGE	\$5,248	\$4,597	\$5,300	\$4,882	\$5,500

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-401-330	TRANSPORTATION	\$1,436	\$1,843	\$1,800	\$880	\$1,800
01-401-341	ADVERTISING	\$1,834	\$2,176	\$2,000	\$2,400	\$2,000
01-401-342	PRINTING	\$1,700	\$2,045	\$2,250	\$3,825	\$2,250
01-401-351	PROPERTY INSURANCE	\$3,828	\$3,996	\$4,800	\$4,440	\$5,000
01-401-352	LIABILITY INS	\$6,001	\$6,512	\$7,200	\$7,825	\$8,000
01-401-354	WORKERS COMP	\$448	\$612	\$900	\$921	\$1,000
01-401-358	INSURANCE APPRAISAL	\$0	\$5,000	\$13,500	\$11,250	\$5,000
01-401-380	DUPLICATION	\$4,337	\$4,857	\$5,000	\$993	\$5,000
01-401-450	OFFICE EQUIP MAINT	\$693	\$1,426	\$1,700	\$751	\$1,700

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-401-460	STAFF CONVENTION EXPENSES	\$1,509	\$3,095	\$2,000	\$1,175	\$4,000
01-401-461	EDUCATION/TRAINING	\$1,243	\$613	\$2,000	\$2,355	\$3,000
01-401-470	MISC ADMIN EXPENSES	\$11,783	\$3,507	\$18,000	\$17,519	\$20,000
01-401-700	CAPITAL PURCHASES	\$2,199	\$14,484	\$22,400	\$0	\$20,000
Total:		\$313,461	\$384,226	\$540,400	\$472,260	\$419,530
FINANCIAL ADMINISTRATION (402)						
01-402-130	ASSISTANT TREASURER	\$57,160	\$61,231	\$63,235	\$60,913	\$66,150
01-402-140	ADMINISTRATIVE ASSISTANT	\$39,982	\$35,862	\$34,944	\$33,582	\$31,450
01-402-150	EMPLOYEE BENEFITS	\$16,509	\$12,126	\$14,865	\$12,024	\$16,500
01-402-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,385	\$7,800

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-402-161	FICA-MEDICARE	\$7,982	\$8,092	\$8,951	\$7,840	\$9,200
01-402-162	PUC	\$534	\$129	\$500	\$129	\$500
01-402-310	AUDIT	\$10,000	\$10,000	\$11,000	\$10,750	\$12,000
01-402-311	PAYROLL SERVICES	\$0	\$0	\$0	\$1,259	\$1,000
01-402-313	FISCAL AGENT FEE	\$410	\$410	\$500	\$454	\$500
01-402-353	BONDS	\$581	\$3,477	\$3,500	\$581	\$3,500
01-402-354	WORKERS COMP	\$144	\$174	\$200	\$181	\$200
Total:		\$140,984	\$139,181	\$145,375	\$135,098	\$148,800
TAX COLLECTION (403)						
01-403-110	REAL ESTATE COMP	\$19,964	\$20,490	\$25,000	\$20,741	\$25,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-407-370	MAINT SERVICES	\$6,856	\$51,305	\$53,000	\$44,024	\$65,000
01-407-480	WEB/SOCIAL MEDIA-DESIGN/MAINT	\$3,551	\$1,607	\$5,000	\$430	\$1,000
01-407-720	COMPUTER SOFTWARE	\$42,257	\$3,316	\$5,000	\$486	\$5,000
01-407-740	COMPUTER HARDWARE	\$18,043	\$9,671	\$10,000	\$8,305	\$10,000
Total:		\$70,706	\$65,899	\$73,000	\$53,246	\$81,000
ENGINEER (408)						
01-408-310	ENGINEERS FEES - TOWNSHIP	\$384	\$1,996	\$3,000	\$2,418	\$3,000
Total:		\$384	\$1,996	\$3,000	\$2,418	\$3,000
BUILDINGS & PLANT (409)						
01-409-140	LABOR - GROUNDS MAINT	\$19,511	\$23,222	\$24,500	\$14,990	\$26,000
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$1,561	\$1,797	\$2,200	\$1,163	\$2,300

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-409-220	JANITORS SUPPLIES	\$1,592	\$1,618	\$1,800	\$2,216	\$2,000
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	\$0
01-409-361	ELECTRICITY	\$32,051	\$43,310	\$46,000	\$28,638	\$40,000
01-409-367	UTILITIES	\$2,549	\$2,878	\$3,200	\$2,319	\$3,300
01-409-370	REPAIRS & MAINT	\$23,279	\$22,790	\$21,300	\$20,794	\$22,000
01-409-450	CONTRACTED BLDG MAIN& LAWN MO	\$16,413	\$19,418	\$17,000	\$21,946	\$17,500
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
01-409-700	CAPITAL PURCHASES	\$7,958	\$0	\$10,000	\$0	\$10,000
Total:		\$104,913	\$115,032	\$126,000	\$92,066	\$123,100

POLICE (410)

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-410-450	LIC PLATE CAM RENEW MAINT FEE	\$7,100	\$4,550	\$0	\$0	\$0
01-410-530	NORTHERN REGIONAL POLICE	\$1,859,340	\$2,025,920	\$1,962,092	\$1,962,090	\$2,186,462
01-410-531	TRANSFER OF POLICE FINES	\$4,672	\$6,682	\$6,000	\$4,643	\$6,000
01-410-532	SRT CONTRIBUTION	\$1,500	\$3,196	\$3,233	\$3,213	\$3,500
01-410-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$1,872,612	\$2,040,348	\$1,971,325	\$1,969,946	\$2,195,962
FIRE (411)						
01-411-231	VEHICLE FUEL (RICHLAND)	\$5,421	\$6,127	\$5,400	\$4,057	\$5,500
01-411-310	AUDIT (RICHLAND VFD)	\$1,973	\$2,824	\$2,200	\$3,012	\$2,300
01-411-352	INSURANCE (RICHLAND)	\$10,659	\$11,279	\$12,400	\$10,642	\$12,500

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.

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-414-120	LAND USE ADMINISTRATOR	\$54,815	\$59,964	\$68,505	\$65,883	\$71,632
01-414-140	ASSISTANT CODE ADMINISTRATOR	\$56,790	\$46,386	\$50,175	\$48,132	\$52,416
01-414-141	OVERTIME	\$1,129	\$280	\$500	\$0	\$500
01-414-143	PART-TIME ZONING CLERK	\$7,669	\$0	\$0	\$0	\$0
01-414-150	EMPLOYEE BENEFITS	\$27,055	\$19,315	\$21,300	\$18,651	\$23,000
01-414-156	BONUS	\$0	\$525	\$2,100	\$2,019	\$2,200
01-414-161	FICA	\$9,217	\$8,142	\$9,100	\$8,817	\$9,490
01-414-162	PUC	\$1,031	\$158	\$210	\$167	\$230
01-414-184	SICK PAY BUY-BACK	\$1,240	\$0	\$0	\$0	\$0

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-414-200	SUPPLIES	\$20	\$319	\$700	\$528	\$700
01-414-310	ZONING CONSULTING SERVICES	\$23,100	\$27,667	\$33,000	\$28,458	\$30,000
01-414-312	LEGAL SERVICES	\$7,856	\$14,041	\$12,000	\$11,720	\$12,000
01-414-321	TELEPHONE/INTERNET/CABLE	\$805	\$734	\$750	\$660	\$800
01-414-330	TRANSPORTATION	\$453	\$363	\$800	\$123	\$800
01-414-341	ADVERTISING	\$109	\$118	\$400	\$1,185	\$1,000
01-414-342	PRINTING	\$804	\$6	\$800	\$12	\$500
01-414-352	PROPERTY & LIABILITY INS	\$2,101	\$2,272	\$2,600	\$2,536	\$2,650
01-414-354	WORKERS COMP	\$336	\$273	\$500	\$171	\$500

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-430-120	PUBLIC WORKS DIRECTOR	\$88,767	\$89,315	\$108,750	\$106,245	\$65,415
01-430-121	LEAD WORKER	\$0	\$0	\$0	\$980	\$200
01-430-140	ADMINISTRATIVE ASSISTANT	\$0	\$0	\$35,000	\$0	\$35,000
01-430-141	PUBLIC WORKS EMPLOYEES	\$69,921	\$75,024	\$108,125	\$85,495	\$107,422
01-430-142	TEMPORARY AND P-T EMPLOYEE	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$87,848	\$91,605	\$101,000	\$80,489	\$107,000
01-430-156	BONUS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-430-161	FICA-MEDICARE	\$29,787	\$28,486	\$34,000	\$26,672	\$25,985
01-430-162	PUC	\$2,421	\$421	\$1,000	\$643	\$1,000

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-430-174	EDUCATION/TRAINING	\$1,320	\$45	\$4,000	\$945	\$4,000
01-430-184	SICK PAY BUY-BACK	\$3,192	\$4,409	\$5,300	\$1,887	\$5,400
01-430-190	UNIFORM ALLOWANCE	\$2,756	\$3,370	\$3,400	\$3,072	\$3,400
01-430-210	OFFICE SUPPLIES	\$36	\$0	\$500	\$0	\$500
01-430-220	PUBLIC WORKS SUPPLIES	\$6,293	\$4,583	\$12,000	\$4,395	\$12,000
01-430-230	VEHICLE FUEL/OIL	\$35,472	\$23,606	\$40,000	\$15,938	\$40,000
01-430-238	PROTECTIVE CLOTHING	\$2,029	\$1,510	\$3,000	\$1,171	\$3,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$1,975	\$2,889	\$4,000	\$1,726	\$4,000
01-430-312	ENGINEERING/CONSULTANTS	\$87,287	\$89,115	\$90,000	\$93,933	\$95,000

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-430-315	MEDICAL SERVICES	\$653	\$312	\$700	\$156	\$700
01-430-321	TELEPHONE/INTERNET/CABLE	\$1,711	\$1,427	\$1,400	\$2,040	\$1,900
01-430-351	PROPERTY INS	\$6,337	\$6,602	\$7,700	\$7,280	\$7,700
01-430-352	LIABILITY INS	\$13,043	\$13,930	\$15,500	\$15,896	\$16,000
01-430-354	WORKERS COMP	\$22,196	\$27,897	\$28,500	\$25,861	\$28,500
01-430-361	ELECTRICITY	\$0	\$0	\$0	\$0	\$0
01-430-362	NATURAL GAS	\$6,041	\$6,096	\$6,600	\$3,298	\$6,600
01-430-380	DUPLICATION	\$519	\$595	\$1,000	(\$30)	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$0	\$8,000	\$434	\$10,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-434-360	STREET LIGHTING ELECTRICITY	\$5,841	\$7,292	\$7,500	\$6,420	\$7,500
	Total:	\$5,841	\$7,292	\$7,500	\$6,420	\$7,500
STORM SEWERS & DRAINS (436)						
01-436-251	PIPE	\$2,604	\$229	\$8,000	\$4,120	\$10,000
01-436-252	CATCH BASIN/GRATES/CONCRETE	\$1,798	\$164	\$3,000	\$4,126	\$8,000
01-436-450	SEWER VACTOR	\$2,655	\$2,615	\$7,000	\$4,620	\$8,000
	Total:	\$7,057	\$3,008	\$18,000	\$12,866	\$26,000
REPAIR OF TOOLS & MACHINERY (437)						
01-437-250	REPLACEMENT/EQUIP/PARTS	\$19,314	\$10,231	\$15,000	\$20,784	\$17,000
01-437-450	CONTRACTED RADIO MAINT	\$912	\$912	\$1,500	\$836	\$1,000
01-437-460	CONTRACTED REPAIR	\$33,638	\$29,427	\$35,500	\$39,697	\$35,000
	Total:	\$53,864	\$40,570	\$52,000	\$61,317	\$53,000

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
REPAIR TO HWYS & BRIDGES (438)						
01-438-245	GUIDERAIL	\$2,200	\$2,374	\$8,000	\$0	\$8,000
01-438-251	HOT MIX ASPHALT	\$31,152	\$37,060	\$30,000	\$9,918	\$30,000
01-438-252	COLD MIX ASPHALT	\$2,176	\$2,939	\$5,000	\$1,955	\$5,000
01-438-254	AGGREGATE	\$17,597	\$8,480	\$15,000	\$32,443	\$20,000
01-438-255	BERM MATERIALS	\$11,871	\$6,091	\$15,000	\$8,022	\$10,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$19,238	\$10,190	\$15,000	\$19,156	\$15,000
01-438-450	CONTRACTED BERM MAINT	\$13,920	\$16,649	\$20,000	\$15,200	\$20,000
01-438-451	CONTRACTED STREET SWEEPING	\$0	\$0	\$5,000	\$0	\$5,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-438-452	LINE STRIPING	\$56,884	\$71,319	\$40,000	\$5,717	\$30,000
	Total:	\$155,039	\$155,101	\$153,000	\$92,410	\$143,000
CONSTRUCTION & REBUILDING (439)						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,576,109	\$1,503,380	\$1,702,500	\$1,699,887	\$1,550,000
	Total:	\$1,576,109	\$1,503,380	\$1,702,500	\$1,699,887	\$1,550,000
STORM WATER MGMT/FLOOD CONTROL (446)						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$16,691	\$17,985	\$12,090	\$11,626	\$12,641
01-446-150	EMPLOYEE BENEFITS	\$2,100	\$2,100	\$2,300	\$1,925	\$2,500
01-446-161	FICA-MEDICARE	\$1,260	\$1,358	\$1,500	\$878	\$967
01-446-162	PUC	\$94	\$22	\$100	\$13	\$100
01-446-174	EDUCATION/TRAINING	\$0	\$0	\$1,550	\$0	\$1,550

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-446-220	OPERATING SUPPLIES	\$1,089	\$1,774	\$1,900	\$1,398	\$1,900
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$231	\$102	\$300	\$0	\$300
01-446-238	PROTECTIVE CLOTHING	\$0	\$0	\$300	\$0	\$300
01-446-312	ENGINEERING/G.I.S. SERVICES	\$9,903	\$10,098	\$10,000	\$12,231	\$12,000
01-446-352	AUTO LIABILITY INSURANCE	\$246	\$264	\$400	\$528	\$600
01-446-354	WORKERS COMPENSATION	\$336	\$373	\$500	\$366	\$500
01-446-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$290	\$0
01-446-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
Total:		\$31,949	\$34,075	\$30,940	\$29,256	\$33,358

WATER SYSTEM (448)

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-448-363	FIRE HYDRANT MAINTENANCE CHARG	\$1,057	\$1,053	\$1,100	\$844	\$1,100
	Total:	\$1,057	\$1,053	\$1,100	\$844	\$1,100
PARKS (454)						
01-454-110	ADMINISTRATION	\$61,236	\$62,416	\$77,400	\$64,336	\$81,270
01-454-140	PUBLIC WORKS EMPLOYEES	\$105,140	\$115,969	\$130,000	\$121,122	\$131,836
	This item captures public works employees compensation for time spent on projects at Richland Community Park.					
01-454-141	OVERTIME	\$167	\$0	\$500	\$0	\$500
01-454-150	EMPLOYEE BENEFITS	\$11,164	\$11,645	\$12,850	\$10,847	\$13,625
01-454-160	PERSONNEL	\$0	\$0	\$0	\$0	\$0
01-454-161	FICA-MEDICARE	\$12,687	\$13,579	\$14,950	\$14,087	\$16,303
01-454-162	PUC	\$622	\$243	\$500	\$111	\$500

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-454-230	VEHICLE FUEL AND MAINTENANCE	\$0	\$316	\$1,000	\$639	\$1,000
01-454-247	RECREATION SUPPLIES	\$473	\$2,190	\$3,000	\$3,399	\$3,000
01-454-250	REPAIR SUPPLIES	\$11,978	\$8,014	\$15,000	\$10,808	\$15,000
01-454-312	CLASSES/PROGRAMS	\$6,736	\$6,460	\$6,800	\$7,618	\$6,800
	Costs for materials, instructors and program newsletters.					
01-454-313	CONSULTING SERVICES	\$6,898	\$34,391	\$23,000	\$21,328	\$23,000
	Fees paid to engineers and architects for park projects.					
01-454-351	PROPERTY INS	\$3,029	\$3,150	\$4,000	\$4,133	\$4,300
01-454-352	LIABILITY INS	\$2,433	\$2,640	\$3,500	\$3,301	\$3,500
01-454-361	ELECTRICITY	\$8,876	\$12,296	\$13,300	\$8,570	\$13,300
	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	\$29,342	\$31,045	\$32,000	\$27,674	\$32,000
01-454-374	CONTRACTED REPAIR OF PROPERTY	\$17,760	\$17,648	\$30,000	\$15,258	\$30,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-454-450	CONTRACTED MOWING	\$39,140	\$44,278	\$34,000	\$28,669	\$34,000
Unit price payments to a subcontractor for mowing at Richland park.						
01-454-451	CLEANING & MAINTENANCE	\$55,797	\$58,526	\$63,000	\$61,836	\$63,000
Unit price payments to a contractor for cleaning and trash removal at the Richland park.						
01-454-460	MEETING & CONFERENCE	\$1,546	\$1,694	\$2,200	\$1,488	\$2,300
Training sessions and Parks and Recreation Coordinators attendance at the annual PA Recreation & Parks Society State Conference.						
01-454-600	CAPITAL CONSTRUCTION	\$50,685	\$19,684	\$44,500	\$54,120	\$20,000
Capital projects financed by fees charged for new residential construction in the prior year.						
01-454-700	CAPITAL PURCHASES	\$0	\$1,929	\$28,000	\$28,948	\$20,000
Total:		\$425,708	\$448,113	\$539,500	\$488,290	\$515,234
LIBRARIES (456)						
01-456-930	NORTHERN TIER LIBRARY	\$235,855	\$239,350	\$240,120	\$240,120	\$242,333
Total:		\$235,855	\$239,350	\$240,120	\$240,120	\$242,333
CIVIL CELEBRATIONS (457)						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$32,270	\$32,829	\$35,000	\$33,512	\$36,000

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-457-301	MUNICIPAL BUILDING ACTIVITIES	\$0	\$0	\$2,000	\$2,000	\$2,000
	Total:	\$32,270	\$32,829	\$37,000	\$35,512	\$38,000
DEBT SERVICE (470)						
01-470-100	2014 G. O. NOTE	\$0	\$0	\$0	\$0	\$0
	Total:	\$356,702	\$402,894	\$404,330	\$404,328	\$404,591
01-470-200	2017 GENERAL OBLIGATION BOND	\$33,757	\$36,440	\$36,445	\$36,435	\$36,429
	Total:	\$390,459	\$439,334	\$440,775	\$440,763	\$441,020
MISCELLANIOUS EXPENDITURES (480)						
01-480-000	MISCELLANEOUS EXPENDITURES	\$0	\$7,142	\$7,000	\$5,950	\$7,000
	Total:	\$0	\$7,142	\$7,000	\$5,950	\$7,000
EMPLOYEE BENEFITS (487)						
01-487-161	TOWNSHIP CONTRIBUTION	\$359	\$0	\$12,000	\$0	\$2,600
	Total:	\$77,707	\$81,523	\$87,000	\$94,289	\$91,500

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL FUND - Expenditures						
01-487-163	DEFERRED COMP	\$10,571	\$12,818	\$18,500	\$24,306	\$2,600
	Total:	\$88,637	\$94,341	\$117,500	\$118,595	\$96,700
INTERFUND TRANSFERS (492)						
01-492-310	TRANSFER TO HIGHWAY IMPROVEME	\$175,000	\$225,000	\$250,000	\$250,000	\$220,000
01-492-320	TRANSFER TO FUND 32	\$0	\$0	\$0	\$0	\$0
01-492-330	TRANS TO CAPITAL RESERVE	\$300,000	\$300,000	\$350,000	\$350,000	\$350,000
	Total:	\$475,000	\$525,000	\$600,000	\$600,000	\$570,000
TOTAL ASSETS (493)						
01-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$1,786,800	\$0	\$1,751,273
	Total:	\$0	\$0	\$1,786,800	\$0	\$1,751,273
UNBUDGETED EXPENSE (499)						
01-499-000	COVID 19 UNBUDGETED EXPENSE	\$241	\$0	\$0	\$0	\$0
	Total:	\$241	\$0	\$0	\$0	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

GENERAL FUND - Expenditures

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total GENERAL FUND Expenditure	\$7,179,708	\$7,502,441	\$10,079,800	\$7,726,204	\$9,904,300

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
STREET LIGHTING TAX FUND - Revenue						
INTEREST EARNINGS (341)						
02-341-000	INTEREST EARNINGS	\$29	\$105	\$100	\$93	\$100
	Total:	\$29	\$105	\$100	\$93	\$100
HIGHWAY & STREETS (363)						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$3,065	\$3,137	\$1,500	\$1,978	\$2,400
	Richland Township Street Light District is centered at the intersection of Heckert and Bakerstown Road in the Bakerstown census-designation area. The is the only residential street light neighborhood in the Township. In 2025 a front foot assessment of \$0.35 p/f will be used to pay the electric bill for street lights within the district.					
02-363-320	STREET LIGHT CHARGES - PRIOR	\$0	\$0	\$75	\$0	\$75
02-363-330	PENALTIES	\$14	\$7	\$25	\$9	\$25
	Total:	\$3,078	\$3,144	\$1,600	\$1,987	\$2,500
BALANCE FORWARD (399)						
02-399-000	FUND BALANCE FORWARDED	\$834	\$1,584	\$2,100	\$2,171	\$1,140
	Total:	\$834	\$1,584	\$2,100	\$2,171	\$1,140
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
STREET LIGHTING TAX FUND Revenue		\$3,941	\$4,833	\$3,800	\$4,251	\$3,740

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
STREET LIGHTING TAX FUND - Expenditure						
STREET LIGHTING (434)						
02-434-361	ELECTRICITY	\$2,357	\$2,662	\$2,700	\$2,585	\$2,880
	Total:	\$2,357	\$2,662	\$2,700	\$2,585	\$2,880
RESERVE (494)						
02-494-000	RESERVE	\$0	\$0	\$1,100	\$0	\$860
	Total:	\$0	\$0	\$1,100	\$0	\$860
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
STREET LIGHTING TAX FUND Expenditure		\$2,357	\$2,662	\$3,800	\$2,585	\$3,740

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
----------------	-------------	---------------	---------------	-------------	-------------------	-------------

FIRE PROTECTION TAX FUND - Revenue**INTEREST EARNINGS (341)**

03-341-000	INTEREST EARNINGS	\$2,091	\$4,886	\$4,400	\$4,345	\$1,200
------------	-------------------	---------	---------	---------	---------	---------

Total:	\$2,091	\$4,886	\$4,400	\$4,345	\$1,200
---------------	----------------	----------------	----------------	----------------	----------------

PUBLIC SAFETY (362)

03-362-210	FIRE HYDRANT CHARGE - CURRENT	\$121,890	\$124,639	\$95,400	\$101,804	\$123,000
------------	-------------------------------	-----------	-----------	----------	-----------	-----------

The RTMAAC((Richland Township Municipal Authority of Alleghey County) charges the Township a fee for the maintenance of fire hydrants. 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 2025 the assessment shall be 0.102 mills.

03-362-220	FIRE HYDRANT CHARGE - PRIOR	\$519	\$204	\$300	(\$357)	\$400
------------	-----------------------------	-------	-------	-------	---------	-------

03-362-230	PENALTIES	\$208	\$68	\$100	\$125	\$100
------------	-----------	-------	------	-------	-------	-------

Total:	\$122,617	\$124,912	\$95,800	\$101,571	\$123,500
---------------	------------------	------------------	-----------------	------------------	------------------

BALANCE FORWARD (399)

03-399-000	FUND BALANCE FORWARDED	\$18,751	\$22,349	\$30,200	\$31,036	\$14,000
------------	------------------------	----------	----------	----------	----------	----------

Total:	\$18,751	\$22,349	\$30,200	\$31,036	\$14,000
---------------	-----------------	-----------------	-----------------	-----------------	-----------------

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
FIRE PROTECTION TAX FUND Revenue	\$143,459	\$152,146	\$130,400	\$136,953	\$138,700

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
FIRE PROTECTION TAX FUND - Expenditure						
TAX COLLECTION (403)						
03-403-313	ENGINEERING	\$0	\$0	\$290	\$0	\$350
	Total:	\$0	\$0	\$290	\$0	\$350
FIRE (411)						
03-411-363	FIRE HYDRANT MAINTENANCE CHARG	\$121,110	\$121,110	\$122,010	\$122,010	\$124,750
	Total:	\$121,110	\$121,110	\$122,010	\$122,010	\$124,750
RESERVE (494)						
03-494-000	RESERVE	\$0	\$0	\$8,100	\$0	\$13,600
	Total:	\$0	\$0	\$8,100	\$0	\$13,600
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
FIRE PROTECTION TAX FUND Expenditure		\$121,110	\$121,110	\$130,400	\$122,010	\$138,700

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL IMPACT FEE TSA NORTH -						
INTEREST EARNINGS (341)						
04-341-000	INTEREST EARNINGS	\$5,961	\$19,392	\$13,000	\$20,166	\$13,000
	Total:	\$5,961	\$19,392	\$13,000	\$20,166	\$13,000
SPECIAL ASSESSMENTS (383)						
04-383-000	SPECIAL ASSESSMENTS	\$38,762	\$28,462	\$100,000	(\$29,302)	\$100,000
	Total:	\$38,762	\$28,462	\$100,000	\$29,302	\$100,000
BALANCE FORWARD (399)						
04-399-000	FUND BALANCE FORWARDED	\$333,638	\$378,361	\$425,000	\$426,215	\$415,000
	Total:	\$333,638	\$378,361	\$425,000	\$426,215	\$415,000
Prior year end, unappropriated, surplus carried over to the new year.						
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
PAL IMPACT FEE TSA NORTH Revenue		\$378,361	\$426,215	\$538,000	\$417,079	\$528,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL IMPACT FEE TSA SOUTH -						
INTEREST EARNINGS (341)						
05-341-000	INTEREST EARNINGS	\$3,014	\$9,237	\$7,000	\$8,192	\$7,000
	Total:	\$3,014	\$9,237	\$7,000	\$8,192	\$7,000
SPECIAL ASSESSMENTS (383)						
05-383-000	SPECIAL ASSESSMENTS	\$97,767	\$28,755	\$10,000	\$1,917	\$10,000
	Total:	\$97,767	\$28,755	\$10,000	\$1,917	\$10,000
BALANCE FORWARD (399)						
05-399-000	FUND BALANCE FORWARDED	\$113,890	\$172,675	\$189,000	\$189,225	\$150,000
	Total:	\$113,890	\$172,675	\$189,000	\$189,225	\$150,000
Prior year end, unappropriated, surplus carried over to the new year.						
	Total:	\$113,890	\$172,675	\$189,000	\$189,225	\$150,000
2022 Year End 2023 Year End 2024 Budget 2024 Year To Date 2025 Budget						
PAL IMPACT FEE TSA SOUTH Revenue						
	\$214,671	\$210,667	\$206,000	\$199,334	\$167,000	

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL IMPACT FEE TSA SOUTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
05-433-313	ENGINEERING	\$41,996	\$21,442	\$12,500	\$7,977	\$10,000
05-433-314	LEGAL	\$0	\$0	\$33,500	\$15,605	\$15,000
05-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$68,000	\$0	\$72,000
05-433-710	LAND	\$0	\$0	\$92,000	\$17,577	\$70,000
Total:		\$41,996	\$21,442	\$206,000	\$41,159	\$167,000
RESERVE (494)						
05-494-000	RESERVE	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
IMPACT FEE TSA SOUTH Expenditure		\$41,996	\$21,442	\$206,000	\$41,159	\$167,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Revenues						
INTEREST EARNINGS (341)						
08-341-000	INTEREST EARNINGS	\$47,508	\$127,119	\$110,000	\$166,469	\$110,000
	Total:	\$47,508	\$127,119	\$110,000	\$166,469	\$110,000
Department 351 (351)						
08-351-010	GENERAL GOVERNMENT GRANT	\$731,187	\$1	\$0	\$0	\$0
	Total:	\$731,187	\$1	\$0	\$0	\$0
SANITATION (364)						
08-364-120	SEWER USE CHARGE	\$2,057,256	\$2,059,212	\$2,042,000	\$1,974,056	\$2,050,000
	User fees paid by sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.					
08-364-130	DEER CREEK CAP IMPROV CHARGE	\$684,133	\$693,354	\$685,000	\$652,412	\$687,000
	Fees paid by sanitary sewer customers within the Deer Creek watershed to pay for Capital Improvements.					
	Total:	\$2,741,389	\$2,752,565	\$2,727,000	\$2,626,468	\$2,737,000
HEALTH (365)						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$5,056	\$1,255	\$11,295	\$15,760	\$8,000
08-365-111	RICHLAND CONNECTION/TAP IN FEE	\$1,880	\$470	\$4,230	\$5,640	\$2,500
	Total:	\$6,936	\$1,725	\$15,525	\$21,400	\$10,500

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Revenues						
08-399-000	UNRESERVED FUND BAL FORWARDED	\$326,120	\$626,200	\$626,200	\$626,200	\$750,000
Prior year end, unappropriated, surplus carried over to the new year.						
08-399-100	RATE STABILIZATION RESERVE	\$1,229,628	\$1,269,709	\$1,339,800	\$1,472,451	\$1,700,000
Prior years surplus restricted to pay for future capital projects and debt service.						
08-399-200	DEER CREEK CAP IMP RESERVE	\$1,141,060	\$1,245,190	\$1,308,000	\$1,312,434	\$1,400,000
Prior years surplus attributable to Deer Creek Capital Improvement charges.						
Total:		\$2,696,808	\$3,141,099	\$3,274,000	\$3,411,085	\$3,850,000
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total SEWER FUND Revenue		\$6,237,044	\$6,030,476	\$6,132,125	\$6,234,155	\$6,713,325

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
LEGISLATIVE BODY (400)						
08-400-110	SUPERVISORS SALARIES	\$2,786	\$2,840	\$3,000	\$0	\$3,000
08-400-350	INSURANCE AND BONDING	\$1,426	\$1,540	\$3,000	\$1,750	\$3,000
Total:		\$4,212	\$4,380	\$6,000	\$1,750	\$6,000
EXECUTIVE (401)						
08-401-120	MANAGERS SALARY	\$54,812	\$58,800	\$58,800	\$72,517	\$42,840
08-401-140	ADM ASIST & ASST MANAGER	\$13,671	\$14,936	\$30,500	\$9,708	\$25,093
08-401-150	EMPLOYEE BENEFITS	\$19,044	\$24,413	\$32,000	\$26,005	\$32,000
08-401-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-401-161	FICA-MEDICARE	\$4,657	\$5,189	\$6,000	\$5,948	\$6,300
08-401-162	PUC	\$379	\$48	\$400	\$63	\$400

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-401-184	SICK PAY BUY-BACK	\$1,686	\$2,018	\$2,900	\$2,654	\$2,900
08-401-200	SUPPLIES	\$1,980	\$537	\$1,600	\$330	\$1,600
08-401-313	CONSULTING SERVICES	\$0	\$0	\$4,800	\$3,720	\$7,200
08-401-321	TELEPHONE	\$1,042	\$709	\$700	\$726	\$750
08-401-325	POSTAGE	\$8,665	\$10,065	\$11,000	\$10,065	\$11,000
08-401-330	TRANSPORTATION	\$119	\$476	\$900	\$0	\$900
08-401-341	ADVERTISING	\$0	\$0	\$500	\$0	\$500
08-401-342	PRINTING	\$1,550	\$2,717	\$4,000	\$2,657	\$4,000
08-401-354	WORKERS COMP	\$448	\$562	\$800	\$774	\$825

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$5,000	\$0	\$5,000
08-401-380	DUPLICATION	\$2,230	\$2,663	\$2,500	\$340	\$2,500
08-401-450	OFFICE EQUIP MAINT	\$0	\$0	\$2,500	\$0	\$2,500
08-401-461	EDUCATION/TRAINING	\$0	\$0	\$2,000	\$0	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$0	\$0	\$1,000	\$1,000	\$1,000
08-401-700	CAPITAL PURCHASES	\$2,035	\$3,918	\$10,000	\$0	\$10,000
Total:		\$112,316	\$127,053	\$177,900	\$136,507	\$159,308
FINANCIAL ADMINISTRATION (402)						
08-402-130	ASSISTANT TREASURER	\$22,347	\$24,453	\$27,100	\$25,962	\$28,350
08-402-140	ADMINISTRATIVE ASSISTANT	\$69,762	\$77,634	\$81,949	\$78,694	\$90,854

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-402-141	OVERTIME	\$738	\$0	\$1,090	\$0	\$1,000
08-402-150	EMPLOYEE BENEFITS	\$7,057	\$12,755	\$13,700	\$11,930	\$14,500
08-402-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-402-161	FICA-MEDICARE	\$7,073	\$7,782	\$8,500	\$8,097	\$8,925
08-402-162	PUC	\$589	\$141	\$250	\$141	\$265
08-402-310	AUDIT	\$4,405	\$4,976	\$5,250	\$4,632	\$5,250
08-402-311	PAYROLL SERVICES	\$0	\$0	\$0	\$187	\$200
08-402-312	BILL COLLECTION FEES	\$2,938	\$2,560	\$3,400	\$2,383	\$3,400
08-402-313	FISCAL AGENT FEE	\$1,090	\$1,090	\$1,100	\$1,196	\$1,200

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-402-353	BONDS	\$249	\$1,374	\$1,000	\$249	\$1,000
08-402-354	WORKERS COMP	\$144	\$174	\$500	\$181	\$500
	Total:	\$116,394	\$132,939	\$143,839	\$133,652	\$155,444
LAW (404)						
08-404-310	SOLICITOR FEES	\$1,589	\$5,289	\$5,000	\$2,758	\$5,000
08-404-314	SPECIAL LEGAL SERVICES	\$5,407	\$622	\$5,000	\$741	\$5,000
	Total:	\$6,996	\$5,911	\$10,000	\$3,499	\$10,000
INFORMATION TECHNOLOGY (407)						
08-407-370	MAINT SERVICES	\$6,898	\$10,242	\$8,000	\$7,366	\$8,500
08-407-720	COMPUTER SOFTWARE	\$3,372	\$950	\$8,000	\$0	\$8,000
08-407-740	COMPUTER HARDWARE	\$5,260	\$2,092	\$7,000	\$3,956	\$7,000
	Total:	\$15,529	\$13,284	\$23,000	\$11,322	\$23,500

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
ENGINEER (408)						
08-408-311	ENGINEERING / OPERATIONS	\$2,611	\$2,908	\$6,000	\$5,867	\$6,500
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$2,898	\$1,230	\$2,000	\$302	\$2,000
Total:		\$5,508	\$4,138	\$8,000	\$6,169	\$8,500
SANITARY SEWERS (429)						
08-429-120	PUBLIC WORKS DIRECTOR	\$0	\$0	\$31,250	\$34,118	\$28,035
08-429-121	LEAD WORKER	\$28,091	\$31,319	\$0	\$0	\$0
08-429-140	ADMINISTRATIVE ASSISTANT	\$58,988	\$76,221	\$12,000	\$0	\$12,000
08-429-141	PUBLIC WORKS EMPLOYEES	\$0	\$0	\$70,000	\$58,375	\$70,000
08-429-142	PART-TIME EMPLOYEES	\$0	\$0	\$0	\$0	\$0
08-429-150	MEIT BENEFITS	\$22,335	\$23,459	\$25,800	\$20,742	\$27,500

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-429-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-429-161	FICA-MEDICARE	\$6,780	\$8,258	\$8,500	\$7,050	\$8,925
08-429-162	PUC	\$436	\$119	\$250	\$89	\$260
08-429-184	SICK PAY BUY-BACK	\$1,775	\$730	\$2,000	\$0	\$2,000
08-429-187	UNIFORM ALLOWANCE	\$389	\$452	\$800	\$455	\$800
08-429-200	SUPPLIES	\$2,692	\$2,464	\$3,000	\$364	\$3,000
08-429-231	VEHICLE FUEL/GASOLINE	\$3,250	\$3,000	\$4,500	\$2,500	\$4,500
08-429-251	VEHICLE MAINT PARTS	\$0	\$0	\$1,000	\$0	\$1,000
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$56	\$92	\$1,000	\$153	\$1,000

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-429-315	MEDICAL SERVICES	\$0	\$0	\$500	\$0	\$500
08-429-317	PA ONE CALL SERVICE	\$1,565	\$3,767	\$3,000	\$952	\$3,000
08-429-321	TELEPHONE	\$815	\$705	\$750	\$1,002	\$900
08-429-351	PROPERTY INS	\$1,643	\$1,717	\$2,400	\$3,098	\$3,100
08-429-352	LIABILITY INS	\$8,335	\$9,063	\$10,000	\$10,792	\$11,000
08-429-354	WORKERS COMP	\$8,330	\$10,040	\$13,000	\$8,951	\$13,325
08-429-361	ELECTRICITY	\$366	\$380	\$1,000	\$357	\$1,000
08-429-362	NATURAL GAS	\$0	\$0	\$0	\$0	\$0
08-429-373	BUILDINGS/STRUCTURES	\$7,368	\$6,872	\$8,800	\$6,771	\$8,800

Richland Township
Fiscal Year 2025 Budget
Budget Line Item Report

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-429-374	MACHINERY & EQUIP	\$1,134	\$18,694	\$12,000	\$2,390	\$12,000
08-429-375	VEHICLE REPAIR	\$4,000	\$131	\$6,000	\$0	\$6,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$5,015	\$4,320	\$20,000	\$10,355	\$20,000
08-429-386	HAMPTON TREATMENT	\$322,000	\$319,657	\$340,000	\$306,459	\$340,000
08-429-387	DCDBA TRANSPORTATION	\$79,416	\$118,636	\$130,000	\$87,596	\$120,000
08-429-388	AVJSA TREATMENT	\$387,544	\$403,606	\$435,000	\$439,992	\$450,000
08-429-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0
08-429-460	EDUCATION/CONVENTION	\$0	\$0	\$0	\$0	\$0
08-429-470	MISC. EXPENDITURES	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER FUND - Expenditures						
08-492-340	TRANS TO CAPITAL RESERVE	\$728,243	\$2,510	\$11,295	\$4,465	\$11,295
Total:						
		\$728,243	\$2,510	\$11,295	\$4,465	\$11,295
TOTAL ASSETS (493)						
08-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$626,200	\$0	\$700,000
08-493-100	RATE STABILIZATION RESERVE	\$0	\$0	\$1,277,025	\$0	\$1,597,434
08-493-200	DEER CREEK CAPITAL IMPR RESERV	\$0	\$0	\$1,367,000	\$0	\$1,400,000
Total:						
		\$0	\$0	\$3,270,225	\$0	\$3,697,434
2022 Year End 2023 Year End 2024 Budget 2024 Year To Date 2025 Budget						
Total SEWER FUND Expenditure		\$3,095,946	\$2,619,392	\$6,132,125	\$2,566,145	\$6,713,325

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
AMERICAN RESCUE PLAN ACT FUNDS						
INTEREST EARNINGS (341)						
14-341-000	INTEREST EARNINGS	\$5,390	\$0	\$0	\$0	\$0
	Total:	\$5,390	\$0	\$0	\$0	\$0
Department 351 (351)						
14-351-000	AMERICAN RESCUE PLAN ACT FUNDS	\$0	\$0	\$0	\$0	\$0
14-351-010	GENERAL GOVERNMENT GRANT	\$598,965	\$0	\$0	\$0	\$0
	Total:	\$598,965	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
14-399-000	FUND BALANCE FORWARD	\$126,833	\$0	\$0	\$0	\$0
	Total:	\$126,833	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
AMERICAN RESCUE PLAN ACT FUNDS Revenue		\$731,187	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
AMERICAN RESCUE PLAN ACT FUNDS						
SANITARY SEWERS (429)						
14-429-360	GOVT SERVICES-SANITARY SEWER	\$731,187	\$1	\$0	\$0	\$0
14-429-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$731,187	\$1	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
AMERICAN RESCUE PLAN ACT FUNDS Expenditure		\$731,187	\$1	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
PARK GRANT #GR4100080058 - Revenue						
INTEREST EARNINGS (341)						
18-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
GRANTS (354)						
18-354-070	RECREATION GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
18-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
PARK GRANT #GR4100080058 Revenue		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
PARK GRANT #GR4100080058 - Expend						
PARKS (454)						
18-454-600	PARK PROJECT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
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
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
K GRANT #GR4100080058 Expenditure		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
2021 GOB FUND - Revenues						
INTEREST EARNINGS (341)						
21-341-000	INTEREST EARNINGS	\$19,406	\$8,899	\$920	\$0	\$100
	Total:	\$19,406	\$8,899	\$920	\$0	\$100
MISCELLANEOUS REVENUES (380)						
21-380-000	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
21-392-010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS (393)						
21-393-132	2021 BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
21-399-000	FUND BALANCE FORWARD	\$1,195,974	\$596,197	\$595,580	\$0	\$0
	Total:	\$1,195,974	\$596,197	\$595,580	\$0	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

2021 GOB FUND - Revenues

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total 2021 GOB FUND Revenue	\$1,215,381	\$605,096	\$596,500	\$0	\$100

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
2021 GOB FUND - Expenditures						
SANITARY SEWERS (429)						
21-429-313	ENGINEERING/ARCHITECTURAL	\$0	\$0	\$0	\$0	\$0
21-429-314	SPECIAL LEGAL	\$0	\$0	\$0	\$0	\$0
21-429-341	ADVERTISING	\$0	\$0	\$0	\$0	\$0
21-429-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
21-429-611	COLLECTOR SYSTEM REHABILITAION	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
TRAFFIC SIGNALS & STREET SIGNS (433)						
21-433-313	ENGINEERING/ARCHITECTURAL	\$0	\$0	\$0	\$0	\$0
21-433-314	SPECIAL LEGAL	\$0	\$0	\$0	\$0	\$0
21-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
2021 GOB FUND - Expenditures						
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS (492)						
21-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
21-492-033	TRANSFER TO GEN CAPITAL RESERV	\$0	\$79,498	\$0	\$0	\$0
	Total:	\$0	\$79,498	\$0	\$0	\$0
RESERVE (494)						
21-494-000	RESERVE	\$619,184	\$525,598	\$596,500	\$0	\$0
	Total:	\$619,184	\$525,598	\$596,500	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total 2021 GOB FUND Expenditure		\$619,184	\$605,096	\$596,500	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL BUILDING CAPITAL FUN - R						
INTEREST EARNINGS (341)						
30-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
30-392-010	TRANS FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
30-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
IPAL BUILDING CAPITAL FUN Revenue		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL BUILDING CAPITAL FUN - E						
RESERVE (494)						
30-494-000	RESERVE	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
L BUILDING CAPITAL FUN Expenditure		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
INTEREST EARNINGS (341)						
31-341-000	INTEREST EARNINGS	\$17,794	\$51,665	\$46,500	\$85,654	\$50,000
	Total:	\$17,794	\$51,665	\$46,500	\$85,654	\$50,000
GRANTS (354)						
31-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS (387)						
31-387-000	CONTRIBUTIONS AND DONATIONS FR	\$0	\$0	\$0	\$1,650	\$0
	This item represents voluntary contributions agreed to by developers for improvements to Township roads.					
	Total:	\$0	\$0	\$0	\$1,650	\$0
INTERFUND OPERATING TRANSFERS (392)						
31-392-010	TRANSFER FROM GENERAL FUND	\$175,000	\$225,000	\$250,000	\$250,000	\$220,000
	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.					
	Total:	\$175,000	\$225,000	\$250,000	\$250,000	\$220,000
BALANCE FORWARD (399)						
31-399-000	FUND BALANCE FORWARDED	\$1,087,140	\$1,237,939	\$1,491,500	\$1,493,162	\$1,745,410
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$1,087,140	\$1,237,939	\$1,491,500	\$1,493,162	\$1,745,410

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

HIGHWAY IMPROVEMENT CAPITAL RE

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
IMPROVEMENT CAPITAL RE Revenue	\$1,279,935	\$1,514,604	\$1,788,000	\$1,830,466	\$2,015,410

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
LAW (404)						
31-404-030	LEGAL	\$0	\$1,948	\$20,500	\$17,529	\$20,000
	Total:	\$0	\$1,948	\$20,500	\$17,529	\$20,000
ENGINEER (408)						
31-408-030	ENGINEERING	\$41,996	\$19,494	\$12,500	\$6,053	\$13,500
	Total:	\$41,996	\$19,494	\$12,500	\$6,053	\$13,500
CONSTRUCTION & REBUILDING (439)						
31-439-600	CAPITAL CONSTRUCTION	\$0	\$0	\$720,000	\$19,300	\$800,000
	Total:	\$0	\$0	\$720,000	\$19,300	\$800,000
RESERVE (494)						
31-494-000	RESERVE	\$0	\$0	\$1,035,000	\$0	\$1,181,910
	Total:	\$0	\$0	\$1,035,000	\$0	\$1,181,910
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
PROVEMENT CAPITAL RE Expenditure		\$41,996	\$21,442	\$1,788,000	\$42,882	\$2,015,410

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
CAPITAL PROJECT FUND #3 - Revenue						
INTEREST EARNINGS (341)						
32-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
LOCAL GOVT & CAP OP GRANTS (357)						
32-357-400	KEYSTONE GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS (387)						
32-387-100	NORTHERN TIER CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
32-392-010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
CAPITAL PROJECT FUND #3 Revenue		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
CAPITAL PROJECT FUND #3 - Expendit						
LAW (404)						
32-404-000	LAW	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
ENGINEER (408)						
32-408-000	ENGINEER	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
LIBRARIES (456)						
32-456-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
Department 490 (490)						
32-490-000	CONTINGENCY	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS (492)						
32-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

CAPITAL PROJECT FUND #3 - Expendit

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
CAPITAL PROJECT FUND #3 Expenditure	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL CAPITAL RESERVE FUND - R						
INTEREST EARNINGS (341)						
33-341-000	INTEREST EARNINGS	\$6,162	\$20,959	\$18,000	\$25,091	\$18,000
	Total:	\$6,162	\$20,959	\$18,000	\$25,091	\$18,000
GRANTS (354)						
33-354-010	GEN GOVERNMENT GRANT	\$104,610	\$0	\$10,730	(\$17)	\$0
	Total:	\$104,610	\$0	\$10,730	\$17	\$0
LOCAL GOVT & CAP OP GRANTS (357)						
33-357-999	WEST DEER REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES (380)						
33-380-000	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$19,483	\$145,500
	Total:	\$0	\$0	\$0	\$19,483	\$145,500
INTERFUND OPERATING TRANSFERS (392)						
33-392-010	TRANSFER FROM GENERAL FUND	\$300,000	\$300,000	\$350,000	\$350,000	\$350,000
	The General Capital Reserve Fund was established to fund general purpose capital improvements . This fund is solely financed by transfers from the prior years General Fund balance..					
33-392-021	TRANSFER FROM 2021 GOB	\$0	\$79,498	\$0	\$0	\$0
	Total:	\$300,000	\$379,498	\$350,000	\$350,000	\$350,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL CAPITAL RESERVE FUND - R						
BALANCE FORWARD (399)						
33-399-000	FUND BALANCE FORWARDED	\$307,324	\$393,367	\$530,400	\$530,852	\$103,182
Prior year end, unappropriated, surplus carried over to the new year.						
	Total:	\$307,324	\$393,367	\$530,400	\$530,852	\$103,182
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
GENERAL CAPITAL RESERVE FUND Revenue		\$718,096	\$793,824	\$909,130	\$925,409	\$616,682

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL CAPITAL RESERVE FUND - E						
BUILDINGS & PLANT (409)						
33-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	\$0
33-409-600	CAPITAL CONSTRUCTION	\$20,124	\$0	\$0	\$0	\$0
33-409-700	CAPITAL PURCHASES	\$0	\$7,659	\$0	\$0	\$0
	Total:	\$20,124	\$7,659	\$0	\$0	\$0
HIGHWAY MAINT (430)						
33-430-700	CAPITAL PURCHASES	\$161,170	\$152,651	\$96,400	\$78,837	\$151,682
	Total:	\$161,170	\$152,651	\$96,400	\$78,837	\$151,682
TRAFFIC SIGNALS & STREET SIGNS (433)						
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

STORM SEWERS & DRAINS (436)

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
GENERAL CAPITAL RESERVE FUND - E						
33-436-310	ENGINEERING	\$7,078	\$0	\$5,000	\$831	\$5,000
33-436-600	STORM WATER CAPITAL CONSTRU	\$90,224	\$0	\$10,730	\$1,615	\$90,000
	Total:	\$97,302	\$0	\$15,730	\$2,446	\$95,000
PARKS (454)						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$46,133	\$8,765	\$5,000	\$19	\$5,000
33-454-600	CAPITAL CONSTRUCTION	\$0	\$0	\$200,000	\$245,221	\$85,000
33-454-700	CAPITAL PURCHASES	\$0	\$0	\$305,000	\$305,304	\$30,000
	Total:	\$46,133	\$8,765	\$510,000	\$550,544	\$120,000
RESERVE (494)						
33-494-000	RESERVE	\$0	\$93,897	\$287,000	\$189,939	\$250,000
	Total:	\$0	\$93,897	\$287,000	\$189,939	\$250,000
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
CAPITAL RESERVE FUND Expenditure		\$324,729	\$262,972	\$909,130	\$821,766	\$616,682

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER CAPITAL RESERVE FUND - Rev						
INTEREST EARNINGS (341)						
34-341-000	INTEREST EARNINGS	\$5,593	\$40,727	\$40,000	\$47,229	\$40,000
	Total:	\$5,593	\$40,727	\$40,000	\$47,229	\$40,000
MISC REVENUE (389)						
34-389-000	MISC REVENUE	\$0	\$52,500	\$0	\$0	\$0
	Total:	\$0	\$52,500	\$0	\$0	\$0
INTERFUND OPERATING TRANSFERS (392)						
34-392-080	TRANSFER FROM SEWER FUND	\$728,243	\$2,510	\$12,000	\$4,465	\$11,295
	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 unserviced areas and the elimination of inflow and infiltration from existing sewers.					
	Total:	\$728,243	\$2,510	\$12,000	\$4,465	\$11,295
BOND PROCEEDS (393)						
34-393-998	2021 BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
34-393-999	2021 BOND PREMIUM	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
34-399-000	FUND BALANCE FORWARDED	\$232,580	\$966,416	\$1,059,900	\$1,062,154	\$1,110,000
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$232,580	\$966,416	\$1,059,900	\$1,062,154	\$1,110,000

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

SEWER CAPITAL RESERVE FUND - Rev

	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
SEWER CAPITAL RESERVE FUND Revenue	\$966,416	\$1,062,154	\$1,111,900	\$1,113,847	\$1,161,295

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER CAPITAL RESERVE FUND - Exp						
LAW (404)						
34-404-310	SOLICITOR FEES	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
ENGINEER (408)						
34-408-312	ENGINEERING / DESIGN	\$0	\$0	\$0	\$0	\$0
34-408-313	ENGINEERING / INSPECTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
SANITARY SEWERS (429)						
34-429-020	TRANSFER TO SINKING FUND BNYM	\$0	\$0	\$0	\$0	\$0
34-429-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
34-429-611	COLLECTOR SYSTEM REHABILITATIO	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0

Department 475 (475)

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SEWER CAPITAL RESERVE FUND - Exp						
34-475-999	BOND ISSUANCE COST	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS (492)						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
34-494-000	RESERVE	\$0	\$0	\$1,111,900	\$0	\$1,161,295
	Total:	\$0	\$0	\$1,111,900	\$0	\$1,161,295
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
CAPITAL RESERVE FUND Expenditure		\$0	\$0	\$1,111,900	\$0	\$1,161,295

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
HIGHWAY AID FUND - Revenues						
INTEREST EARNINGS (341)						
35-341-000	INTEREST EARNINGS	\$2,682	\$9,828	\$10,000	\$11,101	\$8,000
	Total:	\$2,682	\$9,828	\$10,000	\$11,101	\$8,000
STATE SHARED REV & ENTITLEMENT (355)						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$412,457	\$427,473	\$420,400	\$423,048	\$416,212
	Total:	\$412,457	\$427,473	\$420,400	\$423,048	\$416,212
BALANCE FORWARD (399)						
35-399-000	FUND BALANCE FORWARDED	\$149,872	\$74,086	\$117,000	\$114,051	\$125,000
	Total:	\$149,872	\$74,086	\$117,000	\$114,051	\$125,000
Prior year end, unappropriated, surplus carried over to the new year.						
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
	Total HIGHWAY AID FUND Revenue	\$565,011	\$511,387	\$547,400	\$548,199	\$549,212

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
HIGHWAY AID FUND - Expenditures						
HIGHWAY MAINT (430)						
35-430-740	MAJOR EQUIP PURCHASE	\$98,265	\$53,250	\$110,050	\$110,050	\$100,000
	Total:	\$98,265	\$53,250	\$110,050	\$110,050	\$100,000
SNOW & ICE REMOVAL (432)						
35-432-230	SALT	\$163,352	\$136,835	\$224,450	\$145,052	\$200,000
	Total:	\$163,352	\$136,835	\$224,450	\$145,052	\$200,000
TRAFFIC SIGNALS & STREET SIGNS (433)						
35-433-361	TRAFFIC SIGNALS	\$4,854	\$6,330	\$6,600	\$5,826	\$6,600
	Total:	\$4,854	\$6,330	\$6,600	\$5,826	\$6,600
REPAIR TO HWYS & BRIDGES (438)						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$224,453	\$200,921	\$206,300	\$151,214	\$205,078
	Total:	\$224,453	\$200,921	\$206,300	\$151,214	\$205,078
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total HIGHWAY AID FUND Expenditure		\$490,925	\$397,336	\$547,400	\$412,141	\$511,678

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL PENSION FUND - Revenues						
INTEREST EARNINGS (341)						
65-341-000	INTEREST EARNINGS	\$70	\$136	\$0	\$161	\$0
	Total:	\$70	\$136	\$0	\$161	\$0
GAIN ON INVESTMENTS (345)						
65-345-000	GAIN ON INVESTMENT	\$87,994	\$391,344	\$0	\$320,657	\$0
	Total:	\$87,994	\$391,344	\$0	\$320,657	\$0
STATE SHARED REV & ENTITLEMENT (355)						
65-355-120	MUNICIPAL PENSION ASSISTANCE	\$77,707	\$81,312	\$87,000	\$94,289	\$85,000
	State pension aid for fifteen (15) participants in the General Employees 401a Retirement Savings Plan administered by the ICMA-RC (Mission Square)					
	Total:	\$77,707	\$81,312	\$87,000	\$94,289	\$85,000
INTERFUND OPERATING TRANSFERS (392)						
65-392-100	TRANS EMPLOYER CONT	\$359	\$0	\$7,920	\$0	\$5,000
65-392-200	TRANS EMPLOYEE CONT	\$55,806	\$58,174	\$67,800	\$59,328	\$65,000
	Total:	\$56,165	\$58,174	\$75,720	\$59,328	\$70,000
REFUNDS OF PRIOR YR EXPENDITUR (395)						
65-395-650	REFUND FROM ICMA TRUST	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL PENSION FUND - Revenues						
65-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
II MUNICIPAL PENSION FUND Revenue		\$221,936	\$530,967	\$162,720	\$474,435	\$155,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
MUNICIPAL PENSION FUND - Expenditu						
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
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
UNICIPAL PENSION FUND Expenditure		\$840,821	\$77,939	\$162,720	\$0	\$155,000

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
457 DEFERRED COMP - Revenues						
INTEREST EARNINGS (341)						
66-341-000	457 INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
GAIN ON INVESTMENTS (345)						
66-345-000	457 GAIN ON INVESTMENTS	\$22,208	\$82,229	\$0	\$81,557	\$0
	Total:	\$22,208	\$82,229	\$0	\$81,557	\$0
INTERFUND OPERATING TRANSFERS (392)						
66-392-100	457 TRANS EMPLOYER CONT	\$70,550	\$79,072	\$0	\$84,647	\$0
66-392-200	457 EMPLOYEE CONT NOT TRANS	\$0	\$0	\$0	\$0	\$0
	Total:	\$70,550	\$79,072	\$0	\$84,647	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total 457 DEFERRED COMP Revenue		\$92,758	\$161,301	\$0	\$166,203	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
457 DEFERRED COMP - Expenditures						
EMPLOYEE BENEFITS (487)						
66-487-163	457 DEFERRED COMP	\$76,600	\$222	\$0	\$73	\$0
	Total:	\$76,600	\$222	\$0	\$73	\$0
	2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget	
	\$76,600	\$222	\$0	\$73	\$0	
	Total 457 DEFERRED COMP Expenditure					

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
SAN SEWER FIXED ASSET - Revenues						
INTERFUND OPERATING TRANSFERS (392)						
70-392-015	TRANS FROM 03 BOND	\$0	\$0	\$0	\$0	\$0
70-392-033	TRANS FROM CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0
70-392-080	TRANS FROM SEWER F	\$0	\$0	\$0	\$0	\$0
70-392-340	TRANS FROM SEWER CAPITAL RES	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total SAN SEWER FIXED ASSET Revenue		\$0	\$0	\$0	\$0	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
SAN SEWER FIXED ASSET - Expenditure						
SANITARY SEWERS (429)						
70-429-810	DEP REC EXP-BUILDINGS	\$0	\$0	\$0	\$0	\$0
70-429-820	DEP REC EXP-SEWER LINES	\$0	\$0	\$0	\$0	\$0
70-429-830	DEP REC EXP-EQUIPMENT	\$0	\$0	\$0	\$0	\$0
70-429-840	LOSS ON DISPOSAL OF ASSETS	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
SAN SEWER FIXED ASSET Expenditure		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2022 Year End	2023 Year End	2024 Budget	2024 Year to Date	2025 Budget
PAYROLL FUND - Revenues						
INTEREST EARNINGS (341)						
90-341-000	CASH--REGULAR CHECKING ACCOUNT	\$127	\$317	\$0	\$281	\$0
	Total:	\$127	\$317	\$0	\$281	\$0
BALANCE FORWARD (399)						
90-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
Total PAYROLL FUND Revenue		\$127	\$317	\$0	\$281	\$0

<u>Ledger Account</u>	<u>Description</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2025 Budget</u>
PAYROLL FUND - Expenditures						
INTERFUND TRANSFERS (492)						
90-492-000	TRANSFERS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2022 Year End	2023 Year End	2024 Budget	2024 Year To Date	2025 Budget
	Total PAYROLL FUND Expenditure	\$0	\$0	\$0	\$0	\$0