

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-331-110	VEHICLE CODE VIOLATIONS	\$19,461	\$17,126	\$20,000	(\$19,660)	\$20,000
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	\$6,042	\$6,426	\$7,000	(\$4,698)	\$3,000
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:		\$25,504	\$23,552	\$27,000	\$24,357	\$23,000
INTEREST EARNINGS (341)						
01-341-000	INTEREST EARNINGS	\$2,006	\$2,052	\$1,000	(\$3,893)	\$3,500
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:		\$2,006	\$2,052	\$1,000	\$3,893	\$3,500
STATE SHARED REV & ENTITLEMENT (355)						
01-355-010	PUBLIC UTILITY REALTY TAX	\$5,576	\$5,554	\$5,500	(\$5,192)	\$5,000
PURTA is a tax collected by Pennsylvania on tax-exempt property owned by public utilities and is distributed to municipalities in which the tax exempt property is located. It can be used for general fund purposes. The amount of the tax rebate is related to the Township's real estate tax rate and the dollar value of real estate taxes levied. Since the Township has no direct control over the amount of PURTA funds to be granted by the Commonwealth, the actual value of PURTA in the preceding year is typically used to set the next year's budget amount.						
01-355-040	ALLEGHENY COUNTY SALES & USE T	\$175,216	\$174,953	\$175,500	(\$175,178)	\$175,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-355-080	ALCOHOLIC BEVERAGES TAXES	\$3,800	\$3,800	\$3,800	(\$4,000)	\$4,000
When the Pennsylvania Liquor Control Board issues a liquor license to an establishment the local municipality receives an annual licensing fee of \$200. Richland Township currently has 19 establishments with liquor licenses.						
01-355-090	NATURAL GAS IMPACT FEE	\$6,259	\$6,106	\$6,000	(\$6,026)	\$6,000
Richland Township share of fees paid by gas drillers under Act 13.						
01-355-120	MUNICIPAL PENSION ASSISTANCE	\$142,648	\$163,080	\$165,600	(\$68,824)	\$70,000
On an annual basis the Commonwealth of Pennsylvania allocates funds to be used for the support of the police & non-uniform pension programs. The source of funds is a state tax on casualty insurance written by companies located outside of Pennsylvania and the number of these policies owned by Richland Township residents. The amount to be budgeted in any one year is based on assumptions regarding the State Aid Unit Value from the preceding year as well as the number of employees in both pension plans who worked full-time for at least six months.						
01-355-130	FIRE RELIEF ASSOC. ASSISTANCE	\$79,655	\$79,615	\$80,000	(\$73,435)	\$78,000
Richland receives funds from the Commonwealth of Pennsylvania for distribution to the Richland Township Volunteer Fire Company Relief Association. The amount of funding received is related to the amount of the fire insurance held by Township residents which has been written by companies located outside of Pennsylvania. These funds in turn are distributed directly to the fire company's relief association. The budget typically reflects the actual amount received in the previous year.						
Total:		\$413,154	\$433,107	\$436,400	\$332,656	\$338,000
LOCAL GOVT & CAP OP GRANTS (357)						
01-357-030	EMERGENCY ASSISTANCE	\$0	\$0	\$0	\$0	\$0
01-357-040	ACT 101 RECYCLING GRANT	\$29,460	\$32,813	\$25,000	(\$20,336)	\$20,000

Annually Richland receives an Act 101 Recycling Program Performance Grant from the Pennsylvania Department of Environmental Protection. The grant reflects the tonnage of material recycled by Township citizens and businesses in a previous calendar year. In 2016 the grant was based on 2480.04 tons of materials recycled in 2014. Since the grant is based on the State fiscal year; July 1st-June 30th payments are not always received within Richland's fiscal year. Consequently, the Township may receive either one, two or none in any given year.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-357-060	RECREATION GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	\$29,460	\$32,813	\$25,000	\$20,336	\$20,000
GENERAL GOVERNMENT (361)						
01-361-310	SUBDIVISION PLAN FEES	\$2,450	\$3,990	\$3,000	(\$6,510)	\$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.					
01-361-340	HEARING FEES	\$1,350	\$3,350	\$1,000	(\$900)	\$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	\$60	\$30	\$100	(\$30)	\$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	\$16,340	\$16,490	\$15,400	(\$13,795)	\$14,000
	The Township provides administrative services to the public including no lien letters and zoning certificates.					
01-361-570	USE OF COPY MACHINE	\$35	\$202	\$0	(\$209)	\$100
01-361-580	USE OF MUNICIPAL ROOM	\$385	\$140	\$0	(\$210)	\$150
	Fees for rental/use of the municipal building.					
	Total:	\$20,620	\$24,202	\$19,500	\$21,654	\$18,300

PUBLIC SAFETY (362)

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-362-410	BUILDING PERMITS	\$79,288	\$57,311	\$62,000	(\$38,350)	\$50,000
Fees for the review and application of plans for new construction and remodeling/renovation of existing buildings and structures. Fees in this category vary annually based upon the size, type and quantity of building activity in the Township.						
01-362-450	USE AND OCCUPANCY PERMITS	\$2,522	\$3,031	\$2,500	(\$2,283)	\$2,500
Fees collected for the occupancy of non-residential dwellings.						
	Total:	\$81,810	\$60,342	\$64,500	\$40,633	\$52,500
HIGHWAY & STREETS (363)						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$3,265	\$2,870	\$3,000	(\$2,939)	\$3,000
This line item captures fees charged to organizations which purchased gasoline and diesel fuel from the Township's tanks located at the public works facility. A \$0.17 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	\$10,291	\$5,145	\$4,000	(\$5,269)	\$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 2017 the fee was \$5,269.23 per half mile.						
	Total:	\$13,556	\$8,016	\$7,000	\$8,208	\$3,000
SANITATION (364)						
01-364-310	SALE OF SOLID WASTE STICKERS	\$2,365	\$2,093	\$2,500	(\$2,835)	\$3,000
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 \$4.50 a piece; 5 for \$22.50. There is no charge for the weekly collection of recyclables.						
01-364-600	SALE OF RECYCLABLES	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-364-610	SALE OF RECYCLING BINS	\$480	\$300	\$300	(\$380)	\$300
When the recycling program was first implemented Richland received a grant to purchase recycling bins for all residents who were customers of the solid waste contractor. When a new home is constructed the resident receives a recycling bin at no cost. Replacement and additional bins are sold to all residents at the Township's cost of \$10.00 per bin.						
	Total:	\$2,845	\$2,393	\$2,800	\$3,215	\$3,300
CULTURE RECREATION (367)						
01-367-400	COMMUNITY DAY CONCESSIONS	\$5,266	\$3,565	\$4,000	(\$4,255)	\$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	\$15,000	\$10,500	\$10,000	(\$1,700)	\$2,000
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	\$62,387	\$68,198	\$63,500	(\$73,345)	\$70,000
This is revenue generated from the leasing of fields and facilities at Richland Park.						
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$9,700	\$11,330	\$8,000	(\$10,750)	\$10,000
Contributions from local businesses and individuals to sponsor Community Day activities including the subsidy of fireworks.						
01-367-840	COMMUNITY DAY REGISTRATION	\$6,650	\$6,825	\$6,000	(\$6,795)	\$6,000
Registration and booth rental fees for Community Day participants.						
01-367-850	RECREATION PROGRAM FEES	\$5,962	\$5,431	\$5,000	(\$4,334)	\$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.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-367-860	RECREATION CONCESSIONS	\$74	\$133	\$200	(\$181)	\$200
Sales of refreshments sold at various programs offered by the Parks and Recreation Department, including movies and concerts in the park.						
	Total:	\$105,039	\$105,982	\$96,700	\$101,360	\$95,200
MISCELLANEOUS REVENUES (380)						
01-380-000	MISCELLANEOUS REVENUES	\$1,820	\$3,573	\$0	(\$618)	\$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:	\$1,820	\$3,573	\$0	\$618	\$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	\$0	\$32,247	\$0	(\$11,000)	\$37,000
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:	\$0	\$32,247	\$0	\$11,000	\$37,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Revenues						
01-392-800	TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
PROCEEDS OF SHORT-TERM DEBT (394)						
01-394-000	SHORT TERM BORROWING	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
REFUNDS OF PRIOR YR EXPENDITUR (395)						
01-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$1,708	\$37,734	\$0	(\$15,471)	\$0
	Reimbursements for expenditures incurred in a previous year.					
	Total:	\$1,708	\$37,734	\$0	\$15,471	\$0
BALANCE FORWARD (399)						
01-399-000	FUND BALANCE FORWARDED	\$490,874	\$677,144	\$525,000	(\$549,651)	\$565,000
	Prior year end, unappropriated, surplus carried over to the new year. These funds are generally intended for transfer to the General Capital Reserve and Highway Improvement Capital Reserve Funds.					
	Total:	\$490,874	\$677,144	\$525,000	\$549,651	\$565,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total GENERAL FUND Revenue		\$6,340,814	\$6,709,107	\$6,430,900	\$6,414,036	\$6,511,800

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-401-150	EMPLOYEE BENEFITS	\$18,663	\$16,638	\$20,900	\$17,544	\$20,900
Group medical, dental, vision, disability and term life insurances.						
01-401-156	BONUS	\$7,681	\$7,680	\$7,680	\$7,385	\$7,680
Amounts paid to employees who decline to participate in Township insurance programs.						
01-401-161	FICA-MEDICARE	\$11,460	\$9,226	\$14,000	\$9,580	\$12,000
01-401-162	PUC	\$305	\$244	\$500	\$243	\$500
Pennsylvania Unemployment Compensation						
01-401-184	SICK PAY BUY-BACK	\$1,811	\$2,073	\$3,000	\$2,611	\$3,000
01-401-200	SUPPLIES	\$4,433	\$4,348	\$6,000	\$5,698	\$6,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$4,738	\$4,788	\$5,000	\$5,359	\$5,000
01-401-325	POSTAGE	\$8,215	\$8,034	\$8,700	\$8,874	\$8,700
01-401-330	TRANSPORTATION	\$3,810	\$2,102	\$3,000	\$1,478	\$3,000
Administrative vehicles: gasoline, insurance and maintenance.						
01-401-341	ADVERTISING	\$1,076	\$3,100	\$3,400	\$802	\$1,500

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-401-342	PRINTING	\$1,195	\$2,500	\$2,496	\$2,856	\$6,000
01-401-351	PROPERTY INSURANCE	\$3,471	\$3,271	\$4,000	\$3,336	\$4,000
01-401-352	LIABILITY INS	\$5,236	\$5,315	\$6,200	\$5,102	\$6,700
01-401-354	WORKERS COMP	\$635	\$431	\$700	\$254	\$500
01-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
01-401-380	DUPLICATION	\$3,340	\$4,254	\$4,200	\$4,271	\$4,500
01-401-450	OFFICE EQUIP MAINT	\$265	\$455	\$1,000	\$885	\$1,000
01-401-460	STAFF CONVENTION EXPENSES	\$1,268	\$1,637	\$2,000	\$2,050	\$2,000
Staff attendance at the ALOM and ICMA conferences.						
01-401-461	EDUCATION/TRAINING	\$30	\$642	\$1,500	\$630	\$2,000
01-401-470	MISC ADMIN EXPENSES	\$8,831	\$8,396	\$6,000	\$4,714	\$6,000
01-401-700	CAPITAL PURCHASES	\$14,719	\$19,159	\$8,000	\$0	\$4,000
Total:		\$256,239	\$243,614	\$251,834	\$221,168	\$266,220

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
FINANCIAL ADMINISTRATION (402)						
01-402-130	FINANCE OFFICER	\$43,812	\$27,387	\$30,128	\$28,969	\$35,535
55% of the Finance Officer's (Amy Shane) full-time salary.						
01-402-140	CLERK	\$13,219	\$15,055	\$17,368	\$14,926	\$30,625
70% of the Accounts Clerk's (Jennifer Saunders) full-time salary.						
01-402-150	EMPLOYEE BENEFITS	\$1,400	\$2,155	\$2,500	\$2,228	\$2,500
01-402-156	BONUS	\$12,703	\$7,680	\$7,807	\$7,385	\$7,807
01-402-161	FICA-MEDICARE	\$6,719	\$7,229	\$7,500	\$7,881	\$9,000
01-402-162	PUC	\$127	\$177	\$200	\$207	\$209
01-402-310	AUDIT	\$6,626	\$8,500	\$8,500	\$8,500	\$8,500
70% of the annual audit cost. Richland Township is under contract with Maher Duessel to perform the 2017 audit for \$12,400.						
01-402-311	PAYROLL SERVICES	\$0	\$0	\$0	\$0	\$0
01-402-353	BONDS	\$1,020	\$1,767	\$2,000	\$1,009	\$2,000
01-402-354	WORKERS COMP	\$317	\$201	\$400	\$100	\$200
Total:		\$85,942	\$70,152	\$76,403	\$71,205	\$96,376

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
TAX COLLECTION (403)						
01-403-110	REAL ESTATE COMP	\$19,646	\$19,691	\$25,000	\$19,712	\$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	\$10,741	\$8,091	\$10,000	\$5,516	\$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	\$0	\$1,650	\$1,700	\$1,700	\$1,700
01-403-314	LIEN COSTS PAID	\$11,918	\$8,021	\$11,000	\$7,369	\$11,000
01-403-450	EARNED INCOME TAX COMM	\$31,319	\$31,560	\$36,000	\$32,367	\$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	\$4,394	\$4,617	\$6,300	\$4,528	\$6,300
Keystone Collection Group is under contract to collect current and delinquent Local Services Tax at the rate of 1.75% plus postage.						
Total:		\$78,019	\$73,630	\$90,000	\$71,191	\$94,000
LAW (404)						
01-404-310	SOLICITOR FEES	\$24,954	\$16,375	\$25,000	\$20,056	\$25,000
The Richland Board of Supervisors at their annual organizational meeting appoint a solicitor to provide the Township with general legal advice. In 2017 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 2017 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	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-404-314	SPECIAL LEGAL SERVICES	\$5,337	\$2,774	\$10,000	\$3,290	\$10,000
This item represents payments for specialized legal services related to areas such as labor law and cable tv.						
	Total:	\$30,291	\$19,149	\$35,000	\$23,345	\$35,000
INFORMATION TECHNOLOGY (407)						
01-407-370	MAINT SERVICES	\$18,188	\$17,876	\$25,000	\$18,904	\$25,000
The Township contracts with Freedom Systems for IT and computer system service and maintenance.						
01-407-480	WEB/SOCIAL MEDIA-DESIGN/MAINT	\$0	\$0	\$10,000	\$11,659	\$15,000
01-407-720	COMPUTER SOFTWARE	\$943	\$1,605	\$5,000	\$2,358	\$5,000
01-407-740	COMPUTER HARDWARE	\$6,569	\$3,336	\$2,000	\$427	\$5,000
	Total:	\$25,700	\$22,817	\$42,000	\$33,348	\$50,000
ENGINEER (408)						
01-408-310	ENGINEERS FEES - TOWNSHIP	\$7,350	\$10,331	\$10,000	\$2,002	\$10,000
Shoup Engineering is the Township's appointed engineer. 2017 rates range from \$110.00 per hour for Survey-Field Crew, \$97.00 per hour for the Principal and Design Engineer and \$56.00 per hour for inspections.						
01-408-314	ENGINEERS FEES - DEVELOPERS	\$0	\$0	\$0	\$0	\$0
	Total:	\$7,350	\$10,331	\$10,000	\$2,002	\$10,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-409-140	LABOR - GROUNDS MAINT	\$15,575	\$19,997	\$18,000	\$17,717	\$18,600
Public works employee time spent working on tasks associated with the municipal building and public works garage.						
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$1,227	\$1,475	\$1,500	\$1,367	\$1,700
01-409-220	JANITORS SUPPLIES	\$3,349	\$1,765	\$3,200	\$1,211	\$3,000
01-409-230	RUGS/MATS	\$0	\$0	\$500	\$0	\$0
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$3,000	\$7,729	\$5,000
01-409-361	ELECTRICITY	\$30,605	\$25,085	\$24,000	\$24,304	\$29,500
01-409-362	NATURAL GAS	\$5,263	\$1,476	\$0	\$0	\$0
01-409-367	UTILITIES	\$2,651	\$2,721	\$3,000	\$2,550	\$3,500
01-409-370	REPAIRS & MAINT	\$10,657	\$11,981	\$23,000	\$32,162	\$27,500
01-409-450	CONTRACTED JANITORS SERV	\$10,630	\$10,856	\$14,000	\$15,867	\$18,000
Jennifer Saunders is under contract to clean the municipal building and public works garage for the price of \$220.00 per week through December 2018.						
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$5,000	\$0	\$10,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-409-700	CAPITAL PURCHASES	\$2,361	\$6,034	\$10,000	\$0	\$10,000
01-409-710	CAPITAL PURCHASE LAND	\$0	\$0	\$0	\$0	\$0
	Total:	\$82,318	\$81,391	\$105,200	\$102,908	\$126,800
POLICE (410)						
01-410-160	POLICE PENSION CONTRIBUTION	\$87,756	\$97,460	\$100,000	\$0	\$0
01-410-530	NORTHERN REGIONAL POLICE	\$1,503,750	\$1,557,580	\$1,524,400	\$1,524,400	\$1,487,680
	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	\$18,360	\$17,462	\$30,000	\$16,556	\$23,000
	Total:	\$1,609,866	\$1,672,502	\$1,654,400	\$1,540,956	\$1,510,680
FIRE (411)						
01-411-231	VEHICLE FUEL (RICHLAND)	\$4,240	\$3,695	\$5,000	\$3,161	\$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)	\$1,621	\$0	\$1,700	\$3,380	\$1,700
01-411-352	INSURANCE (RICHLAND)	\$11,987	\$12,044	\$14,000	\$11,876	\$14,000

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.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
PLANNING & ZONING (414)						
01-414-120	ZONING OFFICERS SALARY	\$72,306	\$70,077	\$76,560	\$64,992	\$78,860
100% of the Zoning/Code Enforcement Officer's (Jeffrey Walzer) full-time salary.						
01-414-140	ZONING CLERK	\$39,108	\$41,000	\$41,376	\$39,785	\$43,750
100% of the Zoning Clerk's (Grace Portuesi) full-time salary.						
01-414-141	OVERTIME	\$0	\$0	\$1,000	\$1,059	\$1,000
01-414-142	PART-TIME INSPECTOR	\$1,280	\$40,371	\$3,000	\$6,848	\$7,000
Compensation paid to Denis Ranalli to perform inspections when Mr. Walzer is unavailable.						
01-414-150	EMPLOYEE BENEFITS	\$51,459	\$57,917	\$59,000	\$53,213	\$60,770
01-414-156	BONUS	\$0	\$0	\$0	\$0	\$0
01-414-161	FICA	\$8,345	\$10,981	\$9,000	\$7,984	\$9,000
01-414-162	PUC	\$180	\$570	\$200	\$390	\$600
01-414-184	SICK PAY BUY-BACK	\$0	\$0	\$1,000	\$608	\$1,000

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-414-200	SUPPLIES	\$851	\$3,237	\$2,000	\$804	\$2,000
01-414-310	ZONING LEGAL CONSULTING	\$6,805	\$5,924	\$7,000	\$12,750	\$7,000
		Special legal counsel retained by the Zoning Hearing Board.				
01-414-312	ENGINEERING / CONSULTANTS	\$16,670	\$14,491	\$15,000	\$3,939	\$5,000
01-414-313	ENGINEERING AND ARCHITECTURAL	\$0	\$0	\$0	\$0	\$0
01-414-321	TELEPHONE/INTERNET/CABLE	\$501	\$801	\$500	\$1,099	\$1,100
01-414-330	TRANSPORTATION	\$83	\$1,993	\$2,500	\$422	\$2,500
		Code Enforcement Officer's vehicle: gasoline, insurance, maintenance and repair costs.				
01-414-341	ADVERTISING	\$0	\$0	\$500	\$132	\$500
01-414-342	PRINTING	\$328	\$1,487	\$2,000	\$793	\$3,500
01-414-352	PROPERTY & LIABILITY INS	\$2,311	\$2,362	\$2,800	\$2,279	\$2,800
01-414-354	WORKERS COMP	\$547	\$407	\$500	\$333	\$300
01-414-369	STATE SURCHARGES	\$0	\$0	\$0	\$0	\$500

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-414-370	COMPUTER MAINTENANCE	\$1,835	\$0	\$0	\$0	\$0
01-414-420	DUES, SUBSCRIPTIONS, MEMBERSHI	\$518	(\$45)	\$500	\$150	\$500
01-414-460	CONVENTION/EDUCATION	\$0	\$956	\$1,000	\$140	\$1,000
01-414-720	COMPUTER SOFTWARE	\$0	\$7,698	\$0	\$0	\$0
01-414-741	CAPITAL PURCHASES	\$0	\$3,904	\$5,000	\$0	\$5,000
Total:		\$203,126	\$264,130	\$230,436	\$197,721	\$233,680
EMERGENCY MANAGEMENT (415)						
01-415-540	Subsidies	\$202	\$55	\$5,000	\$0	\$5,000
Total:		\$202	\$55	\$5,000	\$0	\$5,000
LEAF COMPOSITING RECYCLING (427)						
01-427-220	OPERATING SUPPLIES	\$0	\$0	\$1,000	\$0	\$1,000
01-427-450	CONTRACTED SERVICE	\$2,625	\$2,250	\$1,800	\$2,354	\$2,000
Total:		\$2,625	\$2,250	\$2,800	\$2,354	\$3,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-430-120	FOREMAN - ASST SEC	\$47,624	\$48,995	\$50,440	\$48,500	\$51,912
50% of the Public Works Superintendent/Assistant Township Manager (Gerald Reichart) salary.						
01-430-140	LEAD WORKER	\$0	\$0	\$5,000	\$0	\$5,000
01-430-141	ROAD CREW	\$103,796	\$81,180	\$87,000	\$48,168	\$118,900
Public Works employees salaries for work on township roads.						
01-430-142	PART -TIME	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$56,074	\$60,447	\$90,000	\$60,252	\$79,000
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	\$5,600	\$5,133	\$3,000	\$5,500	\$6,000
01-430-161	FICA-MEDICARE	\$23,387	\$24,036	\$27,000	\$22,276	\$28,000
01-430-162	PUC	\$529	\$1,035	\$1,000	\$1,066	\$1,300
01-430-174	EDUCATION/TRAINING	\$110	\$90	\$2,000	\$185	\$2,000
01-430-180	OVERTIME	\$0	\$0	\$0	\$0	\$0
01-430-184	SICK PAY BUY-BACK	\$1,779	\$2,382	\$3,300	\$1,930	\$3,300

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-430-190	UNIFORM ALLOWANCE	\$1,961	\$1,854	\$3,000	\$2,131	\$3,000
01-430-210	OFFICE SUPPLIES	\$458	\$258	\$1,000	\$0	\$1,000
01-430-220	PUBLIC WORKS SUPPLIES	\$10,934	\$9,316	\$10,000	\$9,128	\$11,000
01-430-230	VEHICLE FUEL/OIL	\$18,773	\$16,079	\$22,000	\$17,388	\$22,000
01-430-238	PROTECTIVE CLOTHING	\$715	\$1,209	\$1,000	\$935	\$1,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$1,876	\$1,796	\$3,200	\$3,703	\$3,300
01-430-312	ENGINEERING/CONSULTANTS	\$70,984	\$80,131	\$72,000	\$73,274	\$78,000
<p>Engineering service fees paid to Shoup Engineering for preparation of plans & specifications, contract management and inspection of the annual road resurfacing and improvement program.</p>						
01-430-315	MEDICAL SERVICES	\$0	\$310	\$750	\$200	\$700
01-430-321	TELEPHONE/INTERNET/CABLE	\$1,768	\$1,570	\$2,685	\$2,215	\$2,600
01-430-336	VEHICAL LEASE	\$0	\$0	\$0	\$0	\$0
01-430-351	PROPERTY INS	\$4,473	\$5,564	\$6,300	\$5,430	\$6,300

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-430-352	LIABILITY INS	\$13,898	\$14,862	\$17,000	\$14,416	\$17,000
01-430-354	WORKERS COMP	\$22,892	\$23,322	\$29,000	\$24,266	\$27,000
01-430-361	ELECTRICITY	\$0	\$0	\$2,800	\$0	\$2,800
01-430-362	NATURAL GAS	\$0	\$0	\$5,000	\$3,557	\$5,000
01-430-380	DUPLICATION	\$38	\$62	\$1,000	\$341	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$0	\$4,000	\$0	\$7,000
01-430-700	CAPITAL PURCHASES	\$2,925	\$6,288	\$7,000	\$0	\$42,000
Total:		\$390,593	\$385,918	\$456,475	\$344,861	\$526,112
SNOW & ICE REMOVAL (432)						
01-432-230	SALT	\$27,763	\$0	\$0	\$0	\$0
Reserve amount.						
01-432-450	CONTRACTED SNOW REMOVAL	\$0	\$0	\$0	\$0	\$0
Total:		\$27,763	\$0	\$0	\$0	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-433-220	STREET SIGNS/LETTERING	\$4,441	\$4,188	\$10,000	\$7,207	\$10,000
01-433-310	TRAFFIC ENGS - SIGN MAINT	\$4,803	\$6,166	\$10,000	\$5,366	\$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	\$4,566	\$4,329	\$0	\$0	\$0
01-433-450	TRAFFIC SIGNAL MAINT	\$4,848	\$9,839	\$7,000	\$5,343	\$7,000
01-433-600	CAPITAL CONSTRUCTION	\$0	\$2,515	\$0	\$0	\$20,750
Total:		\$18,658	\$27,037	\$27,000	\$17,915	\$47,750
STREET LIGHTING (434)						
01-434-360	STREET LIGHTING ELECTRICITY	\$5,943	\$5,916	\$0	\$2,804	\$0
Total:		\$5,943	\$5,916	\$0	\$2,804	\$0
STORM SEWERS & DRAINS (436)						
01-436-251	PIPE	\$8,033	\$3,239	\$9,000	\$1,831	\$9,000
01-436-252	CATCH BASIN/GRATES/CONCRETE	\$9,893	\$1,044	\$10,000	\$1,663	\$10,000
01-436-450	SEWER VACTOR	\$8,292	\$8,968	\$12,000	\$6,795	\$12,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-436-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:						
		\$26,218	\$13,251	\$31,000	\$10,289	\$31,000
REPAIR OF TOOLS & MACHINERY (437)						
01-437-250	REPLACEMENT/EQUIP/PARTS	\$22,209	\$15,590	\$17,000	\$11,293	\$17,000
01-437-450	CONTRACTED RADIO MAINT	\$912	\$858	\$2,000	\$886	\$2,000
01-437-460	CONTRACTED REPAIR	\$20,063	\$16,275	\$16,000	\$26,980	\$20,000
Total:						
		\$43,184	\$32,722	\$35,000	\$39,159	\$39,000
REPAIR TO HWYS & BRIDGES (438)						
01-438-245	GUIDERAIL	\$0	\$8,010	\$8,000	\$390	\$8,000
01-438-251	HOT MIX ASPHALT	\$16,271	\$21,692	\$30,000	\$29,606	\$40,000
01-438-252	COLD MIX ASPHALT	\$2,265	\$1,160	\$5,000	\$817	\$5,000
01-438-254	AGGREGATE	\$15,710	\$13,853	\$15,000	\$13,394	\$15,000
01-438-255	BERM MATERIALS	\$6,511	\$10,600	\$12,000	\$11,746	\$15,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$6,741	\$6,598	\$10,000	\$9,797	\$10,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-438-450	CONTRACTED BERM MAINT	\$23,475	\$21,120	\$25,000	\$28,430	\$20,000
Twice a year Stinson' Lawn Care is utilized to mow the berms of Township roads.						
01-438-451	CONTRACTED STREET SWEEPING	\$0	\$0	\$10,000	\$460	\$2,000
01-438-452	LINE STRIPING	\$29,415	\$33,717	\$35,000	\$36,741	\$40,000
Total:		\$100,388	\$116,751	\$150,000	\$131,381	\$155,000
CONSTRUCTION & REBUILDING (439)						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,133,645	\$1,375,228	\$1,375,000	\$1,242,091	\$1,375,000
Fees paid to the successful bidder on the annual road resurfacing contract.						
Total:		\$1,133,645	\$1,375,228	\$1,375,000	\$1,242,091	\$1,375,000
STORM WATER MGMT/FLOOD CONTROL (446)						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$0	\$0	\$47,378	\$45,805	\$56,615
01-446-150	EMPLOYEE BENEFITS	\$0	\$0	\$10,500	\$10,163	\$10,700
01-446-161	FICA-MEDICARE	\$0	\$0	\$4,200	\$3,823	\$5,000
01-446-162	PUC	\$0	\$0	\$180	\$195	\$200

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-446-174	EDUCATION/TRAINING	\$0	\$0	\$8,000	\$314	\$8,000
01-446-210	OFFICE SUPPLIES	\$0	\$0	\$2,042	\$151	\$1,000
01-446-220	OPERATING SUPPLIES	\$0	\$0	\$5,000	\$3,885	\$6,000
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$0	\$0	\$6,000	\$51	\$6,000
01-446-238	PROTECTIVE CLOTHING	\$0	\$0	\$2,000	\$43	\$2,000
01-446-312	ENGINEERING/G.I.S. SERVICES	\$0	\$0	\$11,000	\$33,435	\$15,000
01-446-354	WORKERS COMPENSATION	\$0	\$0	\$500	\$130	\$300
01-446-700	CAPITAL PURCHASES	\$0	\$0	\$5,000	\$0	\$5,000
Total:		\$0	\$0	\$101,800	\$97,995	\$115,815

WATER SYSTEM (448)

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-448-363	FIRE HYDRANT MAINTENANCE CHARG	\$0	\$785	\$750	\$736	\$650
Fees paid to the RTMAAC (the Water Authority) for maintenance of 394 fire hydrants at the rate of \$210.00 each. Beginning in 2015 this expense was accounted for in the Fire Hydrant Fund.						
	Total:	\$0	\$785	\$750	\$736	\$650
PARKS (454)						
01-454-110	PERSONAL SERVICES/ADMIN	\$24,165	\$25,743	\$30,970	\$31,353	\$31,470
This item contains 100% of the salary of the Township's part-time Parks and Recreation Program Coordinator (Melissa Williams @ 24 hrs. per week) and an Assistant for thirteen weeks @ 20 hrs. per week.						
01-454-140	PERSONAL SERVICES/PUBLIC WORKS	\$33,802	\$53,787	\$53,000	\$45,312	\$54,500
This item captures public works employees compensation for time spent on projects at Richland community park.						
01-454-160	PERSONAL SERVICES/FICA-MEDICAR	\$3,633	\$6,280	\$7,000	\$6,034	\$8,000
01-454-247	RECREATION SUPPLIES	\$6,830	\$6,773	\$8,000	\$9,504	\$9,000
01-454-250	REPAIR SUPPLIES	\$8,072	\$3,913	\$10,000	\$3,741	\$10,000
01-454-312	CLASSES/PROGRAMS	\$8,944	\$7,914	\$10,000	\$3,860	\$10,000
Costs for materials, instructors and program newsletters.						
01-454-313	CONSULTING SERVICES	\$2,072	\$3,469	\$9,100	\$2,631	\$9,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-454-351	PROPERTY INS	\$1,230	\$1,290	\$2,000	\$1,389	\$2,000
01-454-352	LIABILITY INS	\$2,378	\$2,528	\$3,000	\$2,427	\$3,500
01-454-361	ELECTRICITY	\$2,963	\$2,863	\$3,500	\$3,169	\$4,680
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	\$470	\$1,018	\$1,000	\$1,432	\$1,200
01-454-374	CONTRACTED REPAIR OF PROPERTY	\$17,508	\$22,439	\$30,000	\$22,541	\$30,000
01-454-450	CONTRACTED MOWING	\$46,625	\$39,239	\$40,000	\$40,877	\$40,000
Unit price payments to a subcontractor (Mr. Andy Steffish) for mowing at Richland park.						
01-454-451	CLEANING & MAINTENANCE	\$52,124	\$52,386	\$53,000	\$62,674	\$53,000
Unit price payments to a contractor (Mr. Andrew Steffish) for cleaning and trash removal at the Richland park.						
01-454-460	MEETING & CONFERENCE	\$794	\$1,031	\$1,200	\$1,325	\$1,300
Training sessions and Parks and Recreation Coordinator's attendance at the annual PA Recreation & Parks Society State Conference.						
01-454-600	CAPITAL CONSTRUCTION	\$5,995	\$27,782	\$25,000	\$8,275	\$25,000
Capital projects financed by fees charged for new residential construction in the prior year.						
01-454-700	CAPITAL PURCHASES	\$3,981	\$14,785	\$20,000	\$4,835	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
	Total:	\$221,586	\$273,240	\$306,770	\$251,380	\$292,650
LIBRARIES (456)						
01-456-930	NORTHERN TIER LIBRARY	\$221,834	\$223,105	\$225,000	\$224,629	\$228,053
<p>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 2018 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.</p>						
	Total:	\$221,834	\$223,105	\$225,000	\$224,629	\$228,053
CIVIL CELEBRATIONS (457)						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$31,670	\$32,684	\$33,000	\$31,141	\$35,000
01-457-301	MUNICIPAL BUILDING ACTIVITIES	\$499	\$95	\$1,500	\$0	\$1,500
	Total:	\$32,169	\$32,779	\$34,500	\$31,141	\$36,500
SENIOR CITIZENS CENTERS (458)						
01-458-300	PROGRAMS	\$155	\$29	\$200	\$0	\$0
	Total:	\$155	\$29	\$200	\$0	\$0
DEBT SERVICE (470)						
01-470-100	2014 G. O. NOTE	\$107,518	\$132,312	\$134,712	\$134,671	\$135,282

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 01/01/2018: \$2,310,000.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
01-470-200	2017 GENERAL OBLIGATION BOND	\$0		\$0	\$30,472	\$223,472
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 Bjuilidng. General Fund represents 40% of the total. Amount outstanding 01/01/2018: \$6,265,000.						
01-470-500	2012 SERIES A BOND ISSUE	\$51,114	\$68,248	\$67,720	\$60,872	\$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.						
01-470-600	2012 SERIES B BOND ISSUE	\$161,209	\$163,245	\$161,370	\$141,173	\$0
Issued: 1/19/2012 Term: 15 years Rate: 0 .9 - 3.45% Amount: \$2,675,000 (G.F. represents 75% of total) Purpose: Refinance bonds used to pay for municipal building. This bond was refinanced in 2017.						
Total:		\$319,841	\$363,805	\$363,802	\$367,188	\$358,754
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	\$6,187	\$0	\$4,000	\$0	\$4,000
01-487-162	STATE CONTRIBUTION	\$54,892	\$65,620	\$65,600	\$68,824	\$70,000
01-487-163	DEFERRED COMP	\$7,749	\$7,675	\$10,000	\$7,598	\$10,000
01-487-164	ACTUARY & TRUST ADMIN FEES	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL FUND - Expenditures						
	Total:	\$68,828	\$73,295	\$79,600	\$76,422	\$84,000
INTERFUND TRANSFERS (492)						
01-492-310	TRANSFER TO HIGHWAY IMPROVEME	\$100,000	\$125,000	\$112,500	\$112,500	\$100,000
01-492-330	TRANS TO CAPITAL RESERVES	\$300,000	\$375,000	\$337,500	\$337,500	\$400,000
	Total:	\$400,000	\$500,000	\$450,000	\$450,000	\$500,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total GENERAL FUND Expenditure		\$5,663,670	\$6,159,456	\$6,430,900	\$5,815,768	\$6,511,800

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
STREET LIGHTING TAX FUND - Revenue						
INTEREST EARNINGS (341)						
02-341-000	INTEREST EARNINGS	\$1	\$6	\$5	(\$7)	\$5
	Total:	\$1	\$6	\$5	\$7	\$5
HIGHWAY & STREETS (363)						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$2,754	\$1,361	\$1,900	(\$2,124)	\$2,020
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/lf will be used to pay the electric bill for street lights within the district.						
02-363-320	STREET LIGHT CHARGES - PRIOR	\$0	\$30	\$0	\$0	
02-363-330	PENALTIES	\$14	\$10	\$0	(\$21)	
	Total:	\$2,769	\$1,401	\$1,900	\$2,145	\$2,020
BALANCE FORWARD (399)						
02-399-000	FUND BALANCE FORWARDED	\$1,504	\$1,961	\$1,050	(\$1,056)	\$765
	Total:	\$1,504	\$1,961	\$1,050	\$1,056	\$765
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
STREET LIGHTING TAX FUND Revenue		\$4,273	\$3,369	\$2,955	\$3,209	\$2,790

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
STREET LIGHTING TAX FUND - Expenditure						
TAX COLLECTION (403)						
02-403-111	TAX COLLECTORS REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
STREET LIGHTING (434)						
02-434-361	ELECTRICITY	\$2,312	\$2,312	\$2,570	\$2,443	\$2,500
	Monthly Duquesne Light charges.					
	Total:	\$2,312	\$2,312	\$2,570	\$2,443	\$2,500
RESERVE (494)						
02-494-000	RESERVE	\$0	\$0	\$385	\$0	\$290
	Total:	\$0	\$0	\$385	\$0	\$290
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
STREET LIGHTING TAX FUND Expenditure		\$2,312	\$2,312	\$2,955	\$2,443	\$2,790

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget											
FIRE PROTECTION TAX FUND - Revenue																	
INTEREST EARNINGS (341)																	
03-341-000	INTEREST EARNINGS	\$84	\$409	\$100	(\$119)	\$700											
	Total:	\$84	\$409	\$100	\$119	\$700											
PUBLIC SAFETY (362)																	
03-362-210	FIRE HYDRANT CHARGE - CURRENT	\$105,794	\$86,924	\$80,000	(\$81,619)	\$68,710											
<p>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 2018 the assessment shall be 0.062 mills.</p>																	
03-362-220	FIRE HYDRANT CHARGE - PRIOR	\$0	\$683	\$0	(\$1,192)	\$0											
03-362-230	PENALTIES	\$120	\$115	\$0	(\$93)	\$0											
	Total:	\$105,915	\$87,722	\$80,000	\$82,904	\$68,710											
BALANCE FORWARD (399)																	
03-399-000	FUND BALANCE FORWARDED	\$0	\$23,339	\$28,000	(\$28,441)	\$29,050											
	Total:	\$0	\$23,339	\$28,000	\$28,441	\$29,050											
<table border="1"> <thead> <tr> <th></th><th>2015 Year End</th><th>2016 Year End</th><th>2017 Budget</th><th>2017 Year To Date</th><th>2018 Budget</th></tr> </thead> <tbody> <tr> <td>FIRE PROTECTION TAX FUND Revenue</td><td>\$105,999</td><td>\$111,469</td><td>\$108,100</td><td>\$111,464</td><td>\$98,460</td></tr> </tbody> </table>							2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget	FIRE PROTECTION TAX FUND Revenue	\$105,999	\$111,469	\$108,100	\$111,464	\$98,460
	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget												
FIRE PROTECTION TAX FUND Revenue	\$105,999	\$111,469	\$108,100	\$111,464	\$98,460												

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
FIRE PROTECTION TAX FUND - Expenditure						
TAX COLLECTION (403)						
03-403-111	TAX COLLECTORS REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
03-403-181	DELINQUENT COMMISSIONS	\$0	\$0	\$0	\$0	\$0
03-403-200	SUPPLIES	\$0	\$0	\$0	\$0	\$0
03-403-313	ENGINEERING	\$1,250	\$288	\$500	\$0	\$0
03-403-314	LEGAL	\$770	\$0	\$0	\$0	\$0
	Total:	\$2,020	\$288	\$500	\$0	\$0
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	\$80,640	\$82,740	\$83,000	\$82,950	\$83,400

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

<u>Ledger Account</u>	<u>Description</u>	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year to Date</u>	<u>2018 Budget</u>
FIRE PROTECTION TAX FUND - Expenditure						
03-494-000	RESERVE	\$0	\$0	\$24,600	\$0	\$15,060
Total:						
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
FIRE PROTECTION TAX FUND Expenditure		\$82,660	\$83,028	\$108,100	\$82,950	\$98,460

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget											
MUNICIPAL IMPACT FEE TSA NORTH -																	
INTEREST EARNINGS (341)																	
04-341-000	INTEREST EARNINGS	\$1,672	\$2,437	\$2,200	(\$3,160)	\$3,000											
	Total:	\$1,672	\$2,437	\$2,200	\$3,160	\$3,000											
SPECIAL ASSESSMENTS (383)																	
04-383-000	SPECIAL ASSESSMENTS	\$1,265	\$603	\$5,000	(\$3,795)	\$3,930											
	Total:	\$1,265	\$603	\$5,000	\$3,795	\$3,930											
<p>Transportation Impact Fees were authorized by the Pennsylvania General Assembly in 1990 as a tool for municipal government to fund transportation infrastructure necessitated by new development. The Act identified criteria for establishing transportation districts. Fees paid for new development in each district can only be used to fund transportation projects identified in the adopted transportation capital improvement plan for that district. The program adopted by Richland Township has two districts (TSA #1 & TSA #2). The revenues captured in this item are for new development within TSA#1.</p>																	
BALANCE FORWARD (399)																	
04-399-000	FUND BALANCE FORWARDED	\$328,658	\$332,198	\$335,200	(\$335,239)	\$228,070											
	Total:	\$328,658	\$332,198	\$335,200	\$335,239	\$228,070											
<p>Prior year end, unappropriated, surplus carried over to the new year.</p>																	
<table border="1"> <thead> <tr> <th></th><th>2015 Year End</th><th>2016 Year End</th><th>2017 Budget</th><th>2017 Year To Date</th><th>2018 Budget</th></tr> </thead> <tbody> <tr> <td>PAL IMPACT FEE TSA NORTH Revenue</td><td>\$331,595</td><td>\$335,239</td><td>\$342,400</td><td>\$342,193</td><td>\$235,000</td></tr> </tbody> </table>							2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget	PAL IMPACT FEE TSA NORTH Revenue	\$331,595	\$335,239	\$342,400	\$342,193	\$235,000
	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget												
PAL IMPACT FEE TSA NORTH Revenue	\$331,595	\$335,239	\$342,400	\$342,193	\$235,000												

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL IMPACT FEE TSA NORTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
04-433-313	ENGINEERING	\$0	\$0	\$0	\$1,886	\$0
04-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$120,000	\$112,237	\$0
TIF portion of Bakerstown-Grubbs-State Road intersection traffic signal project.						
Total:		\$0	\$0	\$120,000	\$114,124	\$0
CONSTRUCTION & REBUILDING (439)						
04-439-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
04-439-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-439-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
04-494-000	RESERVE	\$0	\$0	\$222,400	\$0	\$235,000
Total:		\$0	\$0	\$222,400	\$0	\$235,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
IMPACT FEE TSA NORTH Expenditure		\$0	\$0	\$342,400	\$114,124	\$235,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget											
MUNICIPAL IMPACT FEE TSA SOUTH -																	
INTEREST EARNINGS (341)																	
05-341-000	INTEREST EARNINGS	\$546	\$1,810	\$2,000	(\$3,892)	\$7,300											
	Total:	\$546	\$1,810	\$2,000	\$3,892	\$7,300											
SPECIAL ASSESSMENTS (383)																	
05-383-000	SPECIAL ASSESSMENTS	\$5,751	\$0	\$5,000	(\$24,921)	\$5,000											
	Total:	\$5,751	\$0	\$5,000	\$24,921	\$5,000											
<p>Transportation Impact Fees were authorized by the Pennsylvania General Assembly in 1990 as a tool for municipal government to fund transportation infrastructure necessitated by new development. The Act identified criteria for establishing transportation districts. Fees paid for new development in each district can only be used to fund transportation projects identified in the adopted transportation capital improvement plan for that district. The program adopted by Richland Township has two districts (TSA #1 and TSA #2). The revenues captured in this item are for new development within TSA #2.</p>																	
BALANCE FORWARD (399)																	
05-399-000	FUND BALANCE FORWARDED	\$747,541	\$462,591	\$454,000	(\$454,106)	\$482,900											
	Total:	\$747,541	\$462,591	\$454,000	\$454,106	\$482,900											
<p>Prior year end, unappropriated, surplus carried over to the new year.</p>																	
<table border="1"> <thead> <tr> <th></th><th>2015 Year End</th><th>2016 Year End</th><th>2017 Budget</th><th>2017 Year To Date</th><th>2018 Budget</th></tr> </thead> <tbody> <tr> <td>PAL IMPACT FEE TSA SOUTH Revenue</td><td>\$753,837</td><td>\$464,402</td><td>\$461,000</td><td>\$482,919</td><td>\$495,200</td></tr> </tbody> </table>							2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget	PAL IMPACT FEE TSA SOUTH Revenue	\$753,837	\$464,402	\$461,000	\$482,919	\$495,200
	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget												
PAL IMPACT FEE TSA SOUTH Revenue	\$753,837	\$464,402	\$461,000	\$482,919	\$495,200												

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL IMPACT FEE TSA SOUTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
05-433-313	ENGINEERING	\$1,162	\$0	\$0	\$0	\$0
05-433-314	LEGAL	\$14,044	\$1,295	\$0	\$0	\$0
05-433-600	CAPITAL CONSTRUCTION	\$208,340	\$0	\$0	\$0	\$0
05-433-710	LAND	\$67,700	\$9,001	\$0	\$0	\$0
Total:		\$291,246	\$10,296	\$0	\$0	\$0
CONSTRUCTION & REBUILDING (439)						
05-439-313	ENGINEER	\$0	\$0	\$0	\$0	\$0
05-439-314	LEGAL	\$0	\$0	\$0	\$0	\$0
05-439-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
05-494-000	RESERVE	\$0	\$0	\$461,000	\$0	\$495,200
Total:		\$0	\$0	\$461,000	\$0	\$495,200

<u>Ledger Account</u>	<u>Description</u>	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year to Date</u>	<u>2018 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

MUNICIPAL IMPACT FEE TSA SOUTH -

	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year To Date</u>	<u>2018 Budget</u>
IMPACT FEE TSA SOUTH Expenditure	\$291,246	\$10,296	\$461,000	\$0	\$495,200

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Revenues						
INTEREST EARNINGS (341)						
08-341-000	INTEREST EARNINGS	\$240	\$1,132	\$500	(\$2,220)	\$1,200
08-341-100	TAP FEE AGREEMENT INTEREST	\$0	\$0	\$0	\$0	\$0
Total:		\$240	\$1,132	\$500	\$2,220	\$1,200
SANITATION (364)						
08-364-120	SEWER USE CHARGE	\$1,685,225	\$1,767,454	\$2,005,000	(\$2,018,481)	\$2,050,000
User fees paid by Richland Township sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.						
Total:		\$1,685,225	\$1,767,454	\$2,005,000	\$2,018,481	\$2,050,000
HEALTH (365)						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$49,815	\$59,180	\$62,000	(\$37,845)	\$25,000
Tap-in fees paid by new sanitary sewer customers. 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	\$15,510	\$16,920	\$20,000	(\$8,930)	\$10,000
A portion of the sanitary sewer tap-in fees paid by new customers is earmarked for the payment of debt which was incurred to construct the sanitary sewer systems which the new customers benefit from.						
Total:		\$65,325	\$76,100	\$82,000	\$46,775	\$35,000
MISCELLANEOUS REVENUES (380)						
08-380-000	MISCELLANEOUS REVENUES	\$730	\$2,165	\$0	(\$5,064)	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Revenues						
08-380-130	SEWER CERTIFICATE FEE	\$7,840	\$7,651	\$6,500	(\$5,799)	\$6,000
Dye test revenues collected from sewer customers when properties are either refinanced or sold.						
08-380-131	AVJSA AGENCY AGREEMENT FEE	\$75	\$375	\$200	(\$125)	\$0
Administrative fees remitted by AJVSA for new sanitary sewer customers.						
08-380-132	METER SALES	\$737	\$3,317	\$1,000	(\$1,245)	\$1,000
Water meter sales to sanitary sewer customers who rely on private wells.						
08-380-133	DEDUCTION METERS	\$50	\$50	\$50	(\$50)	\$0
Fee collected from sanitary sewer customers who wish to have external water use deducted from the calculation of their sewer bill.						
Total:		\$9,432	\$13,558	\$7,750	\$12,283	\$7,000
PROCEEDS FIXED ASSETS SALE (391)						
08-391-100	SALES OF GENERAL FIXED ASSETS	\$0	\$1,155	\$0	(\$602)	\$0
Total:						
REFUNDS OF PRIOR YR EXPENDITUR (395)						
08-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$85	\$69	\$0	(\$2,647)	\$0
Total:						
BALANCE FORWARD (399)						
08-399-000	FUND BALANCE FORWARDED	\$485,392	\$460,781	\$400,000	(\$412,178)	\$572,000

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

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Revenues						
	Total:	\$485,392	\$460,781	\$400,000	\$412,178	\$572,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
	Total SEWER FUND Revenue	\$2,245,698	\$2,320,248	\$2,495,250	\$2,495,187	\$2,665,200

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
LEGISLATIVE BODY (400)						
08-400-110	SUPERVISORS SALARIES	\$1,699	\$3,086	\$3,000	\$0	\$3,000
25% of Township Supervisors salaries are paid from the sewer fund.						
08-400-350	INSURANCE AND BONDING	\$2,657	\$2,586	\$5,200	\$3,658	\$5,200
Total:		\$4,356	\$5,672	\$8,200	\$3,658	\$8,200
EXECUTIVE (401)						
08-401-120	MANAGER'S SALARY	\$53,027	\$54,578	\$56,192	\$54,031	\$57,878
32% of the Township Manager's (Dean Bastianini) full-time salary.						
08-401-140	CLERICAL	\$29,927	\$24,663	\$24,150	\$24,563	\$12,750
25% of Administrative Assistant's (Tina Shaw) full time salary.						
08-401-150	EMPLOYEE BENEFITS	\$20,286	\$19,239	\$21,982	\$20,316	\$30,000
08-401-156	BONUS	\$2,340	\$2,808	\$2,810	\$2,700	\$2,810
Amounts paid to employees who decline to participate in Township insurance programs.						
08-401-161	FICA-MEDICARE	\$5,807	\$5,809	\$7,000	\$5,498	\$7,000
The employer's share of Social Security (6.2%) and Medicare (1.45%) which is based upon all earnings.						
08-401-162	PUC	\$70	\$182	\$200	\$153	\$200

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-401-184	SICK PAY BUY-BACK	\$1,811	\$2,073	\$3,500	\$2,611	\$3,500
08-401-200	SUPPLIES	\$793	\$2,724	\$2,400	\$1,640	\$2,400
08-401-321	TELEPHONE	\$698	\$718	\$1,200	\$1,001	\$1,200
08-401-325	POSTAGE	\$7,193	\$7,921	\$8,000	\$6,828	\$8,000
08-401-330	TRANSPORTATION	\$780	\$381	\$1,000	\$233	\$1,000
20% of Administrative vehicle costs.						
08-401-341	ADVERTISING	\$122	\$475	\$500	\$50	\$500
08-401-342	PRINTING	\$2,584	\$3,557	\$3,000	\$1,961	\$3,000
08-401-354	WORKERS COMP	\$635	\$431	\$555	\$254	\$400
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
08-401-380	DUPLICATION	\$1,512	\$680	\$2,000	\$180	\$2,000
08-401-450	OFFICE EQUIP MAINT	\$280	\$0	\$0	\$0	\$2,500

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-401-461	EDUCATION/TRAINING	\$1,600	\$637	\$1,800	\$921	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$165	\$69	\$700	\$0	\$700
08-401-700	CAPITAL PURCHASES	\$5,000	\$0	\$10,000	\$0	\$5,000
	Total:	\$134,632	\$126,944	\$146,989	\$122,938	\$142,838
FINANCIAL ADMINISTRATION (402)						
08-402-130	FINANCE OFFICER	\$44,295	\$27,388	\$30,128	\$28,969	\$29,535
	45% of the Finance Officer's (Amy Shane) full-time salary.					
08-402-140	CLERK	\$22,377	\$55,201	\$58,744	\$56,054	\$56,875
	100% of the Utility Billing Clerk's (Suzanne Owens) and 30% of Accounting Clerk's (Jennifer Saunders) full time salaries.					
08-402-150	EMPLOYEE BENEFITS	\$1,563	\$1,670	\$3,600	\$2,847	\$3,700
08-402-156	BONUS	\$295	\$0	\$0	\$0	\$0
08-402-161	FICA-MEDICARE	\$3,714	\$2,889	\$5,000	\$3,061	\$5,000
08-402-162	PUC	\$128	\$347	\$500	\$372	\$500
08-402-310	AUDIT	\$5,600	\$3,911	\$3,630	\$3,757	\$3,800

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-402-312	BILL COLLECTION FEES	\$5,972	\$4,021	\$5,500	\$3,157	\$5,500
08-402-313	FISCAL AGENT FEE	\$1,250	\$1,500	\$4,800	\$0	\$4,800
08-402-353	BONDS	\$535	\$1,035	\$1,200	\$639	\$1,200
08-402-354	WORKERS COMP	\$316	\$200	\$350	\$100	\$200
Total:		\$86,047	\$98,162	\$113,452	\$98,954	\$111,110
LAW (404)						
08-404-310	SOLICITOR FEES	\$7,599	\$3,881	\$10,000	\$1,259	\$10,000
Legal services related to sanitary sewer issues.						
08-404-314	SPECIAL LEGAL SERVICES	\$1,229	\$0	\$0	\$0	\$0
Total:		\$8,828	\$3,881	\$10,000	\$1,259	\$10,000
INFORMATION TECHNOLOGY (407)						
08-407-370	MAINT SERVICES	\$14,000	\$15,712	\$18,000	\$10,116	\$18,000
IT support provided by Freedom Systems for sewer utility billing and accounting programs.						
08-407-720	COMPUTER SOFTWARE	\$538	\$1,200	\$5,000	\$1,317	\$5,000
08-407-740	COMPUTER HARDWARE	\$5,088	\$228	\$4,000	\$0	\$5,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-407-750	COMPUTER - ACCESSORIES	\$0	\$0	\$0	\$0	\$0
	Total:	\$19,627	\$17,140	\$27,000	\$11,433	\$28,000
ENGINEER (408)						
08-408-311	ENGINEERING / OPERATIONS	\$3,142	\$4,442	\$8,000	\$4,806	\$8,000
	Professional engineering services provided by Shoup Engineering on sanitary sewer related matters.					
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$0	\$3,801	\$2,000	\$3,981	\$2,000
	Total:	\$3,142	\$8,243	\$10,000	\$8,786	\$10,000
SANITARY SEWERS (429)						
08-429-121	SEWER SUPERINTENDENT	\$47,098	\$48,995	\$50,440	\$48,500	\$51,912
	50% of the Public Works Superintendent/Assistant Manager's (Gerald Reichart) full-time salary.					
08-429-140	PUBLIC WORKS EMPLOYEES	\$40,008	\$35,133	\$37,000	\$32,914	\$41,000
	100% of one full-time public works employee's annual pay rate.					
08-429-142	PART-TIME LABORERS	\$3,077	\$351	\$0	\$30	\$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	\$29,711	\$34,307	\$41,000	\$33,257	\$41,000
	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

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-429-161	FICA-MEDICARE	\$6,978	\$6,373	\$7,600	\$6,327	\$7,600
08-429-162	PUC	\$62	\$176	\$200	\$167	\$200
08-429-180	OVERTIME	\$0	\$0	\$0	\$0	\$0
08-429-184	SICK PAY BUY-BACK	\$1,626	\$2,168	\$3,500	\$1,930	\$3,500
08-429-187	UNIFORM ALLOWANCE	\$337	\$290	\$500	\$290	\$500
08-429-200	SUPPLIES	\$4,953	\$2,973	\$4,000	\$235	\$3,000
08-429-231	VEHICLE FUEL/GASOLINE	\$2,793	\$3,500	\$5,000	\$2,500	\$5,000
08-429-251	VEHICLE MAINT PARTS	\$0	\$0	\$1,200	\$925	\$1,533
08-429-252	EQUIP PARTS	\$0	\$0	\$500	\$0	\$0
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$27	\$0	\$400	\$40	\$500
08-429-315	MEDICAL SERVICES	\$355	\$0	\$400	\$0	\$500

Richland Township
Fiscal Year 2018 Budget
Budget Line Item Report

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-429-317	PA ONE CALL SERVICE	\$785	\$732	\$1,000	\$1,226	\$1,250
08-429-321	TELEPHONE	\$870	\$862	\$1,000	\$711	\$1,000
08-429-327	RADIO EQUIP MAINT	\$0	\$0	\$0	\$0	\$0
08-429-336	VEHICAL LEASE	\$0	\$0	\$0	\$0	\$0
08-429-351	PROPERTY INS	\$2,581	\$2,374	\$4,600	\$2,440	\$3,000
08-429-352	LIABILITY INS	\$6,625	\$6,725	\$7,500	\$3,738	\$4,000
08-429-354	WORKERS COMP	\$7,632	\$7,774	\$10,500	\$8,170	\$9,000
08-429-361	ELECTRICITY	\$1,235	\$1,715	\$4,600	\$373	\$4,600
08-429-362	NATURAL GAS	\$428	\$1,883	\$2,600	\$0	\$2,600
08-429-373	BUILDINGS/STRUCTURES	\$3,825	\$2,478	\$3,300	\$6,580	\$6,000
08-429-374	MACHINERY & EQUIP	\$13,547	\$1,449	\$7,000	\$4,228	\$7,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-429-375	VEHICLE REPAIR	\$0	\$0	\$3,000	\$121	\$3,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$11,078	\$3,743	\$20,000	\$3,990	\$20,000
08-429-386	HAMPTON TREATMENT	\$299,642	\$292,241	\$345,900	\$334,549	\$345,900
08-429-387	DCDBA TRANSPORTATION	\$86,656	\$83,840	\$95,000	\$86,324	\$95,000
08-429-388	AVJSA TREATMENT	\$340,772	\$355,040	\$380,000	\$370,551	\$380,000
08-429-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0
08-429-460	EDUCATION/CONVENTION	\$0	\$0	\$1,000	\$0	\$1,000
08-429-470	MISC. EXPENDITURES	\$0	\$0	\$0	\$16	\$0
08-429-611	COLLECTOR SYSTEM REHABILITATIO	\$15,196	\$0	\$22,000	\$5,357	\$49,500
Flow monitoring and sanitary sewer rehabilitation work on existing lines within the Crouse Run, Willow Run and Deer Creek watersheds.						
08-429-700	CAPITAL PURCHASES	\$0	\$8,807	\$10,330	\$0	\$12,000

Flow monitoring and sanitary sewer rehabilitation work on existing lines within the Crouse Run, Willow Run and Deer Creek watersheds.

Total: **\$927,894** **\$903,933** **\$1,071,070** **\$955,486** **\$1,101,095**

DEBT SERVICE (470)

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
08-470-100	2014 G. O. NOTE	\$340,473	\$418,988	\$426,588	\$426,458	\$430,122
Issued: 6-14-2014 Term: 8 years Rate: 2% Final Maturity date: February 1, 2022. Original Amount: \$3,690,000 (S.F. represents 74% of total) Purpose: Refinancing of bonds used to pay for Orchard Park Sewer Rehabilitation and Bakerstown Sewer Project. Amount Outstanding 01/01/2018: \$2,310,000.						
08-470-200	2017 GENERAL OBLIGATION BOND	\$0	\$0	\$0	\$45,708	\$244,835
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 Building. Sewer Fund represents 60% of the total. Amount outstanding: 01/01/2018: \$6,265,000.						
08-470-500	2012 SERIES A BOND ISSUE	\$153,343	\$204,742	\$203,161	\$162,617	\$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	\$53,736	\$54,415	\$53,790	\$47,058	\$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:						
		\$547,552	\$678,145	\$683,539	\$681,840	\$674,957
EMPLOYEE BENEFITS (487)						
08-487-161	TOWNSHIP PENSION CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
08-487-163	DEFERRED COMP	\$7,176	\$7,675	\$8,000	\$7,598	\$8,000
Total:						
		\$7,176	\$7,675	\$8,000	\$7,598	\$8,000
INTERFUND TRANSFERS (492)						
08-492-340	TRANS TO CAPITAL RESERVE	\$45,665	\$57,345	\$62,000	\$36,010	\$25,000
Total:						
		\$45,665	\$57,345	\$62,000	\$36,010	\$25,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER FUND - Expenditures						
RESERVE (494)						
08-494-000	RESERVE	\$0	\$0	\$350,000	\$0	\$546,000
08-494-100	RESERVE-PARKVIEW COLLECTION	\$0	\$0	\$5,000	\$0	\$0
Total:		\$0	\$0	\$355,000	\$0	\$546,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total SEWER FUND Expenditure		\$1,784,918	\$1,907,140	\$2,495,250	\$1,927,962	\$2,665,200

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
- Revenues						
CULTURE RECREATION (367)						
09-367-110	ADVANCED TICKETS - ADULTS	\$0	\$0	\$0	\$0	
Total:						
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total Revenue		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
2007 BOND ISSUE FUND - Revenues						
INTEREST EARNINGS (341)						
16-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
INTERFUND OPERATING TRANSFERS (392)						
16-392-010	TRANS FROM GENERAL FUND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total 2007 BOND ISSUE FUND Revenue		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
2007 BOND ISSUE FUND - Expenditures						
DEBT PRINCIPAL (471)						
16-471-000	07 BOND PRINCIPAL DEBT EXPENSE	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
DEBT INTEREST (472)						
16-472-000	07 BOND INTEREST EXPENSE	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
INTERFUND TRANSFERS (492)						
16-492-300	TRANS TO SEWER DEBT FUND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
All 2007 BOND ISSUE FUND Expenditure		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
PARK GRANT #GR410044179 - Revenue						
INTEREST EARNINGS (341)						
18-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
RECREATION GRANT (354)						
18-354-070	RECREATION GRANT	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
BALANCE FORWARD (399)						
18-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
PARK GRANT #GR410044179 Revenue		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
PARK GRANT #GR410044179 - Expendit						
PARKS (454)						
18-454-600	PARK PROJECT	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
INTERFUND TRANSFERS (492)						
18-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
RESERVE (494)						
18-494-000	RESERVE	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
PARK GRANT #GR410044179 Expenditure		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
BNY MELLON SINKING FUND 2017 - Re						
BOND PROCEEDS (393)						
20-393-100	PROCEEDS OF GENERAL L-T DEBT	\$0	\$0	\$0	(\$2,730)	
Total:						
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
MELLON SINKING FUND 2017 Revenue		\$0	\$0	\$0	\$2,730	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
BNY MELLON SINKING FUND 2017 - Ex						
DEBT PRINCIPAL (471)						
20-471-400	2017 BANK LOAN	\$11,786	\$0	\$0	\$2,730	
	Total:	\$11,786	\$0	\$0	\$2,730	
	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget	
LLON SINKING FUND 2017 Expenditure	\$11,786	\$0	\$0	\$2,730		

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
----------------	-------------	---------------	---------------	-------------	-------------------	-------------

SAN SEWER SYSTEM DEBT SERVICE -

INTERFUND OPERATING TRANSFERS (392)

23-392-030	SDF - TRSF FROM GENERAL FUND	\$0	\$0	\$0	\$0
------------	------------------------------	-----	-----	-----	-----

23-392-080	TRANS FROM SEWER	\$0	\$0	\$0	\$0
------------	------------------	-----	-----	-----	-----

23-392-160	TRANSFER FROM 07 BOND FUND	\$0	\$0	\$0	\$0
------------	----------------------------	-----	-----	-----	-----

Total:	\$0	\$0	\$0	\$0
--------	-----	-----	-----	-----

	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
SAN SEWER SYSTEM DEBT SERVICE Revenue	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SAN SEWER SYSTEM DEBT SERVICE -						
DEBT SERVICE (470)						
23-470-000	AMORT EXP OF BOND ISSUE COSTS	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
DEBT INTEREST (472)						
23-472-000	BOND INTEREST EXPENSE	\$0	\$0	\$0	\$0	
23-472-305	SEW - AMORTIZ EXP	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
Department 491 (491)						
23-491-000	PRIOR YEAR REFUND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
INTERFUND TRANSFERS (492)						
23-492-150	TRANS TO 03 BOND	\$0	\$0	\$0	\$0	
23-492-160	TRANS TO 07 BOND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
SAN SEWER SYSTEM DEBT SERVICE Expenditure		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL BUILDING CAPITAL FUN - R						
INTEREST EARNINGS (341)						
30-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
INTERFUND OPERATING TRANSFERS (392)						
30-392-010	TRANS FROM GENERAL FUND	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
BALANCE FORWARD (399)						
30-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL BUILDING CAPITAL FUN - E						
BUILDINGS & PLANT (409)						
30-409-600	BUILDING CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
RESERVE (494)						
30-494-000	RESERVE	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
L BUILDING CAPITAL FUN Expenditure		\$0	\$0	\$0	\$0	

BALANCE FORWARD (399)

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
31-399-000	FUND BALANCE FORWARDED	\$781,121	\$994,364	\$1,035,000	(\$1,035,274)	\$1,155,300
Prior year end, unappropriated, surplus carried over to the new year.						
Total:		\$781,121	\$994,364	\$1,035,000	\$1,035,274	\$1,155,300
IMPROVEMENT CAPITAL RE Revenue		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
		\$1,011,528	\$1,127,434	\$1,159,100	\$1,157,300	\$1,267,300

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
31-494-000	RESERVE	\$0	\$0	\$1,137,030	\$0	\$967,300
	Total:	\$0	\$0	\$1,137,030	\$0	\$967,300
<hr/>						
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
	PROVEMENT CAPITAL RE Expenditure	\$17,165	\$92,160	\$1,159,100	\$5,221	\$1,267,300

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL CAPITAL RESERVE FUND - R						
INTEREST EARNINGS (341)						
33-341-000	INTEREST EARNINGS	\$1,076	\$1,790	\$2,000	(\$3,489)	\$7,600
	Total:	\$1,076	\$1,790	\$2,000	\$3,489	\$7,600
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	\$300,000	\$375,000	\$337,500	(\$337,500)	\$300,000
	Total:	\$300,000	\$375,000	\$337,500	\$337,500	\$300,000
REFUNDS OF PRIOR YR EXPENDITUR (395)						
33-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
BALANCE FORWARD (399)						
33-399-000	FUND BALANCE FORWARDED	\$205,168	\$384,625	\$479,500	(\$479,686)	\$691,050
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$205,168	\$384,625	\$479,500	\$479,686	\$691,050

<u>Ledger Account</u>	<u>Description</u>	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year to Date</u>	<u>2018 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

GENERAL CAPITAL RESERVE FUND - R

	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year To Date</u>	<u>2018 Budget</u>
GENERAL CAPITAL RESERVE FUND Revenue	\$506,244	\$761,415	\$819,000	\$820,675	\$998,650

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL CAPITAL RESERVE FUND - E						
BUILDINGS & PLANT (409)						
33-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	\$13,300
33-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$245,000
33-409-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$258,300
HIGHWAY MAINT (430)						
33-430-310	Engineering Studies	\$0	\$0	\$0	\$0	\$0
33-430-700	CAPITAL PURCHASES	\$93,726	\$158,176	\$27,400	\$9,274	\$90,000
Purchase of public works department equipment identified in the Fall Road Department Report.						
Total:		\$93,726	\$158,176	\$27,400	\$9,274	\$90,000
TRAFFIC SIGNALS & STREET SIGNS (433)						
33-433-310	TRAFFIC ENGS - SIGN MAINT	\$0	\$0	\$0	\$21,017	\$0
33-433-312	ENGINEERING	\$15,671	\$9,177	\$0	\$0	\$0
33-433-600	CAPITAL CONSTRUCTION	\$12,222	\$57,985	\$0	\$0	\$0

Route 8/Dickey Road turn lane extension project.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL CAPITAL RESERVE FUND - E						
33-433-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
	Total:	\$27,893	\$67,163	\$0	\$21,017	\$0
STORM SEWERS & DRAINS (436)						
33-436-600	STORM SEWER CAPITOL CONSTRU	\$0	\$20,890	\$40,000	\$0	\$40,000
	Repair of storm sewers.					
	Total:	\$0	\$20,890	\$40,000	\$0	\$40,000
CONSTRUCTION & REBUILDING (439)						
33-439-310	ENGINEERS	\$0	\$0	\$0	\$0	\$0
33-439-450	CONTRACTED PAVING/INTERSECTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
PARKS (454)						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$412	\$15,000
33-454-600	CAPITAL CONSTRUCTION	\$0	\$35,500	\$175,000	\$119,938	\$200,000
	Construction capital improvements at Richland Park.					
33-454-700	CAPITAL PURCHASES	\$0	\$0	\$20,000	\$0	\$35,350
	Total:	\$0	\$35,500	\$195,000	\$120,350	\$250,350

INTERFUND TRANSFERS (492)

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
GENERAL CAPITAL RESERVE FUND - E						
33-492-108	TRANS TO SEWER FUND	\$0	\$0	\$0	\$0	
Total:						
RESERVE (494)						
33-494-000	RESERVE	\$0	\$0	\$556,600	\$0	\$360,000
Total:						
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
CAPITAL RESERVE FUND Expenditure		\$121,619	\$281,729	\$819,000	\$150,641	\$998,650

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER CAPITAL RESERVE FUND - Rev						
INTEREST EARNINGS (341)						
34-341-000	INTEREST EARNINGS	\$6,386	\$3,808	\$10,070	(\$10,742)	\$13,800
	Total:	\$6,386	\$3,808	\$10,070	\$10,742	\$13,800
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	\$45,665	\$57,345	\$62,000	(\$36,010)	\$25,000
	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:	\$45,665	\$57,345	\$62,000	\$36,010	\$25,000
BALANCE FORWARD (399)						
34-399-000	FUND BALANCE FORWARDED	\$1,124,945	\$998,840	\$1,037,930	(\$1,037,934)	\$1,061,000
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$1,124,945	\$998,840	\$1,037,930	\$1,037,934	\$1,061,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
SEWER CAPITAL RESERVE FUND Revenue		\$1,176,996	\$1,059,992	\$1,110,000	\$1,084,687	\$1,099,800

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER CAPITAL RESERVE FUND - Exp						
LAW (404)						
34-404-310	SOLICITOR FEES	\$1,134	\$140	\$0	\$0	\$5,000
34-404-314	SPECIAL LEGAL SERVICES	\$0	\$0	\$0	\$0	\$0
Total:		\$1,134	\$140	\$0	\$0	\$5,000
ENGINEER (408)						
34-408-312	ENGINEERING / DESIGN	\$768	\$4,032	\$25,000	\$3,541	\$25,000
34-408-313	ENGINEERING / INSPECTION	\$3,787	\$0	\$0	\$49	\$10,000
34-408-315	ENGINEERING / SPECIAL PROJECTS	\$0	\$0	\$0	\$0	\$0
Total:		\$4,555	\$4,032	\$25,000	\$3,590	\$35,000
SANITARY SEWERS (429)						
34-429-600	CAPITAL CONSTRUCTION	\$172,468	\$17,886	\$150,000	\$22,425	\$225,000
Extension of public sewers.						
34-429-610	TREATMENT FACILITIES (CONST CO	\$0	\$0	\$0	\$0	\$0
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.

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SEWER CAPITAL RESERVE FUND - Exp						
34-429-740	EQUIPMENT/MACHINERY	\$0	\$0	\$0	\$0	\$0
Total:						
		\$172,468	\$17,886	\$150,000	\$22,425	\$225,000
INTERFUND TRANSFERS (492)						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
Total:						
		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
34-494-000	RESERVE	\$0	\$0	\$935,000	\$0	\$834,800
Total:						
		\$0	\$0	\$935,000	\$0	\$834,800
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
CAPITAL RESERVE FUND Expenditure		\$178,156	\$22,058	\$1,110,000	\$26,015	\$1,099,800

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
HIGHWAY AID FUND - Revenues						
INTEREST EARNINGS (341)						
35-341-000	INTEREST EARNINGS	\$16	\$702	\$500	(\$1,258)	\$1,000
	Total:	\$16	\$702	\$500	\$1,258	\$1,000
STATE SHARED REV & ENTITLEMENT (355)						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$336,945	\$393,368	\$403,000	(\$413,350)	\$426,000
	Total:	\$336,945	\$393,368	\$403,000	\$413,350	\$426,000
LOCAL GOVT & CAP OP GRANTS (357)						
35-357-030	EMERGENCY ASSISTANCE	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD (399)						
35-399-000	FUND BALANCE FORWARDED	\$2,448	\$26	\$100,000	(\$100,105)	\$57,000
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$2,448	\$26	\$100,000	\$100,105	\$57,000
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total HIGHWAY AID FUND Revenue		\$339,410	\$394,096	\$503,500	\$514,713	\$484,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
HIGHWAY AID FUND - Expenditures						
HIGHWAY MAINT (430)						
35-430-740	MAJOR EQUIP PURCHASE	\$0	\$0	\$110,000	\$100,738	\$84,000
	Total:	\$0	\$0	\$110,000	\$100,738	\$84,000
SNOW & ICE REMOVAL (432)						
35-432-230	SALT	\$192,239	\$119,204	\$180,000	\$151,718	\$184,000
	Total:	\$192,239	\$119,204	\$180,000	\$151,718	\$184,000
TRAFFIC SIGNALS & STREET SIGNS (433)						
35-433-361	TRAFFIC SIGNALS	\$0	\$0	\$6,000	\$4,208	\$6,000
	Total:	\$0	\$0	\$6,000	\$4,208	\$6,000
STREET LIGHTING (434)						
35-434-362	STREET LIGHTING	\$0	\$0	\$7,000	\$3,985	\$0
	Total:	\$0	\$0	\$7,000	\$3,985	\$0
REPAIR TO HWYS & BRIDGES (438)						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$147,145	\$174,786	\$200,500	\$187,727	\$210,000
35-438-251	HOT MIX ASPHALT	\$0	\$0	\$0	\$0	
35-438-252	COLD MIX ASPHALT	\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
HIGHWAY AID FUND - Expenditures						
35-438-254	AGGREGATE	\$0	\$0	\$0	\$0	
Total:						
		\$147,145	\$174,786	\$200,500	\$187,727	\$210,000
Total HIGHWAY AID FUND Expenditure		\$339,384	\$293,990	\$503,500	\$448,377	\$484,000

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL PENSION FUND - Revenues						
INTEREST EARNINGS (341)						
65-341-000	INTEREST EARNINGS	\$0	\$7	\$0	(\$23)	\$0
	Total:	\$0	\$7	\$0	\$23	\$0
GAIN ON INVESTMENTS (345)						
65-345-000	GAIN ON INVESTMENT	(\$3,156)	\$71,281	\$0	(\$128,244)	\$0
	Total:	(\$3,156)	\$71,281	\$0	\$128,244	\$0
STATE SHARED REV & ENTITLEMENT (355)						
65-355-120	MUNICIPAL PENSION ASSISTANCE	\$54,892	\$62,893	\$65,000	(\$68,824)	\$70,000
	State pension aid for fourteen (14) participants in the General Employees Money Market (401) Pension Plan administered by the ICMA-RC. 2017 unit value was \$4,588.25. This is a 4.9% increase from 2016.					
	Total:	\$54,892	\$62,893	\$65,000	\$68,824	\$70,000
INTERFUND OPERATING TRANSFERS (392)						
65-392-100	TRANS EMPLOYER CONT	\$6,187	\$0	\$0	\$0	\$4,970
65-392-200	TRANS EMPLOYEE CONT	\$43,628	\$44,928	\$45,000	(\$44,663)	\$53,550
	Total:	\$49,815	\$44,928	\$45,000	\$44,663	\$58,520
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	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
MUNICIPAL PENSION FUND - Revenues						
BALANCE FORWARD (399)						
65-399-000	FUND BALANCE FORWARDED	\$1,783,253	\$1,884,804	\$0	(\$2,063,914)	\$0
	Total:	\$1,783,253	\$1,884,804	\$0	\$2,063,914	\$0
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
	All MUNICIPAL PENSION FUND Revenue	\$1,884,804	\$2,063,914	\$110,000	\$2,305,668	\$128,520

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 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	\$110,000	\$0	\$128,520
	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	\$110,000	\$0	\$128,520
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>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year to Date</u>	<u>2018 Budget</u>
-----------------------	--------------------	----------------------	----------------------	--------------------	--------------------------	--------------------

MUNICIPAL PENSION FUND - Expenditu

	<u>2015 Year End</u>	<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2017 Year To Date</u>	<u>2018 Budget</u>
UNICIPAL PENSION FUND Expenditure	\$0	\$0	\$110,000	\$0	\$128,520

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
457 DEFERRED COMP - Revenues						
INTEREST EARNINGS (341)						
66-341-000	457 INVESTMENT EARNINGS	\$4,152	\$43,248	\$0	(\$368)	
	Total:	\$4,152	\$43,248	\$0	\$368	
GAIN ON INVESTMENTS (345)						
66-345-000	457 GAIN ON INVESTMENTS	\$0	\$0	\$0	(\$100,468)	
	Total:	\$0	\$0	\$0	\$100,468	
INTERFUND OPERATING TRANSFERS (392)						
66-392-100	457 TRANS EMPLOYER CONT	\$47,855	\$44,856	\$0	(\$53,309)	
66-392-200	457 EMPLOYEE CONT NOT TRANS	\$0	\$0	\$0	\$0	
	Total:	\$47,855	\$44,856	\$0	\$53,309	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total 457 DEFERRED COMP Revenue		\$52,007	\$88,104	\$0	\$154,145	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
457 DEFERRED COMP - Expenditures						
EMPLOYEE BENEFITS (487)						
66-487-163	457 DEFERRED COMP	\$85	\$50	\$0	\$50	
	Total:	\$85	\$50	\$0	\$50	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
	Total 457 DEFERRED COMP Expenditure	\$85	\$50	\$0	\$50	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
SAN SEWER FIXED ASSET - Revenues						
INTERFUND OPERATING TRANSFERS (392)						
70-392-015	TRANS FROM 03 BOND	\$0	\$0	\$0	\$0	
70-392-033	TRANS FROM CAPITAL RESERVE	\$0	\$0	\$0	\$0	
70-392-080	TRANS FROM SEWER F	\$0	\$0	\$0	\$0	
70-392-340	TRANS FROM SEWER CAPITAL RES	\$0	\$0	\$0	\$0	
Total:		\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total SAN SEWER FIXED ASSET Revenue		\$0	\$0	\$0	\$0	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget											
SAN SEWER FIXED ASSET - Expenditure																	
SANITARY SEWERS (429)																	
70-429-810	DEP REC EXP-BUILDINGS	\$0	\$0	\$0	\$0												
70-429-820	DEP REC EXP-SEWER LINES	\$0	\$0	\$0	\$0												
70-429-830	DEP REC EXP-EQUIPMENT	\$0	\$0	\$0	\$0												
70-429-840	LOSS ON DISPOSAL OF ASSETS	\$0	\$0	\$0	\$0												
Total:		\$0	\$0	\$0	\$0												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th><th>2015 Year End</th><th>2016 Year End</th><th>2017 Budget</th><th>2017 Year To Date</th><th>2018 Budget</th></tr> </thead> <tbody> <tr> <td>SAN SEWER FIXED ASSET Expenditure</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td></tr> </tbody> </table>							2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget	SAN SEWER FIXED ASSET Expenditure	\$0	\$0	\$0	\$0	
	2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget												
SAN SEWER FIXED ASSET Expenditure	\$0	\$0	\$0	\$0													

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
PAYROLL FUND - Revenues						
INTEREST EARNINGS (341)						
90-341-000	CASH--REGULAR CHECKING ACCOUNT	\$2	\$23	\$0	(\$42)	
	Total:	\$2	\$23	\$0	\$42	
BALANCE FORWARD (399)						
90-399-000	FUND BALANCE FORWARDED	\$61	\$63	\$0	(\$86)	
	Total:	\$61	\$63	\$0	\$86	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
Total PAYROLL FUND Revenue		\$63	\$86	\$0	\$128	

Ledger Account	Description	2015 Year End	2016 Year End	2017 Budget	2017 Year to Date	2018 Budget
PAYROLL FUND - Expenditures						
INTERFUND TRANSFERS (492)						
90-492-000	TRANSFERS	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2015 Year End	2016 Year End	2017 Budget	2017 Year To Date	2018 Budget
	Total PAYROLL FUND Expenditure	\$0	\$0	\$0	\$0	