

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-331-110	VEHICLE CODE VIOLATIONS	\$15,692	\$18,455	\$15,000	(\$11,313)	\$8,000
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	\$7,578	\$5,467	\$5,000	(\$2,880)	\$2,000
Revenue in this category typically comes from the District Magistrate for violations of the PA Crimes and Richland Township Code. Fees paid for Crime Code violations are transferred to the NRPD.						
Total:		\$23,270	\$23,922	\$20,000	\$14,193	\$10,000
INTEREST EARNINGS (341)						
01-341-000	INTEREST EARNINGS	\$13,168	\$26,218	\$20,000	(\$5,929)	\$5,000
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:		\$13,168	\$26,218	\$20,000	\$5,929	\$5,000
STATE SHARED REV & ENTITLEMENT (355)						
01-355-010	PUBLIC UTILITY REALTY TAX	\$5,177	\$4,772	\$5,000	(\$5,085)	\$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	\$179,552	\$183,501	\$183,000	(\$169,762)	\$168,000

A 1% Allegheny County Sales Tax, known as RAD, is collected by the State Department of Revenue. A portion is rebated to each municipality in the County. In any given year the amount of the rebate fluctuates based upon local economic conditions.

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-355-080	ALCOHOLIC BEVERAGES TAXES	\$3,800	\$3,800	\$3,800	(\$4,000)	\$0
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	\$8,311	\$9,276	\$9,000	(\$7,938)	\$7,000
Richland Township share of fees paid by gas drillers under Act 13.						
01-355-120	MUNICIPAL PENSION ASSISTANCE	\$70,266	\$76,784	\$75,000	(\$73,842)	\$73,000
On an annual basis the Commonwealth of Pennsylvania allocates funds to be used for the support of the police & non-uniform pension programs. The source of funds is a state tax on casualty insurance written by companies located outside of Pennsylvania and the number of these policies owned by Richland Township residents. The amount to be budgeted in any one year is based on assumptions regarding the State Aid Unit Value from the preceding year as well as the number of general employees who are pension plan members and who worked full-time for at least six months.						
01-355-130	FIRE RELIEF ASSOC. ASSISTANCE	\$67,502	\$73,416	\$70,000	(\$73,679)	\$73,000
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:		\$334,608	\$351,549	\$345,800	\$334,307	\$326,000
LOCAL GOVT & CAP OP GRANTS (357)						
01-357-030	EMERGENCY ASSISTANCE	\$0	\$0	\$0	(\$150,000)	\$0
01-357-040	ACT 101 RECYCLING GRANT	\$19,890	\$47,536	\$0	\$0	\$17,000
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. Since the grant is based on the State fiscal year; July 1st-June 30th payments are not always received within Richland's fiscal year. Consequently, the Township may receive either one, two or none in any given year.						
Total:		\$19,890	\$47,536	\$0	\$150,000	\$17,000

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Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-361-310	SUBDIVISION PLAN FEES	\$12,750	\$6,620	\$5,000	(\$5,650)	\$2,500
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	\$9,330	\$12,750	\$10,000	(\$18,816)	\$15,000
01-361-340	HEARING FEES	\$1,950	\$1,850	\$1,000	(\$1,350)	\$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	\$27	\$53	\$50	(\$3)	\$25
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	\$15,573	\$16,177	\$14,000	(\$20,072)	\$17,000
The Township provides administrative services to the public including no lien letters and zoning certificates.						
01-361-570	USE OF COPY MACHINE	\$182	\$26	\$50	(\$14)	\$25
01-361-580	USE OF MUNICIPAL ROOM	\$140	\$210	\$200	(\$70)	\$150
Fees for rental/use of the municipal building.						
Total:		\$39,952	\$37,685	\$30,300	\$45,975	\$35,700

PUBLIC SAFETY (362)

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-362-410	BUILDING PERMITS	\$53,311	\$50,095	\$70,000	(\$116,745)	\$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	\$2,155	\$3,398	\$2,500	(\$4,141)	\$2,800
Fees collected for the occupancy of non-residential dwellings.						
Total:		\$55,466	\$53,492	\$72,500	\$120,885	\$87,800
HIGHWAY & STREETS (363)						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$3,291	\$3,129	\$3,000	(\$2,044)	\$2,000
This line item captures fees charged to organizations which purchased gasoline and diesel fuel from the Township's tanks located at the public works facility. A \$0.20 per gallon surcharge is added to the actual cost of the fuel to cover Township administrative and tank maintenance costs.						
01-363-510	CONTRACTED SNOW REMOVAL	\$5,396	\$5,396	\$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:		\$8,687	\$8,525	\$3,000	\$2,044	\$2,000
SANITATION (364)						
01-364-310	SALE OF SOLID WASTE STICKERS	\$3,707	\$4,290	\$5,000	(\$3,240)	\$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 \$6.00 a piece; 5 for \$30.00. There is no charge for the weekly collection of recyclables.						
01-364-600	SALE OF RECYCLABLES	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-364-610	SALE OF RECYCLING BINS	\$250	\$0	\$0	\$0	\$0
	Total:	\$3,957	\$4,290	\$5,000	\$3,240	\$3,000
CULTURE RECREATION (367)						
01-367-400	COMMUNITY DAY CONCESSIONS	\$5,047	\$5,649	\$4,000	\$0	\$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	\$4,275	\$46,650	\$4,000	(\$1,700)	\$40,600
	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	\$70,223	\$80,810	\$70,000	(\$3,407)	\$30,000
	This is revenue generated from the leasing of fields and facilities at Richland Park.					
01-367-820	CONTRIBUTIONS	\$0	\$0	\$20,000	\$0	\$0
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$10,460	\$11,960	\$10,000	\$0	\$10,000
	Contributions from local businesses and individuals for Community Day activities, including fireworks.					
01-367-840	COMMUNITY DAY REGISTRATION	\$7,015	\$5,210	\$5,500	\$0	\$5,000
	Registration and booth rental fees for Community Day participants.					
01-367-850	RECREATION PROGRAM FEES	\$3,845	\$3,949	\$2,000	(\$1,315)	\$1,000

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	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-367-860	RECREATION CONCESSIONS	\$264	\$90	\$100	\$0	\$0
Sales of refreshments sold at various programs offered by the Parks and Recreation Department, including movies and events in the park.						
	Total:	\$101,129	\$154,318	\$115,600	\$6,422	\$90,600
MISCELLANEOUS REVENUES (380)						
01-380-000	MISCELLANEOUS REVENUES	\$13,311	\$28,690	\$0	(\$3,827)	\$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:	\$13,311	\$28,690	\$0	\$3,827	\$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 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	\$45,600	\$6,000	\$0	\$0	\$0
Occasionally the Township sells assets, such as used public works vehicles and equipment by competitive bid.						
01-391-200	COMPENSATION FOR LOSS OF GENER	\$0	\$0	\$0	\$0	\$0
Insurance reimbursements for property damage claims.						
	Total:	\$45,600	\$6,000	\$0	\$0	\$0

REFUNDS OF PRIOR YR EXPENDITUR (395)

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Revenues						
01-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$14,913	\$21,535	\$0	(\$21,763)	\$0
Reimbursements for expenditures incurred in a previous year.						
	Total:	\$14,913	\$21,535	\$0	\$21,763	\$0
BALANCE FORWARD (399)						
01-399-000	FUND BALANCE FORWARDED	\$559,878	\$901,318	\$900,000	(\$1,030,297)	\$1,490,925
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:	\$559,878	\$901,318	\$900,000	\$1,030,297	\$1,490,925
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
Total GENERAL FUND Revenue		\$6,648,219	\$7,086,506	\$6,878,200	\$7,193,197	\$7,233,025

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
LEGISLATIVE BODY (400)						
01-400-110	SUPERVISORS SALARIES	\$8,031	\$7,800	\$9,000	\$8,100	\$9,000
01-400-161	FICA-MEDICARE	\$614	\$597	\$800	\$620	\$800
01-400-350	INSURANCE AND BONDING	\$6,145	\$6,085	\$7,000	\$6,091	\$7,000
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	\$11,721	\$11,994	\$20,000	\$15,588	\$20,000
01-400-460	MEETINGS AND CONFERENCES	\$6,762	\$4,025	\$7,000	\$630	\$5,000
Total:		\$33,272	\$30,500	\$43,800	\$31,029	\$41,800
EXECUTIVE (401)						
01-401-120	MANAGERS SALARY	\$122,990	\$133,858	\$138,168	\$138,168	\$138,168
01-401-140	CLERICAL	\$38,349	\$43,232	\$41,813	\$44,633	\$41,813
01-401-141	OVERTIME	\$0	\$0	\$1,000	\$0	\$1,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-401-150	EMPLOYEE BENEFITS	\$17,906	\$17,717	\$20,000	\$17,749	\$20,000
01-401-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,680	\$7,680
01-401-161	FICA-MEDICARE	\$10,896	\$11,958	\$14,750	\$12,331	\$14,759
01-401-162	PUC	\$263	\$319	\$300	\$596	\$600
01-401-184	SICK PAY BUY-BACK	\$2,985	\$3,944	\$3,100	\$983	\$4,900
01-401-200	SUPPLIES	\$5,780	\$4,612	\$6,000	\$6,441	\$6,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$4,511	\$4,441	\$500	\$5,737	\$6,000
01-401-325	POSTAGE	\$8,505	\$7,788	\$8,700	\$7,650	\$8,700
01-401-330	TRANSPORTATION	\$1,111	\$1,771	\$3,000	\$929	\$1,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-401-341	ADVERTISING	\$2,910	\$1,353	\$2,000	\$1,722	\$1,500
01-401-342	PRINTING	\$900	\$1,751	\$2,000	\$1,041	\$1,700
01-401-351	PROPERTY INSURANCE	\$3,336	\$3,490	\$4,000	\$3,648	\$4,000
01-401-352	LIABILITY INS	\$5,559	\$5,559	\$6,700	\$5,309	\$6,000
01-401-354	WORKERS COMP	\$312	\$334	\$289	\$296	\$500
01-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0
01-401-380	DUPLICATION	\$4,864	\$4,264	\$5,000	\$2,972	\$3,000
01-401-450	OFFICE EQUIP MAINT	\$491	\$320	\$1,000	\$591	\$1,000
01-401-460	STAFF CONVENTION EXPENSES	\$1,966	\$75	\$2,000	\$0	\$2,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-401-461	EDUCATION/TRAINING	\$1,437	\$1,814	\$2,000	\$761	\$1,500
01-401-470	MISC ADMIN EXPENSES	\$7,215	\$7,060	\$7,000	\$2,862	\$7,000
01-401-700	CAPITAL PURCHASES	\$0	\$725	\$15,000	\$0	\$15,000
Total:		\$249,965	\$264,064	\$292,000	\$262,099	\$293,820
FINANCIAL ADMINISTRATION (402)						
01-402-130	FINANCE OFFICER	\$35,530	\$47,264	\$49,470	\$49,470	\$49,470
01-402-140	CLERK	\$30,457	\$32,649	\$33,950	\$34,668	\$35,000
01-402-150	EMPLOYEE BENEFITS	\$2,275	\$15,875	\$21,300	\$20,195	\$20,000
01-402-156	BONUS	\$7,680	\$7,680	\$7,680	\$7,680	\$7,680
01-402-161	FICA-MEDICARE	\$5,778	\$6,670	\$7,700	\$6,975	\$7,700

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-402-162	PUC	\$235	\$228	\$250	\$500	\$525
01-402-310	AUDIT	\$8,673	\$9,061	\$10,000	\$9,666	\$10,000
01-402-313	FISCAL AGENT FEE	\$350	\$350	\$350	\$350	\$350
01-402-353	BONDS	\$2,510	\$581	\$2,650	\$3,477	\$3,000
01-402-354	WORKERS COMP	\$126	\$138	\$150	\$118	\$205
Total:		\$93,614	\$120,496	\$133,500	\$133,099	\$133,930
TAX COLLECTION (403)						
01-403-110	REAL ESTATE COMP	\$19,726	\$19,705	\$21,000	\$19,670	\$21,000
01-403-180	REAL ESTATE DEL COMM	\$4,378	\$5,329	\$6,000	\$4,206	\$6,000
01-403-310	REAL ESTATE TAX COLLECTOR AUDI	\$3,500	\$1,800	\$1,850	\$1,850	\$2,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-403-314	LIEN COSTS PAID	\$7,665	\$7,725	\$10,000	\$8,143	\$8,000
01-403-450	EARNED INCOME TAX COMM	\$34,105	\$33,601	\$40,000	\$32,780	\$40,000
01-403-451	L. S. T. TAX COMM	\$4,477	\$4,509	\$5,500	\$4,339	\$5,500
Total:		\$73,851	\$72,669	\$84,350	\$70,987	\$82,500
LAW (404)						
01-404-310	SOLICITOR FEES	\$24,916	\$24,527	\$30,000	\$27,213	\$30,000
01-404-314	SPECIAL LEGAL SERVICES	\$6,132	\$12,377	\$15,000	\$6,843	\$10,000
Total:		\$31,047	\$36,904	\$45,000	\$34,056	\$40,000
INFORMATION TECHNOLOGY (407)						
01-407-370	MAINT SERVICES	\$18,290	\$13,742	\$10,000	\$9,567	\$12,000
01-407-480	WEB/SOCIAL MEDIA-DESIGN/MAINT	\$1,772	\$2,957	\$5,000	\$3,135	\$5,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-407-720	COMPUTER SOFTWARE	\$2,037	\$1,893	\$5,000	\$3,176	\$5,000
01-407-740	COMPUTER HARDWARE	\$2,242	\$6,573	\$8,000	\$5,215	\$8,000
	Total:	\$24,341	\$25,165	\$28,000	\$21,093	\$30,000
ENGINEER (408)						
01-408-310	ENGINEERS FEES - TOWNSHIP	\$1,813	\$1,626	\$5,000	\$288	\$3,000
01-408-314	ENGINEERS FEES - DEVELOPERS	\$120	\$0	\$0	\$250	\$0
	Total:	\$1,933	\$1,626	\$5,000	\$538	\$3,000
BUILDINGS & PLANT (409)						
01-409-140	LABOR - GROUNDS MAINT	\$28,701	\$22,536	\$29,050	\$23,680	\$29,000
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$2,322	\$1,843	\$2,200	\$1,933	\$2,200
01-409-220	JANITORS SUPPLIES	\$1,409	\$1,593	\$1,500	\$1,230	\$1,500

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-409-230	RUGS/MATS	\$79	\$0	\$0	\$0	\$0
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$1,947	\$1,655	\$5,000	\$0	\$5,000
01-409-361	ELECTRICITY	\$24,379	\$23,950	\$27,000	\$22,244	\$27,000
01-409-362	NATURAL GAS	\$0	\$0	\$0	\$0	\$0
01-409-367	UTILITIES	\$2,504	\$1,833	\$3,000	\$2,407	\$3,000
01-409-370	REPAIRS & MAINT	\$27,371	\$17,489	\$16,000	\$15,130	\$16,000
01-409-450	CONTRACTED BLDG MAIN& LAWN MO	\$5,120	\$13,418	\$14,000	\$12,961	\$15,000
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
01-409-700	CAPITAL PURCHASES	\$11,697	\$4,404	\$10,000	\$0	\$10,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
	Total:	\$105,530	\$88,719	\$107,750	\$79,586	\$108,700
POLICE (410)						
01-410-160	POLICE PENSION CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
01-410-530	NORTHERN REGIONAL POLICE	\$1,487,680	\$1,587,870	\$1,632,260	\$1,659,865	\$1,740,685
01-410-531	TRANSFER OF POLICE FINES	\$13,178	\$16,806	\$18,000	\$7,829	\$6,000
	Total:	\$1,500,858	\$1,604,676	\$1,650,260	\$1,667,694	\$1,746,685
FIRE (411)						
01-411-231	VEHICLE FUEL (RICHLAND)	\$4,738	\$5,277	\$5,000	\$1,769	\$3,800
01-411-310	AUDIT (RICHLAND VFD)	\$1,761	\$1,822	\$1,900	\$1,850	\$2,000
01-411-352	INSURANCE (RICHLAND)	\$9,124	\$9,444	\$11,000	\$9,389	\$1,100
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.						
01-411-354	WORKERS COMP (RICHLAND)	\$28,519	\$18,103	\$25,000	\$22,634	\$25,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-414-120	LAND USE ADMINISTRATOR	\$46,769	\$3,542	\$46,050	\$46,050	\$46,050
01-414-140	ZONING CLERK	\$45,596	\$50,250	\$53,500	\$53,500	\$53,500
01-414-141	OVERTIME	\$0	\$1,604	\$2,000	\$2,033	\$1,000
01-414-142	PART-TIME INSPECTOR	\$726	\$0	\$0	\$0	\$0
01-414-143	PART-TIME ZONING CLERK	\$0		\$0	\$2,328	\$13,000
01-414-150	EMPLOYEE BENEFITS	\$38,463	\$29,466	\$46,000	\$45,268	\$46,000
01-414-161	FICA	\$6,982	\$4,214	\$7,550	\$7,878	\$7,550
01-414-162	PUC	\$380	\$243	\$200	\$694	\$900
01-414-184	SICK PAY BUY-BACK	\$662	\$1,042	\$1,200	\$1,021	\$1,500

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-414-200	SUPPLIES	\$165	\$855	\$1,000	\$339	\$800
01-414-310	ZONING CONSULTING SERVICES	\$11,732	\$32,976	\$31,000	\$30,068	\$31,000
01-414-312	LEGAL SERVICES	\$7,123	\$11,541	\$5,000	\$5,882	\$7,000
01-414-321	TELEPHONE/INTERNET/CABLE	\$901	\$851	\$1,100	\$856	\$1,100
01-414-330	TRANSPORTATION	\$830	\$56	\$800	\$103	\$800
01-414-341	ADVERTISING	\$0	\$0	\$0	\$570	\$800
01-414-342	PRINTING	\$361	\$0	\$1,500	\$0	\$1,000
01-414-352	PROPERTY & LIABILITY INS	\$2,085	\$2,078	\$2,700	\$1,607	\$2,700
01-414-354	WORKERS COMP	\$305	\$204	\$275	\$219	\$500

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-430-120	FOREMAN - ASST SEC	\$51,912	\$79,207	\$82,620	\$82,612	\$82,620
01-430-140	LEAD WORKER	\$0	\$0	\$5,000	\$0	\$0
01-430-141	ROAD CREW	\$65,667	\$64,795	\$75,200	\$54,930	\$75,200
01-430-142	TEMPORARY AND P-T EMPLOYEE	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$75,626	\$84,002	\$78,000	\$77,788	\$78,000
01-430-156	BONUS	\$6,000	\$3,250	\$3,250	\$3,000	\$3,250
01-430-161	FICA-MEDICARE	\$26,236	\$22,502	\$28,000	\$23,235	\$28,000
01-430-162	PUC	\$1,121	\$1,183	\$1,300	\$1,753	\$2,000
01-430-174	EDUCATION/TRAINING	\$1,199	\$0	\$2,000	\$129	\$4,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-430-184	SICK PAY BUY-BACK	\$2,277	\$3,082	\$3,210	\$3,668	\$4,000
01-430-190	UNIFORM ALLOWANCE	\$1,728	\$2,082	\$3,000	\$1,558	\$3,000
01-430-210	OFFICE SUPPLIES	\$5	\$106	\$500	\$76	\$500
01-430-220	PUBLIC WORKS SUPPLIES	\$6,670	\$17,275	\$16,000	\$4,886	\$16,000
01-430-230	VEHICLE FUEL/OIL	\$20,899	\$24,285	\$22,000	\$10,042	\$15,000
01-430-238	PROTECTIVE CLOTHING	\$866	\$783	\$1,000	\$933	\$1,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$1,997	\$3,493	\$3,300	\$1,801	\$3,300
01-430-312	ENGINEERING/CONSULTANTS	\$68,080	\$71,869	\$78,000	\$58,756	\$68,000
01-430-315	MEDICAL SERVICES	\$380	\$210	\$700	\$70	\$700

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-430-321	TELEPHONE/INTERNET/CABLE	\$1,900	\$2,196	\$2,600	\$1,954	\$2,600
01-430-351	PROPERTY INS	\$5,542	\$5,875	\$6,500	\$6,110	\$7,000
01-430-352	LIABILITY INS	\$11,033	\$10,887	\$14,000	\$10,397	\$14,000
01-430-354	WORKERS COMP	\$21,744	\$20,069	\$20,000	\$19,362	\$32,000
01-430-361	ELECTRICITY	\$0	\$0	\$0	\$0	\$0
01-430-362	NATURAL GAS	\$4,673	\$3,865	\$5,500	\$3,745	\$5,500
01-430-380	DUPLICATION	\$208	\$763	\$1,000	\$948	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$0	\$5,000	\$1,671	\$5,000
01-430-700	CAPITAL PURCHASES	\$37,701	\$5,268	\$5,000	\$0	\$5,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
	Total:	\$413,465	\$427,049	\$462,680	\$369,424	\$456,670
SNOW & ICE REMOVAL (432)						
01-432-230	SALT	\$0	\$0	\$0	\$0	\$26,000
	Total:	\$0	\$0	\$0	\$0	\$26,000
TRAFFIC SIGNALS & STREET SIGNS (433)						
01-433-220	STREET SIGNS/LETTERING	\$3,583	\$8,284	\$8,000	\$5,649	\$8,000
01-433-310	TRAFFIC ENGS - SIGN MAINT	\$6,193	\$7,262	\$10,000	\$1,974	\$10,000
01-433-360	ELECTRICITY TRAFFIC SIGNALS/FL	\$0	\$0	\$0	\$0	\$5,000
01-433-450	TRAFFIC SIGNAL MAINT	\$7,879	\$378	\$7,000	\$13,526	\$7,000
01-433-600	CAPITAL CONSTRUCTION	\$17,446	\$13,472	\$8,000	\$0	\$4,000
	Total:	\$35,102	\$29,396	\$33,000	\$21,149	\$34,000
STREET LIGHTING (434)						
01-434-360	STREET LIGHTING ELECTRICITY	\$6,317	\$6,524	\$7,000	\$6,587	\$7,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-438-245	GUIDERAIL	\$1,478	\$1,478	\$5,000	\$1,690	\$5,000
01-438-251	HOT MIX ASPHALT	\$25,251	\$16,580	\$35,000	\$15,002	\$30,000
01-438-252	COLD MIX ASPHALT	\$1,499	\$2,692	\$4,000	\$1,973	\$4,000
01-438-254	AGGREGATE	\$14,241	\$34,128	\$17,000	\$20,499	\$17,000
01-438-255	BERM MATERIALS	\$11,709	\$7,705	\$10,000	\$6,357	\$10,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$7,253	\$22,171	\$10,000	\$10,764	\$15,000
01-438-450	CONTRACTED BERM MAINT	\$23,850	\$12,960	\$26,000	\$13,120	\$26,000
01-438-451	CONTRACTED STREET SWEEPING	\$0	\$0	\$4,000	\$0	\$4,000
01-438-452	LINE STRIPING	\$13,700	\$32,412	\$40,000	\$31,789	\$40,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
	Total:	\$98,982	\$130,126	\$151,000	\$101,193	\$151,000
CONSTRUCTION & REBUILDING (439)						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,165,607	\$1,143,518	\$1,200,000	\$895,544	\$1,200,000
	Total:	\$1,165,607	\$1,143,518	\$1,200,000	\$895,544	\$1,200,000
STORM WATER MGMT/FLOOD CONTROL (446)						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$56,615	\$35,757	\$15,350	\$15,350	\$15,350
	25% of MS-4 Coordinator (George Anderson's salary)					
01-446-150	EMPLOYEE BENEFITS	\$10,381	\$5,948	\$0	\$1,741	\$2,100
01-446-161	FICA-MEDICARE	\$4,295	\$2,716	\$1,175	\$1,156	\$1,375
01-446-162	PUC	\$190	\$201	\$0	\$87	\$100
01-446-174	EDUCATION/TRAINING	\$2,420	\$16	\$5,000	\$15	\$5,000
01-446-210	OFFICE SUPPLIES	\$16	\$0	\$0	\$0	\$0

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-446-220	OPERATING SUPPLIES	\$1,197	\$1,348	\$3,500	\$1,189	\$3,500
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$297	\$273	\$200	\$38	\$200
01-446-238	PROTECTIVE CLOTHING	\$36	\$0	\$1,000	\$16	\$1,000
01-446-312	ENGINEERING/G.I.S. SERVICES	\$11,714	\$14,415	\$12,000	\$9,714	\$12,000
01-446-352	AUTO LIABILITY INSURANCE	\$308	\$308	\$350	\$294	\$350
01-446-354	WORKERS COMPENSATION	\$236	\$208	\$220	\$251	\$400
01-446-600	CAPITAL CONSTRUCTION	\$0	\$14,250	\$0	\$0	\$0
01-446-700	CAPITAL PURCHASES	\$0	\$0	\$5,000	\$0	\$5,000
Total:		\$87,705	\$75,441	\$43,795	\$29,851	\$46,375

WATER SYSTEM (448)

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-448-363	FIRE HYDRANT MAINTENANCE CHARG	\$609	\$736	\$800	\$736	\$800
	Total:	\$609	\$736	\$800	\$736	\$800
PARKS (454)						
01-454-110	ADMINISTRATION	\$32,100	\$44,128	\$52,640	\$49,072	\$52,640
	This item contains 100% of the salary of the Township's Parks and Recreation Program Coordinator (Melissa Williams) and an Assistant for thirteen weeks @ 20 hrs. per week.					
01-454-140	PUBLIC WORKS	\$41,169	\$125,998	\$60,000	\$113,307	\$60,000
	This item captures public works employees compensation for time spent on projects at Richland Community Park.					
01-454-141	OVERTIME	\$0	\$0	\$0	\$0	\$0
01-454-150	EMPLOYEE BENEFITS	\$0	\$14,167	\$11,000	\$10,345	\$10,000
01-454-160	PERSONNEL	\$5,923	\$93	\$0	\$0	\$0
01-454-161	FICA-MEDICARE	\$0	\$12,868	\$8,650	\$12,364	\$12,000
01-454-162	PUC	\$0	\$249	\$300	\$691	\$700

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-454-230	VEHICLE FUEL AND MAINTENANCE	\$0	\$0	\$300	\$63	\$300
01-454-247	RECREATION SUPPLIES	\$7,692	\$11,089	\$11,000	\$4,406	\$11,000
01-454-250	REPAIR SUPPLIES	\$1,524	\$8,364	\$10,000	\$13,786	\$10,000
01-454-312	CLASSES/PROGRAMS	\$5,238	\$4,651	\$6,000	\$2,438	\$4,000
	Costs for materials, instructors and program newsletters.					
01-454-313	CONSULTING SERVICES	\$8,996	\$23,292	\$10,000	\$13,133	\$12,000
	Fees paid to engineers and architects for park projects.					
01-454-351	PROPERTY INS	\$1,316	\$1,632	\$2,000	\$1,472	\$2,000
01-454-352	LIABILITY INS	\$2,656	\$2,656	\$3,000	\$2,555	\$3,000
01-454-361	ELECTRICITY	\$3,172	\$2,982	\$3,260	\$4,290	\$4,500
	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	\$2,362	\$28,589	\$30,000	\$846	\$30,000
01-454-374	CONTRACTED REPAIR OF PROPERTY	\$13,108	\$32,114	\$30,000	\$17,259	\$30,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-454-450	CONTRACTED MOWING	\$36,107	\$27,670	\$31,000	\$20,641	\$31,000
Unit price payments to a subcontractor (Mr. Andy Steffish) for mowing at Richland park.						
01-454-451	CLEANING & MAINTENANCE	\$58,448	\$62,861	\$63,000	\$34,121	\$63,000
Unit price payments to a contractor (Mr. Andrew Steffish) for cleaning and trash removal at the Richland park.						
01-454-460	MEETING & CONFERENCE	\$1,199	\$1,307	\$1,500	\$670	\$1,500
Training sessions and Parks and Recreation Coordinator's attendance at the annual PA Recreation & Parks Society State Conference.						
01-454-600	CAPITAL CONSTRUCTION	\$13,616	\$102,147	\$43,000	\$26,907	\$40,600
Capital projects financed by fees charged for new residential construction in the prior year.						
01-454-700	CAPITAL PURCHASES	\$678	\$8,108	\$15,000	\$17,762	\$15,000
Total: \$235,303 \$514,965 \$391,650 \$346,127 \$393,240						
LIBRARIES (456)						
01-456-930	NORTHERN TIER LIBRARY	\$228,053	\$228,053	\$228,100	\$228,100	\$228,705
Total: \$228,053 \$228,053 \$228,100 \$228,100 \$228,705						
CIVIL CELEBRATIONS (457)						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$37,407	\$32,564	\$33,850	\$0	\$33,850

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-457-301	MUNICIPAL BUILDING ACTIVITIES	\$0	\$300	\$2,000	\$0	\$2,000
	Total:	\$37,407	\$32,864	\$35,850	\$0	\$35,850
DEBT SERVICE (470)						
01-470-100	2014 G. O. NOTE	\$135,827	\$148,751	\$130,068	\$130,068	\$132,685
01-470-200	2017 GENERAL OBLIGATION BOND	\$223,472	\$199,175	\$233,602	\$233,602	\$228,665
	Issued: 4/19/2017 Term: 10 years Rate: 2.0 - 3.0%. Original Amount: \$6,265,000. Purpose: Refinancing of the 2012 Series A&B Bond Issues used to finance the construction of the Municipal Bbuilding. General Fund represents 40% of the total. Amount outstanding 01/01/2020: \$5,690,000.					
	Total:	\$359,299	\$347,926	\$363,670	\$363,670	\$361,350
MISCELLANIOUS EXPENDITURES (480)						
01-480-000	MISCELLANEOUS EXPENDITURES	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEFITS (487)						
01-487-161	TOWNSHIP CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
01-487-162	STATE CONTRIBUTION	\$70,266	\$76,784	\$75,000	\$73,842	\$72,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL FUND - Expenditures						
01-487-163	DEFERRED COMP	\$9,078	\$9,389	\$10,000	\$9,672	\$10,000
	Total:	\$79,344	\$86,173	\$85,000	\$83,514	\$82,000
INTERFUND TRANSFERS (492)						
01-492-310	TRANSFER TO HIGHWAY IMPROVEME	\$100,000	\$0	\$0	\$0	\$200,000
	Total:	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
TOTAL ASSETS (493)						
01-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$600,000	\$0	\$618,000
	Total:	\$0	\$0	\$600,000	\$0	\$618,000
UNBUDGETED EXPENSE (499)						
01-499-000	COVID 19 UNBUDGETED EXPENSE	\$0	\$0	\$0	\$38,300	\$0
	Total:	\$0	\$0	\$0	\$38,300	\$0
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
Total GENERAL FUND Expenditure		\$5,746,901	\$6,056,209	\$6,878,200	\$5,656,456	\$7,233,025

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
STREET LIGHTING TAX FUND - Revenue						
INTEREST EARNINGS (341)						
02-341-000	INTEREST EARNINGS	\$20	\$22	\$15	(\$3)	\$5
	Total:	\$20	\$22	\$15	\$3	\$5
HIGHWAY & STREETS (363)						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$2,142	\$1,937	\$2,015	(\$2,364)	\$2,975
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 2021a front foot assessment of \$0.45 p/lf will be used to pay the electric bill for street lights within the district.						
02-363-320	STREET LIGHT CHARGES - PRIOR	\$0	\$0	\$0	\$0	\$0
02-363-330	PENALTIES	\$7	\$199	\$0	(\$20)	\$20
	Total:	\$2,149	\$2,136	\$2,015	\$2,384	\$2,995
BALANCE FORWARD (399)						
02-399-000	FUND BALANCE FORWARDED	\$768	\$986	\$770	(\$776)	\$700
	Total:	\$768	\$986	\$770	\$776	\$700
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
STREET LIGHTING TAX FUND Revenue		\$2,937	\$3,144	\$2,800	\$3,163	\$3,700

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget											
FIRE PROTECTION TAX FUND - Revenue																	
INTEREST EARNINGS (341)																	
03-341-000	INTEREST EARNINGS	\$1,386	\$1,354	\$750	(\$211)	\$150											
	Total:	\$1,386	\$1,354	\$750	\$211	\$150											
PUBLIC SAFETY (362)																	
03-362-210	FIRE HYDRANT CHARGE - CURRENT	\$68,635	\$82,402	\$81,600	(\$82,983)	\$81,600											
<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 2021 the assessment shall be 0.75 mills.</p>																	
03-362-220	FIRE HYDRANT CHARGE - PRIOR	\$267	\$160	\$150	(\$222)	\$150											
03-362-230	PENALTIES	\$71	\$132	\$100	(\$124)	\$100											
	Total:	\$68,972	\$82,694	\$81,850	\$83,330	\$81,850											
BALANCE FORWARD (399)																	
03-399-000	FUND BALANCE FORWARDED	\$29,277	\$16,579	\$17,000	(\$17,677)	\$18,000											
	Total:	\$29,277	\$16,579	\$17,000	\$17,677	\$18,000											
<table border="1"> <thead> <tr> <th></th><th>2018 Year End</th><th>2019 Year End</th><th>2020 Budget</th><th>2020 Year To Date</th><th>2021 Budget</th></tr> </thead> <tbody> <tr> <td>FIRE PROTECTION TAX FUND Revenue</td><td>\$99,635</td><td>\$100,627</td><td>\$99,600</td><td>\$101,217</td><td>\$100,000</td></tr> </tbody> </table>							2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget	FIRE PROTECTION TAX FUND Revenue	\$99,635	\$100,627	\$99,600	\$101,217	\$100,000
	2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget												
FIRE PROTECTION TAX FUND Revenue	\$99,635	\$100,627	\$99,600	\$101,217	\$100,000												

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
FIRE PROTECTION TAX FUND - Expenditure						
TAX COLLECTION (403)						
03-403-313	ENGINEERING	\$107	\$0	\$0	\$0	\$230
	Total:	\$107	\$0	\$0	\$0	\$230
FIRE (411)						
03-411-363	FIRE HYDRANT MAINTENANCE CHARG	\$82,950	\$82,950	\$82,950	\$82,950	\$83,370
This line item represents the annual fee per fire hydrant, of \$210.00 payable to the Richland Township Municipal Authority of Allegheny County and the Hampton-Shaler Water Authority for operation and maintenance of the 394 fire hydrants located in Richland Township.						
	Total:	\$82,950	\$82,950	\$82,950	\$82,950	\$83,370
RESERVE (494)						
03-494-000	RESERVE	\$0	\$0	\$16,650	\$0	\$16,400
	Total:	\$0	\$0	\$16,650	\$0	\$16,400
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
FIRE PROTECTION TAX FUND Expenditure		\$83,057	\$82,950	\$99,600	\$82,950	\$100,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget											
MUNICIPAL IMPACT FEE TSA NORTH -																	
INTEREST EARNINGS (341)																	
04-341-000	INTEREST EARNINGS	\$3,422	\$7,001	\$5,000	(\$5,013)	\$735											
	Total:	\$3,422	\$7,001	\$5,000	\$5,013	\$735											
SPECIAL ASSESSMENTS (383)																	
04-383-000	SPECIAL ASSESSMENTS	\$0	\$39,215	\$0	\$0	\$39,215											
	Total:	\$0	\$39,215	\$0	\$0	\$39,215											
<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	\$228,206	\$231,628	\$278,000	(\$277,844)	\$282,850											
	Total:	\$228,206	\$231,628	\$278,000	\$277,844	\$282,850											
<p>Prior year end, unappropriated, surplus carried over to the new year.</p>																	
<table border="1"> <thead> <tr> <th></th><th>2018 Year End</th><th>2019 Year End</th><th>2020 Budget</th><th>2020 Year To Date</th><th>2021 Budget</th></tr> </thead> <tbody> <tr> <td>PAL IMPACT FEE TSA NORTH Revenue</td><td>\$231,628</td><td>\$277,844</td><td>\$283,000</td><td>\$282,857</td><td>\$322,800</td></tr> </tbody> </table>							2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget	PAL IMPACT FEE TSA NORTH Revenue	\$231,628	\$277,844	\$283,000	\$282,857	\$322,800
	2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget												
PAL IMPACT FEE TSA NORTH Revenue	\$231,628	\$277,844	\$283,000	\$282,857	\$322,800												

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
MUNICIPAL IMPACT FEE TSA NORTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
04-433-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
04-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
04-494-000	RESERVE	\$0	\$0	\$283,000	\$0	\$322,800
Total:		\$0	\$0	\$283,000	\$0	\$322,800
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
. IMPACT FEE TSA NORTH Expenditure		\$0	\$0	\$283,000	\$0	\$322,800

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget											
MUNICIPAL IMPACT FEE TSA SOUTH -																	
INTEREST EARNINGS (341)																	
05-341-000	INTEREST EARNINGS	\$11,245	\$238	\$3,200	(\$3,626)	\$135											
	Total:	\$11,245	\$238	\$3,200	\$3,626	\$135											
SPECIAL ASSESSMENTS (383)																	
05-383-000	SPECIAL ASSESSMENTS	\$1,917	\$151,443	\$0	\$0	\$0											
	Total:	\$1,917	\$151,443	\$0	\$0	\$0											
<p>Transportation Impact Fees were authorized by the Pennsylvania General Assembly in 1990 as a tool for municipal government to fund transportation infrastructure necessitated by new development. The Act identified criteria for establishing transportation districts. Fees paid for new development in each district can only be used to fund transportation projects identified in the adopted transportation capital improvement plan for that district. The program adopted by Richland Township has two districts (TSA #1 and TSA #2). The revenues captured in this item are for new development within TSA #2.</p>																	
BALANCE FORWARD (399)																	
05-399-000	FUND BALANCE FORWARDED	\$482,959	\$0	\$124,000	(\$124,031)	\$127,665											
	Total:	\$482,959	\$0	\$124,000	\$124,031	\$127,665											
<p>Prior year end, unappropriated, surplus carried over to the new year.</p>																	
<table border="1"> <thead> <tr> <th></th><th>2018 Year End</th><th>2019 Year End</th><th>2020 Budget</th><th>2020 Year To Date</th><th>2021 Budget</th></tr> </thead> <tbody> <tr> <td>PAL IMPACT FEE TSA SOUTH Revenue</td><td>\$496,121</td><td>\$151,681</td><td>\$127,200</td><td>\$127,657</td><td>\$127,800</td></tr> </tbody> </table>							2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget	PAL IMPACT FEE TSA SOUTH Revenue	\$496,121	\$151,681	\$127,200	\$127,657	\$127,800
	2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget												
PAL IMPACT FEE TSA SOUTH Revenue	\$496,121	\$151,681	\$127,200	\$127,657	\$127,800												

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
MUNICIPAL IMPACT FEE TSA SOUTH -						
TRAFFIC SIGNALS & STREET SIGNS (433)						
05-433-313	ENGINEERING	\$0	\$0	\$0	\$0	\$0
05-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
05-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
05-433-710	LAND	\$0	\$0	\$0	\$0	\$0
Total:		\$0	\$0	\$0	\$0	\$0
RESERVE (494)						
05-494-000	RESERVE	\$523,771	\$0	\$127,200	\$0	\$127,800
Total:		\$523,771	\$0	\$127,200	\$0	\$127,800
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
IMPACT FEE TSA SOUTH Expenditure		\$523,771	\$0	\$127,200	\$0	\$127,800

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Revenues						
INTEREST EARNINGS (341)						
08-341-000	INTEREST EARNINGS	\$9,932	\$18,283	\$15,000	(\$7,166)	\$8,000
	Total:	\$9,932	\$18,283	\$15,000	\$7,166	\$8,000
SANITATION (364)						
08-364-120	SEWER USE CHARGE	\$2,096,231	\$2,066,070	\$2,050,000	(\$2,147,172)	\$2,130,000
User fees paid by sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.						
08-364-130	DEER CREEK CAP IMPROV CHARGE	\$0	\$156,911	\$325,000	(\$380,688)	\$537,000
	Fees paid by sanitary sewer customers within the Deer Creek watershed to pay for Capital Improvements.					
	Total:	\$2,096,231	\$2,222,981	\$2,375,000	\$2,527,860	\$2,667,000
HEALTH (365)						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$15,640	\$37,650	\$10,040	(\$8,785)	\$7,530
Tap-in fees paid by new sanitary sewer customers (\$1,255). Proceeds are intended for transfer to the Sanitary Sewer Capital Reserve Fund. Uses include extensions to unserviced areas in need of public sewers and to finance rehabilitation and repair of existing sewers in order to eliminate inflow and infiltration.						
08-365-111	RICHLAND CONNECTION/TAP IN FEE	\$3,760	\$14,100	\$3,760	(\$3,290)	\$2,820
A portion of the sanitary sewer tap-in fee (470.00) paid by new customers which is earmarked for the payment of debt which was incurred to construct the sanitary sewer systems which the new customers benefit from.						
	Total:	\$19,400	\$51,750	\$13,800	\$12,075	\$10,350
MISCELLANEOUS REVENUES (380)						
08-380-000	MISCELLANEOUS REVENUES	\$243	\$1,426	\$0	(\$195)	\$0

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Revenues						
08-380-130	SEWER CERTIFICATE FEE	\$5,824	\$6,912	\$5,600	(\$8,544)	\$7,000
Dye test revenues collected from sewer customers when properties are either refinanced or sold.						
08-380-131	AVJSA AGENCY AGREEMENT FEE	\$75	\$350	\$125	(\$100)	\$0
Administrative fees remitted by AJVSA for new sanitary sewer customers.						
08-380-132	METER SALES	\$632	\$4,189	\$1,275	(\$450)	\$1,000
Water meter sales to sanitary sewer customers who rely on private wells.						
08-380-133	DEDUCTION METERS	\$0	\$0	\$0	(\$50)	\$0
Fee collected from sanitary sewer customers who wish to have external water use deducted from the calculation of their sewer bill.						
Total:						
		\$6,774	\$12,878	\$7,000	\$9,339	\$8,000
PROCEEDS FIXED ASSETS SALE (391)						
08-391-100	SALES OF GENERAL FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
Total:						
		\$0	\$0	\$0	\$0	\$0
REFUNDS OF PRIOR YR EXPENDITUR (395)						
08-395-000	REFUNDS OF PRIOR YEAR EXPENDIT	\$4,026	\$5,373	\$0	(\$5,780)	\$0
Total:						
		\$4,026	\$5,373	\$0	\$5,780	\$0
BALANCE FORWARD (399)						
08-399-000	UNRESERVED FUND BAL FORWARDED	\$323,637	\$316,800	\$316,800	(\$316,800)	\$375,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Revenues						
08-399-100	RATE STABILIZATION RESERVE	\$255,846	\$503,618	\$685,600	(\$780,973)	\$1,043,000
Prior year's surplus restricted to pay for future capital projects and debt service.						
08-399-200	DEER CREEK CAP IMP RESERVE	\$0	\$0	\$155,000	(\$156,911)	\$538,000
Prior year's surplus attributable to Deer Creek Capital Improvement charges.						
Total:		\$579,484	\$820,418	\$1,157,400	\$1,254,685	\$1,956,000
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
Total SEWER FUND Revenue		\$2,715,847	\$3,131,682	\$3,568,200	\$3,816,905	\$4,649,350

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
LEGISLATIVE BODY (400)						
08-400-110	SUPERVISORS SALARIES	\$2,677	\$2,600	\$3,000	\$2,700	\$3,000
08-400-350	INSURANCE AND BONDING	\$2,633	\$2,633	\$3,800	\$2,611	\$3,800
Total:		\$5,310	\$5,233	\$6,800	\$5,311	\$6,800
EXECUTIVE (401)						
08-401-120	MANAGERS SALARY	\$57,878	\$52,442	\$53,732	\$53,732	\$53,732
08-401-140	CLERICAL	\$12,819	\$13,375	\$13,938	\$13,937	\$13,938
08-401-150	EMPLOYEE BENEFITS	\$21,197	\$20,994	\$22,000	\$21,032	\$22,000
08-401-156	BONUS	\$2,808	\$936	\$2,810	\$0	\$0
08-401-161	FICA-MEDICARE	\$4,810	\$4,515	\$6,000	\$4,649	\$6,000
08-401-162	PUC	\$121	\$97	\$200	\$173	\$200

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

<u>Ledger Account</u>	<u>Description</u>	<u>2018 Year End</u>	<u>2019 Year End</u>	<u>2020 Budget</u>	<u>2020 Year to Date</u>	<u>2021 Budget</u>
SEWER FUND - Expenditures						
08-401-184	SICK PAY BUY-BACK	\$2,451	\$1,496	\$1,050	\$328	\$1,500
08-401-200	SUPPLIES	\$543	\$686	\$1,500	\$583	\$1,000
08-401-321	TELEPHONE	\$1,023	\$1,068	\$1,200	\$1,101	\$1,200
08-401-325	POSTAGE	\$8,656	\$9,776	\$9,000	\$8,260	\$9,000
08-401-330	TRANSPORTATION	\$582	\$330	\$800	\$75	\$500
08-401-341	ADVERTISING	\$333	\$740	\$500	\$56	\$500
08-401-342	PRINTING	\$1,973	\$2,230	\$3,500	\$2,264	\$3,500
08-401-354	WORKERS COMP	\$310	\$332	\$300	\$296	\$500
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$0	\$0	\$0

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-401-380	DUPLICATION	\$0	\$890	\$2,000	\$1,526	\$2,200
08-401-450	OFFICE EQUIP MAINT	\$0	\$0	\$2,500	\$0	\$2,500
08-401-461	EDUCATION/TRAINING	\$791	\$430	\$2,000	\$254	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$0	\$80	\$1,000	\$0	\$1,000
08-401-700	CAPITAL PURCHASES	\$3,092	\$599	\$5,000	\$0	\$5,000
Total:		\$119,388	\$111,015	\$129,030	\$108,267	\$126,270
FINANCIAL ADMINISTRATION (402)						
08-402-130	FINANCE OFFICER	\$29,540	\$20,806	\$21,201	\$21,200	\$21,201
08-402-140	CLERK	\$56,875	\$60,966	\$63,050	\$64,563	\$65,000
08-402-141	OVERTIME	\$0	\$0	\$1,000	\$0	\$3,600

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-402-150	EMPLOYEE BENEFITS	\$2,419	\$2,398	\$3,000	\$2,288	\$2,500
08-402-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-402-161	FICA-MEDICARE	\$6,647	\$6,277	\$7,000	\$6,503	\$7,000
08-402-162	PUC	\$332	\$288	\$300	\$550	\$600
08-402-310	AUDIT	\$3,800	\$3,883	\$4,000	\$4,142	\$4,500
08-402-312	BILL COLLECTION FEES	\$2,552	\$179	\$5,000	\$2,459	\$2,500
08-402-313	FISCAL AGENT FEE	\$400	\$400	\$400	\$400	\$400
08-402-353	BONDS	\$1,076	\$249	\$1,200	\$1,374	\$1,200
08-402-354	WORKERS COMP	\$126	\$138	\$200	\$118	\$200

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
	Total:	\$103,768	\$95,584	\$106,351	\$103,597	\$108,701
LAW (404)						
08-404-310	SOLICITOR FEES	\$185	\$1,203	\$10,000	\$2,109	\$7,500
08-404-314	SPECIAL LEGAL SERVICES	\$387	\$140	\$0	\$278	\$1,500
	Total:	\$572	\$1,343	\$10,000	\$2,387	\$9,000
INFORMATION TECHNOLOGY (407)						
08-407-370	MAINT SERVICES	\$7,409	\$5,680	\$7,000	\$4,100	\$7,000
08-407-720	COMPUTER SOFTWARE	\$745	\$648	\$5,000	\$972	\$4,000
08-407-740	COMPUTER HARDWARE	\$101	\$1,110	\$5,000	\$895	\$5,000
	Total:	\$8,255	\$7,438	\$17,000	\$5,967	\$16,000
ENGINEER (408)						
08-408-311	ENGINEERING / OPERATIONS	\$3,608	\$1,874	\$8,000	\$1,523	\$8,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$1,588	\$2,676	\$2,000	\$1,056	\$2,000
Total:						
		\$5,196	\$4,550	\$10,000	\$2,579	\$10,000
SANITARY SEWERS (429)						
08-429-121	SEWER SUPERINTENDENT	\$51,912	\$27,733	\$27,538	\$27,538	\$27,538
08-429-140	PUBLIC WORKS EMPLOYEES	\$29,525	\$23,939	\$30,000	\$24,824	\$25,000
08-429-142	PART-TIME EMPLOYEES	\$2,649	\$1,733	\$0	\$0	\$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	\$18,465	\$21,502	\$20,000	\$19,806	\$20,000
08-429-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-429-161	FICA-MEDICARE	\$6,474	\$4,135	\$5,000	\$4,043	\$5,000
08-429-162	PUC	\$180	\$134	\$200	\$229	\$300

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-429-184	SICK PAY BUY-BACK	\$1,261	\$1,007	\$1,130	\$668	\$1,720
08-429-187	UNIFORM ALLOWANCE	\$350	\$307	\$500	\$256	\$500
08-429-200	SUPPLIES	\$2,878	\$1,389	\$2,000	\$348	\$2,000
08-429-231	VEHICLE FUEL/GASOLINE	\$2,532	\$2,947	\$5,000	\$2,500	\$3,000
08-429-251	VEHICLE MAINT PARTS	\$0	\$0	\$1,500	\$0	\$1,500
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$0	\$97	\$1,000	\$55	\$1,000
08-429-315	MEDICAL SERVICES	\$0	\$0	\$500	\$0	\$500
08-429-317	PA ONE CALL SERVICE	\$1,477	\$1,650	\$1,500	\$1,758	\$1,800
08-429-321	TELEPHONE	\$877	\$868	\$1,000	\$849	\$1,000

Richland Township
Fiscal Year 2021 Budget
Budget Line Item Report

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-429-351	PROPERTY INS	\$2,477	\$2,607	\$3,000	\$2,659	\$3,000
08-429-352	LIABILITY INS	\$6,008	\$5,987	\$7,000	\$5,718	\$7,000
08-429-354	WORKERS COMP	\$7,394	\$6,847	\$6,500	\$6,891	\$10,000
08-429-361	ELECTRICITY	\$373	\$276	\$1,000	\$320	\$1,000
08-429-362	NATURAL GAS	\$0	\$0	\$500	\$0	\$500
08-429-373	BUILDINGS/STRUCTURES	\$2,224	\$3,362	\$6,000	\$6,453	\$6,000
08-429-374	MACHINERY & EQUIP	\$4,261	\$5,120	\$7,000	\$3,257	\$7,000
08-429-375	VEHICLE REPAIR	\$2,966	\$3,000	\$3,000	\$0	\$3,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$9,083	\$1,855	\$20,000	\$7,152	\$20,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-470-100	2014 G. O. NOTE	\$429,976	\$471,033	\$418,532	\$418,325	\$420,166
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 01/01/2021: \$1,195,000.						
08-470-200	2017 GENERAL OBLIGATION BOND	\$244,834	\$218,381	\$256,130	\$256,129	\$250,717
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: 01/01/2021 \$5,690,000.						
Total:		\$674,810	\$689,414	\$674,662	\$674,454	\$670,883
EMPLOYEE BENEFITS (487)						
08-487-163	DEFERRED COMP	\$7,200	\$7,378	\$8,000	\$7,599	\$8,000
Total:		\$7,200	\$7,378	\$8,000	\$7,599	\$8,000
INTERFUND TRANSFERS (492)						
08-492-340	TRANS TO CAPITAL RESERVE	\$25,585	\$36,395	\$10,040	\$11,295	\$7,530
Total:		\$25,585	\$36,395	\$10,040	\$11,295	\$7,530
TOTAL ASSETS (493)						
08-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$356,600	\$0	\$375,000
08-493-100	RATE STABILIZATION RESERVE	\$0	\$0	\$685,600	\$0	\$1,043,000

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER FUND - Expenditures						
08-493-200	DEER CREEK CAPITAL IMPR RESERV	\$0	\$0	\$480,000	\$0	\$1,075,000
Total:						
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
	Total SEWER FUND Expenditure	\$1,895,429	\$1,877,270	\$3,568,200	\$1,821,758	\$4,649,350

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
PARK GRANT #GR4100080058 - Revenue						
INTEREST EARNINGS (341)						
18-341-000	INTEREST EARNINGS	\$1,507	\$1,114	\$15	(\$133)	\$45
	Total:	\$1,507	\$1,114	\$15	\$133	\$45
GRANTS (354)						
18-354-070	RECREATION GRANT	\$125,000	\$100,000	\$243,500	(\$142,020)	\$308,750
	Total:	\$125,000	\$100,000	\$243,500	\$142,020	\$308,750
BALANCE FORWARD (399)						
18-399-000	FUND BALANCE FORWARDED	\$0	\$848	\$765	(\$771)	\$5
	Total:	\$0	\$848	\$765	\$771	\$5
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
PARK GRANT #GR4100080058 Revenue		\$126,507	\$101,961	\$244,280	\$142,924	\$308,800

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
PARK GRANT #GR4100080058 - Expenditure						
PARKS (454)						
18-454-600	PARK PROJECT	\$125,659	\$101,190	\$244,280	\$142,919	\$308,800
	Total:	\$125,659	\$101,190	\$244,280	\$142,919	\$308,800
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	
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
PARK GRANT #GR4100080058 Expenditure		\$125,659	\$101,190	\$244,280	\$142,919	\$308,800

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
INTEREST EARNINGS (341)						
31-341-000	INTEREST EARNINGS	\$19,093	\$30,010	\$20,000	(\$17,633)	\$1,500
	Total:	\$19,093	\$30,010	\$20,000	\$17,633	\$1,500
GRANTS (354)						
31-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$164,000	\$0	\$134,000
	Total:	\$0	\$0	\$164,000	\$0	\$134,000
MISCELLANEOUS (387)						
31-387-000	CONTRIBUTIONS AND DONATIONS FR	\$2,000	\$55,040	\$0	(\$1,917)	\$0
	This item represents voluntary contributions agreed to by developers for improvements to Township roads.					
	Total:	\$2,000	\$55,040	\$0	\$1,917	\$0
INTERFUND OPERATING TRANSFERS (392)						
31-392-010	TRANSFER FROM GENERAL FUND	\$100,000	\$0	\$0	\$0	\$200,000
	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. Funds paid into the Reserve generally represent 25% of the unappropriated fund balance transferred from the previous year.					
	Total:	\$100,000	\$0	\$0	\$0	\$200,000
BALANCE FORWARD (399)						
31-399-000	FUND BALANCE FORWARDED	\$1,155,390	\$1,246,934	\$1,093,000	(\$1,094,425)	\$1,090,900
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$1,155,390	\$1,246,934	\$1,093,000	\$1,094,425	\$1,090,900

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
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HIGHWAY IMPROVEMENT CAPITAL RE

	2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
IMPROVEMENT CAPITAL RE Revenue	\$1,276,483	\$1,331,984	\$1,277,000	\$1,113,975	\$1,426,400

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
HIGHWAY IMPROVEMENT CAPITAL RE						
LAW (404)						
31-404-030	LEGAL	\$1,566	\$0	\$0	\$0	\$0
	Total:	\$1,566	\$0	\$0	\$0	\$0
ENGINEER (408)						
31-408-030	ENGINEERING	\$11,324	\$15,045	\$13,000	\$23,133	\$10,000
	Total:	\$11,324	\$15,045	\$13,000	\$23,133	\$10,000
CONSTRUCTION & REBUILDING (439)						
31-439-600	CAPITAL CONSTRUCTION	\$16,658	\$210,555	\$164,000	\$0	\$147,000
	Total:	\$16,658	\$210,555	\$164,000	\$0	\$147,000
RESERVE (494)						
31-494-000	RESERVE	\$0	\$11,959	\$1,100,000	\$0	\$1,269,400
	Total:	\$0	\$11,959	\$1,100,000	\$0	\$1,269,400
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
PROVEMENT CAPITAL RE Expenditure		\$29,548	\$237,559	\$1,277,000	\$23,133	\$1,426,400

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
CAPITAL PROJECT FUND #3 - Revenue						
LOCAL GOVT & CAP OP GRANTS (357)						
32-357-400	KEYSTONE GRANT	\$0	\$0	\$0	\$0	\$38,580
	Total:	\$0	\$0	\$0	\$0	\$38,580
MISCELLANEOUS (387)						
32-387-100	NORTHERN TIER CONTRIBUTION	\$0	\$0	\$0	\$0	\$41,100
	Total:	\$0	\$0	\$0	\$0	\$41,100
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
I CAPITAL PROJECT FUND #3 Revenue		\$0	\$0	\$0	\$0	\$79,680

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
CAPITAL PROJECT FUND #3 - Expendit						
LAW (404)						
32-404-000	LAW	\$0	\$0	\$0	\$0	\$300
	Total:	\$0	\$0	\$0	\$0	\$300
ENGINEER (408)						
32-408-000	ENGINEER	\$0	\$0	\$0	\$0	\$380
	Total:	\$0	\$0	\$0	\$0	\$380
LIBRARIES (456)						
32-456-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$79,000
	Total:	\$0	\$0	\$0	\$0	\$79,000
Department 490 (490)						
32-490-000	CONTINGENCY	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL CAPITAL RESERVE FUND - R						
INTEREST EARNINGS (341)						
33-341-000	INTEREST EARNINGS	\$15,033	\$13,202	\$5,000	(\$1,122)	\$1,075
	Total:	\$15,033	\$13,202	\$5,000	\$1,122	\$1,075
GRANTS (354)						
33-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$285,000	(\$232,649)	\$386,880
	Total:	\$0	\$0	\$285,000	\$232,649	\$386,880
MISCELLANEOUS REVENUES (380)						
33-380-000	MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$1,800
	Total:	\$0	\$0	\$0	\$0	\$1,800
INTERFUND OPERATING TRANSFERS (392)						
33-392-010	TRANSFER FROM GENERAL FUND	\$300,000	\$300,000	\$300,000	(\$300,000)	\$300,000
	Total:	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
BALANCE FORWARD (399)						
33-399-000	FUND BALANCE FORWARDED	\$670,140	\$589,696	\$207,000	(\$216,830)	\$3,515
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$670,140	\$589,696	\$207,000	\$216,830	\$3,515

<u>Ledger Account</u>	<u>Description</u>	<u>2018 Year End</u>	<u>2019 Year End</u>	<u>2020 Budget</u>	<u>2020 Year to Date</u>	<u>2021 Budget</u>
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GENERAL CAPITAL RESERVE FUND - R

	<u>2018 Year End</u>	<u>2019 Year End</u>	<u>2020 Budget</u>	<u>2020 Year To Date</u>	<u>2021 Budget</u>
GENERAL CAPITAL RESERVE FUND Revenue	\$985,173	\$902,897	\$797,000	\$750,601	\$693,270

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 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	\$73,769	\$171,037	\$0	\$0	\$0
33-409-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
	Total:	\$73,769	\$171,037	\$0	\$0	\$0
HIGHWAY MAINT (430)						
33-430-700	CAPITAL PURCHASES	\$79,259	\$0	\$28,500	\$0	\$83,280
	Total:	\$79,259	\$0	\$28,500	\$0	\$83,280
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	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
GENERAL CAPITAL RESERVE FUND - E						
33-436-310	ENGINEERING	\$0	\$0	\$0	\$11,811	\$0
33-436-600	STORM WATER CAPITAL CONSTRU	\$0	\$0	\$252,000	\$159,092	\$187,000
Repair of storm sewers.						
Total:		\$0	\$0	\$252,000	\$170,903	\$187,000
PARKS (454)						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$15,000	\$3,500	\$0	\$55,141	\$0
33-454-600	CAPITAL CONSTRUCTION	\$200,450	\$432,016	\$516,500	\$448,420	\$370,975
33-454-700	CAPITAL PURCHASES	\$27,000	\$0	\$0	\$25,000	\$0
Total:		\$242,450	\$435,516	\$516,500	\$528,561	\$370,975
RESERVE (494)						
33-494-000	RESERVE	\$0	\$79,515	\$0	\$47,621	\$52,015
Total:		\$0	\$79,515	\$0	\$47,621	\$52,015
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
CAPITAL RESERVE FUND Expenditure		\$395,478	\$686,067	\$797,000	\$747,085	\$693,270

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER CAPITAL RESERVE FUND - Rev						
INTEREST EARNINGS (341)						
34-341-000	INTEREST EARNINGS	\$15,834	\$28,159	\$15,000	(\$15,897)	\$2,550
	Total:	\$15,834	\$28,159	\$15,000	\$15,897	\$2,550
MISC REVENUE (389)						
34-389-000	MISC REVENUE	\$0	\$0	\$0	(\$5,100)	\$1,000
	Total:	\$0	\$0	\$0	\$5,100	\$1,000
INTERFUND OPERATING TRANSFERS (392)						
34-392-080	TRANSFER FROM SEWER FUND	\$25,585	\$36,395	\$15,640	(\$11,295)	\$7,530
	Total:	\$25,585	\$36,395	\$15,640	\$11,295	\$7,530
BALANCE FORWARD (399)						
34-399-000	FUND BALANCE FORWARDED	\$1,061,682	\$1,091,958	\$962,300	(\$962,465)	\$951,000
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$1,061,682	\$1,091,958	\$962,300	\$962,465	\$951,000
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
SEWER CAPITAL RESERVE FUND Revenue		\$1,103,101	\$1,156,511	\$992,940	\$994,757	\$962,080

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER CAPITAL RESERVE FUND - Exp						
LAW (404)						
34-404-310	SOLICITOR FEES	\$2,727	\$93	\$0	\$0	\$0
	Total:	\$2,727	\$93	\$0	\$0	\$0
ENGINEER (408)						
34-408-312	ENGINEERING / DESIGN	\$7,217	\$6,440	\$10,000	\$6,283	\$10,000
34-408-313	ENGINEERING / INSPECTION	\$0	\$6,999	\$0	\$770	\$5,000
	Total:	\$7,217	\$13,439	\$10,000	\$7,052	\$15,000
SANITARY SEWERS (429)						
34-429-600	CAPITAL CONSTRUCTION	\$1,200	\$180,515	\$50,000	\$36,724	\$65,000
34-429-611	COLLECTOR SYSTEM REHABILITATIO	\$0	\$0	\$0	\$0	\$0
	Total:	\$1,200	\$180,515	\$50,000	\$36,724	\$65,000
INTERFUND TRANSFERS (492)						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
RESERVE (494)						

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
SEWER CAPITAL RESERVE FUND - Exp						
34-494-000	RESERVE	\$0	\$0	\$932,940	\$0	\$882,080
Total:						
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
CAPITAL RESERVE FUND Expenditure		\$11,144	\$194,047	\$992,940	\$43,776	\$962,080

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
HIGHWAY AID FUND - Revenues						
INTEREST EARNINGS (341)						
35-341-000	INTEREST EARNINGS	\$2,469	\$4,543	\$2,000	(\$1,215)	\$1,200
	Total:	\$2,469	\$4,543	\$2,000	\$1,215	\$1,200
STATE SHARED REV & ENTITLEMENT (355)						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$431,652	\$443,564	\$423,000	(\$430,498)	\$391,820
	Total:	\$431,652	\$443,564	\$423,000	\$430,498	\$391,820
BALANCE FORWARD (399)						
35-399-000	FUND BALANCE FORWARDED	\$57,791	\$15,771	\$110,000	(\$119,653)	\$166,180
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	\$57,791	\$15,771	\$110,000	\$119,653	\$166,180
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
Total HIGHWAY AID FUND Revenue		\$491,912	\$463,878	\$535,000	\$551,366	\$559,200

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
HIGHWAY AID FUND - Expenditures						
HIGHWAY MAINT (430)						
35-430-740	MAJOR EQUIP PURCHASE	\$84,000	\$32,600	\$156,500	\$144,669	\$85,720
	Total:	\$84,000	\$32,600	\$156,500	\$144,669	\$85,720
SNOW & ICE REMOVAL (432)						
35-432-230	SALT	\$169,977	\$162,617	\$155,700	\$76,617	\$155,780
	Total:	\$169,977	\$162,617	\$155,700	\$76,617	\$155,780
TRAFFIC SIGNALS & STREET SIGNS (433)						
35-433-361	TRAFFIC SIGNALS	\$4,196	\$4,343	\$6,000	\$4,392	\$6,000
	Total:	\$4,196	\$4,343	\$6,000	\$4,392	\$6,000
STREET LIGHTING (434)						
35-434-362	STREET LIGHTING	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
REPAIR TO HWYS & BRIDGES (438)						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$217,968	\$144,665	\$216,800	\$159,509	\$311,700
	Total:	\$217,968	\$144,665	\$216,800	\$159,509	\$311,700

<u>Ledger Account</u>	<u>Description</u>	<u>2018 Year End</u>	<u>2019 Year End</u>	<u>2020 Budget</u>	<u>2020 Year to Date</u>	<u>2021 Budget</u>
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HIGHWAY AID FUND - Expenditures

	<u>2018 Year End</u>	<u>2019 Year End</u>	<u>2020 Budget</u>	<u>2020 Year To Date</u>	<u>2021 Budget</u>
Total HIGHWAY AID FUND Expenditure	\$476,141	\$344,225	\$535,000	\$385,187	\$559,200

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
MUNICIPAL PENSION FUND - Revenues						
65-399-000	FUND BALANCE FORWARDED	\$2,356,089	\$2,074,112	\$0	\$0	\$0
	Total:	\$2,356,089	\$2,074,112	\$0	\$0	\$0
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		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
	All MUNICIPAL PENSION FUND Revenue	\$2,074,112	\$2,393,704	\$128,000	\$458,413	\$132,396

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
MUNICIPAL PENSION FUND - Expenditu						
EXECUTIVE (401)						
65-401-165	ADMINISTRATIVE COSTS	\$0	\$0	\$0	\$0	
65-401-170	MUNPEN - OTHER	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
POLICE (410)						
65-410-000	MUNICIPAL PENSION DISTRIBUTION	\$0	\$0	\$0	\$25,777	
	Total:	\$0	\$0	\$0	\$25,777	
LOSS ON INVESTMENT (441)						
65-441-000	LOSS ON INVESTMENT	\$0	\$0	\$0	\$215,346	
	Total:	\$0	\$0	\$0	\$215,346	
INTERFUND TRANSFERS (492)						
65-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	
65-492-865	TRANSFER TO TRUST ACCOUNT	\$0	\$0	\$128,000	\$0	\$132,396
	Total:	\$0	\$0	\$128,000	\$0	\$132,396

Ledger Account	Description	2018 Year End	2019 Year End	2020 Budget	2020 Year to Date	2021 Budget
MUNICIPAL PENSION FUND - Expenditu						
65-493-000	REFUND TO MEMBERS ACCT	\$0	\$0	\$0	\$0	
65-493-001	MEMBER ASSETS IN TRUST:ICMA-RC	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2018 Year End	2019 Year End	2020 Budget	2020 Year To Date	2021 Budget
	UNICIPAL PENSION FUND Expenditure	\$0	\$0	\$128,000	\$241,123	\$132,396