



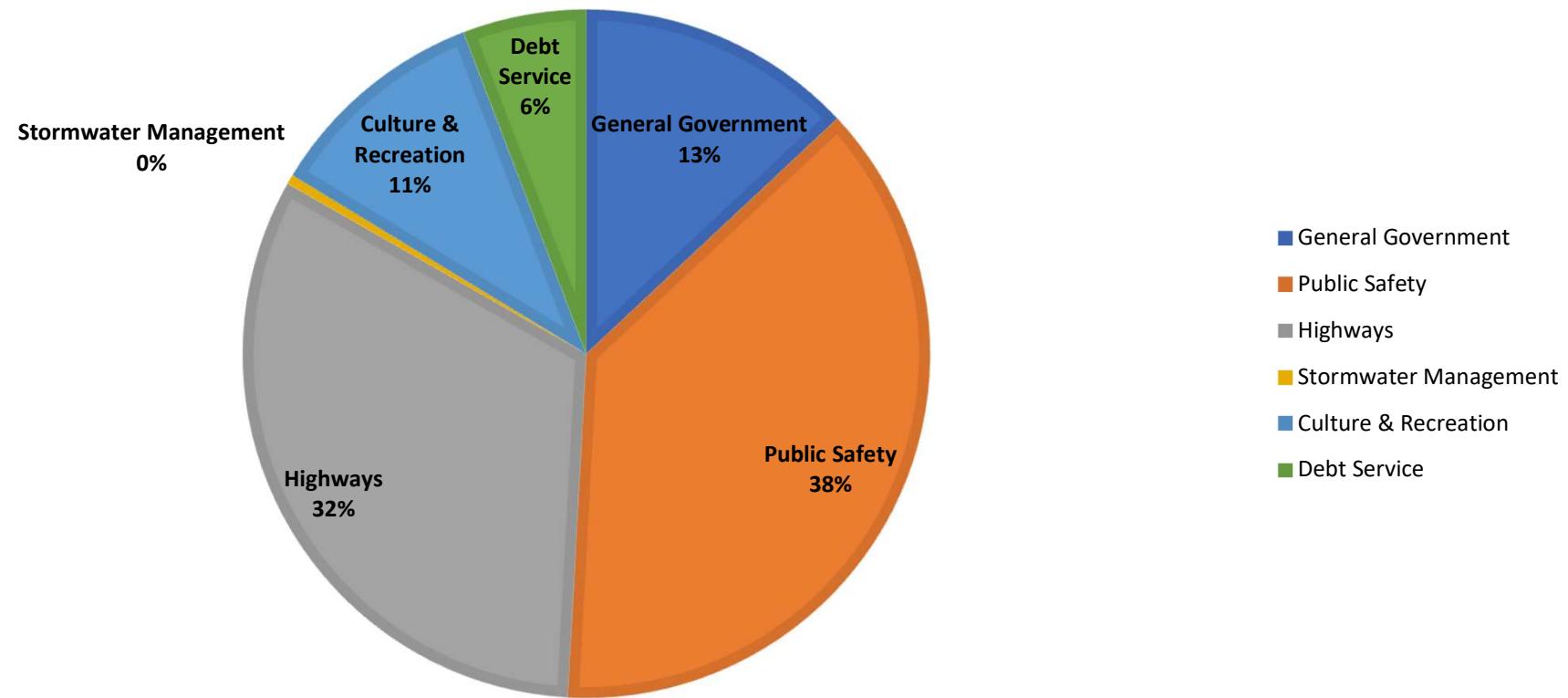
FINAL

2026

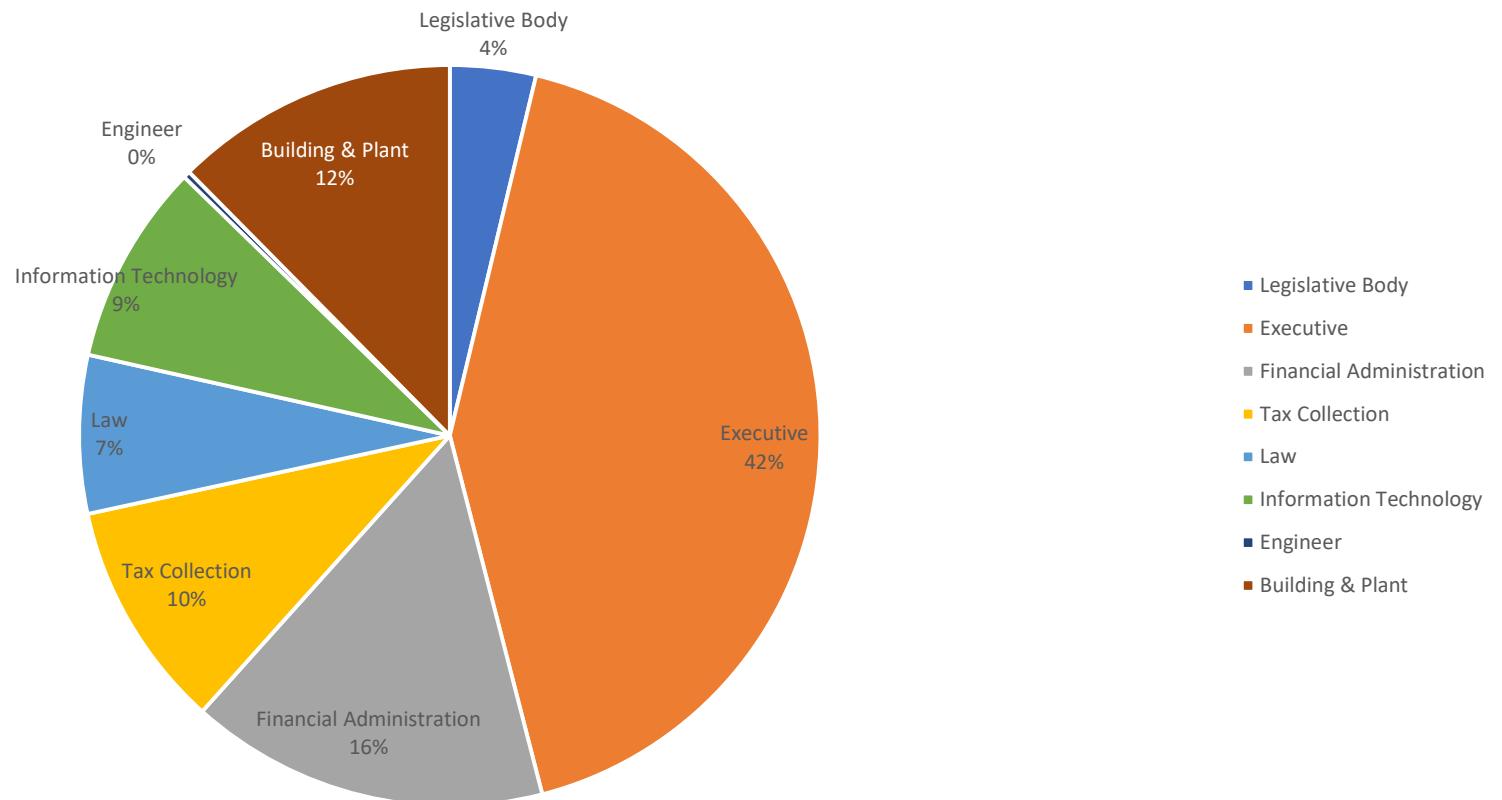
BUDGET

DECEMBER 17, 2025

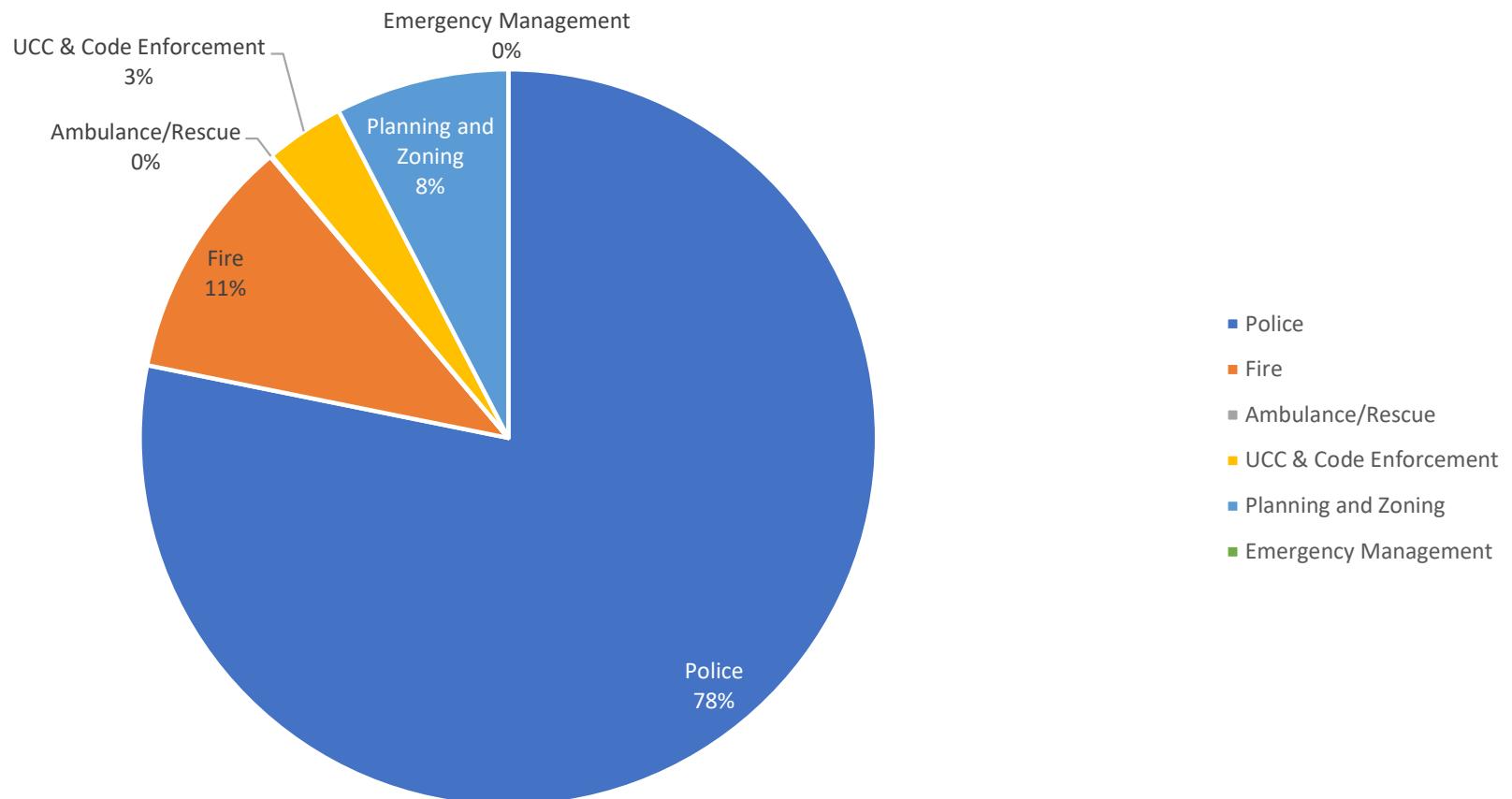
## 2026 GENERAL BUDGET



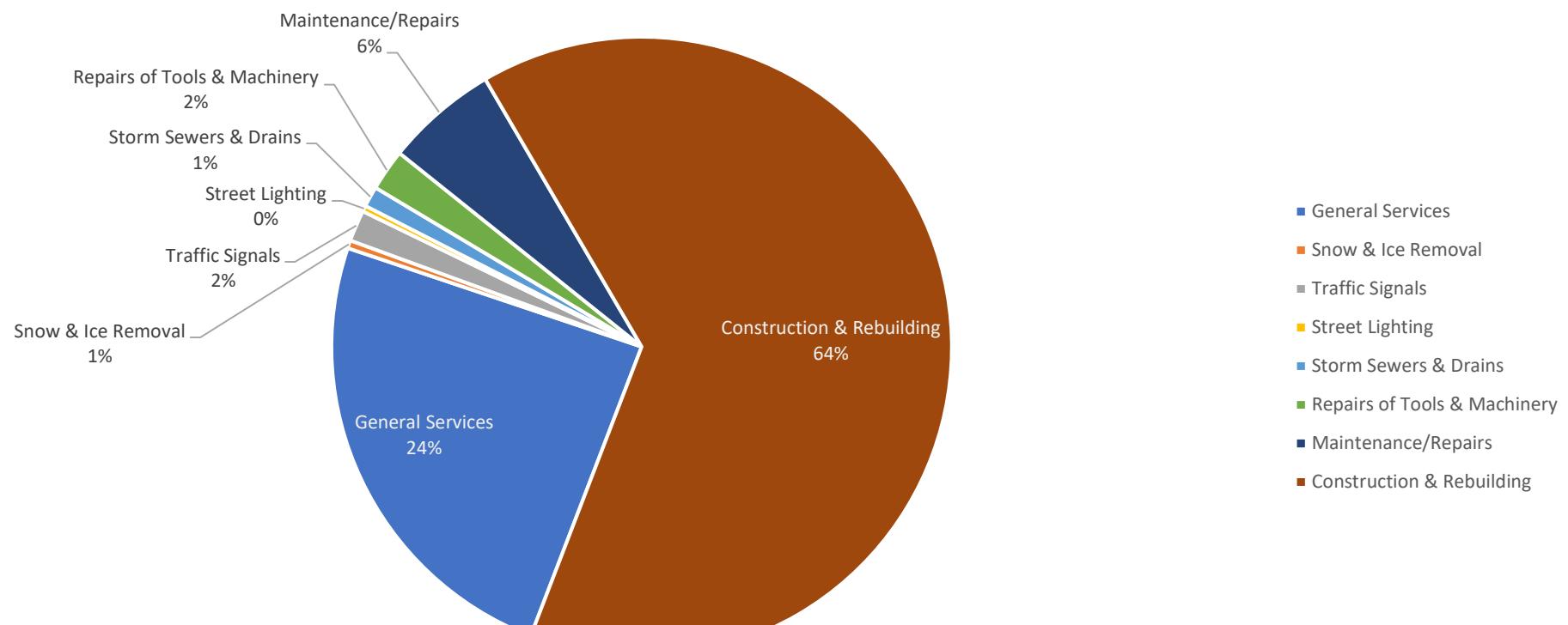
## 2026 GENERAL GOVERNMENT BUDGET



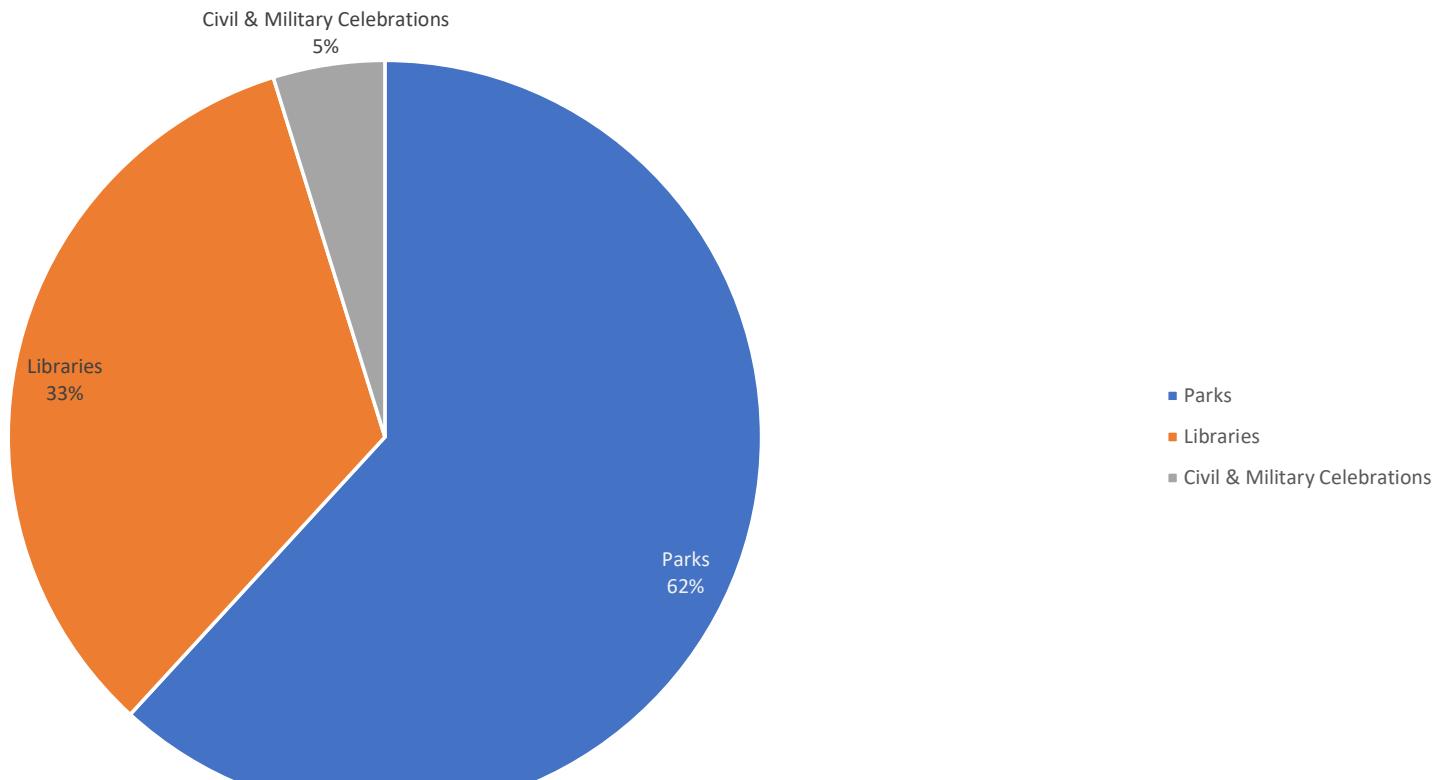
## 2026 PUBLIC SAFETY



## 2026 PUBLIC HIGHWAYS & ROADS



## 2026 CULTURE & RECREATION BUDGET











Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Revenues</b>						
01-361-310	SUBDIVISION PLAN FEES	\$5,530	\$8,480	\$3,000	\$3,280	\$3,000
Subdivision review fees are charged for new land development applications. The fees are structured to cover Township costs associated with processing development applications. Amounts in this item do not include developer escrow deposits established to cover the direct expenses of Township consultants for reviewing plans.						
01-361-330	ZONING PERMITS	\$14,475	\$13,125	\$12,000	\$9,675	\$12,000
01-361-340	HEARING FEES	\$2,900	\$2,450	\$2,000	\$1,800	\$2,000
Richland Township's Zoning Hearing Board (ZHB), pursuant to the Pennsylvania Municipalities Planning Code, hears appeals of aggrieved parties from provisions of the zoning ordinance. The ZHB also holds public hearings on special exception and conditional use applications. A \$150.00 fee is charged for each application to cover the cost associated with processing. A separate escrow fund is established for Township consultant review fees.						
01-361-500	SALE OF MAPS AND PUBLICATIONS	\$24	\$0	\$20	\$3	\$20
The Township provides copies of certain public documents to the public. These documents can include copies of codes and ordinances or other public documents. This item represents the revenue received for the documents and is intended to cover reproduction costs.						
01-361-560	NO LIEN LETTERS	\$10,234	\$11,510	\$10,700	\$11,818	\$10,700
The Township provides administrative services to the public including no lien letters and zoning certificates.						
01-361-570	USE OF COPY MACHINE	\$1	\$57	\$30	\$0	\$10
01-361-580	USE OF MUNICIPAL ROOM	\$245	\$895	\$200	\$275	\$200
Fees for rental/use of the municipal building.						
<b>Total:</b>		<b>\$33,409</b>	<b>\$36,517</b>	<b>\$27,950</b>	<b>\$26,851</b>	<b>\$27,930</b>

## **PUBLIC SAFETY (362)**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Revenues</b>						
01-362-410	BUILDING PERMITS	\$119,703	\$67,867	\$85,000	\$61,469	\$100,000
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	\$4,453	\$3,758	\$4,000	\$4,412	\$4,000
Fees collected for the occupancy of non-residential dwellings.						
Total:		\$124,156	\$71,625	\$89,000	\$65,880	\$104,000
<b>HIGHWAY &amp; STREETS (363)</b>						
01-363-500	LABOR/EQUIPMENT/MATERIALS	\$1,941	\$4,959	\$5,000	\$2,168	\$2,500
This line item captures fees charged to organizations which purchased gasoline and diesel fuel from the Township's tanks located at the public works facility. A \$0.20 per gallon surcharge is added to the actual cost of the fuel to cover Township administrative and tank maintenance costs.						
01-363-510	CONTRACTED SNOW REMOVAL	\$0	\$0	\$0	\$0	\$0
The Township offers winter maintenance services on private streets, located within development plans, which have not yet been accepted by the Township. Developers who elect to take this service are required to enter into an agreement at the beginning of each winter season. Otherwise, developers are required to provide the service on their own. The fee charged is based on the number of miles of road and is intended to cover costs for providing the service.						
Total:		\$1,941	\$4,959	\$5,000	\$2,168	\$2,500
<b>SANITATION (364)</b>						
01-364-310	SALE OF SOLID WASTE STICKERS	\$2,154	(\$384)	\$0	\$0	\$0
Total:		\$2,154	(\$384)	\$0	\$0	\$0
<b>CULTURE RECREATION (367)</b>						
01-367-400	COMMUNITY DAY CONCESSIONS	\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Revenues</b>						
01-367-800	RECREATION BUILDING PERMITS	\$28,788	\$4,500	\$5,000	\$1,700	\$5,000
This \$850.00 fee is levied on all new residential units. It is designated for funding capital recreation improvements.						
01-367-810	SHELTER/PARK USE PERMITS	\$76,596	\$72,098	\$70,000	\$89,949	\$80,000
This is revenue generated from the leasing of fields and facilities at Richland Park.						
01-367-820	CONTRIBUTIONS	\$1,000	\$17,400	\$0	\$0	\$0
01-367-830	COMMUNITY DAY CONTRIBUTIONS	\$7,175	\$7,575	\$10,000	\$6,649	\$10,000
Contributions from local businesses and individuals for Community Day activities, including fireworks.						
01-367-840	COMMUNITY DAY REGISTRATION	\$5,130	\$5,170	\$5,000	\$4,825	\$5,000
Registration and booth rental fees for Community Day participants.						
01-367-850	RECREATION PROGRAM FEES	\$3,526	\$4,770	\$1,500	\$2,710	\$1,500
Fees paid by participants in various programs offered by the Parks and Recreation Department including Silver Sneakers, Easter Egg Hunt, Trunk Sale, Halloween Truck or Treat, Breakfast With Santa, and similar programming.						
01-367-860	RECREATION CONCESSIONS	\$138	\$292	\$200	\$269	\$200
Sales of refreshments sold at various programs offered by the Parks and Recreation Department, including movies and events in the park.						
<b>Total:</b>		<b>\$122,353</b>	<b>\$111,805</b>	<b>\$91,700</b>	<b>\$106,101</b>	<b>\$101,700</b>
<b>MISCELLANEOUS REVENUES (380)</b>						
01-380-000	MISCELLANEOUS REVENUES	\$6,561	\$9,353	\$50	\$46,238	\$50

Miscellaneous fees are collected for a variety of services that were not anticipated during the budget process. These could include grants, gifts, or donations for specific or non-specific support of our programs.



Ledger Account	Description	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>GENERAL FUND - Revenues</b>						
01-399-000	FUND BALANCE FORWARDED	\$2,206,678	\$2,517,406	\$2,270,000	\$2,379,495	\$2,270,000
Prior year end, unappropriated, surplus carried over to the new year. These funds are generally unencumbered and may be transferred to the General Capital Reserve and Highway Improvement Capital Reserve Funds.						
	<b>Total:</b>	<b>\$2,206,678</b>	<b>\$2,517,406</b>	<b>\$2,270,000</b>	<b>\$2,379,495</b>	<b>\$2,270,000</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>Total GENERAL FUND Revenue</b>		<b>\$10,019,847</b>	<b>\$10,242,039</b>	<b>\$9,904,300</b>	<b>\$10,016,809</b>	<b>\$9,960,866</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
<b>LEGISLATIVE BODY (400)</b>						
01-400-110	SUPERVISORS SALARIES	\$8,520	\$8,325	\$9,000	\$0	\$9,000
01-400-161	FICA-MEDICARE	\$652	\$637	\$800	\$0	\$800
01-400-350	INSURANCE AND BONDING	\$4,400	\$4,796	\$6,200	\$5,095	\$6,200
01-400-420	DUES, SUBSCRIPTIONS, AND MEMBE	\$9,234	\$9,872	\$15,000	\$10,739	\$15,000
01-400-460	MEETINGS AND CONFERENCES	\$4,111	\$5,172	\$6,000	\$4,048	\$6,000
<b>Total:</b>		<b>\$26,916</b>	<b>\$28,802</b>	<b>\$37,000</b>	<b>\$19,882</b>	<b>\$37,000</b>
<b>EXECUTIVE (401)</b>						
01-401-120	MANAGERS SALARY	\$151,200	\$190,287	\$99,960	\$96,115	\$104,058
01-401-140	ADM ASIST & ASST MANAGER	\$119,478	\$146,996	\$142,195	\$137,569	\$148,100
01-401-141	OVERTIME	\$0	\$0	\$1,500	\$0	\$1,500

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-401-150	EMPLOYEE BENEFITS	\$25,175	\$29,453	\$38,000	\$22,361	\$41,040
01-401-156	BONUS	\$0	\$0	\$0	\$0	\$0
01-401-161	FICA-MEDICARE	\$18,622	\$25,107	\$18,525	\$17,769	\$19,292
01-401-162	PUC	\$222	\$296	\$800	\$516	\$650
01-401-184	SICK PAY BUY-BACK	\$3,665	\$3,780	\$6,000	\$0	\$0
01-401-200	SUPPLIES	\$7,983	\$6,571	\$7,800	\$7,346	\$7,800
01-401-313	CONSULTING SERVICES	\$0	\$17,594	\$17,000	\$17,400	\$5,000
01-401-321	TELEPHONE/CABLE/INTERNET	\$3,121	\$3,990	\$3,500	\$3,538	\$3,700
01-401-325	POSTAGE	\$4,597	\$4,882	\$5,500	\$5,038	\$5,500

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-401-330	TRANSPORTATION	\$1,843	\$908	\$1,800	\$806	\$1,800
01-401-341	ADVERTISING	\$2,176	\$2,400	\$2,000	\$1,137	\$2,000
01-401-342	PRINTING	\$2,045	\$3,825	\$2,250	\$1,010	\$2,250
01-401-351	PROPERTY INSURANCE	\$3,996	\$4,440	\$5,000	\$4,398	\$5,000
01-401-352	LIABILITY INS	\$6,512	\$7,825	\$8,000	\$8,355	\$8,500
01-401-354	WORKERS COMP	\$612	\$921	\$1,000	\$638	\$1,000
01-401-358	INSURANCE APPRAISAL	\$5,000	\$11,250	\$5,000	\$2,000	\$5,000
01-401-380	DUPLICATION	\$4,857	\$993	\$5,000	\$905	\$5,000
01-401-450	OFFICE EQUIP MAINT	\$1,426	\$751	\$1,700	\$804	\$1,700

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-401-460	STAFF CONVENTION EXPENSES	\$3,095	\$1,175	\$4,000	\$1,626	\$4,000
01-401-461	EDUCATION/TRAINING	\$613	\$2,355	\$3,000	\$425	\$3,000
01-401-470	MISC ADMIN EXPENSES	\$3,507	\$17,659	\$20,000	\$4,959	\$20,000
01-401-700	CAPITAL PURCHASES	\$14,484	\$0	\$20,000	\$1,460	\$20,000
<b>Total:</b>		<b>\$384,226</b>	<b>\$483,457</b>	<b>\$419,530</b>	<b>\$336,175</b>	<b>\$415,890</b>
<b>FINANCIAL ADMINISTRATION (402)</b>						
01-402-130	ASSISTANT TREASURER	\$61,231	\$63,336	\$66,150	\$63,606	\$68,900
01-402-140	ADMINISTRATIVE ASSISTANT	\$35,862	\$34,926	\$31,450	\$30,428	\$32,800
01-402-150	EMPLOYEE BENEFITS	\$12,126	\$12,970	\$16,500	\$8,837	\$17,820
01-402-156	BONUS	\$7,680	\$7,680	\$7,800	\$7,385	\$7,800

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-402-161	FICA-MEDICARE	\$8,092	\$8,153	\$9,200	\$7,829	\$7,780
01-402-162	PUC	\$129	\$129	\$500	\$280	\$500
01-402-310	AUDIT	\$10,000	\$10,750	\$12,000	\$10,735	\$12,000
01-402-311	PAYROLL SERVICES	\$0	\$1,453	\$1,000	\$2,255	\$2,500
01-402-313	FISCAL AGENT FEE	\$410	\$454	\$500	\$466	\$500
01-402-353	BONDS	\$3,477	\$581	\$3,500	\$581	\$3,500
01-402-354	WORKERS COMP	\$174	\$181	\$200	\$182	\$200
<b>Total:</b>		<b>\$139,181</b>	<b>\$140,614</b>	<b>\$148,800</b>	<b>\$132,583</b>	<b>\$154,300</b>
<b>TAX COLLECTION (403)</b>						
01-403-110	REAL ESTATE COMP	\$20,490	\$20,741	\$25,000	\$20,684	\$25,000



Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-407-370	MAINT SERVICES	\$51,305	\$48,376	\$65,000	\$47,320	\$65,000
01-407-480	WEB/SOCIAL MEDIA-DESIGN/MAINT	\$1,607	\$446	\$1,000	\$1,407	\$1,500
01-407-720	COMPUTER SOFTWARE	\$3,316	\$3,638	\$5,000	\$1,354	\$10,000
01-407-740	COMPUTER HARDWARE	\$9,671	\$9,805	\$10,000	\$7,548	\$10,000
<b>Total:</b>		<b>\$65,899</b>	<b>\$62,266</b>	<b>\$81,000</b>	<b>\$57,629</b>	<b>\$86,500</b>
<b>ENGINEER (408)</b>						
01-408-310	ENGINEERS FEES - TOWNSHIP	\$1,996	\$2,418	\$3,000	\$2,367	\$3,000
<b>Total:</b>		<b>\$1,996</b>	<b>\$2,418</b>	<b>\$3,000</b>	<b>\$2,367</b>	<b>\$3,000</b>
<b>BUILDINGS &amp; PLANT (409)</b>						
01-409-140	LABOR - GROUNDS MAINT	\$23,222	\$15,837	\$26,000	\$31,922	\$25,500
01-409-160	LABOR - GROUNDS MAINT/FICA-MED	\$1,797	\$1,227	\$2,300	\$2,417	\$1,951

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
01-409-220	JANITORS SUPPLIES	\$1,618	\$2,412	\$2,000	\$2,068	\$2,000
01-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	\$0
01-409-361	ELECTRICITY	\$43,310	\$30,695	\$40,000	\$33,747	\$40,000
01-409-367	UTILITIES	\$2,878	\$2,932	\$3,300	\$2,032	\$3,300
01-409-370	REPAIRS & MAINT	\$22,790	\$21,683	\$22,000	\$20,501	\$22,000
01-409-450	CONTRACTED BLDG MAIN& LAWN MO	\$19,418	\$23,126	\$17,500	\$16,526	\$17,500
01-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
01-409-700	CAPITAL PURCHASES	\$0	\$0	\$10,000	\$0	\$10,000
<b>Total:</b>		<b>\$115,032</b>	<b>\$97,912</b>	<b>\$123,100</b>	<b>\$109,214</b>	<b>\$122,251</b>

POLICE (410)

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-410-450	LIC PLATE CAM RENEW MAINT FEE	\$4,550	\$0	\$0	\$0	\$0
01-410-530	NORTHERN REGIONAL POLICE	\$2,025,920	\$1,962,090	\$2,186,462	\$2,186,460	\$2,225,029
01-410-531	TRANSFER OF POLICE FINES	\$6,682	\$5,069	\$6,000	\$7,197	\$7,000
01-410-532	SRT CONTRIBUTION	\$3,196	\$3,213	\$3,500	\$3,213	\$3,500
01-410-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>		<b>\$2,040,348</b>	<b>\$1,970,372</b>	<b>\$2,195,962</b>	<b>\$2,196,870</b>	<b>\$2,235,529</b>
<b>FIRE (411)</b>						
01-411-231	VEHICLE FUEL (RICHLAND)	\$6,127	\$4,922	\$5,500	\$4,671	\$5,500
01-411-310	AUDIT (RICHLAND VFD)	\$2,824	\$3,012	\$2,300	\$3,212	\$3,200
01-411-352	INSURANCE (RICHLAND)	\$11,279	\$10,642	\$12,500	\$11,669	\$13,000

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.



**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-414-120	LAND USE ADMINISTRATOR	\$59,964	\$68,507	\$71,632	\$68,877	\$74,600
01-414-140	ASSISTANT CODE ADMINISTRATOR	\$46,386	\$50,052	\$52,416	\$50,333	\$54,600
01-414-141	OVERTIME	\$280	\$1,302	\$500	\$0	\$500
01-414-143	PART-TIME ZONING CLERK	\$0	\$0	\$0	\$0	\$0
01-414-150	EMPLOYEE BENEFITS	\$19,315	\$20,538	\$23,000	\$20,128	\$24,840
01-414-156	BONUS	\$525	\$2,100	\$2,200	\$2,019	\$2,200
01-414-161	FICA	\$8,142	\$9,268	\$9,490	\$9,209	\$9,884
01-414-162	PUC	\$158	\$167	\$230	\$272	\$300
01-414-184	SICK PAY BUY-BACK	\$0	\$0	\$0	\$0	\$0

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-414-200	SUPPLIES	\$319	\$528	\$700	\$569	\$700
01-414-310	ZONING CONSULTING SERVICES	\$27,667	\$28,458	\$30,000	\$22,029	\$30,000
01-414-312	LEGAL SERVICES	\$14,041	\$11,720	\$12,000	\$13,437	\$12,000
01-414-321	TELEPHONE/INTERNET/CABLE	\$734	\$721	\$800	\$729	\$850
01-414-330	TRANSPORTATION	\$363	\$288	\$800	\$131	\$800
01-414-341	ADVERTISING	\$118	\$1,185	\$1,000	\$121	\$1,000
01-414-342	PRINTING	\$6	\$12	\$500	\$0	\$500
01-414-352	PROPERTY & LIABILITY INS	\$2,272	\$2,536	\$2,650	\$2,859	\$2,900
01-414-354	WORKERS COMP	\$273	\$171	\$500	\$182	\$400

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-414-369	STATE SURCHARGES	\$815	\$558	\$950	\$765	\$950
01-414-420	DUES, SUBSCRIPTIONS, MEMBERSHI	\$0	\$0	\$0	\$0	\$0
01-414-460	CONVENTION/EDUCATION	\$75	\$160	\$800	\$25	\$800
01-414-741	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
Total:		\$181,453	\$198,270	\$210,168	\$191,685	\$217,824
<b>EMERGENCY MANAGEMENT (415)</b>						
01-415-540	SUBSIDIES	\$0	\$0	\$1,000	\$0	\$0
Total:		\$0	\$0	\$1,000	\$0	\$0
<b>LEAF COMPOSING RECYCLING (427)</b>						
01-427-220	OPERATING SUPPLIES	\$0	\$0	\$1,000	\$0	\$1,000
01-427-450	CONTRACTED SERVICE	\$2,580	\$15	\$4,000	\$760	\$4,000
Total:		\$2,580	\$15	\$5,000	\$760	\$5,000

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-430-120	PUBLIC WORKS DIRECTOR	\$89,315	\$108,812	\$65,415	\$65,899	\$68,100
01-430-121	LEAD WORKER	\$0	\$980	\$200	\$0	\$200
01-430-140	ADMINISTRATIVE ASSISTANT	\$0	\$0	\$35,000	\$0	\$37,000
01-430-141	PUBLIC WORKS EMPLOYEES	\$75,024	\$92,983	\$107,422	\$77,052	\$111,900
01-430-142	TEMPORARY AND P-T EMPLOYEE	\$0	\$0	\$0	\$0	\$0
01-430-150	EMPLOYEE BENEFITS	\$91,605	\$87,878	\$107,000	\$87,885	\$115,560
01-430-156	BONUS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-430-161	FICA-MEDICARE	\$28,486	\$27,869	\$25,985	\$26,911	\$13,770
01-430-162	PUC	\$421	\$660	\$1,000	\$1,359	\$1,500

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-430-174	EDUCATION/TRAINING	\$45	\$945	\$4,000	\$736	\$4,000
01-430-184	SICK PAY BUY-BACK	\$4,409	\$1,887	\$5,400	\$3,469	\$5,400
01-430-190	UNIFORM ALLOWANCE	\$3,370	\$3,515	\$3,400	\$3,441	\$3,400
01-430-210	OFFICE SUPPLIES	\$0	\$0	\$500	\$80	\$500
01-430-220	PUBLIC WORKS SUPPLIES	\$4,583	\$4,817	\$12,000	\$3,948	\$12,000
01-430-230	VEHICLE FUEL/OIL	\$23,606	\$19,315	\$40,000	\$23,040	\$35,000
01-430-238	PROTECTIVE CLOTHING	\$1,510	\$1,471	\$3,000	\$718	\$3,000
01-430-260	SUPPLIES - SMALL TOOLS & MINOR	\$2,889	\$2,496	\$4,000	\$5,761	\$5,000
01-430-312	ENGINEERING/CONSULTANTS	\$89,115	\$93,933	\$95,000	\$77,415	\$95,000

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-430-315	MEDICAL SERVICES	\$312	\$156	\$700	\$0	\$700
01-430-321	TELEPHONE/INTERNET/CABLE	\$1,427	\$2,179	\$1,900	\$1,943	\$2,000
01-430-351	PROPERTY INS	\$6,602	\$7,280	\$7,700	\$7,971	\$8,100
01-430-352	LIABILITY INS	\$13,930	\$15,896	\$16,000	\$16,776	\$17,000
01-430-354	WORKERS COMP	\$27,897	\$25,861	\$28,500	\$24,147	\$28,000
01-430-361	ELECTRICITY	\$0	\$0	\$0	\$0	\$0
01-430-362	NATURAL GAS	\$6,096	\$3,542	\$6,600	\$5,968	\$6,800
01-430-380	DUPLICATION	\$595	(\$30)	\$1,000	\$33	\$1,000
01-430-600	CAPITAL CONSTRUCTION	\$0	\$434	\$10,000	\$0	\$10,000



Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-434-360	STREET LIGHTING ELECTRICITY	\$7,292	\$7,038	\$7,500	\$6,101	\$7,500
	<b>Total:</b>	<b>\$7,292</b>	<b>\$7,038</b>	<b>\$7,500</b>	<b>\$6,101</b>	<b>\$7,500</b>
<b>STORM SEWERS &amp; DRAINS (436)</b>						
01-436-251	PIPE	\$229	\$4,120	\$10,000	\$679	\$10,000
01-436-252	CATCH BASIN/GRATES/CONCRETE	\$164	\$4,126	\$8,000	\$1,041	\$8,000
01-436-450	SEWER VACTOR	\$2,615	\$4,620	\$8,000	\$1,240	\$8,000
	<b>Total:</b>	<b>\$3,008</b>	<b>\$12,866</b>	<b>\$26,000</b>	<b>\$2,960</b>	<b>\$26,000</b>
<b>REPAIR OF TOOLS &amp; MACHINERY (437)</b>						
01-437-250	REPLACEMENT/EQUIP/PARTS	\$10,231	\$23,142	\$17,000	\$13,161	\$17,000
01-437-450	CONTRACTED RADIO MAINT	\$912	\$912	\$1,000	\$760	\$1,000
01-437-460	CONTRACTED REPAIR	\$29,427	\$39,981	\$35,000	\$25,435	\$35,000
	<b>Total:</b>	<b>\$40,570</b>	<b>\$64,036</b>	<b>\$53,000</b>	<b>\$39,356</b>	<b>\$53,000</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>GENERAL FUND - Expenditures</b>						
<b>REPAIR TO HWYS &amp; BRIDGES (438)</b>						
01-438-245	GUIDERAIL	\$2,374	\$0	\$8,000	\$0	\$8,000
01-438-251	HOT MIX ASPHALT	\$37,060	\$11,026	\$30,000	\$18,127	\$30,000
01-438-252	COLD MIX ASPHALT	\$2,939	\$1,955	\$5,000	\$2,908	\$5,000
01-438-254	AGGREGATE	\$8,480	\$32,443	\$20,000	\$9,001	\$20,000
01-438-255	BERM MATERIALS	\$6,091	\$8,022	\$10,000	\$6,453	\$10,000
01-438-384	RENTED MACHINERY/ EQUIPMENT	\$10,190	\$19,156	\$15,000	\$10,596	\$15,000
01-438-450	CONTRACTED BERM MAINT	\$16,649	\$15,200	\$20,000	\$11,760	\$20,000
01-438-451	CONTRACTED STREET SWEEPING	\$0	\$0	\$5,000	\$0	\$5,000

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-438-452	LINE STRIPING	\$71,319	\$5,717	\$30,000	\$0	\$30,000
	Total:	<b>\$155,101</b>	<b>\$93,519</b>	<b>\$143,000</b>	<b>\$58,846</b>	<b>\$143,000</b>
<b>CONSTRUCTION &amp; REBUILDING (439)</b>						
01-439-450	CONTRACTED PAVING/INTERSECTION	\$1,503,380	\$1,699,887	\$1,550,000	\$1,538,733	\$1,572,058
	Total:	<b>\$1,503,380</b>	<b>\$1,699,887</b>	<b>\$1,550,000</b>	<b>\$1,538,733</b>	<b>\$1,572,058</b>
<b>STORM WATER MGMT/FLOOD CONTROL (446)</b>						
01-446-120	MS-4/SUSTAINABILITY COORD.	\$17,985	\$12,089	\$12,641	\$12,155	\$13,200
01-446-150	EMPLOYEE BENEFITS	\$2,100	\$2,100	\$2,500	\$1,925	\$2,700
01-446-161	FICA-MEDICARE	\$1,358	\$913	\$967	\$918	\$1,010
01-446-162	PUC	\$22	\$13	\$100	\$158	\$175
01-446-174	EDUCATION/TRAINING	\$0	\$0	\$1,550	\$0	\$1,550

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-446-220	OPERATING SUPPLIES	\$1,774	\$1,398	\$1,900	\$1,229	\$1,900
01-446-230	VEHICLE FUEL AND MAINTENANCE	\$102	\$0	\$300	\$0	\$300
01-446-238	PROTECTIVE CLOTHING	\$0	\$0	\$300	\$0	\$300
01-446-312	ENGINEERING/G.I.S. SERVICES	\$10,098	\$12,938	\$12,000	\$6,341	\$12,000
01-446-352	AUTO LIABILITY INSURANCE	\$264	\$528	\$600	\$635	\$700
01-446-354	WORKERS COMPENSATION	\$373	\$366	\$500	\$364	\$500
01-446-600	CAPITAL CONSTRUCTION	\$0	\$290	\$0	\$0	\$0
01-446-700	CAPITAL PURCHASES	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>		<b>\$34,075</b>	<b>\$30,636</b>	<b>\$33,358</b>	<b>\$23,724</b>	<b>\$34,335</b>

**WATER SYSTEM (448)**

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-448-363	FIRE HYDRANT MAINTENANCE CHARG	\$1,053	\$844	\$1,100	\$1,027	\$1,100
	<b>Total:</b>	<b>\$1,053</b>	<b>\$844</b>	<b>\$1,100</b>	<b>\$1,027</b>	<b>\$1,100</b>
<b>PARKS (454)</b>						
01-454-110	ADMINISTRATION	\$62,416	\$66,896	\$81,270	\$67,200	\$72,800
01-454-140	PUBLIC WORKS EMPLOYEES	\$115,969	\$122,062	\$131,836	\$101,879	\$111,900
	This item captures public works employees compensation for time spent on projects at Richland Community Park.					
01-454-141	OVERTIME	\$0	\$0	\$500	\$0	\$0
01-454-150	EMPLOYEE BENEFITS	\$11,645	\$11,961	\$13,625	\$11,589	\$14,715
01-454-160	PERSONNEL	\$0	\$0	\$0	\$0	\$0
01-454-161	FICA-MEDICARE	\$13,579	\$14,352	\$16,303	\$12,832	\$14,129
01-454-162	PUC	\$243	\$111	\$500	\$215	\$350

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-454-230	VEHICLE FUEL AND MAINTENANCE	\$316	\$639	\$1,000	\$1,134	\$1,300
01-454-247	RECREATION SUPPLIES	\$2,190	\$3,399	\$3,000	\$1,301	\$3,000
01-454-250	REPAIR SUPPLIES	\$8,014	\$12,356	\$15,000	\$8,274	\$15,000
01-454-312	CLASSES/PROGRAMS	\$6,460	\$5,822	\$6,800	\$5,968	\$8,000
	Costs for materials, instructors and program newsletters.					
01-454-313	CONSULTING SERVICES	\$34,391	\$21,328	\$23,000	\$15,923	\$23,000
	Fees paid to engineers and architects for park projects.					
01-454-351	PROPERTY INS	\$3,150	\$4,133	\$4,300	\$4,673	\$5,000
01-454-352	LIABILITY INS	\$2,640	\$3,301	\$3,500	\$3,514	\$3,700
01-454-361	ELECTRICITY	\$12,296	\$9,120	\$13,300	\$9,080	\$13,000
	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/SEWER	\$31,045	\$28,482	\$32,000	\$30,600	\$35,000
01-454-374	CONTRACTED REPAIR OF PROPERTY	\$17,648	\$15,258	\$30,000	\$13,908	\$30,000

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL FUND - Expenditures</b>						
01-454-450	CONTRACTED MOWING	\$44,278	\$30,369	\$34,000	\$34,472	\$34,000
Unit price payments to a subcontractor for mowing at Richland park.						
01-454-451	CLEANING & MAINTENANCE	\$58,526	\$65,690	\$63,000	\$58,869	\$63,000
Unit price payments to a contractor for cleaning and trash removal at the Richland park.						
01-454-460	MEETING & CONFERENCE	\$1,694	\$1,509	\$2,300	\$1,761	\$2,300
Training sessions and Parks and Recreation Coordinators attendance at the annual PA Recreation & Parks Society State Conference.						
01-454-600	CAPITAL CONSTRUCTION	\$19,684	\$54,120	\$20,000	\$17,001	\$20,000
Capital projects financed by fees charged for new residential construction in the prior year.						
01-454-700	CAPITAL PURCHASES	\$1,929	\$28,948	\$20,000	\$0	\$20,000
Total:		\$448,113	\$499,856	\$515,234	\$400,191	\$490,194
<b>LIBRARIES (456)</b>						
01-456-930	NORTHERN TIER LIBRARY	\$239,350	\$240,120	\$242,333	\$242,333	\$264,750
Total:		\$239,350	\$240,120	\$242,333	\$242,333	\$264,750
<b>CIVIL CELEBRATIONS (457)</b>						
01-457-300	COMMUNITY DAY CELEBRATIONS	\$32,829	\$33,512	\$36,000	\$32,903	\$36,000





<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>GENERAL FUND - Expenditures</b>						
01-499-000	COVID 19 UNBUDGETED EXPENSE	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>Total GENERAL FUND Expenditure</b>		<b>\$7,502,441</b>	<b>\$7,862,544</b>	<b>\$9,904,300</b>	<b>\$7,490,401</b>	<b>\$9,960,866</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>STREET LIGHTING TAX FUND - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
02-341-000	INTEREST EARNINGS	\$105	\$99	\$100	\$49	\$30
	<b>Total:</b>	<b>\$105</b>	<b>\$99</b>	<b>\$100</b>	<b>\$49</b>	<b>\$30</b>
<b>HIGHWAY &amp; STREETS (363)</b>						
02-363-310	STREET LIGHT CHARGES - CURRENT	\$3,137	\$1,978	\$2,400	\$2,435	\$3,200
	Richland Township Street Light District is centered at the intersection of Heckert and Bakerstown Road in the Bakerstown census-designation area. The is the only residential street light neighborhood in the Township. In 2026 a front foot assessment of \$0.45 p/f will be used to pay the electric bill for street lights within the district.					
02-363-320	STREET LIGHT CHARGES - PRIOR	\$0	\$0	\$75	\$0	\$25
02-363-330	PENALTIES	\$7	\$9	\$25	\$4	\$10
	<b>Total:</b>	<b>\$3,144</b>	<b>\$1,987</b>	<b>\$2,500</b>	<b>\$2,439</b>	<b>\$3,235</b>
<b>BALANCE FORWARD (399)</b>						
02-399-000	FUND BALANCE FORWARDED	\$1,584	\$2,171	\$1,140	\$1,430	\$595
	<b>Total:</b>	<b>\$1,584</b>	<b>\$2,171</b>	<b>\$1,140</b>	<b>\$1,430</b>	<b>\$595</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>STREET LIGHTING TAX FUND Revenue</b>		<b>\$4,833</b>	<b>\$4,257</b>	<b>\$3,740</b>	<b>\$3,918</b>	<b>\$3,860</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>STREET LIGHTING TAX FUND - Expenditure</b>						
<b>STREET LIGHTING (434)</b>						
02-434-361	ELECTRICITY	\$2,662	\$2,827	\$2,880	\$3,245	\$3,360
	<b>Total:</b>	<b>\$2,662</b>	<b>\$2,827</b>	<b>\$2,880</b>	<b>\$3,245</b>	<b>\$3,360</b>
<b>RESERVE (494)</b>						
02-494-000	RESERVE	\$0	\$0	\$860	\$0	\$500
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$860</b>	<b>\$0</b>	<b>\$500</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>STREET LIGHTING TAX FUND Expenditure</b>		<b>\$2,662</b>	<b>\$2,827</b>	<b>\$3,740</b>	<b>\$3,245</b>	<b>\$3,860</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>FIRE PROTECTION TAX FUND - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
03-341-000	INTEREST EARNINGS	\$4,886	\$4,675	\$1,200	\$3,235	\$800
	<b>Total:</b>	<b>\$4,886</b>	<b>\$4,675</b>	<b>\$1,200</b>	<b>\$3,235</b>	<b>\$800</b>
<b>PUBLIC SAFETY (362)</b>						
03-362-210	FIRE HYDRANT CHARGE - CURRENT	\$124,639	\$101,922	\$123,000	\$122,935	\$122,700
The RTMAAC (Richland Township Municipal Authority of Alleghey County) charges the Township a fee for the maintenance of fire hydrants. The Second Class Township Code provides the Board of Supervisors with the authority to annually assess the cost of maintaining and repairing fire hydrants by means of an equal assessment upon all property, whether or not exempt from taxation by existing law, within seven hundred and eighty feet of any fire hydrant based upon the assessment of property for county tax purposes. In 2026 the assessment shall be 0.102 mills.						
03-362-220	FIRE HYDRANT CHARGE - PRIOR	\$204	(\$93)	\$400	\$445	\$400
03-362-230	PENALTIES	\$68	\$132	\$100	\$129	\$100
	<b>Total:</b>	<b>\$124,912</b>	<b>\$101,961</b>	<b>\$123,500</b>	<b>\$123,510</b>	<b>\$123,200</b>
<b>BALANCE FORWARD (399)</b>						
03-399-000	FUND BALANCE FORWARDED	\$22,349	\$31,036	\$14,000	\$15,663	\$14,670
	<b>Total:</b>	<b>\$22,349</b>	<b>\$31,036</b>	<b>\$14,000</b>	<b>\$15,663</b>	<b>\$14,670</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>FIRE PROTECTION TAX FUND Revenue</b>		<b>\$152,146</b>	<b>\$137,673</b>	<b>\$138,700</b>	<b>\$142,407</b>	<b>\$138,670</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>FIRE PROTECTION TAX FUND - Expenditure</b>						
<b>TAX COLLECTION (403)</b>						
03-403-313	ENGINEERING	\$0	\$0	\$350	\$215	\$275
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>	<b>\$215</b>	<b>\$275</b>
<b>FIRE (411)</b>						
03-411-363	FIRE HYDRANT MAINTENANCE CHARG	\$121,110	\$122,010	\$124,750	\$122,310	\$124,750
	<b>Total:</b>	<b>\$121,110</b>	<b>\$122,010</b>	<b>\$124,750</b>	<b>\$122,310</b>	<b>\$124,750</b>
<b>RESERVE (494)</b>						
03-494-000	RESERVE	\$0	\$0	\$13,600	\$0	\$13,645
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,600</b>	<b>\$0</b>	<b>\$13,645</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>FIRE PROTECTION TAX FUND Expenditure</b>		<b>\$121,110</b>	<b>\$122,010</b>	<b>\$138,700</b>	<b>\$122,525</b>	<b>\$138,670</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>MUNICIPAL IMPACT FEE TSA NORTH -</b>						
<b>INTEREST EARNINGS (341)</b>						
04-341-000	INTEREST EARNINGS	\$19,392	\$21,821	\$13,000	\$16,987	\$15,000
	<b>Total:</b>	<b>\$19,392</b>	<b>\$21,821</b>	<b>\$13,000</b>	<b>\$16,987</b>	<b>\$15,000</b>
<b>SPECIAL ASSESSMENTS (383)</b>						
04-383-000	SPECIAL ASSESSMENTS	\$28,462	\$1,898	\$100,000	\$3,120	\$150,000
	<b>Total:</b>	<b>\$28,462</b>	<b>\$1,898</b>	<b>\$100,000</b>	<b>\$3,120</b>	<b>\$150,000</b>
<b>BALANCE FORWARD (399)</b>						
04-399-000	FUND BALANCE FORWARDED	\$378,361	\$426,215	\$415,000	\$418,734	\$437,386
	<b>Total:</b>	<b>\$378,361</b>	<b>\$426,215</b>	<b>\$415,000</b>	<b>\$418,734</b>	<b>\$437,386</b>
Prior year end, unappropriated, surplus carried over to the new year.						
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>PAL IMPACT FEE TSA NORTH Revenue</b>		<b>\$426,215</b>	<b>\$449,934</b>	<b>\$528,000</b>	<b>\$438,841</b>	<b>\$602,386</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>MUNICIPAL IMPACT FEE TSA NORTH -</b>						
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
04-433-313	ENGINEERING	\$0	\$0	\$0	\$0	\$1,000
04-433-314	LEGAL	\$0	\$0	\$0	\$0	\$0
04-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>
<b>Department 491 (491)</b>						
04-491-000	REFUND OF PRIOR YEAR EXPENDITURE	\$0	\$31,200	\$0	\$0	\$0
<b>Total:</b>		<b>\$0</b>	<b>\$31,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVE (494)</b>						
04-494-000	RESERVE	\$0	\$0	\$528,000	\$0	\$601,386
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$528,000</b>	<b>\$0</b>	<b>\$601,386</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>IMPACT FEE TSA NORTH Expenditure</b>		<b>\$0</b>	<b>\$31,200</b>	<b>\$528,000</b>	<b>\$0</b>	<b>\$602,386</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>MUNICIPAL IMPACT FEE TSA SOUTH -</b>						
<b>INTEREST EARNINGS (341)</b>						
05-341-000	INTEREST EARNINGS	\$9,237	\$8,806	\$7,000	\$6,267	\$5,500
	<b>Total:</b>	<b>\$9,237</b>	<b>\$8,806</b>	<b>\$7,000</b>	<b>\$6,267</b>	<b>\$5,500</b>
<b>SPECIAL ASSESSMENTS (383)</b>						
05-383-000	SPECIAL ASSESSMENTS	\$28,755	\$1,917	\$10,000	\$0	\$10,000
	<b>Total:</b>	<b>\$28,755</b>	<b>\$1,917</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
<b>BALANCE FORWARD (399)</b>						
05-399-000	FUND BALANCE FORWARDED	\$172,675	\$189,225	\$150,000	\$158,789	\$155,000
	<b>Total:</b>	<b>\$172,675</b>	<b>\$189,225</b>	<b>\$150,000</b>	<b>\$158,789</b>	<b>\$155,000</b>
Prior year end, unappropriated, surplus carried over to the new year.						
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>PAL IMPACT FEE TSA SOUTH Revenue</b>		<b>\$210,667</b>	<b>\$199,948</b>	<b>\$167,000</b>	<b>\$165,056</b>	<b>\$170,500</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget										
<b>MUNICIPAL IMPACT FEE TSA SOUTH -</b>																
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>																
05-433-313	ENGINEERING	\$21,442	\$7,977	\$10,000	\$5,207	\$10,000										
05-433-314	LEGAL	\$0	\$15,605	\$15,000	\$0	\$1,000										
05-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$72,000	\$0	\$140,000										
05-433-710	LAND	\$0	\$17,577	\$70,000	\$0	\$0										
<b>Total:</b>		<b>\$21,442</b>	<b>\$41,159</b>	<b>\$167,000</b>	<b>\$5,207</b>	<b>\$151,000</b>										
<b>RESERVE (494)</b>																
05-494-000	RESERVE	\$0	\$0	\$0	\$0	\$19,500										
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,500</b>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">2023 Year End</th> <th style="text-align: center;">2024 Year End</th> <th style="text-align: center;">2025 Budget</th> <th style="text-align: center;">2025 Year To Date</th> <th style="text-align: center;">2026 Budget</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>IMPACT FEE TSA SOUTH Expenditure</b></td><td style="text-align: center;"><b>\$21,442</b></td><td style="text-align: center;"><b>\$41,159</b></td><td style="text-align: center;"><b>\$167,000</b></td><td style="text-align: center;"><b>\$5,207</b></td><td style="text-align: center;"><b>\$170,500</b></td></tr> </tbody> </table>						2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget	<b>IMPACT FEE TSA SOUTH Expenditure</b>	<b>\$21,442</b>	<b>\$41,159</b>	<b>\$167,000</b>	<b>\$5,207</b>	<b>\$170,500</b>
2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget												
<b>IMPACT FEE TSA SOUTH Expenditure</b>	<b>\$21,442</b>	<b>\$41,159</b>	<b>\$167,000</b>	<b>\$5,207</b>	<b>\$170,500</b>											

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
08-341-000	INTEREST EARNINGS	\$127,119	\$179,420	\$110,000	\$137,952	\$125,000
	Total:	<b>\$127,119</b>	<b>\$179,420</b>	<b>\$110,000</b>	<b>\$137,952</b>	<b>\$125,000</b>
<b>Department 351 (351)</b>						
08-351-010	GENERAL GOVERNMENT GRANT	\$1	\$0	\$0	\$0	\$0
	Total:	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SANITATION (364)</b>						
08-364-120	SEWER USE CHARGE	\$2,059,212	\$2,048,083	\$2,050,000	\$1,983,397	\$2,110,000
	User fees paid by sanitary sewer customers for the collection, transportaiton and treatment of sanitary waste.					
08-364-130	DEER CREEK CAP IMPROV CHARGE	\$693,354	\$678,409	\$687,000	\$658,447	\$690,000
	Fees paid by sanitary sewer customers within the Deer Creek watershed to pay for Capital Improvements.					
08-364-140	PARKVIEW ESTATES PH 3, 4, 5	\$0	\$18,696	\$0	\$1,766	\$2,000
	Total:	<b>\$2,752,565</b>	<b>\$2,745,188</b>	<b>\$2,737,000</b>	<b>\$2,643,610</b>	<b>\$2,802,000</b>
<b>HEALTH (365)</b>						
08-365-110	RICHLAND CONNECTION/TAPPING FE	\$1,255	\$15,760	\$8,000	\$2,510	\$10,000
08-365-111	RICHLAND CONNECTION/TAP IN FEE	\$470	\$5,640	\$2,500	\$940	\$2,500
	Total:	<b>\$1,725</b>	<b>\$21,400</b>	<b>\$10,500</b>	<b>\$3,450</b>	<b>\$12,500</b>



Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Revenues</b>						
08-399-000	UNRESERVED FUND BAL FORWARDED	\$626,200	\$626,200	\$750,000	\$750,000	\$750,000
Prior year end, unappropriated, surplus carried over to the new year.						
08-399-100	RATE STABILIZATION RESERVE	\$1,269,709	\$1,472,451	\$1,700,000	\$1,613,420	\$1,629,000
Prior years surplus restricted to pay for future capital projects and debt service.						
08-399-200	DEER CREEK CAP IMP RESERVE	\$1,245,190	\$1,312,434	\$1,400,000	\$1,364,827	\$1,425,000
Prior years surplus attributable to Deer Creek Capital Improvement charges.						
08-399-300	PARKVIEW ESTATES PH 3, 4, 5	\$0	\$0	\$0	\$18,696	\$20,700
<b>Total:</b>		<b>\$3,141,099</b>	<b>\$3,411,085</b>	<b>\$3,850,000</b>	<b>\$3,746,943</b>	<b>\$3,824,700</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>Total SEWER FUND Revenue</b>		<b>\$6,030,476</b>	<b>\$6,365,954</b>	<b>\$6,713,325</b>	<b>\$6,541,444</b>	<b>\$6,774,725</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Expenditures</b>						
<b>LEGISLATIVE BODY (400)</b>						
08-400-110	SUPERVISORS SALARIES	\$2,840	\$2,775	\$3,000	\$0	\$3,000
08-400-350	INSURANCE AND BONDING	\$1,540	\$1,750	\$3,000	\$1,859	\$2,000
<b>Total:</b>		<b>\$4,380</b>	<b>\$4,525</b>	<b>\$6,000</b>	<b>\$1,859</b>	<b>\$5,000</b>
<b>EXECUTIVE (401)</b>						
08-401-120	MANAGERS SALARY	\$58,800	\$74,001	\$42,840	\$41,192	\$45,600
08-401-140	ADM ASIST & ASST MANAGER	\$14,936	\$10,092	\$25,093	\$23,285	\$26,200
08-401-150	EMPLOYEE BENEFITS	\$24,413	\$26,756	\$32,000	\$20,596	\$27,100
08-401-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-401-161	FICA-MEDICARE	\$5,189	\$6,302	\$6,300	\$4,896	\$5,493
08-401-162	PUC	\$48	\$63	\$400	\$129	\$200

<b>Ledger Account</b>	<b>Description</b>	<b>2023 Year End</b>	<b>2024 Year End</b>	<b>2025 Budget</b>	<b>2025 Year to Date</b>	<b>2026 Budget</b>
<b>SEWER FUND - Expenditures</b>						
08-401-184	SICK PAY BUY-BACK	\$2,018	\$2,654	\$2,900	\$604	\$3,000
08-401-200	SUPPLIES	\$537	\$360	\$1,600	\$532	\$1,600
08-401-313	CONSULTING SERVICES	\$0	\$3,720	\$7,200	\$7,200	\$2,500
08-401-321	TELEPHONE	\$709	\$767	\$750	\$690	\$800
08-401-325	POSTAGE	\$10,065	\$10,065	\$11,000	\$10,665	\$11,500
08-401-330	TRANSPORTATION	\$476	\$0	\$900	\$0	\$900
08-401-341	ADVERTISING	\$0	\$0	\$500	\$0	\$500
08-401-342	PRINTING	\$2,717	\$2,657	\$4,000	\$1,604	\$4,000
08-401-354	WORKERS COMP	\$562	\$774	\$825	\$547	\$800

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>SEWER FUND - Expenditures</b>						
08-401-358	INSURANCE APPRAISAL	\$0	\$0	\$5,000	\$0	\$5,000
08-401-380	DUPLICATION	\$2,663	\$340	\$2,500	\$298	\$2,500
08-401-450	OFFICE EQUIP MAINT	\$0	\$0	\$2,500	\$0	\$2,500
08-401-461	EDUCATION/TRAINING	\$0	\$0	\$2,000	\$0	\$2,000
08-401-470	MISC ADMIN EXPENSES	\$0	\$1,000	\$1,000	\$0	\$1,000
08-401-700	CAPITAL PURCHASES	\$3,918	\$0	\$10,000	\$0	\$10,000
<b>Total:</b>		<b>\$127,053</b>	<b>\$139,551</b>	<b>\$159,308</b>	<b>\$112,239</b>	<b>\$153,193</b>
<b>FINANCIAL ADMINISTRATION (402)</b>						
08-402-130	ASSISTANT TREASURER	\$24,453	\$27,000	\$28,350	\$27,260	\$29,600
08-402-140	ADMINISTRATIVE ASSISTANT	\$77,634	\$81,830	\$90,854	\$87,105	\$94,600

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>SEWER FUND - Expenditures</b>						
08-402-141	OVERTIME	\$0	\$624	\$1,000	\$0	\$1,000
08-402-150	EMPLOYEE BENEFITS	\$12,755	\$13,114	\$14,500	\$12,714	\$15,660
08-402-156	BONUS	\$0	\$0	\$0	\$0	\$100
08-402-161	FICA-MEDICARE	\$7,782	\$8,463	\$8,925	\$8,768	\$9,501
08-402-162	PUC	\$141	\$141	\$265	\$365	\$400
08-402-310	AUDIT	\$4,976	\$4,632	\$5,250	\$5,052	\$5,400
08-402-311	PAYROLL SERVICES	\$0	\$209	\$200	\$251	\$300
08-402-312	BILL COLLECTION FEES	\$2,560	\$2,383	\$3,400	\$2,353	\$3,400
08-402-313	FISCAL AGENT FEE	\$1,090	\$1,196	\$1,200	\$1,334	\$1,500

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Expenditures</b>						
08-402-353	BONDS	\$1,374	\$249	\$1,000	\$249	\$1,000
08-402-354	WORKERS COMP	\$174	\$181	\$500	\$182	\$500
<b>Total:</b>		<b>\$132,939</b>	<b>\$140,023</b>	<b>\$155,444</b>	<b>\$145,632</b>	<b>\$162,961</b>
<b>LAW (404)</b>						
08-404-310	SOLICITOR FEES	\$5,289	\$2,758	\$5,000	\$95	\$5,000
08-404-314	SPECIAL LEGAL SERVICES	\$622	\$931	\$5,000	\$0	\$5,000
<b>Total:</b>		<b>\$5,911</b>	<b>\$3,689</b>	<b>\$10,000</b>	<b>\$95</b>	<b>\$10,000</b>
<b>INFORMATION TECHNOLOGY (407)</b>						
08-407-370	MAINT SERVICES	\$10,242	\$10,575	\$8,500	\$9,639	\$8,500
08-407-720	COMPUTER SOFTWARE	\$950	\$2,144	\$8,000	\$0	\$8,000
08-407-740	COMPUTER HARDWARE	\$2,092	\$5,456	\$7,000	\$114	\$7,000
<b>Total:</b>		<b>\$13,284</b>	<b>\$18,175</b>	<b>\$23,500</b>	<b>\$9,753</b>	<b>\$23,500</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Expenditures</b>						
<b>ENGINEER (408)</b>						
08-408-311	ENGINEERING / OPERATIONS	\$2,908	\$5,867	\$6,500	\$5,679	\$6,500
08-408-315	ENGINEERING / SPECIAL PROJECTS	\$1,230	\$302	\$2,000	\$508	\$2,000
<b>Total:</b>		<b>\$4,138</b>	<b>\$6,169</b>	<b>\$8,500</b>	<b>\$6,188</b>	<b>\$8,500</b>
<b>SANITARY SEWERS (429)</b>						
08-429-120	PUBLIC WORKS DIRECTOR	\$0	\$34,974	\$28,035	\$26,957	\$29,200
08-429-121	LEAD WORKER	\$31,319	\$0	\$0	\$0	\$0
08-429-140	ADMINISTRATIVE ASSISTANT	\$76,221	\$0	\$12,000	\$0	\$13,000
08-429-141	PUBLIC WORKS EMPLOYEES	\$0	\$60,381	\$70,000	\$65,980	\$71,200
08-429-142	PART-TIME EMPLOYEES	\$0	\$0	\$0	\$0	\$0
08-429-150	MEIT BENEFITS	\$23,459	\$22,612	\$27,500	\$23,305	\$29,700

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b>2023 Year End</b>	<b>2024 Year End</b>	<b>2025 Budget</b>	<b>2025 Year to Date</b>	<b>2026 Budget</b>
<b>SEWER FUND - Expenditures</b>						
08-429-156	BONUS	\$0	\$0	\$0	\$0	\$0
08-429-161	FICA-MEDICARE	\$8,258	\$7,268	\$8,925	\$7,051	\$8,675
08-429-162	PUC	\$119	\$89	\$260	\$361	\$400
08-429-184	SICK PAY BUY-BACK	\$730	\$0	\$2,000	\$0	\$2,000
08-429-187	UNIFORM ALLOWANCE	\$452	\$547	\$800	\$543	\$800
08-429-200	SUPPLIES	\$2,464	\$415	\$3,000	\$1,067	\$3,000
08-429-231	VEHICLE FUEL/GASOLINE	\$3,000	\$4,000	\$4,500	\$2,750	\$4,500
08-429-251	VEHICLE MAINT PARTS	\$0	\$0	\$1,000	\$0	\$1,000
08-429-260	SMALL TOOLS & EQUIP (PURCHASE)	\$92	\$153	\$1,000	\$51	\$1,000

**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>SEWER FUND - Expenditures</b>						
08-429-315	MEDICAL SERVICES	\$0	\$0	\$500	\$0	\$500
08-429-317	PA ONE CALL SERVICE	\$3,767	\$1,234	\$3,000	\$1,828	\$2,900
08-429-321	TELEPHONE	\$705	\$1,061	\$900	\$813	\$950
08-429-351	PROPERTY INS	\$1,717	\$3,098	\$3,100	\$3,711	\$4,000
08-429-352	LIABILITY INS	\$9,063	\$10,792	\$11,000	\$11,517	\$12,000
08-429-354	WORKERS COMP	\$10,040	\$8,951	\$13,325	\$8,383	\$13,400
08-429-361	ELECTRICITY	\$380	\$390	\$1,000	\$408	\$750
08-429-362	NATURAL GAS	\$0	\$0	\$0	\$0	\$0
08-429-373	BUILDINGS/STRUCTURES	\$6,872	\$6,771	\$8,800	\$5,832	\$8,800

<b>Ledger Account</b>	<b>Description</b>	<b><u>2023 Year End</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Year to Date</u></b>	<b><u>2026 Budget</u></b>
<b>SEWER FUND - Expenditures</b>						
08-429-374	MACHINERY & EQUIP	\$18,694	\$2,390	\$12,000	\$0	\$12,000
08-429-375	VEHICLE REPAIR	\$131	\$0	\$6,000	\$0	\$6,000
08-429-384	RENT OF MACHINERY / EQUIPMENT	\$4,320	\$10,355	\$20,000	\$2,040	\$20,000
08-429-386	HAMPTON TREATMENT	\$319,657	\$321,790	\$340,000	\$312,369	\$350,000
08-429-387	DCDBA TRANSPORTATION	\$118,636	\$87,596	\$120,000	\$114,062	\$145,000
08-429-388	AVJSA TREATMENT	\$403,606	\$439,992	\$450,000	\$442,697	\$450,000
08-429-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0
08-429-460	EDUCATION/CONVENTION	\$0	\$0	\$0	\$0	\$0
08-429-470	MISC. EXPENDITURES	\$0	\$0	\$0	\$0	\$0



Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER FUND - Expenditures</b>						
08-492-340	TRANS TO CAPITAL RESERVE	\$2,510	\$15,760	\$11,295	\$2,510	\$10,000
	<b>Total:</b>	<b>\$2,510</b>	<b>\$15,760</b>	<b>\$11,295</b>	<b>\$2,510</b>	<b>\$10,000</b>
<b>TOTAL ASSETS (493)</b>						
08-493-000	UNAPPROPRIATED RESERVE	\$0	\$0	\$700,000	\$0	\$750,000
08-493-100	RATE STABILIZATION RESERVE	\$0	\$0	\$1,597,434	\$0	\$1,629,000
08-493-200	DEER CREEK CAPITAL IMPR RESERV	\$0	\$0	\$1,400,000	\$0	\$1,425,000
08-493-300	PARKVIEW ESTATES 3, 4, 5	\$0	\$0	\$0	\$0	\$20,700
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,697,434</b>	<b>\$0</b>	<b>\$3,824,700</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
	<b>Total SEWER FUND Expenditure</b>	<b>\$2,619,392</b>	<b>\$2,619,011</b>	<b>\$6,713,325</b>	<b>\$2,599,097</b>	<b>\$6,774,725</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>PARK GRANT #GR4100080058 - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
18-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>GRANTS (354)</b>						
18-354-070	RECREATION GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>BALANCE FORWARD (399)</b>						
18-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>PARK GRANT #GR4100080058 Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>PARK GRANT #GR4100080058 - Expend</b>						
<b>PARKS (454)</b>						
18-454-600	PARK PROJECT	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>INTERFUND TRANSFERS (492)</b>						
18-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>RESERVE (494)</b>						
18-494-000	RESERVE	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>PARK GRANT #GR4100080058 Expenditure</b>		\$0	\$0	\$0	\$0	\$0

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>HIGHWAY IMPROVEMENT CAPITAL RE</b>						
<b>INTEREST EARNINGS (341)</b>						
31-341-000	INTEREST EARNINGS	\$51,665	\$90,916	\$50,000	\$88,668	\$70,000
	Total:	<b>\$51,665</b>	<b>\$90,916</b>	<b>\$50,000</b>	<b>\$88,668</b>	<b>\$70,000</b>
<b>GRANTS (354)</b>						
31-354-010	GEN GOVERNMENT GRANT	\$0	\$0	\$0	\$0	\$0
	Total:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS (387)</b>						
31-387-000	CONTRIBUTIONS AND DONATIONS FR	\$0	\$1,650	\$0	\$0	\$0
	This item represents voluntary contributions agreed to by developers for improvements to Township roads.					
	Total:	<b>\$0</b>	<b>\$1,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
31-392-010	TRANSFER FROM GENERAL FUND	\$225,000	\$250,000	\$220,000	\$220,000	\$225,000
	The Highway Improvement Capital Reserve Fund was established by the Board of Supervisors to pay for the non-TIF portion of highway projects identified in the Township Highway Capital Improvement Plan.					
	Total:	<b>\$225,000</b>	<b>\$250,000</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$225,000</b>
<b>BALANCE FORWARD (399)</b>						
31-399-000	FUND BALANCE FORWARDED	\$1,237,939	\$1,493,162	\$1,745,410	\$1,792,846	\$2,090,193
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	<b>\$1,237,939</b>	<b>\$1,493,162</b>	<b>\$1,745,410</b>	<b>\$1,792,846</b>	<b>\$2,090,193</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
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**HIGHWAY IMPROVEMENT CAPITAL RE**

	2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
IMPROVEMENT CAPITAL RE Revenue	\$1,514,604	\$1,835,728	\$2,015,410	\$2,101,514	\$2,385,193

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>HIGHWAY IMPROVEMENT CAPITAL RE</b>						
<b>LAW (404)</b>						
31-404-030	LEGAL	\$1,948	\$17,529	\$20,000	\$0	\$20,000
	Total:	\$1,948	\$17,529	\$20,000	\$0	\$20,000
<b>ENGINEER (408)</b>						
31-408-030	ENGINEERING	\$19,494	\$6,053	\$13,500	\$5,207	\$13,500
	Total:	\$19,494	\$6,053	\$13,500	\$5,207	\$13,500
<b>CONSTRUCTION &amp; REBUILDING (439)</b>						
31-439-600	CAPITAL CONSTRUCTION	\$0	\$19,300	\$800,000	\$0	\$1,000,000
	Total:	\$0	\$19,300	\$800,000	\$0	\$1,000,000
<b>RESERVE (494)</b>						
31-494-000	RESERVE	\$0	\$0	\$1,181,910	\$0	\$1,351,693
	Total:	\$0	\$0	\$1,181,910	\$0	\$1,351,693
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>PROVEMENT CAPITAL RE Expenditure</b>		\$21,442	\$42,882	\$2,015,410	\$5,207	\$2,385,193

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>CAPITAL PROJECT FUND #3 - Revenue</b>						
<b>INTEREST EARNINGS (341)</b>						
32-341-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>LOCAL GOVT &amp; CAP OP GRANTS (357)</b>						
32-357-400	KEYSTONE GRANT	\$0	\$0	\$0	\$0	\$91,832
	Total:	\$0	\$0	\$0	\$0	\$91,832
<b>MISCELLANEOUS (387)</b>						
32-387-100	NORTHERN TIER CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
32-392-010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$22,848	\$0
	Total:	\$0	\$0	\$0	\$22,848	\$0
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>I CAPITAL PROJECT FUND #3 Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,848</b>	<b>\$91,832</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>CAPITAL PROJECT FUND #3 - Expendit</b>						
<b>LAW (404)</b>						
32-404-000	LAW	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENGINEER (408)</b>						
32-408-000	ENGINEER	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARIES (456)</b>						
32-456-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$22,848	\$81,046
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,848</b>	<b>\$81,046</b>
<b>Department 490 (490)</b>						
32-490-000	CONTINGENCY	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS (492)</b>						
32-492-010	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$10,786
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,786</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
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**CAPITAL PROJECT FUND #3 - Expendit**

	2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
CAPITAL PROJECT FUND #3 Expenditure	\$0	\$0	\$0	\$22,848	\$91,832

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL CAPITAL RESERVE FUND - R</b>						
<b>INTEREST EARNINGS (341)</b>						
33-341-000	INTEREST EARNINGS	\$20,959	\$25,492	\$18,000	\$10,008	\$8,000
	<b>Total:</b>	<b>\$20,959</b>	<b>\$25,492</b>	<b>\$18,000</b>	<b>\$10,008</b>	<b>\$8,000</b>
<b>GRANTS (354)</b>						
33-354-010	GEN GOVERNMENT GRANT	\$0	(\$17)	\$10,730	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>(\$17)</b>	<b>\$10,730</b>	<b>\$0</b>	<b>\$0</b>
<b>LOCAL GOVT &amp; CAP OP GRANTS (357)</b>						
33-357-999	WEST DEER REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS REVENUES (380)</b>						
33-380-000	MISCELLANEOUS REVENUES	\$0	\$19,483	\$145,500	\$145,500	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$19,483</b>	<b>\$145,500</b>	<b>\$145,500</b>	<b>\$0</b>
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
33-392-010	TRANSFER FROM GENERAL FUND	\$300,000	\$350,000	\$350,000	\$350,000	\$325,000
	The General Capital Reserve Fund was established to fund general purpose capital improvements . This fund is solely financed by transfers from the prior years General Fund balance..					
33-392-021	TRANSFER FROM 2021 GOB	\$79,498	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$379,498</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$325,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL CAPITAL RESERVE FUND - R</b>						
<b>BALANCE FORWARD (399)</b>						
33-399-000	FUND BALANCE FORWARDED	\$393,367	\$530,852	\$103,182	\$103,930	\$365,000
Prior year end, unappropriated, surplus carried over to the new year.						
	<b>Total:</b>	<b>\$393,367</b>	<b>\$530,852</b>	<b>\$103,182</b>	<b>\$103,930</b>	<b>\$365,000</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>GENERAL CAPITAL RESERVE FUND Revenue</b>		<b>\$793,824</b>	<b>\$925,810</b>	<b>\$627,412</b>	<b>\$609,437</b>	<b>\$698,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL CAPITAL RESERVE FUND - E</b>						
<b>BUILDINGS &amp; PLANT (409)</b>						
33-409-310	ENGINEER ARCHITECTURAL & OTHER	\$0	\$0	\$0	\$0	\$0
33-409-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
33-409-700	CAPITAL PURCHASES	\$7,659	\$0	\$0	\$0	\$0
<b>Total:</b>		<b>\$7,659</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>HIGHWAY MAINT (430)</b>						
33-430-700	CAPITAL PURCHASES	\$152,651	\$78,837	\$151,682	\$90,486	\$350,000
<b>Total:</b>		<b>\$152,651</b>	<b>\$78,837</b>	<b>\$151,682</b>	<b>\$90,486</b>	<b>\$350,000</b>
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
33-433-312	ENGINEERING	\$0	\$0	\$0	\$0	\$0
33-433-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## STORM SEWERS & DRAINS (436)

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>GENERAL CAPITAL RESERVE FUND - E</b>						
33-436-310	ENGINEERING	\$0	\$831	\$5,000	\$0	\$5,000
33-436-600	STORM WATER CAPITAL CONSTRU	\$0	\$1,615	\$90,000	\$0	\$23,000
	<b>Total:</b>	<b>\$0</b>	<b>\$2,446</b>	<b>\$95,000</b>	<b>\$0</b>	<b>\$28,000</b>
<b>PARKS (454)</b>						
33-454-310	ENGINEER ARCHITECTURAL & OTHER	\$8,765	\$133	\$5,000	\$6,900	\$5,000
33-454-600	CAPITAL CONSTRUCTION	\$0	\$245,221	\$85,000	\$78,470	\$15,000
33-454-700	CAPITAL PURCHASES	\$0	\$305,304	\$30,000	\$0	\$15,000
	<b>Total:</b>	<b>\$8,765</b>	<b>\$550,658</b>	<b>\$120,000</b>	<b>\$85,370</b>	<b>\$35,000</b>
<b>RESERVE (494)</b>						
33-494-000	RESERVE	\$93,897	\$189,939	\$250,000	\$0	\$285,000
	<b>Total:</b>	<b>\$93,897</b>	<b>\$189,939</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$285,000</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>CAPITAL RESERVE FUND Expenditure</b>		<b>\$262,972</b>	<b>\$821,880</b>	<b>\$616,682</b>	<b>\$175,856</b>	<b>\$698,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER CAPITAL RESERVE FUND - Rev</b>						
<b>INTEREST EARNINGS (341)</b>						
34-341-000	INTEREST EARNINGS	\$40,727	\$49,776	\$40,000	\$51,841	\$45,000
	Total:	<b>\$40,727</b>	<b>\$49,776</b>	<b>\$40,000</b>	<b>\$51,841</b>	<b>\$45,000</b>
<b>MISC REVENUE (389)</b>						
34-389-000	MISC REVENUE	\$52,500	\$0	\$0	\$0	\$0
	Total:	<b>\$52,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
34-392-080	TRANSFER FROM SEWER FUND	\$2,510	\$15,760	\$11,295	\$2,510	\$10,000
	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:	<b>\$2,510</b>	<b>\$15,760</b>	<b>\$11,295</b>	<b>\$2,510</b>	<b>\$10,000</b>
<b>BOND PROCEEDS (393)</b>						
34-393-998	2021 BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
34-393-999	2021 BOND PREMIUM	\$0	\$0	\$0	\$0	\$0
	Total:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BALANCE FORWARD (399)</b>						
34-399-000	FUND BALANCE FORWARDED	\$966,416	\$1,062,154	\$1,110,000	\$1,127,689	\$1,178,333
	Prior year end, unappropriated, surplus carried over to the new year.					
	Total:	<b>\$966,416</b>	<b>\$1,062,154</b>	<b>\$1,110,000</b>	<b>\$1,127,689</b>	<b>\$1,178,333</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>SEWER CAPITAL RESERVE FUND - Rev</b>						
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
SEWER CAPITAL RESERVE FUND Revenue		\$1,062,154	\$1,127,689	\$1,161,295	\$1,182,040	\$1,233,333

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER CAPITAL RESERVE FUND - Exp</b>						
<b>LAW (404)</b>						
34-404-310	SOLICITOR FEES	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENGINEER (408)</b>						
34-408-312	ENGINEERING / DESIGN	\$0	\$0	\$0	\$0	\$10,000
34-408-313	ENGINEERING / INSPECTION	\$0	\$0	\$0	\$0	\$5,000
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>
<b>SANITARY SEWERS (429)</b>						
34-429-020	TRANSFER TO SINKING FUND BNYM	\$0	\$0	\$0	\$0	\$0
34-429-600	CAPITAL CONSTRUCTION	\$0	\$0	\$0	\$0	\$95,000
34-429-611	COLLECTOR SYSTEM REHABILITATIO	\$0	\$0	\$0	\$0	\$77,500
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$172,500</b>

## Department 475 (475)

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>SEWER CAPITAL RESERVE FUND - Exp</b>						
34-475-999	BOND ISSUANCE COST	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS (492)</b>						
34-492-700	TRANS TO SEWER FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVE (494)</b>						
34-494-000	RESERVE	\$0	\$0	\$1,161,295	\$0	\$1,045,833
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,161,295</b>	<b>\$0</b>	<b>\$1,045,833</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>CAPITAL RESERVE FUND Expenditure</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,161,295</b>	<b>\$0</b>	<b>\$1,233,333</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>HIGHWAY AID FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
35-341-000	INTEREST EARNINGS	\$9,828	\$11,624	\$8,000	\$8,874	\$8,000
	<b>Total:</b>	<b>\$9,828</b>	<b>\$11,624</b>	<b>\$8,000</b>	<b>\$8,874</b>	<b>\$8,000</b>
<b>STATE SHARED REV &amp; ENTITLEMENT (355)</b>						
35-355-050	MOTOR VEHICLE FUEL TAXES	\$427,473	\$423,048	\$416,212	\$425,141	\$425,000
	<b>Total:</b>	<b>\$427,473</b>	<b>\$423,048</b>	<b>\$416,212</b>	<b>\$425,141</b>	<b>\$425,000</b>
<b>Richland Townships share of the State Motor License Fund Tax levied on gasoline and diesel fuel purchases. The amount is based upon 64.97 miles of Township road and the population of 11,100 persons. The use of the funds is restricted. Richland Township uses these funds to purchase road salt, equipment, and to pay public works employees salaries for road work.</b>						
<b>BALANCE FORWARD (399)</b>						
35-399-000	FUND BALANCE FORWARDED	\$74,086	\$114,051	\$125,000	\$130,364	\$50,000
	<b>Total:</b>	<b>\$74,086</b>	<b>\$114,051</b>	<b>\$125,000</b>	<b>\$130,364</b>	<b>\$50,000</b>
Prior year end, unappropriated, surplus carried over to the new year.						
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
	<b>Total HIGHWAY AID FUND Revenue</b>	<b>\$511,387</b>	<b>\$548,723</b>	<b>\$549,212</b>	<b>\$564,378</b>	<b>\$483,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>HIGHWAY AID FUND - Expenditures</b>						
<b>HIGHWAY MAINT (430)</b>						
35-430-740	MAJOR EQUIP PURCHASE	\$53,250	\$110,050	\$100,000	\$70,208	\$10,000
	Total:	<b>\$53,250</b>	<b>\$110,050</b>	<b>\$100,000</b>	<b>\$70,208</b>	<b>\$10,000</b>
<b>SNOW &amp; ICE REMOVAL (432)</b>						
35-432-230	SALT	\$136,835	\$145,052	\$200,000	\$212,011	\$225,000
	Total:	<b>\$136,835</b>	<b>\$145,052</b>	<b>\$200,000</b>	<b>\$212,011</b>	<b>\$225,000</b>
<b>TRAFFIC SIGNALS &amp; STREET SIGNS (433)</b>						
35-433-361	TRAFFIC SIGNALS	\$6,330	\$6,370	\$6,600	\$5,976	\$7,000
	Total:	<b>\$6,330</b>	<b>\$6,370</b>	<b>\$6,600</b>	<b>\$5,976</b>	<b>\$7,000</b>
<b>REPAIR TO HWYS &amp; BRIDGES (438)</b>						
35-438-110	SALARIES/O.T./PAY ADJUSTMENT	\$200,921	\$156,887	\$205,078	\$204,458	\$213,000
	Total:	<b>\$200,921</b>	<b>\$156,887</b>	<b>\$205,078</b>	<b>\$204,458</b>	<b>\$213,000</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>Total HIGHWAY AID FUND Expenditure</b>		<b>\$397,336</b>	<b>\$418,359</b>	<b>\$511,678</b>	<b>\$492,653</b>	<b>\$455,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>MUNICIPAL PENSION FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
65-341-000	INTEREST EARNINGS	\$136	\$198	\$0	\$189	\$0
	<b>Total:</b>	<b>\$136</b>	<b>\$198</b>	<b>\$0</b>	<b>\$189</b>	<b>\$0</b>
<b>GAIN ON INVESTMENTS (345)</b>						
65-345-000	GAIN ON INVESTMENT	\$391,344	\$349,344	\$0	\$384,762	\$0
	<b>Total:</b>	<b>\$391,344</b>	<b>\$349,344</b>	<b>\$0</b>	<b>\$384,762</b>	<b>\$0</b>
<b>STATE SHARED REV &amp; ENTITLEMENT (355)</b>						
65-355-120	MUNICIPAL PENSION ASSISTANCE	\$81,312	\$85,444	\$85,000	\$94,286	\$95,000
	State pension aid for fifteen (15) participants in the General Employees 401a Retirement Savings Plan administered by the ICMA-RC (Mission Square)					
	<b>Total:</b>	<b>\$81,312</b>	<b>\$85,444</b>	<b>\$85,000</b>	<b>\$94,286</b>	<b>\$95,000</b>
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
65-392-100	TRANS EMPLOYER CONT	\$0	\$0	\$5,000	\$0	\$5,000
65-392-200	TRANS EMPLOYEE CONT	\$58,174	\$61,155	\$65,000	\$55,400	\$60,000
	<b>Total:</b>	<b>\$58,174</b>	<b>\$61,155</b>	<b>\$70,000</b>	<b>\$55,400</b>	<b>\$65,000</b>
<b>REFUNDS OF PRIOR YR EXPENDITUR (395)</b>						
65-395-650	REFUND FROM ICMA TRUST	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BALANCE FORWARD (399)</b>						

<b>Ledger Account</b>	<b>Description</b>	<b>2023 Year End</b>	<b>2024 Year End</b>	<b>2025 Budget</b>	<b>2025 Year to Date</b>	<b>2026 Budget</b>
<b>MUNICIPAL PENSION FUND - Revenues</b>						
65-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<hr/>						
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
II MUNICIPAL PENSION FUND Revenue		\$530,967	\$496,142	\$155,000	\$534,638	\$160,000



**Richland Township**  
**Fiscal Year 2026 Budget**  
**Budget Line Item Report**

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>MUNICIPAL PENSION FUND - Expenditu</b>						
65-493-000	REFUND TO MEMBERS ACCT	\$0	\$0	\$0	\$0	\$0
65-493-001	MEMBER ASSETS IN TRUST:ICMA-RC	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>UNICIPAL PENSION FUND Expenditure</b>		<b>\$77,939</b>	<b>\$378,648</b>	<b>\$155,000</b>	<b>\$72,083</b>	<b>\$160,000</b>

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>457 DEFERRED COMP - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
66-341-000	457 INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>						
<b>GAIN ON INVESTMENTS (345)</b>						
66-345-000	457 GAIN ON INVESTMENTS	\$82,229	\$85,362	\$0	\$86,931	\$0
<b>Total:</b>						
<b>INTERFUND OPERATING TRANSFERS (392)</b>						
66-392-100	457 TRANS EMPLOYER CONT	\$79,072	\$86,852	\$0	\$59,863	\$0
66-392-200	457 EMPLOYEE CONT NOT TRANS	\$0	\$18,729	\$0	\$0	\$0
<b>Total:</b>						
2023 Year End      2024 Year End      2025 Budget      2025 Year To Date      2026 Budget						
<b>Total 457 DEFERRED COMP Revenue</b>		<b>\$161,301</b>	<b>\$190,943</b>	<b>\$0</b>	<b>\$146,794</b>	<b>\$0</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>457 DEFERRED COMP - Expenditures</b>						
<b>EMPLOYEE BENEFITS (487)</b>						
66-487-163	457 DEFERRED COMP	\$222	\$58,612	\$0	\$0	\$0
	<b>Total:</b>	<b>\$222</b>	<b>\$58,612</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget	
	<b>\$222</b>	<b>\$58,612</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Total 457 DEFERRED COMP Expenditure</b>					

Ledger Account	Description	2023 Year End	2024 Year End	2025 Budget	2025 Year to Date	2026 Budget
<b>PAYROLL FUND - Revenues</b>						
<b>INTEREST EARNINGS (341)</b>						
90-341-000	CASH--REGULAR CHECKING ACCOUNT	\$317	\$289	\$0	\$83	\$0
	<b>Total:</b>	<b>\$317</b>	<b>\$289</b>	<b>\$0</b>	<b>\$83</b>	<b>\$0</b>
<b>BALANCE FORWARD (399)</b>						
90-399-000	FUND BALANCE FORWARDED	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
<b>Total PAYROLL FUND Revenue</b>		<b>\$317</b>	<b>\$289</b>	<b>\$0</b>	<b>\$83</b>	<b>\$0</b>

<u>Ledger Account</u>	<u>Description</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Budget</u>	<u>2025 Year to Date</u>	<u>2026 Budget</u>
<b>PAYROLL FUND - Expenditures</b>						
<b>INTERFUND TRANSFERS (492)</b>						
90-492-000	TRANSFERS	\$0	\$0	\$0	\$0	\$0
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		2023 Year End	2024 Year End	2025 Budget	2025 Year To Date	2026 Budget
	<b>Total PAYROLL FUND Expenditure</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>