

Lower Saucon Township



Proposed Budget 2018

Submitted to Council
November 15, 2017
Leslie Huhn, Township Manager
Cathy Gorman, Director of Finance



Township Council

of Lower Saucon Township

Officials:

Ron Horiszny, President
Sandra Yerger, Vice President
Priscilla deLeon
Glenn Kern
Donna Louder

2018 BUDGET MESSAGE

It is my pleasure to present the Township's preliminary budget for 2018. The Township budget is our financial blueprint for the policy decisions which will be implemented in the upcoming fiscal year. The Council and Township staff uses the budget process to maintain a culture of perpetual improvement and it is the most important instrument Council has for establishing control over costs and directing revenues. Budget decisions determine the level and quality of services provided, which in turn, guide our community's future. Our goal is to always provide the best service to our residents. The Director of Finance has prepared the 2018 budget with a narrative, graphs and financial charts as the means of accomplishing our goal. At the Budget Hearing several options were presented which included: an option using no Landfill Host Fees, an option with no tax increase, however using our fund balance, and an option of a minimal tax increase. Council discussed the option for a minimum tax increase to start to plan for the future with the knowledge that the Landfill has a set remaining life of five to six years.

Lower Saucon Township expects to conclude 2017 in a good financial position with a \$647,800.00 fund balance surplus, inclusive of the Saucon Valley Compost Center Funding. The major factors leading to this increase in the combined fund balance are:

- Landfill receipts were \$384,000.00 more than anticipated to date of the report.
- State Aid was \$6,306.00 more for the Pension Plans
- Earned Income Tax (EIT) projections are \$100,000 more than budget last year
- Reinsurance dividends were \$5,000.00 more than projected
- 2017 Budgeted expenses are more in line to actual expenses
- Staff has worked to ensure that all departments fall within or below budget

The 4th payment of the five (5) installments will be made in 2018 for the new Rescue Truck purchased for Lower Saucon Fire and Rescue – Southeastern Department. Funding for new fire trucks for our volunteer fire companies has been a continual budget strain and part of the reason we are recommending increasing the fire tax by a .25 mill, which results in approximately \$110,000.00 in additional revenue per year for a total of \$216,000.00, with no additional funds to be spent on vehicles until after the DCED study is completed.

Public Works continued to help limit our spending on projects by working to complete the final stages of the Steel City Park project as well as other Township projects. In 2018 their direction will be focused on the upkeep of our roads and building maintenance and improvements. The painting of Town Hall and the Police Department garage are scheduled to be done yet this year.

An increase of 7.5% is expected in employee medical expenses for 2018. Although we are projecting to receive dividends or reimbursements much larger in 2018, there were several individual claims filed that affected the actuarial evaluation of our plan. Our Workers Comp showed a significant decrease and by offsetting expenses to dividends return our expense is approximately \$20,000.00.

With the notification that the Casino Grant Funding program is under review by the state and that further grant application rounds have been postponed, reinstatement of another officer is not advised at this time.

Council authorized the Open Space ballot referendum, which was approved by the voters of Lower Saucon Township in November 2016, and provided for \$867,861.00 in additional payment to principal on certain loans as referenced in the Ordinance. We are projecting the required loan payment to be completed this year. Thereafter, the provision will be in place to provide for maintenance of open space purchased.

Funding for the Black River Road project is in the Capital Plan and will be carried over into 2018. The proposal discussed with Council to have Public Works install a crown on the road in this area with new gutters and a berm will hopefully be completed this month. If this is able to be accomplished this year, we will evaluate this "fix" over the winter months and Council can determine in the Spring the use of these funds.

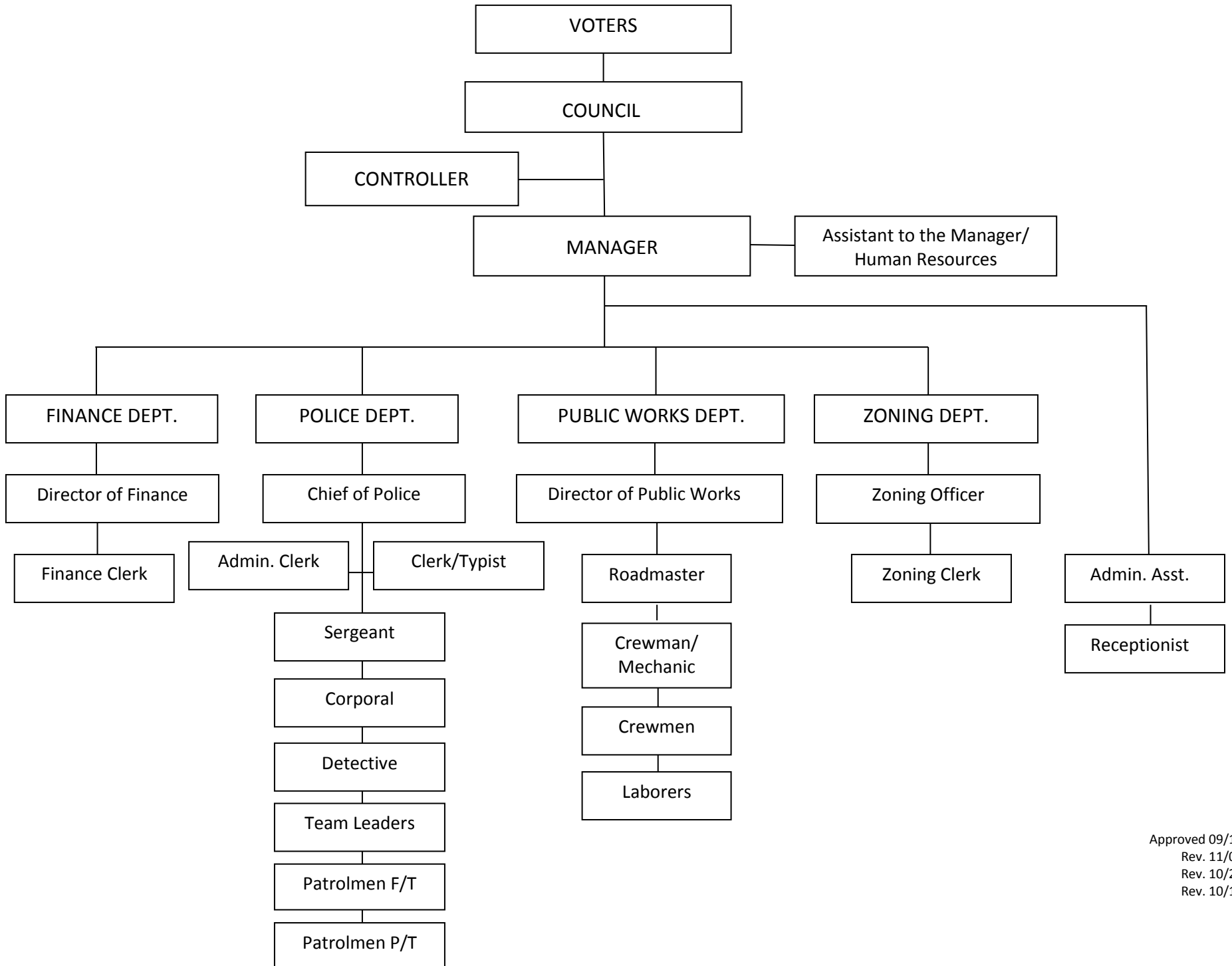
The budget being presented includes the recommendations from the Budget Advisory Report (BAR) as approved by Council which will provide a better history of these expenses in future budgets.

The 2018 recommended budget of all funds is balanced at \$11,304,026.00. This figure includes the General Fund in the amount of \$7,829,622, which is a modest 2% increase from last year; the Capital Fund in the amount of \$997,194; and the Special Fund in the amount of \$2,497,210. Allocations are being recommended to Council in the General Fund budget of \$265,000.00 to fund our Capital Plan and a \$100,000.00 additional payment toward our debt principal. We are estimating that going into 2018 our balance in all our funds will be \$14,100,000.00.

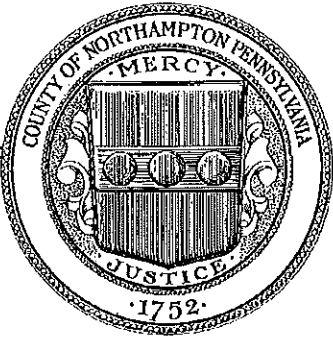
I assure Council and the community, no matter which option is chosen for next year the Township will continue to make prudent financial decisions in 2018 as we have in 2017, while continuing to provide high quality services in the most cost-effective and efficient manner possible.

I would like to thank Council and staff who assisted in the budget process for their departments and in particular our Director of Finance, Cathy Gorman.

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



Approved 09/19/07
 Rev. 11/05/14
 Rev. 10/28/15
 Rev. 10/18/16



COUNTY OF NORTHAMPTON

DEPARTMENT OF FISCAL AFFAIRS

ASSESSMENT DIVISION

NORTHAMPTON COUNTY COURTHOUSE
 669 WASHINGTON STREET
 EASTON, PENNSYLVANIA 18042-7477
 PHONE: (610) 829-6155 FAX (610) 559-3796

CHERYL L. JOHNSON
 ASSESSMENT MANAGER

2017 MILLAGE RATES AS OF JULY 12, 2017

<u>Township</u>	<u>Municipality</u>	<u>School</u>	<u>Total Mills</u>	<u>Borough</u>	<u>Municipality</u>	<u>School</u>	<u>Total Mills</u>
Allen	5.00	52.77	69.57	Bangor	15.5	54.757	82.057
Bethlehem	7.09	54.55	73.44	Bath	15.0	52.77	79.57
Bushkill	7.50	53.268	72.568	Chapman	4.0	52.77	68.57
East Allen	6.50	52.77	71.07	East Bangor	12.47	54.757	79.027
Forks	7.00	62.71	81.51	Freemansburg	16.26	54.55	82.61
Hanover	3.90	54.55	70.25	Glendon	12.95	55.805	80.555
Lehigh	5.70	52.77	70.27	Hellertown	20.25	53.03	85.08
Lo. Mt. Bethel (E)	5.1	62.71	79.61	Nazareth	15.5	53.268	80.568
Lo. Mt. Bethel Ind. (B)	5.1	54.757	71.657	Northampton	10.0	52.77	74.57
Lo. Nazareth	4.15	53.268	69.218	*N Catasauqua	12.2	56.4678	80.3678
Lower Saucon	5.39	53.03	70.22	Pen. Argyl	11.0	53.34	76.14
Moore	4.0	52.77	68.57	Portland	13.0	54.757	79.557
Palmer	8.25	62.71	82.76	Roseto	11.75	54.757	78.307
Plainfield	6.5	53.34	71.64	Stockertown	13.75	53.268	78.818
Upper Mt. Bethel	5.5	54.757	72.057	Tatamy	12.5	53.268	77.568
Upper Nazareth	5.95	53.268	71.018	*Walnutport	18.75	61.81100	92.261
Washington	7.00	54.757	73.557	West Easton	11.7	55.805	79.305
Williams	2.25	55.805	69.855	Wilson	17.50	55.805	85.105
				Wind Gap	12.75	53.34	77.89
*City of Bethlehem	17.15	54.55	83.40				
City of Easton	24.95	62.71	99.46				
County of Northampton			11.8				

***These districts reflect an 11.7 County of Northampton millage rate due to a 911 service tax credit. This is for the original bill only.**



All Funds

Lower Saucon Township Budget Overview

Budget Overview

Lower Saucon Township is a municipal government located in the Lehigh Valley region of Eastern Pennsylvania. Lower Saucon students attend Saucon Valley School District. The Township, School District, and County are separate taxing authorities in the State of Pennsylvania. Each government unit is responsible for the services they are assigned i.e, County (Correctional, Human Services), School District (Education) and Municipal (Police, fire protection services).

The 2018 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. The compartmentalization of resources, transactions, and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following page.

For 2018, the Township's estimated primary sources of revenue are Real Estate Tax (30%), Enabling taxes (36%) and the Landfill tipping fees (19%). This has changed since the 2017 budget whereas the landfill fees are increasing due to the southeastern realignment approval. In 2015 a 1 mill tax increase was approved to offset the potential loss of revenue from the landfill which is the largest business in the Township. This budget includes a .5 mill increase; .25 to increase the Fire Assessment Tax increasing it to .50 mills for the purchase of fire vehicles. An additional .25 will be to support the General Operations of the Township in order to gradually move away from the reliance of the utilization of these funds for general operation costs and ongoing funding for the Capital plan. The Township also has an EIT Open Space tax which recently was reinstated for an additional 5 years, producing over a million dollars annually to be used for Open Space purchases and maintenance in accordance to Act 115. In 2017 the new funding was used to pay down the approved attributed debt principal obligation to the Open Space program as defined in the ordinance. In 2018 the Township will be focusing on implementing the Woodland Hills Management Plan recommendations.

The Township's major expenditures include the Township Administration Dept (5%), Township Police Department (36%), Public Works Dept (16%), insurances (3%), Fire and EMS Department appropriations (4%), debt costs (8%) and parks and library costs (1%) which account for (73%) of the annual Township expenditures.



All Funds

Lower Saucon Township Budget Overview

Other expenses include park facilities maintenance, emergency management operations, administration costs, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2018 budget.

Lower Saucon Township provides residents with a full range of services. A brief listing includes:

- 24 hour Police and Fire Protection
- Emergency Medical Services through Dewey Fire Ambulance
- Maintenance of 86.43 miles of Township owned roads; an additional 30.23 miles are State Roads maintained by Penn Dot.
- Storm water repairs and improvements
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library services
- Maintenance of 7 parks and 1 Preserve, inclusive of a Dog Park
- Recreational services including the Saucon Valley Community Center children's summer recreation program, senior programs, and the maintenance of the seven parks within the Township which provide a variety of recreational opportunities, for Saucon Valley area children under the supervision of the local youth sports organizations.
- Acquisitions of open space interests to preserve and protect natural areas and historic and culturally significant sites in the Township, as well as slowing the sprawl of development that can impact the local school district.





All Funds

Lower Saucon Township Budget Future Forecast

Financial Forecast

Attached is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or moderate increases during the budget year. Examples of this are moving permits, where we have averaged approximately thirty (30) residents moving each year, and junk yard permits which have remained static for four (4) years with a fixed annual fee of \$250.00.

The region has seen an influx of movement of property sales indicating a desire to live in this community, however we do not anticipate significant increases in real estate assessment as these are sales of existing homes. In addition, real estate values tend to balance out the increases in assessed value with successful appeals by other homeowners to lower their assessments. Earn Income Tax revenues are projected to slightly increase since last year and the revenue stream is consistent with the TCC contract agreement with the current tax collector, Keystone Collections Group.

Expenses may also be increased due to historical trends, market reports and studies, negotiated contracts and, requests from department heads that are approved by the Manager or the Council during the year. Forecasting a budget line item for volatile expenses such as diesel, gas and oil, is extremely challenging due to the fluctuation in prices, sometimes on a daily basis, and the unpredictability of natural events occurring such as snow storms and flooding, which can increase the unanticipated costs of these expenses. We account for the known and try to anticipate the unknown in order to present a clear and realistic forecast of future expenses.

If revenues exceed our expenses, Council can direct that these additional collections be used to fund the reserve or capital accounts, or the fund balance can be increased. If expenses exceed revenues, Council can opt to raise taxes to meet any shortfall, cut expenses, use the funds in the fund balance, or a combination of the above.

Presented in this document are Management recommendations presented to Council in October for the 2018 budget. Future budgets will encompass recommendations of tax increases when warranted based on the BAR (Budget Advisory Report) policies and cuts in expenses when opportunities present themselves. The five year forecast assumes some percentage increases in expenses and revenue. These are assumptions to base our needs upon when the landfill operations stop. Our goal is to spread the increases over a period of years to offset the need and then rely on reserves to offset any more increases once the funding source is gone.

This is all subject to change if demographics change, income levels increase, new businesses enter into the Township, overall assessment increases, or if the level of services is not desired by the Township residents.



Demographics

In the 2010 census the Township’s population of 10,772 reflected the addition of 1,000 residents over the past 10 years. The Lehigh Valley Planning Commission’s projections forecast that the Township’s population will grow to 12,568 by 2020.

In 2013 the Township established an Economic Development Task Force to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township. Council may recommend to revisit this study and incorporate the Committee’s recommendations in the Mulit-Municipal Comprehensive Plan that is currently being reviewed by the Saucon Valley Partnership as we approach the 10-year anniversary.

As a part of its work the Task Force collected demographic data which showed that the population in Lower Saucon Township grew by 9.0% from 2000 to 2010. During this same period, the populations in Northampton and Lehigh Counties grew by 11.5% and 12.0% respectively. The Township experienced an “aging of it population with the median age increasing from 41.1 in 2000 to 45.9 by the 2010 census. There was also a 73.77 percent increase in the number of residents aged 60-64, and the population of residents over 85 years of age more than doubled. While Lower Saucon Township saw an overall increase in its number of households from 2000 to 2010, there was a shift in size from family households to non-family households and both the average family and household size decreased during this period.

Education data collected showed that 93.3 percent of Township residents over the age of 25 had a high school diploma and 41.3% have a college degree or other higher education.

The average household income of \$113,667 and the average family income of \$131,737 was significantly higher than Northampton County’s mean family income of \$75,527 and household income of \$87,646.



All Funds

Lower Saucon Township Budget Future Forecast

New Events

In 2016, Township Council commissioned a DCED review of the Township Volunteer Fire Companies vehicles to develop a vehicle replacement schedule that is better suited to the Township's needs than the past methods used. Township Council also hired a consultant to review the Township's Police Department. The Fire Department vehicle study is nearing completion. In the budget is a .25 mill increase dedicated for the purchase of vehicles for the Volunteer Fire Departments but no apparatus is scheduled to be purchased. Once the study is complete, the Township can identify the vehicles necessary to service our area and devise a vehicle replacement schedule that will suit the Township needs. The Police study was completed and some of the operational recommendations have been implemented in 2017. The 2018 budget addresses some of the staffing issues recommended.

The operators of the landfill have received permits to extend the lifespan of the landfill providing additional income for approximately five years.

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01	General Fund							
301	REAL PROPERTY TAXES							
01-301-100	Real Estate Taxes - Current Ye	\$2,200,000	(\$2,191,035.38)	\$2,327,549	\$2,539,549	\$2,645,549	\$2,645,549	\$2,751,549
01-301-200	Real Estate Taxes - Prior Year	\$20,000	(\$25,849.92)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	\$50,000	(\$51,261.37)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
01-301-600	Real Estate Taxes - Interim	\$800	(\$3,407.87)	\$3,000	\$3,000	\$2,000	\$2,000	\$1,000
01-301-601	Real Estate Tax-Interim-Prior	\$400	(\$826.76)	\$800	\$500	\$500	\$500	\$500
	Dept Totals:	\$2,271,200	(\$2,272,381.30)	\$2,406,349	\$2,618,049	\$2,723,049	\$2,723,049	\$2,828,049
310	LOCAL TAX ENABLING ACT							
01-310-100	Real Estate Transfer Tax	\$290,000	(\$261,623.47)	\$300,000	\$300,000	\$310,000	\$310,000	\$310,000
01-310-210	Earned Income Tax - Current Ye	\$1,670,000	(\$1,360,541.40)	\$1,800,000	\$1,825,000	\$1,865,000	\$1,895,000	\$2,105,000
01-310-220	Earned Income Tax - Prior Year	\$700,000	(\$706,612.38)	\$710,000	\$730,000	\$750,000	\$775,000	\$795,000
01-310-510	Local Services Tax	\$40,000	(\$29,772.41)	\$70,000	\$75,000	\$75,200	\$75,200	\$75,200
01-310-520	Local Services Tax Prior year	\$12,000	(\$11,539.25)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	Dept Totals:	\$2,712,000	(\$2,370,088.91)	\$2,892,000	\$2,942,000	\$3,012,200	\$3,067,200	\$3,297,200
321	BUSINESS LICENSES AND							
01-321-320	Junkyard Licenses	\$1,000	(\$1,250.00)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-321-800	Cable TV Franchise	\$113,653	(\$116,161.97)	\$116,162	\$117,300	\$118,500	\$119,200	\$120,100
	Dept Totals:	\$114,653	(\$117,411.97)	\$117,162	\$118,300	\$119,500	\$120,200	\$121,100
322	NON-BUSINESS							
01-322-100	Moving Permits	\$225	(\$425.00)	\$500	\$350	\$300	\$350	\$350
01-322-820	Road Encroachment Permits	\$2,500	(\$3,620.00)	\$3,000	\$3,000	\$3,000	\$3,200	\$3,200
	Dept Totals:	\$2,725	(\$4,045.00)	\$3,500	\$3,350	\$3,300	\$3,550	\$3,550
331	FINES							
01-331-100	County Court Fines	\$13,974	(\$10,710.09)	\$15,000	\$15,100	\$15,100	\$15,200	\$15,200
01-331-110	Motor Veh Code Violations (ST)	\$5,848	(\$4,116.41)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
01-331-120	Ordinance Violations (JP)	\$2,781	(\$2,851.28)	\$3,000	\$3,000	\$3,100	\$3,200	\$3,200
01-331-130	Crimes Code Violations	\$8,641	(\$5,714.98)	\$7,000	\$7,200	\$7,200	\$7,300	\$7,300

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-331-140	Motor Veh Code Violations (JP)	\$40,436	(\$24,839.03)	\$30,000	\$32,000	\$32,000	\$33,000	\$33,000
01-331-150	Parking Tickets	\$910	(\$450.00)	\$500	\$550	\$550	\$600	\$600
	Dept Totals:	\$72,590	(\$48,681.79)	\$63,500	\$65,850	\$65,950	\$67,300	\$67,300
341	<u>INTEREST EARNINGS</u>							
01-341-000	Earnings from Investments	\$7,500	(\$7,559.83)	\$11,500	\$12,500	\$13,500	\$14,500	\$15,500
	Dept Totals:	\$7,500	(\$7,559.83)	\$11,500	\$12,500	\$13,500	\$14,500	\$15,500
350	<u>INTERGOVERNMENT</u>							
01-350-000	Intergovernmental Revenues	\$10,000	(\$6,358.82)	\$6,800	\$6,800	\$6,900	\$6,900	\$7,200
	Dept Totals:	\$10,000	(\$6,358.82)	\$6,800	\$6,800	\$6,900	\$6,900	\$7,200
351	<u>FEDERAL GRANTS</u>							
01-351-000	Federal Grants	\$29,000	(\$23,656.43)	\$29,000	\$29,000	\$23,000	\$23,000	\$20,000
	Dept Totals:	\$29,000	(\$23,656.43)	\$29,000	\$29,000	\$23,000	\$23,000	\$20,000
354	<u>STATE</u>							
01-354-000	Other State Grants	\$35,000	(\$66,429.93)	\$35,000	\$35,350	\$35,650	\$35,650	\$35,650
01-354-020	Public Safety Grants	\$9,550	(\$8,712.75)	\$9,550	\$10,000	\$10,200	\$10,400	\$10,400
01-354-030	Highway Grants		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$44,550	(\$75,142.68)	\$44,550	\$45,350	\$45,850	\$46,050	\$46,050
355	<u>STATE SHARED REVENUE</u>							
01-355-010	Utility Tax Reimbursement	\$6,939	(\$6,653.49)	\$6,653	\$6,653	\$6,700	\$6,700	\$6,750
01-355-020	Pension State Aid	\$223,107	(\$229,412.67)	\$211,060	\$211,060	\$211,060	\$211,060	\$211,060
01-355-070	Fire Insurance Tax Reimb	\$93,799	(\$84,997.91)	\$84,998	\$84,998	\$84,998	\$84,998	\$84,998
01-355-080	Beverage Licenses	\$2,200	(\$1,850.00)	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
	Dept Totals:	\$326,045	(\$322,914.07)	\$304,911	\$304,911	\$304,958	\$304,958	\$305,008
361	<u>GENERAL GOVERNMENT</u>							
01-361-300	Zoning Permits and Fees	\$9,000	(\$5,775.00)	\$9,000	\$9,300	\$9,300	\$9,400	\$9,400
01-361-310	Subdivision Fees	\$2,000	(\$5,972.50)	\$5,000	\$6,000	\$6,000	\$6,200	\$6,200
01-361-650	Tax Collection Fees	\$7,000	(\$4,985.00)	\$5,000	\$5,000	\$4,500	\$4,500	\$4,000
01-361-700	Duplicate Bill Fee	\$400	(\$270.00)	\$200	\$200	\$100	\$100	\$100

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-361-800	Administration	\$3,000	(\$2,951.26)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$21,400	(\$19,953.76)	\$22,200	\$23,500	\$22,900	\$23,200	\$22,700
362	<u>PUB SAFETY-CHARGES</u>							
01-362-100	Police Services	\$25,084	(\$25,254.38)	\$26,000	\$26,610	\$27,408	\$28,230	\$29,077
01-362-110	Accident Report Requests	\$3,125	(\$3,320.00)	\$3,500	\$3,500	\$3,525	\$3,525	\$3,525
01-362-130	Security Alarm Monitoring Fee	\$1,318	(\$1,175.00)	\$1,250	\$1,300	\$1,300	\$1,400	\$1,400
01-362-410	Building Permits - Public Safe	\$22,000	(\$11,203.50)	\$20,000	\$20,000	\$21,000	\$21,000	\$21,500
01-362-440	Sanitation Permits	\$30,000	(\$22,940.00)	\$20,000	\$25,000	\$25,000	\$26,000	\$26,000
01-362-460	State UCC Fees	\$600	(\$408.00)	\$400	\$400	\$400	\$400	\$400
	Dept Totals:	\$82,127	(\$64,300.88)	\$71,150	\$76,810	\$78,633	\$80,555	\$81,902
363	<u>HIGHWAY-CHARGES FOR</u>							
01-363-000	Highway Street Charges	\$4,000	(\$3,321.99)	\$3,500	\$3,500	\$3,600	\$3,600	\$3,700
	Dept Totals:	\$4,000	(\$3,321.99)	\$3,500	\$3,500	\$3,600	\$3,600	\$3,700
364	<u>SANITATION/LANDFILL</u>							
01-364-500	Contributions	\$24,500	(\$24,500.00)	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$1,000,000	(\$1,869,784.88)	\$1,500,000	\$2,000,000	\$2,080,000	\$2,163,200	\$2,270,520
01-364-610	BRE Sales	\$8,000	(\$5,499.82)	\$5,500	\$5,560	\$5,600	\$5,600	\$5,660
01-364-620	Compost Sales	\$3,000	(\$2,570.00)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$1,035,500	(\$1,902,354.70)	\$1,533,000	\$2,033,060	\$2,113,100	\$2,196,300	\$2,303,680
365	<u>HEALTH-CHARGES FOR</u>							
01-365-000	Health - Charges for Services	\$165,000	(\$120,442.31)	\$145,000	\$152,250	\$159,863	\$167,855	\$176,255
	Dept Totals:	\$165,000	(\$120,442.31)	\$145,000	\$152,250	\$159,863	\$167,855	\$176,255
367	<u>RECREATION-CHARGES</u>							
01-367-120	Playground Fees (Programs)		\$0.00	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	\$6,500	(\$8,750.00)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
	Dept Totals:	\$6,500	(\$8,750.00)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
379	<u>PURCHASED SERVICES</u>							
01-379-000	Other Purchased Services		\$0.00	\$0	\$0	\$0	\$0	\$0

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
	Dept Totals:		\$0.00	\$0	\$0	\$0	\$0	\$0
380	<u>MISCELLANEOUS</u>							
01-380-000	Miscellaneous Income	\$3,000	(\$1,924.30)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$3,000	(\$1,924.30)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
387	<u>CONTRIBUTIONS</u>							
01-387-000	Contributions		\$0.00	\$0	\$0	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	\$200	(\$100.00)	\$200	\$200	\$200	\$200	\$200
01-387-020	Police Misc Donations	\$6,000	(\$5,250.00)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-387-030	Township Donations/Contrib		(\$4,576.00)	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$6,200	(\$9,926.00)	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
391	<u>SALE OF FIXED ASSETS</u>							
01-391-100	Sale of General Fixed Assets	\$500	(\$860.60)	\$500	\$500	\$500	\$500	\$500
	Dept Totals:	\$500	(\$860.60)	\$500	\$500	\$500	\$500	\$500
392	<u>TRANSFERS</u>							
01-392-012	Transfer from Fund Balance	\$329,548	\$0.00	\$0	\$64,121	\$0	\$0	\$0
01-392-013	Transfer	\$340,000	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$669,548	\$0.00	\$0	\$64,121	\$0	\$0	\$0
395	<u>PRIOR YEAR EXPENSES</u>							
01-395-000	Refund of Prior Year Expend	\$75,000	(\$80,680.64)	\$160,000	\$100,000	\$80,000	\$80,000	\$80,000
	Dept Totals:	\$75,000	(\$80,680.64)	\$160,000	\$100,000	\$80,000	\$80,000	\$80,000
	FundTotal:	\$7,659,038	(\$7,460,755.98)	\$7,829,822	\$8,615,051	\$8,792,003	\$8,943,917	\$9,394,894
01	<u>General Fund</u>							
400	<u>GENERAL GOVERNMENT</u>							
01-400-110	Council Compensation	\$16,250	\$8,125.20	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$1,008	\$503.74	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$236	\$117.84	\$236	\$236	\$236	\$236	\$236
01-400-420	Council Expenses	\$3,000	\$2,673.20	\$3,500	\$3,500	\$3,600	\$3,600	\$3,700
01-400-500	Contributions/Grants/Subsidies	\$20,000	\$15,380.69	\$18,125	\$18,125	\$18,125	\$18,125	\$18,125

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-400-750	Minor Equipment Purchase		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$40,494	\$26,800.67	\$39,119	\$39,119	\$39,219	\$39,219	\$39,319
401	<u>EXECUTIVE</u>							
01-401-120	Manager Secretary Compensation	\$90,350	\$76,503.88	\$90,350	\$93,050	\$95,831	\$98,695	\$101,336
01-401-121	Asst to Mgr	\$48,130	\$40,840.82	\$48,130	\$50,675	\$52,172	\$53,715	\$55,326
01-401-140	Office Personnel Compensation	\$41,756	\$35,342.22	\$41,756	\$44,298	\$45,626	\$46,995	\$48,405
01-401-142	Office Personnel Overtime Comp	\$2,000	\$44.19	\$200	\$200	\$200	\$200	\$200
01-401-143	Receptionist	\$31,625	\$26,175.26	\$33,193	\$34,189	\$35,215	\$34,271	\$35,984
01-401-144	Transcriptionist Compensation	\$2,500	\$0.00	\$2,000	\$2,500	\$2,500	\$2,500	\$2,700
01-401-150	Benefits	\$115,100	\$96,200.59	\$127,900	\$134,295	\$141,010	\$148,060	\$155,463
01-401-161	Social Security Taxes	\$13,260	\$11,092.78	\$13,245	\$13,645	\$14,054	\$14,476	\$14,910
01-401-165	Pension Administration Fees	\$24,000	\$20,704.26	\$20,000	\$24,000	\$22,000	\$26,000	\$23,000
01-401-166	Minimum Pension Obligation Non	\$15,505	\$23,550.00	\$31,105	\$31,105	\$32,000	\$32,000	\$33,105
01-401-168	Medicare Tax	\$3,101	\$2,594.25	\$3,093	\$3,186	\$3,282	\$3,380	\$3,481
01-401-169	Unemployment	\$1,500	\$943.75	\$1,000	\$1,000	\$1,100	\$1,100	\$1,200
01-401-329	Newletter Expense	\$9,000	\$9,551.05	\$9,600	\$9,600	\$9,800	\$9,800	\$9,900
01-401-330	Transportation Expenses	\$500	\$0.00	\$500	\$500	\$600	\$600	\$600
01-401-340	Advertising and Printing	\$11,000	\$7,000.58	\$11,000	\$13,000	\$13,000	\$13,500	\$13,500
01-401-341	Ordinance Codification Updates	\$7,000	\$1,513.98	\$7,000	\$8,000	\$9,000	\$9,000	\$9,000
01-401-420	General Expenses	\$9,300	\$7,228.05	\$9,300	\$9,500	\$9,600	\$9,600	\$9,700
01-401-470	Hiring Expenses	\$1,500	\$1,136.27	\$1,500	\$2,000	\$2,000	\$2,200	\$2,200
01-401-750	Minor Equipment Purchase		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$427,127	\$360,421.93	\$450,872	\$474,743	\$488,990	\$506,092	\$520,010
402	<u>FINANCE ADMINISTRATION</u>							
01-402-110	Controller Compensation	\$2,500	\$825.00	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
01-402-120	Administrative Compensation	\$61,938	\$52,408.84	\$61,938	\$65,710	\$67,680	\$69,710	\$71,801
01-402-140	Office Personnel Compensation	\$44,527	\$36,694.01	\$46,449	\$47,842	\$49,627	\$51,075	\$52,597
01-402-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-402-150	Benefits	\$42,000	\$32,419.39	\$44,500	\$46,725	\$49,061	\$51,514	\$54,089
01-402-161	Social Security Taxes	\$6,613	\$5,575.53	\$6,887	\$7,093	\$7,306	\$7,525	\$7,750
01-402-166	Minimum Pension Obligation-Non	\$7,952	\$7,952.00	\$15,548	\$15,548	\$16,548	\$16,548	\$17,549
01-402-168	Medicare Tax	\$1,547	\$1,303.85	\$1,611	\$1,659	\$1,740	\$1,792	\$1,846
01-402-169	Unemployment	\$850	\$399.95	\$400	\$400	\$450	\$450	\$500
01-402-311	Auditing Services	\$13,500	\$13,500.00	\$13,900	\$14,400	\$14,800	\$15,200	\$15,600
01-402-323	Real Estate Tax Prep/Mailing	\$9,500	\$8,004.73	\$12,640	\$12,950	\$13,150	\$13,250	\$13,250
01-402-420	General Expenses	\$750	\$656.50	\$800	\$800	\$850	\$850	\$850
01-402-430	Taxes	\$5,000	\$571.79	\$3,000	\$3,000	\$4,000	\$4,000	\$4,000
01-402-451	Bank Services	\$1,700	\$1,361.42	\$1,700	\$1,800	\$1,800	\$2,000	\$2,000
01-402-453	Contracted Services	\$2,000	\$1,690.50	\$2,000	\$2,100	\$2,100	\$2,200	\$2,200
01-402-454	Payroll Services	\$4,500	\$3,092.45	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000
01-402-700	Capital Purchases		\$0.00	\$0	\$0	\$0	\$0	\$0
01-402-710	Finance IT	\$2,642	\$2,462.00	\$3,000	\$3,000	\$3,200	\$3,200	\$3,400
	Dept Totals:	\$207,719	\$168,917.96	\$221,573	\$230,227	\$240,512	\$247,514	\$255,632
403	<u>TAX COLLECTION</u>							
01-403-316	Consulting Services -Accountin	\$1,500	\$569.83	\$1,500	\$1,500	\$2,000	\$2,000	\$2,500
	Dept Totals:	\$1,500	\$569.83	\$1,500	\$1,500	\$2,000	\$2,000	\$2,500
404	<u>LAW</u>							
01-404-310	Legal Services	\$115,000	\$76,815.00	\$95,000	\$100,000	\$105,000	\$110,000	\$115,000
01-404-311	Legal Services-Planning/Zoning	\$15,000	\$3,748.23	\$10,000	\$15,000	\$20,000	\$20,000	\$20,000
01-404-312	Special Counsel	\$54,200	\$49,222.17	\$50,000	\$50,000	\$25,000	\$25,000	\$50,000
01-404-313	Court Stenographer	\$3,000	\$585.00	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$187,200	\$130,370.40	\$157,500	\$168,000	\$153,000	\$158,000	\$188,000
406	<u>PERSONNEL</u>							
01-406-200	Office Materials/Supplies	\$8,000	\$5,488.42	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000
01-406-201	Computer Supplies	\$3,000	\$1,797.10	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$11,000	\$7,285.52	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
407	<u>DATA PROCESSING</u>							
01-407-140	Systems Management Coordinator	\$2,000	\$1,124.96	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-407-161	Social Security Taxes	\$124	\$69.73	\$124	\$124	\$124	\$124	\$124
01-407-168	Medicare Tax	\$29	\$16.33	\$29	\$29	\$29	\$29	\$29
01-407-314	Website Operation/Maintenance	\$17,550	\$17,550.00	\$3,600	\$3,800	\$3,800	\$4,000	\$4,000
01-407-370	Maintenance/Repair Office Equi	\$7,000	\$603.25	\$6,000	\$6,000	\$7,000	\$7,000	\$7,500
01-407-700	Major Equipment	\$11,500	\$2,578.75	\$10,000	\$10,000	\$11,500	\$11,500	\$12,000
01-407-750	Minor Equipment Purchase	\$3,000	\$38.40	\$3,000	\$3,000	\$3,000	\$3,100	\$3,100
01-407-751	Software/Licenses Purchase	\$6,500	\$5,014.67	\$6,500	\$7,000	\$7,500	\$7,500	\$8,000
	Dept Totals:	\$47,703	\$26,996.09	\$31,253	\$31,953	\$34,953	\$35,253	\$36,753
408	<u>ENGINEER</u>							
01-408-310	Engineering Services	\$70,000	\$55,180.31	\$90,000	\$71,750	\$73,250	\$75,500	\$77,650
01-408-311	Engineering Services-Plan/Zon	\$25,000	\$12,243.71	\$20,000	\$26,000	\$28,000	\$28,000	\$30,000
01-408-312	Consulting Services	\$3,000	\$0.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-408-313	Bldg Code Enforcement Services	\$1,500	\$0.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-408-314	Sewage Enforcement Officer	\$58,000	\$42,696.48	\$48,000	\$40,000	\$41,000	\$42,500	\$43,000
	Dept Totals:	\$157,500	\$110,120.50	\$162,500	\$142,250	\$146,750	\$150,500	\$155,150
409	<u>BUILDINGS AND PLANT</u>							
01-409-140	Maintenance Personnel Compensa	\$13,103	\$9,296.09	\$13,503	\$13,789	\$14,113	\$14,629	\$15,067
01-409-161	Social Security Taxes	\$813	\$576.36	\$837	\$861	\$887	\$912	\$939
01-409-168	Medicare Tax	\$190	\$134.80	\$196	\$399	\$411	\$423	\$435
01-409-169	Unemployment	\$175	\$185.92	\$195	\$200	\$205	\$210	\$215
01-409-200	Building Materials/Supplies	\$4,200	\$3,979.01	\$4,600	\$4,600	\$4,600	\$4,800	\$4,800
01-409-230	Heating Oil/Diesel Fuel	\$50,000	\$39,853.20	\$50,000	\$55,000	\$62,000	\$65,000	\$67,000
01-409-231	Unleaded Gasoline	\$60,000	\$52,989.99	\$60,000	\$65,000	\$65,000	\$65,000	\$70,000
01-409-234	Oils/Lubricants	\$5,000	\$2,750.32	\$5,000	\$5,500	\$5,500	\$5,000	\$5,000
01-409-320	Communication Expense	\$46,000	\$30,364.72	\$43,000	\$43,000	\$44,500	\$44,500	\$45,000
01-409-360	Water Usage	\$5,700	\$3,671.93	\$5,700	\$6,000	\$6,000	\$6,000	\$6,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-409-361	Electricity	\$53,000	\$41,089.57	\$53,000	\$55,500	\$57,200	\$58,300	\$59,400
01-409-362	Gas (Heating)	\$13,000	\$4,583.01	\$11,000	\$11,000	\$13,000	\$13,000	\$13,000
01-409-367	Refuse Removal	\$2,500	\$1,875.59	\$2,500	\$2,600	\$2,600	\$2,700	\$2,800
01-409-370	Maint/Repair of Building	\$52,000	\$41,503.21	\$48,000	\$48,000	\$50,500	\$50,500	\$52,800
01-409-374	Office Equip Maint/Repair	\$5,000	\$977.99	\$4,000	\$4,000	\$4,000	\$4,500	\$4,500
01-409-384	Office Equipment Rental	\$15,500	\$11,780.87	\$15,500	\$15,500	\$15,500	\$16,500	\$16,500
01-409-420	General Expenses	\$300	\$0.00	\$300	\$300	\$300	\$300	\$300
01-409-750	Minor Equipment Purchase		\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$50,900	\$33,334.00	\$25,000	\$25,000	\$25,000	\$15,000	\$15,000
01-409-820	Building Purchase/Improvement		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$377,381	\$278,946.58	\$342,331	\$356,249	\$371,316	\$367,274	\$378,756
410	<u>POLICE</u>							
01-410-120	Administrative Compensation	\$73,444	\$73,444.20	\$93,476	\$96,280	\$99,168	\$102,143	\$105,207
01-410-130	Police Compensation (FT)	\$1,165,357	\$926,312.63	\$1,210,000	\$1,246,300	\$1,283,700	\$1,322,200	\$1,361,900
01-410-131	Police Compensation (PT)	\$130,000	\$130,525.51	\$80,000	\$80,000	\$82,000	\$82,000	\$84,000
01-410-132	Police Overtime Compensation	\$103,000	\$88,872.35	\$106,500	\$109,695	\$112,986	\$113,375	\$136,776
01-410-140	Office Personnel Compensation	\$77,235	\$69,438.58	\$82,220	\$84,666	\$87,205	\$89,821	\$92,515
01-410-142	Office Personnel Overtime	\$400	\$0.00	\$400	\$400	\$400	\$400	\$400
01-410-150	Benefits	\$483,509	\$395,586.06	\$535,762	\$562,550	\$590,678	\$620,211	\$651,221
01-410-161	Social Security Taxes	\$97,404	\$79,890.95	\$96,868	\$99,774	\$102,767	\$105,850	\$109,025
01-410-165	Pension Administration Fees	\$46,000	\$41,965.55	\$42,000	\$48,000	\$43,000	\$49,000	\$44,000
01-410-166	Minimum Pension Obligation-Non	\$5,887	\$5,887.00	\$12,868	\$13,254	\$13,651	\$14,060	\$14,481
01-410-167	Minimum Pension Obligation-Pol	\$290,414	\$290,414.00	\$397,555	\$409,481	\$421,765	\$434,418	\$447,450
01-410-168	Medicare Tax	\$22,780	\$18,751.30	\$22,654	\$23,222	\$23,922	\$24,640	\$25,379
01-410-169	Unemployment	\$6,000	\$4,174.86	\$5,000	\$5,000	\$5,500	\$5,500	\$6,000
01-410-228	K-9 Expenses	\$5,750	\$3,887.23	\$5,750	\$5,750	\$5,850	\$5,850	\$6,050
01-410-241	Uniforms	\$12,000	\$5,762.31	\$11,400	\$11,400	\$11,400	\$11,400	\$11,400
01-410-242	Firearms	\$5,062	\$5,062.40	\$4,800	\$5,200	\$5,200	\$5,200	\$5,200

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-410-243	Ammunition	\$6,000	\$4,170.23	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-410-300	Contracted Services	\$58,250	\$26,565.80	\$7,320	\$7,450	\$7,450	\$7,550	\$7,550
01-410-316	Training	\$17,400	\$8,268.47	\$17,400	\$17,750	\$17,750	\$18,000	\$18,000
01-410-340	Advertising and Printing	\$3,000	\$222.99	\$3,000	\$3,200	\$3,300	\$3,300	\$3,400
01-410-370	Communication Equip - O/M/R	\$3,000	\$828.19	\$3,000	\$3,300	\$3,300	\$3,300	\$3,400
01-410-372	Maint/Repair Equipment	\$12,800	\$6,503.91	\$12,800	\$13,200	\$13,200	\$13,500	\$13,500
01-410-373	Vehicle - O/M/R	\$26,956	\$25,849.85	\$30,000	\$30,000	\$32,000	\$32,000	\$32,000
01-410-420	General Expenses	\$12,000	\$11,217.85	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000
01-410-440	Uniform Maintenance	\$5,200	\$363.60	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
01-410-470	Investigation Expense	\$2,000	\$1,520.82	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
01-410-700	Major Equipment Purchase	\$22,300	\$18,619.93	\$10,860	\$8,000	\$8,000	\$8,000	\$10,000
01-410-710	Police Computer- IT	\$33,881	\$22,424.87	\$17,000	\$17,000	\$17,500	\$17,500	\$18,000
01-410-750	Minor Equipment Purchase	\$6,000	\$3,881.64	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-410-800	Capital Outlay	\$1,200	\$1,137.60	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$2,734,229	\$2,271,550.68	\$2,837,833	\$2,930,072	\$3,022,092	\$3,119,618	\$3,237,254
<u>411</u>	<u>FIRE</u>							
01-411-130	Police Services	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-411-360	Hydrant Service	\$22,392	\$17,160.00	\$22,392	\$23,392	\$23,392	\$24,392	\$24,392
01-411-373	Vehicle - O/M/R	\$600	\$0.00	\$2,300	\$8,700	\$8,700	\$10,400	\$10,400
01-411-420	General Expense	\$15,000	\$6,028.92	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
01-411-500	Contribution to Fire Cos.	\$210,000	\$210,000.00	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
01-411-501	Cont. to Fireman's Relief	\$93,779	\$84,997.91	\$84,998	\$84,998	\$84,998	\$84,998	\$84,998
01-411-502	Contribution to EMS Services	\$15,000	\$15,000.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$357,771	\$333,186.83	\$355,690	\$363,090	\$363,090	\$365,790	\$365,790
<u>414</u>	<u>PLANNING AND ZONING</u>							
01-414-120	Zoning Officer Comp	\$74,656	\$63,169.48	\$74,656	\$79,171	\$81,546	\$83,992	\$86,511
01-414-130	Officials Compensation	\$900	\$315.00	\$900	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$47,743	\$39,192.02	\$48,802	\$50,266	\$51,774	\$53,327	\$54,927

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-414-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-414-150	Benefits	\$42,000	\$34,657.50	\$44,500	\$46,725	\$49,061	\$51,514	\$54,089
01-414-161	Social Security Taxes	\$7,657	\$6,368.57	\$7,723	\$7,955	\$8,193	\$8,439	\$8,692
01-414-166	Minimum Pension Obligation-Non	\$9,103	\$9,103.00	\$18,003	\$18,543	\$19,099	\$19,672	\$20,262
01-414-168	Medicare Tax	\$1,791	\$1,422.06	\$1,806	\$1,860	\$1,916	\$1,973	\$2,032
01-414-169	Unemployment	\$950	\$382.92	\$500	\$600	\$600	\$650	\$650
01-414-312	Consulting Services	\$48,200	\$42,478.30	\$45,000	\$50,000	\$50,000	\$55,000	\$55,000
01-414-340	Advertising and Printing	\$7,000	\$4,647.34	\$7,000	\$7,500	\$8,000	\$8,000	\$8,000
01-414-341	Township Newsletter		\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-371	Vehicle Maint/Repair - O/M/R	\$750	\$134.74	\$750	\$750	\$750	\$800	\$800
01-414-420	General Expenses	\$2,000	\$625.53	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-414-450	Planning Services (Contracted)		\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-460	Seminar/Education/Meetings	\$750	\$250.00	\$800	\$800	\$800	\$800	\$900
01-414-750	Minor Equipment Purchase	\$800	\$458.00	\$800	\$800	\$800	\$800	\$800
01-414-751	Zoning IT	\$4,500	\$0.00	\$5,000	\$5,000	\$5,500	\$5,500	\$6,000
01-414-800	Capital Outlay		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$249,000	\$203,204.46	\$258,440	\$273,070	\$281,139	\$293,567	\$301,763
415	<u>EMERGENCY MANAGEMENT</u>							
01-415-120	Administrative Person. Comp.	\$2,000	\$1,666.60	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$3,000	\$0.00	\$3,000	\$1,000	\$1,000	\$1,000	\$1,000
	Dept Totals:	\$6,500	\$1,666.60	\$6,500	\$4,500	\$4,500	\$4,500	\$4,500
419	<u>CROSSING GUARDS</u>							
01-419-150	Crossing Guard Wages	\$5,300	\$4,720.39	\$5,300	\$5,500	\$5,500	\$6,000	\$6,000
	Dept Totals:	\$5,300	\$4,720.39	\$5,300	\$5,500	\$5,500	\$6,000	\$6,000
421	<u>DOG CONTROL</u>							
01-421-150	Dog Control Wages	\$3,000	\$2,500.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-421-220	Dog Control Supplies	\$1,000	\$533.56	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
01-421-450	Dog Control Contracted Service	\$2,000	\$1,270.35	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Dept Totals:	\$6,000	\$4,303.91	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500
426	<u>RECYCLING</u>							
01-426-140	Recycling Coordinator		\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$500	\$294.15	\$500	\$600	\$600	\$600	\$600
01-426-260	Small Tools	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-426-310	Professional Services		\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$500	\$360.58	\$500	\$525	\$525	\$550	\$550
01-426-340	Advertising and Printing	\$600	\$472.00	\$600	\$600	\$600	\$600	\$700
01-426-360	Utilities	\$1,500	\$1,232.34	\$1,500	\$1,500	\$1,500	\$1,600	\$1,600
01-426-370	Maint/Repairs Facility	\$43,000	\$10,500.00	\$10,500	\$12,000	\$12,000	\$12,500	\$12,500
01-426-500	Compost Center Appropriation	\$10,500	\$10,500.00	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
01-426-700	Minor equipment		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$57,100	\$23,359.07	\$24,600	\$26,225	\$26,225	\$26,850	\$26,950
430	<u>HIGHWAY-GENERAL</u>							
01-430-120	Administrative Compensation	\$69,607	\$41,730.46	\$69,607	\$71,695	\$73,845	\$76,060	\$78,341
01-430-121	Roadmaster Compensation	\$53,037	\$39,653.86	\$54,220	\$56,266	\$57,954	\$59,713	\$61,504
01-430-140	Maintenance Compensation	\$417,792	\$313,551.91	\$433,093	\$443,234	\$456,531	\$470,226	\$484,332
01-430-141	Seasonal Employee Comp	\$18,155	\$5,844.35	\$18,400	\$19,200	\$19,778	\$20,371	\$20,982
01-430-142	Maintenance Personnel Overtime	\$58,910	\$24,179.88	\$58,910	\$60,677	\$62,497	\$64,371	\$66,302
01-430-150	Benefits	\$285,000	\$235,765.78	\$323,000	\$344,850	\$379,335	\$417,268	\$438,131
01-430-161	Social Security Taxes	\$38,285	\$27,234.03	\$39,322	\$40,501	\$41,716	\$42,967	\$44,256
01-430-166	Minimum Pension Obligation-Non	\$45,275	\$45,273.00	\$88,496	\$91,150	\$93,884	\$96,660	\$99,559
01-430-168	Medicare Tax	\$8,954	\$6,369.23	\$9,196	\$9,467	\$9,750	\$10,043	\$10,344
01-430-169	Unemployment	\$3,000	\$2,250.23	\$3,000	\$3,400	\$3,600	\$3,800	\$3,800
01-430-200	Materials/Supplies	\$3,500	\$2,372.00	\$3,500	\$4,500	\$5,000	\$5,000	\$5,000
01-430-250	Traffic Sign - M/R	\$10,000	\$1,750.00	\$10,000	\$6,000	\$6,000	\$6,000	\$6,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
01-430-373	Vehicle - O/M/R	\$25,000	\$18,448.33	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
01-430-380	Equipment Rental	\$5,000	\$2,768.20	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$7,750	\$4,721.04	\$7,750	\$7,750	\$8,000	\$8,000	\$8,000
01-430-450	Contracted Services	\$4,000	\$4,298.80	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
01-430-700	Major Equipment Purchase		\$0.00	\$0	\$0	\$0	\$0	\$0
01-430-750	Minor Equipment Purchase	\$5,000	\$3,007.49	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Dept Totals:	\$1,058,265	\$779,218.59	\$1,163,494	\$1,203,690	\$1,262,890	\$1,325,479	\$1,371,551
433	<u>HIGHWAY-TRAFFIC SIGNALS</u>							
01-433-240	Road/Street Signs/Markings	\$39,650	\$12,788.55	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
01-433-250	Traffic Signal Purchase/Improv	\$6,200	\$3,307.38	\$6,200	\$6,200	\$6,400	\$6,400	\$6,600
	Dept Totals:	\$45,850	\$16,095.93	\$36,200	\$36,200	\$36,400	\$36,400	\$36,600
438	<u>HIGHWAY-REPAIRS TO</u>							
01-438-240	Road Materials/Supplies	\$75,000	\$48,010.06	\$75,000	\$75,000	\$80,000	\$80,000	\$85,000
	Dept Totals:	\$75,000	\$48,010.06	\$75,000	\$75,000	\$80,000	\$80,000	\$85,000
439	<u>HIGHWAY CONSTR AND</u>							
01-439-600	Capital Construction		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:		\$0.00	\$0	\$0	\$0	\$0	\$0
452	<u>PARTICIPANT</u>							
01-452-200	Materials/Supplies	\$3,500	\$2,059.02	\$3,500	\$3,500	\$3,700	\$3,700	\$3,900
01-452-367	Refuse Removal	\$5,000	\$3,817.22	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$10,000	\$6,745.74	\$10,000	\$10,000	\$11,000	\$11,000	\$12,000
01-452-420	General Expenses	\$3,000	\$4,589.08	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
01-452-450	Park Contracted Services	\$85,000	\$67,326.50	\$85,000	\$88,000	\$88,000	\$88,000	\$90,000
01-452-500	Summer Youth Program (SVCC)	\$29,079	\$20,301.33	\$26,540	\$26,540	\$27,000	\$27,000	\$27,350
01-452-501	Senior Program	\$16,194	\$7,962.00	\$13,878	\$13,878	\$13,495	\$13,495	\$13,650
01-452-510	Pool Pass Reimbursement	\$8,220	\$8,220.00	\$8,030	\$8,000	\$8,000	\$8,000	\$8,000
01-452-700	Major Equipment Purchase	\$10,000	\$9,836.40	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-750	Minor Equipment Purchase	\$3,000	\$3,000.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
	Dept Totals:	\$172,993	\$133,857.29	\$163,448	\$166,418	\$167,695	\$167,695	\$171,400
456	<u>LIBRARIES</u>							
01-456-500	Library Contribution	\$93,617	\$78,014.10	\$103,298	\$98,298	\$98,298	\$108,212	\$103,212
	Dept Totals:	\$93,617	\$78,014.10	\$103,298	\$98,298	\$98,298	\$108,212	\$103,212
461	<u>CONSERVATION</u>							
01-461-200	Supplies	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-461-420	Dues, Subscriptions etc	\$400	\$16.99	\$400	\$400	\$400	\$400	\$400
01-461-540	Contribution	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,100	\$16.99	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
471	<u>DEBT PRINCIPAL</u>							
01-471-200	Loan Principal Payments	\$557,807	\$100,000.00	\$570,711	\$883,978	\$0	\$0	\$0
	Dept Totals:	\$557,807	\$100,000.00	\$570,711	\$883,978	\$0	\$0	\$0
472	<u>DEBT INTEREST</u>							
01-472-200	Loan Interest Payments	\$93,896	\$0.00	\$80,992	\$27,144	\$0	\$0	\$0
	Dept Totals:	\$93,896	\$0.00	\$80,992	\$27,144	\$0	\$0	\$0
481	<u>INTERGOVERNMENT</u>							
01-481-000	Intergovernmental Expenditures	\$15,000	\$6,876.53	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$15,000	\$6,876.53	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
486	<u>INSURANCE</u>							
01-486-351	Business Insurance	\$69,186	\$69,426.00	\$72,000	\$75,100	\$79,606	\$80,000	\$82,000
01-486-352	Vehicle Insurance	\$37,000	\$37,000.00	\$37,000	\$40,000	\$42,000	\$45,000	\$45,000
01-486-354	Workmen's Compensation	\$160,500	\$123,359.44	\$142,000	\$152,000	\$152,000	\$154,000	\$154,600
01-486-356	Public Officials Bond	\$1,300	\$1,173.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Dept Totals:	\$267,986	\$230,958.44	\$253,000	\$269,100	\$275,606	\$281,000	\$283,600
487	<u>EMPLOYEE BENEFITS</u>							
01-487-150	Benefits	\$142,000	\$106,922.63	\$132,500	\$139,125	\$146,081	\$153,383	\$161,052
	Dept Totals:	\$142,000	\$106,922.63	\$132,500	\$139,125	\$146,081	\$153,383	\$161,052

Five Year Budget Projection Report

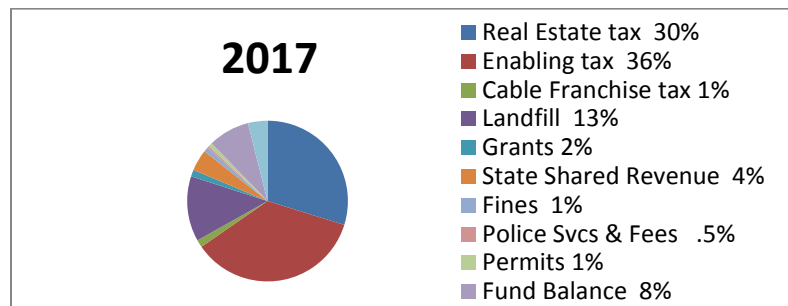
Ledger Account	Description	2017 Budget	2017 YTD	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
489	<u>MISCELLANEOUS</u>							
01-489-410	Legal Settlements		\$0.00	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation		\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:		\$0.00	\$0	\$0	\$0	\$0	\$0
491	<u>REFUNDS-PRIOR YEAR</u>							
01-491-001	Refund of Prior Year Revenue	\$2,000	\$1,608.85	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years	\$20,000	\$21,659.56	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Dept Totals:	\$22,000	\$23,268.41	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
492	<u>INTERFUND OPERATING</u>							
01-492-000	Transfer to Other Funds	\$240,000	\$276,977.38	\$265,000	\$265,000	\$290,000	\$290,000	\$320,000
01-492-100	Transfer to Fund Balance		\$0.00	\$36,868	\$0	\$0	\$0	\$0
	Dept Totals:	\$240,000	\$276,977.38	\$301,868	\$265,000	\$290,000	\$290,000	\$320,000
	FundTotal:	\$7,659,038	\$5,752,637.77	\$7,829,622	\$8,265,051	\$7,591,856	\$7,819,946	\$8,106,392

General Fund

Lower Saucon Township Major Sources of Revenue



The chart below shows the Township's revenue sources and the percentage of the total income estimated to be received by the Township. Lower Saucon Township does not have business fees or taxes. The majority of the Township's operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of September 2017 was 451,958,500. Lower Saucon Township is also the 7th lowest of the 17 townships in Northampton County with a 5.39 millage (Please refer to the County local millage rate report). Increasing to 5.89 would rank us the 9th lowest of the 17.



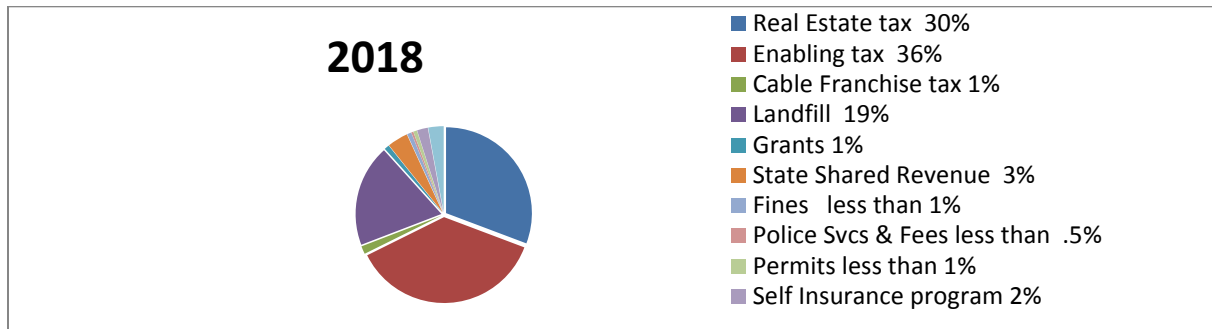
The landfill operators have received DEP approval which extends the life of the landfill for approximately an additional 5 to 6 years. Due to this we are budgeting conservatively and the Township has increased its real estate millage an additional .50 mills to 5.89. Of this increase, .25 will be for General Fund purposes and .25 will be for the Fire Vehicle Fund (a tax assessment of a total of .50 mills or \$216,000.00 annually) We estimate getting receipts in January for the 4th quarter and have budgeted an assumed amount in receipts from the Landfill that if operations were to close at some point, we would have enough in reserves to cover operations. Host fees received from the landfill represent 19% of the Township budget for 2018 and steps must be taken to address the loss of this income when the facility closes. The tax increase as presented does adhere to the policies adopted by Council with the BAR report. The 2018 Budget also does not utilize any of the Township's reserves. As of now, the Township is financially secure and upon completion of the DCED report of the volunteer fire departments' vehicles, the Police Study and the Economic Task Force, Council will have documentation to support educated decisions regarding tax implementations or revisions to service.

There are a few projects that have the potential for future revenue growth in real estate taxes. The Majestic Realty site located on Commerce Center Boulevard in Bethlehem, PA that is in the process of developing 4,000 acres of prime industrial land for large manufacturing and distribution facilities. Twenty six (26) acres of this tract are located in Lower Saucon Township and are part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. Council approved the extension of the LERTA in 2017. Any property in a LERTA zone has a 10-year phasing in of real estate taxes, whereby the property tax is 100 percent abated in the first year, 90 percent in the second year, 80 percent in the third and so on for 10 years – equating to 50 percent abatement per year for 10 years once construction is complete. The development at the Silver Creek Country Club is still in process. The estimated real estate tax value of this development on an annual basis is \$83,500.00. Earned income tax projections are unknown due to how the property is marketed to the public.

The Economic Development Task Force representatives met briefly in 2017 and plans for reviewing options presented may coincide with the Multi-Municipal Comprehensive plan update.

General Fund

Lower Saucon Township
Major Sources of Revenue



Major Sources of Revenue

Revenue Source	2018 Budget	Dollar Value of Change	2017 Budgeted Amount
Real Estate Taxes	\$2,406,349.00	+5% \$135,149.00	\$2,271,200.00

- In the Proposed Budget Lower Saucon tax rate is at 5.89 mills for the 451,958,500 assessed value of the Township; .50 is a special tax for fire equipment. The Special Tax Budget shows that percentage for the Fire Assessment. Total amount also includes past due, delinquent or interim taxes received during the course of the year. No increase is being asked for at this time. Increase for this amount is .25 mill increase and representative of the assessment changes in 2017.

Revenue Source	2018 Budget	Dollar Value of Change	2017 Budgeted Amount
Enabling Taxes	\$2,892,000.00	+6% \$180,000.00	\$2,712,000.00

- Earned Income, Local Services, Real Estate Transfer taxes. Whereas we are anticipating an increase in earned income tax in the amount of \$150,000.00 and the Township increased the Local Services Tax to the maximum of \$52.00 which is anticipated to generate \$35,200.00 in revenue. We budgeted \$30,000.00 as we typically see the adjustment to the new amount the year after passage.

Revenue Source	2018 Budget	Dollar Value of Change	2017 Budgeted Amount
Cable Franchise Tax	\$116,162.00	+2% \$2,509.00	\$113,653.00

- Tax received from cable companies who provide service within Lower Saucon Township’s jurisdiction. Local Township tax is 3% on the companies’ gross revenue. Amount budgeted is based on previous year’s receipts.

Revenue Source	2018 Budget	Dollar Value of Change	2017 Budgeted Amount
Landfill Tipping	\$1,500,000.00	+50% +500,000.00	\$1,000,000.00

General Fund

Lower Saucon Township Major Sources of Revenue



- Money received from the operator of the landfill in accordance with our landfill Host Agreement which provides an annual 4% price increase. Due to the southeast realignment extending the life for 5 to 6 years and also based on the anticipated tonnage accepted for the year.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Grants	\$73,550.00	0% \$0.00	\$73,550.00

- Grants received are Federal Grants; DUI and Bullet Proof Vest Reimbursements. State grants include; Landfill, Host Municipal Inspections, PA Aggressive Driving, and Buckle-Up PA. Funding from the Gaming Authority is not being considered as at this time, we do not know what the impact of the proposed legislation will be on the Township's applications.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
State shared services	\$304,911.00	-6% -\$21,134.00	\$326,045.00

- Funding received from the State for specific expenses includes pension and Fire Relief Association funding. Decrease of 6% due to fewer amounts received for the Relief Associations and estimated less in state aid for the pension plans. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio); liquor licenses increased by one license. Fire Insurance Tax is a pass through account. Whatever the amount received is then passed on to the LST Fireman's Relief Association. Less was received than anticipated last year, therefore we budgeted the same amount.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Fines	\$63,500.00	-12% -\$9,090.00	\$72,590.00

- Funding received from fines levied from State Police, District Justice and County Courts as well as parking tickets which have dropped overall.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Police Services & Fees	\$31,100.00	+5% \$1,573.00	\$29,527.00

- Funding received from local businesses and institutions requesting police services, accident report processing and security alarm fees. Estimating increased amount of police service requests based on contractual wages.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Permits Business Licenses	\$62,600.00	-15% -\$11,900.00	\$74,500.00

General Fund

Lower Saucon Township Major Sources of Revenue



- All other sources of funding including building permits, subdivision fees, SEO fees, tax certification fees and duplicate bill fees. Increases are assumed in building and sanitation permits being issued. SEO has increased due to the SEO billing a higher percentage of the cost to the homeowner permitting fees as the Township has not received reimbursement from the State DEP office in several years.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Self-Insurance funding	\$160,000.00	113% \$85,000.00	\$75,000.00

- Reimbursements we receive under our self-insurance accounts for medical insurance, general liability and workers compensation insurance.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
All Other Revenue	\$282,050.00	14% \$35,575.00	\$246,475.00

- Other smaller revenue sources unlikely to change enough to impact the overall budgetary projections; administrative expenses, and pass through payments.

Revenue Source	2018 Budget	Percentage change Dollar Value of Change	2017 Budgeted Amount
Fund Balance	\$0.00	100% -\$634,238.00	\$634,238.00

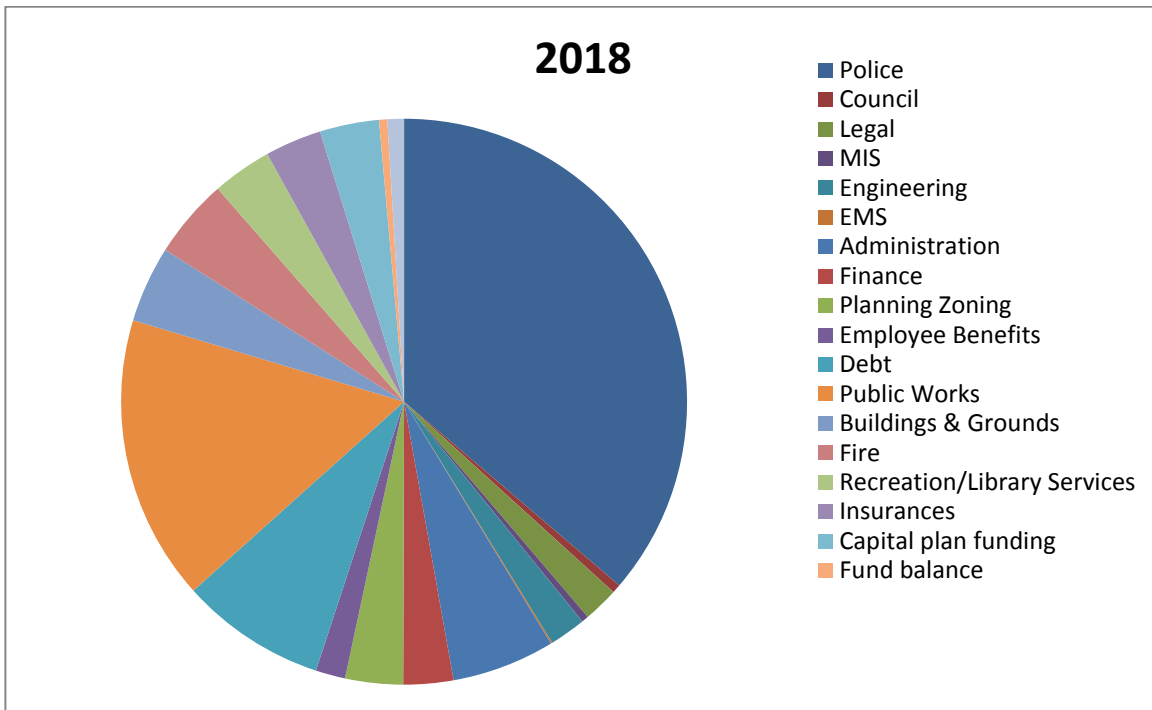
- Budgetary Fund Balance required to balance the operating budget. Due to the increase in landfill host fees, tax increases, we are assuming no use of the Township's fund balances but expenses do include funding the Capital Plan and additional payment to the principal of the Township debt.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2018. Increases were warranted in some line items due to contractual obligations.





General Fund

Lower Saucon Township Expenditures

LEGISLATIVE BRANCH

Lower Saucon Township operates under a Council-Manager Optional Plan form of government which consists of a 5 member Council whose compensation is determined by the State of Pennsylvania Second Class Township Code. Compensation is directly tied to the population size served. Lower Saucon Township's population at the last census is 10,772. Therefore, compensation of each member is \$3,250.00 annually.

Council revisited the donations made to the Youth Sports and decided to make it fair and donate the same amount to each group to be fair, if they following the 501C3 policy. Donations also include funds for the Saucon Valley Spirit Parade, Lehigh Valley Affordable Housing and the Northampton County Miracle League. Also there is funding provided for PSATS and other conferences

400	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$17,494.00	0%	\$17,494.00
Donations	\$18,125.00	-9%	\$20,000.00
Other	\$3,500.00	16%	\$3,000.00

EXECUTIVE BRANCH

Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff appointed by the Manager. Expenses presented are related to the operation of this Department. An itemized list is presented in the budget spreadsheet. Under compensation these include contractual increases, and Management recommendations for 4 employees including the Manager. The Budget for this department also includes transportation reimbursement costs, hiring costs, codification costs and required advertising costs. PSATS membership, seminars, and subscriptions are included as well as, funding for the Volunteer Picnic, Spirit Parade and Community Day. The total amount permitted for each of these accounts is noted in the financial documents attached. No equipment is being requested.

401 -406	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$236,378.00	2%	\$230,222.00
Expenses	\$220,905.00	12%	\$196,905.00



General Fund

Lower Saucon Township Expenditures

Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, tax collection, insurance claim processing, payroll, grant writing, audit preparation and project management. The Department consists of two people and the elected Controller. Increases in compensation are pursuant to the Non-Uniform agreement and salary compensation increases. Also, a modest increase for auditing services is included. Increase in expenses is due to increase cost of benefits and offering installment payments for tax bills.

402 – 403	Percentage 2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$122,881.00	4%	\$117,325.00
Audit Expenses	\$13,900.00	2%	\$13,500.00
Other Expenses	\$88,088.00	14%	\$76,894.00

Legal

Lower Saucon Township currently contracts with several solicitors on a per hour fee basis for legal services for general, zoning, environmental and labor matters. A decrease is assumed as several zoning and environmental cases are expected to be settled. Also, the negotiations with the the Police Association should be ending shortly.

404	Percentage 2018 Budget	Percentage of Change	Prior Year Budget
Legal Services	\$157,500.00	-15%	\$187,200.00

IT

The Township pays a stipend to a Public Works Director to handle its IT needs this compensation has been moved to the Director of Public Works salary compensation. If we cannot resolve issues in house, we contract with an IT specialist to deal with the more technical computer issues which are required to maintain existing operations. Responsibilities include maintenance and repair of all computers, five servers (4 on site, 1 off site), and updating software as required. Funding specific to a department for IT services or software expenses are included in the corresponding Departmental Budget. Decrease is due to the website upgrades in 2017.

407	Percentage 2018 Budget	Percentage of Change	Prior Year Budget
Stipends	0.00	-100%	\$2,153.00
Equipment	\$13,000.00	-10%	\$14,500.00
Services	\$16,100.00	-92%	\$31,050.00



General Fund

Lower Saucon Township Expenditures

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, traffic, code enforcement, environmental, and general engineering services. All projects that have been approved will be paid from this account with specific projects identified internally in the budget. Primary items include engineering for MS4, SALDO and the replacement of the Lower Saucon Rd Bridge that is not applicable to State Funding.

408	2018 Budget	Percentage of Change	Prior Year Budget
Engineering Services	\$162,500.00	3%	\$157,500.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, a Public Works garage, E House and Seidersville Hall. The township also maintains several other historical properties. Expenses in this account are directly related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities the Township is responsible for such as fuel, communications, electrical, water and trash removal. The utilities for the buildings used by outside entities are internal billed and that revenue is reported in intergovernmental revenues. 29% of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. Fuel costs appear to be less volatile in recent years and we hope this trend continues as forecasted. The remainder is for the additional expenses required to maintain the Township’s buildings. The winterization and modification of the Township building’s sprinkler system is still on hold. We are continuing to look at this project to ensure any changes are for the betterment of the system. Included is of the janitor’s position that is a part time employee in the Non Uniform Bargaining agreement. Also included are the repairs needed for the water line behind the Public Works building and/or the additions of security cameras or the burglar/fire alarm panel replacement.

409	2018 Budget	Percentage of Change	Prior Year Budget
Building Expenses	\$342,331.00	-9%	\$377,381.00

Police Department

Our police department is comprised of a Chief, 13 full-time, 6 part-time police officers, and two clerical staff which provides 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. The department handles approximately 4,300 calls annually ranging from minor incidents to serious crimes. Officers receive a minimum of approximately 36 hours of training per year; however a significant amount of additional training is completed covering numerous topics. The department has received accreditation through the Pennsylvania Chiefs of Police Association’s Law Enforcement Accreditation program, which is achieved by less than 10% of all PD’s throughout the Commonwealth. No major equipment is requested other than 1 Bullet Proof Vest. Other than salaried employee compensation; wage and benefit expenses are based on current contracts. Expenses itemized in the ledger are for printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition,



General Fund

Lower Saucon Township Expenditures

training, uniform and operational expenses. The services it provides include a K9 team, bike patrols, D.A.R.E, car seat checks, vehicle weighing, DUI, aggressive driving, seatbelt enforcement, and speed display board program, as well as participation in the County Drug Task Force. Department increases are due to assumptions in contracts negotiations, pension and medical costs. Also Township Management is implementing recommendations made in the police study by reducing the costs of part time expenses by utilizing them during high peak times.

410	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$ 1,692,118.00	.05%	\$1,691,129.00
Police Equipment, Supplies and other contractual items	\$1,145,715.00	11%	\$1,029,368.00

Fire and Emergency Services

Lower Saucon Township has three volunteer fire departments and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to the four organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation towards the cost of a new ambulance. The Township also pays for the annual testing of the volunteer fire departments' fire hoses and purchases supplies or equipment needed by the Township Fire Marshall. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority and Hellertown Borough Authority for fire hydrant service. The state aid amount is allocated to the Firemen's Relief Association. In 2018 we are anticipating a small decrease. Funding recommendation of an additional \$5,000.00 to each department is to help in the retention costs.

411	2018 Budget	Percentage of Change	Prior Year Budget
Contribution Amounts and expenses	\$270,692.00	2%	\$263,992.00
State Aid	\$84,998.00	-9%	\$93,779.00

Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two who are responsible for enforcing zoning regulations, issuing building permits and expediting land use applications in accordance to Township and State regulations. Also included in this account are the services provided by our consultants, such as planners and landfill consultants, who monitor the operations of the landfill. Increases in compensation are for Non Uniformed personnel and and benefit costs.



General Fund

Lower Saucon Township
Expenditures

414	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$135,749.00	2%	\$132,947.00
Consulting Services	\$45,000.00	-6%	\$48,200.00
Other Expenses	\$79,053.00	10%	\$71,691.00

Emergency Management

Lower Saucon Township appoints an Emergency Management Coordinator who is responsible for coordinating emergency and disaster preparedness, response, and recovery efforts for the Township. The coordinator is paid an annual stipend for this position. No change in funding. Minor equipment is for a light bar installation to a future decommissioned PD SUV that will be used by the Emergency Management Coordinator.

415	2018 Budget	Percentage of Change	Prior Year Budget
Stipend	\$2,000.00	0%	\$2,000.00
Other Expenses	\$4,500.00	0%	\$4,500.00

Crossing Guards

Per a 2007 agreement with Hellertown Borough and the Saucon Valley School District, Lower Saucon Township contributes 1/3 the cost of the expense for the crossing guards hired by Hellertown Borough for the school district. Hellertown Borough is responsible for the hiring and scheduling of these guards who report directly to the Hellertown Borough Police Department.

419	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$5,300.00	0%	\$5,300.00

Dog Control Officer

Lower Saucon Township annually appoints a qualified individual to the position of Dog Control Officer whose responsibility it is to provide care for stray dogs that are detained by the Police Department. Stray dogs without identification are responsibility of the Township for 48 hours after their seizure and the Township has set procedures in place in accordance with the PA Dog Laws.



General Fund

Lower Saucon Township Expenditures

419	2018 Budget	Percentage of Change	Prior Year Budget
Stipend	\$3,000.00	0%	\$3,000.00
Expenses	\$1,000.00	0%	\$1,000.00
Contracted Expenses	\$2,000.00	0%	\$2,000.00

Recycling

Per an Intergovernmental Agreement with Hellertown Borough, Lower Saucon Township contributes 50% of the operational costs at the Saucon Valley Compost Center. The annual payments are deposited into an account maintained by the Township. Public Works Department members from Lower Saucon and Hellertown man the facility and the allocations cover utilities, maintenance and grinding costs. Budget presented in Department 426 is for the Compost Center operations and expenses come directly from their funding. A grant was received from Hellertown Borough for a loader and road paving. The money available will be for a pole building to house the loader.

426	2018 Budget	Percentage of Change	Prior Year Budget
Contribution	\$10,500.00	0%	\$10,500.00

Public Works – Highway

The Township Public Works Department is staffed with 10 employees who perform various functions such as maintaining, resurfacing and plowing 86 miles of Township roads; repairing road problems such as sinkholes; construction jobs such as parking lots, park development, and repair and maintenance of Township buildings and properties. Compensation includes an anticipated increase due to contract negotiations with the Non-Uniformed employees and salaried staff. The Director of Public Works salary is also inclusive of the IT stipend. Additional expenses also include funding to cover clothing allowances, minor equipment, signs, street markings (including additional funding for fog line striping), expense for repairs to vehicles and materials for road repair and maintenance. Deviations from 2016 are reducing the amount requested for road material but increasing the amount for sign replacements as PennDot is requiring all signs to be categorized and updated to PennDot specifications. Increases also include BAR recommendations of moving benefits to their departments.

430	2018 Budget	Percentage of Change	Prior Year Budget
Compensation	\$686,725.00	3%	\$664,740.00
Material Costs	\$75,000.00	0%	\$75,000.00
Supplies/Benefits	\$508,946.00	17%	\$434,375.00
Equipment	\$5,000.00	0%	\$5,000.00



General Fund

Lower Saucon Township Expenditures

Parks – Public Recreation and Library Services

Lower Saucon Township has 7 parks and 1 nature preserve throughout the Township that provide active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and bathroom facilities at the parks. The Township provides a summer recreation program in the parks for Township youth that is contacted to the Saucon Valley Community Center. We have reduced costs by reviewing and eliminating parts of the program that are not highly utilized. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. They are requesting an increase of 5% and financial assistance towards their Capital Plan.

452 and 453	2018 Budget	Percentage of Change	Prior Year Budget
Contracted Services	\$85,000.00	0%	\$85,000.00
Supplies/Maintenance	\$22,000.00	7%	\$20,500.00
Equipment	\$3,000.00	0%	\$3,000.00
Recreation & other programs	\$48,448.00	-9%	\$53,493.00
Capital Item	\$5,000.00	-50%	\$10,000.00
Library Services	\$103,298.00	10%	\$93,617.00

Conservation of Natural Resources, EAC

The Township Environmental Advisory Council (EAC) is an advisory body that reviews and provides recommendations to the Township Council on environmental issues facing the Township. The EAC's Open Space Sub-Committee is charged with evaluating and recommending potential open space acquisitions in conjunction with the Open Space Plan.

461	2018 Budget	Percentage of Change	Prior Year Budget
Dues, Supplies, etc	\$1,100.00	0%	\$1,100.00

Debt

Lower Saucon Township has three GON (General Obligation Notes) that extend the Township debt until 2020. In October 2014, Council voted to approve the refinancing of existing debt and to include an amount to pay for storm water improvements on Fire Lane and Black River Road. Refinancing the existing debt lowered the interest rate. We are scheduled to make payment 4 of 10 in 2017 on a fixed loan, with an additional \$100,000.00 on principal.



General Fund

Lower Saucon Township Expenditures

471 – 472	2018 Budget	Percentage of Change	Prior Year Budget
Debt Payments	\$651,704.00	0%	\$651,704.00

Inter-Governmental Expenses

Often revenue received from grants is for payment of a joint program that is operated with other municipalities and payments for fees to the State. Also included are utilities bills issued to non-profit entities that use our facilities.

481	2018 Budget	Percentage of Change	Prior Year Budget
Miscellaneous	\$15,000.00	0%	\$15,000.00

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker's Compensation and Bonding insurances for the Controller and Manager. Also included is the cyber insurance coverage approved by Council in 2015.

486	2018 Budget	Percentage of Change	Prior Year Budget
Expenses	\$253,000.00	-5%	\$267,986.00

Employee Benefits

The Township's employee benefits include payment for medical, dental, vision, short term disability, life insurance as well as payments required to be made to Township pension plans. (Please see Fiduciary Funds), and other contractually required obligations. The majority of the increase is due to a projected 10% increase in health insurance benefits. The Township's obligation to the pension plans has increased slightly based on projected payroll and investment returns reported in the 2015 actuarial valuations. Most of these expenses have been moved to the appropriate departments pursuant to the BAR recommendations.

487	2018 Budget	Percentage of Change	Prior Year Budget
Expenses	\$132,500.00	-6%	\$142,000.00



General Fund

Lower Saucon Township Expenditures

Prior year payments

Since we are on a modified cash basis system, it is necessary to categorize payments for expenses in a previous year separately. Some items are for purchases made in December and not paid until January and others are revenue received in the prior year that must be returned.

489 - 491	2018 Budget	Percentage of Change	Prior Year Budget
Expenses	\$22,000.00	0%	\$22,000.00

Inter fund transfers

Funding received in any given year that is allocated to a specific project or secured savings. With the change in our budgeting process the revenue received from the .25 fire tax of \$112,000.00 will be transferred to Fund 2. Also we are requesting \$100,000.00 to be transferred to the Capital Fund.

492	2018 Budget	Percentage of Change	Prior Year Budget
Inter fund transfers	\$265,000.00	13.2%	\$240,000.00

The 2018 budget provides for \$23,675.00 budgeted receipts that are not expended. These funds will be added to the fund balance for 2019.

Any action taken by Council to approve any other projects or purchases not identified in this budget will be presented to Council accordingly via resolution and funding will be transferred from the Township's existing fund balance.

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-301-100	Real Estate Taxes - Current Ye	\$2,215,862	\$2,200,000	(\$2,204,060)	\$2,207,639	\$2,327,549	\$2,327,549	
01-301-200	Real Estate Taxes - Prior Year	\$18,569	\$20,000	(\$25,850)	\$25,850	\$25,000	\$25,000	
01-301-400	Real Estate Taxes - Delinquent	\$59,475	\$50,000	(\$59,539)	\$60,000	\$50,000	\$50,000	
01-301-600	Real Estate Taxes - Interim	\$1,238	\$800	(\$3,408)	\$4,000	\$3,000	\$3,000	
01-301-601	Real Estate Tax-Interim-Prior	\$443	\$400	(\$827)	\$827	\$800	\$800	
01-310-100	Real Estate Transfer Tax	\$258,886	\$290,000	(\$281,165)	\$290,000	\$300,000	\$300,000	
01-310-210	Earned Income Tax - Current Ye	\$1,732,108	\$1,670,000	(\$1,569,614)	\$1,800,000	\$1,800,000	\$1,800,000	
01-310-220	Earned Income Tax - Prior Year	\$772,277	\$700,000	(\$718,312)	\$720,000	\$710,000	\$710,000	
01-310-510	Local Services Tax	\$40,542	\$40,000	(\$30,790)	\$40,000	\$70,000	\$70,000	
01-310-520	Local Services Tax Prior year	\$10,113	\$12,000	(\$11,539)	\$11,539	\$12,000	\$12,000	
01-321-320	Junkyard Licenses	\$1,000	\$1,000	(\$1,250)	\$1,250	\$1,000	\$1,000	
01-321-800	Cable TV Franchise	\$113,653	\$113,653	(\$116,162)	\$116,162	\$116,162	\$116,162	
01-322-100	Moving Permits	\$255	\$225	(\$465)	\$480	\$500	\$500	
01-322-820	Road Encroachment Permits	\$2,990	\$2,500	(\$3,620)	\$3,800	\$3,000	\$3,000	
01-331-100	County Court Fines	\$11,073	\$13,974	(\$10,710)	\$15,000	\$15,000	\$15,000	
01-331-110	Motor Veh Code Violations (ST)	\$6,396	\$5,848	(\$4,116)	\$8,000	\$8,000	\$8,000	
01-331-120	Ordinance Violations (JP)	\$1,819	\$2,781	(\$2,851)	\$3,300	\$3,000	\$3,000	
01-331-130	Crimes Code Violations	\$6,314	\$8,641	(\$5,715)	\$7,500	\$7,000	\$7,000	
01-331-140	Motor Veh Code Violations (JP)	\$35,992	\$40,436	(\$24,839)	\$32,000	\$30,000	\$30,000	
01-331-150	Parking Tickets	\$785	\$910	(\$460)	\$500	\$500	\$500	
01-341-000	Earnings from Investments	\$9,269	\$7,500	(\$7,560)	\$9,011	\$11,500	\$11,500	
01-350-000	Intergovernmental Revenues	\$21,366	\$10,000	(\$6,849)	\$6,900	\$6,800	\$6,800	
01-351-000	Federal Grants	\$52,600	\$29,000	(\$24,310)	\$26,500	\$29,000	\$29,000	
01-354-000	Other State Grants	\$202,937	\$35,000	(\$66,430)	\$68,000	\$35,000	\$35,000	
01-354-020	Public Safety Grants	\$12,811	\$9,550	(\$9,867)	\$9,867	\$9,550	\$9,550	
01-354-030	Highway Grants	\$0	\$0	\$0	\$0	\$0	\$0	
01-355-010	Utility Tax Reimbursement	\$6,939	\$6,939	(\$6,653)	\$6,653	\$6,653	\$6,653	

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Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-355-020	Pension State Aid	\$223,107	\$223,107	(\$229,413)	\$229,413	\$211,060	\$211,060	
01-355-070	Fire Insurance Tax Reimb	\$93,779	\$93,799	(\$84,998)	\$84,998	\$84,998	\$84,998	
01-355-080	Beverage Licenses	\$2,200	\$2,200	(\$1,850)	\$2,200	\$2,200	\$2,200	
01-361-300	Zoning Permits and Fees	\$6,719	\$9,000	(\$7,350)	\$7,800	\$9,000	\$9,000	
01-361-310	Subdivision Fees	\$1,400	\$2,000	(\$6,123)	\$6,200	\$5,000	\$5,000	
01-361-650	Tax Collection Fees	\$6,100	\$7,000	(\$5,285)	\$5,500	\$5,000	\$5,000	
01-361-700	Duplicate Bill Fee	\$420	\$400	(\$270)	\$270	\$200	\$200	
01-361-800	Administration	\$3,803	\$3,000	(\$3,095)	\$3,000	\$3,000	\$3,000	
01-362-100	Police Services	\$10,660	\$25,084	(\$25,254)	\$26,500	\$26,000	\$26,000	
01-362-110	Accident Report Requests	\$3,356	\$3,125	(\$3,335)	\$3,350	\$3,500	\$3,500	
01-362-130	Security Alarm Monitoring Fee	\$900	\$1,318	(\$1,190)	\$1,250	\$1,250	\$1,250	
01-362-410	Building Permits - Public Safe	\$23,464	\$22,000	(\$12,004)	\$16,500	\$20,000	\$20,000	
01-362-440	Sanitation Permits	\$30,320	\$30,000	(\$22,940)	\$24,000	\$20,000	\$20,000	
01-362-460	State UCC Fees	\$716	\$600	(\$452)	\$460	\$400	\$400	
01-363-000	Highway Street Charges	\$3,287	\$4,000	(\$3,322)	\$3,500	\$3,500	\$3,500	
01-364-500	Contributions	\$21,000	\$24,500	(\$24,500)	\$24,500	\$24,500	\$24,500	
01-364-600	Host Municipality Fee - Solid	\$1,100,479	\$1,000,000	(\$1,867,603)	\$1,867,603	\$1,500,000	\$1,500,000	
01-364-610	BRE Sales	\$5,059	\$8,000	(\$9,511)	\$9,511	\$5,500	\$5,500	
01-364-620	Compost Sales	\$3,020	\$3,000	(\$2,620)	\$2,640	\$3,000	\$3,000	
01-365-000	Health - Charges for Services	\$139,332	\$165,000	(\$131,272)	\$140,306	\$145,000	\$145,000	
01-367-120	Playground Fees (Programs)	\$0		\$0	\$0	\$0	\$0	
01-367-710	Recreation Fees	\$6,450	\$6,500	(\$8,750)	\$8,750	\$7,000	\$7,000	
01-380-000	Miscellaneous Income	\$10,830	\$3,000	(\$1,969)	\$3,000	\$3,000	\$3,000	
01-387-000	Contributions	\$0		\$0	\$0	\$0	\$0	
01-387-010	Dare/Crime Preven Donations	\$1,555	\$200	(\$100)	\$0	\$0	\$0	
01-387-020	Police Misc Donations	\$5,000	\$6,000	(\$5,250)	\$5,250	\$5,000	\$5,000	
01-387-030	Township Donations/Contrib	\$29,512		(\$4,576)	\$4,576	\$0	\$0	

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Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-391-100	Sale of General Fixed Assets	\$112	\$500	(\$861)	\$861	\$500	\$500	
01-392-012	Transfer from Fund Balance	\$0	\$329,548	\$0	\$0	\$0	\$0	
01-392-013	Transfer	\$0	\$340,000	\$0	\$0	\$0	\$0	
01-395-000	Refund of Prior Year Expend	\$177,365	\$75,000	(\$86,117)	\$83,600	\$160,000	\$160,000	
	Fund Totals:	\$7,505,657	\$7,659,038	(\$7,746,972)	\$8,040,316	\$7,829,622	\$7,829,622	

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-400-110	Council Compensation	\$16,250	\$16,250	\$8,125	\$16,250	\$16,250	\$16,250	
01-400-161	Social Security Taxes	\$604	\$1,008	\$504	\$1,008	\$1,008	\$1,008	
01-400-168	Medicare Tax	\$141	\$236	\$118	\$236	\$236	\$236	
01-400-420	Council Expenses	\$0	\$3,000	\$2,673	\$2,950	\$3,500	\$3,500	
01-400-500	Contributions/Grants/Subsidies	\$19,440	\$20,000	\$15,381	\$18,125	\$18,125	\$18,125	
01-400-750	Minor Equipment Purchase	\$0		\$0	\$0	\$0	\$0	
Department 400	GENERAL GOVERNMENT	Totals	\$36,436	\$40,494	\$26,801	\$38,569	\$39,119	
01-401-120	Manager Secretary Compensation	\$82,639	\$90,350	\$76,504	\$90,350	\$90,350	\$93,600	
01-401-121	Asst to Mgr	\$32,012	\$48,130	\$40,841	\$48,130	\$48,130	\$49,100	
01-401-140	Office Personnel Compensation	\$40,540	\$41,756	\$35,342	\$41,756	\$41,756	\$43,500	
01-401-142	Office Personnel Overtime Comp	\$41	\$2,000	\$44	\$80	\$200	\$200	
01-401-143	Receptionist	\$29,940	\$31,625	\$26,175	\$31,625	\$33,193	\$33,193	
01-401-144	Transcriptionist Compensation	\$0	\$2,500	\$0	\$1,000	\$2,000	\$2,000	
01-401-150	Benefits	\$0	\$115,100	\$96,201	\$115,100	\$127,900	\$127,900	
01-401-161	Social Security Taxes	\$11,425	\$13,260	\$11,093	\$13,126	\$13,245	\$13,603	
01-401-165	Pension Administration Fees	\$0	\$24,000	\$20,704	\$24,000	\$20,000	\$20,000	
01-401-166	Minimum Pension Obligation Non	\$0	\$15,505	\$23,550	\$23,550	\$31,105	\$31,105	
01-401-168	Medicare Tax	\$2,672	\$3,101	\$2,594	\$3,072	\$3,093	\$3,182	
01-401-169	Unemployment	\$0	\$1,500	\$944	\$975	\$1,000	\$1,000	
01-401-329	Newletter Expense	\$0	\$9,000	\$9,551	\$9,600	\$9,600	\$9,600	
01-401-330	Transportation Expenses	\$291	\$500	\$0	\$100	\$500	\$500	
01-401-340	Advertising and Printing	\$12,691	\$11,000	\$8,546	\$11,000	\$11,000	\$11,000	
01-401-341	Ordinance Codification Updates	\$2,205	\$7,000	\$1,514	\$7,000	\$7,000	\$7,000	
01-401-420	General Expenses	\$11,520	\$9,300	\$7,319	\$9,300	\$9,300	\$9,300	
01-401-470	Hiring Expenses	\$2,383	\$1,500	\$1,136	\$1,500	\$1,500	\$1,500	
01-401-750	Minor Equipment Purchase	\$3,198		\$0	\$0	\$0	\$0	
Department 401	EXECUTIVE	Totals	\$231,557	\$427,127	\$362,058	\$431,264	\$450,872	\$457,283
01-402-110	Controller Compensation	\$2,228	\$2,500	\$825	\$1,425	\$2,500	\$2,500	
01-402-120	Administrative Compensation	\$60,134	\$61,938	\$52,409	\$61,938	\$61,938	\$65,000	
01-402-140	Office Personnel Compensation	\$40,706	\$44,527	\$36,694	\$43,542	\$46,449	\$46,449	
01-402-142	Office Personnel Overtime Comp	\$0	\$200	\$0	\$0	\$200	\$200	

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Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-402-150	Benefits	\$0	\$42,000	\$32,419	\$40,200	\$44,500	\$44,500	
01-402-161	Social Security Taxes	\$6,390	\$6,613	\$5,576	\$6,628	\$6,887	\$7,077	
01-402-166	Minimum Pension Obligation-Non	\$0	\$7,952	\$7,952	\$7,952	\$15,548	\$15,548	
01-402-168	Medicare Tax	\$1,495	\$1,547	\$1,304	\$1,550	\$1,611	\$1,655	
01-402-169	Unemployment	\$0	\$850	\$400	\$400	\$400	\$400	
01-402-311	Auditing Services	\$14,300	\$13,500	\$13,500	\$13,500	\$13,900	\$13,900	
01-402-323	Real Estate Tax Prep/Mailing	\$8,417	\$9,500	\$8,005	\$9,300	\$12,640	\$12,640	
01-402-420	General Expenses	\$305	\$750	\$657	\$750	\$800	\$800	
01-402-430	Taxes	\$560	\$5,000	\$572	\$3,000	\$3,000	\$3,000	
01-402-451	Bank Services	\$1,644	\$1,700	\$1,488	\$1,700	\$1,700	\$1,700	
01-402-453	Contracted Services	\$1,764	\$2,000	\$1,691	\$1,972	\$2,000	\$2,000	
01-402-454	Payroll Services	\$5,121	\$4,500	\$3,092	\$4,500	\$4,500	\$4,500	
01-402-710	Finance IT	\$0	\$2,642	\$2,462	\$2,462	\$3,000	\$3,000	
Department 402	FINANCE	Totals	\$143,065	\$207,719	\$169,045	\$200,819	\$221,573	\$224,869
01-403-316	Consulting Services -Accountin	\$0	\$1,500	\$570	\$570	\$1,500	\$1,500	
Department 403	TAX COLLECTION	Totals	\$0	\$1,500	\$570	\$570	\$1,500	\$1,500
01-404-310	Legal Services	\$121,661	\$115,000	\$76,815	\$98,500	\$95,000	\$95,000	
01-404-311	Legal Services-Planning/Zoning	\$8,765	\$15,000	\$3,748	\$6,700	\$10,000	\$10,000	
01-404-312	Special Counsel	\$37,642	\$54,200	\$49,222	\$54,200	\$50,000	\$50,000	
01-404-313	Court Stenographer	\$2,560	\$3,000	\$585	\$1,000	\$2,500	\$2,500	
Department 404	LAW	Totals	\$170,628	\$187,200	\$130,370	\$160,400	\$157,500	\$157,500
01-406-200	Office Materials/Supplies	\$7,275	\$8,000	\$5,866	\$6,900	\$7,500	\$7,500	
01-406-201	Computer Supplies	\$1,860	\$3,000	\$2,001	\$2,200	\$2,500	\$2,500	
Department 406	PERSONNEL	Totals	\$9,134	\$11,000	\$7,867	\$9,100	\$10,000	\$10,000
01-407-140	Systems Management Coordinator	\$2,083	\$2,000	\$1,125	\$2,000	\$2,000	\$0	
01-407-161	Social Security Taxes	\$129	\$124	\$70	\$124	\$124	\$0	
01-407-168	Medicare Tax	\$30	\$29	\$16	\$20	\$29	\$0	
01-407-314	Website Operation/Maintenance	\$3,100	\$17,550	\$17,550	\$17,550	\$3,600	\$3,600	
01-407-370	Maintenance/Repair Office Equi	\$6,336	\$7,000	\$603	\$6,000	\$6,000	\$6,000	

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-407-700	Major Equipment	\$2,517	\$11,500	\$2,579	\$6,500	\$10,000	\$10,000	
01-407-750	Minor Equipment Purchase	\$1,220	\$3,000	\$38	\$3,000	\$3,000	\$3,000	
01-407-751	Software/Licenses Purchase	\$12,730	\$6,500	\$5,015	\$6,500	\$6,500	\$6,500	
Department 407	DATA PROCESSING	Totals	\$28,145	\$47,703	\$26,996	\$41,694	\$31,253	\$29,100
01-408-310	Engineering Services	\$71,818	\$70,000	\$55,180	\$70,000	\$90,000	\$90,000	
01-408-311	Engineering Services-Plan/Zon	\$19,960	\$25,000	\$12,244	\$20,000	\$20,000	\$20,000	
01-408-312	Consulting Services	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000	
01-408-313	Bldg Code Enforcement Services	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500	
01-408-314	Sewage Enforcement Officer	\$48,593	\$58,000	\$42,696	\$46,500	\$48,000	\$48,000	
Department 408	ENGINEER	Totals	\$140,372	\$157,500	\$110,121	\$136,500	\$162,500	\$162,500
01-409-140	Maintenance Personnel Compensa	\$6,829	\$13,103	\$9,296	\$13,103	\$13,503	\$13,503	
01-409-161	Social Security Taxes	\$0	\$813	\$576	\$813	\$837	\$837	
01-409-168	Medicare Tax	\$0	\$190	\$135	\$190	\$196	\$196	
01-409-169	Unemployment	\$0	\$175	\$186	\$175	\$195	\$195	
01-409-200	Building Materials/Supplies	\$4,568	\$4,200	\$3,979	\$4,200	\$4,600	\$4,600	
01-409-230	Heating Oil/Diesel Fuel	\$41,504	\$50,000	\$39,853	\$50,000	\$50,000	\$50,000	
01-409-231	Unleaded Gasoline	\$54,475	\$60,000	\$52,990	\$60,000	\$60,000	\$60,000	
01-409-234	Oils/Lubricants	\$2,010	\$5,000	\$2,750	\$5,000	\$5,000	\$5,000	
01-409-320	Communication Expense	\$40,266	\$46,000	\$30,365	\$43,000	\$43,000	\$43,000	
01-409-360	Water Usage	\$6,073	\$5,700	\$3,672	\$4,208	\$5,700	\$5,700	
01-409-361	Electricity	\$46,510	\$53,000	\$41,090	\$51,000	\$53,000	\$53,000	
01-409-362	Gas (Heating)	\$7,023	\$13,000	\$4,583	\$11,000	\$11,000	\$11,000	
01-409-367	Refuse Removal	\$2,074	\$2,500	\$1,876	\$1,917	\$2,500	\$2,500	
01-409-370	Maint/Repair of Building	\$39,756	\$52,000	\$41,503	\$48,700	\$48,000	\$48,000	
01-409-374	Office Equip Maint/Repair	\$3,022	\$5,000	\$978	\$3,000	\$4,000	\$4,000	
01-409-384	Office Equipment Rental	\$13,481	\$15,500	\$11,781	\$15,500	\$15,500	\$15,500	
01-409-420	General Expenses	\$173	\$300	\$0	\$300	\$300	\$300	
01-409-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	
01-409-800	Capital Outlay	\$15,321	\$50,900	\$33,334	\$48,334	\$25,000	\$25,000	
01-409-820	Building Purchase/Improvement	\$0	\$0	\$0	\$0	\$0	\$0	

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
Department 409	BUILDINGS AND PLANT	Totals	\$283,086	\$377,381	\$278,947	\$360,440	\$342,331	\$342,331
01-410-120	Administrative Compensation	\$92,238	\$94,953	\$73,444	\$73,444	\$93,476	\$93,476	
01-410-130	Police Compensation (FT)	\$1,126,508	\$1,165,357	\$926,313	\$1,114,700	\$1,210,000	\$1,210,000	
01-410-131	Police Compensation (PT)	\$131,921	\$130,000	\$130,526	\$140,000	\$80,000	\$80,000	
01-410-132	Police Overtime Compensation	\$101,655	\$103,000	\$88,872	\$90,500	\$106,500	\$106,500	
01-410-140	Office Personnel Compensation	\$72,119	\$77,235	\$69,439	\$77,235	\$82,220	\$82,220	
01-410-142	Office Personnel Overtime	\$0	\$400	\$0	\$0	\$400	\$400	
01-410-150	Benefits	\$0	\$492,000	\$395,586	\$482,355	\$535,762	\$535,762	
01-410-161	Social Security Taxes	\$95,588	\$97,404	\$79,891	\$94,078	\$96,868	\$96,868	
01-410-165	Pension Administration Fees	\$0	\$46,000	\$41,966	\$46,000	\$42,000	\$42,000	
01-410-166	Minimum Pension Obligation-Non	\$0	\$5,887	\$5,887	\$5,887	\$12,868	\$12,868	
01-410-167	Minimum Pension Obligation-Pol	\$0	\$290,414	\$290,414	\$290,414	\$397,555	\$397,555	
01-410-168	Medicare Tax	\$22,355	\$22,780	\$18,751	\$22,002	\$22,654	\$22,654	
01-410-169	Unemployment	\$0	\$6,000	\$4,175	\$4,200	\$5,000	\$5,000	
01-410-228	K-9 Expenses	\$4,321	\$5,750	\$4,128	\$5,750	\$5,750	\$5,750	
01-410-241	Uniforms	\$13,368	\$12,000	\$7,094	\$11,000	\$11,400	\$11,400	
01-410-242	Firearms	\$4,762	\$5,062	\$5,062	\$5,062	\$4,800	\$4,800	
01-410-243	Ammunition	\$5,797	\$6,000	\$4,170	\$5,993	\$6,000	\$6,000	
01-410-300	Contracted Services	\$13,530	\$28,250	\$26,566	\$68,250	\$7,320	\$7,320	
01-410-316	Training	\$36,308	\$17,400	\$8,268	\$17,400	\$17,400	\$17,400	
01-410-340	Advertising and Printing	\$1,782	\$3,000	\$223	\$1,500	\$3,000	\$3,000	
01-410-370	Communication Equip - O/M/R	\$2,055	\$3,000	\$908	\$3,000	\$3,000	\$3,000	
01-410-372	Maint/Repair Equipment	\$8,449	\$12,800	\$6,504	\$10,700	\$12,800	\$12,800	
01-410-373	Vehicle - O/M/R	\$25,731	\$26,956	\$25,850	\$26,956	\$30,000	\$30,000	
01-410-420	General Expenses	\$9,479	\$12,000	\$11,218	\$12,000	\$10,000	\$10,000	
01-410-440	Uniform Maintenance	\$1,714	\$5,200	\$400	\$5,200	\$5,200	\$5,200	
01-410-470	Investigation Expense	\$1,784	\$2,000	\$1,521	\$2,000	\$2,000	\$2,000	
01-410-700	Major Equipment Purchase	\$14,317	\$22,300	\$18,620	\$22,300	\$10,860	\$10,860	
01-410-710	Police Computer- IT	\$0	\$33,881	\$22,594	\$33,881	\$17,000	\$17,000	
01-410-750	Minor Equipment Purchase	\$5,590	\$6,000	\$4,095	\$6,000	\$6,000	\$6,000	
01-410-800	Capital Outlay	\$0	\$1,200	\$1,138	\$1,138	\$0	\$0	

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
Department 410	POLICE	Totals	\$1,791,372	\$2,734,229	\$2,273,621	\$2,678,945	\$2,837,833	\$2,837,833
01-411-130	Police Services	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	
01-411-360	Hydrant Service	\$22,392	\$22,392	\$17,160	\$22,392	\$22,392	\$22,392	
01-411-373	Vehicle - O/M/R	\$0	\$600	\$0	\$600	\$2,300	\$2,300	
01-411-420	General Expense	\$11,221	\$15,000	\$11,620	\$15,000	\$15,000	\$15,000	
01-411-500	Contribution to Fire Cos.	\$190,000	\$210,000	\$210,000	\$210,000	\$215,000	\$215,000	
01-411-501	Cont. to Fireman's Relief	\$93,779	\$93,779	\$84,998	\$84,998	\$84,998	\$84,998	
01-411-502	Contribution to EMS Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Department 411	FIRE	Totals	\$332,392	\$357,771	\$338,778	\$347,990	\$355,690	\$355,690
01-414-120	Zoning Officer Comp	\$72,480	\$74,656	\$63,169	\$74,656	\$74,656	\$76,200	
01-414-130	Officials Compensation	\$546	\$900	\$315	\$570	\$900	\$900	
01-414-140	Office Personnel Compensation	\$44,849	\$47,743	\$39,192	\$47,743	\$48,802	\$48,802	
01-414-142	Office Personnel Overtime Comp	\$93	\$200	\$0	\$0	\$200	\$200	
01-414-150	Benefits	\$0	\$42,000	\$34,658	\$42,000	\$44,500	\$44,500	
01-414-161	Social Security Taxes	\$7,312	\$7,657	\$6,369	\$7,657	\$7,723	\$7,818	
01-414-166	Minimum Pension Obligation-Non	\$0	\$9,103	\$9,103	\$9,103	\$18,003	\$18,003	
01-414-168	Medicare Tax	\$1,710	\$1,791	\$1,422	\$1,783	\$1,806	\$1,829	
01-414-169	Unemployment	\$0	\$950	\$383	\$383	\$500	\$500	
01-414-312	Consulting Services	\$44,286	\$48,200	\$42,478	\$48,200	\$45,000	\$45,000	
01-414-340	Advertising and Printing	\$6,968	\$7,000	\$5,250	\$6,200	\$7,000	\$7,000	
01-414-341	Township Newsletter	\$8,420		\$0	\$0	\$0	\$0	
01-414-371	Vehicle Maint/Repair - O/M/R	\$427	\$750	\$135	\$550	\$750	\$750	
01-414-420	General Expenses	\$987	\$2,000	\$626	\$2,000	\$2,000	\$2,000	
01-414-450	Planning Services (Contracted)	\$0		\$0	\$0	\$0	\$0	
01-414-460	Seminar/Education/Meetings	\$245	\$750	\$250	\$750	\$800	\$800	
01-414-750	Minor Equipment Purchase	\$0	\$800	\$458	\$800	\$800	\$800	
01-414-751	Zoning IT	\$0	\$4,500	\$0	\$4,500	\$5,000	\$5,000	
01-414-800	Capital Outlay	\$0		\$0	\$0	\$0	\$0	
Department 414	PLANNING AND ZONING	Totals	\$188,323	\$249,000	\$203,807	\$246,895	\$258,440	\$260,102
01-415-120	Administrative Person. Comp.	\$2,000	\$2,000	\$1,667	\$2,000	\$2,000	\$2,000	

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01 General Fund								
01-415-200	Materials/Supplies	\$0	\$500	\$0	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000	\$3,000
Department 415	EMERGENCY	Totals	\$2,000	\$6,500	\$1,667	\$2,500	\$6,500	\$6,500
01-419-150	Crossing Guard Wages	\$4,694	\$5,300	\$4,720	\$4,720	\$5,300	\$5,300	\$5,300
Department 419	CROSSING GUARDS	Totals	\$4,694	\$5,300	\$4,720	\$4,720	\$5,300	\$5,300
01-421-150	Dog Control Wages	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$358	\$1,000	\$534	\$1,000	\$1,000	\$1,000	\$1,000
01-421-450	Dog Control Contracted Service	\$0	\$2,000	\$1,270	\$2,000	\$2,000	\$2,000	\$2,000
Department 421	DOG CONTROL	Totals	\$3,358	\$6,000	\$4,304	\$6,000	\$6,000	\$6,000
01-426-140	Recycling Coordinator	\$0		\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$202	\$500	\$294	\$500	\$500	\$500	\$500
01-426-260	Small Tools	\$0	\$500	\$0	\$500	\$500	\$500	\$500
01-426-310	Professional Services	\$0		\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$464	\$500	\$361	\$500	\$500	\$500	\$500
01-426-340	Advertising and Printing	\$494	\$600	\$472	\$600	\$600	\$600	\$600
01-426-360	Utilities	\$1,221	\$1,500	\$1,232	\$1,500	\$1,500	\$1,500	\$1,500
01-426-370	Maint/Repairs Facility	\$10,350	\$43,000	\$10,500	\$43,000	\$10,500	\$10,500	\$10,500
01-426-500	Compost Center Appropriation	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
01-426-700	Minor equipment	\$0		\$0	\$0			
Department 426	RECYCLING	Totals	\$23,231	\$57,100	\$23,359	\$57,100	\$24,600	\$24,600
01-430-120	Administrative Compensation	\$55,259	\$69,607	\$41,730	\$52,323	\$69,607	\$73,300	\$73,300
01-430-121	Roadmaster Compensation	\$49,225	\$53,037	\$39,654	\$53,037	\$54,220	\$54,220	\$54,220
01-430-140	Maintenance Compensation	\$362,622	\$417,792	\$313,552	\$379,877	\$433,093	\$433,093	\$433,093
01-430-141	Seasonal Employee Comp	\$12,467	\$18,155	\$5,844	\$5,844	\$18,400	\$18,400	\$18,400
01-430-142	Maintenance Personnel Overtime	\$30,777	\$58,910	\$24,180	\$38,000	\$58,910	\$58,910	\$58,910
01-430-150	Benefits	\$0	\$285,000	\$235,766	\$285,800	\$323,000	\$323,000	\$323,000
01-430-161	Social Security Taxes	\$32,164	\$38,285	\$27,234	\$31,926	\$39,322	\$39,552	\$39,552
01-430-166	Minimum Pension Obligation-Non	\$0	\$45,275	\$45,273	\$45,275	\$88,496	\$88,496	\$88,496

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01	General Fund							
01-430-168	Medicare Tax	\$7,522	\$8,954	\$6,369	\$7,510	\$9,196	\$9,250	
01-430-169	Unemployment	\$0	\$3,000	\$2,250	\$2,900	\$3,000	\$3,000	
01-430-200	Materials/Supplies	\$3,739	\$3,500	\$2,372	\$3,500	\$3,500	\$3,500	
01-430-250	Traffic Sign - M/R	\$703	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
01-430-373	Vehicle - O/M/R	\$22,990	\$25,000	\$18,481	\$23,500	\$25,000	\$25,000	
01-430-380	Equipment Rental	(\$388)	\$5,000	\$2,768	\$4,768	\$5,000	\$5,000	
01-430-420	General Expenses	\$4,704	\$7,750	\$4,721	\$7,750	\$7,750	\$7,750	
01-430-450	Contracted Services	\$2,938	\$4,000	\$4,299	\$9,020	\$10,000	\$10,000	
01-430-700	Major Equipment Purchase	\$4,610		\$0	\$0	\$0	\$0	
01-430-750	Minor Equipment Purchase	\$5,152	\$5,000	\$3,212	\$5,000	\$5,000	\$5,000	
Department 430	HIGHWAY-GENERAL	Totals	\$594,486	\$1,058,265	\$787,706	\$966,030	\$1,163,494	\$1,167,471
01-433-240	Road/Street Signs/Markings	\$24,867	\$39,650	\$12,789	\$20,000	\$30,000	\$30,000	
01-433-250	Traffic Signal Purchase/Improv	\$2,798	\$6,200	\$3,307	\$6,200	\$6,200	\$6,200	
Department 433	HIGHWAY-TRAFFIC	Totals	\$27,665	\$45,850	\$16,096	\$26,200	\$36,200	\$36,200
01-438-240	Road Materials/Supplies	\$72,706	\$75,000	\$54,407	\$65,000	\$75,000	\$75,000	
Department 438	HIGHWAY-REPAIRS TO	Totals	\$72,706	\$75,000	\$54,407	\$65,000	\$75,000	\$75,000
01-439-600	Capital Construction	\$0		\$0	\$0	\$0	\$0	
Department 439	HIGHWAY CONSTR AND	Totals	\$0	\$0	\$0	\$0	\$0	\$0
01-452-200	Materials/Supplies	\$3,342	\$3,500	\$2,059	\$3,500	\$3,500	\$3,500	
01-452-367	Refuse Removal	\$4,193	\$5,000	\$3,817	\$5,000	\$5,000	\$5,000	
01-452-370	Maintenance/Repairs	\$9,896	\$10,000	\$6,746	\$8,000	\$10,000	\$10,000	
01-452-420	General Expenses	\$1,484	\$3,000	\$4,589	\$3,241	\$3,500	\$3,500	
01-452-450	Park Contracted Services	\$64,287	\$85,000	\$67,327	\$85,000	\$85,000	\$85,000	
01-452-500	Summer Youth Program (SVCC)	\$29,079	\$29,079	\$20,301	\$28,570	\$26,540	\$26,540	
01-452-501	Senior Program	\$15,984	\$16,194	\$7,962	\$16,000	\$13,878	\$13,878	
01-452-510	Pool Pass Reimbursement	\$8,035	\$8,220	\$8,220	\$8,220	\$8,030	\$8,030	
01-452-700	Major Equipment Purchase	\$4,108	\$10,000	\$9,836	\$9,836	\$5,000	\$5,000	
01-452-750	Minor Equipment Purchase	\$920	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	

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01 General Fund									
Department 452	PARTICIPANT	Totals	\$141,328	\$172,993	\$133,857	\$170,367	\$163,448	\$163,448	
01-456-500	Library Contribution		\$145,505	\$93,617	\$78,014	\$93,617	\$103,298	\$103,298	
Department 456	LIBRARIES	Totals	\$145,505	\$93,617	\$78,014	\$93,617	\$103,298	\$103,298	
01-461-200	Supplies		\$0	\$200	\$0	\$200	\$200	\$200	
01-461-420	Dues, Subscriptions etc		\$304	\$400	\$17	\$400	\$400	\$400	
01-461-540	Contribution		\$0	\$500	\$0	\$500	\$500	\$500	
01-461-750	Minor Equipment Purchase		\$0		\$0	\$0	\$0	\$0	
Department 461	CONSERVATION	Totals	\$304	\$1,100	\$17	\$1,100	\$1,100	\$1,100	
01-471-200	Loan Principal Payments		\$445,426	\$557,807	\$100,000	\$557,807	\$570,711	\$570,711	
Department 471	DEBT PRINCIPAL	Totals	\$445,426	\$557,807	\$100,000	\$557,807	\$570,711	\$570,711	
01-472-200	Loan Interest Payments		\$106,277	\$93,896	\$0	\$93,896	\$80,992	\$80,992	
Department 472	DEBT INTEREST	Totals	\$106,277	\$93,896	\$0	\$93,896	\$80,992	\$80,992	
01-481-000	Intergovernmental Expenditures		\$5,542	\$15,000	\$6,877	\$15,000	\$15,000	\$15,000	
Department 481	INTERGOVERNMENT	Totals	\$5,542	\$15,000	\$6,877	\$15,000	\$15,000	\$15,000	
01-486-351	Business Insurance		\$62,866	\$69,186	\$69,426	\$69,186	\$72,000	\$72,000	
01-486-352	Vehicle Insurance		\$26,190	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	
01-486-354	Workmen's Compensation		\$166,292	\$160,500	\$123,359	\$144,170	\$142,000	\$142,000	
01-486-356	Public Officials Bond		\$1,795	\$1,300	\$1,173	\$2,000	\$2,000	\$2,000	
Department 486	INSURANCE	Totals	\$257,143	\$267,986	\$230,958	\$252,356	\$253,000	\$253,000	
01-487-150	Benefits		\$0	\$142,000	\$106,923	\$127,000	\$132,500	\$132,500	
Department 487	EMPLOYEE BENEFITS	Totals	\$0	\$142,000	\$106,923	\$127,000	\$132,500	\$132,500	
01-489-410	Legal Settlements		\$0		\$0	\$0	\$0	\$0	
01-489-541	Matching Grant Allocation		\$0		\$0	\$0	\$0	\$0	
Department 489	MISCELLANEOUS	Totals	\$0		\$0	\$0	\$0	\$0	

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-491-001	Refund of Prior Year Revenue	\$461	\$2,000	\$1,609	\$2,000	\$2,000	\$2,000	
01-491-280	Unpaid Bills Prior Years	\$586	\$20,000	\$21,660	\$21,660	\$20,000	\$20,000	
Department 491	REFUNDS-PRIOR YEAR	Totals \$1,047	\$22,000	\$23,268	\$23,660	\$22,000	\$22,000	
01-492-000	Transfer to Other Funds	\$130,294	\$240,000	\$276,977	\$276,977	\$265,000	\$265,000	
01-492-100	Transfer to Fund Balance	\$0		\$0	\$0	\$36,868	\$23,675	
Department 492	INTERFUND OPERATING	Totals \$130,294	\$240,000	\$276,977	\$276,977	\$301,868	\$288,675	
Fund Totals:		\$5,315,515	\$7,659,038	\$5,778,131	\$7,392,516	\$7,829,622	\$7,829,622	



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	2018 Budget	Percentage Change Dollar Value of Change	2017 Budgeted Amount
Fire Tax	\$216,000.00	92% +\$104,000.00	112,000.00

- An increase of .25 mill tax to a total of .50 mill assessed for the purchase of fire equipment vehicles for the local Volunteer Fire Companies, Se-Wy-CO/Leithsville, Southeastern and Steel City. This tax was started in 2012 for the stated purpose and an increase is requested for 2018. Township is awaiting the DCED report with recommendations with the equipment currently in use and future needs. No vehicles are budgeted to be replaced.

Revenue Source	2018 Budget	Percentage Change Dollar Value of Change	2017 Budgeted Amount
Earned Income Tax – Open Space	\$1,250,000.00	+6% +\$80,000.00	\$1,170,000.00

- .25% increase in Earned Income Tax to support the purchase of Open Space property interests in accordance with Act 153. The voters approved this referendum effective 1/2017 for another 5 years. This budget includes implementing Act 115 where as 25% of the fund balance and on-going receipts can be used for construction or general maintenance of properties acquired under the program. The fund balance sheet will show the allocation of the funds that will be appropriated to this provision. Also modified is the budget to show the consulting services and construction amounts to be applied to the project.

Revenue Source	2018 Budget	Percentage Change Dollar Value of Change	2017 Budgeted Amount
State Aid – Liquid Fuels	\$499,627.00	5% \$23,884.00	\$475,743.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding is anticipated to increase by 40% due to the passage of Act 89 of 2013 which increased gasoline taxes to provide additional funding to Pennsylvania municipalities to assist with the repair of roads and bridges. We anticipate that this funding will increase gradually over the next three years.

Revenue Source	2018 Budget	Percentage Change Dollar Value of Change	2017 Budgeted Amount
Other Sources	\$193,900.00	225% \$139,400.00	\$54,500.00

- Other revenues include interest earned on investments, donations or grant awards for the respective accounts. Donations include Council President Horiszny's compensation donated to the Fire Equipment Fund and Councilman Kern's compensation donated to the Saucon Valley Youth Sports teams. Funding is also included for the sale of Township vehicles. \$157,400.00 of the receipts are for a grant submitted to Northampton County Open Space program where this amount is attributed to the Woodland Hills Management Plan recommendations.

Of the three funds, the State Liquid Fuel Account would require \$337,683.00 to be used of the account's fund balance. This is to complete roadwork, replacement of Lower Saucon Rd Bridge and the installation of the pedestrian crosswalk signal on Friedensville Rd required by PennDot.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Fire Equipment	\$57,138.00	0% \$0.00	\$57,138.00

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. In 2015 Council approved the purchase of a tanker truck for Southeastern Vol. Fire Company. 50% of the funding came from the fund balance and 50% came from a 5 year loan which, in 2018 we will be making payment 4 of 5 in the amount of \$57,137.23.

Expense	Percentage 2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Open Space Purchases	\$1,135,000.00	-36% -642,861.00	\$1,777,861.00

- Referendum passed. Assuming amount in 2017 paid for the debt portion attributed out of the funding. Expenses include, open space purchases and any professional fees required to purchase the properties or easements, and maintenance of the open space properties.

Expense	Percentage 2017 Budget	Percentage of Change Dollar Value of Change	2016 Budgeted Amount
State Aid Approved Highway Related Expenses	\$858,310.00	+14% +\$106,810.00	\$751,500.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$200,000) and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. The budgetary increase from 2017 to 2018 is due to Lower Saucon Rd Bridge replacement and pedestrian traffic signal .¹

¹ These expenses are made from restricted funding sources

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02	Special Taxes							
02-301-100	Fire Tax	\$108,834	\$112,000	(\$109,663)	\$108,000	\$216,000	\$216,000	
02-310-210	Earned Income Tax - Current Ye	\$848,237	\$800,000	(\$780,687)	\$906,000	\$900,000	\$900,000	
02-310-220	Open Space EIT - Prior Year	\$393,667	\$370,000	(\$355,779)	\$352,000	\$350,000	\$350,000	
02-341-000	Interest	\$9,912	\$8,000	(\$8,189)	\$9,200	\$10,000	\$10,000	
02-350-000	Grant Funding	\$0		\$0	\$0	\$157,400	\$157,400	
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$465,629	\$475,743	(\$486,342)	\$486,342	\$499,627	\$499,627	
02-380-000	Misc Revenue	\$34		\$0	\$0	\$0	\$0	
02-387-000	Donation/Contributions	\$6,500	\$6,500	\$0	\$6,500	\$6,500	\$6,500	
02-391-100	Sale of Fixed Assets	\$25,000	\$40,000	(\$20,100)	\$40,100	\$20,000	\$20,000	
02-392-000	Fund Balance - State Fund	\$0	\$233,782	\$0	\$0	\$337,683	\$337,683	
02-392-100	Fire Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	
02-392-200	Open Space Fund Balance	\$0	\$599,611	\$0	\$0	\$0	\$0	
02-393-130	Loan Proceeds	\$0		\$0	\$0	\$0	\$0	
	Fund Totals:	\$1,857,814	\$2,645,636	(\$1,760,760)	\$1,908,142	\$2,497,210	\$2,497,210	

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02 Special Taxes								
02-400-000	Open Space Purchases	\$29,156	\$850,000	\$0	\$80,000	\$850,000	\$850,000	
02-400-370	Open Space Maintenance Funding	\$0		\$0	\$0	\$225,000	\$225,000	
Department 400	GENERAL GOVERNMENT	Totals \$29,156	\$850,000	\$0	\$80,000	\$1,075,000	\$1,075,000	
02-402-000	Bank Fees	\$48	\$50	\$40	\$50	\$50	\$50	
Department 402	FINANCE	Totals \$48	\$50	\$40	\$50	\$50	\$50	
02-404-710	Legal Fees	\$1,842	\$20,000	\$3,920	\$5,000	\$20,000	\$20,000	
Department 404	LAW	Totals \$1,842	\$20,000	\$3,920	\$5,000	\$20,000	\$20,000	
02-408-314	Engineering/Planning Fees	\$16,173	\$20,000	\$12,760	\$15,000	\$20,000	\$20,000	
02-408-710	Appraisal Costs	\$3,200	\$20,000	\$2,500	\$5,000	\$20,000	\$20,000	
Department 408	ENGINEER	Totals \$19,373	\$40,000	\$15,260	\$20,000	\$40,000	\$40,000	
02-411-700	Fire Equip Costs	\$0		\$0	\$0	\$0	\$0	
02-411-710	Fire Equip Consultation	\$0	\$0	\$0	\$0	\$0	\$0	
02-411-840	Vehicle Purchase	\$260,818		\$0	\$0	\$0	\$0	
Department 411	FIRE	Totals \$260,818	\$0	\$0	\$0	\$0	\$0	
02-430-231	Vehicle Gasoline Oil	\$0	\$0	\$0	\$0	\$0	\$0	
02-430-250	Traffic Signal M/R	\$5,246	\$8,500	\$1,979	\$5,000	\$8,500	\$8,500	
02-430-373	Vehicle - O/M/R	\$19,593	\$25,000	\$15,039	\$25,000	\$25,000	\$25,000	
02-430-380	Hgwy Equipment Rentals	\$0		\$0	\$0	\$0	\$0	
02-430-700	Highway Major Equipment	\$61,757	\$200,000	\$200,000	\$200,000	\$0	\$0	
02-430-750	Minor Equipment Purchase	\$0	\$10,000	\$0	\$7,000	\$10,000	\$10,000	
Department 430	HIGHWAY-GENERAL	Totals \$86,595	\$243,500	\$217,018	\$237,000	\$43,500	\$43,500	
02-432-240	Snow Removal Expenses	\$44,061	\$140,000	\$93,996	\$120,000	\$140,000	\$140,000	
Department 432	HIGHWAY-SNOW/ICE	Totals \$44,061	\$140,000	\$93,996	\$120,000	\$140,000	\$140,000	
02-433-240	Street Signs and Markings	\$11,791	\$25,000	\$15,463	\$25,000	\$25,000	\$25,000	
02-433-241	Traffic Control Device	\$0	\$0	\$0	\$0	\$40,000	\$40,000	

06-Nov-2017

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02 Special Taxes									
Department 433	HIGHWAY-TRAFFIC	Totals	\$11,791	\$25,000	\$15,463	\$25,000	\$65,000	\$65,000	
02-434-360	Street Lighting		\$33,469	\$40,000	\$30,714	\$38,000	\$40,000	\$40,000	
Department 434	HIGHWAY-STREET	Totals	\$33,469	\$40,000	\$30,714	\$38,000	\$40,000	\$40,000	
02-437-240	Equip and Tools M/R		\$154	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
Department 437	HIGHWAY-REPAIRS OF	Totals	\$154	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
02-438-240	Road Materials and Suppl		\$11,240	\$50,000	\$0	\$0	\$50,000	\$50,000	
Department 438	HIGHWAY-REPAIRS TO	Totals	\$11,240	\$50,000	\$0	\$0	\$50,000	\$50,000	
02-439-240	PennDot Road Projects		\$43,447	\$250,000	\$22,770	\$216,600	\$250,000	\$250,000	
02-439-241	Bridge Project		\$0	\$0	\$0	\$0	\$266,810	\$266,810	
Department 439	HIGHWAY CONSTR AND	Totals	\$43,447	\$250,000	\$22,770	\$216,600	\$516,810	\$516,810	
02-471-200	Principal payment		\$51,795	\$53,135	\$53,135	\$53,135	\$54,493	\$54,493	
02-471-210	Principal Payment		\$0	\$867,861	\$636,000	\$867,861	\$0	\$0	
Department 471	DEBT PRINCIPAL	Totals	\$51,795	\$920,996	\$689,135	\$920,996	\$54,493	\$54,493	
02-472-200	Interest payment		\$5,342	\$4,003	\$4,002	\$4,002	\$2,645	\$2,645	
Department 472	DEBT INTEREST	Totals	\$5,342	\$4,003	\$4,002	\$4,002	\$2,645	\$2,645	
02-490-000	Transfer to Fund Balance - Ope		\$0		\$0	\$0	\$283,625	\$283,625	
02-490-001	Transfer to Fund Balance - Fir		\$0	\$59,087	\$0	\$0	\$163,087	\$163,087	
02-490-002	Transfer to General		\$0		\$0	\$0	\$0	\$0	
02-490-003	CD Purchase			\$0	\$0	\$0	\$0	\$0	
Department 490	Transfer	Totals	\$0	\$59,087	\$0	\$0	\$446,712	\$446,712	
Fund Totals:			\$599,133	\$2,645,636	\$1,092,318	\$1,669,648	\$2,497,210	\$2,497,210	

Capital Fund

Lower Saucon Township Major Sources of Revenue



Township staff presents to Council at the first Council meeting in September pursuant to Township Code.

Major Sources of Revenue

Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Township Allocation	\$265,000.00	10% \$25,000.00	\$240,000.00

- Township allocation to this fund is presented in the Capital Plan report. Funding of \$200,000.00 to \$300,000.00 annually is recommended to preserve this fund for the future acquisition of depreciable infrastructure improvements and equipment. Transfers will be \$225,000.00 to the Capital Fund, \$20,000.00 to the Park Capital Fund and \$20,000.00 to the Historical Capital Fund

Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Interest	\$2,000.00	-33% -\$1,000.00	\$3,000.00

- Earnings on investments was decreased by \$1,000.00 due to interest rates remaining the same.

Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Grants	\$23,500.00	-81% -\$103,500.00	\$127,000.00

- Staff always seeks available grant funding for purchases that are scheduled to be done and or equipment that requires replacement. We do not recognize grant funding until it is awarded which may or may not be known during budget presentations.

Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Developer Improvements	\$0.00	0% \$0.00	\$0.00

- Developer road improvement fees or recreation fees, developer bonds for construction.³ Not aware of any this time. No receipts are budgeted at this time.

Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Sale of Fixed Assets	\$10,000.00	0% \$0.00	\$10,000.00

- Developer road improvement fees or recreation fees, developer bonds for construction.⁴ Not aware of any this time.

Capital Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Debt Proceeds	\$676,694.00	-.11% -\$85,658.00	\$762,352.00

To balance the Capital Budget \$676,694.00 is required from the fund balance leaving an estimated balance next year of \$1,089,224.85 of which \$475,258.72 is assigned, committed or restricted to other projects. Projects budgeted for 2018 include improvements to buildings and vehicle replacements. Other options for the Fire Lane project are being implemented. Proceeds from the loan will need to be considered by Council at a later date.

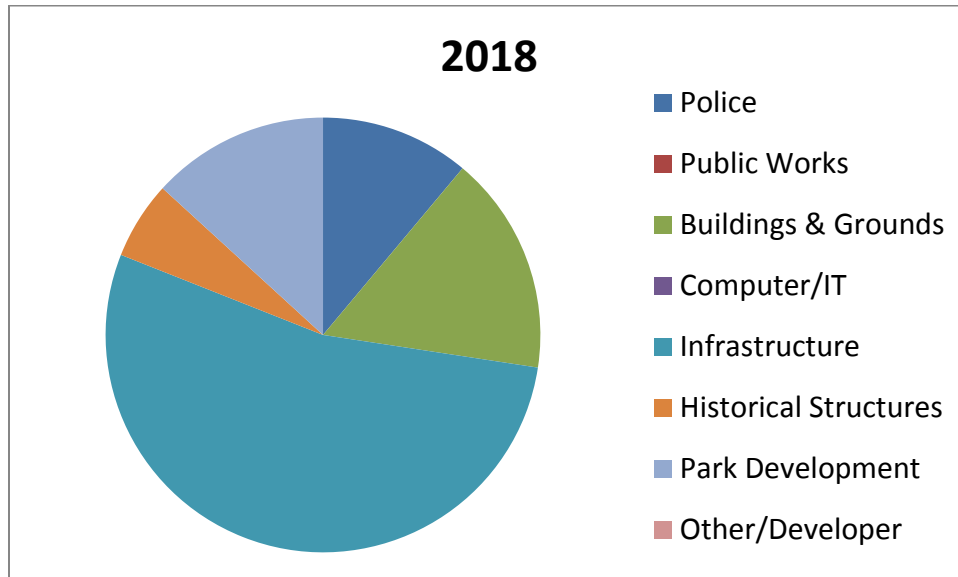
¹ Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Assigned is defined as fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.



Capital Fund

Lower Saucon Township

The chart below shows the Township’s capital fund anticipated expenditures for 2016. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2016. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have a depreciable life in our inventory listing.



Capital Plan - Overview

Police Vehicles & Equipment	Percentage Increase 2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$105,500.00	-26% -\$37,500.00	\$143,000.00

- Police Department is requesting approval to replace units 162, 164 and 165 and upgrade to all SUVs. Applying for grant funding.

Public Works Vehicles & Equipment	Percentage 2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$26,500.00	-83% -\$130,500.00	\$157,000.00

- Replacement of the 2 Toro carts and a trailer as identified on the Capital Plan vehicle replacement listing.

Infrastructure	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
Storm water	\$509,594.00	-7% \$40,406.00	\$550,000.00



Capital Fund

Lower Saucon Township

- Another less expensive option is being done and, if this solves the problem, Council will need approve the expense of the remainder of the funds borrowed.

Buildings	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$155,000.00	28% \$34,500.00	\$120,500.00

- 2017 Council approved the painting of the municipal building and the carport. In 2018, we budgeted funds to complete the painting of the other buildings at the municipal complex.

IT Improvements	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$0.00	100% -\$28,860.00	\$28,860.00

- No anticipated upgrades that exceed \$20,000.00 are identified at this time.

Historical Structures	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$55,000.00	587% \$47,000.00	\$8,000.00

- Minor improvements were made to the Heller Homestead in 2017. Maximum funding permitted to repair the stairs, porch and replace the windows.

Park Development	2018 Budget	Percentage of Change Dollar Value of Change	2017 Budgeted Amount
	\$125,600.00	-3% -\$4,400.00	\$130,000.00

- Town Hall Park upgrades, exercise station, new roof for pavilion, fencing. Southeastern, addition of a swingset, Polk Valley Park – fencing replacement in park and dog park; Easton Road Ballfield parking and dugout repairs. Grant funding 50% match was applied for with some items listed.

Other/Developer	2018 Budget	Dollar Value of Change	2017 Budgeted Amount
	\$0.00	-100% -\$42,992.00	\$42,992.00

- Funding left from Developers Escrow
- ✚ Funding is left in escrow. No work scheduled at this time.

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
03	Capital Fund							
03-341-000	Earnings from Investments	\$3,097	\$3,000	(\$2,078)	\$2,100	\$2,000	\$2,000	
03-350-100	Loan Proceeds	\$0		\$0	\$0	\$0	\$0	
03-354-000	Grants	\$0	\$127,000	(\$127,771)	\$127,771	\$23,500	\$23,500	
03-361-300	Developer Fees	\$8,275		(\$3,310)	\$3,310	\$0	\$0	
03-387-000	Donations/Contributions	\$300		\$0	\$0	\$0	\$0	
03-391-000	Sale of Fixed Assets	\$0	\$10,000	(\$977)	\$20,977	\$10,000	\$10,000	
03-392-000	Fund Balance Appropriation	\$0	\$762,352	\$0	\$82,219	\$676,694	\$676,694	
03-392-001	Transfer from other funds	\$130,294	\$240,000	(\$276,977)	\$276,977	\$265,000	\$265,000	
	Fund Totals:	\$141,966	\$1,142,352	(\$411,113)	\$513,354	\$977,194	\$977,194	

Fiscal Year 2018 Budget

Model: Proposed Budget

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
03 Capital Fund								
03-402-451	Bank Fee	\$0		\$0	\$0	\$0	\$0	\$0
Department 402	FINANCE	Totals \$0		\$0	\$0	\$0	\$0	\$0
03-407-829	Video Equip	\$0	\$28,860	\$28,860	\$28,860	\$0	\$0	\$0
Department 407	DATA PROCESSING	Totals \$0	\$28,860	\$28,860	\$28,860	\$0	\$0	\$0
03-409-730	Building Purchase/Improvement	\$49,500	\$120,500	\$75,055	\$94,065	\$155,000	\$155,000	\$155,000
03-409-800	IT Improvements	\$0		\$0	\$0	\$0	\$0	\$0
Department 409	BUILDINGS AND PLANT	Totals \$49,500	\$120,500	\$75,055	\$94,065	\$155,000	\$155,000	\$155,000
03-410-840	Vehicle Purchase	\$30,183	\$105,000	\$144,053	\$143,000	\$105,500	\$105,500	\$105,500
Department 410	POLICE	Totals \$30,183	\$105,000	\$144,053	\$143,000	\$105,500	\$105,500	\$105,500
03-430-840	Vehicle Purchase	\$150,467	\$157,000	\$137,637	\$157,000	\$26,500	\$26,500	\$26,500
Department 430	HIGHWAY-GENERAL	Totals \$150,467	\$157,000	\$137,637	\$157,000	\$26,500	\$26,500	\$26,500
03-436-810	Storm Water Improvements	\$43,572	\$550,000	\$16,196	\$15,000	\$509,594	\$509,594	\$509,594
Department 436	Storm Water	Totals \$43,572	\$550,000	\$16,196	\$15,000	\$509,594	\$509,594	\$509,594
03-439-810	Road Improvement	\$57,277	\$42,992	\$0	\$0	\$0	\$0	\$0
Department 439	HIGHWAY CONSTR AND	Totals \$57,277	\$42,992	\$0	\$0	\$0	\$0	\$0
03-452-810	Park Improvement	\$238,545	\$130,000	\$56,333	\$72,729	\$125,600	\$125,600	\$125,600
Department 452	PARTICIPANT	Totals \$238,545	\$130,000	\$56,333	\$72,729	\$125,600	\$125,600	\$125,600
03-459-810	Historical Bldg Improvements	\$9,425	\$8,000	\$2,700	\$2,700	\$55,000	\$55,000	\$55,000
Department 459	Historical Bldg	Totals \$9,425	\$8,000	\$2,700	\$2,700	\$55,000	\$55,000	\$55,000
Fund Totals:		\$578,968	\$1,142,352	\$460,834	\$513,354	\$977,194	\$977,194	

06-Nov-2017

Statement of Cash Balances

12/31/2018

Fund 1 General

	2017 Beginning Balance	\$ 4,710,353.00	
	Moved to Oper Reserve	\$ (1,000,000.00)	
	2017 Projected Ending Balance	\$ 4,358,153.00	
	2018 Revenue	\$ 7,829,622.00	
	2018 Expenses	\$ (7,540,947.00)	
	Transfer to Capital/Debt/Reserve	\$ (265,000.00)	
	Receipts over expenses	\$ 23,675.00	
		\$ 4,381,828.00	
*	Interfund General - Compost Center	\$ (27,500.00)	
		<u>\$ 24,600.00</u>	
	2018 Year end Fund Balance		\$ 4,378,928.00
Committed	Operational Reserve	\$ 917,402.00	
	Council appropriation	\$ 1,000,000.00	\$ 1,922,000.00
Committed	Environmental Reserve	\$ 307,700.00	\$ 308,500.00
*	Compost Center Fund	\$ 38,899.00	
Restricted	2017 Revenue	\$ 27,500.00	
	2017 Expenses	\$ (46,600.00)	
			\$ 19,799.00
Restricted	NCGREGA	\$ -	
	Inter Fund	\$ -	
	Inter Fund	\$ -	
		<u>\$ -</u>	\$ -
	TOTAL OF ALL GENERAL FUNDS		\$ 6,629,227.00

Fund 2 Special Funds

Open Space

	2017 Beginning Balance	\$ 5,651,020.00	
	2017 Projected Ending Balance	\$ 5,952,609.00	

Restricted	Open Space	\$ 5,429,340.28	
	2018 Revenue	\$ 1,418,650.00	
	2018 Expenses	\$ (1,135,000.00)	
	2018 Debt Payment	\$ -	
	Year End Fund Balance		\$ 5,712,990.28

Fire Fund

	2017 Beginning Balance	\$ 83,900.00	
	2017 Projected Ending Balance	\$ 139,013.00	

Restricted	2018 Revenue	\$ 220,250.00	
	2018 Expense	\$ (57,163.00)	
	Year End Fund Balance		\$ 302,100.00

Restricted	State Liquid Fuel			
	2017 Beginning Balance	\$	1,188,576.00	
	2017 Projected Ending Balance	\$	1,076,418.00	
	2017 Revenue	\$	520,627.00	
	2017 Expenses	\$	<u>(858,335.00)</u>	
	Year End Fund Balance	\$	738,710.00	
	TOTAL OF ALL SPECIAL FUNDS	\$	6,753,800.28	
Fund 3 Capital	Checking	\$	2,000.00	
	2017 Projected Ending Balance	\$	1,657,318.85	
	2018 Intef fund transfer	\$	225,000.00	
	2018 Revenue	\$	1,500.00	
	Loan Proceeds	\$	-	
	2018 Expenses	\$	<u>(796,594.00)</u>	
				\$ 1,089,224.85
	Committed	\$		(100,317.72)
	Assigned	\$		(88,000.00)
	Restricted	\$		<u>(286,941.00)</u>
	Unrestricted	\$		613,966.13
	Parks Projected 2017 Ending Balance	\$	227,000.00	
	2018 Revenue	\$	44,500.00	
	2018 Expenses	\$	<u>(125,600.00)</u>	
		\$	-	\$ 145,900.00
	Historical Str. Fund Projected Ending Balance	\$	38,700.00	
	Funding	\$	20,000.00	
	2018 Expenses	\$	<u>(55,000.00)</u>	\$ 3,700.00
	TOTAL OF ALL CAPITAL FUNDS	\$	763,566.13	
	Year End Fund Balance - ALL FUNDS	\$	14,146,593.41	

Fiduciary Funds

Balance as of September 30, 2017

Non-Uniformed Plan	\$2,174,105.97
Uniformed Plan	\$6,377,991.06

Pension Plans are reviewed quarterly by the Pension Advisory Committee. Recommendations for any modifications are presented to Council for approval.

In 2017 Council approved to update assumptions used in calculating the pension plans fund soundness. This is a targeted attempt to minimize pension cost exposure in the long term of the plan and to balance these assumptions within normal ranges of the times. Of the assumptions, Council approved to update the mortality table being used to 2014 and also to lower the investment return projections from 7% to 6.5%. The .5% is based on the interest not being earned as the interest rates on cash investments have not met expectations.

2018 Projected Consultants Costs

LAW

Fund 01 - General

Solicitor	\$95,000.00
Labor Solicitor	\$30,000.00
Environmental	\$20,000.00
Solicitor Planning/Zoning	\$10,000.00

Fund 02 – Open Space

Solicitor – Open Space	\$20,000.00
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Engineering

Fund 01 - General

General Engineering	\$11,810.00
MS4	\$10,000.00
Landfill Engineering	\$18,000.00
Lower Saucon Rd Bridge replacement	\$50,190.00
Planning/Zoning (Fee based)	\$20,000.00
SEO – Fee based and grant*	\$48,000.00

Fund 02 – Open Space

Surveys, Appraisals, Baseline Plans	\$40,000.00
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Fund 02- Liquid Fuel Fund

Lower Saucon Rd Bridge 10% Engineering	\$24,190.00
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Fund 03 - Capital

None

Planning/Consulting

Landfill Consulting	\$20,000.00
Outstanding Ordinance Reviews (SALDO/Wind/Solar, etc.)	\$10,000.00
Misc Reviews/Additional Projects (General Planning)	\$10,000.00
Economic Development Task Force Assignments	\$ 3,000.00

Contributions for 2018

• David Lang Scholarship Fund	\$ 125.00
• Lehigh Valley Coalition on Affordable Housing	\$ 2,000.00
• Saucon Valley Baseball	\$ 1,500.00
• Saucon Valley Basketball	\$ 1,500.00
• Saucon Valley Cheerleading	\$ 1,500.00
• Saucon Valley Football	\$ 1,500.00
• Saucon Valley Lacrosse	\$ 1,500.00
• Saucon Valley Soccer League	\$ 1,500.00
• Saucon Valley Spirit Parade	\$ 1,000.00
• Saucon Valley Wrestling	\$ 1,500.00
• The Miracle League of Northampton County	\$ 2,500.00
• Se-Wy-Co Volunteer Fire Company	\$ 105,000.00
• Southeastern Volunteer Fire Company	\$ 55,000.00
• Steel City Volunteer Fire Company	\$ 55,000.00

**CAPITAL IMPROVEMENT PLAN
(MAJOR PURCHASES)
POLICE – PROPOSED**

2018

Police 162	Upgrade to Utility	\$40,775
Police 164	Upgrade to Utility	\$40,775
Police 165		\$35,100
Soft Body Armor – 2 Vest (Approx. 50% Reimbursed by BVP)		\$ 900
Rifles with scope replacements 2		\$ 4,800

2019

Police 163		\$35,100
Computers for Patrol Vehicles/Related Equipment		\$10,200
Soft Body Armor – 7 Vests (Approx. 50% Reimbursed by BVP)		\$ 6,300
Rifles with Scope replacements 4		\$ 8,600
License Plate Recognition Software		\$19,995

2020

Police 161		\$36,500
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)		\$ 900
Rifle with scope replacements 4		\$ 8,600
Portable Radio Replacement		\$10,000

2021

Police 162		\$37,500
Police 164		\$37,500
Police 165		\$37,500
Soft Body Armor – 3 Vests (Approx. 50% Reimbursed by BVP)		\$ 2,800

2022

Police Unit 163		\$37,500
Soft Body Armor – 2 Vest (Approx. 50% Reimbursed by BVP)		\$ 900

2023

Police 161		\$38,500
Police 166 (DARE)		\$38,500
Police 160 (K9)		\$38,500
Soft Body Armor – 6 Vest (Approx. 50% Reimbursed by BVP)		\$ 5,400