

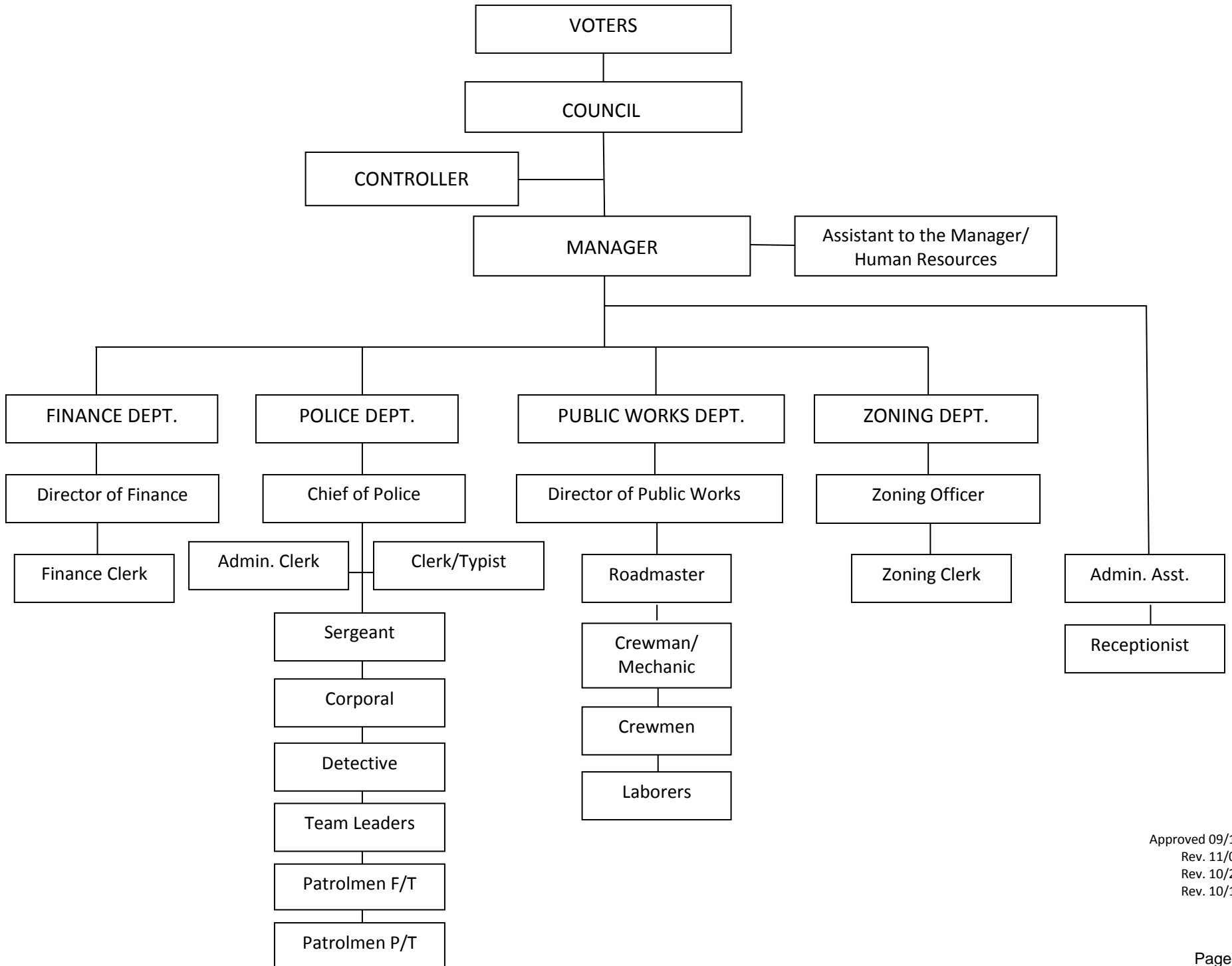
# Lower Saucon Township



## Proposed Budget 2019

Submitted to Council  
November 21, 2018  
Leslie Huhn, Township Manager  
Cathy Gorman, Director of Finance

**LOWER SAUCON TOWNSHIP ORGANIZATION CHART**



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



# COUNTY OF NORTHAMPTON

## ASSESSMENT DIVISION

CHERYL JOHNSON  
ASSESSMENT MANAGER

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### 2018 MILLAGE RATES AS OF JULY 2, 2018

<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	53.83	70.63	Bangor	16.0	55.307	83.107
Bethlehem	7.09	55.97	74.86	Bath	15.0	53.83	80.63
Bushkill	7.50	54.49	73.79	Chapman	4.0	53.83	69.63
East Allen	6.50	53.83	72.13	East Bangor	12.47	55.307	79.577
Forks	7.50	64.14	83.44	Freemansburg	16.26	55.97	84.03
Hanover	3.90	55.97	71.67	Glendon	11.64	57.535	80.975
Lehigh	5.70	53.83	71.33	Hellertown	20.75	53.43	85.98
Lo. Mt. Bethel (E)	5.1	64.14	81.04	Nazareth	15.5	54.49	81.79
Lo. Mt. Bethel Ind. (B)	5.1	55.307	72.207	Northampton	10.0	53.83	75.63
Lo. Nazareth	4.15	54.49	70.44	N Catasauqua	12.2	58.9432	82.9432
Lower Saucon	5.89	53.43	71.12	Pen Argyl	11.0	54.99	77.79
Moore	4.0	53.83	69.63	Portland	15.0	55.307	82.107
Palmer	8.25	64.14	84.19	Roseto	11.75	55.307	78.857
Plainfield	6.5	54.99	73.29	Stockertown	13.75	54.49	80.04
Upper Mt. Bethel	6.5	55.307	73.607	Tatamy	12.5	54.49	78.79
Upper Nazareth	6.45	54.49	72.74	Walnutport	18.75	63.92760	94.4776
Washington	7.00	55.307	74.107	West Easton	11.7	57.535	81.035
Williams	2.25	57.535	71.585	Wilson	17.50	57.535	86.835
				Wind Gap	14.0	54.99	80.79
City of Bethlehem	17.55	55.97	85.32				
City of Easton	24.95	64.14	100.89				
County of Northampton			11.8				



## 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 2019 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 2019, the Township's estimated primary sources of revenue are Real Estate Tax (27.86%), Enabling taxes (37.17%) and the Landfill tipping fees (23.59%). The 2019 budget reflects similar revenues whereas the landfill fees are increasing due to the southeastern realignment approval. We may see a decrease in the next couple of years as they may wish to extend their useful life as done in 2015. 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. The 2018 budget included 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 was support the General Operations of the Township in order to gradually move away from the reliance of the utilization of landfill funds for general operation costs and ongoing funding for the Capital plan. The 2019 Budget includes a .50 mill increase strictly for Fire vehicle and equipment. After receiving the Fire Apparatus study Council requested the increase to address the shortfall reported and unsustainable costs projected for the Fire Departments. 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. Management has retired a considerable amount of the debt that was used to purchase Polk Valley Park. By the end of 2018 some improvements to the Woodland Hills Preserve as identified in the Management Plan will be complete as well has potentially purchasing conservation easements that are under consideration.



## All Funds

## Lower Saucon Township Budget Overview

The Township's major expenditures include the Township Administration Dept (5.53%), Township Police Department (34.54%), Public Works Dept (15.18%), insurances (4.53%), Fire and EMS Department appropriations (4.51%), debt costs (6.39%) and parks and library costs (2.8%) which account for (70.5%) of the annual Township expenditures.

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 2019 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 notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between moving in and out, in 2017 and 2018 has increased to 100 to 125 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. We have experienced an increase in appeals filed and veteran exemptions issued. In addition, real estate values have been increasing due to residents turning to upgrading their homes. We have also experienced a large volume of "flipping" where a contractor buys and improves the home in hopes to make a profit off the resale. There has been an effort to build in lots that were opened due to the economic turn. Strong belief that the economy is rebounding and a push to build before the interest rates increase are factors in some of the housing interests. Earn Income Tax revenues are projected to increase since last year and the revenue stream is consistent with the TCC contract agreement with the current tax collector, Keystone Collections Group. More dual income families moved into the area with the economic boom whereas the senior population has been fairly consistent in our municipality. These spikes in development are tempered with the volatility present in the region, as well as the country.

Expenses are also increasing as 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 2019 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



## All Funds

## Lower Saucon Township Budget Future Forecast

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.

The Multi-Municipal Comprehensive Plan is currently being reviewed by the Saucon Valley Partnership as we are at the 10-year anniversary. 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. Results provided may be considered in drafting the update of the Comprehensive Plan.

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 its population with the median age increasing from 41.1 in 2000 to 45.9 by the 2010 census. As of 2013 the Lehigh Valley Planning Commission study states that 18% of the residents of Lower Saucon are over the age of 65, with the median age to be 45.9. Of the 10,772 residents, 48% are over the age of 16 and working. Only 569 of our residents work in Lower Saucon Township.

Of the answers received the education data collected showed that Township residents over the age of 25 28.1% had only a high school diploma and 64.5% have a college degree or other higher education. The median household income of \$80,538 and the median family income of \$91,767 are higher than Northampton County's mean family income of \$60,097 and household income of



All Funds

## Lower Saucon Township Budget Future Forecast

\$73,386. Overall wages have been down since the usage of this information for planning purposes.

### *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. We have since received this document and Council has been presented a 20 year plan for different levels of funding. We await Council's decision on the funding level to adequately prepare and recommend a taxing structure that would be appropriate for long term planning and not a burden to the taxpayer. Council is considering a .5 increase with this Proposed Budget that will generate \$430,000.00 a year for the purchase of fire equipment and vehicles.

The Police study was completed and some of the operational recommendations have been implemented in 2017 and 2018. In the 2019 Budget we have included funding in the Police Department that will aid administration in their restructuring presentation to Council. If Council does not wish to proceed with the restructuring, Township staff will no expend the funding in the Police Department Budget.

The operators of the landfill have received permits necessary to extend the lifespan of the landfill providing additional income for approximately 5.6 years.



## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
<b>01</b>	<b>General Fund</b>							
<b>301</b>	<b>REAL PROPERTY TAXES</b>							
01-301-100	Real Estate Taxes - Current Ye	\$2,327,549	(\$2,335,596.37)	\$2,330,000	\$2,330,000	\$2,450,000	\$2,450,000	\$2,450,000
01-301-200	Real Estate Taxes - Prior Year	\$25,000	(\$16,565.42)	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	\$50,000	(\$47,293.75)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
01-301-600	Real Estate Taxes - Interim	\$3,000	(\$1,802.06)	\$3,000	\$2,000	\$2,000	\$1,000	\$1,000
01-301-601	Real Estate Tax-Interim-Prior	\$800	(\$1,450.38)	\$800	\$500	\$500	\$500	\$500
	<b>Dept Totals:</b>	\$2,406,349	(\$2,402,707.98)	\$2,403,800	\$2,407,500	\$2,527,500	\$2,526,500	\$2,526,500
<b>310</b>	<b>LOCAL TAX ENABLING ACT</b>							
01-310-100	Real Estate Transfer Tax	\$300,000	(\$320,368.49)	\$350,000	\$350,000	\$350,000	\$360,000	\$360,000
01-310-210	Earned Income Tax - Current Ye	\$1,800,000	(\$1,681,700.87)	\$1,900,000	\$1,925,000	\$1,985,000	\$2,105,000	\$2,135,000
01-310-220	Earned Income Tax - Prior Year	\$710,000	(\$894,011.95)	\$875,000	\$875,000	\$875,000	\$875,000	\$875,000
01-310-510	Local Services Tax	\$70,000	(\$66,657.98)	\$70,000	\$75,200	\$75,200	\$75,200	\$75,200
01-310-520	Local Services Tax Prior year	\$12,000	(\$11,396.71)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	<b>Dept Totals:</b>	\$2,892,000	(\$2,974,136.00)	\$3,207,000	\$3,237,200	\$3,297,200	\$3,427,200	\$3,457,200
<b>321</b>	<b>BUSINESS LICENSES AND</b>							
01-321-320	Junkyard Licenses	\$1,000	(\$750.00)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-321-800	Cable TV Franchise	\$116,162	(\$117,112.92)	\$117,113	\$118,500	\$119,200	\$120,100	\$121,200
	<b>Dept Totals:</b>	\$117,162	(\$117,862.92)	\$118,113	\$119,500	\$120,200	\$121,100	\$122,200
<b>322</b>	<b>NON-BUSINESS</b>							
01-322-100	Moving Permits	\$500	(\$690.00)	\$600	\$600	\$600	\$600	\$600
01-322-820	Road Encroachment Permits	\$3,000	(\$2,550.00)	\$3,000	\$2,500	\$2,000	\$2,000	\$1,500
	<b>Dept Totals:</b>	\$3,500	(\$3,240.00)	\$3,600	\$3,100	\$2,600	\$2,600	\$2,100
<b>331</b>	<b>FINES</b>							
01-331-100	County Court Fines	\$15,000	(\$10,104.17)	\$16,500	\$16,850	\$16,850	\$17,000	\$17,000
01-331-110	Motor Veh Code Violations (ST)	\$8,000	(\$4,168.11)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
01-331-120	Ordinance Violations (JP)	\$3,000	(\$1,370.57)	\$3,000	\$3,100	\$3,200	\$3,200	\$3,000
01-331-130	Crimes Code Violations	\$7,000	(\$6,394.21)	\$8,000	\$8,000	\$8,200	\$8,200	\$8,300

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-331-140	Motor Veh Code Violations (JP)	\$30,000	(\$25,064.68)	\$31,000	\$31,000	\$31,500	\$31,500	\$31,500
01-331-150	Parking Tickets	\$500	(\$550.01)	\$600	\$600	\$600	\$600	\$600
	<b>Dept Totals:</b>	\$63,500	(\$47,651.75)	\$67,100	\$67,550	\$68,350	\$68,500	\$68,400
<b>341</b>	<b><u>INTEREST EARNINGS</u></b>							
01-341-000	Earnings from Investments	\$11,500	(\$13,195.53)	\$15,000	\$16,500	\$16,500	\$17,500	\$18,750
	<b>Dept Totals:</b>	\$11,500	(\$13,195.53)	\$15,000	\$16,500	\$16,500	\$17,500	\$18,750
<b>350</b>	<b><u>INTERGOVERNMENT</u></b>							
01-350-000	Intergovernmental Revenues	\$6,800	(\$4,261.56)	\$6,000	\$6,000	\$6,200	\$6,200	\$6,200
	<b>Dept Totals:</b>	\$6,800	(\$4,261.56)	\$6,000	\$6,000	\$6,200	\$6,200	\$6,200
<b>351</b>	<b><u>FEDERAL GRANTS</u></b>							
01-351-000	Federal Grants	\$29,000	(\$13,703.28)	\$20,000	\$20,600	\$20,600	\$21,200	\$21,200
	<b>Dept Totals:</b>	\$29,000	(\$13,703.28)	\$20,000	\$20,600	\$20,600	\$21,200	\$21,200
<b>354</b>	<b><u>STATE</u></b>							
01-354-000	Other State Grants	\$35,000	(\$90,741.97)	\$35,000	\$35,650	\$35,650	\$35,650	\$35,650
01-354-020	Public Safety Grants	\$9,550	(\$10,336.88)	\$10,600	\$10,600	\$10,600	\$10,800	\$10,800
01-354-030	Highway Grants	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$44,550	(\$101,078.85)	\$45,600	\$46,250	\$46,250	\$46,450	\$46,450
<b>355</b>	<b><u>STATE SHARED REVENUE</u></b>							
01-355-010	Utility Tax Reimbursement	\$6,653	(\$6,761.71)	\$6,762	\$6,790	\$6,810	\$6,821	\$6,835
01-355-020	Pension State Aid	\$211,060	(\$224,850.64)	\$224,851	\$224,851	\$224,851	\$224,851	\$224,851
01-355-070	Fire Insurance Tax Reimb	\$84,998	(\$77,323.31)	\$77,323	\$77,323	\$77,323	\$77,323	\$77,323
01-355-080	Beverage Licenses	\$2,200	(\$2,050.00)	\$2,050	\$2,050	\$2,200	\$2,200	\$2,200
	<b>Dept Totals:</b>	\$304,911	(\$310,985.66)	\$310,986	\$311,014	\$311,184	\$311,195	\$311,209
<b>361</b>	<b><u>GENERAL GOVERNMENT</u></b>							
01-361-300	Zoning Permits and Fees	\$9,000	(\$9,625.00)	\$10,200	\$10,200	\$10,300	\$10,300	\$10,400
01-361-310	Subdivision Fees	\$5,000	(\$1,925.00)	\$3,000	\$3,000	\$2,500	\$2,500	\$2,000
01-361-650	Tax Collection Fees	\$5,000	(\$4,475.00)	\$5,000	\$4,500	\$4,500	\$4,000	\$3,500
01-361-700	Duplicate Bill Fee	\$200	(\$295.00)	\$300	\$100	\$100	\$100	\$100

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-361-800	Administration	\$3,000	(\$1,635.48)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	<b>Dept Totals:</b>	\$22,200	(\$17,955.48)	\$21,500	\$20,800	\$20,400	\$19,900	\$19,000
<b>362</b>	<b><u>PUB SAFETY-CHARGES</u></b>							
01-362-100	Police Services	\$26,000	(\$14,658.34)	\$22,500	\$22,850	\$23,150	\$23,540	\$23,850
01-362-110	Accident Report Requests	\$3,500	(\$3,500.00)	\$3,200	\$3,100	\$3,000	\$3,000	\$2,800
01-362-130	Security Alarm Monitoring Fee	\$1,250	(\$1,165.00)	\$1,200	\$1,200	\$1,200	\$1,220	\$1,230
01-362-410	Building Permits - Public Safe	\$20,000	(\$20,789.50)	\$22,500	\$23,000	\$23,000	\$23,500	\$23,500
01-362-440	Sanitation Permits	\$20,000	(\$21,395.00)	\$35,000	\$35,000	\$36,000	\$36,000	\$37,000
01-362-460	State UCC Fees	\$400	(\$428.00)	\$400	\$450	\$450	\$450	\$450
	<b>Dept Totals:</b>	\$71,150	(\$61,935.84)	\$84,800	\$85,600	\$86,800	\$87,710	\$88,830
<b>363</b>	<b><u>HIGHWAY-CHARGES FOR</u></b>							
01-363-000	Highway Street Charges	\$3,500	(\$4,384.03)	\$3,500	\$3,600	\$3,600	\$3,700	\$3,700
	<b>Dept Totals:</b>	\$3,500	(\$4,384.03)	\$3,500	\$3,600	\$3,600	\$3,700	\$3,700
<b>364</b>	<b><u>SANITATION/LANDFILL</u></b>							
01-364-500	Contributions	\$24,500	(\$28,000.00)	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$1,500,000	(\$2,363,405.37)	\$2,000,000	\$2,080,000	\$2,163,200	\$2,270,520	\$2,361,340
01-364-610	BRE Sales	\$5,500	(\$6,209.20)	\$5,000	\$5,600	\$5,600	\$5,660	\$5,660
01-364-620	Compost Sales	\$3,000	(\$2,175.00)	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
	<b>Dept Totals:</b>	\$1,533,000	(\$2,399,789.57)	\$2,032,000	\$2,112,600	\$2,195,800	\$2,303,180	\$2,394,000
<b>365</b>	<b><u>HEALTH-CHARGES FOR</u></b>							
01-365-000	Health - Charges for Services	\$145,000	(\$147,983.98)	\$170,000	\$171,000	\$179,500	\$188,500	\$197,900
	<b>Dept Totals:</b>	\$145,000	(\$147,983.98)	\$170,000	\$171,000	\$179,500	\$188,500	\$197,900
<b>367</b>	<b><u>RECREATION-CHARGES</u></b>							
01-367-120	Playground Fees (Programs)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	\$7,000	(\$8,650.00)	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
	<b>Dept Totals:</b>	\$7,000	(\$8,650.00)	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
<b>380</b>	<b><u>MISCELLANEOUS</u></b>							
01-380-000	Miscellaneous Income	\$3,000	(\$12,127.75)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
	<b>Dept Totals:</b>	\$3,000	(\$12,127.75)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
<b>387</b>	<b><u>CONTRIBUTIONS</u></b>							
01-387-000	Contributions	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	\$0	(\$100.00)	\$0	\$200	\$200	\$200	\$0
01-387-020	Police Misc Donations	\$5,000	(\$3,825.00)	\$8,000	\$8,000	\$5,000	\$5,000	\$5,000
01-387-030	Township Donations/Contrib	\$0	(\$205.00)	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$5,000	(\$4,130.00)	\$8,000	\$8,200	\$5,200	\$5,200	\$5,000
<b>391</b>	<b><u>SALE OF FIXED ASSETS</u></b>							
01-391-100	Sale of General Fixed Assets	\$500	(\$599.70)	\$500	\$500	\$500	\$500	\$500
	<b>Dept Totals:</b>	\$500	(\$599.70)	\$500	\$500	\$500	\$500	\$500
<b>392</b>	<b><u>TRANSFERS</u></b>							
01-392-012	Transfer from Fund Balance	\$398,838	\$0.00	\$0	\$0	\$0	\$0	\$0
01-392-013	Transfer	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$398,838	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>395</b>	<b><u>PRIOR YEAR EXPENSES</u></b>							
01-395-000	Refund of Prior Year Expend	\$160,000	(\$221,929.30)	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
	<b>Dept Totals:</b>	\$160,000	(\$221,929.30)	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
	<b>FundTotal:</b>	\$8,228,460	(\$8,868,309.18)	\$8,628,999	\$8,729,014	\$8,999,884	\$9,248,635	\$9,380,639
<b>01</b>	<b><u>General Fund</u></b>							
<b>400</b>	<b><u>GENERAL GOVERNMENT</u></b>							
01-400-110	Council Compensation	\$16,250	\$10,833.60	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$1,008	\$671.67	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$236	\$157.13	\$236	\$236	\$236	\$236	\$236
01-400-420	Council Expenses	\$3,500	\$2,769.67	\$6,900	\$4,500	\$4,500	\$4,500	\$4,500
01-400-500	Contributions/Grants/Subsidies	\$18,125	\$11,000.00	\$20,125	\$20,125	\$20,125	\$20,125	\$20,125
01-400-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$39,119	\$25,432.07	\$44,519	\$42,119	\$42,119	\$42,119	\$42,119
<b>401</b>	<b><u>EXECUTIVE</u></b>							

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-401-120	Manager Secretary Compensation	\$93,600	\$79,200.00	\$93,600	\$95,831	\$98,695	\$101,336	\$104,376
01-401-121	Asst to Mgr	\$49,100	\$43,434.58	\$49,100	\$52,172	\$53,715	\$55,326	\$56,986
01-401-140	Office Personnel Compensation	\$43,500	\$38,480.84	\$43,500	\$45,626	\$46,995	\$48,405	\$49,857
01-401-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$300	\$300	\$300
01-401-143	Receptionist	\$33,193	\$28,207.34	\$33,662	\$35,215	\$34,271	\$35,984	\$37,063
01-401-144	Transcriptionist Compensation	\$2,000	\$0.00	\$2,000	\$2,500	\$2,500	\$2,700	\$2,700
01-401-150	Benefits	\$127,900	\$103,303.21	\$136,000	\$141,010	\$148,060	\$155,463	\$158,560
01-401-161	Social Security Taxes	\$13,603	\$11,961.01	\$13,644	\$14,054	\$14,476	\$14,910	\$15,405
01-401-165	Pension Administration Fees	\$20,000	\$18,126.13	\$28,000	\$22,000	\$29,000	\$24,000	\$30,000
01-401-166	Minimum Pension Obligation Non	\$31,105	\$31,105.00	\$31,585	\$26,000	\$26,000	\$28,500	\$28,500
01-401-168	Medicare Tax	\$3,182	\$2,797.35	\$3,191	\$3,282	\$3,380	\$3,481	\$3,603
01-401-169	Unemployment	\$1,000	\$203.83	\$400	\$500	\$500	\$600	\$600
01-401-329	Newletter Expense	\$9,600	\$9,702.79	\$10,000	\$10,100	\$10,100	\$10,300	\$10,300
01-401-330	Transportation Expenses	\$500	\$0.00	\$500	\$600	\$600	\$600	\$600
01-401-340	Advertising and Printing	\$11,000	\$7,361.59	\$11,000	\$13,000	\$13,500	\$13,500	\$14,000
01-401-341	Ordinance Codification Updates	\$7,000	\$1,195.00	\$7,000	\$9,000	\$9,000	\$9,000	\$9,000
01-401-420	General Expenses	\$9,300	\$8,815.24	\$9,300	\$9,600	\$9,600	\$9,700	\$9,700
01-401-470	Hiring Expenses	\$1,500	\$1,567.50	\$2,000	\$2,000	\$2,200	\$2,200	\$2,300
01-401-750	Minor Equipment Purchase	\$0	\$0.00	\$2,000	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$457,283	\$385,461.41	\$476,682	\$482,690	\$502,892	\$516,305	\$533,850
<b>402</b>	<b>FINANCE ADMINISTRATION</b>							
01-402-110	Controller Compensation	\$2,500	\$1,605.00	\$2,700	\$3,000	\$3,000	\$3,000	\$3,000
01-402-120	Administrative Compensation	\$65,000	\$61,100.00	\$65,000	\$67,680	\$69,710	\$71,801	\$73,955
01-402-140	Office Personnel Compensation	\$46,449	\$41,332.26	\$51,500	\$53,045	\$54,636	\$56,275	\$57,963
01-402-142	Office Personnel Overtime Comp	\$200	\$8.03	\$200	\$300	\$300	\$400	\$400
01-402-150	Benefits	\$44,500	\$36,810.37	\$68,000	\$71,400	\$74,970	\$78,718	\$82,653
01-402-161	Social Security Taxes	\$7,077	\$6,227.60	\$7,403	\$7,625	\$7,854	\$8,090	\$8,332
01-402-166	Minimum Pension Obligation-Non	\$15,548	\$15,548.00	\$17,123	\$11,000	\$11,000	\$13,000	\$13,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-402-168	Medicare Tax	\$1,655	\$1,456.44	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949
01-402-169	Unemployment	\$400	\$430.50	\$250	\$300	\$300	\$400	\$400
01-402-311	Auditing Services	\$13,900	\$13,900.00	\$14,200	\$14,400	\$14,600	\$14,800	\$15,000
01-402-323	Real Estate Tax Prep/Mailing	\$12,640	\$6,945.08	\$12,000	\$12,200	\$12,200	\$12,400	\$12,400
01-402-420	General Expenses	\$800	\$600.03	\$1,200	\$1,200	\$1,200	\$1,250	\$1,250
01-402-430	Taxes	\$3,000	\$575.32	\$600	\$700	\$700	\$800	\$800
01-402-451	Bank Services	\$1,700	\$1,265.06	\$1,900	\$2,000	\$2,000	\$2,100	\$2,100
01-402-453	Contracted Services	\$2,000	\$1,896.50	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
01-402-454	Payroll Services	\$4,500	\$4,247.39	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000
01-402-710	Finance IT	\$3,000	\$2,462.00	\$3,400	\$3,700	\$3,700	\$4,000	\$4,000
	<b>Dept Totals:</b>	<b>\$224,869</b>	<b>\$196,409.58</b>	<b>\$253,707</b>	<b>\$257,333</b>	<b>\$265,207</b>	<b>\$276,126</b>	<b>\$284,402</b>
<b>403</b>	<b><u>TAX COLLECTION</u></b>							
01-403-316	Consulting Services -Accountin	\$1,500	\$0.00	\$1,500	\$2,000	\$2,000	\$2,500	\$2,500
	<b>Dept Totals:</b>	<b>\$1,500</b>	<b>\$0.00</b>	<b>\$1,500</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>404</b>	<b><u>LAW</u></b>							
01-404-310	Legal Services	\$95,000	\$88,653.50	\$95,000	\$105,000	\$110,000	\$115,000	\$115,000
01-404-311	Legal Services-Planning/Zoning	\$10,000	\$5,594.05	\$10,000	\$15,000	\$15,000	\$20,000	\$20,000
01-404-312	Special Counsel	\$50,000	\$32,242.26	\$15,000	\$20,000	\$20,000	\$25,000	\$25,000
01-404-313	Court Stenographer	\$2,500	\$500.00	\$2,500	\$3,000	\$3,000	\$3,000	\$3,500
	<b>Dept Totals:</b>	<b>\$157,500</b>	<b>\$126,989.81</b>	<b>\$122,500</b>	<b>\$143,000</b>	<b>\$148,000</b>	<b>\$163,000</b>	<b>\$163,500</b>
<b>406</b>	<b><u>PERSONNEL</u></b>							
01-406-200	Office Materials/Supplies	\$7,500	\$5,517.05	\$7,500	\$8,000	\$8,000	\$8,000	\$8,500
01-406-201	Computer Supplies	\$2,500	\$1,268.84	\$2,500	\$3,000	\$3,000	\$3,000	\$3,200
	<b>Dept Totals:</b>	<b>\$10,000</b>	<b>\$6,785.89</b>	<b>\$10,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,700</b>
<b>407</b>	<b><u>DATA PROCESSING</u></b>							
01-407-140	Systems Management Coordinator	\$0	\$0.00	\$0	\$2,000	\$2,000	\$2,000	\$0
01-407-161	Social Security Taxes	\$0	\$0.00	\$0	\$124	\$124	\$124	\$0
01-407-168	Medicare Tax	\$0	\$0.00	\$0	\$29	\$29	\$29	\$0

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-407-314	Website Operation/Maintenance	\$3,600	\$3,600.00	\$3,600	\$3,800	\$4,000	\$4,000	\$4,000
01-407-370	Maintenance/Repair Office Equi	\$6,000	\$2,260.70	\$6,000	\$7,000	\$7,000	\$7,500	\$8,000
01-407-700	Major Equipment	\$18,517	\$8,517.10	\$6,000	\$7,500	\$8,000	\$8,000	\$8,500
01-407-750	Minor Equipment Purchase	\$3,000	\$0.00	\$3,000	\$3,000	\$3,100	\$3,100	\$3,400
01-407-751	Software/Licenses Purchase	\$6,500	\$3,301.08	\$6,500	\$7,500	\$7,500	\$8,000	\$8,000
	<b>Dept Totals:</b>	<b>\$37,617</b>	<b>\$17,678.88</b>	<b>\$25,100</b>	<b>\$30,953</b>	<b>\$31,753</b>	<b>\$32,753</b>	<b>\$31,900</b>
<b>408</b>	<b><u>ENGINEER</u></b>							
01-408-310	Engineering Services	\$147,500	\$125,856.50	\$100,000	\$80,000	\$75,500	\$80,000	\$85,000
01-408-311	Engineering Services-Plan/Zon	\$25,000	\$28,160.71	\$30,000	\$32,000	\$35,000	\$35,000	\$37,000
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	\$48,000	\$28,989.23	\$40,000	\$41,000	\$42,500	\$43,000	\$44,000
	<b>Dept Totals:</b>	<b>\$225,000</b>	<b>\$183,006.44</b>	<b>\$174,500</b>	<b>\$157,500</b>	<b>\$157,500</b>	<b>\$162,500</b>	<b>\$170,500</b>
<b>409</b>	<b><u>BUILDINGS AND PLANT</u></b>							
01-409-140	Maintenance Personnel Compensa	\$13,503	\$10,668.56	\$14,602	\$15,040	\$15,491	\$15,955	\$16,433
01-409-161	Social Security Taxes	\$837	\$661.46	\$906	\$933	\$961	\$990	\$1,020
01-409-168	Medicare Tax	\$196	\$154.71	\$212	\$218	\$225	\$232	\$239
01-409-169	Unemployment	\$195	\$192.32	\$195	\$195	\$195	\$195	\$195
01-409-200	Building Materials/Supplies	\$4,600	\$3,169.06	\$4,600	\$4,600	\$4,800	\$4,800	\$5,000
01-409-230	Heating Oil/Diesel Fuel	\$58,000	\$54,297.52	\$58,000	\$62,000	\$65,000	\$67,000	\$70,000
01-409-231	Unleaded Gasoline	\$52,000	\$43,768.80	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
01-409-234	Oils/Lubricants	\$5,000	\$1,024.50	\$3,000	\$3,500	\$3,500	\$4,000	\$4,000
01-409-320	Communication Expense	\$43,000	\$35,106.66	\$43,000	\$44,500	\$44,500	\$45,000	\$45,000
01-409-360	Water Usage	\$5,700	\$3,332.42	\$4,700	\$4,800	\$4,800	\$4,900	\$4,900
01-409-361	Electricity	\$53,000	\$47,317.86	\$54,500	\$50,500	\$50,500	\$52,500	\$52,500
01-409-362	Gas ( Heating )	\$11,000	\$7,034.33	\$11,000	\$13,000	\$13,000	\$13,000	\$14,000
01-409-367	Refuse Removal	\$2,500	\$1,824.84	\$2,500	\$2,600	\$2,700	\$4,000	\$5,000
01-409-370	Maint/Repair of Building	\$48,000	\$37,627.10	\$30,000	\$32,000	\$32,000	\$34,000	\$34,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-409-374	Office Equip Maint/Repair	\$4,000	\$139.63	\$4,000	\$4,000	\$4,500	\$4,500	\$4,500
01-409-384	Office Equipment Rental	\$15,500	\$12,226.74	\$15,500	\$15,500	\$16,500	\$16,500	\$16,500
01-409-420	General Expenses	\$300	\$0.00	\$800	\$800	\$800	\$900	\$900
01-409-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$25,000	\$15,783.00	\$42,000	\$25,000	\$15,000	\$15,000	\$15,000
01-409-820	Building Purchase/Improvement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	<b>\$342,331</b>	<b>\$274,329.51</b>	<b>\$334,515</b>	<b>\$329,186</b>	<b>\$329,472</b>	<b>\$343,472</b>	<b>\$354,187</b>
<b>410</b>	<b><u>POLICE</u></b>							
01-410-120	Administrative Compensation	\$93,476	\$73,642.36	\$93,476	\$96,280	\$99,168	\$102,143	\$105,207
01-410-130	Police Compensation (FT)	\$1,210,000	\$939,243.04	\$1,300,000	\$1,339,000	\$1,379,170	\$1,420,545	\$1,463,161
01-410-131	Police Compensation (PT)	\$80,000	\$82,701.84	\$110,000	\$113,300	\$116,699	\$120,199	\$123,805
01-410-132	Police Overtime Compensation	\$106,500	\$86,952.42	\$119,000	\$113,300	\$116,699	\$120,199	\$123,804
01-410-140	Office Personnel Compensation	\$82,220	\$38,589.10	\$51,600	\$53,148	\$54,742	\$56,384	\$58,075
01-410-142	Office Personnel Overtime	\$400	\$44.82	\$200	\$300	\$300	\$400	\$400
01-410-150	Benefits	\$535,762	\$399,489.43	\$556,000	\$583,800	\$612,990	\$643,639	\$675,820
01-410-161	Social Security Taxes	\$96,868	\$75,713.00	\$103,185	\$106,280	\$109,468	\$112,752	\$116,134
01-410-165	Pension Administration Fees	\$42,000	\$43,056.90	\$58,000	\$50,000	\$52,000	\$60,000	\$54,000
01-410-166	Minimum Pension Obligation-Non	\$12,868	\$12,868.00	\$7,448	\$6,200	\$6,300	\$6,400	\$6,600
01-410-167	Minimum Pension Obligation-Pol	\$397,555	\$397,555.00	\$396,545	\$366,000	\$370,000	\$375,000	\$380,000
01-410-168	Medicare Tax	\$22,654	\$17,706.96	\$24,132	\$24,856	\$25,601	\$26,369	\$27,160
01-410-169	Unemployment	\$5,000	\$3,705.35	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500
01-410-228	K-9 Expenses	\$5,750	\$3,974.97	\$5,750	\$5,850	\$5,850	\$6,050	\$6,050
01-410-241	Uniforms	\$11,400	\$5,401.54	\$11,400	\$11,400	\$11,400	\$11,400	\$11,400
01-410-242	Firearms	\$14,985	\$14,985.00	\$1,500	\$2,000	\$2,000	\$3,000	\$3,000
01-410-243	Ammunition	\$881	\$880.60	\$5,800	\$6,000	\$6,000	\$6,000	\$6,200
01-410-300	Contracted Services	\$12,320	\$12,320.00	\$7,320	\$17,450	\$17,450	\$17,450	\$18,000
01-410-316	Training	\$17,400	\$11,191.45	\$17,400	\$17,750	\$18,000	\$18,000	\$18,250
01-410-340	Advertising and Printing	\$3,000	\$321.94	\$2,000	\$2,000	\$2,500	\$2,500	\$3,000



## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-410-370	Communication Equip - O/M/R	\$3,000	\$106.40	\$3,000	\$3,300	\$3,300	\$3,400	\$3,500
01-410-372	Maint/Repair Equipment	\$12,800	\$6,938.49	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000
01-410-373	Vehicle - O/M/R	\$30,000	\$18,185.90	\$20,000	\$23,000	\$23,000	\$25,000	\$25,000
01-410-420	General Expenses	\$10,000	\$8,528.11	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000
01-410-440	Uniform Maintenance	\$5,200	\$264.16	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
01-410-470	Investigation Expense	\$2,000	\$878.98	\$2,000	\$2,200	\$2,200	\$2,200	\$2,400
01-410-700	Major Equipment Purchase	\$5,794	\$7,892.40	\$26,420	\$35,000	\$20,000	\$30,000	\$20,000
01-410-710	Police Computer- IT	\$26,724	\$17,782.53	\$23,000	\$23,000	\$24,500	\$24,500	\$25,500
01-410-750	Minor Equipment Purchase	\$6,000	\$4,523.58	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-410-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	<b>\$2,852,557</b>	<b>\$2,285,444.27</b>	<b>\$2,979,676</b>	<b>\$3,036,914</b>	<b>\$3,116,337</b>	<b>\$3,231,530</b>	<b>\$3,314,466</b>
<b>411</b>	<b><u>FIRE</u></b>							
01-411-130	Police Services	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-411-240	Vehicle Gasoline & Oil	\$0	\$0.00	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
01-411-354	Workmen's Compensation	\$0	\$0.00	\$36,427	\$38,000	\$44,000	\$48,000	\$52,000
01-411-360	Hydrant Service	\$22,392	\$18,986.12	\$22,392	\$23,392	\$24,392	\$24,392	\$24,392
01-411-373	Vehicle - O/M/R	\$2,300	\$0.00	\$8,000	\$8,700	\$10,400	\$10,400	\$10,500
01-411-420	General Expense	\$15,000	\$8,334.30	\$11,000	\$15,000	\$15,000	\$15,000	\$15,000
01-411-500	Contribution to Fire Cos.	\$215,000	\$205,000.00	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
01-411-501	Cont. to Fireman's Relief	\$84,998	\$77,323.31	\$77,323	\$77,323	\$77,323	\$77,323	\$77,323
01-411-502	Contribution to EMS Services	\$15,000	\$0.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	<b>Dept Totals:</b>	<b>\$355,690</b>	<b>\$309,643.73</b>	<b>\$398,142</b>	<b>\$405,415</b>	<b>\$414,115</b>	<b>\$418,115</b>	<b>\$422,215</b>
<b>414</b>	<b><u>PLANNING AND ZONING</u></b>							
01-414-120	Zoning Officer Comp	\$56,200	\$48,220.34	\$67,000	\$69,010	\$71,080	\$73,212	\$75,408
01-414-130	Officials Compensation	\$900	\$375.00	\$900	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$48,802	\$42,291.40	\$51,900	\$53,457	\$55,060	\$56,711	\$58,412
01-414-142	Office Personnel Overtime Comp	\$200	\$670.99	\$200	\$200	\$300	\$300	\$350
01-414-150	Benefits	\$35,000	\$28,970.32	\$48,950	\$51,397	\$53,967	\$56,665	\$59,498

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-414-161	Social Security Taxes	\$7,818	\$5,676.54	\$7,440	\$7,663	\$7,893	\$8,130	\$8,374
01-414-166	Minimum Pension Obligation-Non	\$18,003	\$18,003.00	\$17,123	\$15,050	\$15,050	\$16,400	\$16,600
01-414-168	Medicare Tax	\$1,829	\$1,327.69	\$1,740	\$1,792	\$1,846	\$1,901	\$1,958
01-414-169	Unemployment	\$500	\$598.00	\$500	\$500	\$500	\$550	\$600
01-414-312	Consulting Services	\$45,000	\$44,423.50	\$55,000	\$58,000	\$65,000	\$65,000	\$70,000
01-414-340	Advertising and Printing	\$7,000	\$5,247.54	\$7,000	\$7,000	\$7,500	\$7,500	\$8,000
01-414-341	Township Newsletter	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-371	Vehicle Maint/Repair - O/M/R	\$750	\$750.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-414-420	General Expenses	\$2,000	\$554.76	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-414-450	Planning Services (Contracted)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-460	Seminar/Education/Meetings	\$800	\$441.83	\$800	\$800	\$800	\$900	\$900
01-414-750	Minor Equipment Purchase	\$800	\$0.00	\$800	\$800	\$800	\$800	\$800
01-414-751	Zoning IT	\$5,000	\$690.00	\$5,000	\$5,500	\$5,500	\$6,000	\$6,000
01-414-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	<b>\$230,602</b>	<b>\$198,240.91</b>	<b>\$267,353</b>	<b>\$275,069</b>	<b>\$289,196</b>	<b>\$297,969</b>	<b>\$310,800</b>
<b>415</b>	<b><u>EMERGENCY MANAGEMENT</u></b>							
01-415-120	Administrative Person. Comp.	\$2,000	\$1,833.26	\$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	\$0	\$0	\$1,000	\$1,000	\$1,000
	<b>Dept Totals:</b>	<b>\$6,500</b>	<b>\$1,833.26</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>419</b>	<b><u>CROSSING GUARDS</u></b>							
01-419-150	Crossing Guard Wages	\$5,300	\$4,779.72	\$5,300	\$5,500	\$6,000	\$6,000	\$6,200
	<b>Dept Totals:</b>	<b>\$5,300</b>	<b>\$4,779.72</b>	<b>\$5,300</b>	<b>\$5,500</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,200</b>
<b>421</b>	<b><u>DOG CONTROL</u></b>							
01-421-150	Dog Control Wages	\$3,000	\$2,750.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$1,000	\$165.50	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
01-421-450	Dog Control Contracted Service	\$2,000	\$0.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
	<b>Dept Totals:</b>	\$6,000	\$2,915.50	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500
<b>426</b>	<b><u>RECYCLING</u></b>							
01-426-140	Recycling Coordinator	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$1,700	\$1,673.30	\$500	\$600	\$600	\$600	\$650
01-426-230	Compost Center Fuel	\$0	\$0.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-426-260	Small Tools	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-426-310	Professional Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$500	\$412.86	\$500	\$525	\$550	\$550	\$600
01-426-340	Advertising and Printing	\$600	\$444.00	\$600	\$600	\$600	\$700	\$700
01-426-360	Utilities	\$1,500	\$1,537.47	\$2,000	\$2,200	\$2,200	\$2,400	\$2,400
01-426-370	Maint/Repairs Facility	\$10,500	\$14,000.00	\$50,500	\$12,000	\$12,500	\$12,500	\$13,000
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
	<b>Dept Totals:</b>	\$25,800	\$28,567.63	\$67,100	\$28,925	\$29,450	\$29,750	\$30,350
<b>430</b>	<b><u>HIGHWAY-GENERAL</u></b>							
01-430-120	Administrative Compensation	\$73,300	\$64,842.29	\$73,300	\$75,500	\$80,030	\$82,430	\$84,903
01-430-121	Roadmaster Compensation	\$54,220	\$46,290.40	\$55,700	\$57,371	\$61,434	\$63,277	\$65,175
01-430-140	Maintenance Compensation	\$433,093	\$352,441.08	\$444,405	\$457,737	\$471,469	\$485,613	\$500,181
01-430-141	Seasonal Employee Comp	\$18,400	\$22,561.17	\$18,400	\$18,952	\$19,520	\$20,106	\$20,709
01-430-142	Maintenance Personnel Overtime	\$58,910	\$37,036.30	\$59,100	\$60,873	\$62,699	\$64,579	\$66,516
01-430-150	Benefits	\$323,000	\$259,290.49	\$315,000	\$330,750	\$347,287	\$364,651	\$382,883
01-430-161	Social Security Taxes	\$39,552	\$33,223.31	\$40,357	\$41,567	\$44,214	\$45,540	\$46,906
01-430-166	Minimum Pension Obligation-Non	\$88,496	\$88,494.00	\$93,576	\$85,500	\$87,500	\$92,400	\$92,600
01-430-168	Medicare Tax	\$9,250	\$7,769.96	\$9,450	\$9,733	\$10,025	\$10,325	\$10,635
01-430-169	Unemployment	\$3,000	\$2,871.14	\$3,000	\$3,600	\$3,800	\$3,800	\$3,800
01-430-200	Materials/Supplies	\$3,500	\$3,232.37	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-250	Traffic Sign - M/R	\$10,000	\$1,750.00	\$7,500	\$7,500	\$7,800	\$7,800	\$8,000
01-430-373	Vehicle - O/M/R	\$25,000	\$19,616.95	\$25,000	\$25,000	\$25,000	\$28,000	\$28,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-430-380	Equipment Rental	\$5,000	\$5,000.00	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
01-430-420	General Expenses	\$7,750	\$7,599.51	\$9,750	\$9,750	\$10,750	\$10,750	\$11,750
01-430-450	Contracted Services	\$10,000	\$9,927.42	\$10,000	\$12,000	\$12,000	\$13,000	\$13,000
01-430-700	Major Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-430-750	Minor Equipment Purchase	\$5,000	\$1,396.92	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	<b>Dept Totals:</b>	\$1,167,471	\$963,343.31	\$1,178,538	\$1,210,833	\$1,258,528	\$1,308,271	\$1,351,058
<b>433</b>	<b><u>HIGHWAY-TRAFFIC SIGNALS</u></b>							
01-433-240	Road/Street Signs/Markings	\$30,000	\$21,144.59	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
01-433-250	Traffic Signal Purchase/Improv	\$6,200	\$2,088.00	\$0	\$0	\$3,000	\$3,000	\$3,000
	<b>Dept Totals:</b>	\$36,200	\$23,232.59	\$30,000	\$30,000	\$33,000	\$33,000	\$33,000
<b>438</b>	<b><u>HIGHWAY-REPAIRS TO</u></b>							
01-438-240	Road Materials/Supplies	\$95,000	\$82,298.74	\$100,000	\$100,000	\$110,000	\$110,000	\$120,000
	<b>Dept Totals:</b>	\$95,000	\$82,298.74	\$100,000	\$100,000	\$110,000	\$110,000	\$120,000
<b>439</b>	<b><u>HIGHWAY CONSTR AND</u></b>							
01-439-600	Capital Construction	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>452</b>	<b><u>PARTICIPANT</u></b>							
01-452-200	Materials/Supplies	\$3,500	\$3,388.35	\$3,500	\$3,700	\$3,700	\$3,900	\$3,900
01-452-367	Refuse Removal	\$5,000	\$3,575.40	\$5,000	\$7,800	\$7,000	\$7,000	\$8,000
01-452-370	Maintenance/Repairs	\$10,000	\$4,747.69	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000
01-452-420	General Expenses	\$3,500	\$3,625.08	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000
01-452-450	Park Contracted Services	\$85,000	\$71,173.30	\$50,000	\$55,000	\$55,000	\$58,000	\$58,000
01-452-500	Summer Youth Program (SVCC)	\$26,540	\$18,978.73	\$31,116	\$31,116	\$33,116	\$33,116	\$35,116
01-452-501	Senior Program	\$13,878	\$0.00	\$13,878	\$14,000	\$14,000	\$14,200	\$14,200
01-452-510	Pool Pass Reimbursement	\$8,030	\$8,030.00	\$10,225	\$10,000	\$10,000	\$10,000	\$10,000
01-452-700	Major Equipment Purchase	\$5,000	\$2,890.00	\$13,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-750	Minor Equipment Purchase	\$3,000	\$0.00	\$3,000	\$3,000	\$4,000	\$4,000	\$5,000
	<b>Dept Totals:</b>	\$163,448	\$116,408.55	\$143,719	\$144,616	\$146,816	\$151,216	\$156,216

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
<b>456</b>	<b><u>LIBRARIES</u></b>							
01-456-500	Library Contribution	\$103,298	\$95,106.50	\$98,298	\$100,263	\$100,263	\$102,268	\$102,268
	<b>Dept Totals:</b>	\$103,298	\$95,106.50	\$98,298	\$100,263	\$100,263	\$102,268	\$102,268
<b>461</b>	<b><u>CONSERVATION</u></b>							
01-461-200	Supplies	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-461-420	Dues, Subscriptions etc	\$400	\$386.79	\$400	\$450	\$450	\$450	\$465
01-461-540	Contribution	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$1,100	\$386.79	\$1,100	\$1,150	\$1,150	\$1,150	\$1,165
<b>471</b>	<b><u>DEBT PRINCIPAL</u></b>							
01-471-200	Loan Principal Payments	\$870,711	\$400,000.00	\$512,688	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$870,711	\$400,000.00	\$512,688	\$0	\$0	\$0	\$0
<b>472</b>	<b><u>DEBT INTEREST</u></b>							
01-472-200	Loan Interest Payments	\$80,992	\$0.00	\$39,015	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$80,992	\$0.00	\$39,015	\$0	\$0	\$0	\$0
<b>481</b>	<b><u>INTERGOVERNMENT</u></b>							
01-481-000	Intergovernmental Expenditures	\$15,000	\$6,885.66	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000
	<b>Dept Totals:</b>	\$15,000	\$6,885.66	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000
<b>486</b>	<b><u>INSURANCE</u></b>							
01-486-351	Business Insurance	\$72,000	\$70,147.00	\$75,000	\$79,606	\$80,000	\$82,000	\$82,500
01-486-352	Vehicle Insurance	\$37,000	\$27,271.00	\$35,000	\$42,000	\$45,000	\$45,000	\$46,000
01-486-354	Workmen's Compensation	\$142,000	\$111,853.68	\$115,000	\$120,000	\$120,000	\$123,000	\$123,000
01-486-356	Public Officials Bond	\$2,000	\$1,673.00	\$3,000	\$3,000	\$4,000	\$4,000	\$5,000
	<b>Dept Totals:</b>	\$253,000	\$210,944.68	\$228,000	\$244,606	\$249,000	\$254,000	\$256,500
<b>487</b>	<b><u>EMPLOYEE BENEFITS</u></b>							
01-487-150	Benefits	\$132,500	\$116,999.12	\$163,800	\$171,000	\$179,500	\$188,500	\$197,900
01-487-152	Dental Insurance	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-153	Vision	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

## Lower Saucon Township Five Year Budget Projection Report

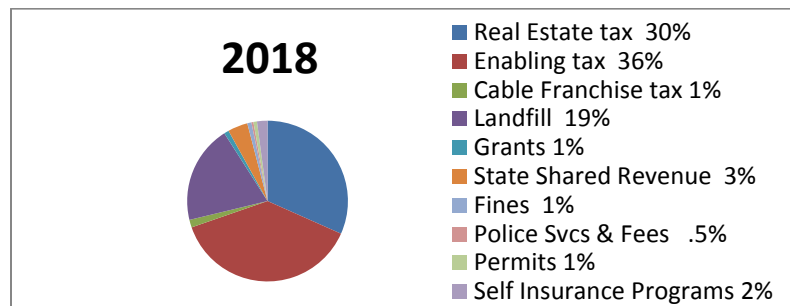
Ledger Account	Description	2018 Budget	2018 YTD	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
01-487-156	Hospitalization Insurance	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-159	Group Term Life Insurance	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-162	Unemployment Compensation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-163	Vocational Training	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-164	Income Protection	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-165	Pension Administration Fees	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-166	Minimum Pension Obligation-Non	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-487-167	Minimum Pension Obligation-Pol	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$132,500	\$116,999.12	\$163,800	\$171,000	\$179,500	\$188,500	\$197,900
<b>489</b>	<b><u>MISCELLANEOUS</u></b>							
01-489-410	Legal Settlements	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>491</b>	<b><u>REFUNDS-PRIOR YEAR</u></b>							
01-491-001	Refund of Prior Year Revenue	\$2,000	\$0.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years	\$20,000	\$32,204.78	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	<b>Dept Totals:</b>	\$22,000	\$32,204.78	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
<b>492</b>	<b><u>INTERFUND OPERATING</u></b>							
01-492-000	Transfer to Other Funds	\$286,397	\$511,523.30	\$265,000	\$270,000	\$270,000	\$270,000	\$270,000
01-492-100	Transfer to Fund Balance	\$23,675	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$310,072	\$511,523.30	\$265,000	\$270,000	\$270,000	\$270,000	\$270,000
	<b>FundTotal:</b>	\$8,228,460	\$6,606,852.63	\$7,967,252	\$7,527,072	\$7,746,298	\$8,004,544	\$8,219,796
<b>Surplus/Deficit</b>				661,747	1,201,942	1,253,586	1,244,091	1,160,843

## 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 2018 was 453,226,400. 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 9<sup>th</sup> lowest of the 17.



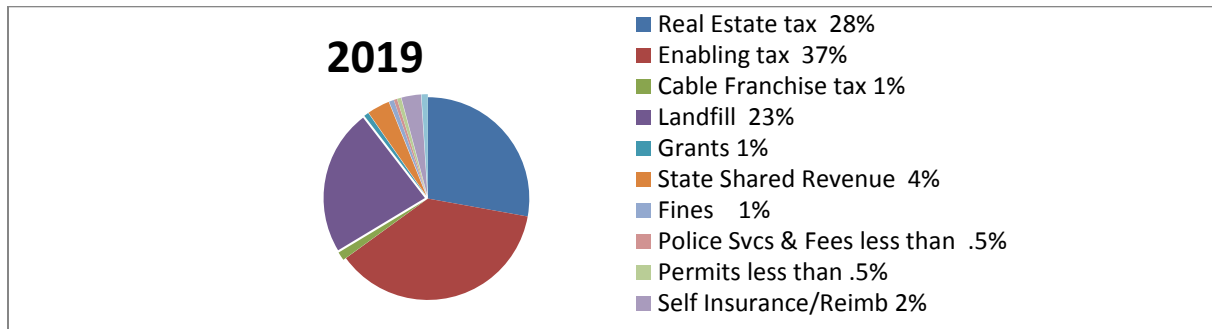
The landfill operators have received DEP approval which extends the life of the landfill for approximately an additional 5 to 6 years. Due to this we are budgeting conservatively and the Township has increased its real estate millage an additional .50 mills to 5.89. Of this increase, .25 will be for 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 4<sup>th</sup> 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	2019 Budget	Dollar Value of Change	2018 Budgeted Amount
<b>Real Estate Taxes</b>	\$2,403,800.00	-0.1% \$2,549.00	\$2,406,349.00

- In the Proposed Budget Lower Saucon tax rate is at 6.39 mills for the 453,226,400 assessed value of the Township; 1 mill 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. Council requested a Proposed Budget to include an additional .50 mill for fire vehicle purchases. This is reported in the Special Funds portion of this budget document.

Revenue Source	2019 Budget	Dollar Value of Change	2018 Budgeted Amount
<b>Enabling Taxes</b>	\$3,207,000.00	+10% \$315,000.00	\$2,892,000.00

- Earned Income, Local Services, Real Estate Transfer taxes. Whereas we are anticipating receiving excess this year in the amount that was budgeted for earned income tax. We are attributing that and a percentage more to project the amount received for next year. The Township will also receive the \$52.00 per employed person in the Township. We budgeted an additional \$50,000.00 in real estate transfer tax receipts as this has been the baseline amount in the last couple of years.

Revenue Source	2019 Budget	Dollar Value of Change	2018 Budgeted Amount
<b>Cable Franchise Tax</b>	\$117,113.00	+0.08% \$951.00	\$116,162.00

- 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	2019 Budget	Dollar Value of Change	2018 Budgeted Amount
<b>Landfill Tipping</b>	\$2,000,000.00	+33% +500,000.00	\$1,500,000.00



# 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 the operation time for the landfill is approximately 5.6 years and the amount is also based on the anticipated tonnage accepted for the year.

Revenue Source	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
Grants	\$65,600.00	-10% \$7,900.00	\$73,500.00

- 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. Grant consideration from Gaming funding will be utilized for capital expenditures and not general operations.

Revenue Source	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
State shared services	\$310,986.00	2% \$6,075.00	\$304,911.00

- Funding received from the State for specific expenses includes pension and Fire Relief Association funding. Increase of 2% due to lesser amount received for the Relief Associations and the estimated less in state aid for the pension plans came in higher last year. 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	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
Fines	\$67,100.00	5.6% \$3,600.00	\$63,500.00

- 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	2018 Budgeted Amount
Police Services & Fees	\$26,900.00	-13% \$4,200.00	\$31,100.00

- 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	2018 Budgeted Amount
Permits Business Licenses	\$79,400.00	26% \$16,800.00	\$62,600.00

# 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	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
Self-Insurance funding	\$100,000.00	-37% -\$60,000.00	\$160,000.00

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

Revenue Source	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
All Other Revenue	\$251,100.00	-10% -\$30,950.00	\$282,050.00

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

Revenue Source	2019 Budget	Percentage change Dollar Value of Change	2018 Budgeted Amount
Fund Balance	\$0.00	0% \$0.00	\$0.00

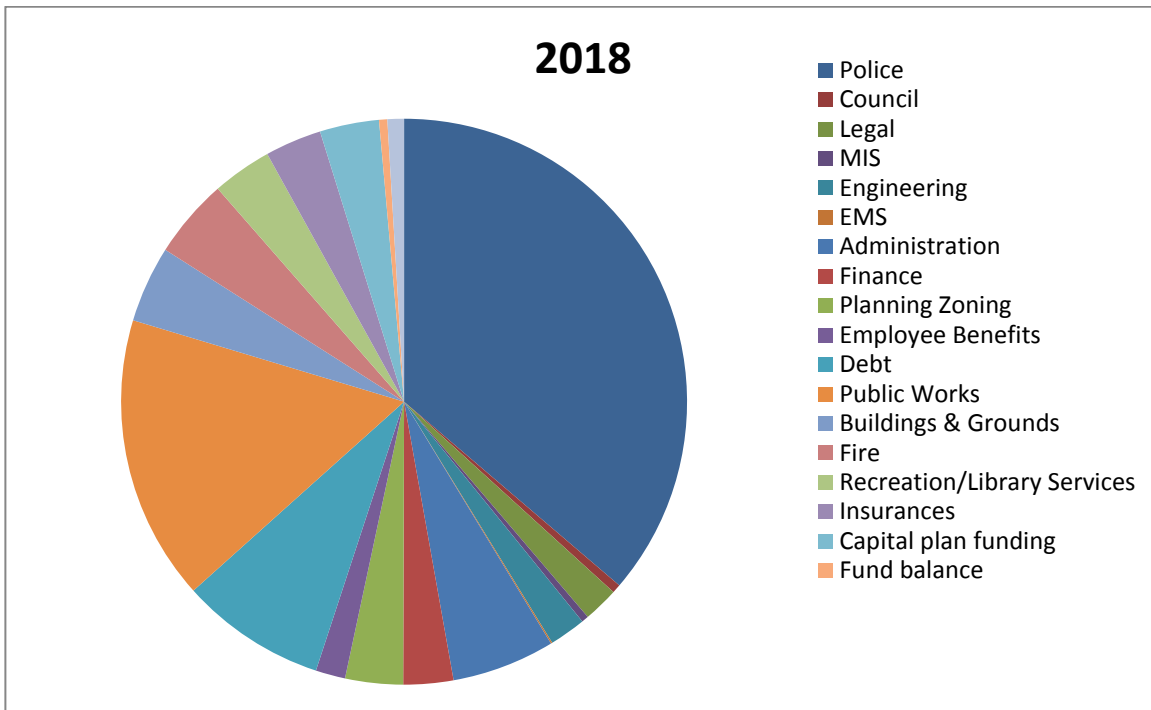
- Budgetary Fund Balance required to balance the operating budget. Due to the increase in landfill host fees, tax increases, we are assuming no use of the Township's fund balances but expenses do include funding the Capital Plan and additional payment to the principal of the Township debt.



# 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, Northampton County Miracle League, Lehigh County Homeless Veteran Task Force. There is funding provided for PSATS and other conferences and the purchase of new chairs.

400	2019 Budget	Percentage of Change	Prior Year Budget
Compensation	\$17,494.00	0%	\$17,494.00
Donations	\$20,125.00	11%	\$18,125.00
Other	\$6,900.00	98%	\$3,500.00

## 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. Compensation is for 4 employees including the Manager and approved increases for salaried employees. 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. An additional \$2,000.00 is set aside for community programs to be shared with Hellertown Borough.

401 -406	2019 Budget	Percentage of Change	Prior Year Budget
Compensation	\$240,906.00	-.16%	\$236,378.00
Expenses	\$239,785.00	8.5%	\$220,905.00



## 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 approved increases for salaried personnel. Also, a modest increase for auditing services is included. Increase in expenses is due to increase cost of benefits.

402 – 403	Percentage 2019 Budget	Percentage of Change	Prior Year Budget
Compensation	\$127,233.00	4%	\$122,881.00
Audit Expenses	\$14,200.00	2%	\$13,900.00
Other Expenses	\$110,973.00	26%	\$88,088.00

### 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 Non Uniform are anticipated to start in 2018.

404	Percentage 2019 Budget	Percentage of Change	Prior Year Budget
Legal Services	\$122,500.00	-23%	\$157,500.00

### IT

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 estimated amount of computers needing to be replaced.

407	Percentage 2019 Budget	Percentage of Change	Prior Year Budget
Equipment	\$9,000.00	-31%	\$13,000.00
Services	\$16,100.00	0%	\$16,100.00



# 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. The 2018 Budget was modified by Resolution during 2018. Amount budgeted in more in line to what is projected.

408	2019 Budget	Percentage of Change	Prior Year Budget
Engineering Services	\$174,500.00	-23%	\$225,000.00 *

## 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. Included in the building modifications is the conversion to LED lighting which should save the Township in electricity charges once complete, installation of cameras at the Public Works area, upgrading the Kerry security entry system and funding is available for the demolition of the E House formerly the Blair House.

409	2019 Budget	Percentage of Change	Prior Year Budget
Building Expenses	\$334,515.00	-2%	\$342,331.00

## Police Department

Our police department is comprised of a Chief, 13 full-time, 6 part-time police officers, and currently one 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. As of the end of September Officers have responded to 3,373 calls which is lower than the previous year to date. Officers receive a minimum of approximately 36 hours of training per year and the training covers 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. Major equipment is requested other than 5 Bullet Proof Vest, rifle plates, and new light bars for the cruisers. Wages included approved salary increases and wage and benefit expenses are based on current contracts. Funding is included in this budget for restructuring the Police Department as recommended by the Matrix study.



## General Fund

## Lower Saucon Township Expenditures

Management is still reviewing options of completing this task that will be cost effective and in compliance with current agreements. Expenses itemized in the ledger are for printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, 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 a contractual costs, pension and medical costs.

410	2019 Budget	Percentage of Change	Prior Year Budget
Compensation	\$1,804,371.00	7%	\$1,692,118.00
Police Equipment, Supplies and other contractual items	\$1,178,083.00	2.8%	\$1,145,715.00

### 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 upgrading their radios. 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 Marshal. 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 2019 we are recognizing an increase as some expenses that were fire related were classified in other department. The fuel donation and workers compensation expenses are currently in this department's accounts.

411	2019 Budget	Percentage of Change	Prior Year Budget
Contribution Amounts and expenses	\$312,092.00	15%	\$270,692.00
State Aid	\$73,323.00	-13.7%	\$84,998.00

### 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. Approved increase in salary wages and estimates in non-uniform wages and benefits are included.



## General Fund

## Lower Saucon Township Expenditures

<b>414</b>	<b>2019 Budget</b>	<b>Percentage of Change</b>	<b>Prior Year Budget</b>
Compensation	\$130,662.00	-4%	\$135,749.00
Consulting Services	\$55,000.00	22%	\$45,000.00
Other Expenses	\$83,133.00	5%	\$79,053.00

### 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. Light bar installation has not occurred and probable vehicle improvements not warranted.

<b>415</b>	<b>2019 Budget</b>	<b>Percentage of Change</b>	<b>Prior Year Budget</b>
Stipend	\$2,000.00	0%	\$2,000.00
Other Expenses	\$1,500.00	-66%	\$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.

<b>419</b>	<b>2019 Budget</b>	<b>Percentage of Change</b>	<b>Prior Year Budget</b>
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	2019 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 funding in reserves will be used to construct a pole barn.

426	2019 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 approved salaried staff increases. 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 2017 are increasing 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	2019 Budget	Percentage of Change	Prior Year Budget
Compensation	\$702,278.00	2%	\$686,725.00
Material Costs	\$100,000.00	33%	\$75,000.00
Supplies/Benefits	\$502,826.00	-1.2%	\$508,946.00
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. Council approved Open Space maintenance funding to be used for properties purchased with Open Space money. Also included in this budget is funding for security cameras for the parks.

452 and 453	2019 Budget	Percentage of Change	Prior Year Budget
Contracted Services	\$50,000.00	-41%	\$85,000.00
Supplies/Maintenance	\$32,755.00	7%	\$22,000.00
Equipment	\$16,000.00	0%	\$3,000.00
Recreation & other programs	\$44,994.00	-9%	\$48,448.00
Capital Item	\$0.00	-50%	\$5,000.00
Library Services	\$98,298.00	10%	\$103,298.00

### 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	2019 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 6 of 10 in 2019 on a fixed loan. We will be recommending to Council payment of the remaining amount due from the Township reserves.



## General Fund

## Lower Saucon Township Expenditures

471 – 472	2019 Budget	Percentage of Change	Prior Year Budget
Debt Payments	\$551,704.00	-15%	\$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	2019 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. The Volunteer Firemen's workers compensation coverage has been moved to the Fire Accounts.

486	2019 Budget	Percentage of Change	Prior Year Budget
Expenses	\$228,000.00	-9.8%	\$253,000.00

### Employee Benefits

The Township's employee benefits include payment for medical, dental, vision, short term disability, life insurance as well as payments paid by the Township on behalf of the Authority. We receive the funding back from the Authority and it is posted in the revenue section. We also include amounts for those on Cobra.

487	2019 Budget	Percentage of Change	Prior Year Budget
Expenses	\$163,800.00	24%	\$132,000.00

### 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.



General Fund

Lower Saucon Township  
Expenditures

489 - 491	2019 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	2019 Budget	Percentage of Change	Prior Year Budget
Inter fund transfers	\$265,000.00	0%	\$265,000.00

The 2019 budget provides for \$650,523.00 budgeted receipts that are not expended. These funds will be added to the fund balance for 2020.

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.

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Revenues</b>								
<b>REAL PROPERTY TAXES (301)</b>								
01-301-100	Real Estate Taxes - Current Ye	\$2,215,862	\$2,225,153	\$2,327,549	\$2,330,000	\$2,330,000	\$0	0.00%
01-301-200	Real Estate Taxes - Prior Year	\$18,569	\$25,850	\$25,000	\$16,882	\$20,000	\$3,118	18.47%
01-301-400	Real Estate Taxes - Delinquent	\$59,475	\$64,151	\$50,000	\$52,000	\$50,000	(\$2,000)	-3.85%
01-301-600	Real Estate Taxes - Interim	\$1,238	\$3,746	\$3,000	\$2,200	\$3,000	\$800	36.36%
01-301-601	Real Estate Tax-Interim-Prior	\$443	\$827	\$800	\$1,450	\$800	(\$650)	-44.84%
	<b>Total:</b>	<b>\$2,295,587</b>	<b>\$2,319,727</b>	<b>\$2,406,349</b>	<b>\$2,402,532</b>	<b>\$2,403,800</b>	<b>\$1,268</b>	<b>0.05%</b>
<b>LOCAL TAX ENABLING ACT (310)</b>								
01-310-100	Real Estate Transfer Tax	\$258,886	\$316,604	\$300,000	\$365,000	\$350,000	(\$15,000)	-4.11%
01-310-210	Earned Income Tax - Current Ye	\$1,732,108	\$1,834,387	\$1,800,000	\$1,840,000	\$1,900,000	\$60,000	3.26%
01-310-220	Earned Income Tax - Prior Year	\$772,277	\$715,312	\$710,000	\$892,000	\$875,000	(\$17,000)	-1.91%
01-310-510	Local Services Tax	\$40,542	\$38,476	\$70,000	\$70,000	\$70,000	\$0	0.00%
01-310-520	Local Services Tax Prior year	\$10,113	\$11,539	\$12,000	\$12,000	\$12,000	\$0	0.00%
	<b>Total:</b>	<b>\$2,813,927</b>	<b>\$2,916,318</b>	<b>\$2,892,000</b>	<b>\$3,179,000</b>	<b>\$3,207,000</b>	<b>\$28,000</b>	<b>0.88%</b>
<b>BUSINESS LICENSES AND PERMITS (321)</b>								
01-321-320	Junkyard Licenses	\$1,000	\$1,250	\$1,000	\$1,000	\$1,000	\$0	0.00%
01-321-800	Cable TV Franchise	\$113,653	\$116,162	\$116,162	\$117,113	\$117,113	\$0	0.00%
	<b>Total:</b>	<b>\$114,653</b>	<b>\$117,412</b>	<b>\$117,162</b>	<b>\$118,113</b>	<b>\$118,113</b>	<b>\$0</b>	<b>0.00%</b>
<b>NON-BUSINESS LICENSES/PERMITS (322)</b>								
01-322-100	Moving Permits	\$255	\$580	\$500	\$720	\$600	(\$120)	-16.67%
01-322-820	Road Encroachment Permits	\$2,990	\$3,820	\$3,000	\$3,000	\$3,000	\$0	0.00%
	<b>Total:</b>	<b>\$3,245</b>	<b>\$4,400</b>	<b>\$3,500</b>	<b>\$3,720</b>	<b>\$3,600</b>	<b>(\$120)</b>	<b>-3.23%</b>
<b>FINES (331)</b>								
01-331-100	County Court Fines	\$11,073	\$13,658	\$15,000	\$16,000	\$16,500	\$500	3.13%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Revenues</b>								
01-331-110	Motor Veh Code Violations (ST)	\$6,396	\$7,963	\$8,000	\$8,000	\$8,000	\$0	0.00%
01-331-120	Ordinance Violations (JP)	\$1,819	\$4,108	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-331-130	Crimes Code Violations	\$6,314	\$5,902	\$7,000	\$8,000	\$8,000	\$0	0.00%
01-331-140	Motor Veh Code Violations (JP)	\$35,992	\$31,069	\$30,000	\$31,000	\$31,000	\$0	0.00%
01-331-150	Parking Tickets	\$785	\$650	\$500	\$600	\$600	\$0	0.00%
	<b>Total:</b>	<b>\$62,378</b>	<b>\$63,351</b>	<b>\$63,500</b>	<b>\$66,600</b>	<b>\$67,100</b>	<b>\$500</b>	<b>0.75%</b>
<b>INTEREST EARNINGS (341)</b>								
01-341-000	Earnings from Investments	\$9,269	\$10,076	\$11,500	\$13,800	\$15,000	\$1,200	8.70%
	<b>Total:</b>	<b>\$9,269</b>	<b>\$10,076</b>	<b>\$11,500</b>	<b>\$13,800</b>	<b>\$15,000</b>	<b>\$1,200</b>	<b>8.70%</b>
<b>INTERGOVERNMENT (350)</b>								
01-350-000	Intergovernmental Revenues	\$21,366	\$0	\$6,800	\$6,000	\$6,000	\$0	0.00%
	<b>Total:</b>	<b>\$21,366</b>	<b>\$0</b>	<b>\$6,800</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>FEDERAL GRANTS (351)</b>								
01-351-000	Federal Grants	\$52,600	\$35,976	\$29,000	\$18,000	\$20,000	\$2,000	11.11%
	<b>Total:</b>	<b>\$52,600</b>	<b>\$35,976</b>	<b>\$29,000</b>	<b>\$18,000</b>	<b>\$20,000</b>	<b>\$2,000</b>	<b>11.11%</b>
<b>STATE CAPITAL/OPERATING GRANTS (354)</b>								
01-354-000	Other State Grants	\$202,937	\$66,430	\$35,000	\$90,742	\$35,000	(\$55,742)	-61.43%
01-354-020	Public Safety Grants	\$12,811	\$12,636	\$9,550	\$10,500	\$10,600	\$100	0.95%
01-354-030	Highway Grants	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$215,748</b>	<b>\$79,066</b>	<b>\$44,550</b>	<b>\$101,242</b>	<b>\$45,600</b>	<b>(\$55,642)</b>	<b>-54.96%</b>
<b>STATE SHARED REVENUE (355)</b>								
01-355-010	Utility Tax Reimbursement	\$6,939	\$6,653	\$6,653	\$6,762	\$6,762	\$0	0.00%
01-355-020	Pension State Aid	\$223,107	\$229,413	\$211,060	\$224,851	\$224,851	\$0	0.00%
01-355-070	Fire Insurance Tax Reimb	\$93,779	\$84,998	\$84,998	\$77,323	\$77,323	\$0	0.00%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Revenues</b>								
01-355-080	Beverage Licenses	\$2,200	\$1,850	\$2,200	\$2,050	\$2,050	\$0	0.00%
<b>Total:</b>		<b>\$326,025</b>	<b>\$322,914</b>	<b>\$304,911</b>	<b>\$310,986</b>	<b>\$310,986</b>	<b>\$0</b>	<b>0.00%</b>
<b>GENERAL GOVERNMENT (361)</b>								
01-361-300	Zoning Permits and Fees	\$6,719	\$7,626	\$9,000	\$9,800	\$10,200	\$400	4.08%
01-361-310	Subdivision Fees	\$1,400	\$6,285	\$5,000	\$2,500	\$3,000	\$500	20.00%
01-361-650	Tax Collection Fees	\$6,100	\$6,085	\$5,000	\$5,000	\$5,000	\$0	0.00%
01-361-700	Duplicate Bill Fee	\$420	\$300	\$200	\$300	\$300	\$0	0.00%
01-361-800	Administration	\$3,803	\$3,625	\$3,000	\$3,000	\$3,000	\$0	0.00%
<b>Total:</b>		<b>\$18,442</b>	<b>\$23,921</b>	<b>\$22,200</b>	<b>\$20,600</b>	<b>\$21,500</b>	<b>\$900</b>	<b>4.37%</b>
<b>PUB SAFETY-CHARGES FOR SERVICE (362)</b>								
01-362-100	Police Services	\$10,660	\$36,243	\$26,000	\$20,000	\$22,500	\$2,500	12.50%
01-362-110	Accident Report Requests	\$3,356	\$3,950	\$3,500	\$3,550	\$3,200	(\$350)	-9.86%
01-362-130	Security Alarm Monitoring Fee	\$900	\$1,240	\$1,250	\$1,200	\$1,200	\$0	0.00%
01-362-410	Building Permits - Public Safe	\$23,464	\$14,939	\$20,000	\$20,000	\$22,500	\$2,500	12.50%
01-362-440	Sanitation Permits	\$30,320	\$28,840	\$20,000	\$25,000	\$35,000	\$10,000	40.00%
01-362-460	State UCC Fees	\$716	\$512	\$400	\$400	\$400	\$0	0.00%
<b>Total:</b>		<b>\$69,416</b>	<b>\$85,723</b>	<b>\$71,150</b>	<b>\$70,150</b>	<b>\$84,800</b>	<b>\$14,650</b>	<b>20.88%</b>
<b>HIGHWAY-CHARGES FOR SERVICES (363)</b>								
01-363-000	Highway Street Charges	\$3,287	\$3,702	\$3,500	\$4,500	\$3,500	(\$1,000)	-22.22%
<b>Total:</b>		<b>\$3,287</b>	<b>\$3,702</b>	<b>\$3,500</b>	<b>\$4,500</b>	<b>\$3,500</b>	<b>(\$1,000)</b>	<b>-22.22%</b>
<b>SANITATION/LANDFILL HOSTING (364)</b>								
01-364-500	Contributions	\$21,000	\$24,500	\$24,500	\$28,000	\$24,500	(\$3,500)	-12.50%
01-364-600	Host Municipality Fee - Solid	\$1,100,479	\$1,867,603	\$1,500,000	\$2,363,405	\$2,000,000	(\$363,405)	-15.38%
01-364-610	BRE Sales	\$5,059	\$11,229	\$5,500	\$6,209	\$5,000	(\$1,209)	-19.47%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Revenues</b>								
01-364-620	Compost Sales	\$3,020	\$2,670	\$3,000	\$2,200	\$2,500	\$300	13.64%
	<b>Total:</b>	<b>\$1,129,558</b>	<b>\$1,906,002</b>	<b>\$1,533,000</b>	<b>\$2,399,814</b>	<b>\$2,032,000</b>	<b>(\$367,814)</b>	<b>-15.33%</b>
<b>HEALTH-CHARGES FOR SERVICES (365)</b>								
01-365-000	Health - Charges for Services	\$139,332	\$142,624	\$145,000	\$153,663	\$170,000	\$16,337	10.63%
	<b>Total:</b>	<b>\$139,332</b>	<b>\$142,624</b>	<b>\$145,000</b>	<b>\$153,663</b>	<b>\$170,000</b>	<b>\$16,337</b>	<b>10.63%</b>
<b>RECREATION-CHARGES FOR SRVCS (367)</b>								
01-367-120	Playground Fees (Programs)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-367-710	Recreation Fees	\$6,450	\$8,750	\$7,000	\$8,650	\$8,500	(\$150)	-1.73%
	<b>Total:</b>	<b>\$6,450</b>	<b>\$8,750</b>	<b>\$7,000</b>	<b>\$8,650</b>	<b>\$8,500</b>	<b>(\$150)</b>	<b>-1.73%</b>
<b>MISCELLANEOUS (380)</b>								
01-380-000	Miscellaneous Income	\$10,830	\$3,681	\$3,000	\$18,000	\$3,000	(\$15,000)	-83.33%
	<b>Total:</b>	<b>\$10,830</b>	<b>\$3,681</b>	<b>\$3,000</b>	<b>\$18,000</b>	<b>\$3,000</b>	<b>(\$15,000)</b>	<b>-83.33%</b>
<b>CONTRIBUTIONS (387)</b>								
01-387-000	Contributions	\$0	\$3,734	\$0	\$0	\$0	\$0	0.00%
01-387-010	Dare/Crime Preven Donations	\$1,555	\$500	\$0	\$100	\$0	(\$100)	-100.00%
01-387-020	Police Misc Donations	\$5,000	\$5,905	\$5,000	\$8,635	\$8,000	(\$635)	-7.35%
01-387-030	Township Donations/Contrib	\$29,512	\$4,576	\$0	\$205	\$0	(\$205)	-100.00%
	<b>Total:</b>	<b>\$36,067</b>	<b>\$14,715</b>	<b>\$5,000</b>	<b>\$8,940</b>	<b>\$8,000</b>	<b>(\$940)</b>	<b>-10.51%</b>
<b>SALE OF FIXED ASSETS (391)</b>								
01-391-100	Sale of General Fixed Assets	\$112	\$861	\$500	\$500	\$500	\$0	0.00%
	<b>Total:</b>	<b>\$112</b>	<b>\$861</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TRANSFERS (392)</b>								
01-392-012	Transfer from Fund Balance	\$0	\$0	\$398,838	\$0	\$0	\$0	0.00%
01-392-013	Transfer	\$0	\$0	\$0	\$0	\$0	\$0	0.00%



**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	<u>2016 Year End</u>	<u>2017 Year End</u>	<u>2018 Budget</u>	<u>2018 YE Forecast</u>	<u>2019 Recommend v 2018 Year End</u>		
						<b>2019 Recommend</b>	<b>\$ Delta</b>	<b>% Delta</b>
<b>General Fund - Revenues</b>								
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$398,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>PRIOR YEAR EXPENSES (395)</b>								
01-395-000	Refund of Prior Year Expend	\$177,365	\$96,685	\$160,000	\$221,929	\$100,000	(\$121,929)	-54.94%
<b>Total:</b>		<b>\$177,365</b>	<b>\$96,685</b>	<b>\$160,000</b>	<b>\$221,929</b>	<b>\$100,000</b>	<b>(\$121,929)</b>	<b>-54.94%</b>
		<u>2016 Year End</u>	<u>2017 Budget</u>	<u>2018 Year To Date</u>	<u>2018 YE Forecast</u>	<u>2019 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
<b>Total General Fund Revenue</b>		<b>\$7,505,657</b>	<b>\$8,155,906</b>	<b>\$8,228,460</b>	<b>\$9,126,739</b>	<b>\$8,628,999</b>	<b>(\$497,740)</b>	<b>-5.45%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
<b>GENERAL GOVERNMENT (400)</b>								
01-400-110	Council Compensation	\$16,250	\$13,000	\$16,250	\$16,250	\$16,250	\$0	0.00%
01-400-161	Social Security Taxes	\$604	\$604	\$1,008	\$1,008	\$1,008	\$0	0.00%
01-400-168	Medicare Tax	\$141	\$130	\$236	\$236	\$236	\$0	0.00%
01-400-420	Council Expenses	\$0	\$2,673	\$3,500	\$3,500	\$4,500	\$1,000	28.57%
01-400-500	Contributions/Grants/Subsidies	\$19,440	\$18,631	\$18,125	\$18,125	\$20,125	\$2,000	11.03%
01-400-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$2,400	\$2,400	0.00%
<b>Total:</b>		<b>\$36,436</b>	<b>\$35,038</b>	<b>\$39,119</b>	<b>\$39,119</b>	<b>\$44,519</b>	<b>\$5,400</b>	<b>13.80%</b>
<b>EXECUTIVE (401)</b>								
01-401-120	Manager Secretary Compensation	\$82,639	\$90,350	\$93,600	\$93,600	\$95,472	\$1,872	2.00%
01-401-121	Asst to Mgr	\$32,012	\$48,140	\$49,100	\$49,100	\$50,082	\$982	2.00%
01-401-140	Office Personnel Compensation	\$40,540	\$41,756	\$43,500	\$43,500	\$44,370	\$870	2.00%
01-401-142	Office Personnel Overtime Comp	\$41	\$44	\$200	\$0	\$200	\$200	0.00%
01-401-143	Receptionist	\$29,940	\$30,889	\$33,193	\$31,850	\$33,662	\$1,812	5.69%
01-401-144	Transcriptionist Compensation	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000	0.00%
01-401-150	Benefits	\$0	\$115,912	\$127,900	\$126,000	\$136,000	\$10,000	7.94%
01-401-161	Social Security Taxes	\$11,425	\$13,094	\$13,603	\$13,519	\$13,875	\$356	2.63%
01-401-165	Pension Administration Fees	\$0	\$24,303	\$20,000	\$20,000	\$28,000	\$8,000	40.00%
01-401-166	Minimum Pension Obligation Non	\$0	\$23,550	\$31,105	\$31,105	\$31,585	\$480	1.54%
01-401-168	Medicare Tax	\$2,672	\$3,074	\$3,182	\$3,162	\$3,245	\$83	2.62%
01-401-169	Unemployment	\$0	\$944	\$1,000	\$204	\$400	\$196	96.08%
01-401-329	Newletter Expense	\$0	\$9,551	\$9,600	\$9,776	\$10,000	\$224	2.29%
01-401-330	Transportation Expenses	\$291	\$0	\$500	\$0	\$500	\$500	0.00%
01-401-340	Advertising and Printing	\$12,691	\$9,182	\$11,000	\$9,000	\$11,000	\$2,000	22.22%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
01-401-341	Ordinance Codification Updates	\$2,205	\$8,768	\$7,000	\$1,195	\$7,000	\$5,805	485.77%
01-401-420	General Expenses	\$11,520	\$8,873	\$9,300	\$9,000	\$9,300	\$300	3.33%
01-401-453	Contracted Services		\$0	\$0	\$0	\$2,000	\$2,000	0.00%
01-401-470	Hiring Expenses	\$2,383	\$1,362	\$1,500	\$1,568	\$2,000	\$432	27.55%
01-401-750	Minor Equipment Purchase	\$3,198	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$231,557</b>	<b>\$429,792</b>	<b>\$457,283</b>	<b>\$442,579</b>	<b>\$480,691</b>	<b>\$38,112</b>	<b>8.61%</b>
<b>FINANCE ADMINISTRATION (402)</b>								
01-402-110	Controller Compensation	\$2,228	\$2,190	\$2,500	\$2,500	\$2,700	\$200	8.00%
01-402-120	Administrative Compensation	\$60,134	\$61,938	\$65,000	\$65,000	\$66,300	\$1,300	2.00%
01-402-140	Office Personnel Compensation	\$40,706	\$43,542	\$46,449	\$46,807	\$51,500	\$4,693	10.03%
01-402-142	Office Personnel Overtime Comp	\$0	\$0	\$200	\$8	\$200	\$192	2390.66%
01-402-150	Benefits	\$0	\$39,426	\$44,500	\$43,485	\$68,000	\$24,515	56.38%
01-402-161	Social Security Taxes	\$6,390	\$6,676	\$7,077	\$7,077	\$7,483	\$406	5.74%
01-402-166	Minimum Pension Obligation-Non	\$0	\$7,952	\$15,548	\$15,548	\$17,123	\$1,575	10.13%
01-402-168	Medicare Tax	\$1,495	\$1,561	\$1,655	\$1,655	\$1,750	\$95	5.74%
01-402-169	Unemployment	\$0	\$427	\$400	\$400	\$250	(\$150)	-37.50%
01-402-311	Auditing Services	\$14,300	\$13,500	\$13,900	\$13,900	\$14,200	\$300	2.16%
01-402-323	Real Estate Tax Prep/Mailing	\$8,417	\$8,585	\$12,640	\$10,035	\$12,000	\$1,965	19.58%
01-402-420	General Expenses	\$305	\$657	\$800	\$800	\$1,200	\$400	50.00%
01-402-430	Taxes	\$560	\$572	\$3,000	\$600	\$600	\$0	0.00%
01-402-451	Bank Services	\$1,644	\$1,746	\$1,700	\$1,700	\$1,900	\$200	11.76%
01-402-453	Contracted Services	\$1,764	\$1,971	\$2,000	\$1,971	\$2,000	\$29	1.47%
01-402-454	Payroll Services	\$5,121	\$3,585	\$4,500	\$4,500	\$4,500	\$0	0.00%
01-402-710	Finance IT	\$0	\$2,462	\$3,000	\$2,462	\$3,400	\$938	38.10%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
	<b>Total:</b>	<b>\$143,065</b>	<b>\$196,788</b>	<b>\$224,869</b>	<b>\$218,448</b>	<b>\$255,106</b>	<b>\$36,658</b>	<b>16.78%</b>
<b>TAX COLLECTION (403)</b>								
01-403-316	Consulting Services -Accountin	\$0	\$933	\$1,500	\$1,500	\$1,500	\$0	0.00%
	<b>Total:</b>	<b>\$0</b>	<b>\$933</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>LAW (404)</b>								
01-404-310	Legal Services	\$121,661	\$93,830	\$95,000	\$95,000	\$95,000	\$0	0.00%
01-404-311	Legal Services-Planning/Zoning	\$8,765	\$4,906	\$10,000	\$9,000	\$10,000	\$1,000	11.11%
01-404-312	Special Counsel	\$37,642	\$59,023	\$50,000	\$39,000	\$15,000	(\$24,000)	-61.54%
01-404-313	Court Stenographer	\$2,560	\$710	\$2,500	\$1,000	\$2,500	\$1,500	150.00%
	<b>Total:</b>	<b>\$170,628</b>	<b>\$158,469</b>	<b>\$157,500</b>	<b>\$144,000</b>	<b>\$122,500</b>	<b>(\$21,500)</b>	<b>-14.93%</b>
<b>PERSONNEL ADMINISTRATION (406)</b>								
01-406-200	Office Materials/Supplies	\$7,275	\$6,218	\$7,500	\$6,500	\$7,500	\$1,000	15.38%
01-406-201	Computer Supplies	\$1,860	\$2,513	\$2,500	\$2,200	\$2,500	\$300	13.64%
	<b>Total:</b>	<b>\$9,134</b>	<b>\$8,731</b>	<b>\$10,000</b>	<b>\$8,700</b>	<b>\$10,000</b>	<b>\$1,300</b>	<b>14.94%</b>
<b>DATA PROCESSING (407)</b>								
01-407-314	Website Operation/Maintenance	\$3,100	\$17,550	\$3,600	\$3,600	\$3,600	\$0	0.00%
01-407-370	Maintenance/Repair Office Equi	\$6,336	\$787	\$6,000	\$6,000	\$6,000	\$0	0.00%
01-407-700	Major Equipment	\$2,517	\$2,579	\$18,517	\$10,000	\$6,000	(\$4,000)	-40.00%
01-407-750	Minor Equipment Purchase	\$1,220	\$38	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-407-751	Software/Licenses Purchase	\$12,730	\$6,855	\$6,500	\$5,000	\$6,500	\$1,500	30.00%
	<b>Total:</b>	<b>\$25,902</b>	<b>\$27,809</b>	<b>\$37,617</b>	<b>\$27,600</b>	<b>\$25,100</b>	<b>(\$2,500)</b>	<b>-9.06%</b>
<b>ENGINEER (408)</b>								
01-408-310	Engineering Services	\$71,818	\$68,263	\$147,500	\$145,000	\$100,000	(\$45,000)	-31.03%
01-408-311	Engineering Services-Plan/Zon	\$19,960	\$16,697	\$25,000	\$25,000	\$30,000	\$5,000	20.00%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
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Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
01-408-312	Consulting Services	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	0.00%
01-408-313	Bldg Code Enforcement Services	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	0.00%
01-408-314	Sewage Enforcement Officer	\$48,593	\$50,724	\$48,000	\$47,500	\$40,000	(\$7,500)	-15.79%
	<b>Total:</b>	<b>\$140,372</b>	<b>\$135,684</b>	<b>\$225,000</b>	<b>\$217,500</b>	<b>\$174,500</b>	<b>(\$43,000)</b>	<b>-19.77%</b>
<b>BUILDINGS AND PLANT (409)</b>								
01-409-140	Maintenance Personnel Compensa	\$6,829	\$11,115	\$13,503	\$12,241	\$14,602	\$2,361	19.29%
01-409-161	Social Security Taxes	\$0	\$689	\$837	\$759	\$906	\$147	19.37%
01-409-168	Medicare Tax	\$0	\$161	\$196	\$178	\$212	\$34	19.10%
01-409-169	Unemployment	\$0	\$195	\$195	\$195	\$195	\$0	0.00%
01-409-200	Building Materials/Supplies	\$4,568	\$3,979	\$4,600	\$4,000	\$4,600	\$600	15.00%
01-409-230	Heating Oil/Diesel Fuel	\$41,504	\$49,932	\$58,000	\$58,000	\$58,000	\$0	0.00%
01-409-231	Unleaded Gasoline	\$54,475	\$62,251	\$52,000	\$52,000	\$45,000	(\$7,000)	-13.46%
01-409-234	Oils/Lubricants	\$2,010	\$2,750	\$5,000	\$3,000	\$3,000	\$0	0.00%
01-409-320	Communication Expense	\$40,266	\$36,784	\$43,000	\$43,000	\$43,000	\$0	0.00%
01-409-360	Water Usage	\$6,073	\$4,502	\$5,700	\$4,700	\$4,700	\$0	0.00%
01-409-361	Electricity	\$46,510	\$47,374	\$53,000	\$52,700	\$54,500	\$1,800	3.42%
01-409-362	Gas ( Heating )	\$7,023	\$4,670	\$11,000	\$11,000	\$11,000	\$0	0.00%
01-409-367	Refuse Removal	\$2,074	\$2,035	\$2,500	\$2,300	\$2,500	\$200	8.70%
01-409-370	Maint/Repair of Building	\$39,756	\$43,736	\$48,000	\$45,000	\$30,000	(\$15,000)	-33.33%
01-409-374	Office Equip Maint/Repair	\$3,022	\$2,118	\$4,000	\$3,000	\$4,000	\$1,000	33.33%
01-409-384	Office Equipment Rental	\$13,481	\$14,068	\$15,500	\$15,500	\$15,500	\$0	0.00%
01-409-420	General Expenses	\$173	\$0	\$300	\$300	\$800	\$500	166.67%
01-409-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-409-800	Capital Outlay	\$15,321	\$33,334	\$25,000	\$15,783	\$42,000	\$26,217	166.11%
01-409-820	Building Purchase/Improvement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**Lower Saucon Township**  
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Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
<b>Total:</b>		<b>\$283,086</b>	<b>\$319,694</b>	<b>\$342,331</b>	<b>\$323,656</b>	<b>\$334,515</b>	<b>\$10,859</b>	<b>3.36%</b>
<b>POLICE (410)</b>								
01-410-120	Administrative Compensation	\$92,238	\$95,444	\$93,476	\$93,476	\$95,346	\$1,870	2.00%
01-410-130	Police Compensation (FT)	\$1,126,508	\$1,110,385	\$1,210,000	\$1,180,000	\$1,300,000	\$120,000	10.17%
01-410-131	Police Compensation (PT)	\$131,921	\$143,256	\$80,000	\$86,000	\$110,000	\$24,000	27.91%
01-410-132	Police Overtime Compensation	\$101,655	\$102,695	\$106,500	\$106,500	\$119,000	\$12,500	11.74%
01-410-140	Office Personnel Compensation	\$72,119	\$75,782	\$82,220	\$43,517	\$51,600	\$8,083	18.57%
01-410-142	Office Personnel Overtime	\$0	\$0	\$400	\$200	\$200	\$0	0.00%
01-410-150	Benefits	\$0	\$464,378	\$535,762	\$501,500	\$556,000	\$54,500	10.87%
01-410-161	Social Security Taxes	\$95,588	\$94,884	\$96,868	\$93,600	\$103,921	\$10,321	11.03%
01-410-165	Pension Administration Fees	\$0	\$51,095	\$42,000	\$48,000	\$58,000	\$10,000	20.83%
01-410-166	Minimum Pension Obligation-Non	\$0	\$5,887	\$12,868	\$12,868	\$7,448	(\$5,420)	-42.12%
01-410-167	Minimum Pension Obligation-Pol	\$0	\$290,414	\$397,555	\$397,555	\$396,545	(\$1,010)	-0.25%
01-410-168	Medicare Tax	\$22,355	\$22,258	\$22,654	\$21,887	\$24,304	\$2,417	11.04%
01-410-169	Unemployment	\$0	\$4,183	\$5,000	\$3,688	\$3,000	(\$688)	-18.66%
01-410-228	K-9 Expenses	\$4,321	\$4,260	\$5,750	\$4,500	\$5,750	\$1,250	27.78%
01-410-241	Uniforms	\$13,368	\$7,657	\$11,400	\$10,000	\$11,400	\$1,400	14.00%
01-410-242	Firearms	\$4,762	\$5,002	\$14,985	\$14,985	\$1,500	(\$13,485)	-89.99%
01-410-243	Ammunition	\$5,797	\$9,209	\$881	\$881	\$5,800	\$4,919	558.64%
01-410-300	Contracted Services	\$13,530	\$49,461	\$12,320	\$12,320	\$7,320	(\$5,000)	-40.58%
01-410-316	Training	\$36,308	\$12,907	\$17,400	\$14,500	\$17,400	\$2,900	20.00%
01-410-340	Advertising and Printing	\$1,782	\$223	\$3,000	\$3,000	\$2,000	(\$1,000)	-33.33%
01-410-370	Communication Equip - O/M/R	\$2,055	\$1,026	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-410-372	Maint/Repair Equipment	\$8,449	\$7,220	\$12,800	\$12,800	\$10,000	(\$2,800)	-21.88%
01-410-373	Vehicle - O/M/R	\$25,731	\$27,032	\$30,000	\$30,000	\$20,000	(\$10,000)	-33.33%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
01-410-420	General Expenses	\$9,479	\$11,353	\$10,000	\$10,000	\$10,000	\$0	0.00%
01-410-440	Uniform Maintenance	\$1,714	\$1,457	\$5,200	\$5,200	\$5,500	\$300	5.77%
01-410-470	Investigation Expense	\$1,784	\$1,700	\$2,000	\$2,000	\$2,000	\$0	0.00%
01-410-700	Major Equipment Purchase	\$14,317	\$12,043	\$5,794	\$8,000	\$26,420	\$18,420	230.25%
01-410-710	Police Computer- IT	\$0	\$29,942	\$26,724	\$26,724	\$23,000	(\$3,724)	-13.94%
01-410-750	Minor Equipment Purchase	\$5,590	\$3,466	\$6,000	\$6,000	\$6,000	\$0	0.00%
01-410-800	Capital Outlay	\$0	\$1,138	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$1,791,372</b>	<b>\$2,645,753</b>	<b>\$2,852,557</b>	<b>\$2,752,701</b>	<b>\$2,982,454</b>	<b>\$229,753</b>	<b>8.35%</b>
<b>FIRE (411)</b>								
01-411-130	Police Services	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	0.00%
01-411-240	Fuel		\$0	\$0	\$0	\$12,000	\$12,000	0.00%
01-411-354	Workers Comp Ins		\$0	\$0	\$0	\$36,427	\$36,427	0.00%
01-411-360	Hydrant Service	\$22,392	\$22,392	\$22,392	\$22,392	\$22,392	\$0	0.00%
01-411-373	Vehicle - O/M/R	\$0	\$0	\$2,300	\$1,000	\$8,000	\$7,000	700.00%
01-411-420	General Expense	\$11,221	\$12,866	\$15,000	\$11,000	\$11,000	\$0	0.00%
01-411-500	Contribution to Fire Cos.	\$190,000	\$210,000	\$215,000	\$205,000	\$215,000	\$10,000	4.88%
01-411-501	Cont. to Fireman's Relief	\$93,779	\$84,998	\$84,998	\$77,323	\$77,323	\$0	0.00%
01-411-502	Contribution to EMS Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%
	<b>Total:</b>	<b>\$332,392</b>	<b>\$345,256</b>	<b>\$355,690</b>	<b>\$331,715</b>	<b>\$398,142</b>	<b>\$66,427</b>	<b>20.03%</b>
<b>PLANNING AND ZONING (414)</b>								
01-414-120	Zoning Officer Comp	\$72,480	\$74,655	\$56,200	\$55,951	\$68,340	\$12,389	22.14%
01-414-130	Officials Compensation	\$546	\$375	\$900	\$900	\$900	\$0	0.00%
01-414-140	Office Personnel Compensation	\$44,849	\$46,277	\$48,802	\$47,766	\$51,900	\$4,134	8.65%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
01-414-142	Office Personnel Overtime Comp	\$93	\$0	\$200	\$243	\$200	(\$43)	-17.79%
01-414-150	Benefits	\$0	\$41,689	\$35,000	\$30,500	\$48,950	\$18,450	60.49%
01-414-161	Social Security Taxes	\$7,312	\$7,524	\$7,818	\$6,501	\$7,523	\$1,022	15.72%
01-414-166	Minimum Pension Obligation-Non	\$0	\$9,103	\$18,003	\$18,003	\$17,123	(\$880)	-4.89%
01-414-168	Medicare Tax	\$1,710	\$1,692	\$1,829	\$1,520	\$1,759	\$239	15.69%
01-414-169	Unemployment	\$0	\$383	\$500	\$598	\$500	(\$98)	-16.39%
01-414-312	Consulting Services	\$44,286	\$48,707	\$45,000	\$48,000	\$55,000	\$7,000	14.58%
01-414-340	Advertising and Printing	\$6,968	\$5,250	\$7,000	\$7,000	\$7,000	\$0	0.00%
01-414-371	Vehicle Maint/Repair - O/M/R	\$427	\$135	\$750	\$750	\$1,000	\$250	33.33%
01-414-420	General Expenses	\$987	\$800	\$2,000	\$1,000	\$2,000	\$1,000	100.00%
01-414-450	Planning Services (Contracted)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-414-460	Seminar/Education/Meetings	\$245	\$335	\$800	\$800	\$800	\$0	0.00%
01-414-750	Minor Equipment Purchase	\$0	\$1,186	\$800	\$800	\$800	\$0	0.00%
01-414-751	Zoning IT	\$0	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
01-414-800	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$179,904</b>	<b>\$238,109</b>	<b>\$230,602</b>	<b>\$225,333</b>	<b>\$268,795</b>	<b>\$43,462</b>	<b>19.29%</b>
<b>EMERGENCY MANAGEMENT (415)</b>								
01-415-120	Administrative Person. Comp.	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
01-415-200	Materials/Supplies	\$0	\$0	\$500	\$0	\$500	\$500	0.00%
01-415-300	Haz Mat Clean-up	\$0	\$346	\$1,000	\$0	\$1,000	\$1,000	0.00%
01-415-700	Minor Equipment Purchase	\$0	\$0	\$3,000	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$2,000</b>	<b>\$2,346</b>	<b>\$6,500</b>	<b>\$2,000</b>	<b>\$3,500</b>	<b>\$1,500</b>	<b>75.00%</b>
<b>CROSSING GUARDS (419)</b>								
01-419-150	Crossing Guard Wages	\$4,694	\$4,720	\$5,300	\$4,780	\$5,300	\$520	10.89%



**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
<b>Total:</b>		<b>\$4,694</b>	<b>\$4,720</b>	<b>\$5,300</b>	<b>\$4,780</b>	<b>\$5,300</b>	<b>\$520</b>	<b>10.89%</b>
<b>DOG CONTROL (421)</b>								
01-421-150	Dog Control Wages	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-421-220	Dog Control Supplies	\$358	\$534	\$1,000	\$1,000	\$1,000	\$0	0.00%
01-421-450	Dog Control Contracted Service	\$0	\$1,270	\$2,000	\$500	\$2,000	\$1,500	300.00%
<b>Total:</b>		<b>\$3,358</b>	<b>\$4,804</b>	<b>\$6,000</b>	<b>\$4,500</b>	<b>\$6,000</b>	<b>\$1,500</b>	<b>33.33%</b>
<b>RECYCLING (426)</b>								
01-426-200	Recycling Supplies	\$202	\$751	\$1,700	\$2,500	\$500	(\$2,000)	-80.00%
01-426-230	Fuel		\$0	\$0	\$0	\$2,000	\$2,000	0.00%
01-426-260	Small Tools	\$0	\$902	\$500	\$0	\$500	\$500	0.00%
01-426-310	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-426-320	Communications	\$464	\$433	\$500	\$480	\$500	\$20	4.17%
01-426-340	Advertising and Printing	\$494	\$661	\$600	\$550	\$600	\$50	9.09%
01-426-360	Utilities	\$1,221	\$1,413	\$1,500	\$2,000	\$2,000	\$0	0.00%
01-426-370	Maint/Repairs Facility	\$10,350	\$10,500	\$10,500	\$14,000	\$50,500	\$36,500	260.71%
01-426-500	Compost Center Appropriation	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$0	0.00%
01-426-700	Minor equipment	\$0	\$0		\$0			0.00%
<b>Total:</b>		<b>\$23,231</b>	<b>\$25,160</b>	<b>\$25,800</b>	<b>\$30,030</b>	<b>\$67,100</b>	<b>\$37,070</b>	<b>123.44%</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>								
01-430-120	Administrative Compensation	\$55,259	\$52,326	\$73,300	\$73,300	\$74,766	\$1,466	2.00%
01-430-121	Roadmaster Compensation	\$49,225	\$44,081	\$54,220	\$52,403	\$55,700	\$3,297	6.29%
01-430-140	Maintenance Compensation	\$362,622	\$372,896	\$433,093	\$403,000	\$444,405	\$41,405	10.27%
01-430-141	Seasonal Employee Comp	\$12,467	\$5,844	\$18,400	\$22,561	\$18,400	(\$4,161)	-18.44%
01-430-142	Maintenance Personnel Overtime	\$30,777	\$28,639	\$58,910	\$50,000	\$59,100	\$9,100	18.20%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
01-430-150	Benefits	\$0	\$287,060	\$323,000	\$320,631	\$315,000	(\$5,631)	-1.76%
01-430-161	Social Security Taxes	\$32,164	\$32,121	\$39,552	\$36,766	\$40,447	\$3,681	10.01%
01-430-166	Minimum Pension Obligation-Non	\$0	\$45,273	\$88,496	\$88,494	\$93,576	\$5,082	5.74%
01-430-168	Medicare Tax	\$7,522	\$7,512	\$9,250	\$8,599	\$9,460	\$861	10.01%
01-430-169	Unemployment	\$0	\$2,314	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-430-200	Materials/Supplies	\$3,739	\$2,491	\$3,500	\$3,500	\$4,000	\$500	14.29%
01-430-250	Traffic Sign - M/R	\$703	\$10,000	\$10,000	\$1,750	\$7,500	\$5,750	328.57%
01-430-373	Vehicle - O/M/R	\$22,990	\$24,774	\$25,000	\$25,000	\$25,000	\$0	0.00%
01-430-380	Equipment Rental	(\$388)	\$2,768	\$5,000	\$5,000	\$5,000	\$0	0.00%
01-430-420	General Expenses	\$4,704	\$4,509	\$7,750	\$7,750	\$9,750	\$2,000	25.81%
01-430-450	Contracted Services	\$2,938	\$3,243	\$10,000	\$10,000	\$10,000	\$0	0.00%
01-430-700	Major Equipment Purchase	\$4,610	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-750	Minor Equipment Purchase	\$5,152	\$4,532	\$5,000	\$5,000	\$5,000	\$0	0.00%
	<b>Total:</b>	<b>\$594,486</b>	<b>\$930,385</b>	<b>\$1,167,471</b>	<b>\$1,116,754</b>	<b>\$1,180,104</b>	<b>\$63,350</b>	<b>5.67%</b>
<b>HIGHWAY-TRAFFIC SIGNALS (433)</b>								
01-433-240	Road/Street Signs/Markings	\$24,867	\$13,656	\$30,000	\$30,000	\$30,000	\$0	0.00%
01-433-250	Traffic Signal Purchase/Improv	\$2,798	\$3,530	\$6,200	\$2,000	\$0	(\$2,000)	-100.00%
	<b>Total:</b>	<b>\$27,665</b>	<b>\$17,186</b>	<b>\$36,200</b>	<b>\$32,000</b>	<b>\$30,000</b>	<b>(\$2,000)</b>	<b>-6.25%</b>
<b>HIGHWAY-REPAIRS TO HIGHWAYS (438)</b>								
01-438-240	Road Materials/Supplies	\$72,706	\$55,782	\$95,000	\$95,000	\$100,000	\$5,000	5.26%
	<b>Total:</b>	<b>\$72,706</b>	<b>\$55,782</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$100,000</b>	<b>\$5,000</b>	<b>5.26%</b>
<b>HIGHWAY CONSTR AND REBUILDING (439)</b>								
01-439-600	Capital Construction	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
<b>PARTICIPANT RECREATION (452)</b>								
01-452-200	Materials/Supplies	\$3,342	\$2,229	\$3,500	\$3,500	\$3,500	\$0	0.00%
01-452-367	Refuse Removal	\$4,193	\$4,172	\$5,000	\$5,000	\$5,000	\$0	0.00%
01-452-370	Maintenance/Repairs	\$9,896	\$7,126	\$10,000	\$8,500	\$10,000	\$1,500	17.65%
01-452-420	General Expenses	\$1,484	\$4,889	\$3,500	\$3,500	\$4,000	\$500	14.29%
01-452-450	Park Contracted Services	\$64,287	\$70,338	\$85,000	\$85,000	\$50,000	(\$35,000)	-41.18%
01-452-500	Summer Youth Program (SVCC)	\$29,079	\$20,301	\$26,540	\$25,000	\$31,116	\$6,116	24.46%
01-452-501	Senior Program	\$15,984	\$7,962	\$13,878	\$13,878	\$13,878	\$0	0.00%
01-452-510	Pool Pass Reimbursement	\$8,035	\$8,220	\$8,030	\$8,030	\$10,255	\$2,225	27.71%
01-452-700	Major Equipment Purchase	\$4,108	\$9,836	\$5,000	\$5,000	\$13,000	\$8,000	160.00%
01-452-750	Minor Equipment Purchase	\$920	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
	<b>Total:</b>	<b>\$141,328</b>	<b>\$138,075</b>	<b>\$163,448</b>	<b>\$160,408</b>	<b>\$143,749</b>	<b>(\$16,659)</b>	<b>-10.39%</b>
<b>LIBRARIES (456)</b>								
01-456-500	Library Contribution	\$145,505	\$93,617	\$103,298	\$103,298	\$98,298	(\$5,000)	-4.84%
	<b>Total:</b>	<b>\$145,505</b>	<b>\$93,617</b>	<b>\$103,298</b>	<b>\$103,298</b>	<b>\$98,298</b>	<b>(\$5,000)</b>	<b>-4.84%</b>
<b>CONSERVATION (461)</b>								
01-461-200	Supplies	\$0	\$0	\$200	\$0	\$200	\$200	0.00%
01-461-420	Dues, Subscriptions etc	\$304	\$17	\$400	\$387	\$400	\$13	3.42%
01-461-540	Contribution	\$0	\$0	\$500	\$0	\$500	\$500	0.00%
01-461-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$304</b>	<b>\$17</b>	<b>\$1,100</b>	<b>\$387</b>	<b>\$1,100</b>	<b>\$713</b>	<b>184.39%</b>
<b>DEBT PRINCIPAL (471)</b>								
01-471-200	Loan Principal Payments	\$445,426	\$1,438,328	\$870,711	\$870,711	\$512,688	(\$358,023)	-41.12%
	<b>Total:</b>	<b>\$445,426</b>	<b>\$1,438,328</b>	<b>\$870,711</b>	<b>\$870,711</b>	<b>\$512,688</b>	<b>(\$358,023)</b>	<b>-41.12%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		% Delta
						2019 Recommend	\$ Delta	
<b>General Fund - Expenditures</b>								
<b>DEBT INTEREST (472)</b>								
01-472-200	Loan Interest Payments	\$106,277	\$81,235	\$80,992	\$80,992	\$39,015	(\$41,977)	-51.83%
	<b>Total:</b>	<b>\$106,277</b>	<b>\$81,235</b>	<b>\$80,992</b>	<b>\$80,992</b>	<b>\$39,015</b>	<b>(\$41,977)</b>	<b>-51.83%</b>
<b>INTERGOVERNMENT EXPENSES (481)</b>								
01-481-000	Intergovernmental Expenditures	\$5,542	\$19,942	\$15,000	\$10,000	\$15,000	\$5,000	50.00%
	<b>Total:</b>	<b>\$5,542</b>	<b>\$19,942</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$5,000</b>	<b>50.00%</b>
<b>INSURANCE (486)</b>								
01-486-351	Business Insurance	\$62,866	\$69,426	\$72,000	\$69,907	\$75,000	\$5,093	7.29%
01-486-352	Vehicle Insurance	\$26,190	\$37,000	\$37,000	\$28,500	\$35,000	\$6,500	22.81%
01-486-354	Workmen's Compensation	\$166,292	\$146,302	\$142,000	\$125,000	\$115,000	(\$10,000)	-8.00%
01-486-356	Public Officials Bond	\$1,795	\$1,948	\$2,000	\$1,173	\$3,000	\$1,827	155.75%
	<b>Total:</b>	<b>\$257,143</b>	<b>\$254,676</b>	<b>\$253,000</b>	<b>\$224,580</b>	<b>\$228,000</b>	<b>\$3,420</b>	<b>1.52%</b>
<b>EMPLOYEE BENEFITS (487)</b>								
01-487-150	Benefits	\$0	\$124,459	\$132,500	\$152,500	\$163,800	\$11,300	7.41%
	<b>Total:</b>	<b>\$0</b>	<b>\$124,459</b>	<b>\$132,500</b>	<b>\$152,500</b>	<b>\$163,800</b>	<b>\$11,300</b>	<b>7.41%</b>
<b>MISCELLANEOUS (489)</b>								
01-489-410	Legal Settlements	\$0	\$0	\$0	\$0			0.00%
01-489-541	Matching Grant Allocation	\$0	\$0	\$0	\$0			0.00%
	<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>0.00%</b>
<b>REFUNDS-PRIOR YEAR EXPENSES (491)</b>								
01-491-001	Refund of Prior Year Revenue	\$461	\$1,912	\$2,000	\$0	\$2,000	\$2,000	0.00%
01-491-280	Unpaid Bills Prior Years	\$586	\$2,393	\$20,000	\$32,205	\$20,000	(\$12,205)	-37.90%
	<b>Total:</b>	<b>\$1,047</b>	<b>\$4,305</b>	<b>\$22,000</b>	<b>\$32,205</b>	<b>\$22,000</b>	<b>(\$10,205)</b>	<b>-31.69%</b>
<b>INTERFUND OPERATING TRANSFERS (492)</b>								

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - General Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Recommend v 2018 Year End		
						2019 Recommend	\$ Delta	% Delta
<b>General Fund - Expenditures</b>								
01-492-000	Transfer to Other Funds	\$130,294	\$276,977	\$286,397	\$511,523	\$265,000	(\$246,523)	-48.19%
01-492-100	Transfer to Fund Balance	\$0	\$0	\$23,675	\$0	\$650,523	\$650,523	0.00%
<b>Total:</b>		<b>\$130,294</b>	<b>\$276,977</b>	<b>\$310,072</b>	<b>\$511,523</b>	<b>\$915,523</b>	<b>\$404,000</b>	<b>78.98%</b>
		2016 Year End	2017 Budget	2018 Year To Date	2018 YE Forecast	2019 Request	\$ Delta	% Delta
<b>Total General Fund Expenditure</b>		<b>\$5,304,853</b>	<b>\$8,014,070</b>	<b>\$8,228,460</b>	<b>\$8,164,518</b>	<b>\$8,628,999</b>	<b>\$464,482</b>	<b>5.69%</b>



## Special Funds

## Lower Saucon Township

### Major Sources of Revenue

Revenue Source	2019 Budget	Percentage Change Dollar Value of Change	2018 Budgeted Amount
Fire Tax	\$430,000.00	100% \$214,000.00	216,000.00

- The tax mill for Fire Dept vehicle fund will be 1 mill assessed for the purchase of fire equipment vehicles and other expenses for the local Volunteer Fire Companies, Se-Wy-CO/Leithsville, Southeastern and Steel City. This tax was started in 2012. Township received the DCED report with recommendations with the equipment currently in use and future needs. Council is in the process of deciding what level of funding would they obligate the Township to. Minor decrease is assumed due to delinquencies from year to year.

Revenue Source	2019 Budget	Percentage Change Dollar Value of Change	2018 Budgeted Amount
Earned Income Tax – Open Space	\$1,320,000.00	+6% +\$70,000.00	\$1,250,000.00

- .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	2019 Budget	Percentage Change Dollar Value of Change	2018 Budgeted Amount
State Aid – Liquid Fuels	\$507,314.00	+2% \$7,687.00	\$499,627.00

- 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 stabilize at this point since the increased amount of the tax has finished phasing in to the price per gallon.

Revenue Source	2019 Budget	Percentage Change Dollar Value of Change	2018 Budgeted Amount
Other Sources	\$128,450.00	225% \$139,400.00	\$193,900.00

- Other revenues include interest earned on investments, donations or grant awards for the respective accounts. Donations include Zoning Board member Horiszny's compensation donated to the Fire Equipment Fund and Councilman Kern's compensation donated to the Open Space program. Funding is also included for the sale of Township vehicles. \$91,425.00 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 which will be completed in 2018 but revenue will not be received until 2019.

*Of the three funds, the State Liquid Fuel Account would require \$299,812.00 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	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Fire Equipment	\$55,304.00	-4% -\$1,834.00	\$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 2019 we will be making the final payment in the amount of \$50,278.00. Also included is funding for a grant writer to help the departments.

Expense	Percentage 2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Open Space Purchases	\$1,170,000.00	3% \$35,000.00	\$1,135,000.00

- Expenses include, open space purchases and any professional fees required to purchase the properties or easements, and funding available for the maintenance of properties purchased with Open Space funding

Expense	Percentage 2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount Amended
State Aid Approved Highway Related Expenses	\$828,826.00	+14% +\$106,810.00	\$910,569.00

- 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 2019 to 2019 is due to Lower Saucon Rd Bridge replacement and pedestrian traffic signal .<sup>1</sup>

\$631,446.00 is anticipated to be excess revenue over expenditures in the Open Space and Fire Funds. They will increase the fund balance of both entering into year 2020.

<sup>1</sup> These expenses are made from restricted funding sources

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Special Tax Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Special Taxes - Revenues</b>								
<b>REAL PROPERTY TAXES (301)</b>								
02-301-100	Fire Tax	\$108,834	\$111,828	\$216,000	\$215,000	\$430,000	\$215,000	100.00%
<b>Total:</b>		<b>\$108,834</b>	<b>\$111,828</b>	<b>\$216,000</b>	<b>\$215,000</b>	<b>\$430,000</b>	<b>\$215,000</b>	<b>100.00%</b>
<b>LOCAL TAX ENABLING ACT (310)</b>								
02-310-210	Earned Income Tax - Current Ye	\$848,237	\$912,321	\$900,000	\$875,000	\$875,000	\$0	0.00%
02-310-220	Open Space EIT - Prior Year	\$393,667	\$354,079	\$350,000	\$445,000	\$445,000	\$0	0.00%
<b>Total:</b>		<b>\$1,241,904</b>	<b>\$1,266,400</b>	<b>\$1,250,000</b>	<b>\$1,320,000</b>	<b>\$1,320,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>INTEREST EARNINGS (341)</b>								
02-341-000	Interest	\$9,912	\$10,781	\$10,000	\$11,200	\$13,700	\$2,500	22.32%
<b>Total:</b>		<b>\$9,912</b>	<b>\$10,781</b>	<b>\$10,000</b>	<b>\$11,200</b>	<b>\$13,700</b>	<b>\$2,500</b>	<b>22.32%</b>
<b>INTERGOVERNMENT (350)</b>								
02-350-000	Grant Funding	\$0	\$0	\$157,400	\$0	\$91,425	\$91,425	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$157,400</b>	<b>\$0</b>	<b>\$91,425</b>	<b>\$91,425</b>	<b>0.00%</b>
<b>STATE SHARED REVENUE (355)</b>								
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$465,629	\$486,342	\$499,627	\$507,314	\$507,314	\$0	0.00%
<b>Total:</b>		<b>\$465,629</b>	<b>\$486,342</b>	<b>\$499,627</b>	<b>\$507,314</b>	<b>\$507,314</b>	<b>\$0</b>	<b>0.00%</b>
<b>MISCELLANEOUS (380)</b>								
02-380-000	Misc Revenue	\$34	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>CONTRIBUTIONS (387)</b>								
02-387-000	Donation/Contributions	\$6,500	\$3,250	\$6,500	\$3,325	\$3,325	\$0	0.00%
<b>Total:</b>		<b>\$6,500</b>	<b>\$3,250</b>	<b>\$6,500</b>	<b>\$3,325</b>	<b>\$3,325</b>	<b>\$0</b>	<b>0.00%</b>
<b>SALE OF FIXED ASSETS (391)</b>								
02-391-100	Sale of Fixed Assets	\$25,000	\$48,200	\$20,000	\$0	\$20,000	\$20,000	0.00%



**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Special Tax Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Special Taxes - Revenues</b>								
<b>Total:</b>		<b>\$25,000</b>	<b>\$48,200</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0.00%</b>
<b>TRANSFERS (392)</b>								
02-392-000	Fund Balance - State Fund	\$0	\$0	\$389,917	\$0	\$299,812	\$299,812	0.00%
02-392-100	Fire Fund Balance	\$0	\$0	\$0	\$0			0.00%
02-392-200	Open Space Fund Balance	\$0	\$0	\$30,270	\$0			0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$420,187</b>	<b>\$0</b>	<b>\$299,812</b>	<b>\$299,812</b>	<b>0.00%</b>
<b>PROCEEDS OF LONG-TERM DEBT (393)</b>								
02-393-130	Loan Proceeds	\$0	\$0	\$0	\$0			0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>0.00%</b>
		2016 Year End	2017 Budget	2018 Year To Date	2018 YE Forecast	2019 Request	\$ Delta	% Delta
<b>Total Special Taxes Revenue</b>		<b>\$1,857,814</b>	<b>\$1,926,801</b>	<b>\$2,579,714</b>	<b>\$2,056,839</b>	<b>\$2,685,576</b>	<b>\$628,737</b>	<b>30.57%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Special Tax Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Special Taxes - Expenditures</b>								
<b>GENERAL GOVERNMENT (400)</b>								
02-400-000	Open Space Purchases	\$29,156	\$0	\$850,000	\$850,000	\$1,000,000	\$150,000	17.65%
02-400-370	Open Space Maintenance Funding	\$0	\$0	\$225,000	\$185,280	\$100,000	(\$85,280)	-46.03%
	<b>Total:</b>	<b>\$29,156</b>	<b>\$0</b>	<b>\$1,075,000</b>	<b>\$1,035,280</b>	<b>\$1,100,000</b>	<b>\$64,720</b>	<b>6.25%</b>
<b>FINANCE ADMINISTRATION (402)</b>								
02-402-000	Bank Fees	\$48	\$48	\$50	\$52	\$52	\$0	0.00%
	<b>Total:</b>	<b>\$48</b>	<b>\$48</b>	<b>\$50</b>	<b>\$52</b>	<b>\$52</b>	<b>\$0</b>	<b>0.00%</b>
<b>LAW (404)</b>								
02-404-710	Legal Fees	\$1,842	\$5,275	\$20,000	\$4,000	\$10,000	\$6,000	150.00%
	<b>Total:</b>	<b>\$1,842</b>	<b>\$5,275</b>	<b>\$20,000</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>150.00%</b>
<b>ENGINEER (408)</b>								
02-408-314	Engineering/Planning Fees	\$16,173	\$13,683	\$50,270	\$50,270	\$40,000	(\$10,270)	-20.43%
02-408-710	Appraisal Costs	\$3,200	\$2,500	\$20,000	\$15,000	\$20,000	\$5,000	33.33%
	<b>Total:</b>	<b>\$19,373</b>	<b>\$16,183</b>	<b>\$70,270</b>	<b>\$65,270</b>	<b>\$60,000</b>	<b>(\$5,270)</b>	<b>-8.07%</b>
<b>FIRE (411)</b>								
02-411-700	Fire Equip Costs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
02-411-710	Fire Equip Consultation	\$0	\$0	\$0	\$0	\$5,000	\$5,000	0.00%
02-411-840	Vehicle Purchase	\$260,818	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$260,818</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.00%</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>								
02-430-231	Vehicle Gasoline Oil	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
02-430-250	Traffic Signal M/R	\$5,246	\$2,321	\$8,500	\$8,500	\$8,500	\$0	0.00%
02-430-373	Vehicle - O/M/R	\$19,593	\$15,039	\$25,000	\$25,000	\$25,000	\$0	0.00%
02-430-380	Hgwy Equipment Rentals	\$0	\$0	\$0	\$0	\$5,000	\$5,000	0.00%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Special Tax Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Special Taxes - Expenditures</b>								
02-430-700	Highway Major Equipment	\$61,757	\$200,000	\$0	\$0	\$200,000	\$200,000	0.00%
02-430-750	Minor Equipment Purchase	\$0	\$0	\$10,000	\$8,000	\$10,000	\$2,000	25.00%
	<b>Total:</b>	<b>\$86,595</b>	<b>\$217,361</b>	<b>\$43,500</b>	<b>\$41,500</b>	<b>\$248,500</b>	<b>\$207,000</b>	<b>498.80%</b>
<b>HIGHWAY-SNOW/ICE REMOVAL (432)</b>								
02-432-240	Snow Removal Expenses	\$44,061	\$60,500	\$140,000	\$135,230	\$140,000	\$4,770	3.53%
	<b>Total:</b>	<b>\$44,061</b>	<b>\$60,500</b>	<b>\$140,000</b>	<b>\$135,230</b>	<b>\$140,000</b>	<b>\$4,770</b>	<b>3.53%</b>
<b>HIGHWAY-TRAFFIC SIGNALS (433)</b>								
02-433-240	Street Signs and Markings	\$11,791	\$3,565	\$25,000	\$25,000	\$25,000	\$0	0.00%
02-433-241	Traffic Control Device	\$0		\$40,000	\$0	\$45,000	\$45,000	0.00%
	<b>Total:</b>	<b>\$11,791</b>	<b>\$3,565</b>	<b>\$65,000</b>	<b>\$25,000</b>	<b>\$70,000</b>	<b>\$45,000</b>	<b>180.00%</b>
<b>HIGHWAY-STREET LIGHTING (434)</b>								
02-434-360	Street Lighting	\$33,469	\$37,076	\$40,000	\$38,000	\$38,000	\$0	0.00%
	<b>Total:</b>	<b>\$33,469</b>	<b>\$37,076</b>	<b>\$40,000</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>HIGHWAY-REPAIRS OF TOOLS/MACH (437)</b>								
02-437-240	Equip and Tools M/R	\$154	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
	<b>Total:</b>	<b>\$154</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>HIGHWAY-REPAIRS TO HIGHWAYS (438)</b>								
02-438-240	Road Materials and Suppl	\$11,240	\$11,898	\$50,000	\$50,000	\$100,000	\$50,000	100.00%
	<b>Total:</b>	<b>\$11,240</b>	<b>\$11,898</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>100.00%</b>
<b>HIGHWAY CONSTR AND REBUILDING (439)</b>								
02-439-240	PennDot Road Projects	\$43,447	\$68,208	\$302,234	\$293,837	\$145,000	(\$148,837)	-50.65%
02-439-241	Bridge Project	\$0		\$266,810	\$0	\$84,300	\$84,300	0.00%
	<b>Total:</b>	<b>\$43,447</b>	<b>\$68,208</b>	<b>\$569,044</b>	<b>\$293,837</b>	<b>\$229,300</b>	<b>(\$64,537)</b>	<b>-21.96%</b>
<b>DEBT PRINCIPAL (471)</b>								

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Special Tax Fund**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Special Taxes - Expenditures</b>								
02-471-200	Principal payment	\$51,795	\$53,135	\$54,493	\$54,492	\$49,025	(\$5,467)	-10.03%
	<b>Total:</b>	<b>\$51,795</b>	<b>\$53,135</b>	<b>\$54,493</b>	<b>\$54,492</b>	<b>\$49,025</b>	<b>(\$5,467)</b>	<b>-10.03%</b>
<b>DEBT INTEREST (472)</b>								
02-472-200	Interest payment	\$5,342	\$4,002	\$2,645	\$2,645	\$1,253	(\$1,392)	-52.63%
	<b>Total:</b>	<b>\$5,342</b>	<b>\$4,002</b>	<b>\$2,645</b>	<b>\$2,645</b>	<b>\$1,253</b>	<b>(\$1,392)</b>	<b>-52.63%</b>
<b>Transfer (490)</b>								
02-490-000	Transfer to Fund Balance - Ope	\$0	\$0	\$283,625	\$0	\$255,675	\$255,675	0.00%
02-490-001	Transfer to Fund Balance - Fir	\$0	\$0	\$163,087	\$0	\$375,771	\$375,771	0.00%
02-490-002	Transfer to General	\$0	\$867,861	\$0	\$0	\$0	\$0	0.00%
02-490-003	CD Purcase	\$0	\$0	\$0	\$0			0.00%
	<b>Total:</b>	<b>\$0</b>	<b>\$867,861</b>	<b>\$446,712</b>	<b>\$0</b>	<b>\$631,446</b>	<b>\$631,446</b>	<b>0.00%</b>
		2016 Year End	2017 Budget	2018 Year To Date	2018 YE Forecast	2019 Request	\$ Delta	% Delta
<b>Total Special Taxes Expenditure</b>		<b>\$599,133</b>	<b>\$1,345,111</b>	<b>\$2,579,714</b>	<b>\$1,748,306</b>	<b>\$2,685,576</b>	<b>\$937,270</b>	<b>53.61%</b>

# 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	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Township Allocation	\$265,000.00	0% 0.00	\$265,000.00

- 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	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Interest	\$2,400.00	20% \$400.00	\$2,000.00

- Earnings on investments was increased by \$400.00 due to interest rates remaining the same.

Revenue Source	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Grants	\$183,155.00	+679% +159,655.00	\$23,500.00

- 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. We will receive grant funding applicable to park and building/grounds expenses.

Revenue Source	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Developer Improvements	\$0.00	0% \$0.00	\$0.00

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

Revenue Source	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Sale of Fixed Assets	\$20,000.00	0% \$0.00	\$10,000.00

- Anticipating selling Public Works vehicles that will be appropriated to both Capital and State Funds.

Revenue Source	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Debt Proceeds	\$0.00	0% \$0.00	\$0.00

## Capital Fund

## Lower Saucon Township Major Sources of Revenue



To balance the Capital Budget \$319,968.00 is required from the fund balance leaving an estimated balance next year of \$1,537,477.00 of which \$692,329.32 is assigned, committed or restricted to other projects. Projects budgeted for 2019 include improvements to buildings and vehicle replacements. We are recommending the proceeds from the loan to be saved for construction related projects to satisfy MS4 mandates.

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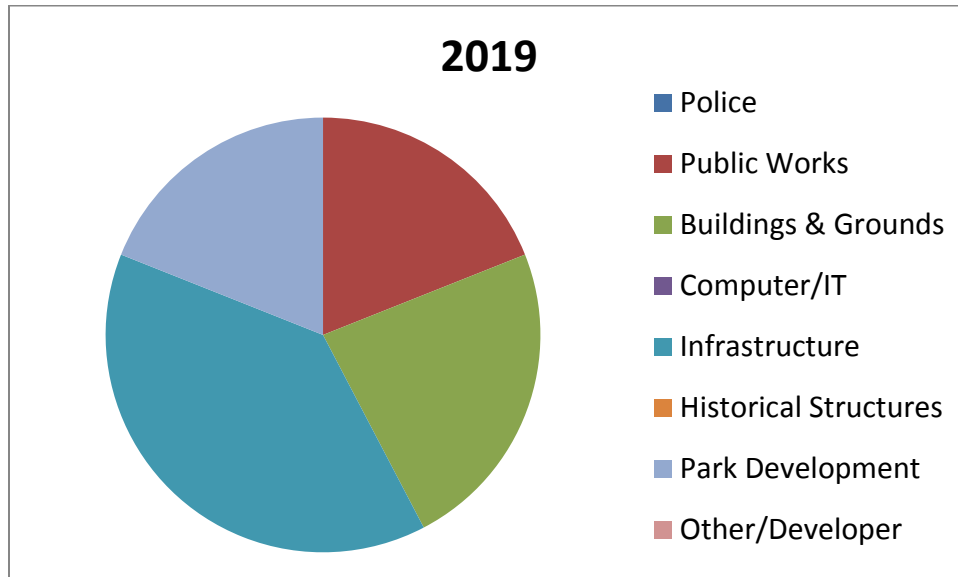
<sup>1</sup> Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional 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 2019. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2019. 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	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount Modified
	\$0.00	-100% -\$226,039.00	\$226,039.00

- Police Department is requesting no additional vehicles as we replaced several last year.

Public Works Vehicles & Equipment	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
	\$150,000.00	466% \$123,500.00	\$26,500.00

- Replacement of the # 10 – Street Sweeper and #7 Truck.

Infrastructure	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
Storm water	\$75,000.00	-86% \$434,594.00	\$509,594.00

- Proceeds for the loan for Fire Lane are recommended to be expenses for storm water issues to comply with MS4 requirements.



# Capital Fund

# Lower Saucon Township

Buildings	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
	\$184,623.00	28% \$34,500.00	\$155,000.00

- 2019 funding is for improvements to Seidersville Hall and the water line replacement behind the Public Works Building. Grant funding is to offset some of these expenses

IT Improvements	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
	\$0.00	0%	\$0.00

- No anticipated upgrades .

Historical Structures	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
	\$0.00	587% \$47,000.00	\$78,170.00

- Stair and porch repairs required additional funding in 2018. No budgeted capital expenses for the Heller Homestead, Old Mill Bridge or Lutz Franklin. Focusing on building funding reserves for the next projects needed.

Park Development	2019 Budget	Percentage of Change Dollar Value of Change	2018 Budgeted Amount
	\$150,000.00	19% \$23,500.00	\$126,500.00

- Expenses include alternate dog park, repairing pervious trail and paving parking area at Polk Valley Park

Other/Developer	2019 Budget	Dollar Value of Change	2018 Budgeted Amount
	\$0.00	0%	\$0.00

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



**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Capital Funds**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Capital Fund - Revenues</b>								
<b>INTEREST EARNINGS (341)</b>								
03-341-000	Earnings from Investments	\$3,097	\$2,766	\$2,000	\$2,100	\$2,400	\$300	14.29%
<b>Total:</b>		<b>\$3,097</b>	<b>\$2,766</b>	<b>\$2,000</b>	<b>\$2,100</b>	<b>\$2,400</b>	<b>\$300</b>	<b>14.29%</b>
<b>INTERGOVERNMENT (350)</b>								
03-350-100	Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE CAPITAL/OPERATING GRANTS (354)</b>								
03-354-000	Grants	\$0	\$127,771	\$23,500	\$2,000	\$183,155	\$181,155	9057.75%
<b>Total:</b>		<b>\$0</b>	<b>\$127,771</b>	<b>\$23,500</b>	<b>\$2,000</b>	<b>\$183,155</b>	<b>\$181,155</b>	<b>9057.75%</b>
<b>GENERAL GOVERNMENT (361)</b>								
03-361-300	Developer Fees	\$8,275	\$3,310	\$0	\$6,300	\$0	(\$6,300)	-100.00%
<b>Total:</b>		<b>\$8,275</b>	<b>\$3,310</b>	<b>\$0</b>	<b>\$6,300</b>	<b>\$0</b>	<b>(\$6,300)</b>	<b>-100.00%</b>
<b>CONTRIBUTIONS (387)</b>								
03-387-000	Donations/Contributions	\$300	\$0	\$0	\$0			0.00%
<b>Total:</b>		<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>0.00%</b>
<b>SALE OF FIXED ASSETS (391)</b>								
03-391-000	Sale of Fixed Assets	\$0	\$10,477	\$10,000	\$1,000	\$20,000	\$19,000	1900.00%
<b>Total:</b>		<b>\$0</b>	<b>\$10,477</b>	<b>\$10,000</b>	<b>\$1,000</b>	<b>\$20,000</b>	<b>\$19,000</b>	<b>1900.00%</b>
<b>TRANSFERS (392)</b>								
03-392-000	Fund Balance Appropriation	\$0	\$0	\$823,333	\$0	\$319,968	\$319,968	0.00%
03-392-001	Transfer from other funds	\$130,294	\$276,977	\$265,000	\$511,523	\$265,000	(\$246,523)	-48.19%
<b>Total:</b>		<b>\$130,294</b>	<b>\$276,977</b>	<b>\$1,088,333</b>	<b>\$511,523</b>	<b>\$584,968</b>	<b>\$73,445</b>	<b>14.36%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Capital Funds**

Ledger Account	Description	<u>2016 Year End</u>	<u>2017 Year End</u>	<u>2018 Budget</u>	<u>2018 YE Forecast</u>	<u>2019 Request</u>	<u>2019 Request v 2018 Year End</u>	
							\$ Delta	% Delta
<b>Capital Fund - Revenues</b>								
		2016 Year End	2017 Budget	2018 Year To Date	2018 YE Forecast	2019 Request	\$ Delta	% Delta
	<b>Total Capital Fund Revenue</b>	<b>\$141,966</b>	<b>\$421,302</b>	<b>\$1,123,833</b>	<b>\$522,923</b>	<b>\$790,523</b>	<b>\$267,600</b>	<b>51.17%</b>

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Capital Funds**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Capital Fund - Expenditures</b>								
<b>FINANCE ADMINISTRATION (402)</b>								
03-402-451	Bank Fee	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>DATA PROCESSING (407)</b>								
03-407-829	Video Equip	\$0	\$28,860	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$28,860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>BUILDINGS AND PLANT (409)</b>								
03-409-730	Building Purchase/Improvement	\$49,500	\$75,055	\$155,000	\$69,010	\$184,623	\$115,613	167.53%
03-409-800	IT Improvements	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$49,500</b>	<b>\$75,055</b>	<b>\$155,000</b>	<b>\$69,010</b>	<b>\$184,623</b>	<b>\$115,613</b>	<b>167.53%</b>
<b>POLICE (410)</b>								
03-410-840	Vehicle Purchase	\$30,183	\$70,400	\$228,969	\$226,039	\$0	(\$226,039)	-100.00%
<b>Total:</b>		<b>\$30,183</b>	<b>\$70,400</b>	<b>\$228,969</b>	<b>\$226,039</b>	<b>\$0</b>	<b>(\$226,039)</b>	<b>-100.00%</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>								
03-430-840	Vehicle Purchase	\$150,467	\$137,637	\$26,500	\$25,476	\$150,000	\$124,524	488.78%
<b>Total:</b>		<b>\$150,467</b>	<b>\$137,637</b>	<b>\$26,500</b>	<b>\$25,476</b>	<b>\$150,000</b>	<b>\$124,524</b>	<b>488.78%</b>
<b>Storm Water (436)</b>								
03-436-810	Storm Water Improvements	\$43,572	\$16,196	\$509,594	\$2,500	\$75,000	\$72,500	2900.00%
<b>Total:</b>		<b>\$43,572</b>	<b>\$16,196</b>	<b>\$509,594</b>	<b>\$2,500</b>	<b>\$75,000</b>	<b>\$72,500</b>	<b>2900.00%</b>
<b>HIGHWAY CONSTR AND REBUILDING (439)</b>								
03-439-810	Road Improvement	\$57,277	\$0	\$0	\$0	\$230,900	\$230,900	0.00%
<b>Total:</b>		<b>\$57,277</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,900</b>	<b>\$230,900</b>	<b>0.00%</b>
<b>PARTICIPANT RECREATION (452)</b>								
03-452-810	Park Improvement	\$238,545	\$56,255	\$125,600	\$93,301	\$150,000	\$56,699	60.77%

**Lower Saucon Township**  
**Fiscal Year 2019 Budget**  
**Budget Line Item Report - Capital Funds**

Ledger Account	Description	2016 Year End	2017 Year End	2018 Budget	2018 YE Forecast	2019 Request	2019 Request v 2018 Year End	
							\$ Delta	% Delta
<b>Capital Fund - Expenditures</b>								
<b>Total:</b>		<b>\$238,545</b>	<b>\$56,255</b>	<b>\$125,600</b>	<b>\$93,301</b>	<b>\$150,000</b>	<b>\$56,699</b>	<b>60.77%</b>
<b>Historical Bldg (459)</b>								
03-459-810	Historical Bldg Improvements	\$9,425	\$2,700	\$78,170	\$78,170	\$0	(\$78,170)	-100.00%
<b>Total:</b>		<b>\$9,425</b>	<b>\$2,700</b>	<b>\$78,170</b>	<b>\$78,170</b>	<b>\$0</b>	<b>(\$78,170)</b>	<b>-100.00%</b>
<b>INTERFUND OPERATING TRANSFERS (492)</b>								
03-492-000	Developer Maintenance return	\$0	\$0	\$0	\$10,140	\$0	(\$10,140)	-100.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,140</b>	<b>\$0</b>	<b>(\$10,140)</b>	<b>-100.00%</b>
		2016 Year End	2017 Budget	2018 Year To Date	2018 YE Forecast	2019 Request	\$ Delta	% Delta
<b>Total Capital Fund Expenditure</b>		<b>\$578,968</b>	<b>\$387,103</b>	<b>\$1,123,833</b>	<b>\$504,636</b>	<b>\$790,523</b>	<b>\$285,887</b>	<b>56.65%</b>

# Statement of Cash Balances

12/31/2019

**Fund 1 General**

	<b>2018</b>	Projected Ending Balance	\$ 4,452,470.00	
		Operating Fund Balance	\$ 1,420,000.00	
	<b>2019</b>	<b>Revenue</b>	\$ 8,628,999.00	
		<b>Expenses</b>	\$ (7,713,476.00)	
		Transfer to Capital	<u>\$ (265,000.00)</u>	
		Receipts over expenses	\$ 650,523.00	
			<b>\$ 6,522,993.00</b>	
*		<b>Interfund General - Compost Center</b>	<b>\$ (56,600.00)</b>	
			<u>\$ 24,600.00</u>	
	<b>2019</b>	<b>Year end Fund Balance</b>		<b>\$ 6,490,993.00</b>
<b>Committed</b>		<b>Operational Reserve</b>	<b>\$ 1,917,785.00</b>	
		Council appropriation	<b>\$ 100,000.00</b>	<b>\$ 2,017,785.00</b>
<b>Committed</b>		<b>Environmental Reserve</b>	<b>\$ 309,500.00</b>	<b>\$ 310,500.00</b>
*		<b>Compost Center Fund</b>	<b>\$ 64,000.00</b>	
<b>Restricted</b>		2019 Revenue	\$ 24,600.00	
		2019 Expenses	<u>\$ (56,600.00)</u>	
				<b>\$ 32,000.00</b>
<b>Restricted</b>		<b>NCGREGA Inter Fund</b>	<b>\$ -</b>	
			<b>\$ -</b>	
		<b>TOTAL OF ALL GENERAL FUNDS</b>		<b>\$ 8,851,278.00</b>

**Fund 2 Special Funds**

**Open Space**

	<b>2018</b>	Projected Ending Balance	\$ 5,952,609.00	
<b>Restricted</b>		Open Space	\$ 5,429,340.28	
		2019 Revenue	\$ 1,418,650.00	
		2019 Expenses	\$ (1,135,000.00)	
		Year End Fund Balance		<b>\$ 5,712,990.28</b>

**Fire Fund**

	<b>2018</b>	Beginning Balance	\$ 142,011.00	
<b>Restricted</b>		<b>2018</b> Projected Ending Balance	\$ 300,000.00	
		2019 Revenue	\$ 430,075.00	
		2019 Expense	<u>\$ (55,304.00)</u>	
		Year End Fund Balance		<b>\$ 674,771.00</b>

**State Liquid Fuel**

	<b>2018</b>	Beginning Balance	\$ 1,326,000.00	
<b>Restricted</b>		<b>2018</b> Projected Ending Balance	\$ 1,268,500.00	
		2017 Revenue	\$ 529,000.00	
		2017 Expenses	<u>\$ (758,800.00)</u>	
		Year End Fund Balance		<b>\$ 1,038,700.00</b>
		<b>TOTAL OF ALL SPECIAL FUNDS</b>		<b>\$ 7,426,461.28</b>

<b>Fund 3 Capital</b>				
	Checking	\$	2,000.00	
	2018 Projected Ending Balance	\$	1,869,200.00	
	2019 Intef fund transfer	\$	225,000.00	
	2019 Revenue	\$	81,800.00	
	Loan Proceeds	\$	-	
	2019 Expenses	\$	(640,523.00)	
				\$ 1,537,477.00
	Committed			\$ (580,329.32)
	Assigned			\$ (105,000.00)
	Restricted			\$ (7,000.00)
	Unrestricted			\$ 845,147.68
Parks	Projected 2018 Ending Balance	\$	154,000.00	
	2019 Revenue	\$	106,155.00	
	2019 Expenses	\$	(150,000.00)	
		\$	-	\$ 110,155.00
Historical Str. Fund	Projected Ending Balance	\$	8,860.00	
	Funding	\$	20,200.00	
	2018 Expenses	\$	-	\$ 29,060.00
	<b>TOTAL OF ALL CAPITAL FUNDS</b>			<b>\$ 984,362.68</b>
	<b>Year End Fund Balance - ALL FUNDS</b>			<b>\$ 17,262,101.96</b>

## Fiduciary Funds

Balance as of September 30, 2018

Non-Uniformed Plan	\$2,397,140.67
Uniformed Plan	\$6,881,220.87

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.

**2019 Projected Consultants Costs**

**LAW**

**Fund 01 - General**

Solicitor	\$95,000.00
Labor Solicitor	\$10,000.00
Environmental	\$ 5,000.00
Solicitor Planning/Zoning	\$10,000.00

**Fund 02 – Open Space**

Solicitor – Open Space	\$10,000.00
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**Engineering**

**Fund 01 - General**

General Engineering	\$20,000.00
MS4	\$30,000.00
Landfill Engineering	\$30,000.00
Lower Saucon Rd Bridge replacement	\$20,000.00
Planning/Zoning (Fee based)	\$30,000.00
SEO – Fee based and grant*	\$40,000.00

**Fund 02 – Open Space**

Surveys, Appraisals, Baseline Plans	\$60,000.00
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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

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**Planning/Consulting**

Landfill Consulting	\$16,000.00
Outstanding Ordinance Reviews (SALDO/Wind/Solar, etc.)	\$15,000.00
Misc Reviews/Additional Projects (General Planning)	\$24,000.00



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

2019

Light bars - 5	\$11,400
Soft Body Armor – 5 Vests (Approx. 50% Reimbursed by BVP)	\$ 4,500
Rifle Plates	\$ 5,520

2020

Police 161	\$36,500
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 900
Portable Radio Replacement	\$10,000
License Plate Recognition Software	\$19,995
Body Cameras	\$76,000

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

2024

Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 900
Police Unit 162	\$40,000
Police Unit 164	\$40,000
Police Unit 165	\$40,000