

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(01) General Fund</b>							
<b>(301) REAL PROPERTY TAXES</b>							
01-301-100	Real Estate Taxes - Current Ye	\$1,929,645.13	\$1,912,677.40	\$1,938,000.00	\$1,881,527.07	\$1,938,000.00	\$1,934,500.00
01-301-200	Real Estate Taxes - Prior Year	\$16,912.92	\$14,038.31	\$0.00	\$25,786.28	\$25,786.00	\$25,000.00
01-301-400	Real Estate Taxes - Delinquent	\$49,073.37	\$34,731.64	\$45,000.00	\$32,291.86	\$40,000.00	\$40,000.00
01-301-600	Real Estate Taxes - Interim	\$2,057.62	\$5,801.79	\$1,000.00	\$5,525.71	\$5,000.00	\$1,500.00
01-301-601	Real Estate Tax-Interim-Prior	\$1,049.60	\$125.54	\$1,000.00	\$697.46	\$1,000.00	\$1,000.00
<b>Subtotal (301) REAL PROPERTY TAXES:</b>		\$1,998,738.64	\$1,967,374.68	\$1,985,000.00	\$1,945,828.38	\$2,009,786.00	\$2,002,000.00

**Notes**

- 01-301-100 4.24 Mill Tax
- 01-301-200 Real Estate tax due on Dec 31st of previous year but not received until current year.
- 01-301-400 Delinquent taxes collected by Northampton County.
- 01-301-600 Interim bills sent for new construction increasing assessed value of properties.
- 01-301-601 Interim taxes issued from prior year.

\* Previous amount \$1,608,300.00

**(310) LOCAL TAX ENABLING ACT**

01-310-100	Real Estate Transfer Tax	\$551,057.47	\$390,537.33	\$360,000.00	\$352,404.86	\$420,000.00	\$358,000.00
01-310-210	Earned Income Tax - Current Ye	\$2,157,826.89	\$2,089,769.89	\$2,150,000.00	\$1,522,540.72	\$2,150,000.00	\$2,200,000.00
01-310-220	Earned Income Tax - Prior Year	\$961,745.31	\$1,045,062.01	\$978,000.00	\$995,476.32	\$990,000.00	\$1,000,000.00
01-310-510	Local Services Tax	\$63,922.40	\$77,759.45	\$64,000.00	\$62,651.87	\$68,000.00	\$70,000.00
01-310-520	Local Services Tax Prior year	\$18,625.49	\$12,583.76	\$12,500.00	\$8,367.90	\$8,368.00	\$8,500.00
<b>Subtotal (310) LOCAL TAX ENABLING ACT:</b>		\$3,753,177.56	\$3,615,712.44	\$3,564,500.00	\$2,941,441.67	\$3,636,368.00	\$3,636,500.00

**Notes**

- 01-310-100 Transfer tax of .5% of 1% collected from the sale of property in the Township.
- 01-310-210 Projected Earned Income Tax collected based on previous receipts, anticipated increase in wages and new home sales.
- 01-310-220 4th quarter and delinquent Earned Income Tax receipts.
- 01-310-510 \$52.00 tax on people working in Lower Saucon Township.
- 01-310-520 4th quarter and delinquent receipts

**(321) BUSINESS LICENSES AND**

01-321-320	Junkyard Licenses	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00
01-321-800	Cable TV Franchise	\$114,824.90	\$111,201.28	\$107,000.00	\$109,502.62	\$109,503.00	\$109,000.00
<b>Subtotal (321) BUSINESS LICENSES AND PERMITS:</b>		\$115,574.90	\$111,951.28	\$107,750.00	\$110,252.62	\$110,253.00	\$109,750.00

**Notes**

- 01-321-320 \$250.00 fee for Junk Yard licenses
- 01-321-800 3% tax on gross receipts of the cable providers in the Township

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(322) NON-BUSINESS</b>							
01-322-100	Moving Permits	\$635.00	\$645.00	\$500.00	\$420.00	\$500.00	\$500.00
01-322-101	Occupancy Permits	\$0.00	\$1,470.00	\$1,500.00	\$1,590.00	\$1,700.00	\$1,500.00
01-322-310	Other Business Licenses	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,200.00	\$1,000.00
01-322-820	Road Encroachment Permits	<u>\$6,010.00</u>	<u>\$5,075.00</u>	<u>\$4,500.00</u>	<u>\$2,700.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>
<b>Subtotal (322) NON-BUSINESS LICENSES/PERMITS:</b>		\$6,645.00	\$7,190.00	\$6,500.00	\$5,710.00	\$7,400.00	\$7,000.00

**Notes**

- 01-322-100 Fee to record people moving in, out or within the Township.
- 01-322-101 Fee charged for new construction or new businesses in the Township.
- 01-322-310 Fees handled by the Police Department for peddlers' licenses
- 01-322-820 Fee charged for a review of construction of road openings from approved driveway plans.

**(331) FINES**

01-331-100	County Court Fines	\$7,670.75	\$3,525.92	\$10,000.00	\$6,903.61	\$10,000.00	\$10,000.00
01-331-110	Motor Veh Code Violations (ST)	\$5,844.34	\$5,899.60	\$6,000.00	\$2,633.31	\$5,200.00	\$5,000.00
01-331-120	Ordinance Violations (JP)	\$2,710.14	\$6,836.23	\$6,500.00	\$744.31	\$1,500.00	\$3,000.00
01-331-130	Crimes Code Violations	\$3,928.46	\$1,128.95	\$5,000.00	\$3,944.96	\$5,000.00	\$4,000.00
01-331-140	Motor Veh Code Violations (JP)	\$19,869.48	\$18,822.85	\$25,000.00	\$13,535.57	\$20,000.00	\$20,000.00
01-331-150	Parking Tickets	<u>\$160.00</u>	<u>\$355.00</u>	<u>\$300.00</u>	<u>\$175.00</u>	<u>\$300.00</u>	<u>\$300.00</u>
<b>Subtotal (331) FINES:</b>		\$40,183.17	\$36,568.55	\$52,800.00	\$27,936.76	\$42,000.00	\$42,300.00

**Notes**

- 01-331-100 Fines collected by the County Courts.
- 01-331-110 Traffic fines collected by the PA State Police
- 01-331-120 Fines collected by the District Magistrate that are due to zoning violations
- 01-331-130 Fines Collected from criminal actions.
- 01-331-140 Traffic fines collected by the local magistrate's court.
- 01-331-150 Receipts from tickets issued by the Police Department.

**(341) INTEREST EARNINGS**

01-341-000	Earnings from Investments	<u>\$28,489.10</u>	<u>\$127,466.66</u>	<u>\$22,000.00</u>	<u>\$392,480.89</u>	<u>\$450,000.00</u>	<u>\$300,000.00</u>
<b>Subtotal (341) INTEREST EARNINGS:</b>		\$28,489.10	\$127,466.66	\$22,000.00	\$392,480.89	\$450,000.00	\$300,000.00

**Notes**

- 01-341-000 Projected interest income. Currently at 4% or higher, anticipating Federal Reserve to start reducing

**(350) INTERGOVERNMENT**

01-350-000	Intergovernmental Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$21,415.21</u>	<u>\$22,000.00</u>	<u>\$3,000.00</u>
<b>Subtotal (350) INTERGOVERNMENT:</b>		\$0.00	\$0.00	\$3,000.00	\$21,415.21	\$22,000.00	\$3,000.00

**Notes**

- 01-350-000 Revenue received from other government entities

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(351) FEDERAL GRANTS</u></b>							
01-351-000	Federal Grants	<u>\$75,820.68</u>	<u>\$30,035.35</u>	<u>\$11,900.00</u>	<u>\$3,608.65</u>	<u>\$11,000.00</u>	<u>\$25,000.00</u>
	<b>Subtotal (351) FEDERAL GRANTS:</b>	\$75,820.68	\$30,035.35	\$11,900.00	\$3,608.65	\$11,000.00	\$25,000.00
<b>Notes</b>							
01-351-000	Police DUI, Buckle-up and Aggressive Driving are all facilitated within the same grant processing.						
<b><u>(352) FEDERAL RELIEF FUNDS</u></b>							
01-352-530	American Rescue Funds	<u>\$567,202.46</u>	<u>\$570,789.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (352) FEDERAL RELIEF FUNDS:</b>	\$567,202.46	\$570,789.16	\$0.00	\$0.00	\$0.00	\$0.00
<b>Notes</b>							
<b><u>(354) STATE CAPITAL/OPERATING</u></b>							
01-354-000	Other State Grants	\$20,000.00	\$8,605.02	\$40,000.00	\$56,700.00	\$56,700.00	\$10,000.00
01-354-020	Public Safety Grants	<u>\$0.00</u>	<u>\$4,634.16</u>	<u>\$10,600.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$20,000.00</u>
	<b>Subtotal (354) STATE CAPITAL/OPERATING GRANTS:</b>	\$20,000.00	\$13,239.18	\$50,600.00	\$56,700.00	\$66,700.00	\$30,000.00
<b>Notes</b>							
01-354-000	Grants received from DEP for Host Municipal Inspections or any other state grants received.						
01-354-020	Grants Received by the Police Department for equipment or programming.						
<b><u>(355) STATE SHARED REVENUE</u></b>							
01-355-010	Utility Tax Reimbursement	\$7,544.72	\$7,428.78	\$7,428.00	\$5,768.66	\$7,428.00	\$7,428.00
01-355-020	Pension State Aid	\$235,066.84	\$248,661.68	\$248,660.00	\$291,394.41	\$291,394.00	\$330,000.00
01-355-070	Fire Insurance Tax Reimb	\$74,318.57	\$92,289.77	\$92,290.00	\$91,586.19	\$91,600.00	\$91,600.00
01-355-080	Beverage Licenses	<u>\$400.00</u>	<u>\$1,600.00</u>	<u>\$1,600.00</u>	<u>\$400.00</u>	<u>\$1,600.00</u>	<u>\$1,600.00</u>
	<b>Subtotal (355) STATE SHARED REVENUE:</b>	\$317,330.13	\$349,980.23	\$349,978.00	\$389,149.26	\$392,022.00	\$430,628.00
<b>Notes</b>							
01-355-010	Public Utility Tax is payment from the State to offset the reduction of assessment from properties owned by utilities.						
01-355-020	Funds received from the State to assist in payment the Township pension plans. Based on unit values, increase due to the increase in employees hired						
01-355-070	2% sales tax on fire insurance policies sold in Pennsylvania by out-of-state companies that is given to volunteer fire companies. Expense reported in 01.411.501						
01-355-080	Funding received from other governments for projects, services or reimbursements not identified						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(357) Local Grant Funding</b>							
01-357-000	Northampton County Grants	\$0.00	\$11,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
	<b>Subtotal (357) Local Grant Funding:</b>	\$0.00	\$11,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
<b>Notes</b>							
01-357-000	Local funds received - County Grants; NORCO Grow or Hotel Tax						
<b>(361) GENERAL GOVERNMENT</b>							
01-361-300	Zoning Permits and Fees	\$3,000.00	\$1,262.50	\$5,000.00	\$3,100.00	\$5,000.00	\$6,500.00
01-361-310	Subdivision Fees	\$2,222.50	\$4,200.00	\$5,000.00	\$2,185.00	\$4,000.00	\$6,500.00
01-361-650	Tax Collection Fees	\$8,880.00	\$620.00	\$0.00	\$0.00	\$0.00	\$0.00
01-361-800	Administration	\$2,646.49	\$1,150.00	\$2,000.00	\$225.00	\$2,000.00	\$2,000.00
	<b>Subtotal (361) GENERAL GOVERNMENT:</b>	\$16,748.99	\$7,232.50	\$12,000.00	\$5,510.00	\$11,000.00	\$15,000.00
<b>Notes</b>							
01-361-300	Anticipated funds received from zoning permits issued.						
01-361-310	Funds received from developers for submissions of subdivision or land development applications as defined in the township fee schedule.						
01-361-650							
01-361-800	Any funding received but not specifically identified such as RTK costs, copies of books, metal						
<b>(362) PUB SAFETY-CHARGES FOR</b>							
01-362-100	Police Services	\$9,049.79	\$32,517.69	\$34,410.00	\$9,666.59	\$28,500.00	\$35,000.00
01-362-110	Accident Report Requests	\$3,280.00	\$3,088.37	\$2,000.00	\$2,236.25	\$2,500.00	\$2,000.00
01-362-130	Security Alarm Monitoring Fee	\$1,425.00	\$1,055.00	\$1,200.00	\$1,165.00	\$1,200.00	\$1,200.00
01-362-410	Building Permits - Public Safe	\$22,990.00	\$27,575.00	\$25,000.00	\$15,700.00	\$22,000.00	\$23,000.00
01-362-411	Zoning Services-Reviews	\$0.00	\$0.00	\$2,000.00	\$1,700.00	\$2,000.00	\$2,000.00
01-362-440	Sanitation Permits	\$12,020.00	\$4,125.00	\$3,750.00	\$3,675.00	\$3,900.00	\$3,000.00
01-362-460	State UCC Fees	\$710.50	\$940.00	\$500.00	\$558.00	\$550.00	\$500.00
	<b>Subtotal (362) PUB SAFETY-CHARGES FOR SERVICE:</b>	\$49,475.29	\$69,301.06	\$68,860.00	\$34,700.84	\$60,650.00	\$66,700.00
<b>Notes</b>							
01-362-100	Funds received from outside entities that utilize officers' services (billable overtime)						
01-362-110	Accident or Incident report requests that are not subject to RTK.						
01-362-130	Township fees schedule identifies the following charges for registering alarms and call outs for						
01-362-410	Permits issued by the Zoning Department.						
01-362-411	Grading plan review fees.						
01-362-440	Fees still collectible by the SEO and the fee set for the new review fee.						
01-362-460	A fee collected by the Township and remitted to the State to pay for Uniform Construction Code education and programs						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(363) HIGHWAY-CHARGES FOR</u></b>							
01-363-000	Highway Street Charges	<u>\$4,996.72</u>	<u>\$6,206.19</u>	<u>\$5,000.00</u>	<u>\$6,556.61</u>	<u>\$9,000.00</u>	<u>\$8,000.00</u>
<b>Subtotal (363) HIGHWAY-CHARGES FOR SERVICES:</b>		<b>\$4,996.72</b>	<b>\$6,206.19</b>	<b>\$5,000.00</b>	<b>\$6,556.61</b>	<b>\$9,000.00</b>	<b>\$8,000.00</b>

**Notes**

01-363-000 Fuel costs billed to Authority, LSFR Fire Chief's and any fuel costs exceeding Council's donation of

**(364) SANITATION/LANDFILL HOSTING**

01-364-500	Contributions	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,181,231.56	\$2,588,445.43	\$2,200,000.00	\$1,886,410.87	\$2,467,000.00	\$2,300,000.00
01-364-610	Gas Royalty Fees	<u>\$3,077.96</u>	<u>\$0.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>
<b>Subtotal (364) SANITATION/LANDFILL HOSTING:</b>		<b>\$2,208,809.52</b>	<b>\$2,612,945.43</b>	<b>\$2,208,000.00</b>	<b>\$1,886,410.87</b>	<b>\$2,467,000.00</b>	<b>\$2,305,000.00</b>

**Notes**

01-364-600 Landfill Hosting fees calculated by amount of tons accepted and the cost per ton with annual 4%  
 01-364-610 Budgeting a small amount in the event Archea/Aria Energy opens facility.  
 01-364-620 Sale of compost bins

**(365) HEALTH-CHARGES FOR SERVICES**

01-365-000	Health - Charges for Services	<u>\$169,094.04</u>	<u>\$159,676.77</u>	<u>\$176,300.00</u>	<u>\$157,830.44</u>	<u>\$176,000.00</u>	<u>\$192,500.00</u>
<b>Subtotal (365) HEALTH-CHARGES FOR SERVICES:</b>		<b>\$169,094.04</b>	<b>\$159,676.77</b>	<b>\$176,300.00</b>	<b>\$157,830.44</b>	<b>\$176,000.00</b>	<b>\$192,500.00</b>

**Notes**

01-365-000 Reimbursement from Authority for medical insurance, contributions from employees towards the premium.

**(367) RECREATION-CHARGES FOR**

01-367-710	Recreation Fees	<u>\$8,875.00</u>	<u>\$10,125.00</u>	<u>\$9,500.00</u>	<u>\$8,875.00</u>	<u>\$8,675.00</u>	<u>\$8,500.00</u>
<b>Subtotal (367) RECREATION-CHARGES FOR SRVCS:</b>		<b>\$8,875.00</b>	<b>\$10,125.00</b>	<b>\$9,500.00</b>	<b>\$8,875.00</b>	<b>\$8,675.00</b>	<b>\$8,500.00</b>

**Notes**

01-367-710 Fee for the rental of pavilions in the Township.

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(380) MISCELLANEOUS</b>							
01-380-000	Miscellaneous Income	<u>\$44,767.79</u>	<u>\$80,065.08</u>	<u>\$3,000.00</u>	<u>\$65,427.53</u>	<u>\$68,000.00</u>	<u>\$3,000.00</u>
	<b>Subtotal (380) MISCELLANEOUS:</b>	<b>\$44,767.79</b>	<b>\$80,065.08</b>	<b>\$3,000.00</b>	<b>\$65,427.53</b>	<b>\$68,000.00</b>	<b>\$3,000.00</b>
<b>Notes</b>							
01-380-000	Money received from all other sources. Major increases are from insurance claim funding that						
<b>(387) CONTRIBUTIONS</b>							
01-387-000	Contributions	\$234.65	\$248.32	\$0.00	(\$3,598.00)	\$3,598.00	\$4,000.00
01-387-020	Police Misc Donations	\$1,060.19	\$6,000.00	\$100.00	\$6,540.00	\$6,540.00	\$4,000.00
01-387-030	Township Donations/Contributions	<u>\$0.00</u>	<u>\$3,121.00</u>	<u>\$500.00</u>	<u>\$3,600.00</u>	<u>\$3,600.00</u>	<u>\$3,600.00</u>
	<b>Subtotal (387) CONTRIBUTIONS:</b>	<b>\$1,294.84</b>	<b>\$9,369.32</b>	<b>\$600.00</b>	<b>\$6,542.00</b>	<b>\$13,738.00</b>	<b>\$11,600.00</b>
<b>Notes</b>							
01-387-000	Memorial Benches Revenue.						
01-387-020	Our Police Department does not accept donations, however money received from No Shave November and December and recorded here and paid from the Police budget Community Events						
01-387-030	Donations received for Movies in the Park and expenses reported under the Administration Community Events line item,						
<b>(391) SALE OF FIXED ASSETS</b>							
01-391-100	Sale of General Fixed Assets	<u>\$56.90</u>	<u>\$1,466.83</u>	<u>\$500.00</u>	<u>\$107.85</u>	<u>\$108.00</u>	<u>\$500.00</u>
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$56.90</b>	<b>\$1,466.83</b>	<b>\$500.00</b>	<b>\$107.85</b>	<b>\$108.00</b>	<b>\$500.00</b>
<b>Notes</b>							
01-391-100	All items sold or scrap metal funding that are not assets reported in the Capital Fund or the State Liquid Fuel Funds						
<b>(392) TRANSFERS</b>							
01-392-012	Transfer from Fund Balance	\$0.00	\$0.00	\$1,596,773.00	\$0.00	\$1,596,773.00	<b>\$1,510,500.00</b>
01-392-013	Transfer	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$96,885.00</u>	<u>\$0.00</u>
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,596,773.00</b>	<b>\$0.00</b>	<b>\$1,693,658.00</b>	<b>\$1,510,500.00</b>
<b>Notes</b>							
01-392-012	Transfer \$500,000.00 from ARPA funding to Park Capital and \$1,000,000 to Capital Fund for 2024					<b>*Previous amount \$1,836,700.00</b>	
<b>(395) PRIOR YEAR EXPENSES</b>							
01-395-000	Refund of Prior Year Expend	<u>\$459,615.56</u>	<u>\$358,665.53</u>	<u>\$200,000.00</u>	<u>\$90,512.00</u>	<u>\$180,000.00</u>	<u>\$150,000.00</u>
	<b>Subtotal (395) PRIOR YEAR EXPENSES:</b>	<b>\$459,615.56</b>	<b>\$358,665.53</b>	<b>\$200,000.00</b>	<b>\$90,512.00</b>	<b>\$180,000.00</b>	<b>\$150,000.00</b>
<b>Notes</b>							
01-395-000	Funds received back from our self-insurance policies.						
	<b>Subtotal (01) General Fund:</b>	<b>\$9,886,896.29</b>	<b>\$10,156,361.24</b>	<b>\$10,434,561.00</b>	<b>\$8,156,996.58</b>	<b>\$11,460,358.00</b>	<b>\$10,882,478.00</b>

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(01) General Fund</b>							
<b>(400) GENERAL GOVERNMENT</b>							
01-400-110	Council Compensation	\$9,750.00	\$7,583.28	\$16,250.00	\$7,322.68	\$9,760.00	\$16,250.00
01-400-161	Social Security Taxes	\$604.51	\$470.15	\$1,008.00	\$453.40	\$604.00	\$1,008.00
01-400-168	Medicare Tax	\$133.51	\$109.97	\$236.00	\$106.03	\$142.00	\$236.00
01-400-420	Council Expenses	\$1,271.61	\$5,882.45	\$9,880.00	\$9,232.87	\$6,500.00	\$9,500.00
01-400-500	Contributions/Grants/Subsidies	\$20,625.00	\$17,000.00	\$22,200.00	\$14,000.00	\$17,500.00	\$22,200.00
01-400-751	Council IT	\$0.00	\$0.00	\$7,075.00	\$1,462.32	\$6,000.00	\$7,000.00
01-400-800	Council Capital	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$40,000.00</u>	<u>\$41,953.00</u>	<u>\$42,000.00</u>	<u>\$0.00</u>
<b>Subtotal (400) GENERAL GOVERNMENT:</b>		<b>\$32,384.63</b>	<b>\$31,045.85</b>	<b>\$96,649.00</b>	<b>\$74,530.30</b>	<b>\$82,506.00</b>	<b>\$56,194.00</b>

**Notes**

- 01-400-110 Full compensation for 5 members. Mr. Banonis and Carocci waiving compensation for their terms
- 01-400-161 6.2% of compensation
- 01-400-168 1.45% of compensation
- 01-400-420 Expenses related to PSAT dues and conferences, community event expenses, any additional needs
- 01-400-500 Donations made by Council that are identified in the appendix of the budget document.
- 01-400-751 This includes data plan for tablets, tablet repairs or upgrades, security software or any other computer services or equipment needed by Council.

**(401) EXECUTIVE**

01-401-120	Manager Secretary Compensation	\$104,273.10	\$105,193.34	\$131,840.00	\$101,415.38	\$134,340.00	\$135,800.00
01-401-121	Administrative Assistant	\$32,978.26	\$51,422.41	\$50,593.00	\$39,147.90	\$53,393.00	\$52,500.00
01-401-140	Office Personnel Compensation	\$50,536.63	\$55,010.20	\$49,440.00	\$38,030.76	\$51,940.00	\$51,000.00
01-401-142	Office Personnel Overtime Comp	\$77.58	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00
01-401-143	Receptionist	\$39,095.76	\$43,721.27	\$37,900.00	\$29,114.87	\$40,356.00	\$40,200.00
01-401-144	Transcriptionist Compensation	\$0.00	\$0.00	\$5,000.00	\$4,625.00	\$5,500.00	\$5,500.00
01-401-150	Benefits	\$125,081.45	\$82,159.53	\$89,500.00	\$64,230.72	\$89,500.00	\$92,500.00
01-401-161	Social Security Taxes	\$14,080.21	\$12,548.63	\$16,745.00	\$13,204.67	\$17,365.00	\$17,500.00
01-401-165	Pension Administration Fees	\$6,000.00	\$6,000.00	\$14,848.00	\$14,848.00	\$14,848.00	\$14,000.00
01-401-166	Minimum Pension Obligation Non	\$25,247.00	\$33,971.00	\$36,114.00	\$36,114.00	\$36,114.00	\$40,200.00
01-401-168	Medicare Tax	\$3,300.91	\$2,934.89	\$3,912.00	\$3,088.10	\$4,057.00	\$4,100.00
01-401-169	Unemployment	\$467.48	\$1,398.80	\$840.00	\$867.53	\$686.00	\$1,000.00
01-401-210	Supplies	\$2,785.81	\$4,269.53	\$6,350.00	\$5,428.14	\$6,350.00	\$6,500.00
01-401-329	Newsletter Expense	\$3,114.33	\$9,873.77	\$12,300.00	\$6,961.30	\$10,383.00	\$13,000.00
01-401-330	Transportation Expenses	\$0.00	\$4,720.81	\$1,000.00	\$616.82	\$700.00	\$1,000.00
01-401-340	Advertising and Printing	\$4,525.44	\$8,632.78	\$11,550.00	\$11,797.03	\$12,500.00	\$13,000.00
01-401-341	Ordinance Codification Updates	\$1,195.00	\$1,195.00	\$7,200.00	\$6,362.81	\$6,400.00	\$8,500.00
01-401-410	Community Events	\$0.00	\$4,400.50	\$2,000.00	\$4,831.93	\$5,000.00	\$1,000.00
01-401-420	General Expenses	\$8,602.53	\$9,952.28	\$12,500.00	\$9,297.32	\$11,500.00	\$12,500.00
01-401-453	Admin Contract Services	\$0.00	\$1,100.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
01-401-470	Hiring Expenses	\$577.00	\$4,832.00	\$4,500.00	\$3,999.15	\$3,976.00	\$4,500.00
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-401-751	Admin IT	<u>\$1,095.60</u>	<u>\$5,979.18</u>	<u>\$8,945.00</u>	<u>\$4,463.68</u>	<u>\$6,700.00</u>	<u>\$9,000.00</u>
<b>Subtotal (401) EXECUTIVE:</b>		<b>\$423,034.09</b>	<b>\$449,315.92</b>	<b>\$506,377.00</b>	<b>\$398,445.11</b>	<b>\$512,608.00</b>	<b>\$526,600.00</b>

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
01-401-120	Manager Compensation - added 3% for budgetary purposes. Covid Relief Funds added 2023.						
01-401-121	Compensation for the Administrative Assistant position. Council/Manager Assistant; Landfill Committee Rep. 2023 COVID Funds added 12/2023						
01-401-140	Administrative Assistant salary with 3% - Benefit administration. Special projects, EAC, Park & Rec representative. COVID relief funds added 2023.						
01-401-142	Contractual overtime expense for the Receptionist's position.						
01-401-143	Receptionist salary as outlined in the Non-Uniform Contract. COVID Relief funds added 2023.						
01-401-144	Funding to pay for transcription services for Council meetings and any other meeting necessary.						
01-401-150	Medical insurance coverage including 10% escalator, life and short-term disability and election of no coverage of medical benefits.						
01-401-161	6.2% employer match. COVID Relief Funds added 2023.						
01-401-165	Administrative fees to reimburse the plan based on a percentage of employment costs.						
01-401-166	Percentage of the MMO based on employment costs.						
01-401-168	1.45% employer match. COVID Relief funds added 2023						
01-401-169	Unemployment insurance						
01-401-210	Office supplies needed by the Administration Dept						
01-401-329	Newsletter expenses including printing and postage.						
01-401-330	Reimbursement of travel expenses for employees to attend meetings or trainings if using own						
01-401-340	Advertising of meeting schedules, ordinances, bids, annual financials, and any other required advertising not related to Zoning.						
01-401-341	Annual maintenance fee and funding for codifications upon adoption of ordinances.						
01-401-410	Expenses related to the e-recycling program (grant offset) and movies in the park (donation offset)						
01-401-420	Memberships to organizations, PSATS fees and attendance for Manager, SHRM, LVCC, ICMA, CDL testing, Council secretary supplies, trainings, grant filing fees and any other expense not budgeted.						
01-401-453	Services contracted by the Manager, such as shredding events.						
01-401-470	Physical exams, background checks and, if required, psychological exams.						
01-401-750	Any minor equipment that would be needed in the office.						
01-401-751	IT services and programing allocations proportioned to the Administrative Dept.						
<b>(402) FINANCE ADMINISTRATION</b>							
01-402-110	Controller Compensation	\$2,617.50	\$2,527.50	\$2,700.00	\$1,012.50	\$2,700.00	\$2,700.00
01-402-120	Administrative Compensation	\$72,496.16	\$78,437.08	\$85,463.00	\$65,740.13	\$87,963.00	\$88,000.00
01-402-140	Office Personnel Compensation	\$52,370.75	\$36,506.98	\$49,500.00	\$38,038.74	\$52,350.00	\$55,000.00
01-402-142	Office Personnel Overtime Comp	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00
01-402-150	Benefits	\$68,263.36	\$41,156.57	\$50,000.00	\$34,169.71	\$50,000.00	\$53,000.00
01-402-161	Social Security Taxes	\$7,961.48	\$7,005.45	\$8,368.00	\$6,497.39	\$8,866.00	\$9,000.00
01-402-165	Pension Administration Fees	\$4,000.00	\$5,000.00	\$7,436.00	\$7,436.00	\$7,436.00	\$7,200.00
01-402-166	Minimum Pension Obligation-Non	\$13,359.00	\$17,975.00	\$18,086.00	\$18,086.00	\$18,086.00	\$20,600.00
01-402-168	Medicare Tax	\$1,861.98	\$1,638.40	\$1,957.00	\$1,519.47	\$2,073.00	\$2,200.00
01-402-169	Unemployment	\$148.80	\$667.98	\$420.00	\$441.77	\$441.77	\$600.00
01-402-210	Supplies	\$798.83	\$514.98	\$1,100.00	\$87.23	\$1,000.00	\$1,500.00
01-402-311	Auditing Services	\$14,900.00	\$17,085.00	\$23,500.00	\$18,400.00	\$18,400.00	\$18,250.00
01-402-323	Real Estate Tax Prep/Mailing	\$7,459.83	\$11,037.58	\$12,000.00	\$8,889.09	\$12,000.00	\$12,500.00
01-402-420	General Expenses	\$410.00	\$703.95	\$1,345.00	\$245.00	\$650.00	\$750.00
01-402-430	Taxes	\$575.32	\$577.37	\$1,000.00	\$577.37	\$577.37	\$600.00
01-402-451	Bank Services	\$1,042.19	\$1,540.78	\$2,400.00	\$3,279.80	\$4,800.00	\$5,000.00
01-402-453	Contracted Services	\$2,303.60	\$2,359.00	\$2,800.00	\$2,001.50	\$2,800.00	\$3,000.00
01-402-454	Payroll Services	\$4,235.32	\$4,645.52	\$4,610.00	\$3,461.33	\$4,610.00	\$5,000.00
01-402-710	Finance IT	\$3,722.80	\$3,651.25	\$5,630.00	\$4,076.35	\$5,600.00	\$5,600.00
	<b>Subtotal (402) FINANCE ADMINISTRATION:</b>	<b>\$258,526.92</b>	<b>\$233,030.39</b>	<b>\$278,665.00</b>	<b>\$213,959.38</b>	<b>\$280,353.14</b>	<b>\$290,850.00</b>



# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
01-402-110	Controller Compensation. First year of monthly stipend of \$225.00 approved by Council with Ordi.						
01-402-120	Asst. Mgr./Director of Finance annual compensation using 3% for budgetary purposes. COVID Relief Funds added 2023						
01-402-140	Compensation for the Finance Administrative Clerk set by contract. COVID Relief Funds added 2023.						
01-402-142	Funds for overtime if needed.						
01-402-150	Health, life and short-term disability costs						
01-402-161	6.2% of wages. COVI Relief Funds added 2023.						
01-402-165	Pension administrative fees to reimburse the plan. Funding based by percentage amount of compensation projected.						
01-402-166	Amount due for the MMO based on percentage of compensation.						
01-402-168	1.45% of wages. COVID Relief Funds added 2023.						
01-402-169	Costs for unemployment insurance						
01-402-210	Office supplies needed by the Finance Dept.						
01-402-311	Funds for the audit of our 2023 records.						
01-402-323	Funds for the preparation, mailing and collecting of real estate tax.						
01-402-420	Trainings and membership costs, and any other item needed by the Department.						
01-402-430	School and County property taxes for municipally owned properties that are not exempt.						
01-402-451	Fees the bank assesses for services						
01-402-453	Fees for processing ACA required tax filings.						
01-402-454	Fees for processing payroll, taxes filings.						
01-402-710	IT services, repairs and software programing charges for computers and financial software maintenance fees and charges.						
<b>(403) TAX COLLECTION</b>							
01-403-316	Consulting Services -Accounting	<u>\$912.00</u>	<u>\$972.00</u>	<u>\$650.00</u>	<u>\$0.00</u>	<u>\$650.00</u>	<u>\$1,000.00</u>
	<b>Subtotal (403) TAX COLLECTION:</b>	<u>\$912.00</u>	<u>\$972.00</u>	<u>\$650.00</u>	<u>\$0.00</u>	<u>\$650.00</u>	<u>\$1,000.00</u>
<b>Notes</b>							
01-403-316	Fees assessed by the volume of EIT collected charged by Northampton County TCC for that boards						
<b>(404) LAW</b>							
01-404-310	Legal Services	\$131,410.00	\$179,323.70	\$283,500.00	\$177,505.75	\$220,000.00	\$200,000.00
01-404-311	Legal Services-Planning/Zoning	\$2,131.76	\$1,440.00	\$14,040.00	\$12,658.00	\$14,000.00	\$17,000.00
01-404-312	Special Counsel	\$23,839.00	\$55,609.74	\$152,000.00	\$145,536.44	\$200,000.00	\$100,000.00
01-404-313	Court Stenographer	<u>\$465.00</u>	<u>\$440.00</u>	<u>\$2,520.00</u>	<u>\$5,399.00</u>	<u>\$4,500.00</u>	<u>\$1,500.00</u>
	<b>Subtotal (404) LAW:</b>	<u>\$157,845.76</u>	<u>\$236,813.44</u>	<u>\$452,060.00</u>	<u>\$341,099.19</u>	<u>\$438,500.00</u>	<u>\$318,500.00</u>
<b>Notes</b>							
01-404-310	No increase in hourly rate projected. Due to the outstanding projects and litigation, we are estimating higher need for the solicitor, however lower than last year as cases will more than likely resolved.						
01-404-311	Solicitor fees for the Zoning Hearing Board - \$200 per hour						
01-404-312	Specialized Council that handles personnel matters and any other services that would require the						
01-404-313	Stenographer needed for Council hearings						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(407) DATA PROCESSING</b>							
01-407-314	Website Operation/Maintenance	\$3,600.00	\$4,490.00	\$3,600.00	\$3,190.00	\$4,500.00	\$20,000.00
01-407-370	Maintenance/Repair Office Equi	\$472.41	\$32,360.40	\$10,920.00	\$3,390.90	\$5,000.00	\$7,000.00
01-407-700	Major Equipment	\$1,134.99	\$5,272.25	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
01-407-750	Minor Equipment Purchase	\$526.77	\$975.91	\$3,000.00	\$854.22	\$1,000.00	\$3,000.00
01-407-751	Software/Licenses Purchase	<u>\$2,611.79</u>	<u>\$41,601.08</u>	<u>\$23,300.00</u>	<u>\$10,211.76</u>	<u>\$14,000.00</u>	<u>\$20,000.00</u>
	<b>Subtotal (407) DATA PROCESSING:</b>	\$8,345.96	\$84,699.64	\$60,820.00	\$17,646.88	\$44,500.00	\$70,000.00

**Notes**

- 01-407-314 Quarterly maintenance fees with ADA services
- 01-407-370 Maintenance and repairs needed to servers or work that would impact the Township as a whole such as email. Each department has funds budgeted if repairs are needed to be made to
- 01-407-700 Server replacement will be necessary
- 01-407-750 IT equipment needed that is not identified in any other department
- 01-407-751 Programing and licensing fees and costs for installation not identified in any other department

**(408) ENGINEER**

01-408-310	Engineering Services	\$103,638.00	\$258,744.16	\$165,796.00	\$123,397.06	\$165,000.00	\$150,000.00
01-408-311	Engineering Services-Plan/Zon	\$5,711.22	\$6,925.47	\$8,840.00	\$4,574.58	\$6,000.00	\$8,000.00
01-408-312	Consulting Services	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
01-408-313	Bldg Code Enforcement Services	\$0.00	\$664.00	\$3,000.00	\$0.00	\$0.00	\$2,000.00
01-408-314	Sewage Enforcement Officer	<u>\$24,015.51</u>	<u>\$12,884.54</u>	<u>\$12,000.00</u>	<u>\$9,553.53</u>	<u>\$12,000.00</u>	<u>\$10,000.00</u>
	<b>Subtotal (408) ENGINEER:</b>	\$133,364.73	\$279,218.16	\$194,636.00	\$137,525.17	\$183,000.00	\$175,000.00

**Notes**

- 01-408-310 Estimating a 3% increase and permitting for outstanding projects including Reading Dr and Easton
- 01-408-311 Expenses for Carbonate Geology reviews and other zoning specific reviews that are not individually
- 01-408-312 Funding available for consultation for a project outside of the engineering and legal
- 01-408-313 Inspection of any building improvements done by third party
- 01-408-314 Fees for any outstanding permits under old SEO method and expenses related to SEO enforcement not attached to any specific permit such as calls/inquiries

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(409) BUILDINGS AND PLANT</b>							
01-409-200	Building Materials/Supplies	\$1,951.36	\$2,776.89	\$7,000.00	\$2,483.29	\$3,000.00	\$5,000.00
01-409-230	Heating Oil	\$25,030.80	\$64,321.02	\$5,000.00	\$2,165.89	\$5,000.00	\$5,000.00
01-409-231	Unleaded Gasoline	\$35,552.18	\$68,088.01	\$0.00	\$0.00	\$0.00	\$0.00
01-409-234	Oils/Lubricants	\$3,157.79	\$4,348.46	\$0.00	(\$802.00)	(\$802.00)	\$0.00
01-409-320	Communication Expense	\$39,015.61	\$38,414.20	\$42,216.00	\$27,617.31	\$40,000.00	\$42,000.00
01-409-360	Water Usage	\$4,114.07	\$4,501.00	\$5,120.00	\$3,425.04	\$5,000.00	\$5,450.00
01-409-361	Electricity	\$40,184.46	\$45,714.32	\$51,200.00	\$39,244.27	\$50,000.00	\$50,000.00
01-409-362	Gas (Heating)	\$6,971.50	\$7,369.66	\$9,000.00	\$6,618.91	\$9,000.00	\$9,000.00
01-409-367	Refuse Removal	\$2,560.95	\$2,574.64	\$2,160.00	\$2,321.38	\$2,600.00	\$3,000.00
01-409-370	Maint/Repair of Building	\$35,130.69	\$35,370.44	\$45,530.00	\$40,746.45	\$45,000.00	\$45,000.00
01-409-374	Office Equip Maint/Repair	\$139.63	\$832.41	\$1,000.00	\$146.98	\$146.98	\$0.00
01-409-384	Office Equipment Rental	\$11,781.79	\$9,213.25	\$11,159.00	\$7,515.12	\$11,100.00	\$11,100.00
01-409-420	General Expenses	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$5,000.00
01-409-450	Contracted Services	\$0.00	\$11,982.36	\$17,270.00	\$10,075.70	\$13,500.00	\$15,000.00
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$3,000.00	\$1,701.30	\$500.00	\$3,000.00
01-409-800	Capital Outlay	<u>\$0.00</u>	<u>\$31,839.00</u>	<u>\$50,000.00</u>	<u>\$579.10</u>	<u>\$15,000.00</u>	<u>\$40,000.00</u>
	<b>Subtotal (409) BUILDINGS AND PLANT:</b>	\$205,590.83	\$327,345.65	\$253,655.00	\$143,838.74	\$203,044.98	\$238,550.00

## Notes

- 01-409-200 Supplies needed for the municipal building
- 01-409-230 Heating Oil for Heller Homestead property
- 01-409-231 Moved to Police Budget
- 01-409-234 Moved to Police and PW Budgets.
- 01-409-320 office phone charges, phone system costs and maintenance agreement, cell phone charges, postage, Fedex/UPS charges, Eschat, PA One Call and any other communications needs not listed.
- 01-409-360 Water charges for the buildings owned by the Township. Inclusive of a 9% per gallon charge for water by the City of Bethlehem.
- 01-409-361 Electricity needs for all buildings and parks. Generation costs purchased through MUA.
- 01-409-362 Heating for Public Works and Seidersville
- 01-409-367 Trash removal Municipal Building
- 01-409-370 Repairs and service agreements associated with the buildings owned by the Township, Includes, security (\$1,200.00), HVAC (\$5,000.00), pest control - (\$2500.00), and any other maintenance related
- 01-409-374 Funding needed to repair office equipment
- 01-409-384 Copier and postage machine lease agreements
- 01-409-420 Funding for any other expense related to buildings not itemized anywhere in the budget.
- 01-409-450 Janitorial services with a 3% escalator clause built in semi-annually. Any other contracts needed for the building that may have not been identified elsewhere.
- 01-409-750 Minor equipment needed in repairs to the building.
- 01-409-800 Lobby floor repairs, Painting and carpeting of Council room

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(410) POLICE</b>							
01-410-120	Administrative Compensation	\$104,638.42	\$109,499.88	\$110,210.00	\$84,776.99	\$112,710.00	\$113,516.00
01-410-130	Police Compensation (FT)	\$1,285,403.92	\$1,374,300.13	\$1,681,409.00	\$1,139,170.34	\$1,535,616.00	\$1,765,000.00
01-410-131	Police Compensation (PT)	\$13,460.76	\$38,620.93	\$13,670.00	\$10,093.60	\$10,093.60	\$0.00
01-410-132	Police Overtime Compensation	\$86,100.24	\$99,233.05	\$86,025.00	\$75,602.45	\$86,000.00	\$75,000.00
01-410-133	Overtime Billable	\$18,771.73	\$48,283.23	\$34,410.00	\$16,404.60	\$30,000.00	\$35,000.00
01-410-140	Office Personnel Compensation	\$54,780.44	\$55,903.63	\$55,506.00	\$43,479.29	\$55,800.00	\$58,000.00
01-410-142	Office Personnel Overtime	\$0.00	\$0.00	\$385.00	\$0.00	\$0.00	\$400.00
01-410-150	Benefits	\$523,471.23	\$523,143.78	\$663,100.00	\$424,410.84	\$566,738.00	\$700,000.00
01-410-161	Social Security Taxes	\$97,456.73	\$107,186.77	\$123,444.00	\$84,910.24	\$113,475.00	\$126,300.00
01-410-165	Pension Administration Fees	\$77,399.88	\$76,033.00	\$78,000.00	\$61,649.37	\$75,200.00	\$85,000.00
01-410-166	Minimum Pension Obligation-Non	\$5,829.00	\$7,842.00	\$7,703.00	\$43,259.08	\$7,703.00	\$8,400.00
01-410-167	Minimum Pension Obligation-Pol	\$467,907.00	\$430,113.00	\$426,673.00	\$320,014.72	\$426,673.00	\$282,056.00
01-410-168	Medicare Tax	\$22,792.20	\$25,067.76	\$28,798.00	\$19,858.16	\$26,546.00	\$29,600.00
01-410-169	Unemployment	\$1,407.66	\$4,128.14	\$4,708.00	\$4,744.47	\$4,744.45	\$6,000.00
01-410-210	Supplies	\$1,915.33	\$3,763.07	\$2,500.00	\$1,694.40	\$2,000.00	\$2,500.00
01-410-228	K-9 Expenses	\$5,286.71	\$5,166.88	\$5,750.00	\$4,884.15	\$5,750.00	\$6,000.00
01-410-231	Vehicle Gasoline	\$0.00	\$0.00	\$72,000.00	\$34,840.19	\$36,000.00	\$45,000.00
01-410-234	Oils/Lubricants	\$0.00	\$0.00	\$2,000.00	\$582.00	\$2,000.00	\$2,000.00
01-410-241	Uniforms	\$24,265.45	\$11,399.15	\$23,600.00	\$13,642.08	\$20,000.00	\$23,000.00
01-410-242	Firearms	\$0.00	\$681.10	\$1,500.00	\$62.64	\$200.00	\$1,000.00
01-410-243	Ammunition	\$397.54	\$13,048.72	\$6,000.00	\$7,052.65	\$7,052.65	\$8,000.00
01-410-300	Contracted Services	\$7,960.34	\$2,819.92	\$6,980.00	\$12,813.66	\$12,099.56	\$14,000.00
01-410-316	Training	\$17,081.05	\$17,955.69	\$28,000.00	\$14,830.77	\$18,000.00	\$25,000.00
01-410-340	Advertising and Printing	\$377.95	\$984.09	\$1,000.00	\$400.00	\$500.00	\$500.00
01-410-370	Communication Equip - O/M/R	\$253.95	\$0.00	\$2,150.00	\$313.50	\$500.00	\$1,000.00
01-410-372	Maint/Repair Equipment	\$3,972.20	\$6,083.02	\$7,000.00	\$3,620.32	\$5,000.00	\$7,000.00
01-410-373	Vehicle - O/M/R	\$21,425.36	\$14,855.39	\$30,000.00	\$20,725.82	\$20,000.00	\$25,000.00
01-410-420	General Expenses	\$4,342.67	\$6,335.58	\$7,000.00	\$6,134.03	\$6,500.00	\$7,500.00
01-410-421	Community Events	\$350.00	\$5,658.69	\$4,000.00	\$18,138.31	\$18,138.00	\$20,000.00
01-410-440	Uniform Maintenance	\$1,158.64	\$6,170.22	\$0.00	\$10.17	\$10.17	\$0.00
01-410-470	Investigation Expense	\$2,155.25	\$1,766.93	\$2,500.00	\$2,200.00	\$2,500.00	\$3,000.00
01-410-700	Major Equipment Purchase	\$981.00	\$7,122.05	\$50,000.00	\$50,000.00	\$70,110.00	\$50,000.00
01-410-710	Police Computer- IT	\$18,060.77	\$33,374.96	\$51,625.00	\$40,493.32	\$45,000.00	\$45,000.00
01-410-750	Minor Equipment Purchase	\$4,106.81	\$4,289.13	\$17,000.00	\$16,520.00	\$17,000.00	\$5,000.00
01-410-800	Capital Outlay	\$0.00	\$18,000.00	\$25,000.00	\$6,500.00	\$6,500.00	\$18,000.00
	<b>Subtotal (410) POLICE:</b>	<b>\$2,873,510.23</b>	<b>\$3,058,829.89</b>	<b>\$3,659,646.00</b>	<b>\$2,583,832.16</b>	<b>\$3,346,159.43</b>	<b>\$3,592,772.00</b>

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
01-410-120	Police Chief's salary inclusive of 3% increase for budgetary purposes. Covid Relief Funds added						
01-410-130	Compensation and other wage related benefits identified in the Uniform Contract for 18 officers. COVID Relief Funds added 2023.						
01-410-131	No part time funds needed as Council approved the hiring of more full-time officers.						
01-410-132	Overtime compensation - contractual						
01-410-133	Overtime that is billed for services performed by our officers such as graduations, traffic control.						
01-410-140	Potential wages to be paid contractually to the Police Administrative Clerk						
01-410-142	Funding set aside for possible overtime						
01-410-150	Medical, life, short term and long-term disability insurance payments covered under the agreement for the officers and one non-uniform staff member.						
01-410-161	6.2% employer contribution. Covid Relief Funds added 2023.						
01-410-165	Pension fees estimated for police plan and a portion for non-uniform based on percentage amount of compensation.						
01-410-166	Payment to the Non-Uniform MMO based on amount due and percentage based on projected						
01-410-167	Police MMO						
01-410-168	1.45% employer contribution. Covid Relief Funds added 2023						
01-410-169	Payment for unemployment insurance						
01-410-210	Supplies for the office and officers; pens, paper, etc.						
01-410-228	Expenses related to the K9 unit. These include medical appointments, food, supplies and costs related to kenneling.						
01-410-231	Gasoline purchased through the LVCPC Lehigh Valley Cooperative Purchasing Council.						
01-410-234	Oil and lubricants for Police vehicles						
01-410-241	Contractual maximum amounts for clothing-equipment allowance for officers and any other expense the Chief authorizes						
01-410-242	Funding to replace a firearm if needed						
01-410-243	Funding for ammunition, additional expense added as there is a supply demand issue with						
01-410-300	Taser, Body Camera Maintenance Agreements- \$5,100.00. Fuel monitoring system split with PW- \$900.00, and GPS services - \$2,00.00. Police signs maintenance agreement - \$6,000.00. Revaluating						
01-410-316	Training for 19 officers and supervisors. Funding also for higher education options as contractually						
01-410-340	Printing needs for the department						
01-410-370	Maintenance needs on radios						
01-410-372	Repair and maintenance on police equipment that is not covered under warranty or under a maintenance agreement						
01-410-373	Repairs, maintenance and inspections for the police fleet						
01-410-420	Membership and Dues for the police department. Funds for expenses not anticipated						
01-410-421	Donations issued from prior year No Shave events. Revenue accounted for in 01.387.020. Est - \$5,000.00; Purchase of community outreach items - \$5,000.00; Funding for National Night Out.						
01-410-470	Investigative expenses needed., inclusive of Datapilot \$1,095.00						
01-410-700	Expense of equipment requested by the Police Department and offset by Northampton County Grant. Applicants are approved by Council prior to submission						
01-410-710	Power DMS, All Traffic, Lexis Nexus, Adobe, When to work, Metro Alert, Crimewatch, Nixel, and any software and IT needs.						
01-410-750	Shredder - \$1,500.00						
01-410-800	Patrol Bikes - \$8,600.00; Office cubical stations - \$9,400.00						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(411) FIRE</b>							
01-411-240	Vehicle Gasoline & Oil	\$10,717.15	\$12,000.00	\$12,000.00	\$7,019.89	\$12,000.00	\$12,000.00
01-411-354	Workmen's Compensation	\$28,179.00	\$18,459.00	\$21,000.00	\$19,773.00	\$19,773.00	\$22,000.00
01-411-360	Hydrant Service	\$22,392.00	\$22,392.00	\$22,392.00	\$17,244.00	\$22,392.00	\$22,392.00
01-411-420	General Expense	\$343.80	\$8,335.12	\$8,100.00	\$15,199.67	\$14,000.00	\$12,000.00
01-411-500	Contribution to Fire Cos.	\$202,100.00	\$285,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00
01-411-501	Cont. to Fireman's Relief	\$74,318.57	\$92,289.77	\$92,290.00	\$91,586.19	\$91,600.00	\$91,600.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
01-411-740	Fire and Rescue Equip	\$66,666.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (411) FIRE:</b>	\$419,717.19	\$453,475.89	\$410,782.00	\$405,822.75	\$414,765.00	\$414,992.00
<b>Notes</b>							
01-411-240	Donation of fuel expenses to LSFR						
01-411-354	Workers Comp insure for the volunteer fire department						
01-411-360	Payment to the City of Bethlehem and the Hellertown Water Authority for hydrant water						
01-411-420	Expenses related to the inspection and testing of SCBA, Ladder and hoses. Any expenses for NFPA subscriptions or Fire Marshal needs.						
01-411-500	\$225,000.00 annual contribution and \$10,000.00 for Recruitment and Retention						
01-411-501	Revenue offset expense - State Shared Revenue. Funding for the Lower Saucon Fire Association.						
01-411-502	Funding requested for Dewey Ambulance providing BLS and ALS services						
<b>(414) PLANNING AND ZONING</b>							
01-414-120	Zoning Officer Comp	\$74,650.00	\$76,814.50	\$76,545.00	\$58,892.11	\$79,045.00	\$79,000.00
01-414-130	Officials Compensation	\$30.00	\$45.00	\$360.00	\$30.00	\$120.00	\$360.00
01-414-140	Office Personnel Compensation	\$54,406.77	\$55,804.28	\$55,907.00	\$43,658.00	\$58,407.00	\$59,400.00
01-414-142	Office Personnel Overtime Comp	\$127.74	\$495.48	\$600.00	\$558.54	\$500.00	\$600.00
01-414-150	Benefits	\$48,418.96	\$45,751.06	\$50,000.00	\$34,146.71	\$50,000.00	\$51,500.00
01-414-161	Social Security Taxes	\$8,011.37	\$8,255.77	\$8,272.00	\$6,393.83	\$8,554.00	\$8,700.00
01-414-165	Pension Administration Fees	\$4,000.00	\$3,813.60	\$7,400.00	\$2,307.95	\$7,400.00	\$7,000.00
01-414-166	Minimum Pension Obligation-Non	\$13,621.00	\$18,327.00	\$17,999.00	\$17,999.00	\$17,999.00	\$19,900.00
01-414-168	Medicare Tax	\$1,873.63	\$1,930.73	\$1,935.00	\$1,495.40	\$2,001.00	\$2,100.00
01-414-169	Unemployment	\$155.48	\$410.00	\$420.00	\$420.00	\$420.00	\$500.00
01-414-210	Supplies	\$1,000.00	\$354.46	\$1,100.00	\$971.04	\$1,100.00	\$1,500.00
01-414-312	Consulting Services	\$21,472.50	\$5,850.00	\$10,000.00	\$0.00	\$0.00	\$5,000.00
01-414-340	Advertising and Printing	\$1,221.42	\$697.50	\$7,000.00	\$11,620.88	\$3,000.00	\$7,000.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$65.48	\$1,016.82	\$2,300.00	\$648.34	\$2,000.00	\$2,000.00
01-414-420	General Expenses	\$681.69	\$1,210.49	\$500.00	\$605.20	\$605.00	\$750.00
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$2,500.00
01-414-460	Seminar/Education/Meetings	\$775.00	\$565.00	\$1,200.00	\$0.00	\$700.00	\$1,200.00
01-414-750	Minor Equipment Purchase	\$2,957.99	\$68.67	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-414-751	Zoning IT	\$1,000.00	\$2,354.25	\$12,600.00	\$9,183.35	\$9,400.00	\$12,600.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (414) PLANNING AND ZONING:</b>	\$234,469.03	\$223,764.61	\$260,138.00	\$188,930.35	\$242,251.00	\$262,610.00

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
01-414-120	Compensation for the Zoning Officer with a 3% increase for budget purposes. COVID Relief Funds						
01-414-130	Five member for 12 meetings with price per meeting stipend. Several members have waived						
01-414-140	Wages for the Zoning Administrative Clerk contractual. COVID Relief funds added 2023.						
01-414-142	Overtime for Zoning Hearing Board meetings if needed						
01-414-150	Health Life and Short- term disability coverage						
01-414-161	6.2% of projected compensation. COVID Relief Funds added 2023						
01-414-165	Administrative fees assigned to the Zoning Dept based on percentage of MMO						
01-414-166	2024 Non-Uniform MMO percentage						
01-414-168	1.45% of projected compensation. COVID Relief Funds added 2023.						
01-414-169	estimated unemployment costs						
01-414-210	Any supplies needed by the department.						
01-414-312	Any outside planning consulting services requested by Council						
01-414-340	Advertising required by Zoning Hearing Board						
01-414-371	Vehicle Maintenance for vehicle.						
01-414-420	Funding for any other expense Zoning needs such as deposit slips or check copies.						
01-414-450	Any other contracted services needed by Council or Staff						
01-414-460	Funds for continuing education for the Zoning Officer.						
01-414-750	For any equipment needed by the Zoning Officer to perform his job.						
01-414-751	IT services, security programming, and funds to upgrade permit management software,						
01-414-800	Canon large format copier scanner						
<b><u>(415) EMERGENCY MANAGEMENT</u></b>							
01-415-120	Administrative Person. Comp.	\$2,000.00	\$2,000.00	\$2,000.00	\$1,500.00	\$2,000.00	\$2,000.00
01-415-200	Materials/Supplies	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
01-415-300	Haz Mat Clean-up	<u>\$4,771.25</u>	<u>\$8,105.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,500.00</u>
	<b>Subtotal (415) EMERGENCY MANAGEMENT:</b>	\$6,771.25	\$10,105.00	\$7,500.00	\$1,500.00	\$2,000.00	\$5,000.00
<b>Notes</b>							
01-415-120	Stipend for EMS Director						
01-415-200	Supplies, training or books needed						
01-415-300	Any emergency clean up needed that the Township is responsible for.						
<b><u>(419) CROSSING GUARDS</u></b>							
01-419-150	Crossing Guard Wages	<u>\$2,344.86</u>	<u>\$2,586.17</u>	<u>\$5,000.00</u>	<u>\$2,085.63</u>	<u>\$3,200.00</u>	<u>\$5,000.00</u>
	<b>Subtotal (419) CROSSING GUARDS:</b>	\$2,344.86	\$2,586.17	\$5,000.00	\$2,085.63	\$3,200.00	\$5,000.00
<b>Notes</b>							
01-419-150	Payment for crossing guards. Costs split between School District, Hellertown and LST						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(421) DOG CONTROL</b>							
01-421-150	Dog Control Wages	\$3,000.00	\$3,000.00	\$3,000.00	\$2,250.00	\$3,000.00	\$3,000.00
01-421-220	Dog Control Supplies	\$826.01	\$107.50	\$1,400.00	\$538.07	\$750.00	\$1,000.00
01-421-450	Dog Control Contracted Service	<u>\$925.39</u>	<u>\$1,740.00</u>	<u>\$4,500.00</u>	<u>\$680.00</u>	<u>\$4,000.00</u>	<u>\$4,500.00</u>
	<b>Subtotal (421) DOG CONTROL:</b>	<b>\$4,751.40</b>	<b>\$4,847.50</b>	<b>\$8,900.00</b>	<b>\$3,468.07</b>	<b>\$7,750.00</b>	<b>\$8,500.00</b>
<b>Notes</b>							
01-421-150	Stipend for Dog Control Officer.						
01-421-220	Food, dog supplies, kennel supplies.						
01-421-450	Payment of donations for dogs going to shelters, payment of any necessary medical bills. \$2,500.00						
<b>(426) RECYCLING</b>							
01-426-200	Recycling Supplies	\$0.00	\$109.30	\$0.00	\$0.00	\$0.00	\$500.00
01-426-260	Small Tools	\$0.00	\$0.00	\$500.00	\$432.36	\$500.00	\$500.00
01-426-340	Advertising and Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-426-360	Utilities	\$1,463.06	\$1,523.92	\$0.00	\$0.00	\$0.00	\$0.00
01-426-370	Maint/Repairs Facility	\$20,035.50	\$598.13	\$10,500.00	\$15,531.90	\$20,000.00	\$20,000.00
01-426-500	Compost Center Appropriation	<u>\$10,500.00</u>	<u>\$10,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (426) RECYCLING:</b>	<b>\$31,998.56</b>	<b>\$12,731.35</b>	<b>\$11,000.00</b>	<b>\$15,964.26</b>	<b>\$20,500.00</b>	<b>\$21,500.00</b>
<b>Notes</b>							
01-426-200	Supplies needed at the Yard Waste drop off site						
01-426-260	Any material needed to assist in improvements.						
01-426-370	Funds needed to rent and remove dumpsters for yard waste collection						
<b>(430) HIGHWAY-GENERAL SERVICES</b>							
01-430-120	Administrative Compensation	\$81,434.18	\$85,193.37	\$87,824.00	\$67,556.88	\$90,324.00	\$90,459.00
01-430-121	Roadmaster Compensation	\$63,084.92	\$64,168.95	\$65,722.00	\$48,492.80	\$68,222.00	\$68,100.00
01-430-140	Maintenance Compensation	\$465,570.38	\$529,121.48	\$569,178.00	\$402,965.47	\$590,120.00	\$654,600.00
01-430-141	Seasonal Employee Comp	\$5,105.89	\$20,415.00	\$24,120.00	\$18,243.51	\$16,231.00	\$20,000.00
01-430-142	Maintenance Personnel Overtime	\$36,693.32	\$33,353.97	\$67,667.00	\$19,718.48	\$40,000.00	\$67,000.00
01-430-150	Benefits	\$296,975.10	\$323,243.26	\$348,442.00	\$242,768.46	\$348,442.00	\$384,000.00
01-430-161	Social Security Taxes	\$40,417.13	\$45,399.65	\$50,500.00	\$34,532.60	\$49,135.00	\$56,000.00
01-430-165	Pension Administration Fees	\$20,960.27	\$12,774.49	\$37,100.00	\$8,050.31	\$37,100.00	\$39,000.00
01-430-166	Minimum Pension Obligation-Non	\$76,437.00	\$102,850.00	\$90,357.00	\$90,355.00	\$90,357.00	\$111,800.00
01-430-168	Medicare Tax	\$9,452.39	\$10,617.67	\$11,810.00	\$8,076.17	\$11,492.00	\$13,000.00
01-430-169	Unemployment	\$1,000.85	\$2,814.61	\$2,940.00	\$3,150.04	\$3,107.00	\$4,000.00
01-430-200	Materials/Supplies	\$2,496.06	\$3,544.49	\$4,000.00	\$2,869.81	\$4,000.00	\$4,000.00
01-430-210	Office Supplies	\$501.68	\$96.88	\$1,500.00	\$497.89	\$750.00	\$750.00
01-430-230	Diesel Fuel	\$0.00	\$0.00	\$77,850.00	\$33,293.34	\$50,000.00	\$75,000.00
01-430-234	Oils/Lubricants	\$0.00	\$0.00	\$3,000.00	\$3,477.75	\$4,500.00	\$4,500.00
01-430-250	Traffic Sign - M/R	\$4,758.46	\$4,618.07	\$5,750.00	\$2,682.50	\$3,000.00	\$5,750.00
01-430-373	Vehicle - O/M/R	\$22,837.84	\$18,198.63	\$27,000.00	\$50,501.45	\$60,000.00	\$35,000.00
01-430-380	Equipment Rental	\$2,920.00	\$0.00	\$5,000.00	\$0.00	\$3,000.00	\$5,000.00
01-430-410	Judgements- Damages	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
01-430-420	General Expenses	\$8,621.33	\$8,538.81	\$9,950.00	\$7,028.50	\$9,000.00	\$14,000.00
01-430-450	Contracted Services	\$5,904.70	\$21,232.37	\$38,000.00	\$5,829.07	\$25,000.00	\$30,000.00
01-430-750	Minor Equipment Purchase	\$4,513.63	\$2,976.41	\$5,000.00	\$4,465.47	\$5,000.00	\$5,000.00
01-430-751	Public Works IT	<u>\$2,356.55</u>	<u>\$4,298.34</u>	<u>\$5,600.00</u>	<u>\$3,373.60</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
	<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>	<b>\$1,152,041.68</b>	<b>\$1,293,456.45</b>	<b>\$1,538,310.00</b>	<b>\$1,059,929.10</b>	<b>\$1,515,780.00</b>	<b>\$1,691,959.00</b>



# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
01-430-120	Salary for the Director of PW inclusive of a 3% increase for budgetary purposes. COVID Relief Funds						
01-430-121	Wages for the Roadmaster - contractual. COVID Relief funds added 2023.						
01-430-140	Wages for the Crewmembers - contractual. We are also requesting hiring an assistant for the Director of Public Works. This employee would assist the Director in Public Works and Building and Grounds operations, leaving the Roadmaster to supervise crews doing solely road work. COVID						
01-430-141	Funding for four season workers. Wages about minimum wage.						
01-430-142	Estimate amount needed for overtime.						
01-430-150	Medical, life and short-term disability for Non Uniform workers.						
01-430-161	6.2% employer contribution. COVID Relief Funds added 2023.						
01-430-165	Administrative fees based on a percentage of compensation and total amount projected.						
01-430-166	2024 MMO based on amount due and percentage of payroll.						
01-430-168	1.45% of payroll employer contribution. COVID Relief funds added 2023						
01-430-169	Anticipated costs for unemployment insurance						
01-430-200	Supplies needed in the garages such as rags, solvents, degreasers,						
01-430-210	Office supplies needed such as paper, pens, ink for printers,						
01-430-230	Estimated amount of Diesel fuel expense as bid through Lehigh Valley Cooperative Purchasing						
01-430-234	Oil and Lubricants needed for Public Works vehicles.						
01-430-250	Traffic Signal Maintenance Agreement and service costs.						
01-430-373	Vehicle Maintenance costs for the Public Works fleet.						
01-430-380	Funds for the rental of equipment not owned by Twp.						
01-430-420	Clothing Allowance, Rain gear, repair of broken glasses and any other expense as needed by the Public Works Dept.						
01-430-450	GPS system, fuel monitoring system, flagger assistance, and tree removal as approved by the Township, cleaning of oil & grit separator tank.						
01-430-750	Replacement of any tools needed.						
01-430-751	Any IT service needed and security software.						
<b>(433) HIGHWAY-TRAFFIC SIGNALS</b>							
01-433-240	Road/Street Signs/Markings	<u>\$20,784.24</u>	<u>\$21,079.61</u>	<u>\$33,000.00</u>	<u>\$22,873.43</u>	<u>\$33,000.00</u>	<u>\$33,000.00</u>
	<b>Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:</b>	\$20,784.24	\$21,079.61	\$33,000.00	\$22,873.43	\$33,000.00	\$33,000.00
<b>Notes</b>							
01-433-240	Replacement of street signs as needed, road markings and line painting.						
<b>(438) HIGHWAY-REPAIRS TO HIGHWAYS</b>							
01-438-240	Road Materials/Supplies	<u>\$79,143.95</u>	<u>\$127,074.03</u>	<u>\$155,000.00</u>	<u>\$118,749.91</u>	<u>\$120,000.00</u>	<u>\$155,000.00</u>
	<b>Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:</b>	\$79,143.95	\$127,074.03	\$155,000.00	\$118,749.91	\$120,000.00	\$155,000.00
<b>Notes</b>							
01-438-240	Funding for chipping for the road projects, funding available for emergency road work needs that may not be suitable for State Liquid Fuel funding						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(439) HIGHWAY CONSTR AND</b>							
01-439-600	Capital Construction	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,070,793.00</u>	<u>\$1,032,149.35</u>	<u>\$1,071,000.00</u>	<u>\$0.00</u>
<b>Subtotal (439) HIGHWAY CONSTR AND REBUILDING:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070,793.00</b>	<b>\$1,032,149.35</b>	<b>\$1,071,000.00</b>	<b>\$0.00</b>

**Notes**

01-439-600 Saucon Terrace Project placed in General fund due the timing of the contract.

**(452) PARTICIPANT RECREATION**

01-452-200	Materials/Supplies	\$3,466.72	\$2,457.89	\$4,860.00	\$4,037.27	\$2,500.00	\$3,000.00
01-452-367	Refuse Removal	\$4,451.08	\$4,531.03	\$4,340.00	\$5,158.77	\$5,000.00	\$5,000.00
01-452-370	Maintenance/Repairs	\$11,911.69	\$6,256.82	\$14,300.00	\$25,042.16	\$25,000.00	\$25,000.00
01-452-420	General Expenses	\$2,299.17	\$1,362.09	\$7,040.00	\$5,443.49	\$4,000.00	\$5,000.00
01-452-421	Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.00
01-452-450	Park Contracted Services	\$63,751.68	\$71,880.17	\$80,000.00	\$59,858.65	\$80,000.00	\$80,000.00
01-452-500	Summer Youth Program (SVCC)	\$14,097.32	\$20,582.70	\$34,900.00	\$25,530.42	\$34,900.00	\$34,900.00
01-452-501	Senior Program	\$0.00	\$11,081.50	\$11,000.00	\$5,120.00	\$10,240.00	\$11,000.00
01-452-510	Pool Pass Reimbursement	\$0.00	\$20,365.00	\$15,000.00	\$5,690.00	\$6,500.00	\$11,000.00
01-452-700	Major Equipment Purchase	\$2,642.11	\$5,122.66	\$9,000.00	\$6,230.05	\$6,000.00	\$10,000.00
01-452-750	Minor Equipment Purchase	<u>\$5,222.00</u>	<u>\$474.42</u>	<u>\$1,000.00</u>	<u>\$1,236.28</u>	<u>\$1,236.28</u>	<u>\$1,000.00</u>
<b>Subtotal (452) PARTICIPANT RECREATION:</b>		<b>\$107,841.77</b>	<b>\$144,114.28</b>	<b>\$181,440.00</b>	<b>\$143,347.09</b>	<b>\$175,376.28</b>	<b>\$190,500.00</b>

**Notes**

01-452-200 Supplies like paper towel, toilet paper, sanitizer, soap and any other needs for our Parks.  
 01-452-367 Commercial dumpster charge for Southeastern, Town Hall and Polk Valley Parks.  
 01-452-370 Repairs and maintenance to park infrastructure needs outside of a capital improvement.  
 01-452-420 Expense related to movies in the park - Funding provided by donations and reported as income. Small items that are not budgeted elsewhere.  
 01-452-421 Funds for Movies in the Park are donated and itemized in the Twp Donation line item. We have \$1,387 left from last year.  
 01-452-450 Lawn Mowing and Lawn treatment services.  
 01-452-500 Funding for the summer youth program  
 01-452-501 Funding for the senior program  
 01-452-510 Residents can request a reimbursement of their costs for a pool pass at a municipal or non-private  
 01-452-700 Expenses for large replacement parts for tot lots. Also, the pass through account for memorial  
 01-452-750 Small tool and equipment needs.

**(456) LIBRARIES**

01-456-500	Library Contribution	<u>\$100,264.00</u>	<u>\$58,355.33</u>	<u>\$160,000.00</u>	<u>\$10,920.00</u>	<u>\$12,000.00</u>	<u>\$125,000.00</u>
<b>Subtotal (456) LIBRARIES:</b>		<b>\$100,264.00</b>	<b>\$58,355.33</b>	<b>\$160,000.00</b>	<b>\$10,920.00</b>	<b>\$12,000.00</b>	<b>\$125,000.00</b>

**Notes**

01-456-500 Library contribution

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(461) CONSERVATION</b>							
01-461-200	Supplies	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$200.00
01-461-420	Dues, Subscriptions etc	\$0.00	\$0.00	\$500.00	\$109.00	\$500.00	\$1,000.00
01-461-421	Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
01-461-540	Contribution	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$550.00</u>	<u>\$550.00</u>	<u>\$750.00</u>
	<b>Subtotal (461) CONSERVATION:</b>	\$0.00	\$0.00	\$1,100.00	\$659.00	\$1,050.00	\$5,950.00
<b>Notes</b>							
01-461-200	Supplies for Open Space Committee and EAC						
01-461-420	Dues and subscriptions for EAC or Open Space Committees						
01-461-421	Electronic Recycling Events - will request reimbursement or onsite program from Northampton County shown in revenue.						
01-461-540	Donations or program costs for EAC or Open Space Committees.						
<b>(481) INTERGOVERNMENT EXPENSES</b>							
01-481-000	Intergovernmental Expenditures	<u>\$333.00</u>	<u>\$1,374.64</u>	<u>\$15,000.00</u>	<u>\$3,113.56</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
	<b>Subtotal (481) INTERGOVERNMENT EXPENSES:</b>	\$333.00	\$1,374.64	\$15,000.00	\$3,113.56	\$5,000.00	\$5,000.00
<b>Notes</b>							
01-481-000	Expenses to other government entities that the Twp has part of such as UCC fees and work with other municipalities for grants.						
<b>(486) INSURANCE</b>							
01-486-351	Business Insurance	\$83,995.00	\$97,376.00	\$111,706.00	\$77,345.00	\$77,345.00	\$86,000.00
01-486-352	Vehicle Insurance	\$29,760.00	\$28,268.00	\$31,095.00	\$40,711.00	\$40,711.00	\$45,000.00
01-486-354	Workmen's Compensation	\$141,738.76	\$129,735.12	\$126,000.00	\$111,781.70	\$139,100.00	\$175,000.00
01-486-356	Public Officials Bond	<u>\$2,511.00</u>	<u>\$2,150.00</u>	<u>\$1,050.00</u>	<u>\$650.00</u>	<u>\$1,050.00</u>	<u>\$1,050.00</u>
	<b>Subtotal (486) INSURANCE:</b>	\$258,004.76	\$257,529.12	\$269,851.00	\$230,487.70	\$258,206.00	\$307,050.00
<b>Notes</b>							
01-486-351	General Liability Insurance, Cyber insurance, Errs and Omissions, Police Liability Insurance.						
01-486-352	Municipal Vehicle insurance						
01-486-354	Workers Compensation insurance costs.						
01-486-356	Public Officials Bond.						

# Proposed 2024 Budget

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(487) EMPLOYEE BENEFITS</u></b>							
01-487-150	Benefits	<u>\$158,558.05</u>	<u>\$148,892.56</u>	<u>\$191,371.00</u>	<u>\$126,775.24</u>	<u>\$175,000.00</u>	<u>\$192,500.00</u>
	<b>Subtotal (487) EMPLOYEE BENEFITS:</b>	\$158,558.05	\$148,892.56	\$191,371.00	\$126,775.24	\$175,000.00	\$192,500.00
<b>Notes</b>							
01-487-150	Pass through expenses, medical life and STD for the Authority and any other COBRA coverage if						
<b><u>(489) MISCELLANEOUS</u></b>							
01-489-410	Legal Settlements	<u>\$7,378.75</u>	<u>\$256.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (489) MISCELLANEOUS:</b>	\$7,378.75	\$256.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Notes</b>							
<b><u>(491) REFUNDS-PRIOR YEAR EXPENSES</u></b>							
01-491-001	Refund of Prior Year Revenue	\$184.25	\$5.00	\$2,000.00	\$0.00	\$0.00	\$0.00
01-491-280	Unpaid Bills Prior Years	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>\$28,583.56</u>	<u>\$28,583.56</u>	<u>\$20,000.00</u>
	<b>Subtotal (491) REFUNDS-PRIOR YEAR EXPENSES:</b>	\$184.25	\$5.00	\$22,000.00	\$28,583.56	\$28,583.56	\$20,000.00
<b>Notes</b>							
01-491-280	Funds for small expenses that were to be paid the prior year.						
<b><u>(492) INTERFUND OPERATING</u></b>							
01-492-000	Transfer to Other Funds	\$965,000.00	\$1,315,000.00	\$315,000.00	\$1,815,000.00	\$315,000.00	\$1,890,000.00
01-492-100	Transfer to Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$275,218.00</u>	<u>\$0.00</u>	<u>\$1,500,000.00</u>	<u>\$279,451.00</u>
	<b>Subtotal (492) INTERFUND OPERATING TRANSFERS:</b>	\$965,000.00	\$1,315,000.00	\$590,218.00	\$1,815,000.00	\$1,815,000.00	\$2,169,451.00
<b>Notes</b>							
01-492-000	\$350,000.00 Capital, \$20,000.00 Historical Capital and \$20,000.00 Park Capital. \$500,000.00 from ARPA funds to Park Capital; \$1,000,000 for 2024 paving project contract.						
	<b>Subtotal (01) General Fund:</b>	<b>\$7,643,101.89</b>	<b>\$8,775,918.48</b>	<b>\$10,434,561.00</b>	<b>\$9,121,235.93</b>	<b>\$10,991,783.39</b>	<b>\$10,882,478.00</b>
<b>General Fund Revenue</b>		<b>\$9,886,896.29</b>	<b>\$10,156,361.24</b>	<b>\$10,434,561.00</b>	<b>\$8,156,996.58</b>	<b>\$11,460,358.00</b>	<b>\$10,882,478.00</b>
<b>General Fund Expenses</b>		<b>\$7,643,101.89</b>	<b>\$8,775,918.48</b>	<b>\$10,434,561.00</b>	<b>\$9,121,235.93</b>	<b>\$10,991,783.39</b>	<b>\$10,882,478.00</b>
<b>+/-</b>		<b>\$2,243,794.40</b>	<b>\$1,380,442.76</b>	<b>\$ 0.00</b>	<b>- \$964,239.35</b>	<b>\$ 468,574.71</b>	<b>\$ 0.00</b>

# Budget Worksheet - Revenue

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(02) Special Taxes</b>							
<b>(301) REAL PROPERTY TAXES</b>							
02-301-100	Fire Tax	<u>\$343,069.23</u>	<u>\$335,788.94</u>	<u>\$330,000.00</u>	<u>\$330,744.81</u>	<u>\$332,000.00</u>	<u>\$410,000.00</u>
	<b>Subtotal (301) REAL PROPERTY TAXES:</b>	\$343,069.23	\$335,788.94	\$330,000.00	\$330,744.81	\$332,000.00	\$410,000.00
<b>Notes</b>							
02-301-100	.9 mill to help support volunteer fire services.				*Previous Amount	\$332,000.00	
<b>(310) LOCAL TAX ENABLING ACT</b>							
02-310-210	Earned Income Tax - Current Ye	\$1,070,314.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-310-220	Open Space EIT - Prior Year	<u>\$476,966.34</u>	<u>\$530,050.79</u>	<u>\$5,000.00</u>	<u>\$31,652.63</u>	<u>\$30,000.00</u>	<u>\$5,000.00</u>
	<b>Subtotal (310) LOCAL TAX ENABLING ACT:</b>	\$1,547,280.85	\$530,050.79	\$5,000.00	\$31,652.63	\$30,000.00	\$5,000.00
<b>Notes</b>							
02-310-220	Delinquent reporting of Earned Income Tax assessed for Open Space purchases and maintenance.						
<b>(341) INTEREST EARNINGS</b>							
02-341-000	Interest	<u>\$36,776.36</u>	<u>\$126,752.46</u>	<u>\$9,000.00</u>	<u>\$353,450.45</u>	<u>\$470,000.00</u>	<u>\$300,000.00</u>
	<b>Subtotal (341) INTEREST EARNINGS:</b>	\$36,776.36	\$126,752.46	\$9,000.00	\$353,450.45	\$470,000.00	\$300,000.00
<b>Notes</b>							
02-341-000	Interest earned on funds for Open Space, Fire Tax and State funding for Public Works (Liquid Fuels)						
<b>(355) STATE SHARED REVENUE</b>							
02-355-050	Motor Vehicle Fuel Taxes - Liq	<u>\$473,043.35</u>	<u>\$477,029.28</u>	<u>\$481,339.00</u>	<u>\$490,124.66</u>	<u>\$490,125.00</u>	<u>\$482,880.00</u>
	<b>Subtotal (355) STATE SHARED REVENUE:</b>	\$473,043.35	\$477,029.28	\$481,339.00	\$490,124.66	\$490,125.00	\$482,880.00
<b>Notes</b>							
02-355-050	State Aid funds to be used on Public Works related expenses. Liquid Fuel Fund.						
<b>(361) GENERAL GOVERNMENT</b>							
02-361-000	Charge for Services	<u>\$54,102.43</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (361) GENERAL GOVERNMENT:</b>	\$54,102.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Notes</b>							

# Budget Worksheet - Revenue

Version: Friday, January 12, 2024 Reopened

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(380) MISCELLANEOUS</b>							
02-380-000	Misc Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$31.50</u>	<u>\$31.50</u>	<u>\$0.00</u>
	<b>Subtotal (380) MISCELLANEOUS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31.50</b>	<b>\$31.50</b>	<b>\$0.00</b>
<b>Notes</b>							
<b>(387) CONTRIBUTIONS</b>							
02-387-000	Donation/Contributions	<u>\$0.00</u>	<u>\$28,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (387) CONTRIBUTIONS:</b>	<b>\$0.00</b>	<b>\$28,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b>(391) SALE OF FIXED ASSETS</b>							
02-391-100	Sale of Fixed Assets	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$2,750.00</u>	<u>\$2,750.00</u>	<u>\$10,000.00</u>
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>	<b>\$10,000.00</b>
<b>Notes</b>							
02-391-100	Proportionate amount calculated when selling off older pieces of equipment.						
<b>(392) TRANSFERS</b>							
02-392-000	Fund Balance - State Fund	\$0.00	\$0.00	\$445,661.00	\$0.00	\$0.00	\$356,120.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$245,000.00</b>
02-392-200	Open Space Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,127,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,416,000.00</u>
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,572,661.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,017,120.00</b>
	<b>Subtotal (02) Special Taxes:</b>	<b>\$2,464,272.22</b>	<b>\$1,498,121.47</b>	<b>\$2,408,000.00</b>	<b>\$1,208,754.05</b>	<b>\$1,324,843.50</b>	<b>\$3,225,000.00</b>
<b>Notes</b>							
02-392-000	Funds needed from Fund Balance					<b>* Previous Amount \$323,000.00</b>	
02-392-100	Funds needed from Fund Balance						
02-392-200	Funds needed from Fund Balance						

# Budget Worksheet - Expenses

Version: Friday, January 12, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(02) Special Taxes</u></b>							
<b><u>(402) FINANCE ADMINISTRATION</u></b>							
02-402-000	Bank Fees	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
<b>Subtotal (402) FINANCE ADMINISTRATION:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$350.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(404) LAW</u></b>							
02-404-710	Legal Fees	<u>\$6,260.00</u>	<u>\$4,162.00</u>	<u>\$10,000.00</u>	<u>\$2,310.00</u>	<u>\$5,000.00</u>	<u>\$6,000.00</u>
<b>Subtotal (404) LAW:</b>		<b>\$6,260.00</b>	<b>\$4,162.00</b>	<b>\$10,000.00</b>	<b>\$2,310.00</b>	<b>\$5,000.00</b>	<b>\$6,000.00</b>
<b>Notes</b>							
02-404-710	Legal assistance for Open Space acquisitions.						
<b><u>(408) ENGINEER</u></b>							
02-408-314	Engineering/Planning Fees	<u>\$1,170.01</u>	<u>\$552.50</u>	<u>\$40,000.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$20,000.00</u>
02-408-710	Appraisal Costs	<u>\$6,200.00</u>	<u>\$8,200.00</u>	<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$20,000.00</u>
<b>Subtotal (408) ENGINEER:</b>		<b>\$7,370.01</b>	<b>\$8,752.50</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$40,000.00</b>
<b>Notes</b>							
02-408-314	Engineering such as surveying						
02-408-710	Funding for required appraisals to purchase properties or easements with Open Space funds.						
<b><u>(411) FIRE</u></b>							
02-411-540	Fire Contribution	<u>\$134,313.35</u>	<u>\$213,833.35</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
02-411-710	Fire Equip Consultation	<u>\$1,000.00</u>	<u>\$2,250.00</u>	<u>\$5,000.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$5,000.00</u>
02-411-720	Fire Allocations	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$134,313.00</u>	<u>\$0.00</u>	<u>\$134,313.00</u>	<u>\$700,000.00</u>
<b>Subtotal (411) FIRE:</b>		<b>\$135,313.35</b>	<b>\$216,083.35</b>	<b>\$139,313.00</b>	<b>\$4,500.00</b>	<b>\$138,813.00</b>	<b>\$705,000.00</b>
<b>Notes</b>							
02-411-710	Funding to hire specialized Fire Department grant writers for LSFR.						
02-411-720	Donations made to Lower Saucon Fire Rescue for the purchase of vehicles or apparatus. This includes the debt payment for the ladder truck. Requesting funding for radios (101,256.60) and a training simulator (66,800.00). Also budgeted is funding for a down payment for the next apparatus						
<b><u>(430) HIGHWAY-GENERAL SERVICES</u></b>							
02-430-250	Traffic Signal M/R	<u>\$2,195.26</u>	<u>\$2,719.57</u>	<u>\$10,000.00</u>	<u>\$5,960.12</u>	<u>\$7,000.00</u>	<u>\$10,000.00</u>
02-430-373	Vehicle - O/M/R	<u>\$20,444.49</u>	<u>\$24,904.62</u>	<u>\$25,000.00</u>	<u>\$24,925.85</u>	<u>\$25,000.00</u>	<u>\$35,000.00</u>
02-430-380	Hgwy Equipment Rentals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$2,579.90</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
02-430-700	Highway Major Equipment	<u>\$75,000.00</u>	<u>\$125,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
02-430-750	Minor Equipment Purchase	<u>\$0.00</u>	<u>\$662.67</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>\$5,000.00</u>
<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>		<b>\$97,639.75</b>	<b>\$153,286.86</b>	<b>\$293,000.00</b>	<b>\$283,465.87</b>	<b>\$286,500.00</b>	<b>\$303,000.00</b>

# Budget Worksheet - Expenses

Lower Saucon Township

Version: Friday, January 12, 2024

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>Notes</b>							
02-430-250	Funds needed to maintain traffic lights. Also \$90,00000 to install digital traffic sensors to move away from the imbedded road detection system.						
02-430-373	Funding for the repairs of Public Works vehicles						
02-430-380	Funding available for renting equipment that the Department does not have to complete a project.						
02-430-700	According the replacement vehicle schedule, the Public Works Department is requesting to replace the 2005 590 SM Case Backhoe (\$100,000.00) and, due to expenses related to repairs, move the 2001Caterpillar BG-225C paver up on the schedule (scheduled for 2026) - (\$100,000.00)						
02-430-750	Equipment needs for the Public Works Department related to road and infrastructure repairs.						
<b>(432) HIGHWAY-SNOW/ICE REMOVAL</b>							
02-432-240	Snow Removal Expenses	<u>\$88,606.00</u>	<u>\$115,615.21</u>	<u>\$130,000.00</u>	<u>\$101,416.00</u>	<u>\$130,000.00</u>	<u>\$130,000.00</u>
<b>Subtotal (432) HIGHWAY-SNOW/ICE REMOVAL:</b>		\$88,606.00	\$115,615.21	\$130,000.00	\$101,416.00	\$130,000.00	\$130,000.00
<b>Notes</b>							
02-432-240	Salt and AntiSkid for use and stockpile when needed. Both purchased under PA State Contract.						
<b>(433) HIGHWAY-TRAFFIC SIGNALS</b>							
02-433-240	Street Signs and Markings	\$12,686.63	\$19,164.02	\$25,000.00	\$12,831.05	\$15,000.00	\$25,000.00
02-433-241	Traffic Control Device	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$48,000.00</u>
<b>Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:</b>		\$12,686.63	\$19,164.02	\$25,000.00	\$12,831.05	\$15,000.00	\$73,000.00
<b>Notes</b>							
02-433-240	Funding for line marking.						
02-433-241	Installation of Traffic Cam Video systems to remove the loop detections systems in four of the six traffic lights. The shopping centers are responsible for the maintenance of the traffic lights outside of their property. Township cannot force them to upgrade.						
<b>(434) HIGHWAY-STREET LIGHTING</b>							
02-434-360	Street Lighting	<u>\$33,613.61</u>	<u>\$34,619.00</u>	<u>\$38,000.00</u>	<u>\$27,872.97</u>	<u>\$38,000.00</u>	<u>\$40,000.00</u>
<b>Subtotal (434) HIGHWAY-STREET LIGHTING:</b>		\$33,613.61	\$34,619.00	\$38,000.00	\$27,872.97	\$38,000.00	\$40,000.00
<b>Notes</b>							
02-434-360	Payment for the electricity and pole rental costs for street lighting throughout the Township.						



# Budget Worksheet - Expenses

Version: Friday, January 12, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(437) HIGHWAY-REPAIRS OF</u></b>							
02-437-240	Equip and Tools-M/R	<u>\$76.00</u>	<u>\$62.19</u>	<u>\$3,000.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
<b>Subtotal (437) HIGHWAY-REPAIRS OF TOOLS/MACH:</b>		<b>\$76.00</b>	<b>\$62.19</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
<b>Notes</b>							
02-437-240	Funding for any repairs needed on equipment						
<b><u>(438) HIGHWAY-REPAIRS TO HIGHWAYS</u></b>							
02-438-240	Road Materials and Suppl	<u>\$1,557.21</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$1,551.32</u>	<u>\$1,551.00</u>	<u>\$50,000.00</u>
<b>Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:</b>		<b>\$1,557.21</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$1,551.32</b>	<b>\$1,551.00</b>	<b>\$50,000.00</b>
<b>Notes</b>							
02-438-240	Funding for road materials needed in the event there is a need.						
<b><u>(439) HIGHWAY CONSTR AND</u></b>							
02-439-240	PennDot Road Projects	\$101,302.69	\$301,278.42	\$300,000.00	\$29,537.84	\$300,000.00	\$300,000.00
02-439-241	Bridge Project	<u>\$0.00</u>	<u>\$84,300.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Subtotal (439) HIGHWAY CONSTR AND REBUILDING:</b>		<b>\$101,302.69</b>	<b>\$385,578.42</b>	<b>\$400,000.00</b>	<b>\$29,537.84</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>
<b>Notes</b>							
02-439-240	Funding for road paving projects that require PennDot approval.						
<b><u>(461) CONSERVATION</u></b>							
02-461-000	Open Space Purchases	\$436,592.30	\$226,929.60	\$500,000.00	\$100.00	\$100.00	\$1,000,000.00
02-461-370	Maintenance of Open Space	<u>\$34,230.00</u>	<u>\$50,520.00</u>	<u>\$567,000.00</u>	<u>\$4,225.00</u>	<u>\$60,000.00</u>	<u>\$575,000.00</u>
<b>Subtotal (461) CONSERVATION:</b>		<b>\$470,822.30</b>	<b>\$277,449.60</b>	<b>\$1,067,000.00</b>	<b>\$4,325.00</b>	<b>\$60,100.00</b>	<b>\$1,575,000.00</b>
<b>Notes</b>							
02-461-000	Funding available for the purchase of open space properties or easements						
02-461-370	\$75,000 for maintenance of properties purchased with Open Space. \$500,000 for the recreational development of properties purchased with Open Space funds.						
<b><u>(490) Transfer</u></b>							
02-490-001	Transfer to Fund Balance - Fir	\$0.00	\$0.35	\$192,687.00	\$0.00	\$0.00	\$0.00
<b>Subtotal (490) Transfer:</b>		<b><u>\$0.00</u></b>	<b><u>\$0.35</u></b>	<b><u>\$192,687.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>
<b>Subtotal (02) Special Taxes:</b>		<b>\$955,247.55</b>	<b>\$1,214,773.50</b>	<b>\$2,408,000.00</b>	<b>\$468,160.05</b>	<b>\$988,314.00</b>	<b>\$3,225,000.00</b>
<b>Notes:</b>							

# Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(03) Capital Fund</u></b>							
<b><u>(341) INTEREST EARNINGS</u></b>							
03-341-000	Earnings from Investments	<u>\$987.51</u>	<u>\$55,110.87</u>	<u>\$6,000.00</u>	<u>\$170,819.46</u>	<u>\$247,000.00</u>	<u>\$150,000.00</u>
	<b>Subtotal (341) INTEREST EARNINGS:</b>	<b>\$987.51</b>	<b>\$55,110.87</b>	<b>\$6,000.00</b>	<b>\$170,819.46</b>	<b>\$247,000.00</b>	<b>\$150,000.00</b>
<b>Notes</b>							
03-341-000	Interest earned on reserve funds invested.						
<b><u>(351) FEDERAL GRANTS</u></b>							
03-351-000	Federal Grant Funding	<u>\$170,857.82</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>Subtotal (351) FEDERAL GRANTS:</b>	<b>\$170,857.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(354) STATE CAPITAL/OPERATING</u></b>							
03-354-000	Grants	<u>\$70,607.00</u>	<u>\$25,000.00</u>	<u>\$1,360,757.00</u>	<u>\$219,640.00</u>	<u>\$219,640.00</u>	<u>\$1,130,000.00</u>
	<b>Subtotal (354) STATE CAPITAL/OPERATING GRANTS:</b>	<b>\$70,607.00</b>	<b>\$25,000.00</b>	<b>\$1,360,757.00</b>	<b>\$219,640.00</b>	<b>\$219,640.00</b>	<b>\$1,130,000.00</b>
<b>Notes</b>							
03-354-000	Grants include additional funding \$140,000.00 - Reading Dr.; \$506,000.00 - Easton Road Ballfield; \$78,000.00 Seidersville Hall; \$50,000.00 Heller Homestead; \$92,000.00 - Polk Valley Park; \$264,000.00 -						
<b><u>(357) Local Grant Funding</u></b>							
03-357-000	Local Grant Funding	<u>\$152,239.00</u>	<u>\$174,809.00</u>	<u>\$490,255.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>
	<b>Subtotal (357) Local Grant Funding:</b>	<b>\$152,239.00</b>	<b>\$174,809.00</b>	<b>\$490,255.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>Notes</b>							
03-357-000	Grant funding received from Northampton County.						
<b><u>(361) GENERAL GOVERNMENT</u></b>							
03-361-300	Developer Fees	<u>\$123,255.13</u>	<u>\$9,930.00</u>	<u>\$0.00</u>	<u>\$36,410.00</u>	<u>\$36,410.00</u>	<u>\$0.00</u>
	<b>Subtotal (361) GENERAL GOVERNMENT:</b>	<b>\$123,255.13</b>	<b>\$9,930.00</b>	<b>\$0.00</b>	<b>\$36,410.00</b>	<b>\$36,410.00</b>	<b>\$0.00</b>
<b>Notes</b>							

# Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b>(391) SALE OF FIXED ASSETS</b>							
03-391-000	Sale of Fixed Assets	<u>\$13,850.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>	<u>\$52,100.00</u>	<u>\$52,100.00</u>	<u>\$20,000.00</u>
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$13,850.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$52,100.00</b>	<b>\$52,100.00</b>	<b>\$20,000.00</b>
<b>Notes</b>							
03-391-000	Funding from the sale of vehicles.						
<b>(392) TRANSFERS</b>							
03-392-000	Fund Balance Appropriation	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,706,032.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,849,000.00</u>
03-392-001	Transfer from other funds	\$965,000.00	\$1,315,000.00	\$500,000.00	\$1,815,000.00	\$1,815,000.00	<u>\$1,890,000.00</u>
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$965,000.00</b>	<b>\$1,315,000.00</b>	<b>\$4,206,032.00</b>	<b>\$1,815,000.00</b>	<b>\$1,815,000.00</b>	<b>\$3,739,000.00</b>
<b>Notes</b>							
03-392-000	Funding needed from the fund balance to complete purchases.						
03-392-001	Transfer from General -- \$350,000.00 Capital; \$20,000.00 Parks and \$20,000.00 Historical; \$500,000.00; and funding for another road paving project.						
	<b>Subtotal (03) Capital Fund:</b>	<b>\$1,496,796.46</b>	<b>\$1,579,849.87</b>	<b>\$6,088,044.00</b>	<b>\$2,293,969.46</b>	<b>\$2,420,150.00</b>	<b>\$5,089,000.00</b>

# Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(03) Capital Fund</u></b>							
<b><u>(402) FINANCE ADMINISTRATION</u></b>							
03-402-451	Bank Fee	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$192.86</u>	<u>\$192.86</u>	<u>\$0.00</u>
<b>Subtotal (402) FINANCE ADMINISTRATION:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$192.86</b>	<b>\$192.86</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(409) BUILDINGS AND PLANT</u></b>							
03-409-730	Building Purchase/Improvement	\$58,822.88	\$89,307.00	\$405,000.00	\$5,754.00	\$5,754.00	\$150,000.00
03-409-800	IT Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>
<b>Subtotal (409) BUILDINGS AND PLANT:</b>		<b>\$58,822.88</b>	<b>\$89,307.00</b>	<b>\$405,000.00</b>	<b>\$5,754.00</b>	<b>\$5,754.00</b>	<b>\$180,000.00</b>
<b>Notes</b>							
03-409-730	Funding for the interior of Seidersville - electrical and painting; signage						
03-409-800	Additional security cameras needed						
<b><u>(410) POLICE</u></b>							
03-410-840	Vehicle Purchase	\$50,561.00	\$102,358.00	\$233,029.00	\$211,258.00	\$211,258.00	\$155,000.00
03-410-850	Police Capital Equip	<u>\$106,874.20</u>	<u>\$25,035.74</u>	<u>\$45,000.00</u>	<u>\$11,584.74</u>	<u>\$11,584.74</u>	<u>\$0.00</u>
<b>Subtotal (410) POLICE:</b>		<b>\$157,435.20</b>	<b>\$127,393.74</b>	<b>\$278,029.00</b>	<b>\$222,842.74</b>	<b>\$222,842.74</b>	<b>\$155,000.00</b>
<b>Notes</b>							
03-410-840	Requesting to replace Units 160 and 168						
<b><u>(430) HIGHWAY-GENERAL SERVICES</u></b>							
03-430-840	Vehicle Purchase	<u>\$97,667.70</u>	<u>\$118,518.40</u>	<u>\$470,985.00</u>	<u>\$272,841.70</u>	<u>\$272,841.70</u>	<u>\$569,000.00</u>
<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>		<b>\$97,667.70</b>	<b>\$118,518.40</b>	<b>\$470,985.00</b>	<b>\$272,841.70</b>	<b>\$272,841.70</b>	<b>\$569,000.00</b>
<b>Notes</b>							
03-430-840	Paver - \$521,046.00; Backhoe - 182,665.00 (State Fund Offset \$250,000). Funding added in anticipation of 2023 equipment expense carry over.						
<b><u>(436) Storm Water</u></b>							
03-436-810	Storm Water Improvements	<u>\$14,528.32</u>	<u>\$113.25</u>	<u>\$75,000.00</u>	<u>\$7,232.00</u>	<u>\$7,232.00</u>	<u>\$150,000.00</u>
<b>Subtotal (436) Storm Water:</b>		<b>\$14,528.32</b>	<b>\$113.25</b>	<b>\$75,000.00</b>	<b>\$7,232.00</b>	<b>\$7,232.00</b>	<b>\$150,000.00</b>
<b>Notes</b>							
03-436-810	Funding set aside for MS4 or storm water repairs; Detention repairs – Roeders’ Glenn and						

# Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

# Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<b><u>(439) HIGHWAY CONSTR AND</u></b>							
03-439-810	Road Improvement	<u>\$0.00</u>	<u>\$346,226.32</u>	<u>\$1,350,000.00</u>	<u>\$504,557.76</u>	<u>\$1,250,500.00</u>	<u>\$1,440,000.00</u>
<b>Subtotal (439) HIGHWAY CONSTR AND REBUILDING:</b>		<b>\$0.00</b>	<b>\$346,226.32</b>	<b>\$1,350,000.00</b>	<b>\$504,557.76</b>	<b>\$1,250,500.00</b>	<b>\$1,440,000.00</b>
<b>Notes</b>							
03-439-810	Reading Drive Culvert and storm sewer repair at Robins Ct - Black River also funding for another						
<b><u>(452) PARTICIPANT RECREATION</u></b>							
03-452-810	Park Improvement	<u>\$30,116.88</u>	<u>\$4,100.55</u>	<u>\$3,444,030.00</u>	<u>\$17,738.06</u>	<u>\$110,000.00</u>	<u>\$2,500,000.00</u>
<b>Subtotal (452) PARTICIPANT RECREATION:</b>		<b>\$30,116.88</b>	<b>\$4,100.55</b>	<b>\$3,444,030.00</b>	<b>\$17,738.06</b>	<b>\$110,000.00</b>	<b>\$2,500,000.00</b>
<b>Notes</b>							
03-452-810	Town Hall Park tot lots \$364,030.00; Polk Valley Park trail replacement - \$100,000.00; Easton Road Ballfield - \$1,957,290.00. Additional money for site changes.						
<b><u>(459) Historical Bldg</u></b>							
03-459-810	Historical Bldg Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$65,000.00</u>	<u>\$52,640.00</u>	<u>\$62,640.00</u>	<u>\$95,000.00</u>
<b>Subtotal (459) Historical Bldg:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,000.00</b>	<b>\$52,640.00</b>	<b>\$62,640.00</b>	<b>\$95,000.00</b>
<b>Notes</b>							
03-459-810	Improvements needed to ruins - painting of windows; 2nd payment for window replacement.						
<b><u>(492) INTERFUND OPERATING</u></b>							
03-492-000	Developer Maintenance return	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$0.00</u>
<b>Subtotal (492) INTERFUND OPERATING TRANSFERS:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b>Subtotal (03) Capital Fund:</b>		<b>\$358,570.98</b>	<b>\$685,659.26</b>	<b>\$6,088,044.00</b>	<b>\$1,090,799.12</b>	<b>\$1,939,003.30</b>	<b>\$5,089,000.00</b>