

# Lower Saucon Township



## Final Budget 2018

Submitted to Council  
December 20, 2017  
Leslie Huhn, Township Manager  
Cathy Gorman, Director of Finance

**Lower Saucon Township  
Northampton County, Pennsylvania**

**RESOLUTION #70-2017**

**A RESOLUTION OF LOWER SAUCON TOWNSHIP,  
COUNTY OF NORTHAMPTON, COMMONWEALTH OF PENNSYLVANIA  
FIXING THE GENERAL PURPOSE TAX LEVY FOR THE YEAR 2018**

**BE IT RESOLVED**, and hereby is resolved by the Council of Lower Saucon Township, County of Northampton, Commonwealth of Pennsylvania as follows:

**Section 1:** That a tax be imposed, and the same is hereby levied on all real property within the Township subject to taxation for the fiscal year 2018 as follows: Tax rate for general purposes the sum of 5.39 mills on each dollar of assessed valuation; and Tax rate for Fire Equipment purposes the sum of 0.50 mills on each dollar of assessed valuation; for a total of 5.89 mills on each dollar of assessed valuation for 2018.

|  |                                     |
|--|-------------------------------------|
| 5.39 mills General Purpose Tax which is equal to | \$0.539 per \$100 of assessed value |
| 0.50 mills Fire Tax which is equal to            | \$0.050 per \$100 of assessed value |

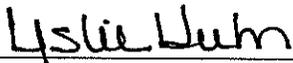
**Section 2:** The Treasurer's Bond is fixed at Five Hundred Thousand Dollars (\$500,000.00); and,

**Section 3:** If any provision, sentence, clause, section or part of this Resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared as the intent of Lower Saucon Township that this Resolution would have been adopted had such stricken provisions not been included herein.

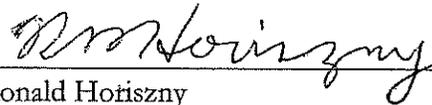
**RESOLVED** by the Council of Lower Saucon Township this 20<sup>th</sup> day of December, 2017.

Attest

Lower Saucon Township



Leslie Huhn  
Township Manager



Ronald Horiszny  
Council President

**Lower Saucon Township**  
**Northampton County, Pennsylvania**

**Resolution #71-2017**

**WHEREAS**, it is the desire of the Council of Lower Saucon Township to confirm and ratify the following assessments as provided for by ordinance, as amended, without substantial change:

**BE IT RESOLVED**, and hereby is resolved by the Council of Lower Saucon Township, County of Northampton and the Commonwealth of Pennsylvania that the following taxes are hereby confirmed and ratified for 2018:

**Section 1:** Pursuant to Chapter 150, Article I, of the Code of the Township of Lower Saucon, a tax imposing a one and one-quarter percent tax on salaries, wages, commissions, compensation and earned income and providing for levying and collection of same and imposing penalties for violation thereof; and,

**Section 2:** Pursuant to Chapter 150, Article II, of the Code of the Township of Lower Saucon, a tax payable by the transferor or the transferee upon transfer by deed of lands, tenements, hereditaments or any interest therein, situate wholly or partly within the Township of Lower Saucon, Northampton County, Pennsylvania, prescribing the rate, method and manner of collecting said tax; and providing certain exemptions and imposing penalties, at the rate of \$1.00 on every \$100.00 of the total value; and,

**Section 3:** Pursuant to Chapter 150, Article III, of the Code of the Township of Lower Saucon, imposing a \$52.00 Local Services Tax upon the privilege of engaging in an occupation within the boundaries of the Township of Lower Saucon, Northampton County, Pennsylvania, and providing for the levying and collection of the same and imposing penalties for the violation thereof.

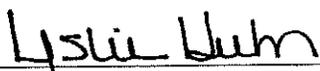
**NOW, THEREFORE, BE IT RESOLVED**, that in accordance with the foregoing the same are hereby confirmed and ratified for the year 2018 to be effective January 1, 2018 to December 31, 2018 at the same rate as set forth in said Ordinances.

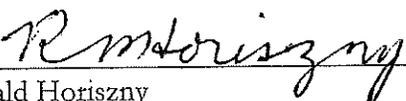
And that the Secretary is directed to send notice of this Resolution to the Department of Community and Economic Development, Harrisburg, Pennsylvania.

**RESOLVED** by the Council of Lower Saucon Township this 20<sup>th</sup> day of December, 2017.

ATTEST

LOWER SAUCON TOWNSHIP

  
\_\_\_\_\_  
Leslie Huhn  
Secretary

  
\_\_\_\_\_  
Ronald Horiszny  
Council President

**LOWER SAUCON TOWNSHIP**

**RESOLUTION #73-2017**

**A Resolution Adopting the 2018 Budget**

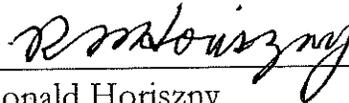
**RESOLVED THIS 20<sup>th</sup> DAY OF DECEMBER, 2017**

Attest

Lower Saucon Township



\_\_\_\_\_  
Leslie Huhn  
Township Manager



\_\_\_\_\_  
Ronald Horiszny  
Council President



## Township Council of Lower Saucon Township

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**Officials:**

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

### 2018 BUDGET MESSAGE

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

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

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

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

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

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

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

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

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

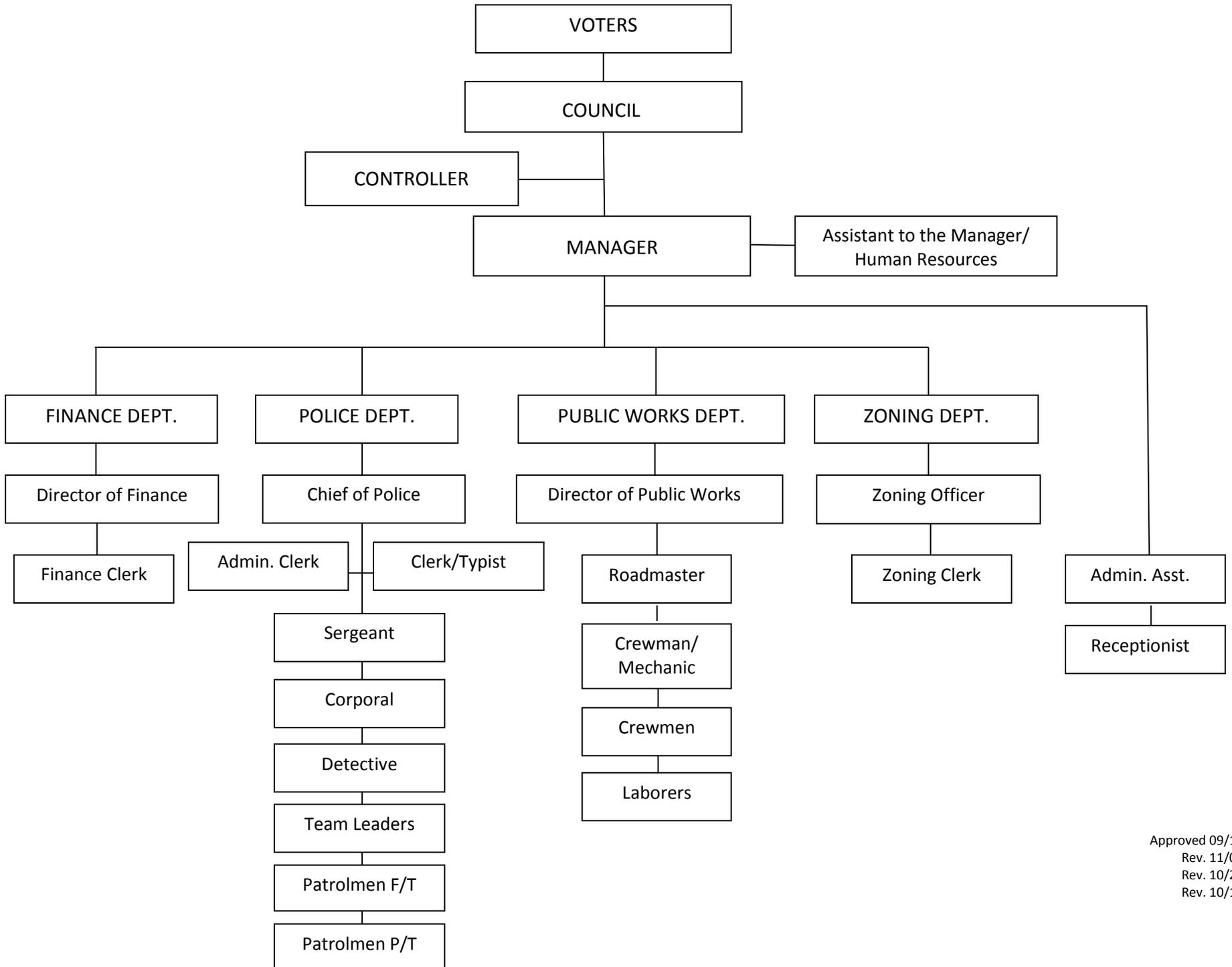
The budget being presented includes the recommendations from the Budget Advisory Report (BAR) as approved by Council which will provide a better history of these expenses in future budgets.

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

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

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

**LOWER SAUCON TOWNSHIP ORGANIZATION CHART**



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



# COUNTY OF NORTHAMPTON

## DEPARTMENT OF FISCAL AFFAIRS

### ASSESSMENT DIVISION

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

CHERYL L. JOHNSON  
 ASSESSMENT MANAGER

### 2017 MILLAGE RATES AS OF JULY 12, 2017

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

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



## All Funds

## Lower Saucon Township Budget Overview

### Budget Overview

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

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

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

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



## All Funds

## Lower Saucon Township Budget Overview

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

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

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



Saucon Valley Community Center  
123 Northampton Street, Hellertown, PA 18103-0722  
Come grow with us!





All Funds

## Lower Saucon Township Budget Future Forecast

### Financial Forecast

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

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

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

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

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

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



Demographics

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

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

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

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

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

All Funds

Lower Saucon Township  
Budget Future Forecast



*New Events*

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

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

**Lower Saucon Township  
Five Year Budget Projection Report**

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Lower Saucon Township Five Year Budget Projection Report

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

## Five Year Budget Projection Report

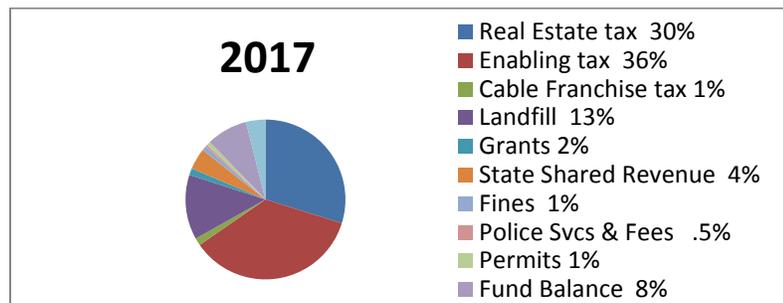
| Ledger Account | Description                       | 2017 Budget | 2017 YTD       | 2018 Proposed | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed |
|----------------|-----------------------------------|-------------|----------------|---------------|---------------|---------------|---------------|---------------|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

## General Fund

## Lower Saucon Township Major Sources of Revenue



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



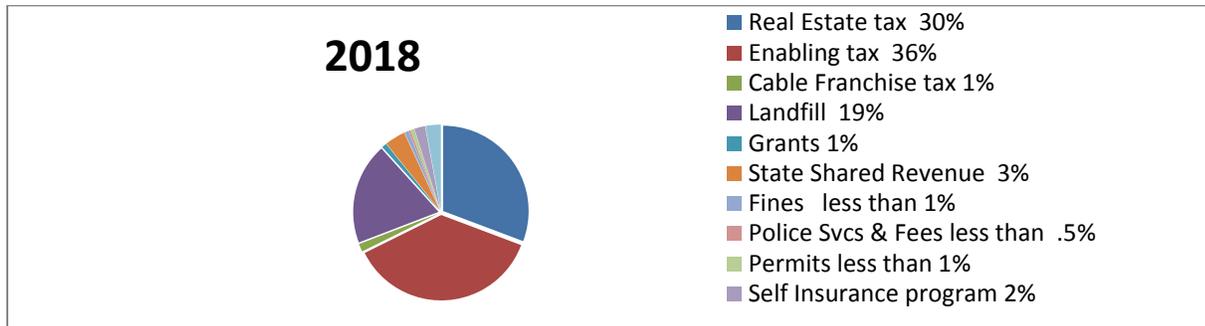
The landfill operators have received DEP approval which extends the life of the landfill for approximately an additional 5 to 6 years. Due to this we are budgeting conservatively and the Township has increased its real estate millage an additional .50 mills to 5.89. Of this increase, .25 will be for 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           | 2018 Budget    | Dollar Value of Change | 2017 Budgeted Amount |
|--------------------------|----------------|------------------------|----------------------|
| <b>Real Estate Taxes</b> | \$2,406,349.00 | +5%<br>\$135,149.00    | \$2,271,200.00       |

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

| Revenue Source        | 2018 Budget    | Dollar Value of Change | 2017 Budgeted Amount |
|-----------------------|----------------|------------------------|----------------------|
| <b>Enabling Taxes</b> | \$2,892,000.00 | +6%<br>\$180,000.00    | \$2,712,000.00       |

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

| Revenue Source             | 2018 Budget  | Dollar Value of Change | 2017 Budgeted Amount |
|----------------------------|--------------|------------------------|----------------------|
| <b>Cable Franchise Tax</b> | \$116,162.00 | +2%<br>\$2,509.00      | \$113,653.00         |

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

| Revenue Source          | 2018 Budget    | Dollar Value of Change | 2017 Budgeted Amount |
|-------------------------|----------------|------------------------|----------------------|
| <b>Landfill Tipping</b> | \$1,500,000.00 | +50%<br>+500,000.00    | \$1,000,000.00       |

# General Fund

# Lower Saucon Township Major Sources of Revenue



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

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

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

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

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

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

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

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

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

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

General Fund

Lower Saucon Township  
Major Sources of Revenue



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

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

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

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

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

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

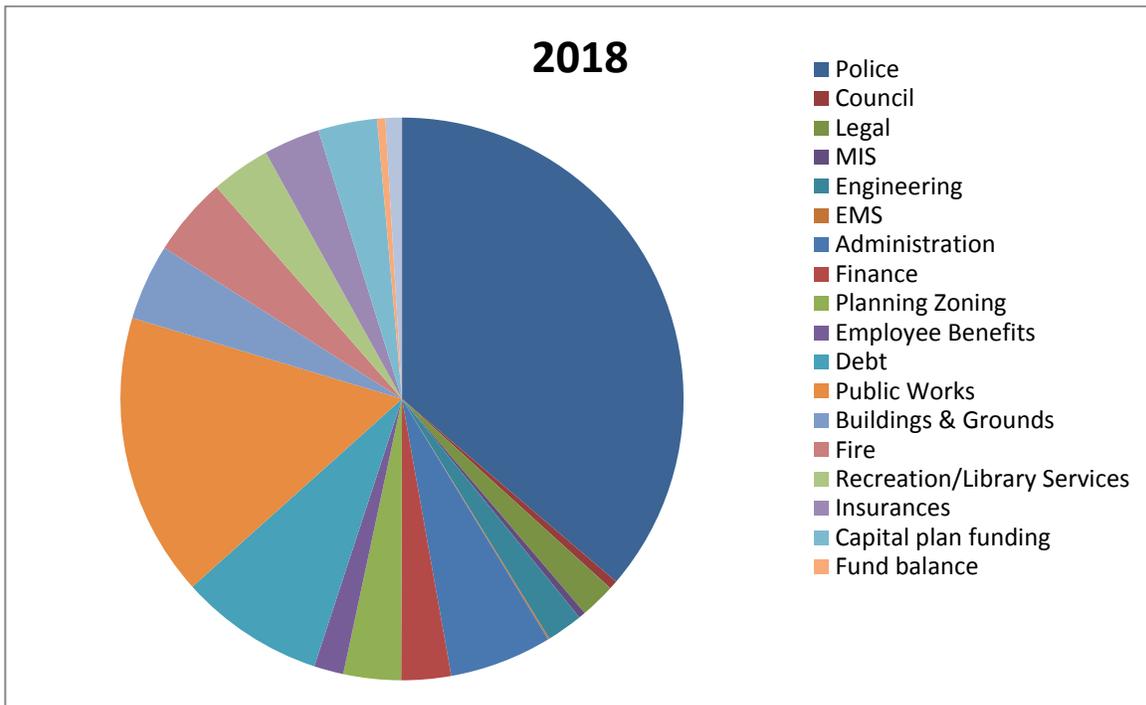
- Budgetary Fund Balance required to balance the operating budget. Due to the increase in landfill host fees, tax increases, we are assuming no use of the Township’s fund balances but expenses do include funding the Capital Plan and additional payment to the principal of the Township debt.



# General Fund

# Lower Saucon Township Expenditures

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





## General Fund

## Lower Saucon Township Expenditures

### LEGISLATIVE BRANCH

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

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

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

### EXECUTIVE BRANCH

#### Administration

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

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



## General Fund

## Lower Saucon Township Expenditures

### Finance Department

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

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

### Legal

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

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

### IT

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

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



# General Fund

# Lower Saucon Township Expenditures

## Engineering

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

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

## Buildings

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

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

## Police Department

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



## General Fund

## Lower Saucon Township Expenditures

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

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

### Fire and Emergency Services

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

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

### Planning and Zoning

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



General Fund

Lower Saucon Township  
Expenditures

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

**Emergency Management**

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

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

**Crossing Guards**

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

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

**Dog Control Officer**

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



General Fund

Lower Saucon Township  
Expenditures

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

**Recycling**

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

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

**Public Works – Highway**

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

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



## General Fund

## Lower Saucon Township Expenditures

### Parks – Public Recreation and Library Services

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

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

### Conservation of Natural Resources, EAC

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

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

### Debt

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



## General Fund

## Lower Saucon Township Expenditures

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

### Inter-Governmental Expenses

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

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

### Insurance

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

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

### Employee Benefits

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

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



**General Fund**

**Lower Saucon Township  
Expenditures**

**Prior year payments**

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

| <b>489 - 491</b> | <b>2018 Budget</b> | <b>Percentage of Change</b> | <b>Prior Year Budget</b> |
|------------------|--------------------|-----------------------------|--------------------------|
| 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.

| <b>492</b>           | <b>2018 Budget</b> | <b>Percentage of Change</b> | <b>Prior Year Budget</b> |
|----------------------|--------------------|-----------------------------|--------------------------|
| Inter fund transfers | \$265,000.00       | 13.2%                       | \$240,000.00             |

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

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

**Fiscal Year 2018 Budget**

Model: FINAL

**Lower Saucon Township**

| Ledger Account | Description                    | Last Yr Actual | Current Budget | Current Actual | Projected   | Requested   | Recommended | Approved    |
|----------------|--------------------------------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| <b>01</b>      | <b>General Fund</b>            |                |                |                |             |             |             |             |
| 01-301-100     | Real Estate Taxes - Current Ye | \$2,215,862    | \$2,200,000    | \$2,222,535    | \$2,207,639 | \$2,327,549 | \$2,327,549 | \$2,327,549 |
| 01-301-200     | Real Estate Taxes - Prior Year | \$18,569       | \$20,000       | \$25,850       | \$25,850    | \$25,000    | \$25,000    | \$25,000    |
| 01-301-400     | Real Estate Taxes - Delinquent | \$59,475       | \$50,000       | \$60,231       | \$60,000    | \$50,000    | \$50,000    | \$50,000    |
| 01-301-600     | Real Estate Taxes - Interim    | \$1,238        | \$800          | \$3,716        | \$4,000     | \$3,000     | \$3,000     | \$3,000     |
| 01-301-601     | Real Estate Tax-Interim-Prior  | \$443          | \$400          | \$827          | \$827       | \$800       | \$800       | \$800       |
| 01-310-100     | Real Estate Transfer Tax       | \$258,886      | \$290,000      | \$316,604      | \$290,000   | \$300,000   | \$300,000   | \$300,000   |
| 01-310-210     | Earned Income Tax - Current Ye | \$1,732,108    | \$1,670,000    | \$1,823,887    | \$1,800,000 | \$1,800,000 | \$1,800,000 | \$1,800,000 |
| 01-310-220     | Earned Income Tax - Prior Year | \$772,277      | \$700,000      | \$719,012      | \$720,000   | \$710,000   | \$710,000   | \$710,000   |
| 01-310-510     | Local Services Tax             | \$40,542       | \$40,000       | \$38,476       | \$40,000    | \$70,000    | \$70,000    | \$70,000    |
| 01-310-520     | Local Services Tax Prior year  | \$10,113       | \$12,000       | \$11,539       | \$11,539    | \$12,000    | \$12,000    | \$12,000    |
| 01-321-320     | Junkyard Licenses              | \$1,000        | \$1,000        | \$1,250        | \$1,250     | \$1,000     | \$1,000     | \$1,000     |
| 01-321-800     | Cable TV Franchise             | \$113,653      | \$113,653      | \$116,162      | \$116,162   | \$116,162   | \$116,162   | \$116,162   |
| 01-322-100     | Moving Permits                 | \$255          | \$225          | \$570          | \$480       | \$500       | \$500       | \$500       |
| 01-322-820     | Road Encroachment Permits      | \$2,990        | \$2,500        | \$3,720        | \$3,800     | \$3,000     | \$3,000     | \$3,000     |
| 01-331-100     | County Court Fines             | \$11,073       | \$13,974       | \$12,306       | \$15,000    | \$15,000    | \$15,000    | \$15,000    |
| 01-331-110     | Motor Veh Code Violations (ST) | \$6,396        | \$5,848        | \$7,963        | \$8,000     | \$8,000     | \$8,000     | \$8,000     |
| 01-331-120     | Ordinance Violations (JP)      | \$1,819        | \$2,781        | \$3,516        | \$3,300     | \$3,000     | \$3,000     | \$3,000     |
| 01-331-130     | Crimes Code Violations         | \$6,314        | \$8,641        | \$5,902        | \$7,500     | \$7,000     | \$7,000     | \$7,000     |
| 01-331-140     | Motor Veh Code Violations (JP) | \$35,992       | \$40,436       | \$31,069       | \$32,000    | \$30,000    | \$30,000    | \$30,000    |
| 01-331-150     | Parking Tickets                | \$785          | \$910          | \$590          | \$500       | \$500       | \$500       | \$500       |
| 01-341-000     | Earnings from Investments      | \$9,269        | \$7,500        | \$9,255        | \$9,011     | \$11,500    | \$11,500    | \$11,500    |
| 01-350-000     | Intergovernmental Revenues     | \$21,366       | \$10,000       | \$6,849        | \$6,900     | \$6,800     | \$6,800     | \$6,800     |
| 01-351-000     | Federal Grants                 | \$52,600       | \$29,000       | \$37,765       | \$26,500    | \$29,000    | \$29,000    | \$29,000    |
| 01-354-000     | Other State Grants             | \$202,937      | \$35,000       | \$66,430       | \$68,000    | \$35,000    | \$35,000    | \$35,000    |
| 01-354-020     | Public Safety Grants           | \$12,811       | \$9,550        | \$10,847       | \$9,867     | \$9,550     | \$9,550     | \$9,550     |
| 01-354-030     | Highway Grants                 | \$0            | \$0            | \$0            | \$0         | \$0         | \$0         | \$0         |
| 01-355-010     | Utility Tax Reimbursement      | \$6,939        | \$6,939        | \$6,653        | \$6,653     | \$6,653     | \$6,653     | \$6,653     |

**Fiscal Year 2018 Budget**

Model: FINAL

**Lower Saucon Township**

| Ledger Account | Description                    | Last Yr Actual | Current Budget | Current Actual | Projected   | Requested   | Recommended | Approved    |
|----------------|--------------------------------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| <b>01</b>      | <b>General Fund</b>            |                |                |                |             |             |             |             |
| 01-355-020     | Pension State Aid              | \$223,107      | \$223,107      | \$229,413      | \$229,413   | \$211,060   | \$211,060   | \$211,060   |
| 01-355-070     | Fire Insurance Tax Reimb       | \$93,779       | \$93,799       | \$84,998       | \$84,998    | \$84,998    | \$84,998    | \$84,998    |
| 01-355-080     | Beverage Licenses              | \$2,200        | \$2,200        | \$1,850        | \$2,200     | \$2,200     | \$2,200     | \$2,200     |
| 01-361-300     | Zoning Permits and Fees        | \$6,719        | \$9,000        | \$7,251        | \$7,800     | \$9,000     | \$9,000     | \$9,000     |
| 01-361-310     | Subdivision Fees               | \$1,400        | \$2,000        | \$6,285        | \$6,200     | \$5,000     | \$5,000     | \$5,000     |
| 01-361-650     | Tax Collection Fees            | \$6,100        | \$7,000        | \$5,825        | \$5,500     | \$5,000     | \$5,000     | \$5,000     |
| 01-361-700     | Duplicate Bill Fee             | \$420          | \$400          | \$300          | \$270       | \$200       | \$200       | \$200       |
| 01-361-800     | Administration                 | \$3,803        | \$3,000        | \$3,472        | \$3,000     | \$3,000     | \$3,000     | \$3,000     |
| 01-362-100     | Police Services                | \$10,660       | \$25,084       | \$25,951       | \$26,500    | \$26,000    | \$26,000    | \$26,000    |
| 01-362-110     | Accident Report Requests       | \$3,356        | \$3,125        | \$3,920        | \$3,350     | \$3,500     | \$3,500     | \$3,500     |
| 01-362-130     | Security Alarm Monitoring Fee  | \$900          | \$1,318        | \$1,240        | \$1,250     | \$1,250     | \$1,250     | \$1,250     |
| 01-362-410     | Building Permits - Public Safe | \$23,464       | \$22,000       | \$14,439       | \$16,500    | \$20,000    | \$20,000    | \$20,000    |
| 01-362-440     | Sanitation Permits             | \$30,320       | \$30,000       | \$26,900       | \$24,000    | \$20,000    | \$20,000    | \$20,000    |
| 01-362-460     | State UCC Fees                 | \$716          | \$600          | \$500          | \$460       | \$400       | \$400       | \$400       |
| 01-363-000     | Highway Street Charges         | \$3,287        | \$4,000        | \$3,702        | \$3,500     | \$3,500     | \$3,500     | \$3,500     |
| 01-364-500     | Contributions                  | \$21,000       | \$24,500       | \$24,500       | \$24,500    | \$24,500    | \$24,500    | \$24,500    |
| 01-364-600     | Host Municipality Fee - Solid  | \$1,100,479    | \$1,000,000    | \$1,867,603    | \$1,867,603 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| 01-364-610     | BRE Sales                      | \$5,059        | \$8,000        | \$11,229       | \$9,511     | \$5,500     | \$5,500     | \$5,500     |
| 01-364-620     | Compost Sales                  | \$3,020        | \$3,000        | \$2,670        | \$2,640     | \$3,000     | \$3,000     | \$3,000     |
| 01-365-000     | Health - Charges for Services  | \$139,332      | \$165,000      | \$142,244      | \$140,306   | \$145,000   | \$145,000   | \$145,000   |
| 01-367-120     | Playground Fees (Programs)     | \$0            |                | \$0            | \$0         | \$0         | \$0         | \$0         |
| 01-367-710     | Recreation Fees                | \$6,450        | \$6,500        | \$8,750        | \$8,750     | \$7,000     | \$7,000     | \$7,000     |
| 01-380-000     | Miscellaneous Income           | \$10,830       | \$3,000        | \$2,046        | \$3,000     | \$3,000     | \$3,000     | \$3,000     |
| 01-387-000     | Contributions                  | \$0            |                | \$0            | \$0         | \$0         | \$0         | \$0         |
| 01-387-010     | Dare/Crime Preven Donations    | \$1,555        | \$200          | \$250          | \$250       | \$0         | \$0         | \$0         |
| 01-387-020     | Police Misc Donations          | \$5,000        | \$6,000        | \$5,405        | \$5,250     | \$5,000     | \$5,000     | \$5,000     |
| 01-387-030     | Township Donations/Contrib     | \$29,512       |                | \$4,576        | \$4,576     | \$0         | \$0         | \$0         |

**Fiscal Year 2018 Budget**

Model: FINAL

**Lower Saucon Township**

| Ledger Account | Description                  | Last Yr Actual     | Current Budget     | Current Actual     | Projected          | Requested          | Recommended        | Approved           |
|----------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>01</b>      | <b>General Fund</b>          |                    |                    |                    |                    |                    |                    |                    |
| 01-391-100     | Sale of General Fixed Assets | \$112              | \$500              | \$861              | \$861              | \$500              | \$500              | \$500              |
| 01-392-012     | Transfer from Fund Balance   | \$0                | \$369,693          | \$0                | \$0                | \$0                | \$0                | \$0                |
| 01-392-013     | Transfer                     | \$0                | \$340,000          | \$0                | \$0                | \$0                | \$0                | \$0                |
| 01-395-000     | Refund of Prior Year Expend  | \$177,365          | \$75,000           | \$95,131           | \$83,600           | \$160,000          | \$160,000          | \$160,000          |
|                | <b>Fund Totals:</b>          | <b>\$7,505,657</b> | <b>\$7,699,183</b> | <b>\$8,124,835</b> | <b>\$8,040,566</b> | <b>\$7,829,622</b> | <b>\$7,829,622</b> | <b>\$7,829,622</b> |

# Fiscal Year 2018 Budget

Model:

FINAL

Lower Saucon Township

| Ledger Account        | Description                    | Last Yr Actual | Current Budget   | Current Actual   | Projected        | Requested        | Recommended      | Approved         |
|-----------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>01</b>             | <b>General Fund</b>            |                |                  |                  |                  |                  |                  |                  |
| 01-400-110            | Council Compensation           | \$16,250       | \$16,250         | \$9,750          | \$16,250         | \$16,250         | \$16,250         | \$16,250         |
| 01-400-161            | Social Security Taxes          | \$604          | \$1,008          | \$604            | \$1,008          | \$1,008          | \$1,008          | \$1,008          |
| 01-400-168            | Medicare Tax                   | \$141          | \$236            | \$130            | \$236            | \$236            | \$236            | \$236            |
| 01-400-420            | Council Expenses               | \$0            | \$3,000          | \$2,673          | \$2,950          | \$3,500          | \$3,500          | \$3,500          |
| 01-400-500            | Contributions/Grants/Subsidies | \$19,440       | \$20,000         | \$18,631         | \$18,125         | \$18,125         | \$18,125         | \$18,125         |
| 01-400-750            | Minor Equipment Purchase       | \$0            |                  | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Department 400</b> | <b>GENERAL GOVERNMENT</b>      | <b>Totals</b>  | <b>\$36,436</b>  | <b>\$40,494</b>  | <b>\$31,788</b>  | <b>\$38,569</b>  | <b>\$39,119</b>  | <b>\$39,119</b>  |
| 01-401-120            | Manager Secretary Compensation | \$82,639       | \$90,350         | \$90,350         | \$90,350         | \$90,350         | \$93,600         | \$93,600         |
| 01-401-121            | Asst to Mgr                    | \$32,012       | \$48,130         | \$48,140         | \$48,130         | \$48,130         | \$49,100         | \$49,100         |
| 01-401-140            | Office Personnel Compensation  | \$40,540       | \$41,756         | \$41,756         | \$41,756         | \$41,756         | \$43,500         | \$43,500         |
| 01-401-142            | Office Personnel Overtime Comp | \$41           | \$2,000          | \$44             | \$80             | \$200            | \$200            | \$200            |
| 01-401-143            | Receptionist                   | \$29,940       | \$31,625         | \$30,889         | \$31,625         | \$33,193         | \$33,193         | \$33,193         |
| 01-401-144            | Transcriptionist Compensation  | \$0            | \$2,500          | \$0              | \$1,000          | \$2,000          | \$2,000          | \$2,000          |
| 01-401-150            | Benefits                       | \$0            | \$115,100        | \$115,912        | \$115,100        | \$127,900        | \$127,900        | \$127,900        |
| 01-401-161            | Social Security Taxes          | \$11,425       | \$13,260         | \$13,094         | \$13,126         | \$13,245         | \$13,603         | \$13,603         |
| 01-401-165            | Pension Administration Fees    | \$0            | \$24,000         | \$24,303         | \$24,000         | \$20,000         | \$20,000         | \$20,000         |
| 01-401-166            | Minimum Pension Obligation Non | \$0            | \$23,550         | \$23,550         | \$23,550         | \$31,105         | \$31,105         | \$31,105         |
| 01-401-168            | Medicare Tax                   | \$2,672        | \$3,101          | \$3,074          | \$3,072          | \$3,093          | \$3,182          | \$3,182          |
| 01-401-169            | Unemployment                   | \$0            | \$1,500          | \$944            | \$975            | \$1,000          | \$1,000          | \$1,000          |
| 01-401-329            | Newletter Expense              | \$0            | \$9,000          | \$9,551          | \$9,600          | \$9,600          | \$9,600          | \$9,600          |
| 01-401-330            | Transportation Expenses        | \$291          | \$500            | \$0              | \$100            | \$500            | \$500            | \$500            |
| 01-401-340            | Advertising and Printing       | \$12,691       | \$11,000         | \$9,501          | \$11,000         | \$11,000         | \$11,000         | \$11,000         |
| 01-401-341            | Ordinance Codification Updates | \$2,205        | \$7,000          | \$8,768          | \$7,000          | \$7,000          | \$7,000          | \$7,000          |
| 01-401-420            | General Expenses               | \$11,520       | \$9,300          | \$8,840          | \$9,300          | \$9,300          | \$9,300          | \$9,300          |
| 01-401-470            | Hiring Expenses                | \$2,383        | \$1,500          | \$1,136          | \$1,500          | \$1,500          | \$1,500          | \$1,500          |
| 01-401-750            | Minor Equipment Purchase       | \$3,198        |                  | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Department 401</b> | <b>EXECUTIVE</b>               | <b>Totals</b>  | <b>\$231,557</b> | <b>\$435,172</b> | <b>\$429,853</b> | <b>\$431,264</b> | <b>\$450,872</b> | <b>\$457,283</b> |
| 01-402-110            | Controller Compensation        | \$2,228        | \$2,500          | \$2,190          | \$1,425          | \$2,500          | \$2,500          | \$2,500          |
| 01-402-120            | Administrative Compensation    | \$60,134       | \$61,938         | \$61,938         | \$61,938         | \$61,938         | \$65,000         | \$65,000         |
| 01-402-140            | Office Personnel Compensation  | \$40,706       | \$44,527         | \$43,542         | \$43,542         | \$46,449         | \$46,449         | \$46,449         |
| 01-402-142            | Office Personnel Overtime Comp | \$0            | \$200            | \$0              | \$0              | \$200            | \$200            | \$200            |

**Fiscal Year 2018 Budget**

**Model:**

**FINAL**

**Lower Saucon Township**

| <b>Ledger Account</b> | <b>Description</b>             | <b>Last Yr Actual</b> | <b>Current Budget</b> | <b>Current Actual</b> | <b>Projected</b> | <b>Requested</b> | <b>Recommended</b> | <b>Approved</b>  |
|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------|------------------|--------------------|------------------|
| <b>01</b>             | <b>General Fund</b>            |                       |                       |                       |                  |                  |                    |                  |
| 01-402-150            | Benefits                       | \$0                   | \$42,000              | \$39,426              | \$40,200         | \$44,500         | \$44,500           | \$44,500         |
| 01-402-161            | Social Security Taxes          | \$6,390               | \$6,613               | \$6,676               | \$6,628          | \$6,887          | \$7,077            | \$7,077          |
| 01-402-166            | Minimum Pension Obligation-Non | \$0                   | \$7,952               | \$7,952               | \$7,952          | \$15,548         | \$15,548           | \$15,548         |
| 01-402-168            | Medicare Tax                   | \$1,495               | \$1,547               | \$1,561               | \$1,550          | \$1,611          | \$1,655            | \$1,655          |
| 01-402-169            | Unemployment                   | \$0                   | \$850                 | \$427                 | \$400            | \$400            | \$400              | \$400            |
| 01-402-311            | Auditing Services              | \$14,300              | \$13,500              | \$13,500              | \$13,500         | \$13,900         | \$13,900           | \$13,900         |
| 01-402-323            | Real Estate Tax Prep/Mailing   | \$8,417               | \$9,500               | \$8,582               | \$9,300          | \$12,640         | \$12,640           | \$12,640         |
| 01-402-420            | General Expenses               | \$305                 | \$750                 | \$657                 | \$750            | \$800            | \$800              | \$800            |
| 01-402-430            | Taxes                          | \$560                 | \$5,000               | \$572                 | \$3,000          | \$3,000          | \$3,000            | \$3,000          |
| 01-402-451            | Bank Services                  | \$1,644               | \$1,700               | \$1,617               | \$1,700          | \$1,700          | \$1,700            | \$1,700          |
| 01-402-453            | Contracted Services            | \$1,764               | \$2,000               | \$1,971               | \$1,972          | \$2,000          | \$2,000            | \$2,000          |
| 01-402-454            | Payroll Services               | \$5,121               | \$4,500               | \$3,585               | \$4,500          | \$4,500          | \$4,500            | \$4,500          |
| 01-402-710            | Finance IT                     | \$0                   | \$2,642               | \$2,462               | \$2,462          | \$3,000          | \$3,000            | \$3,000          |
| <b>Department 402</b> | <b>FINANCE ADMINISTRATIO</b>   | <b>Totals</b>         | <b>\$143,065</b>      | <b>\$207,719</b>      | <b>\$196,657</b> | <b>\$200,819</b> | <b>\$221,573</b>   | <b>\$224,869</b> |
| 01-403-316            | Consulting Services -Accountin | \$0                   | \$1,500               | \$933                 | \$570            | \$1,500          | \$1,500            | \$1,500          |
| <b>Department 403</b> | <b>TAX COLLECTION</b>          | <b>Totals</b>         | <b>\$0</b>            | <b>\$1,500</b>        | <b>\$933</b>     | <b>\$570</b>     | <b>\$1,500</b>     | <b>\$1,500</b>   |
| 01-404-310            | Legal Services                 | \$121,661             | \$115,000             | \$93,830              | \$98,500         | \$95,000         | \$95,000           | \$95,000         |
| 01-404-311            | Legal Services-Planning/Zoning | \$8,765               | \$15,000              | \$4,906               | \$6,700          | \$10,000         | \$10,000           | \$10,000         |
| 01-404-312            | Special Counsel                | \$37,642              | \$54,200              | \$59,023              | \$54,200         | \$50,000         | \$50,000           | \$50,000         |
| 01-404-313            | Court Stenographer             | \$2,560               | \$3,000               | \$710                 | \$1,000          | \$2,500          | \$2,500            | \$2,500          |
| <b>Department 404</b> | <b>LAW</b>                     | <b>Totals</b>         | <b>\$170,628</b>      | <b>\$187,200</b>      | <b>\$158,469</b> | <b>\$160,400</b> | <b>\$157,500</b>   | <b>\$157,500</b> |
| 01-406-200            | Office Materials/Supplies      | \$7,275               | \$8,000               | \$6,730               | \$6,900          | \$7,500          | \$7,500            | \$7,500          |
| 01-406-201            | Computer Supplies              | \$1,860               | \$3,000               | \$2,513               | \$2,200          | \$2,500          | \$2,500            | \$2,500          |
| <b>Department 406</b> | <b>PERSONNEL ADMINISTRA</b>    | <b>Totals</b>         | <b>\$9,134</b>        | <b>\$11,000</b>       | <b>\$9,243</b>   | <b>\$9,100</b>   | <b>\$10,000</b>    | <b>\$10,000</b>  |
| 01-407-140            | Systems Management Coordinator | \$2,083               | \$2,000               | \$1,458               | \$2,000          | \$2,000          | \$0                | \$0              |
| 01-407-161            | Social Security Taxes          | \$129                 | \$124                 | \$90                  | \$124            | \$124            | \$0                | \$0              |
| 01-407-168            | Medicare Tax                   | \$30                  | \$29                  | \$21                  | \$20             | \$29             | \$0                | \$0              |
| 01-407-314            | Website Operation/Maintenance  | \$3,100               | \$17,550              | \$17,550              | \$17,550         | \$3,600          | \$3,600            | \$3,600          |
| 01-407-370            | Maintenance/Repair Office Equi | \$6,336               | \$7,000               | \$787                 | \$6,000          | \$6,000          | \$6,000            | \$6,000          |

**Fiscal Year 2018 Budget**

**Model:**

**FINAL**

**Lower Saucon Township**

| <b>Ledger Account</b> | <b>Description</b>             | <b>Last Yr Actual</b> | <b>Current Budget</b> | <b>Current Actual</b> | <b>Projected</b> | <b>Requested</b> | <b>Recommended</b> | <b>Approved</b>  |
|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------|------------------|--------------------|------------------|
| <b>01</b>             | <b>General Fund</b>            |                       |                       |                       |                  |                  |                    |                  |
| 01-407-700            | Major Equipment                | \$2,517               | \$11,500              | \$2,579               | \$6,500          | \$10,000         | \$10,000           | \$10,000         |
| 01-407-750            | Minor Equipment Purchase       | \$1,220               | \$3,000               | \$38                  | \$3,000          | \$3,000          | \$3,000            | \$3,000          |
| 01-407-751            | Software/Licenses Purchase     | \$12,730              | \$6,500               | \$6,855               | \$6,500          | \$6,500          | \$6,500            | \$6,500          |
| <b>Department 407</b> | <b>DATA PROCESSING</b>         | <b>Totals</b>         | <b>\$28,145</b>       | <b>\$47,703</b>       | <b>\$29,378</b>  | <b>\$41,694</b>  | <b>\$31,253</b>    | <b>\$29,100</b>  |
| 01-408-310            | Engineering Services           | \$71,818              | \$70,000              | \$68,263              | \$70,000         | \$90,000         | \$90,000           | \$90,000         |
| 01-408-311            | Engineering Services-Plan/Zon  | \$19,960              | \$25,000              | \$16,697              | \$20,000         | \$20,000         | \$20,000           | \$20,000         |
| 01-408-312            | Consulting Services            | \$0                   | \$3,000               | \$0                   | \$0              | \$3,000          | \$3,000            | \$3,000          |
| 01-408-313            | Bldg Code Enforcement Services | \$0                   | \$1,500               | \$0                   | \$0              | \$1,500          | \$1,500            | \$1,500          |
| 01-408-314            | Sewage Enforcement Officer     | \$48,593              | \$58,000              | \$50,724              | \$46,500         | \$48,000         | \$48,000           | \$48,000         |
| <b>Department 408</b> | <b>ENGINEER</b>                | <b>Totals</b>         | <b>\$140,372</b>      | <b>\$157,500</b>      | <b>\$135,684</b> | <b>\$162,500</b> | <b>\$162,500</b>   | <b>\$162,500</b> |
| 01-409-140            | Maintenance Personnel Compensa | \$6,829               | \$13,103              | \$11,115              | \$13,103         | \$13,503         | \$13,503           | \$13,503         |
| 01-409-161            | Social Security Taxes          | \$0                   | \$813                 | \$689                 | \$813            | \$837            | \$837              | \$837            |
| 01-409-168            | Medicare Tax                   | \$0                   | \$190                 | \$161                 | \$190            | \$196            | \$196              | \$196            |
| 01-409-169            | Unemployment                   | \$0                   | \$175                 | \$195                 | \$175            | \$195            | \$195              | \$195            |
| 01-409-200            | Building Materials/Supplies    | \$4,568               | \$4,200               | \$3,979               | \$4,200          | \$4,600          | \$4,600            | \$4,600          |
| 01-409-230            | Heating Oil/Diesel Fuel        | \$41,504              | \$50,000              | \$49,932              | \$50,000         | \$50,000         | \$50,000           | \$50,000         |
| 01-409-231            | Unleaded Gasoline              | \$54,475              | \$65,000              | \$62,251              | \$60,000         | \$60,000         | \$60,000           | \$60,000         |
| 01-409-234            | Oils/Lubricants                | \$2,010               | \$5,000               | \$2,750               | \$5,000          | \$5,000          | \$5,000            | \$5,000          |
| 01-409-320            | Communication Expense          | \$40,266              | \$46,000              | \$36,420              | \$43,000         | \$43,000         | \$43,000           | \$43,000         |
| 01-409-360            | Water Usage                    | \$6,073               | \$5,700               | \$4,502               | \$4,208          | \$5,700          | \$5,700            | \$5,700          |
| 01-409-361            | Electricity                    | \$46,510              | \$53,000              | \$47,374              | \$51,000         | \$53,000         | \$53,000           | \$53,000         |
| 01-409-362            | Gas ( Heating )                | \$7,023               | \$13,000              | \$4,670               | \$11,000         | \$11,000         | \$11,000           | \$11,000         |
| 01-409-367            | Refuse Removal                 | \$2,074               | \$2,500               | \$2,035               | \$1,917          | \$2,500          | \$2,500            | \$2,500          |
| 01-409-370            | Maint/Repair of Building       | \$39,756              | \$52,000              | \$42,976              | \$48,700         | \$48,000         | \$48,000           | \$48,000         |
| 01-409-374            | Office Equip Maint/Repair      | \$3,022               | \$5,000               | \$2,153               | \$3,000          | \$4,000          | \$4,000            | \$4,000          |
| 01-409-384            | Office Equipment Rental        | \$13,481              | \$15,500              | \$14,068              | \$15,500         | \$15,500         | \$15,500           | \$15,500         |
| 01-409-420            | General Expenses               | \$173                 | \$300                 | \$0                   | \$300            | \$300            | \$300              | \$300            |
| 01-409-750            | Minor Equipment Purchase       | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0              |
| 01-409-800            | Capital Outlay                 | \$15,321              | \$50,900              | \$33,334              | \$48,334         | \$25,000         | \$25,000           | \$25,000         |
| 01-409-820            | Building Purchase/Improvement  | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0              |

# Fiscal Year 2018 Budget

Model:

FINAL

Lower Saucon Township

| Ledger Account        | Description                    | Last Yr Actual | Current Budget   | Current Actual   | Projected        | Requested        | Recommended      | Approved         |
|-----------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>01</b>             | <b>General Fund</b>            |                |                  |                  |                  |                  |                  |                  |
| <b>Department 409</b> | <b>BUILDINGS AND PLANT</b>     | <b>Totals</b>  | <b>\$283,086</b> | <b>\$382,381</b> | <b>\$318,605</b> | <b>\$360,440</b> | <b>\$342,331</b> | <b>\$342,331</b> |
| 01-410-120            | Administrative Compensation    | \$92,238       | \$95,444         | \$95,444         | \$73,444         | \$93,476         | \$93,476         | \$93,476         |
| 01-410-130            | Police Compensation (FT)       | \$1,126,508    | \$1,145,357      | \$1,110,385      | \$1,114,700      | \$1,210,000      | \$1,210,000      | \$1,210,000      |
| 01-410-131            | Police Compensation (PT)       | \$131,921      | \$143,000        | \$143,256        | \$140,000        | \$80,000         | \$80,000         | \$80,000         |
| 01-410-132            | Police Overtime Compensation   | \$101,655      | \$110,000        | \$102,695        | \$90,500         | \$106,500        | \$106,500        | \$106,500        |
| 01-410-140            | Office Personnel Compensation  | \$72,119       | \$77,235         | \$75,782         | \$77,235         | \$82,220         | \$82,220         | \$82,220         |
| 01-410-142            | Office Personnel Overtime      | \$0            | \$400            | \$0              | \$0              | \$400            | \$400            | \$400            |
| 01-410-150            | Benefits                       | \$0            | \$483,509        | \$464,378        | \$482,355        | \$535,762        | \$535,762        | \$535,762        |
| 01-410-161            | Social Security Taxes          | \$95,588       | \$97,404         | \$94,884         | \$94,078         | \$96,868         | \$96,868         | \$96,868         |
| 01-410-165            | Pension Administration Fees    | \$0            | \$51,100         | \$51,095         | \$46,000         | \$42,000         | \$42,000         | \$42,000         |
| 01-410-166            | Minimum Pension Obligation-Non | \$0            | \$5,887          | \$5,887          | \$5,887          | \$12,868         | \$12,868         | \$12,868         |
| 01-410-167            | Minimum Pension Obligation-Pol | \$0            | \$290,414        | \$290,414        | \$290,414        | \$397,555        | \$397,555        | \$397,555        |
| 01-410-168            | Medicare Tax                   | \$22,355       | \$22,780         | \$22,258         | \$22,002         | \$22,654         | \$22,654         | \$22,654         |
| 01-410-169            | Unemployment                   | \$0            | \$6,000          | \$4,183          | \$4,200          | \$5,000          | \$5,000          | \$5,000          |
| 01-410-228            | K-9 Expenses                   | \$4,321        | \$5,750          | \$4,327          | \$5,750          | \$5,750          | \$5,750          | \$5,750          |
| 01-410-241            | Uniforms                       | \$13,368       | \$12,000         | \$7,524          | \$11,000         | \$11,400         | \$11,400         | \$11,400         |
| 01-410-242            | Firearms                       | \$4,762        | \$5,062          | \$5,062          | \$5,062          | \$4,800          | \$4,800          | \$4,800          |
| 01-410-243            | Ammunition                     | \$5,797        | \$6,000          | \$5,993          | \$5,993          | \$6,000          | \$6,000          | \$6,000          |
| 01-410-300            | Contracted Services            | \$13,530       | \$58,250         | \$49,461         | \$68,250         | \$7,320          | \$7,320          | \$7,320          |
| 01-410-316            | Training                       | \$36,308       | \$17,400         | \$12,907         | \$17,400         | \$17,400         | \$17,400         | \$17,400         |
| 01-410-340            | Advertising and Printing       | \$1,782        | \$3,000          | \$223            | \$1,500          | \$3,000          | \$3,000          | \$3,000          |
| 01-410-370            | Communication Equip - O/M/R    | \$2,055        | \$3,000          | \$1,026          | \$3,000          | \$3,000          | \$3,000          | \$3,000          |
| 01-410-372            | Maint/Repair Equipment         | \$8,449        | \$12,800         | \$7,520          | \$10,700         | \$12,800         | \$12,800         | \$12,800         |
| 01-410-373            | Vehicle - O/M/R                | \$25,731       | \$26,956         | \$26,761         | \$26,956         | \$30,000         | \$30,000         | \$30,000         |
| 01-410-420            | General Expenses               | \$9,479        | \$12,000         | \$11,423         | \$12,000         | \$10,000         | \$10,000         | \$10,000         |
| 01-410-440            | Uniform Maintenance            | \$1,714        | \$5,200          | \$1,391          | \$5,200          | \$5,200          | \$5,200          | \$5,200          |
| 01-410-470            | Investigation Expense          | \$1,784        | \$2,000          | \$1,871          | \$2,000          | \$2,000          | \$2,000          | \$2,000          |
| 01-410-700            | Major Equipment Purchase       | \$14,317       | \$22,300         | \$9,120          | \$22,300         | \$10,860         | \$10,860         | \$10,860         |
| 01-410-710            | Police Computer- IT            | \$0            | \$33,881         | \$30,290         | \$33,881         | \$17,000         | \$17,000         | \$17,000         |
| 01-410-750            | Minor Equipment Purchase       | \$5,590        | \$6,000          | \$4,154          | \$6,000          | \$6,000          | \$6,000          | \$6,000          |
| 01-410-800            | Capital Outlay                 | \$0            | \$1,200          | \$1,138          | \$1,138          | \$0              | \$0              | \$0              |

**Fiscal Year 2018 Budget**

**Model:**

**FINAL**

**Lower Saucon Township**

| Ledger Account         |            | Description                    | Last Yr Actual | Current Budget     | Current Actual     | Projected          | Requested          | Recommended        | Approved           |                    |
|------------------------|------------|--------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>01 General Fund</b> |            |                                |                |                    |                    |                    |                    |                    |                    |                    |
| <b>Department</b>      | <b>410</b> | <b>POLICE</b>                  | <b>Totals</b>  | <b>\$1,791,372</b> | <b>\$2,761,329</b> | <b>\$2,640,849</b> | <b>\$2,678,945</b> | <b>\$2,837,833</b> | <b>\$2,837,833</b> | <b>\$2,837,833</b> |
| 01-411-130             |            | Police Services                | \$0            | \$1,000            | \$0                | \$0                | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| 01-411-360             |            | Hydrant Service                | \$22,392       | \$22,392           | \$22,392           | \$22,392           | \$22,392           | \$22,392           | \$22,392           | \$22,392           |
| 01-411-373             |            | Vehicle - O/M/R                | \$0            | \$600              | \$0                | \$600              | \$2,300            | \$2,300            | \$2,300            | \$2,300            |
| 01-411-420             |            | General Expense                | \$11,221       | \$15,000           | \$14,315           | \$15,000           | \$15,000           | \$15,000           | \$15,000           | \$15,000           |
| 01-411-500             |            | Contribution to Fire Cos.      | \$190,000      | \$210,000          | \$210,000          | \$210,000          | \$215,000          | \$215,000          | \$215,000          | \$215,000          |
| 01-411-501             |            | Cont. to Fireman's Relief      | \$93,779       | \$93,779           | \$84,998           | \$84,998           | \$84,998           | \$84,998           | \$84,998           | \$84,998           |
| 01-411-502             |            | Contribution to EMS Services   | \$15,000       | \$15,000           | \$15,000           | \$15,000           | \$15,000           | \$15,000           | \$15,000           | \$15,000           |
| <b>Department</b>      | <b>411</b> | <b>FIRE</b>                    | <b>Totals</b>  | <b>\$332,392</b>   | <b>\$357,771</b>   | <b>\$346,705</b>   | <b>\$347,990</b>   | <b>\$355,690</b>   | <b>\$355,690</b>   | <b>\$355,690</b>   |
| 01-414-120             |            | Zoning Officer Comp            | \$72,480       | \$74,656           | \$74,655           | \$74,656           | \$74,656           | \$76,200           | \$76,200           | \$76,200           |
| 01-414-130             |            | Officials Compensation         | \$546          | \$900              | \$375              | \$570              | \$900              | \$900              | \$900              | \$900              |
| 01-414-140             |            | Office Personnel Compensation  | \$44,849       | \$47,743           | \$46,277           | \$47,743           | \$48,802           | \$48,802           | \$48,802           | \$48,802           |
| 01-414-142             |            | Office Personnel Overtime Comp | \$93           | \$200              | \$0                | \$0                | \$200              | \$200              | \$200              | \$200              |
| 01-414-150             |            | Benefits                       | \$0            | \$42,000           | \$41,689           | \$42,000           | \$44,500           | \$44,500           | \$44,500           | \$44,500           |
| 01-414-161             |            | Social Security Taxes          | \$7,312        | \$7,657            | \$7,524            | \$7,657            | \$7,723            | \$7,818            | \$7,818            | \$7,818            |
| 01-414-166             |            | Minimum Pension Obligation-Non | \$0            | \$9,103            | \$9,103            | \$9,103            | \$18,003           | \$18,003           | \$18,003           | \$18,003           |
| 01-414-168             |            | Medicare Tax                   | \$1,710        | \$1,791            | \$1,692            | \$1,783            | \$1,806            | \$1,829            | \$1,829            | \$1,829            |
| 01-414-169             |            | Unemployment                   | \$0            | \$950              | \$383              | \$383              | \$500              | \$500              | \$500              | \$500              |
| 01-414-312             |            | Consulting Services            | \$44,286       | \$48,200           | \$48,707           | \$48,200           | \$45,000           | \$45,000           | \$45,000           | \$45,000           |
| 01-414-340             |            | Advertising and Printing       | \$6,968        | \$7,000            | \$5,250            | \$6,200            | \$7,000            | \$7,000            | \$7,000            | \$7,000            |
| 01-414-341             |            | Township Newsletter            | \$8,420        |                    | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| 01-414-371             |            | Vehicle Maint/Repair - O/M/R   | \$427          | \$750              | \$135              | \$550              | \$750              | \$750              | \$750              | \$750              |
| 01-414-420             |            | General Expenses               | \$987          | \$2,000            | \$800              | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            |
| 01-414-450             |            | Planning Services (Contracted) | \$0            |                    | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| 01-414-460             |            | Seminar/Education/Meetings     | \$245          | \$750              | \$335              | \$750              | \$800              | \$800              | \$800              | \$800              |
| 01-414-750             |            | Minor Equipment Purchase       | \$0            | \$800              | \$458              | \$800              | \$800              | \$800              | \$800              | \$800              |
| 01-414-751             |            | Zoning IT                      | \$0            | \$4,500            | \$0                | \$4,500            | \$5,000            | \$5,000            | \$5,000            | \$5,000            |
| 01-414-800             |            | Capital Outlay                 | \$0            |                    | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Department</b>      | <b>414</b> | <b>PLANNING AND ZONING</b>     | <b>Totals</b>  | <b>\$188,323</b>   | <b>\$249,000</b>   | <b>\$237,381</b>   | <b>\$246,895</b>   | <b>\$258,440</b>   | <b>\$260,102</b>   | <b>\$260,102</b>   |
| 01-415-120             |            | Administrative Person. Comp.   | \$2,000        | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            |

**Fiscal Year 2018 Budget**

**Model:**

**FINAL**

**Lower Saucon Township**

| <b>Ledger Account</b> | <b>Description</b>             | <b>Last Yr Actual</b> | <b>Current Budget</b> | <b>Current Actual</b> | <b>Projected</b> | <b>Requested</b> | <b>Recommended</b> | <b>Approved</b> |
|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------|------------------|--------------------|-----------------|
| <b>01</b>             | <b>General Fund</b>            |                       |                       |                       |                  |                  |                    |                 |
| 01-415-200            | Materials/Supplies             | \$0                   | \$500                 | \$0                   | \$500            | \$500            | \$500              | \$500           |
| 01-415-300            | Haz Mat Clean-up               | \$0                   | \$1,000               | \$346                 | \$346            | \$1,000          | \$1,000            | \$1,000         |
| 01-415-700            | Minor Equipment Purchase       | \$0                   | \$3,000               | \$0                   | \$0              | \$3,000          | \$3,000            | \$3,000         |
| <b>Department 415</b> | <b>EMERGENCY MANAGEME</b>      | <b>Totals</b>         | <b>\$2,000</b>        | <b>\$6,500</b>        | <b>\$2,346</b>   | <b>\$2,846</b>   | <b>\$6,500</b>     | <b>\$6,500</b>  |
| 01-419-150            | Crossing Guard Wages           | \$4,694               | \$5,300               | \$4,720               | \$4,720          | \$5,300          | \$5,300            | \$5,300         |
| <b>Department 419</b> | <b>CROSSING GUARDS</b>         | <b>Totals</b>         | <b>\$4,694</b>        | <b>\$5,300</b>        | <b>\$4,720</b>   | <b>\$4,720</b>   | <b>\$5,300</b>     | <b>\$5,300</b>  |
| 01-421-150            | Dog Control Wages              | \$3,000               | \$3,000               | \$3,000               | \$3,000          | \$3,000          | \$3,000            | \$3,000         |
| 01-421-220            | Dog Control Supplies           | \$358                 | \$1,000               | \$534                 | \$1,000          | \$1,000          | \$1,000            | \$1,000         |
| 01-421-450            | Dog Control Contracted Service | \$0                   | \$2,000               | \$1,270               | \$2,000          | \$2,000          | \$2,000            | \$2,000         |
| <b>Department 421</b> | <b>DOG CONTROL</b>             | <b>Totals</b>         | <b>\$3,358</b>        | <b>\$6,000</b>        | <b>\$4,804</b>   | <b>\$6,000</b>   | <b>\$6,000</b>     | <b>\$6,000</b>  |
| 01-426-140            | Recycling Coordinator          | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0             |
| 01-426-200            | Recycling Supplies             | \$202                 | \$500                 | \$751                 | \$500            | \$500            | \$500              | \$500           |
| 01-426-260            | Small Tools                    | \$0                   | \$500                 | \$902                 | \$500            | \$500            | \$500              | \$500           |
| 01-426-310            | Professional Services          | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0             |
| 01-426-320            | Communications                 | \$464                 | \$500                 | \$433                 | \$500            | \$500            | \$500              | \$500           |
| 01-426-340            | Advertising and Printing       | \$494                 | \$600                 | \$661                 | \$600            | \$600            | \$600              | \$600           |
| 01-426-360            | Utilities                      | \$1,221               | \$1,500               | \$1,413               | \$1,500          | \$1,500          | \$1,500            | \$1,500         |
| 01-426-370            | Maint/Repairs Facility         | \$10,350              | \$43,000              | \$10,500              | \$43,000         | \$10,500         | \$10,500           | \$10,500        |
| 01-426-500            | Compost Center Appropriation   | \$10,500              | \$10,500              | \$10,500              | \$10,500         | \$10,500         | \$10,500           | \$10,500        |
| 01-426-700            | Minor equipment                | \$0                   |                       | \$0                   | \$0              |                  |                    |                 |
| <b>Department 426</b> | <b>RECYCLING</b>               | <b>Totals</b>         | <b>\$23,231</b>       | <b>\$57,100</b>       | <b>\$25,160</b>  | <b>\$57,100</b>  | <b>\$24,600</b>    | <b>\$24,600</b> |
| 01-430-120            | Administrative Compensation    | \$55,259              | \$69,607              | \$52,326              | \$52,323         | \$69,607         | \$73,300           | \$73,300        |
| 01-430-121            | Roadmaster Compensation        | \$49,225              | \$53,037              | \$44,081              | \$53,037         | \$54,220         | \$54,220           | \$54,220        |
| 01-430-140            | Maintenance Compensation       | \$362,622             | \$417,792             | \$372,896             | \$379,877        | \$433,093        | \$433,093          | \$433,093       |
| 01-430-141            | Seasonal Employee Comp         | \$12,467              | \$18,155              | \$5,844               | \$5,844          | \$18,400         | \$18,400           | \$18,400        |
| 01-430-142            | Maintenance Personnel Overtime | \$30,777              | \$58,910              | \$28,639              | \$38,000         | \$58,910         | \$58,910           | \$58,910        |
| 01-430-150            | Benefits                       | \$0                   | \$285,000             | \$287,060             | \$285,800        | \$323,000        | \$323,000          | \$323,000       |
| 01-430-161            | Social Security Taxes          | \$32,164              | \$38,285              | \$32,121              | \$31,926         | \$39,322         | \$39,552           | \$39,552        |
| 01-430-166            | Minimum Pension Obligation-Non | \$0                   | \$45,275              | \$45,273              | \$45,275         | \$88,496         | \$88,496           | \$88,496        |

# Fiscal Year 2018 Budget

Model: FINAL

Lower Saucon Township

| Ledger Account        | Description                         | Last Yr Actual   | Current Budget     | Current Actual   | Projected        | Requested          | Recommended        | Approved           |
|-----------------------|-------------------------------------|------------------|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
| <b>01</b>             | <b>General Fund</b>                 |                  |                    |                  |                  |                    |                    |                    |
| 01-430-168            | Medicare Tax                        | \$7,522          | \$8,954            | \$7,512          | \$7,510          | \$9,196            | \$9,250            | \$9,250            |
| 01-430-169            | Unemployment                        | \$0              | \$3,000            | \$2,314          | \$2,900          | \$3,000            | \$3,000            | \$3,000            |
| 01-430-200            | Materials/Supplies                  | \$3,739          | \$3,500            | \$2,380          | \$3,500          | \$3,500            | \$3,500            | \$3,500            |
| 01-430-250            | Traffic Sign - M/R                  | \$703            | \$10,000           | \$10,000         | \$10,000         | \$10,000           | \$10,000           | \$10,000           |
| 01-430-373            | Vehicle - O/M/R                     | \$22,990         | \$25,000           | \$22,869         | \$23,500         | \$25,000           | \$25,000           | \$25,000           |
| 01-430-380            | Equipment Rental                    | (\$388)          | \$5,000            | \$2,768          | \$4,768          | \$5,000            | \$5,000            | \$5,000            |
| 01-430-420            | General Expenses                    | \$4,704          | \$7,750            | \$4,721          | \$7,750          | \$7,750            | \$7,750            | \$7,750            |
| 01-430-450            | Contracted Services                 | \$2,938          | \$4,000            | \$4,299          | \$9,020          | \$10,000           | \$10,000           | \$10,000           |
| 01-430-700            | Major Equipment Purchase            | \$4,610          |                    | \$0              | \$0              | \$0                | \$0                | \$0                |
| 01-430-750            | Minor Equipment Purchase            | \$5,152          | \$5,000            | \$3,212          | \$5,000          | \$5,000            | \$5,000            | \$5,000            |
| <b>Department 430</b> | <b>HIGHWAY-GENERAL SERV Totals</b>  | <b>\$594,486</b> | <b>\$1,058,265</b> | <b>\$928,315</b> | <b>\$966,030</b> | <b>\$1,163,494</b> | <b>\$1,167,471</b> | <b>\$1,167,471</b> |
| 01-433-240            | Road/Street Signs/Markings          | \$24,867         | \$39,650           | \$13,656         | \$20,000         | \$30,000           | \$30,000           | \$30,000           |
| 01-433-250            | Traffic Signal Purchase/Improv      | \$2,798          | \$6,200            | \$3,307          | \$6,200          | \$6,200            | \$6,200            | \$6,200            |
| <b>Department 433</b> | <b>HIGHWAY-TRAFFIC SIGNA Totals</b> | <b>\$27,665</b>  | <b>\$45,850</b>    | <b>\$16,963</b>  | <b>\$26,200</b>  | <b>\$36,200</b>    | <b>\$36,200</b>    | <b>\$36,200</b>    |
| 01-438-240            | Road Materials/Supplies             | \$72,706         | \$75,000           | \$58,470         | \$65,000         | \$75,000           | \$75,000           | \$75,000           |
| <b>Department 438</b> | <b>HIGHWAY-REPAIRS TO HI Totals</b> | <b>\$72,706</b>  | <b>\$75,000</b>    | <b>\$58,470</b>  | <b>\$65,000</b>  | <b>\$75,000</b>    | <b>\$75,000</b>    | <b>\$75,000</b>    |
| 01-439-600            | Capital Construction                | \$0              |                    | \$0              | \$0              | \$0                | \$0                | \$0                |
| <b>Department 439</b> | <b>HIGHWAY CONSTR AND R Totals</b>  | <b>\$0</b>       |                    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| 01-452-200            | Materials/Supplies                  | \$3,342          | \$3,500            | \$2,100          | \$3,500          | \$3,500            | \$3,500            | \$3,500            |
| 01-452-367            | Refuse Removal                      | \$4,193          | \$5,000            | \$4,172          | \$5,000          | \$5,000            | \$5,000            | \$5,000            |
| 01-452-370            | Maintenance/Repairs                 | \$9,896          | \$10,000           | \$7,126          | \$8,000          | \$10,000           | \$10,000           | \$10,000           |
| 01-452-420            | General Expenses                    | \$1,484          | \$3,000            | \$4,889          | \$3,241          | \$3,500            | \$3,500            | \$3,500            |
| 01-452-450            | Park Contracted Services            | \$64,287         | \$85,000           | \$69,445         | \$85,000         | \$85,000           | \$85,000           | \$85,000           |
| 01-452-500            | Summer Youth Program (SVCC)         | \$29,079         | \$29,079           | \$20,301         | \$28,570         | \$26,540           | \$26,540           | \$26,540           |
| 01-452-501            | Senior Program                      | \$15,984         | \$16,194           | \$7,962          | \$16,000         | \$13,878           | \$13,878           | \$13,878           |
| 01-452-510            | Pool Pass Reimbursement             | \$8,035          | \$8,220            | \$8,220          | \$8,220          | \$8,030            | \$8,030            | \$8,030            |
| 01-452-700            | Major Equipment Purchase            | \$4,108          | \$10,000           | \$9,836          | \$9,836          | \$5,000            | \$5,000            | \$5,000            |
| 01-452-750            | Minor Equipment Purchase            | \$920            | \$3,000            | \$3,000          | \$3,000          | \$3,000            | \$3,000            | \$3,000            |

**Fiscal Year 2018 Budget**

**Model:**

**FINAL**

**Lower Saucon Township**

| <b>Ledger Account</b> | <b>Description</b>             | <b>Last Yr Actual</b> | <b>Current Budget</b> | <b>Current Actual</b> | <b>Projected</b> | <b>Requested</b> | <b>Recommended</b> | <b>Approved</b>  |
|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------|------------------|--------------------|------------------|
| <b>01</b>             | <b>General Fund</b>            |                       |                       |                       |                  |                  |                    |                  |
| <b>Department 452</b> | <b>PARTICIPANT RECREATIO</b>   | <b>Totals</b>         | <b>\$141,328</b>      | <b>\$172,993</b>      | <b>\$137,053</b> | <b>\$170,367</b> | <b>\$163,448</b>   | <b>\$163,448</b> |
| 01-456-500            | Library Contribution           | \$145,505             | \$93,617              | \$93,617              | \$93,617         | \$103,298        | \$103,298          | \$103,298        |
| <b>Department 456</b> | <b>LIBRARIES</b>               | <b>Totals</b>         | <b>\$145,505</b>      | <b>\$93,617</b>       | <b>\$93,617</b>  | <b>\$93,617</b>  | <b>\$103,298</b>   | <b>\$103,298</b> |
| 01-461-200            | Supplies                       | \$0                   | \$200                 | \$0                   | \$200            | \$200            | \$200              | \$200            |
| 01-461-420            | Dues, Subscriptions etc        | \$304                 | \$400                 | \$17                  | \$400            | \$400            | \$400              | \$400            |
| 01-461-540            | Contribution                   | \$0                   | \$500                 | \$0                   | \$500            | \$500            | \$500              | \$500            |
| 01-461-750            | Minor Equipment Purchase       | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0              |
| <b>Department 461</b> | <b>CONSERVATION</b>            | <b>Totals</b>         | <b>\$304</b>          | <b>\$1,100</b>        | <b>\$17</b>      | <b>\$1,100</b>   | <b>\$1,100</b>     | <b>\$1,100</b>   |
| 01-471-200            | Loan Principal Payments        | \$445,426             | \$557,807             | \$557,807             | \$557,807        | \$570,711        | \$570,711          | \$570,711        |
| <b>Department 471</b> | <b>DEBT PRINCIPAL</b>          | <b>Totals</b>         | <b>\$445,426</b>      | <b>\$557,807</b>      | <b>\$557,807</b> | <b>\$570,711</b> | <b>\$570,711</b>   | <b>\$570,711</b> |
| 01-472-200            | Loan Interest Payments         | \$106,277             | \$93,896              | \$93,896              | \$93,896         | \$80,992         | \$80,992           | \$80,992         |
| <b>Department 472</b> | <b>DEBT INTEREST</b>           | <b>Totals</b>         | <b>\$106,277</b>      | <b>\$93,896</b>       | <b>\$93,896</b>  | <b>\$80,992</b>  | <b>\$80,992</b>    | <b>\$80,992</b>  |
| 01-481-000            | Intergovernmental Expenditures | \$5,542               | \$15,000              | \$16,151              | \$15,000         | \$15,000         | \$15,000           | \$15,000         |
| <b>Department 481</b> | <b>INTERGOVERNMENT EXP</b>     | <b>Totals</b>         | <b>\$5,542</b>        | <b>\$15,000</b>       | <b>\$16,151</b>  | <b>\$15,000</b>  | <b>\$15,000</b>    | <b>\$15,000</b>  |
| 01-486-351            | Business Insurance             | \$62,866              | \$69,186              | \$69,426              | \$69,186         | \$72,000         | \$72,000           | \$72,000         |
| 01-486-352            | Vehicle Insurance              | \$26,190              | \$37,000              | \$37,000              | \$37,000         | \$37,000         | \$37,000           | \$37,000         |
| 01-486-354            | Workmen's Compensation         | \$166,292             | \$159,852             | \$146,302             | \$144,170        | \$142,000        | \$142,000          | \$142,000        |
| 01-486-356            | Public Officials Bond          | \$1,795               | \$1,948               | \$1,948               | \$2,000          | \$2,000          | \$2,000            | \$2,000          |
| <b>Department 486</b> | <b>INSURANCE</b>               | <b>Totals</b>         | <b>\$257,143</b>      | <b>\$267,986</b>      | <b>\$254,676</b> | <b>\$252,356</b> | <b>\$253,000</b>   | <b>\$253,000</b> |
| 01-487-150            | Benefits                       | \$0                   | \$142,000             | \$127,950             | \$127,000        | \$132,500        | \$132,500          | \$132,500        |
| <b>Department 487</b> | <b>EMPLOYEE BENEFITS</b>       | <b>Totals</b>         | <b>\$0</b>            | <b>\$142,000</b>      | <b>\$127,950</b> | <b>\$127,000</b> | <b>\$132,500</b>   | <b>\$132,500</b> |
| 01-489-410            | Legal Settlements              | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0              |
| 01-489-541            | Matching Grant Allocation      | \$0                   |                       | \$0                   | \$0              | \$0              | \$0                | \$0              |
| <b>Department 489</b> | <b>MISCELLANEOUS</b>           | <b>Totals</b>         | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>       |

# Fiscal Year 2018 Budget

Model:

FINAL

Lower Saucon Township

| Ledger Account        | Description                         | Last Yr Actual     | Current Budget     | Current Actual     | Projected          | Requested          | Recommended        | Approved           |
|-----------------------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>01</b>             | <b>General Fund</b>                 |                    |                    |                    |                    |                    |                    |                    |
| 01-491-001            | Refund of Prior Year Revenue        | \$461              | \$2,000            | \$1,609            | \$2,000            | \$2,000            | \$2,000            | \$2,000            |
| 01-491-280            | Unpaid Bills Prior Years            | \$586              | \$20,000           | \$21,660           | \$21,660           | \$20,000           | \$20,000           | \$20,000           |
| <b>Department 491</b> | <b>REFUNDS-PRIOR YEAR EX Totals</b> | <b>\$1,047</b>     | <b>\$22,000</b>    | <b>\$23,268</b>    | <b>\$23,660</b>    | <b>\$22,000</b>    | <b>\$22,000</b>    | <b>\$22,000</b>    |
| 01-492-000            | Transfer to Other Funds             | \$130,294          | \$240,000          | \$276,977          | \$276,977          | \$265,000          | \$265,000          | \$265,000          |
| 01-492-100            | Transfer to Fund Balance            | \$0                |                    | \$0                | \$0                | \$36,868           | \$23,675           | \$23,675           |
| <b>Department 492</b> | <b>INTERFUND OPERATING T Totals</b> | <b>\$130,294</b>   | <b>\$240,000</b>   | <b>\$276,977</b>   | <b>\$276,977</b>   | <b>\$301,868</b>   | <b>\$288,675</b>   | <b>\$288,675</b>   |
|                       | <b>Fund Totals:</b>                 | <b>\$5,315,515</b> | <b>\$7,699,183</b> | <b>\$7,157,734</b> | <b>\$7,392,862</b> | <b>\$7,829,622</b> | <b>\$7,829,622</b> | <b>\$7,829,622</b> |



## Special Funds

## Lower Saucon Township

### Major Sources of Revenue

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

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

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

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

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

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

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

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

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

# Special Funds

# Lower Saucon Township Expenditures



## Expenditures

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

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

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

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

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

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

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

Fiscal Year 2018 Budget

Model: FINAL

Lower Saucon Township

| Ledger Account | Description                    | Last Yr Actual     | Current Budget     | Current Actual     | Projected          | Requested          | Recommended        | Approved           |
|----------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>02</b>      | <b>Special Taxes</b>           |                    |                    |                    |                    |                    |                    |                    |
| 02-301-100     | Fire Tax                       | \$108,834          | \$112,000          | \$111,625          | \$108,000          | \$216,000          | \$216,000          | \$216,000          |
| 02-310-210     | Earned Income Tax - Current Ye | \$848,237          | \$800,000          | \$907,221          | \$906,000          | \$900,000          | \$900,000          | \$900,000          |
| 02-310-220     | Open Space EIT - Prior Year    | \$393,667          | \$370,000          | \$355,879          | \$352,000          | \$350,000          | \$350,000          | \$350,000          |
| 02-341-000     | Interest                       | \$9,912            | \$8,000            | \$9,906            | \$9,200            | \$10,000           | \$10,000           | \$10,000           |
| 02-350-000     | Grant Funding                  | \$0                |                    | \$0                | \$0                | \$157,400          | \$157,400          | \$157,400          |
| 02-355-050     | Motor Vehicle Fuel Taxes - Liq | \$465,629          | \$475,743          | \$486,342          | \$486,342          | \$499,627          | \$499,627          | \$499,627          |
| 02-380-000     | Misc Revenue                   | \$34               |                    | \$0                | \$0                | \$0                | \$0                | \$0                |
| 02-387-000     | Donation/Contributions         | \$6,500            | \$6,500            | \$0                | \$6,500            | \$6,500            | \$6,500            | \$6,500            |
| 02-391-100     | Sale of Fixed Assets           | \$25,000           | \$40,000           | \$20,100           | \$40,100           | \$20,000           | \$20,000           | \$20,000           |
| 02-392-000     | Fund Balance - State Fund      | \$0                | \$233,782          | \$0                | \$0                | \$337,683          | \$337,683          | \$337,683          |
| 02-392-100     | Fire Fund Balance              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| 02-392-200     | Open Space Fund Balance        | \$0                | \$599,611          | \$0                | \$0                | \$0                | \$0                | \$0                |
| 02-393-130     | Loan Proceeds                  | \$0                |                    | \$0                | \$0                | \$0                | \$0                | \$0                |
|                | <b>Fund Totals:</b>            | <b>\$1,857,814</b> | <b>\$2,645,636</b> | <b>\$1,891,073</b> | <b>\$1,908,142</b> | <b>\$2,497,210</b> | <b>\$2,497,210</b> | <b>\$2,497,210</b> |

| Ledger Account        | Description                    | Last Yr Actual | Current Budget   | Current Actual   | Projected        | Requested        | Recommended        | Approved           |
|-----------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| <b>02</b>             | <b>Special Taxes</b>           |                |                  |                  |                  |                  |                    |                    |
| 02-400-000            | Open Space Purchases           | \$29,156       | \$850,000        | \$0              | \$80,000         | \$850,000        | \$850,000          | \$850,000          |
| 02-400-370            | Open Space Maintenance Funding | \$0            |                  | \$0              | \$0              | \$225,000        | \$225,000          | \$225,000          |
| <b>Department 400</b> | <b>GENERAL GOVERNMENT</b>      | <b>Totals</b>  | <b>\$29,156</b>  | <b>\$850,000</b> | <b>\$0</b>       | <b>\$80,000</b>  | <b>\$1,075,000</b> | <b>\$1,075,000</b> |
| 02-402-000            | Bank Fees                      | \$48           | \$50             | \$44             | \$50             | \$50             | \$50               | \$50               |
| <b>Department 402</b> | <b>FINANCE ADMINISTRATIO</b>   | <b>Totals</b>  | <b>\$48</b>      | <b>\$50</b>      | <b>\$44</b>      | <b>\$50</b>      | <b>\$50</b>        | <b>\$50</b>        |
| 02-404-710            | Legal Fees                     | \$1,842        | \$20,000         | \$5,275          | \$5,000          | \$20,000         | \$20,000           | \$20,000           |
| <b>Department 404</b> | <b>LAW</b>                     | <b>Totals</b>  | <b>\$1,842</b>   | <b>\$20,000</b>  | <b>\$5,275</b>   | <b>\$5,000</b>   | <b>\$20,000</b>    | <b>\$20,000</b>    |
| 02-408-314            | Engineering/Planning Fees      | \$16,173       | \$20,000         | \$13,683         | \$15,000         | \$20,000         | \$20,000           | \$20,000           |
| 02-408-710            | Appraisal Costs                | \$3,200        | \$20,000         | \$2,500          | \$5,000          | \$20,000         | \$20,000           | \$20,000           |
| <b>Department 408</b> | <b>ENGINEER</b>                | <b>Totals</b>  | <b>\$19,373</b>  | <b>\$40,000</b>  | <b>\$16,183</b>  | <b>\$20,000</b>  | <b>\$40,000</b>    | <b>\$40,000</b>    |
| 02-411-700            | Fire Equip Costs               | \$0            |                  | \$0              | \$0              | \$0              | \$0                | \$0                |
| 02-411-710            | Fire Equip Consultation        | \$0            | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                |
| 02-411-840            | Vehicle Purchase               | \$260,818      |                  | \$0              | \$0              | \$0              | \$0                | \$0                |
| <b>Department 411</b> | <b>FIRE</b>                    | <b>Totals</b>  | <b>\$260,818</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         |
| 02-430-231            | Vehicle Gasoline Oil           | \$0            | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                |
| 02-430-250            | Traffic Signal M/R             | \$5,246        | \$8,500          | \$2,321          | \$5,000          | \$8,500          | \$8,500            | \$8,500            |
| 02-430-373            | Vehicle - O/M/R                | \$19,593       | \$25,000         | \$15,039         | \$25,000         | \$25,000         | \$25,000           | \$25,000           |
| 02-430-380            | Hgwy Equipment Rentals         | \$0            |                  | \$0              | \$0              | \$0              | \$0                | \$0                |
| 02-430-700            | Highway Major Equipment        | \$61,757       | \$200,000        | \$200,000        | \$200,000        | \$0              | \$0                | \$0                |
| 02-430-750            | Minor Equipment Purchase       | \$0            | \$10,000         | \$0              | \$7,000          | \$10,000         | \$10,000           | \$10,000           |
| <b>Department 430</b> | <b>HIGHWAY-GENERAL SERV</b>    | <b>Totals</b>  | <b>\$86,595</b>  | <b>\$243,500</b> | <b>\$217,361</b> | <b>\$237,000</b> | <b>\$43,500</b>    | <b>\$43,500</b>    |
| 02-432-240            | Snow Removal Expenses          | \$44,061       | \$140,000        | \$115,992        | \$120,000        | \$140,000        | \$140,000          | \$140,000          |
| <b>Department 432</b> | <b>HIGHWAY-SNOW/ICE REM</b>    | <b>Totals</b>  | <b>\$44,061</b>  | <b>\$140,000</b> | <b>\$115,992</b> | <b>\$120,000</b> | <b>\$140,000</b>   | <b>\$140,000</b>   |
| 02-433-240            | Street Signs and Markings      | \$11,791       | \$25,000         | \$15,463         | \$25,000         | \$25,000         | \$25,000           | \$25,000           |
| 02-433-241            | Traffic Control Device         | \$0            | \$0              | \$0              | \$0              | \$40,000         | \$40,000           | \$40,000           |

# Fiscal Year 2018 Budget

Model:

FINAL

Lower Saucon Township

| Ledger Account          | Description                    |               | Last Yr Actual   | Current Budget     | Current Actual     | Projected          | Requested          | Recommended        | Approved           |
|-------------------------|--------------------------------|---------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>02 Special Taxes</b> |                                |               |                  |                    |                    |                    |                    |                    |                    |
| <b>Department 433</b>   | <b>HIGHWAY-TRAFFIC SIGNA</b>   | <b>Totals</b> | <b>\$11,791</b>  | <b>\$25,000</b>    | <b>\$15,463</b>    | <b>\$25,000</b>    | <b>\$65,000</b>    | <b>\$65,000</b>    | <b>\$65,000</b>    |
| 02-434-360              | Street Lighting                |               | \$33,469         | \$40,000           | \$37,076           | \$38,000           | \$40,000           | \$40,000           | \$40,000           |
| <b>Department 434</b>   | <b>HIGHWAY-STREET LIGHTI</b>   | <b>Totals</b> | <b>\$33,469</b>  | <b>\$40,000</b>    | <b>\$37,076</b>    | <b>\$38,000</b>    | <b>\$40,000</b>    | <b>\$40,000</b>    | <b>\$40,000</b>    |
| 02-437-240              | Equip and Tools M/R            |               | \$154            | \$3,000            | \$0                | \$3,000            | \$3,000            | \$3,000            | \$3,000            |
| <b>Department 437</b>   | <b>HIGHWAY-REPAIRS OF TO</b>   | <b>Totals</b> | <b>\$154</b>     | <b>\$3,000</b>     | <b>\$0</b>         | <b>\$3,000</b>     | <b>\$3,000</b>     | <b>\$3,000</b>     | <b>\$3,000</b>     |
| 02-438-240              | Road Materials and Suppl       |               | \$11,240         | \$50,000           | \$0                | \$0                | \$50,000           | \$50,000           | \$50,000           |
| <b>Department 438</b>   | <b>HIGHWAY-REPAIRS TO HI</b>   | <b>Totals</b> | <b>\$11,240</b>  | <b>\$50,000</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$50,000</b>    | <b>\$50,000</b>    | <b>\$50,000</b>    |
| 02-439-240              | PennDot Road Projects          |               | \$43,447         | \$250,000          | \$68,208           | \$216,600          | \$250,000          | \$250,000          | \$250,000          |
| 02-439-241              | Bridge Project                 |               | \$0              | \$0                | \$0                | \$0                | \$266,810          | \$266,810          | \$266,810          |
| <b>Department 439</b>   | <b>HIGHWAY CONSTR AND R</b>    | <b>Totals</b> | <b>\$43,447</b>  | <b>\$250,000</b>   | <b>\$68,208</b>    | <b>\$216,600</b>   | <b>\$516,810</b>   | <b>\$516,810</b>   | <b>\$516,810</b>   |
| 02-471-200              | Principal payment              |               | \$51,795         | \$53,135           | \$53,135           | \$53,135           | \$54,493           | \$54,493           | \$54,493           |
| 02-471-210              | Principal Payment              |               | \$0              | \$867,861          | \$867,861          | \$867,861          | \$0                | \$0                | \$0                |
| <b>Department 471</b>   | <b>DEBT PRINCIPAL</b>          | <b>Totals</b> | <b>\$51,795</b>  | <b>\$920,996</b>   | <b>\$920,996</b>   | <b>\$920,996</b>   | <b>\$54,493</b>    | <b>\$54,493</b>    | <b>\$54,493</b>    |
| 02-472-200              | Interest payment               |               | \$5,342          | \$4,003            | \$4,002            | \$4,002            | \$2,645            | \$2,645            | \$2,645            |
| <b>Department 472</b>   | <b>DEBT INTEREST</b>           | <b>Totals</b> | <b>\$5,342</b>   | <b>\$4,003</b>     | <b>\$4,002</b>     | <b>\$4,002</b>     | <b>\$2,645</b>     | <b>\$2,645</b>     | <b>\$2,645</b>     |
| 02-490-000              | Transfer to Fund Balance - Ope |               | \$0              |                    | \$0                | \$0                | \$283,625          | \$283,625          | \$283,625          |
| 02-490-001              | Transfer to Fund Balance - Fir |               | \$0              | \$59,087           | \$0                | \$0                | \$163,087          | \$163,087          | \$163,087          |
| 02-490-002              | Transfer to General            |               | \$0              |                    | \$0                | \$0                | \$0                | \$0                | \$0                |
| 02-490-003              | CD Purcase                     |               |                  | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Department 490</b>   | <b>Transfer</b>                | <b>Totals</b> | <b>\$0</b>       | <b>\$59,087</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$446,712</b>   | <b>\$446,712</b>   | <b>\$446,712</b>   |
| <b>Fund Totals:</b>     |                                |               | <b>\$599,133</b> | <b>\$2,645,636</b> | <b>\$1,400,599</b> | <b>\$1,669,648</b> | <b>\$2,497,210</b> | <b>\$2,497,210</b> | <b>\$2,497,210</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      | 2018 Budget  | Percentage of Change<br>Dollar Value of Change | 2017 Budgeted Amount |
|---------------------|--------------|--|----------------------|
| Township Allocation | \$265,000.00 | 10%<br>\$25,000.00                             | \$240,000.00         |

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

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

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

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

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

| Revenue Source         | 2018 Budget | Percentage of Change<br>Dollar Value of Change | 2017 Budgeted Amount |
|------------------------|-------------|--|----------------------|
| Developer Improvements | \$0.00      | 0%<br>\$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       | 2018 Budget | Percentage of Change<br>Dollar Value of Change | 2017 Budgeted Amount |
|----------------------|-------------|--|----------------------|
| Sale of Fixed Assets | \$10,000.00 | 0%<br>\$0.00                                   | \$10,000.00          |

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

# Capital Fund

## Lower Saucon Township Major Sources of Revenue



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

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

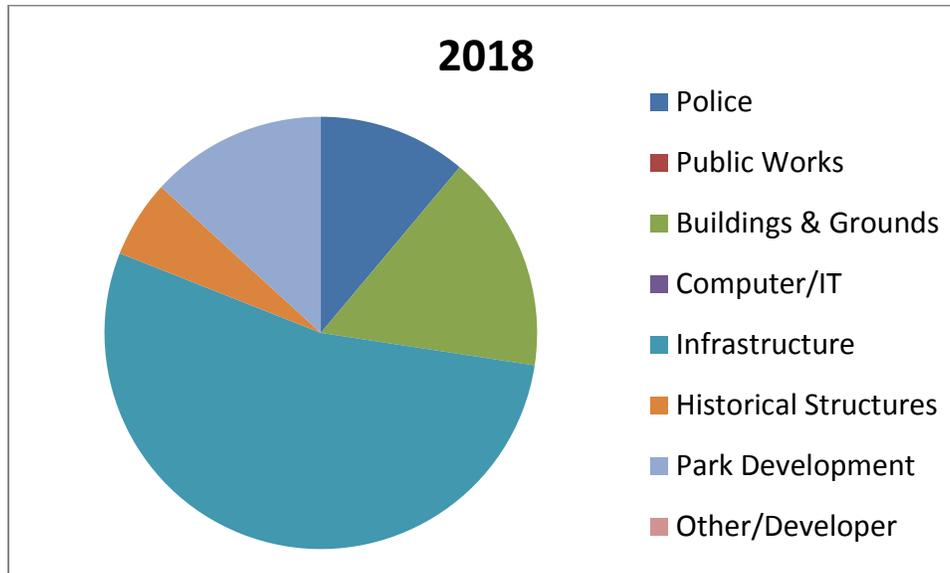
<sup>1</sup> Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional 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 2016. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2016. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have a depreciable life in our inventory listing.



## Capital Plan - Overview

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

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

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

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

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



## Capital Fund

## Lower Saucon Township

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

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

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

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

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

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

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

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

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

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

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

**Fiscal Year 2018 Budget**

Model: FINAL

**Lower Saucon Township**

| Ledger Account | Description                | Last Yr Actual   | Current Budget     | Current Actual   | Projected        | Requested        | Recommended      | Approved         |
|----------------|----------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <b>03</b>      | <b>Capital Fund</b>        |                  |                    |                  |                  |                  |                  |                  |
| 03-341-000     | Earnings from Investments  | \$3,097          | \$3,000            | \$2,564          | \$2,100          | \$2,000          | \$2,000          | \$2,000          |
| 03-350-100     | Loan Proceeds              | \$0              |                    | \$0              | \$0              | \$0              | \$0              | \$0              |
| 03-354-000     | Grants                     | \$0              | \$127,000          | \$127,771        | \$127,771        | \$23,500         | \$23,500         | \$23,500         |
| 03-361-300     | Developer Fees             | \$8,275          |                    | \$3,310          | \$3,310          | \$0              | \$0              | \$0              |
| 03-387-000     | Donations/Contributions    | \$300            |                    | \$0              | \$0              | \$0              | \$0              | \$0              |
| 03-391-000     | Sale of Fixed Assets       | \$0              | \$10,000           | \$977            | \$20,977         | \$10,000         | \$10,000         | \$10,000         |
| 03-392-000     | Fund Balance Appropriation | \$0              | \$801,405          | \$0              | \$82,219         | \$676,694        | \$676,694        | \$676,694        |
| 03-392-001     | Transfer from other funds  | \$130,294        | \$240,000          | \$276,977        | \$276,977        | \$265,000        | \$265,000        | \$265,000        |
|                | <b>Fund Totals:</b>        | <b>\$141,966</b> | <b>\$1,181,405</b> | <b>\$411,599</b> | <b>\$513,354</b> | <b>\$977,194</b> | <b>\$977,194</b> | <b>\$977,194</b> |

Fiscal Year 2018 Budget

Model:

FINAL

Lower Saucon Township

| Ledger Account         | Description                   | Last Yr Actual          | Current Budget     | Current Actual   | Projected        | Requested        | Recommended      | Approved         |
|------------------------|-------------------------------|-------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <b>03 Capital Fund</b> |                               |                         |                    |                  |                  |                  |                  |                  |
| 03-402-451             | Bank Fee                      | \$0                     |                    | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Department 402</b>  | <b>FINANCE ADMINISTRATIO</b>  | <b>Totals \$0</b>       |                    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| 03-407-829             | Video Equip                   | \$0                     | \$28,860           | \$28,860         | \$28,860         | \$0              | \$0              | \$0              |
| <b>Department 407</b>  | <b>DATA PROCESSING</b>        | <b>Totals \$0</b>       | <b>\$28,860</b>    | <b>\$28,860</b>  | <b>\$28,860</b>  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| 03-409-730             | Building Purchase/Improvement | \$49,500                | \$120,500          | \$75,055         | \$94,065         | \$155,000        | \$155,000        | \$155,000        |
| 03-409-800             | IT Improvements               | \$0                     |                    | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Department 409</b>  | <b>BUILDINGS AND PLANT</b>    | <b>Totals \$49,500</b>  | <b>\$120,500</b>   | <b>\$75,055</b>  | <b>\$94,065</b>  | <b>\$155,000</b> | <b>\$155,000</b> | <b>\$155,000</b> |
| 03-410-840             | Vehicle Purchase              | \$30,183                | \$144,053          | \$144,053        | \$143,000        | \$105,500        | \$105,500        | \$105,500        |
| <b>Department 410</b>  | <b>POLICE</b>                 | <b>Totals \$30,183</b>  | <b>\$144,053</b>   | <b>\$144,053</b> | <b>\$143,000</b> | <b>\$105,500</b> | <b>\$105,500</b> | <b>\$105,500</b> |
| 03-430-840             | Vehicle Purchase              | \$150,467               | \$157,000          | \$137,637        | \$157,000        | \$26,500         | \$26,500         | \$26,500         |
| <b>Department 430</b>  | <b>HIGHWAY-GENERAL SERV</b>   | <b>Totals \$150,467</b> | <b>\$157,000</b>   | <b>\$137,637</b> | <b>\$157,000</b> | <b>\$26,500</b>  | <b>\$26,500</b>  | <b>\$26,500</b>  |
| 03-436-810             | Storm Water Improvements      | \$43,572                | \$550,000          | \$16,196         | \$15,000         | \$509,594        | \$509,594        | \$509,594        |
| <b>Department 436</b>  | <b>Storm Water</b>            | <b>Totals \$43,572</b>  | <b>\$550,000</b>   | <b>\$16,196</b>  | <b>\$15,000</b>  | <b>\$509,594</b> | <b>\$509,594</b> | <b>\$509,594</b> |
| 03-439-810             | Road Improvement              | \$57,277                | \$42,992           | \$0              | \$0              | \$0              | \$0              | \$0              |
| <b>Department 439</b>  | <b>HIGHWAY CONSTR AND R</b>   | <b>Totals \$57,277</b>  | <b>\$42,992</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| 03-452-810             | Park Improvement              | \$238,545               | \$130,000          | \$56,333         | \$72,729         | \$125,600        | \$125,600        | \$125,600        |
| <b>Department 452</b>  | <b>PARTICIPANT RECREATIO</b>  | <b>Totals \$238,545</b> | <b>\$130,000</b>   | <b>\$56,333</b>  | <b>\$72,729</b>  | <b>\$125,600</b> | <b>\$125,600</b> | <b>\$125,600</b> |
| 03-459-810             | Historical Bldg Improvements  | \$9,425                 | \$8,000            | \$2,700          | \$2,700          | \$55,000         | \$55,000         | \$55,000         |
| <b>Department 459</b>  | <b>Historical Bldg</b>        | <b>Totals \$9,425</b>   | <b>\$8,000</b>     | <b>\$2,700</b>   | <b>\$2,700</b>   | <b>\$55,000</b>  | <b>\$55,000</b>  | <b>\$55,000</b>  |
| <b>Fund Totals:</b>    |                               | <b>\$578,968</b>        | <b>\$1,181,405</b> | <b>\$460,834</b> | <b>\$513,354</b> | <b>\$977,194</b> | <b>\$977,194</b> | <b>\$977,194</b> |

# Statement of Cash Balances

12/31/2018

## Fund 1 General

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

## Fund 2 Special Funds

### Open Space

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

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

### Fire Fund

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

|                   |                              |                |                      |
|-------------------|------------------------------|----------------|----------------------|
| <b>Restricted</b> | 2018 Revenue                 | \$ 220,250.00  |                      |
|                   | 2018 Expense                 | \$ (57,163.00) |                      |
|                   | <b>Year End Fund Balance</b> |                | <b>\$ 302,100.00</b> |

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

## Fiduciary Funds

Balance as of September 30, 2017

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

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

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

**2018 Projected Consultants Costs**

**LAW**

**Fund 01 - General**

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

**Fund 02 – Open Space**

|                        |             |
|------------------------|-------------|
| Solicitor – Open Space | \$20,000.00 |
|------------------------|-------------|

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**Engineering**

**Fund 01 - General**

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

**Fund 02 – Open Space**

|                                     |             |
|-------------------------------------|-------------|
| Surveys, Appraisals, Baseline Plans | \$40,000.00 |
|-------------------------------------|-------------|

**Fund 02- Liquid Fuel Fund**

|  |             |
|--|-------------|
| Lower Saucon Rd Bridge 10% Engineering | \$24,190.00 |
|--|-------------|

**Fund 03 - Capital**

None

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**Planning/Consulting**

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

# Contributions for 2018

---

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

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

2018

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

2019

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

2020

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

2021

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

2022

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

2023

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