

Lower Saucon Township



Final Budget 2022

*Submitted to Council
November 17, 2021
Leslie Huhn, Township Manager
Cathy Gorman, Director of Finance*

LOWER SAUCON TOWNSHIP

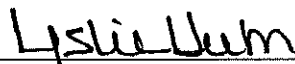
RESOLUTION #64-2021

A Resolution Adopting the 2022 Budget


RESOLVED THIS 17th DAY OF NOVEMBER, 2021.

Attest

Lower Saucon Township



Leslie Huhn
Township Manager



Sandra B. Yerger
Council President

Lower Saucon Township
Northampton County, Pennsylvania

RESOLUTION #62-2021

**A RESOLUTION OF LOWER SAUCON TOWNSHIP,
COUNTY OF NORTHAMPTON, COMMONWEALTH OF PENNSYLVANIA
FIXING THE GENERAL PURPOSE TAX LEVY FOR THE YEAR 2022**

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 2022 as follows: Tax rate for general purposes of 4.39 mills on each dollar of assessed valuation; and Tax rate for Fire Equipment purposes and Fire Services purposes of 0.75 mills on each dollar of assessed valuation; for a total of 5.14 mills on each dollar of assessed valuation for 2022.

4.39 mills General Purpose Tax which is equal to	\$0.439 per \$100 of assessed value
0.75 mills Fire Tax which is equal to	\$0.075 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.

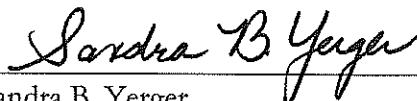
RESOLVED by the Council of Lower Saucon Township this 17th day of November, 2021.

Attest

Lower Saucon Township



Leslie Huhn
Township Manager



Sandra B. Yeger
Council President

Lower Saucon Township
Northampton County, Pennsylvania

Resolution #63-2021

**A RESOLUTION OF LOWER SAUCON TOWNSHIP, COUNTY
OF NORTHAMPTON, COMMONWEALTH OF PENNSYLVANIA
FIXING EIT, REAL ESTATE TRANSFER TAX &
LOCAL SERVICES TAX FOR GENERAL PURPOSE**

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 2022:

Section 1: Pursuant to Chapter 150, Article I, of the Code of the Township of Lower Saucon, a tax imposing a one 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.

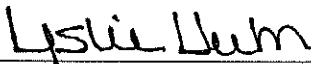
NOW, THEREFORE, BE IT RESOLVED, that in accordance with the foregoing the same are hereby confirmed and ratified for the year 2022 to be effective January 1, 2022 to December 31, 2022 at the same rate as set forth in said Ordinances.

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 17th day of November, 2021.

ATTEST

LOWER SAUCON TOWNSHIP




Leslie Huhn
Secretary



Sandra B. Yerger
Council President


State of Pennsylvania,) ss
County of Northampton)

Loretta Doran being duly sworn, deposes that he/she is principal clerk of NJ Advance Media; that Express Times is a public newspaper, with general circulation in Lehigh and Northampton Counties, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):
Express Times 10/22/2021


Principal Clerk of the Publisher

Sworn to and subscribed before me this 27th day of October 2021

Commonwealth of Pennsylvania - Notary Seal
Jeanette Kryzmaliski, Notary Public
Northampton County
My commission expires June 17, 2025
Commission number 1398723
Member, Pennsylvania Association of Notaries


Notary Public

PUBLIC NOTICE

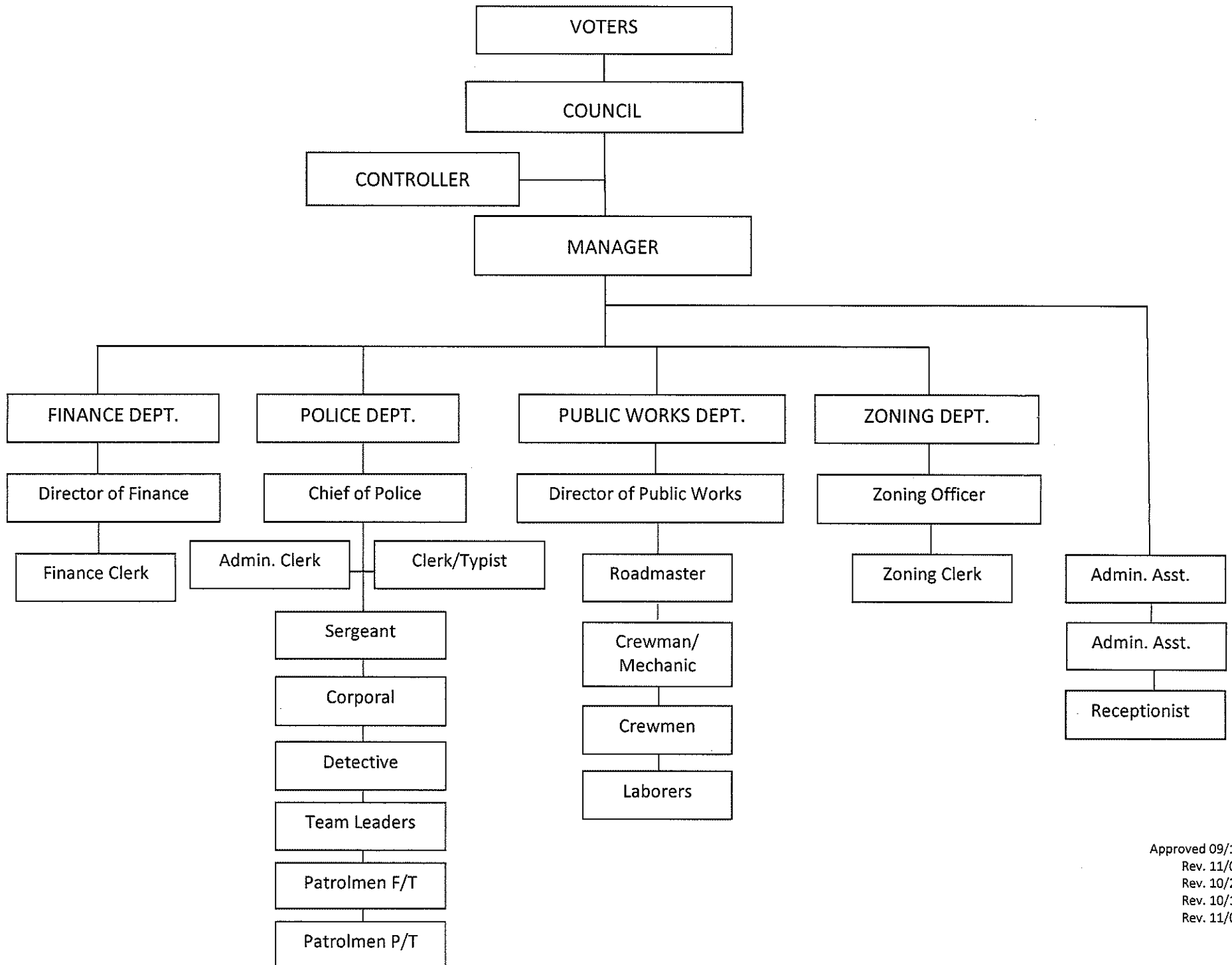
Notice is hereby given that a copy of the 2022 Proposed Budget will be available for inspection by appointment for a period of 20 days on regular business days between the hours of 8:30 a.m. and 4:00 p.m. at the Lower Saucon Township Building, 3700 Old Philadelphia Pike, Bethlehem, PA. The Budget is also available to view on our website at www.lowersaucontownship.org.

The public is hereby advised that the Council of Lower Saucon Township has scheduled adoption of the 2022 Final Budget at their regularly scheduled meeting to be held on November 17, 2021.

Coinciding with the adoption of the 2022 Final Budget will be the adoption of Resolution #62-2021, fixing the General Purpose Tax Levy for the 2022 Lower Saucon Township Real Estate Tax at 4.39 mills and the Fire Tax levy at 0.75 mills. Also, Resolution #63-2021 confirming the EIT rate at 1.00%, the Real Estate Transfer tax rate at 1.00% and the Local Services tax at \$52.00.

Leslie Huhn
Township Manager

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



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



COUNTY OF NORTHAMPTON

ASSESSMENT DIVISION

NORTHAMPTON COUNTY COURTHOUSE
 669 WASHINGTON ST
 EASTON, PENNSYLVANIA 18042-7477
 TELEPHONE (610) 829-6155
 FAX NUMBER (610) 559-3796

CHERYL L JOHNSON
 ASSESSMENT MANAGER

2021 MILLAGE RATES AS OF JULY 1, 2021

<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	55.71	72.51	Bangor	17.80	56.36	85.96
Bethlehem	7.74	57.76	77.30	Bath	15.0	55.71	82.51
Bushkill	7.50	56.80	76.10	Chapman	4.0	55.71	71.51
East Allen	6.50	55.71	74.01	East Bangor	12.47	56.36	80.63
Forks	7.50	66.68	85.98	Freemansburg	16.26	57.76	85.82
Hanover	3.90	57.76	73.46	Glendon	11.64	59.273	82.713
Lehigh	5.70	55.71	73.21	Hellertown	21.50	53.43	86.73
Lo. Mt. Bethel (E)	5.1	66.68	83.58	Nazareth	16.0	56.80	84.60
Lo. Mt. Bethel Ind. (B)	5.1	56.36	73.26	Northampton	11.50	55.71	79.01
Lo. Nazareth	4.15	56.80	72.75	N Catasauqua	13.7	56.16	81.66
Lower Saucon	5.14	53.43	70.37	Pen Argyl	13.0	56.06	80.86
Moore	6.0	55.71	73.51	Portland	20.0	56.36	88.16
Palmer	8.25	66.68	86.73	Roseto	13.0	56.36	81.16
Plainfield	7.0	56.06	74.86	Stockertown	14.0	56.80	82.60
Upper Mt. Bethel	6.5	56.36	74.66	Tatamy	13.0	56.80	81.60
Upper Nazareth	7.59	56.80	76.19	Walnutport	19.25	66.60640	97.6564
Washington	8.00	56.36	76.16	West Easton	11.7	59.273	82.773
Williams	2.25	59.273	73.323	Wilson	21.5	59.273	92.573
				Wind Gap	16.0	56.06	83.86
City of Bethlehem	19.14	57.76	88.70				
City of Easton	24.95	66.68	103.43				
County of Northampton			11.8				



All Funds

Lower Saucon Township 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 2022 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. Restricted funds cannot be used for any purposes other than what is approved by Ordinance or law. Council can approve fund transfers to any fund 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 pages.

For 2022, the Township's estimated primary sources of revenue are Real Estate Tax (21%), Enabling taxes (35%) and the Landfill Host fees (22%). The 2022 budget reflects similar revenues whereas the landfill fees are being assumed at the same amount annually as the amount can fluctuate due to corporate decisions. We are continuing with the 4.39 mills for general operating purposes and .75 for fire equipment for the real estate tax. Adequate funding levels remain in the Fire Fund reserves. The Township's reserve funding is enough to sustain the Township for several years after the landfill closure. Residents will benefit from additional relief in taxes as the .25% earned income tax expires December 31, 2021. The Township's Open Space Tax Fund has a healthy balance to permit Council to purchase property and easements in the Township that will protect natural resources. Any revenues over expenses will be appropriated to the Capital or Reserve funds. The 2022 Budget complies with the Budget Advisory Report (BAR) noting that the Landfill funding will be utilized as last year; however, we are projecting going into 2022, to be in a sound financial position.

The Township's major expenditures include: Police Department (36%), Public Works Department (18%), Administration (5.8%), Fire and EMS appropriations (5%), Insurances (3%), and Parks and Library costs (3%) of the Township's approved \$7,504,462.00 million General Fund expense budget. Twelve percent (12%) of the revenue coming into the Township next year will be placed in reserves for when the landfill closes.

Other expenses include building and facilities maintenance, emergency management operations, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2022 budget.



All Funds

Lower Saucon Township Budget Overview

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

- 24 hour Police Department
- Emergency Medical Services through Dewey Ambulance
- Maintenance of 86.43 miles of Township owned roads; an additional 30.23 miles are State Roads maintained by PennDOT
- 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, including of a dog park and a new alternate dog park
- Recreational services including the Saucon Valley Community Center children's summer recreation program, senior programs, and the maintenance of recreation areas within the seven parks in 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.



Saucon Valley Community Center
323 Northampton Street • Hellertown, Pa • 610.838.0722
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 notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between moving in and out, in 2018 through 2020. In 2021 it jumped to over 100.

The region has seen an influx of property sales indicating a desire to live in this community. We saw a spike in 2020 due to the lowered interest rates which is continuing in 2021. There are several approved housing and land development projects that will increase revenue and housing values. It is in our best interest not assume the consistency of this revenue tax; as much like 2008-2009; the housing market will reset to normal levels.

Expenses increase and fluctuate as historical trends, market reports and studies, negotiated contracts, and unforeseen expenses come into play during the year. Forecasting a budget line item for volatile expenses such as diesel, gas and oil, is extremely challenging due to variables that impact prices, sometimes on a daily basis. Also factoring in the unpredictability of natural events such as snow storms and flooding, can increase 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 funds be placed in the reserve or capital accounts, or the fund balance can be increased if needed. Revenue budget modifications can be made in upcoming budgets. 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's recommendations presented to Council in September for the 2022 Budget with the modifications made by Council. Future budgets will encompass revenue recommendations when warranted based on the BAR policies and cuts in expenses when opportunities present themselves. The five year forecast assumes some percentage increases in expenses and revenue every year assuming limited growth. These assumptions are used to base our needs for when the landfill operations stop. Our goal is to spread the increases over a period of years to offset the needs and then rely on reserves to offset any more increases once the funding source is gone.

This is all subject to demographics changes, income levels, new businesses come into the Township, overall assessment increases, or if the level of services changes based upon the needs of the Township residents.



All Funds

Lower Saucon Township Budget Future Forecast

Demographics

In the 2020 census the Township's population of 11,094 reflected the addition of 322 residents over the past 10 years. The Lehigh Valley Planning Commission's projections forecast that the Township's population will grow to 13,772 by 2030.

The Multi-Municipal Comprehensive Plan is currently being reviewed by the Saucon Valley Partnership as we have reached the 10-year anniversary. Passage of the final plan is pending. 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.

The population in Lower Saucon Township grew by 2.9% from 2010 to 2020. During this same period, the populations in Northampton and Lehigh Counties grew by 2.5% and 5.6% respectively. The Township experienced an age shift in population whereas now 22.7% of our population is over the age of 65. Of the 11,094 residents, 58.9% over the age of 16 are in the labor force.

The education data collected shows that Township residents over the age of 25 only 94.9% had a high school diploma and 45.7% have a college degree or other higher education. The median household income is \$91,526 which are higher than Northampton County's mean family household income of \$70,741.

The landfill's lifespan is estimated at approximately 2.6 years remaining. The Township has been able to secure \$9,714,000 to date to stabilize the loss of income received once the landfill closes.

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

Ledger Account	Description	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>YTD</u>	<u>2022</u> <u>Proposed</u>	<u>2023</u> <u>Proposed</u>	<u>2024</u> <u>Proposed</u>	<u>2025</u> <u>Proposed</u>	<u>2026</u> <u>Proposed</u>
01	<u>General Fund</u>							
301	<u>REAL PROPERTY TAXES</u>							
01-301-100	Real Estate Taxes - Current Ye	\$1,928,640	(\$1,889,663.52)	\$1,938,640	\$1,971,810	\$2,014,980	\$2,028,150	\$2,041,320
01-301-200	Real Estate Taxes - Prior Year	\$15,000	(\$16,912.92)	\$15,000	\$16,000	\$16,000	\$16,000	\$17,000
01-301-400	Real Estate Taxes - Delinquent	\$45,000	(\$42,799.92)	\$45,000	\$40,000	\$40,000	\$40,000	\$40,000
01-301-600	Real Estate Taxes - Interim	\$800	(\$2,118.56)	\$800	\$1,000	\$1,000	\$1,000	\$1,200
01-301-601	Real Estate Tax-Interim-Prior	\$1,500	(\$1,059.54)	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Dept Totals:	\$1,990,940	(\$1,952,554.46)	\$2,000,940	\$2,030,310	\$2,073,480	\$2,036,650	\$2,101,020
310	<u>LOCAL TAX ENABLING ACT</u>							
01-310-100	Real Estate Transfer Tax	\$365,000	(\$357,874.12)	\$350,000	\$397,500	\$397,500	\$400,000	\$403,000
01-310-210	Earned Income Tax - Current Ye	\$1,800,000	(\$1,463,951.58)	\$2,036,000	\$2,136,000	\$2,190,000	\$2,211,400	\$2,253,628
01-310-220	Earned Income Tax - Prior Year	\$840,000	(\$940,345.31)	\$945,000	\$960,000	\$979,000	\$981,000	\$1,000,000
01-310-510	Local Services Tax	\$55,000	(\$42,711.10)	\$65,000	\$65,000	\$66,000	\$66,000	\$67,000
01-310-520	Local Services Tax Prior year	\$15,000	(\$18,625.49)	\$18,500	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$3,075,000	(\$2,823,507.60)	\$3,414,500	\$3,573,500	\$3,647,500	\$3,673,400	\$3,738,628
321	<u>BUSINESS LICENSES AND</u>							
01-321-320	Junkyard Licenses	\$1,000	(\$750.00)	\$750	\$750	\$750	\$750	\$750
01-321-800	Cable TV Franchise	\$113,702	(\$114,824.90)	\$114,825	\$118,270	\$121,818	\$125,472	\$129,236
	Dept Totals:	\$114,702	(\$115,574.90)	\$115,575	\$119,020	\$122,568	\$126,222	\$129,986
322	<u>NON-BUSINESS</u>							
01-322-100	Moving Permits	\$550	(\$510.00)	\$485	\$500	\$485	\$485	\$485
01-322-820	Road Encroachment Permits	\$3,000	(\$4,425.00)	\$4,100	\$4,100	\$4,100	\$4,200	\$4,200
	Dept Totals:	\$3,550	(\$4,935.00)	\$4,585	\$4,600	\$4,585	\$4,685	\$4,685
331	<u>FINES</u>							
01-331-100	County Court Fines	\$10,000	(\$5,065.79)	\$10,000	\$10,500	\$10,500	\$11,000	\$11,000
01-331-110	Motor Veh Code Violations (ST)	\$7,000	(\$2,705.22)	\$6,000	\$6,000	\$6,200	\$6,200	\$6,300
01-331-120	Ordinance Violations (JP)	\$3,500	(\$2,660.14)	\$3,500	\$3,750	\$3,750	\$4,000	\$4,250
01-331-130	Crimes Code Violations	\$5,000	(\$3,050.72)	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500
01-331-140	Motor Veh Code Violations (JP)	\$25,000	(\$14,412.56)	\$25,000	\$26,500	\$26,500	\$27,000	\$27,000
01-331-150	Parking Tickets	\$300	(\$105.00)	\$300	\$300	\$350	\$350	\$350
	Dept Totals:	\$50,800	(\$27,999.43)	\$49,800	\$52,050	\$52,800	\$54,050	\$54,400
341	<u>INTEREST EARNINGS</u>							
01-341-000	Earnings from Investments	\$25,000	(\$28,222.47)	\$20,000	\$20,000	\$26,500	\$27,000	\$27,000
	Dept Totals:	\$25,000	(\$28,222.47)	\$20,000	\$20,000	\$26,500	\$27,000	\$27,000
350	<u>INTERGOVERNMENT</u>							
01-350-000	Intergovernmental Revenues	\$5,000	(\$3,601.32)	\$3,000	\$3,000	\$5,000	\$5,000	\$5,000
	Dept Totals:	\$5,000	(\$3,601.32)	\$3,000	\$3,000	\$5,000	\$5,000	\$5,000

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
351	<u>FEDERAL GRANTS</u>							
01-351-000	Federal Grants	\$35,000	(\$69,627.88)	\$11,900	\$12,000	\$12,000	\$15,000	\$15,000
	Dept Totals:	\$35,000	(\$69,627.88)	\$11,900	\$12,000	\$12,000	\$15,000	\$15,000
352	<u>FEDERAL RELIEF FUNDS</u>							
01-352-530	American Rescue Funds	\$0	(\$567,202.46)	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	(\$567,202.46)	\$0	\$0	\$0	\$0	\$0
354	<u>STATE CAPITAL/OPERATING</u>							
01-354-000	Other State Grants	\$10,000	\$0.00	\$40,000	\$15,000	\$15,000	\$18,000	\$18,000
01-354-020	Public Safety Grants	\$10,600	\$0.00	\$10,600	\$10,800	\$10,800	\$11,000	\$11,000
01-354-030	Highway Grants	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$20,600	\$0.00	\$50,600	\$25,800	\$25,800	\$29,000	\$29,000
355	<u>STATE SHARED REVENUE</u>							
01-355-010	Utility Tax Reimbursement	\$6,700	\$0.00	\$6,900	\$6,950	\$7,000	\$7,000	\$7,020
01-355-020	Pension State Aid	\$234,030	\$0.00	\$234,030	\$243,000	\$243,000	\$245,000	\$245,000
01-355-070	Fire Insurance Tax Reimb	\$82,914	\$0.00	\$82,914	\$82,914	\$82,914	\$82,914	\$82,914
01-355-080	Beverage Licenses	\$1,600	(\$400.00)	\$1,600	\$1,600	\$1,850	\$1,850	\$1,850
	Dept Totals:	\$325,244	(\$400.00)	\$325,444	\$334,464	\$334,764	\$336,764	\$336,784
361	<u>GENERAL GOVERNMENT</u>							
01-361-300	Zoning Permits and Fees	\$4,000	(\$3,000.00)	\$5,000	\$5,000	\$5,100	\$5,100	\$5,200
01-361-310	Subdivision Fees	\$5,500	(\$2,222.50)	\$5,000	\$5,000	\$3,000	\$3,000	\$3,600
01-361-650	Tax Collection Fees	\$5,000	(\$6,770.00)	\$0	\$0	\$0	\$0	\$0
01-361-700	Duplicate Bill Fee	\$300	(\$640.00)	\$0	\$0	\$0	\$0	\$0
01-361-800	Administration	\$2,000	(\$1,929.11)	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
	Dept Totals:	\$16,800	(\$14,561.61)	\$12,000	\$12,000	\$10,600	\$10,600	\$11,300
362	<u>PUB SAFETY-CHARGES</u>							
01-362-100	Police Services	\$10,000	(\$3,424.99)	\$10,000	\$15,000	\$15,000	\$15,000	\$18,000
01-362-110	Accident Report Requests	\$3,000	(\$2,185.00)	\$2,000	\$2,500	\$2,000	\$2,000	\$2,000
01-362-130	Security Alarm Monitoring Fee	\$1,000	(\$1,100.00)	\$1,200	\$1,200	\$1,250	\$1,250	\$1,275
01-362-410	Building Permits - Public Safe	\$20,000	(\$18,685.00)	\$23,000	\$23,000	\$24,000	\$24,000	\$25,000
01-362-440	Sanitation Permits	\$4,000	(\$10,275.00)	\$3,750	\$4,000	\$4,400	\$1,500	\$1,500
01-362-460	State UCC Fees	\$500	(\$567.00)	\$500	\$500	\$500	\$500	\$500
	Dept Totals:	\$38,500	(\$36,236.99)	\$40,450	\$46,200	\$47,150	\$44,250	\$48,275
363	<u>HIGHWAY-CHARGES FOR</u>							
01-363-000	Highway Street Charges	\$4,500	(\$4,592.81)	\$5,000	\$4,500	\$4,500	\$4,500	\$4,700
	Dept Totals:	\$4,500	(\$4,592.81)	\$5,000	\$4,500	\$4,500	\$4,500	\$4,700
364	<u>SANITATION/LANDFILL</u>							
01-364-500	Contributions	\$24,500	(\$24,500.00)	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$2,000,000	(\$1,560,286.08)	\$2,000,000	\$2,000.00	\$1,000,000	\$0	\$0
01-364-610	Gas Royalty Fees	\$0	(\$3,077.96)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
01-364-620	Compost Sales	\$1,000	\$0.00	\$0	\$0	\$1,000	\$1,000	\$1,000
	Dept Totals:	\$2,025,500	(\$1,587,864.04)	\$2,027,500	\$1,727,500	\$428,500	\$28,500	\$28,500
365	<u>HEALTH-CHARGES FOR</u>							
01-365-000	Health - Charges for Services	\$162,300	(\$128,864.24)	\$163,923	\$168,500	\$171,500	\$174,500	\$176,200
	Dept Totals:	\$162,300	(\$128,864.24)	\$163,923	\$168,500	\$171,500	\$174,500	\$176,200
367	<u>RECREATION-CHARGES</u>							
01-367-120	Playground Fees (Programs)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	\$7,000	(\$8,525.00)	\$8,500	\$7,000	\$7,000	\$7,000	\$7,000
	Dept Totals:	\$7,000	(\$8,525.00)	\$8,500	\$7,000	\$7,000	\$7,000	\$7,000
380	<u>MISCELLANEOUS</u>							
01-380-000	Miscellaneous Income	\$3,000	(\$35,196.33)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$3,000	(\$35,196.33)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
387	<u>CONTRIBUTIONS</u>							
01-387-000	Contributions	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-387-020	Police Misc Donations	\$2,000	(\$50.00)	\$100	\$2,000	\$2,000	\$2,000	\$2,000
01-387-030	Township Donations/Contrib	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$2,000	(\$50.00)	\$100	\$2,000	\$2,000	\$2,000	\$2,000
391	<u>SALE OF FIXED ASSETS</u>							
01-391-100	Sale of General Fixed Assets	\$500	(\$56.90)	\$500	\$500	\$500	\$500	\$500
	Dept Totals:	\$500	(\$56.90)	\$500	\$500	\$500	\$500	\$500
392	<u>TRANSFERS</u>							
01-392-012	Transfer from Fund Balance	\$711,720	(\$427.00)	\$0	\$0	\$0	\$0	\$0
01-392-013	Transfer	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$711,720	(\$427.00)	\$0	\$0	\$0	\$0	\$0
395	<u>PRIOR YEAR EXPENSES</u>							
01-395-000	Refund of Prior Year Expend	\$200,000	(\$257,653.80)	\$200,000	\$150,000	\$150,000	\$100,000	\$100,000
	Dept Totals:	\$200,000	(\$257,653.80)	\$200,000	\$150,000	\$150,000	\$100,000	\$100,000
	FundTotal:	\$8,817,656	(\$7,667,654.24)	\$8,459,317	\$8,595,944	\$7,729,747	\$6,732,621	\$6,822,978

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

Ledger Account	Description	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>YTD</u>	<u>2022</u> <u>Proposed</u>	<u>2023</u> <u>Proposed</u>	<u>2024</u> <u>Proposed</u>	<u>2025</u> <u>Proposed</u>	<u>2026</u> <u>Proposed</u>
<u>01</u>	<u>General Fund</u>							
400	GENERAL GOVERNMENT							
01-400-110	Council Compensation	\$16,250	\$6,500.16	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$1,008	\$403.02	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$236	\$86.39	\$236	\$236	\$236	\$236	\$236
01-400-420	Council Expenses	\$4,800	\$2,391.51	\$7,500	\$7,500	\$8,000	\$8,000	\$8,500
01-400-500	Contributions/Grants/Subsidies	\$21,200	\$9,000.00	\$21,200	\$21,200	\$21,200	\$21,200	\$21,200
01-400-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$43,494	\$18,381.08	\$46,194	\$46,194	\$46,694	\$46,694	\$47,194
401	EXECUTIVE							
01-401-120	Manager Secretary Compensation	\$101,774	\$70,458.30	\$104,318	\$107,447	\$110,670	\$113,991	\$117,410
01-401-121	Administrative Assistant	\$48,037	\$23,638.43	\$52,335	\$53,905	\$55,522	\$57,188	\$58,904
01-401-140	Office Personnel Compensation	\$48,037	\$33,256.08	\$49,238	\$50,964	\$52,492	\$54,067	\$55,689
01-401-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$300	\$350	\$350	\$400
01-401-143	Receptionist	\$37,700	\$25,562.16	\$38,628	\$40,000	\$41,200	\$42,436	\$43,709
01-401-144	Transcriptionist Compensation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-401-150	Benefits	\$142,000	\$85,771.15	\$144,020	\$156,555	\$164,382	\$172,601	\$189,891
01-401-161	Social Security Taxes	\$14,617	\$9,480.77	\$15,179	\$15,634	\$16,103	\$16,589	\$17,083
01-401-165	Pension Administration Fees	\$6,000	\$6,000.00	\$6,000	\$6,500	\$6,800	\$6,900	\$7,000
01-401-166	Minimum Pension Obligation Non	\$25,247	\$25,247.00	\$33,971	\$34,971	\$25,500	\$26,500	\$27,000
01-401-168	Medicare Tax	\$3,418	\$2,225.20	\$3,550	\$3,656	\$3,766	\$3,879	\$3,995
01-401-169	Unemployment	\$2,480	\$380.99	\$750	\$750	\$850	\$850	\$900
01-401-210	Supplies	\$5,000	\$1,890.91	\$5,000	\$5,050	\$5,050	\$5,100	\$5,100
01-401-329	Newletter Expense	\$10,000	\$3,114.33	\$10,000	\$10,500	\$12,000	\$12,000	\$12,500
01-401-330	Transportation Expenses	\$250	\$0.00	\$250	\$350	\$350	\$400	\$450
01-401-340	Advertising and Printing	\$10,000	\$3,570.06	\$10,000	\$10,500	\$11,000	\$11,000	\$11,500
01-401-341	Ordinance Codification Updates	\$6,000	\$1,195.00	\$6,000	\$6,500	\$6,500	\$7,000	\$7,500
01-401-410	Community Events	\$600	\$0.00	\$1,500	\$1,500	\$1,650	\$1,650	\$1,850
01-401-420	General Expenses	\$10,400	\$6,969.79	\$10,400	\$10,500	\$10,500	\$10,600	\$10,600
01-401-453	Admin Contract Services	\$0	\$0.00	\$2,000	\$2,200	\$2,200	\$24,000	\$2,400
01-401-470	Hiring Expenses	\$1,500	\$470.00	\$1,500	\$1,800	\$2,000	\$2,250	\$2,500
01-401-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-401-751	Admin IT	\$2,500	\$1,100.00	\$2,500	\$2,500	\$2,500	\$5,000	\$2,600
	Dept Totals:	\$475,760	\$300,330.17	\$497,439	\$522,932	\$532,385	\$575,351	\$579,981

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
402	<u>FINANCE ADMINISTRATION</u>							
01-402-110	Controller Compensation	\$2,700	\$1,147.50	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
01-402-120	Administrative Compensation	\$69,997	\$48,458.88	\$71,747	\$73,899	\$76,115	\$78,398	\$80,750
01-402-140	Office Personnel Compensation	\$52,224	\$34,299.54	\$46,655	\$48,055	\$50,497	\$52,359	\$53,929
01-402-142	Office Personnel Overtime Comp	\$200	\$0.00	\$350	\$350	\$350	\$350	\$350
01-402-150	Benefits	\$71,000	\$45,810.29	\$72,500	\$75,000	\$78,000	\$80,000	\$82,000
01-402-161	Social Security Taxes	\$7,758	\$5,259.62	\$7,552	\$8,230	\$8,477	\$8,732	\$8,993
01-402-165	Pension Administration Fees	\$4,000	\$4,000.00	\$5,000	\$5,500	\$6,200	\$6,200	\$6,200
01-402-166	Minimum Pension Obligation-Non	\$13,359	\$13,359.00	\$17,975	\$18,000	\$14,414	\$14,774	\$15,600
01-402-168	Medicare Tax	\$1,815	\$1,230.08	\$1,766	\$1,918	\$1,967	\$2,007	\$2,067
01-402-169	Unemployment	\$1,240	\$148.80	\$200	\$200	\$210	\$210	\$220
01-402-210	Supplies	\$500	\$164.37	\$500	\$526	\$534	\$542	\$565
01-402-311	Auditing Services	\$14,900	\$14,900.00	\$15,300	\$15,700	\$16,100	\$16,500	\$16,900
01-402-323	Real Estate Tax Prep/Mailing	\$9,500	\$6,807.17	\$8,400	\$8,500	\$8,500	\$8,700	\$8,700
01-402-420	General Expenses	\$800	\$410.00	\$800	\$910	\$960	\$1,010	\$1,025
01-402-430	Taxes	\$600	\$575.32	\$600	\$650	\$670	\$670	\$680
01-402-451	Bank Services	\$1,900	\$672.21	\$1,200	\$1,200	\$1,400	\$1,450	\$1,650
01-402-453	Contracted Services	\$2,390	\$1,799.60	\$2,500	\$2,550	\$2,600	\$2,650	\$2,700
01-402-454	Payroll Services	\$4,500	\$3,075.02	\$4,650	\$4,650	\$4,650	\$4,700	\$4,700
01-402-710	Finance IT	\$3,600	\$3,722.80	\$4,600	\$4,200	\$4,400	\$4,600	\$4,800
	Dept Totals:	\$262,983	\$185,840.20	\$264,995	\$272,738	\$278,744	\$286,552	\$294,529
403	<u>TAX COLLECTION</u>							
01-403-316	Consulting Services -Accountin	\$531	\$531.00	\$650	\$650	\$650	\$650	\$650
	Dept Totals:	\$531	\$531.00	\$650	\$650	\$650	\$650	\$650
404	<u>LAW</u>							
01-404-310	Legal Services	\$159,000	\$98,430.00	\$135,000	\$146,481	\$150,143	\$153,896	\$158,900
01-404-311	Legal Services-Planning/Zoning	\$15,000	\$1,971.76	\$15,000	\$15,790	\$16,185	\$16,590	\$17,000
01-404-312	Special Counsel	\$52,000	\$15,128.00	\$52,000	\$36,844	\$37,765	\$38,709	\$55,000
01-404-313	Court Stenographer	\$800	\$465.00	\$1,100	\$2,500	\$2,500	\$2,500	\$2,500
	Dept Totals:	\$226,800	\$115,994.76	\$203,100	\$201,615	\$206,593	\$211,695	\$233,400
407	<u>DATA PROCESSING</u>							
01-407-161	Social Security Taxes	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-407-168	Medicare Tax	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-407-314	Website Operation/Maintenance	\$3,600	\$2,700.00	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
01-407-370	Maintenance/Repair Office Equi	\$4,000	\$92.41	\$4,000	\$4,500	\$4,500	\$5,000	\$5,000
01-407-700	Major Equipment	\$3,000	\$0.00	\$6,500	\$6,000	\$10,500	\$10,500	\$10,500
01-407-750	Minor Equipment Purchase	\$3,000	\$625.63	\$3,000	\$3,030	\$3,030	\$3,050	\$3,050
01-407-751	Software/Licenses Purchase	\$5,000	\$546.01	\$5,000	\$7,028	\$7,204	\$7,384	\$7,500

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

Ledger Account	Description	<u>2021</u> Budget	<u>2021</u> YTD	<u>2022</u> Proposed	<u>2023</u> Proposed	<u>2024</u> Proposed	<u>2025</u> Proposed	<u>2026</u> Proposed
Dept Totals:		\$18,600	\$3,964.05	\$22,100	\$24,158	\$28,834	\$29,534	\$29,650
408	<u>ENGINEER</u>							
01-408-310	Engineering Services	\$100,000	\$63,999.92	\$100,000	\$105,370	\$108,004	\$110,704	\$115,500
01-408-311	Engineering Services-Plan/Zon	\$5,000	\$3,606.07	\$5,000	\$5,500	\$5,500	\$6,000	\$6,000
01-408-312	Consulting Services	\$1,540	\$0.00	\$1,000	\$1,582	\$1,622	\$1,662	\$1,750
01-408-313	Bldg Code Enforcement Services	\$770	\$0.00	\$500	\$811	\$831	\$852	\$900
01-408-314	Sewage Enforcement Officer	\$10,000	\$19,157.62	\$20,000	\$15,000	\$15,000	\$10,000	\$10,000
Dept Totals:		\$117,310	\$86,763.61	\$126,500	\$128,263	\$130,957	\$129,218	\$134,150
409	<u>BUILDINGS AND PLANT</u>							
01-409-140	Maintenance Personnel Compensa	\$14,200	\$2,451.85	\$0	\$0	\$0	\$0	\$0
01-409-161	Social Security Taxes	\$880	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-168	Medicare Tax	\$206	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-169	Unemployment	\$620	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-200	Building Materials/Supplies	\$4,600	\$1,760.33	\$3,600	\$4,000	\$4,200	\$4,400	\$4,400
01-409-230	Heating Oil/Diesel Fuel	\$45,000	\$24,273.02	\$45,000	\$47,416	\$48,601	\$49,816	\$50,200
01-409-231	Unleaded Gasoline	\$41,000	\$24,708.28	\$43,000	\$43,000	\$43,243	\$44,324	\$45,200
01-409-234	Oils/Lubricants	\$2,500	\$2,476.79	\$2,500	\$3,161	\$3,240	\$3,321	\$3,500
01-409-320	Communication Expense	\$42,800	\$27,463.63	\$43,000	\$45,070	\$46,197	\$47,352	\$48,325
01-409-360	Water Usage	\$4,900	\$2,853.21	\$4,400	\$4,831	\$4,952	\$4,952	\$5,200
01-409-361	Electricity	\$48,000	\$30,082.86	\$48,000	\$51,146	\$52,424	\$53,785	\$54,350
01-409-362	Gas (Heating)	\$8,000	\$6,352.44	\$8,500	\$10,537	\$10,800	\$11,070	\$11,860
01-409-367	Refuse Removal	\$2,500	\$1,639.34	\$2,225	\$2,634	\$2,700	\$2,767	\$2,825
01-409-370	Maint/Repair of Building	\$55,000	\$23,304.25	\$42,000	\$43,500	\$44,600	\$46,800	\$48,000
01-409-374	Office Equip Maint/Repair	\$1,000	\$139.63	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000
01-409-384	Office Equipment Rental	\$15,500	\$9,798.28	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000
01-409-420	General Expenses	\$0	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-409-750	Minor Equipment Purchase	\$0	\$0.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-409-800	Capital Outlay	\$7,000	\$0.00	\$0	\$10,000	\$15,000	\$10,000	\$12,000
01-409-820	Building Purchase/Improvement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$293,706	\$157,303.91	\$257,225	\$281,295	\$292,957	\$295,587	\$302,860
410	<u>POLICE</u>							
01-410-120	Administrative Compensation	\$101,639	\$70,365.06	\$104,180	\$107,305	\$110,524	\$113,839	\$117,254
01-410-130	Police Compensation (FT)	\$1,375,700	\$847,885.86	\$1,392,000	\$1,433,760	\$1,476,772	\$1,521,075	\$1,566,708
01-410-131	Police Compensation (PT)	\$50,000	\$10,130.70	\$50,000	\$55,000	\$55,000	\$56,500	\$56,500
01-410-132	Police Overtime Compensation	\$70,000	\$53,304.70	\$70,000	\$72,000	\$72,000	\$74,500	\$74,500
01-410-133	Overtime Billable	\$30,000	\$9,962.64	\$30,000	\$32,000	\$33,000	\$34,000	\$35,000
01-410-140	Office Personnel Compensation	\$52,321	\$36,709.23	\$53,822	\$55,500	\$57,163	\$58,887	\$60,653

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

Ledger Account	Description	2021	2021	2022	2023	2024	2025	2026
		<u>Budget</u>	<u>YTD</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>
01-410-142	Office Personnel Overtime	\$200	\$0.00	\$200	\$300	\$350	\$350	\$400
01-410-150	Benefits	\$564,000	\$363,008.55	\$580,920	\$639,012	\$702,913	\$773,204	\$850,524
01-410-161	Social Security Taxes	\$104,151	\$64,110.04	\$105,413	\$110,793	\$113,808	\$117,222	\$120,738
01-410-165	Pension Administration Fees	\$65,800	\$51,168.55	\$62,000	\$65,000	\$70,000	\$70,000	\$72,500
01-410-166	Minimum Pension Obligation-Non	\$5,829	\$5,829.00	\$7,842	\$7,900	\$6,300	\$6,500	\$5,000
01-410-167	Minimum Pension Obligation-Pol	\$467,907	\$311,938.00	\$430,113	\$445,600	\$400,000	\$402,000	\$385,000
01-410-168	Medicare Tax	\$24,358	\$14,993.41	\$24,653	\$25,841	\$26,616	\$27,415	\$28,237
01-410-169	Unemployment	\$8,680	\$1,381.38	\$1,500	\$1,800	\$1,800	\$2,100	\$2,100
01-410-210	Supplies	\$2,000	\$1,465.31	\$2,000	\$2,100	\$2,100	\$2,205	\$2,205
01-410-228	K-9 Expenses	\$5,750	\$3,269.88	\$5,750	\$5,750	\$5,750	\$5,750	\$5,750
01-410-241	Uniforms	\$11,400	\$8,450.62	\$11,400	\$11,400	\$11,400	\$11,400	\$11,400
01-410-242	Firearms	\$1,500	\$0.00	\$1,500	\$1,500	\$5,000	\$2,000	\$2,000
01-410-243	Ammunition	\$5,800	\$397.54	\$8,000	\$5,800	\$5,900	\$5,900	\$6,200
01-410-300	Contracted Services	\$7,320	\$6,388.22	\$7,320	\$7,800	\$7,800	\$8,000	\$8,000
01-410-316	Training	\$17,400	\$10,786.33	\$17,400	\$17,400	\$17,400	\$18,500	\$18,500
01-410-340	Advertising and Printing	\$1,000	\$227.95	\$1,000	\$1,000	\$1,100	\$1,100	\$1,200
01-410-370	Communication Equip - O/M/R	\$2,000	\$133.95	\$2,000	\$3,000	\$3,000	\$4,000	\$4,000
01-410-372	Maint/Repair Equipment	\$7,000	\$2,373.51	\$7,000	\$7,350	\$7,350	\$7,720	\$7,720
01-410-373	Vehicle - O/M/R	\$20,000	\$14,517.20	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
01-410-420	General Expenses	\$6,800	\$1,686.96	\$7,000	\$7,800	\$7,800	\$8,200	\$8,200
01-410-421	Community Events	\$4,804	\$350.00	\$6,804	\$5,000	\$5,000	\$5,000	\$5,000
01-410-440	Uniform Maintenance	\$5,500	\$318.89	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
01-410-470	Investigation Expense	\$2,000	\$2,000.00	\$2,000	\$2,100	\$2,100	\$2,200	\$2,200
01-410-700	Major Equipment Purchase	\$12,720	\$12,701.00	\$4,000	\$10,000	\$10,000	\$10,000	\$12,000
01-410-710	Police Computer- IT	\$18,800	\$16,969.88	\$19,500	\$21,700	\$21,700	\$22,500	\$22,500
01-410-750	Minor Equipment Purchase	\$5,000	\$1,392.13	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-410-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$3,057,379	\$1,924,216.49	\$3,045,817	\$3,192,011	\$3,270,146	\$3,402,567	\$3,502,489
411	<u>FIRE</u>							
01-411-130	Police Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-411-240	Vehicle Gasoline & Oil	\$12,000	\$3,892.10	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
01-411-354	Workmen's Compensation	\$35,000	\$28,179.00	\$32,000	\$32,290	\$33,097	\$33,924	\$34,600
01-411-360	Hydrant Service	\$22,392	\$15,528.00	\$22,392	\$22,392	\$22,392	\$22,392	\$22,392
01-411-373	Vehicle - O/M/R	\$2,000	\$0.00	\$2,000	\$2,107	\$2,160	\$2,214	\$2,324
01-411-420	General Expense	\$11,000	\$175.00	\$7,000	\$8,500	\$8,500	\$9,200	\$9,200
01-411-500	Contribution to Fire Cos.	\$215,000	\$152,100.00	\$235,000	\$235,000	\$235,000	\$235,000	\$235,000
01-411-501	Cont. to Fireman's Relief	\$82,914	\$0.00	\$82,914	\$82,914	\$82,914	\$82,914	\$82,914

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
01-411-502	Contribution to EMS Services	\$15,000	\$0.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$395,306	\$199,874.10	\$408,306	\$410,203	\$411,063	\$412,644	\$413,430
414	<u>PLANNING AND ZONING</u>							
01-414-120	Zoning Officer Comp	\$72,150	\$49,950.00	\$73,954	\$75,801	\$78,076	\$80,418	\$82,830
01-414-130	Officials Compensation	\$360	\$30.00	\$360	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$52,496	\$36,335.57	\$53,774	\$55,387	\$57,048	\$58,760	\$60,523
01-414-142	Office Personnel Overtime Comp	\$300	\$127.74	\$300	\$450	\$450	\$500	\$500
01-414-150	Benefits	\$50,000	\$32,543.38	\$50,500	\$60,085	\$63,089	\$66,243	\$72,867
01-414-161	Social Security Taxes	\$7,770	\$6,859.00	\$7,960	\$7,983	\$8,179	\$8,464	\$8,718
01-414-165	Pension Administration Fees	\$4,000	\$4,000.00	\$5,000	\$5,269	\$6,401	\$6,536	\$6,730
01-414-166	Minimum Pension Obligation-Non	\$13,621	\$13,621.00	\$18,327	\$18,650	\$14,855	\$15,226	\$15,752
01-414-168	Medicare Tax	\$1,817	\$1,253.45	\$1,862	\$1,867	\$1,913	\$1,979	\$2,038
01-414-169	Unemployment	\$1,240	\$155.48	\$200	\$350	\$400	\$400	\$400
01-414-210	Supplies	\$1,000	\$993.04	\$1,000	\$1,054	\$1,080	\$1,107	\$1,210
01-414-312	Consulting Services	\$35,000	\$17,987.20	\$40,000	\$35,000	\$35,000	\$35,000	\$35,000
01-414-340	Advertising and Printing	\$7,000	\$697.74	\$6,000	\$6,310	\$6,468	\$6,630	\$6,820
01-414-371	Vehicle Maint/Repair - O/M/R	\$750	\$65.48	\$750	\$1,054	\$1,080	\$1,107	\$1,210
01-414-420	General Expenses	\$1,500	\$607.69	\$1,500	\$2,000	\$2,107	\$2,160	\$2,221
01-414-450	Planning Services (Contracted)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-460	Seminar/Education/Meetings	\$800	\$280.00	\$800	\$800	\$800	\$900	\$900
01-414-750	Minor Equipment Purchase	\$5,000	\$2,957.99	\$0	\$0	\$0	\$0	\$0
01-414-751	Zoning IT	\$2,500	\$1,000.00	\$2,500	\$2,500	\$2,600	\$4,000	\$2,700
01-414-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$257,304	\$169,464.76	\$264,787	\$275,460	\$280,446	\$290,330	\$301,319
415	<u>EMERGENCY</u>							
01-415-120	Administrative Person. Comp.	\$2,000	\$1,500.03	\$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	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$3,500	\$1,500.03	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
419	<u>CROSSING GUARDS</u>							
01-419-150	Crossing Guard Wages	\$5,000	\$2,344.86	\$5,000	\$6,112	\$6,265	\$6,422	\$6,628
	Dept Totals:	\$5,000	\$2,344.86	\$5,000	\$6,112	\$6,265	\$6,422	\$6,628
421	<u>DOG CONTROL</u>							
01-421-150	Dog Control Wages	\$3,000	\$2,250.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-421-450	Dog Control Contracted Service	\$2,000	\$540.39	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
	Dept Totals:	\$6,000	\$2,790.39	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
426	<u>RECYCLING</u>							
01-426-140	Recycling Coordinator	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-426-230	Compost Center Fuel	\$1,000	\$1,008.17	\$2,200	\$2,500	\$2,500	\$2,700	\$2,700
01-426-260	Small Tools	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-426-310	Professional Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$0	(\$9.43)	\$0	\$500	\$500	\$500	\$0
01-426-340	Advertising and Printing	\$600	\$0.00	\$600	\$600	\$600	\$625	\$625
01-426-360	Utilities	\$2,200	\$1,409.17	\$2,200	\$2,371	\$2,431	\$2,492	\$2,520
01-426-370	Maint/Repairs Facility	\$19,000	\$12,035.50	\$19,000	\$19,500	\$19,500	\$19,500	\$20,000
01-426-500	Compost Center Appropriation	\$10,500	\$10,500.00	\$10,500	\$10,500	\$11,500	\$11,500	\$12,500
01-426-700	Minor equipment	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$34,300	\$24,943.41	\$35,500	\$36,971	\$38,031	\$38,317	\$39,345
430	<u>HIGHWAY-GENERAL</u>							
01-430-120	Administrative Compensation	\$78,935	\$54,646.74	\$80,908	\$83,335	\$85,835	\$88,410	\$91,062
01-430-121	Roadmaster Compensation	\$62,000	\$40,734.00	\$63,385	\$63,775	\$67,749	\$69,781	\$71,874
01-430-140	Maintenance Compensation	\$474,830	\$315,460.59	\$542,322	\$558,591	\$575,349	\$592,609	\$610,388
01-430-141	Seasonal Employee Comp	\$18,400	\$5,105.89	\$21,240	\$21,877	\$22,533	\$23,209	\$23,905
01-430-142	Maintenance Personnel Overtime	\$59,100	\$33,514.27	\$61,000	\$62,500	\$63,400	\$64,500	\$65,200
01-430-150	Benefits	\$355,000	\$193,576.35	\$382,550	\$420,805	\$462,885	\$509,174	\$560,091
01-430-161	Social Security Taxes	\$42,983	\$26,367.17	\$47,669	\$49,099	\$50,572	\$52,089	\$53,651
01-430-165	Pension Administration Fees	\$16,000	\$10,455.96	\$10,000	\$15,000	\$15,000	\$18,000	\$18,000
01-430-166	Minimum Pension Obligation-Non	\$76,438	\$31,606.00	\$102,851	\$103,500	\$85,300	\$85,750	\$92,750
01-430-168	Medicare Tax	\$10,053	\$6,517.18	\$11,150	\$11,484	\$11,829	\$12,183	\$12,549
01-430-169	Unemployment	\$6,820	\$992.27	\$1,200	\$1,400	\$1,400	\$1,600	\$1,600
01-430-200	Materials/Supplies	\$4,000	\$1,672.64	\$4,000	\$4,100	\$4,207	\$4,310	\$4,420
01-430-210	Office Supplies	\$1,000	\$510.88	\$1,000	\$1,100	\$1,210	\$1,292	\$1,315
01-430-250	Traffic Sign - M/R	\$5,000	\$1,743.96	\$5,000	\$5,000	\$5,000	\$10,000	\$10,000
01-430-373	Vehicle - O/M/R	\$25,000	\$17,766.70	\$25,000	\$26,500	\$26,500	\$27,600	\$27,600
01-430-380	Equipment Rental	\$4,000	\$2,920.00	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$9,750	\$5,417.14	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100
01-430-450	Contracted Services	\$18,000	\$2,853.78	\$18,000	\$20,000	\$20,000	\$22,000	\$22,000
01-430-700	Major Equipment Purchase	\$4,000	\$0.00	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-430-750	Minor Equipment Purchase	\$4,000	\$1,938.74	\$4,000	\$5,000	\$5,200	\$5,200	\$5,300
01-430-751	Public Works IT	\$3,500	\$1,052.50	\$2,000	\$2,500	\$2,500	\$4,000	\$2,700
	Dept Totals:	\$1,278,809	\$754,852.76	\$1,401,375	\$1,473,666	\$1,525,569	\$1,610,807	\$1,693,505

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

Ledger Account	Description	2021 <u>Budget</u>	2021 <u>YTD</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
433	<u>HIGHWAY-TRAFFIC SIGNALS</u>							
01-433-240	Road/Street Signs/Markings	\$20,000	\$20,784.24	\$22,000	\$22,000	\$22,500	\$22,500	\$23,000
01-433-250	Traffic Signal Purchase/Improv	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$20,000	\$20,784.24	\$22,000	\$22,000	\$22,500	\$22,500	\$23,000
438	<u>HIGHWAY-REPAIRS TO</u>							
01-438-240	Road Materials/Supplies	\$80,000	\$72,401.56	\$100,000	\$100,000	\$100,000	\$110,000	\$110,000
	Dept Totals:	\$80,000	\$72,401.56	\$100,000	\$100,000	\$100,000	\$110,000	\$110,000
439	<u>HIGHWAY CONSTR AND</u>							
01-439-600	Capital Construction	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
452	<u>PARTICIPANT RECREATION</u>							
01-452-200	Materials/Supplies	\$3,500	\$3,466.72	\$3,500	\$3,684	\$3,776	\$3,870	\$3,960
01-452-367	Refuse Removal	\$5,000	\$3,014.51	\$5,000	\$5,100	\$5,100	\$5,220	\$5,220
01-452-370	Maintenance/Repairs	\$5,000	\$3,768.25	\$5,500	\$5,500	\$5,700	\$5,700	\$6,000
01-452-420	General Expenses	\$4,000	\$55.49	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-452-450	Park Contracted Services	\$70,000	\$51,534.10	\$80,000	\$80,000	\$85,000	\$85,000	\$90,000
01-452-500	Summer Youth Program (SVCC)	\$25,000	\$4,000.00	\$25,000	\$26,500	\$26,500	\$27,000	\$27,200
01-452-501	Senior Program	\$13,878	\$0.00	\$13,878	\$13,878	\$13,900	\$14,000	\$14,200
01-452-510	Pool Pass Reimbursement	\$0	\$0.00	\$10,665	\$10,000	\$10,000	\$10,000	\$10,000
01-452-700	Major Equipment Purchase	\$3,500	\$2,642.11	\$3,500	\$5,000	\$5,000	\$5,000	\$5,000
01-452-750	Minor Equipment Purchase	\$1,000	\$0.00	\$1,000	\$1,000	\$1,500	\$1,500	\$2,000
	Dept Totals:	\$130,878	\$68,481.18	\$152,043	\$154,662	\$160,476	\$161,290	\$167,580
456	<u>LIBRARIES</u>							
01-456-500	Library Contribution	\$100,264	\$75,197.97	\$105,227	\$105,227	\$105,227	\$105,227	\$105,227
	Dept Totals:	\$100,264	\$75,197.97	\$105,227	\$105,227	\$105,227	\$105,227	\$105,227
461	<u>CONSERVATION</u>							
01-461-200	Supplies	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-461-420	Dues, Subscriptions etc	\$400	\$0.00	\$0	\$400	\$450	\$450	\$0
01-461-540	Contribution	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-461-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$400	\$0.00	\$0	\$400	\$450	\$450	\$0
471	<u>DEBT PRINCIPAL</u>							
01-471-200	Loan Principal Payments	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
472	<u>DEBT INTEREST</u>							
01-472-200	Loan Interest Payments	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

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

Ledger Account	Description	<u>2021 Budget</u>	<u>2021 YTD</u>	<u>2022 Proposed</u>	<u>2023 Proposed</u>	<u>2024 Proposed</u>	<u>2025 Proposed</u>	<u>2026 Proposed</u>
481	<u>INTERGOVERNMENT</u>							
01-481-000	Intergovernmental Expenditures	\$15,000	\$69,771.17	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$15,000	\$69,771.17	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
486	<u>INSURANCE</u>							
01-486-150	Benefits	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-486-351	Business Insurance	\$79,000	\$83,643.00	\$92,400	\$92,440	\$83,000	\$83,000	\$87,000
01-486-352	Vehicle Insurance	\$38,000	\$29,760.00	\$33,000	\$39,000	\$40,000	\$40,000	\$42,000
01-486-354	Workmen's Compensation	\$149,000	\$97,111.52	\$148,400	\$150,000	\$155,000	\$154,300	\$156,000
01-486-356	Public Officials Bond	\$3,000	\$2,511.00	\$3,000	\$3,200	\$3,500	\$3,500	\$3,500
	Dept Totals:	\$269,000	\$213,025.52	\$276,800	\$284,640	\$281,500	\$280,800	\$288,500
487	<u>EMPLOYEE BENEFITS</u>							
01-487-150	Benefits	\$162,300	\$108,415.07	\$163,923	\$168,500	\$171,500	\$174,500	\$191,950
	Dept Totals:	\$162,300	\$108,415.07	\$163,923	\$168,500	\$171,500	\$174,500	\$191,950
489	<u>MISCELLANEOUS</u>							
01-489-000	Intergovernmental DCED	\$0	\$0.00	\$1,000.00	\$0	\$0	\$0	\$0
01-489-410	Legal Settlements	\$0	\$5,883.75	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$5,883.75	\$0	\$0	\$0	\$0	\$0
490	<u>Transfer</u>							
01-490-003	CD Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
491	<u>REFUNDS-PRIOR YEAR</u>							
01-491-001	Refund of Prior Year Revenue	\$2,000	(\$10.09)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years	\$20,000	\$22,475.57	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Dept Totals:	\$22,000	\$22,465.48	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
492	<u>INTERFUND OPERATING</u>							
01-492-000	Transfer to Other Funds	\$965,000	\$965,026.07	\$315,000	\$315,000	\$0	\$0	\$0
01-492-100	Transfer to Fund Balance	\$576,032	\$0.00	\$0	\$0	\$0	\$0	\$0
01-492-120	Compost CTR	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,541,032	\$965,026.07	\$315,000	\$315,000	\$0	\$0	\$0
	Fund Total:	\$8,817,656	\$5,570,547.59	\$7,764,131	\$8,070,697	\$7,938,987	\$8,239,135	\$8,513,387
	=-/			\$607,036.00	\$525,247.00	-\$ 209,240	-\$1,506,514	-\$1,690,409

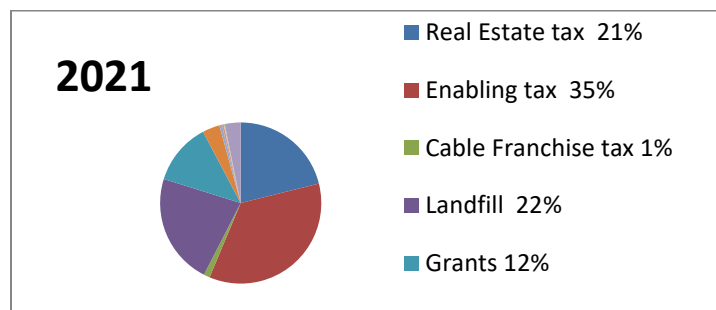
General Fund

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 by year end. Lower Saucon Township does not have business fees or separate business taxes. The majority of the Township’s operating fund comes from real estate taxes, wage taxes and the landfill host fees. The assessed value in the Township as of January 2021 was \$455,429,100. Lower Saucon Township is also the 6th lowest in tax millage of the 17 townships in Northampton County, with the millage at 5.14. The Township received funds through the American Rescue Plan Act (ARPA) of 2021. These funds are being held in a separate account and are subject to ARPA regulations for disbursement.



The landfill received DEP approval for the Southeastern Realignment/Expansion which extended the life of the landfill. That expansion has approximately an additional 3 to 4 years remaining. Council lowered the real estate by 20% to 5.14 mills last year to help residents combat the economic crisis created by the pandemic.

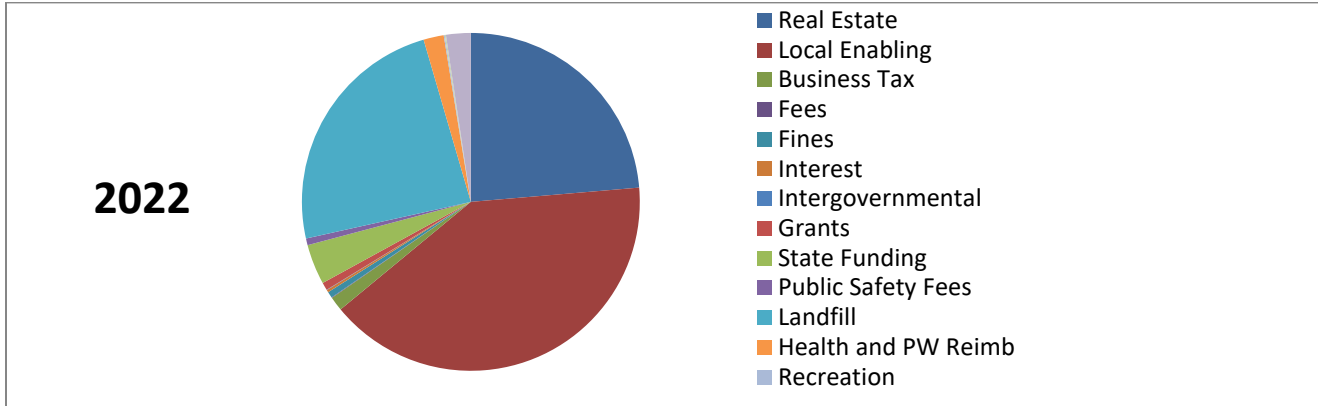
There are a few projects that have the potential for future revenue growth in real estate taxes. A twenty-six (26) acre tract located in Lower Saucon Township and part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. The land development project at the Steel Club is still in process. The estimated real estate tax value of this development on an annual basis is \$115,650.00. Earned income tax projections have exceeded expectations for two years and now, we are recognizing the revenue increases as a continuation and not an anomaly.

The 10-year update to the Saucon Valley Multi-Municipal Comprehensive Plan is nearing completion and the 2020 census is completed. These continue to show moderate growth in the area. The adoption of the Active Transportation Plan (ATP) will help to promote businesses and home ownership in Lower Saucon as Council continues to address infrastructure improvements to enhance residents’ quality of life.

General Fund

Lower Saucon Township

Major Sources of Revenue



Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Real Estate Taxes	\$2,000,940.00	+\$10,000.00	\$1,990,940.00

- The tax rate of 5.14 mills for the \$455,429,100 assessed value of the Township; Real Estate Tax for General Fund purposes is 4.39, and the Fire Tax assessment is .75 mills.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Enabling Taxes	\$3,414,500.00	+\$339,500.00	\$3,075,000.00

- This includes the Earned Income, Local Services, and Real Estate Transfer taxes. We had an earned income tax increase of 8.8% in 2020 from the previous year and, so far in 2021, 9.3% more than the amount received in 2020. Due to these reported increases and during a time where revenue stream was questionable, we feel certain that the amount presented will hold for 2022. Deed Transfer tax has recognized a significant increase in 2020 and 2021, however; we believe this is a short-term experience due to the low interest rates and we are hesitant to project much higher for next year.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Cable Franchise Tax	\$115,575.00	+\$873.00	\$114,702.00

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

General Fund

Lower Saucon Township

Major Sources of Revenue



Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Landfill Host	\$2,000,000.00	\$0.00	\$2,000,000.00

- Money received in accordance with our Landfill Host Agreement, which provides an annual 4% price increase. The amount is based on the anticipated tonnage accepted for the year.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Grants	\$62,500.00	+\$6,900.00	\$55,600.00

- Grants received are Federal Grants; DUI and Bullet Proof Vest Reimbursements. State grants include; Landfill Host Municipal Inspections, PA Aggressive Driving, and Buckle-Up PA. Grant consideration from Gaming funding will be utilized for capital and general expenses.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
State Shared Services	\$317,884.00	-\$7,360.00	\$325,244.00

- Funding received from the State for specific expenses including Pension and Fire Relief Association funding. Decrease due to amounts received in the Fire Relief Funding. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio). Fire Insurance Tax is a pass-through account to the LST Fireman's Relief Association.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Fines	\$49,800.00	-\$1,000.00	\$50,800.00

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

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Police Services & Fees	\$ 13,200.00	-\$800.00	\$14,000.00

- Funding received from local businesses and institutions requesting police services, accident report processing and security alarm fees.

General Fund

Lower Saucon Township

Major Sources of Revenue



Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Permits Business Licenses	\$ 41,250.00	-\$50.00	\$41,300.00

- With the approval of contracting with a Deputy Tax Collector, we will lose revenue as we will no longer be processing fees; however, newly implemented zoning reporting changes will increase fees handled by the Township.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Self-Insurance Funding	\$200,000.00	\$0.00	\$200,000.00

- Reimbursements received under our self-insurance accounts for medical insurance, general liability and Worker’s compensation insurance.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
All Other Revenue	\$243,108.00	-\$5,272.00	\$248,380.00

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

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Fund Balance	\$0.00	\$0.00	\$0.00

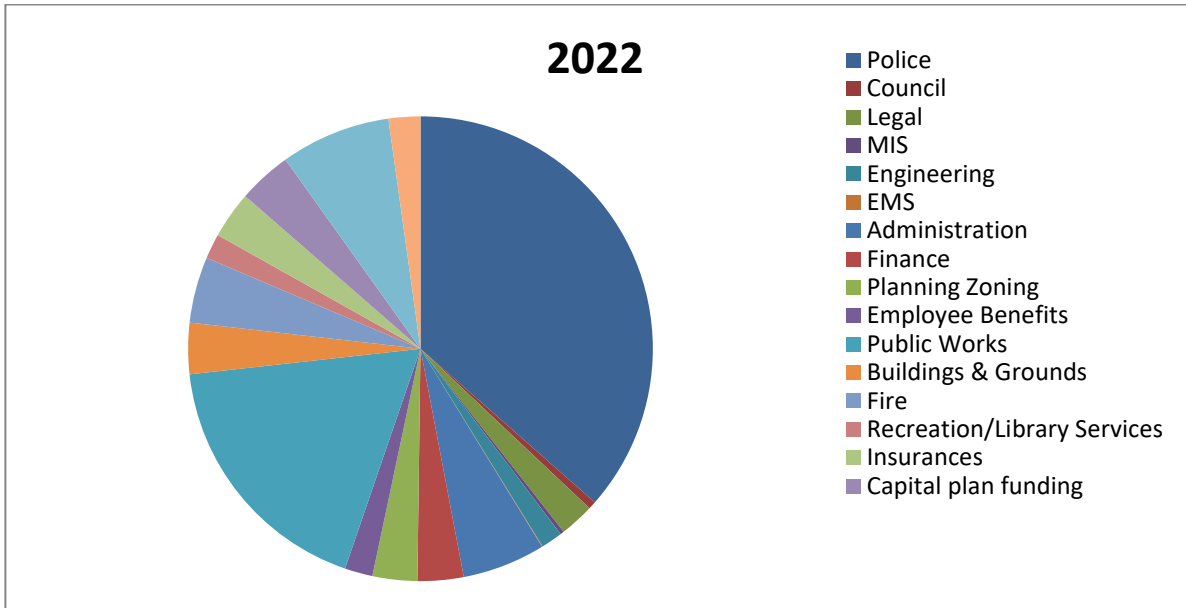
- Budgetary Fund Balance required in order to balance the operating budget.
- Revenues are projected to exceed expenses again in 2021. During the 2022 CAFR presentation staff will make recommendations regarding allocating those funds.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2022. Increases were warranted in some line items due to contractual obligations.



LEGISLATIVE BRANCH

Lower Saucon Township operates under a Council-Manager Optional Plan form of government which consists of a five member Council whose compensation is determined by the State of Pennsylvania Second Class Township Code. Lower Saucon Township’s population as of the 2020 census is 11,094. Compensation of each member is \$3,250.00 annually. Mr. Banonis and Mr. Carocci have both voluntarily declined their compensation. However, we are presenting the full cost for five members.

Council set the donations made to the Youth Sports and other organizations noted below; following the 501C3 policy. Donations also include funds for the Saucon Valley Spirit Parade, Lehigh Valley Affordable Housing, Northampton County Miracle League, Second Harvest and Meals on Wheels. Funding is provided for Council attendance at PSATS and other conferences. Also included is funding to upgrade security software.

400	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$17,494.00	\$0.00	\$17,494.00
Donations	\$21,200.00	\$0.00	\$21,200.00
Other	\$8,300.00	\$3,500.00	\$4,800.00



General Fund

Lower Saucon Township Expenditures

EXECUTIVE BRANCH

Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff hired by the Manager. Expenses are related to the operation of this Department. An itemized list is included in the budget spreadsheet. Compensation is for four employees including the Manager, two Administrative Assistants and the Receptionist. Council approved an increase of 3% for salaried employees. The Budget for this department includes 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. Also included is funding included to upgrade security software.

401 -406	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$265,225.00	+\$8,962.00	\$256,263.00
Expenses	\$230,161.00	+\$10,644.00	\$219,497.00

Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, insurances, payroll, grant writing and administration, audit preparation and project management. The Department consists of two people and the elected Controller. Compensation of a 3% increase for salaried personnel is pursuant to Council's approval. Other wages are covered under the Township Code and the Non-Uniform Contract. An increase for auditing services is included due to Federal funding audit requirements. A Deputy Tax Collector will be appointed for 2022 to streamline the tax collection process for residents and to alleviate the additional projected influx of work that staff would be responsible for due to the bank not collecting for the Township next year. Also included is funding to upgrade security software.

402 – 403	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$131,530.00	-\$4,404.00	\$135,934.00
Audit Expenses	\$22,100.00	\$7,200.00	\$14,900.00
Other Expenses	\$117,325.00	\$5,176.00	\$112,149.00

Legal

Lower Saucon Township currently contracts with several solicitors on a per hour basis for legal services for general, zoning, environmental and labor matters. Funds are available for specialized counsel. All rates are set by resolution at re-organization. Council indicated that they would like to consider a rate increase for the general solicitor.



General Fund

Lower Saucon Township Expenditures

404	2022 Budget	Dollar Value of Change	Prior Year Budget
Legal Services	\$210,100.00	-16,700.00	\$226,800.00

IT

Responsibilities include maintenance and repair of all computers, five servers, and updated software as required. Funding specific to each department for IT services or software expenses is included in the corresponding Departmental Budget. Funding has been added to address additional security features.

407	2022 Budget	Dollar Value of Change	Prior Year Budget
Equipment	\$23,000.00	+\$20,000.00	\$3,000.00
Services	\$16,200.00	\$600.00	\$15,600.00

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, a landfill host municipal inspector, 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, Lower Saucon Road Bridge, Reading Drive culvert, a structural bridge review and anything that may present itself over the course of the year. Many construction projects are concluding at the beginning of 2022. The Township took over administration of the SEO application process, but there are several accounts that are still open under the fee-based system.

408	2022 Budget	Dollar Value of Change	Prior Year Budget
Engineering Services	\$ 126,500.00	-\$9,190.00	\$117,310.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, Public Works garage, and Seidersville Hall. The Township also maintains several 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 such as fuel, communications, electric, water and trash removal. The utilities for the buildings used by outside entities are billed to them and that revenue is reported in intergovernmental revenues. Ten percent (10%) of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. Fuel costs are projected to increase this year but we account



General Fund

Lower Saucon Township Expenditures

for that probability annually. We added funding for carpet replacement in the administration building and installation of security cameras in the public works area.

	2022 Budget	Dollar Value of Change	Prior Year Budget
Building Expenses	\$300,975.00	+\$7,269.00	\$293,706.00

Police Department

Our police department is currently comprised of a Chief, fourteen full-time, two part-time police officers, and one clerical employee which provides 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. Training is included and the Department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program. Major equipment requested is for four Bullet Proof Vests. Wages include approved salary increases of three percent based on the final execution of a new contract and wage and benefit expenses are based on employment contracts.

Expenses cover printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, training, and operational expenses. Additional funding is requested for ammunition as availability is in more of a demand and backordering is likely. Funding includes an upgrade security software. Department increases are due to a contractual costs, pension and medical costs.

410	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$1,833,889.00	\$16,930.00	\$1,816,959.00
Police Equipment, Supplies and other contractual items	\$1,213,629.00	-\$15,071.00	\$1,228,700.00

Fire and Emergency Services *

Lower Saucon Township has one recognized volunteer fire department and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to these organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation to assist them with payroll costs. The Township also pays for the annual testing of the volunteer fire departments' fire hoses and purchases supplies or equipment needed by the Township Fire Marshal. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority and Hellertown Borough Authority for fire hydrant service. The state aid amount is allocated to the Firemen's Relief Association. Also included is a \$25,000.00 increase in funding for the fire department.



General Fund

Lower Saucon Township Expenditures

411	2022 Budget	Dollar Value of Change	Prior Year Budget
Contribution Amounts and expenses	\$325,392.00	\$5,300.00	\$312,392.00
State Aid	\$74,318.00	-\$8,596.00	\$82,914.00

Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two. Included in this account are the services provided by our consultants, such as landfill consultants, who monitor the operations of the landfill, a requested amount for grant writing services. Also included is funding to upgrade security software and increases in salaried wages of three percent and contractual obligations for non-uniform wages and benefits.

414	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$139,008.00	\$4,105.00	\$134,903.00
Consulting Services	\$40,000.00	\$5,000.00	\$35,000.00
Other Expenses	\$84,377.00	-\$3,024.00	\$87,401.00

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. Funding is also available for any supplies our EMC may need.

415	2022 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$2,000.00	\$0.00	\$2,000.00
Other Expenses	\$1,500.00	\$0.00	\$1,500.00

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.



General Fund

Lower Saucon Township Expenditures

419	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$5,000.00	\$0.00	\$5,000.00

Dog Control Officer

Lower Saucon Township provides for the position of Dog Control Officer whose responsibility it is to provide care for stray dogs that are detained. 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. Included in this line item is an additional amount to continue with the feral cat “catch and release” program adopted by Council.

419	2022 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$3,000.00	\$0.00	\$3,000.00
Expenses	\$1,000.00	\$0.00	\$1,000.00
Contracted Expenses	\$3,500.00	\$1,500.00	\$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 budget covers utilities, maintenance and grinding costs. Some additional modifications are needed for the pole building but can be done by Hellertown and Lower Saucon personnel.

426	2022 Budget	Dollar Value of Change	Prior Year Budget
Contribution	\$41,500.00	\$7,200.00	\$34,300.00

Public Works – Highway

The Township Public Works Department is staffed with ten employees who perform various functions such as maintaining, resurfacing and plowing eighty-six miles of Township roads; repairing road problems such as sinkholes; park development, and repair and maintenance of Township buildings and properties. A recommendation by the Public Works Director is to hire an additional laborer to the workforce. Compensation includes contracted wage increases for the Non-Uniform employees and a three percent increase for salaried staff. Expenses include clothing allowances, minor equipment, signs, street markings, expense for repairs to vehicles and materials for road repair and maintenance Also included is funding included to upgrade security software. Additional funding is included to add more roads to the paving project for 2022.



General Fund

Lower Saucon Township Expenditures

430	2022 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$830,353.00	\$77,232.00	\$753,121.00
Material Costs	\$100,000.00	\$20,000.00	\$80,000.00
Supplies/Benefits	\$569,951.00	\$32,263.00	\$537,688.00
Equipment	\$8,000.00	\$0.00	\$8,000.00

Parks – Public Recreation and Library Services

Lower Saucon Township has seven parks and one nature preserve that are active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and facilities at the parks. The Township provides a summer recreation program in the parks for Township youth and a senior program that is contracted to the Saucon Valley Community Center. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. Included is the amount requested from the library which represents \$9.66 per capita of 11,094 residents. The Hellertown Pool was open for 2021 season and the price per resident compared to non-resident totaled \$10,665.00.

452 and 453	2022 Budget	Dollar Value of Change	Prior Year Budget
Contracted Services	\$80,000.00	\$10,000.00	\$70,000.00
Supplies/Maintenance	\$18,000.00	\$500.00	\$17,500.00
Equipment	\$4,500.00	\$0.00	\$4,500.00
Recreation & Senior programs	\$49,543.00	\$10,665.00	\$38,878.00
Capital Item	\$0.00	\$0.00	\$0.00
*Library Services	\$107,168.04	\$6,904.04	\$100,264.00

Conservation of Natural Resources, EAC

The members of the EAC approved discontinuing the EAC website as the Township's website provides their information.

461	2022 Budget	Dollar Value of Change	Prior Year Budget
Dues, Supplies, etc.	\$0.00	-\$400.00	\$400.00



General Fund

Lower Saucon Township Expenditures

Debt

The Township currently has no debt.

471 – 472	2022 Budget	Dollar Value of Change	Prior Year Budget
Debt Payments	\$0.00	0%	\$0.00

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	2022 Budget	Dollar Value 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, Director of Finance, and Manager. Also included is the cyber insurance coverage.

486	2022 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$276,800.00	\$3,125.00	\$269,000.00

Employee Benefits

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

487	2022 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$163,923.00	\$1,623.00	\$162,300.00



General Fund

Lower Saucon Township Expenditures

Prior Year Payments

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

489 - 491	2022 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$22,000.00	\$0.00	\$22,000.00

Interfund Transfers

Interfund transfers are limited to the annual appropriation to the Township's Capital Fund

492	2022 Budget	Dollar Value of Change	Prior Year Budget
Inter fund transfers	\$315,000.00	\$50,000.00	\$265,000.00

The 2022 budget estimates income over expenses in the amount of \$639,295.00

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.

- Funding provided to the Fire Department is contingent upon previously approved resolutions and authorization of Council.
- Funding allocation to the Hellertown Library is contingent to Hellertown Borough's per capita in their 2022 budget to ensure proportional parity.

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
REAL PROPERTY TAXES (301)						
01-301-100 Real Estate Taxes - Current Ye	\$2,342,085.00	\$2,364,479.00	\$1,928,640.00	\$1,928,000.00	\$1,938,640.00	-\$640.00
01-301-200 Real Estate Taxes - Prior Year	\$19,522.00	\$15,406.00	\$15,000.00	\$16,913.00	\$15,000.00	\$1,913.00
01-301-400 Real Estate Taxes - Delinquent	\$37,663.00	\$61,430.00	\$45,000.00	\$58,000.00	\$45,000.00	\$13,000.00
01-301-600 Real Estate Taxes - Interim	\$1,109.00	\$1,641.00	\$800.00	\$2,100.00	\$800.00	\$1,300.00
01-301-601 Real Estate Tax-Interim-Prior	\$883.00	\$1,461.00	\$1,500.00	\$1,200.00	\$1,500.00	-\$300.00
	\$2,401,262.00	\$2,444,417.00	\$1,990,940.00	\$2,006,213.00	\$2,000,940.00	\$15,273.00
LOCAL TAX ENABLING ACT (310)						
01-310-100 Real Estate Transfer Tax	\$354,908.00	\$435,380.00	\$365,000.00	\$496,000.00	\$350,000.00	\$131,000.00
01-310-210 Earned Income Tax - Current Ye	\$1,695,344.00	\$1,798,272.00	\$1,800,000.00	\$2,030,000.00	\$2,036,000.00	\$230,000.00
01-310-220 Earned Income Tax - Prior Year	\$858,243.00	\$976,073.00	\$840,000.00	\$954,000.00	\$945,000.00	\$114,000.00
01-310-510 Local Services Tax	\$72,341.00	\$64,460.00	\$55,000.00	\$63,000.00	\$65,000.00	\$8,000.00
01-310-520 Local Services Tax Prior year	\$17,929.00	\$18,157.00	\$15,000.00	\$18,625.00	\$18,500.00	\$3,625.00
	\$2,998,765.00	\$3,292,342.00	\$3,075,000.00	\$3,561,625.00	\$3,414,500.00	\$486,625.00
BUSINESS LICENSES AND PERMITS (321)						
01-321-320 Junkyard Licenses	\$750.00	\$750.00	\$1,000.00	\$750.00	\$750.00	-\$250.00
01-321-800 Cable TV Franchise	\$117,108.00	\$115,434.00	\$113,702.00	\$114,825.00	\$114,825.00	\$1,123.00
	\$117,858.00	\$116,184.00	\$114,702.00	\$115,575.00	\$115,575.00	\$873.00
NON-BUSINESS LICENSES/PERMITS (322)						
01-322-100 Moving Permits	\$690.00	\$590.00	\$550.00	\$560.00	\$385.00	\$10.00
01-322-101 Occupancy Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
01-322-820 Road Encroachment Permits	\$4,423.00	\$6,710.00	\$3,000.00	\$4,600.00	\$4,100.00	\$1,600.00
	\$5,113.00	\$7,300.00	\$3,550.00	\$5,160.00	\$4,585.00	\$1,600.00
FINES (331)						
01-331-100 County Court Fines	\$9,395.00	\$9,332.00	\$10,000.00	\$9,500.00	\$10,000.00	-\$500.00
01-331-110 Motor Veh Code Violations (ST)	\$7,232.00	\$6,679.00	\$7,000.00	\$5,500.00	\$6,000.00	-\$1,500.00
01-331-120 Ordinance Violations (JP)	\$2,612.00	\$3,294.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
01-331-130 Crimes Code Violations	\$4,496.00	\$3,240.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
01-331-140 Motor Veh Code Violations (JP)	\$25,415.00	\$21,619.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
01-331-150 Parking Tickets	\$310.00	\$160.00	\$300.00	\$200.00	\$300.00	-\$100.00
	\$49,460.00	\$44,324.00	\$50,800.00	\$48,700.00	\$49,800.00	-\$2,100.00
INTEREST EARNINGS (341)						
01-341-000 Earnings from Investments	\$25,037.00	\$46,925.00	\$25,000.00	\$30,000.00	\$20,000.00	\$5,000.00
	\$25,037.00	\$46,925.00	\$25,000.00	\$30,000.00	\$20,000.00	\$5,000.00
INTERGOVERNMENT (350)						
01-350-000 Intergovernmental Revenues	\$0.00	\$0.00	\$5,000.00	\$5,400.00	\$3,000.00	\$400.00
	\$0.00	\$0.00	\$5,000.00	\$5,400.00	\$3,000.00	\$400.00

**2022 Final Budget
General Fund**

Description	2019 Actuals	2020 Actuals	2021 Budgeted	Projected	2022 Final	(Over)/Under Actual
FEDERAL GRANTS (351)						
01-351-000 Federal Grants	\$34,624.00	\$41,085.00	\$35,000.00	\$73,083.00	\$11,900.00	\$38,083.00
	\$34,624.00	\$41,085.00	\$35,000.00	\$73,083.00	\$11,900.00	\$38,083.00
FEDERAL RELIEF FUNDS (352)						
01-352-530 American Rescue Funds	\$0.00	\$0.00	\$0.00	\$567,202.46	\$0.00	\$567,202.46
	\$0.00	\$0.00	\$0.00	\$567,202.46	\$0.00	\$567,202.46
STATE CAPITAL/OPERATING GRANTS (354)						
01-354-000 Other State Grants	\$15,490.00	\$7,985.00	\$10,000.00	\$29,000.00	\$40,000.00	\$19,000.00
01-354-020 Public Safety Grants	\$12,909.00	\$9,255.00	\$10,600.00	\$10,600.00	\$10,600.00	\$0.00
01-354-030 Highway Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$28,399.00	\$17,240.00	\$20,600.00	\$39,600.00	\$50,600.00	\$19,000.00
STATE SHARED REVENUE (355)						
01-355-010 Utility Tax Reimbursement	\$6,700.00	\$6,958.00	\$6,700.00	\$7,545.00	\$6,900.00	\$845.00
01-355-020 Pension State Aid	\$245,784.00	\$241,268.00	\$234,030.00	\$235,066.00	\$235,066.00	\$1,036.00
01-355-070 Fire Insurance Tax Reimb	\$82,750.00	\$82,914.00	\$82,914.00	\$74,318.00	\$74,318.00	-\$8,596.00
01-355-080 Beverage Licenses	\$1,950.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00
	\$337,184.00	\$332,740.00	\$325,244.00	\$318,529.00	\$317,884.00	-\$6,715.00
GENERAL GOVERNMENT (361)						
01-361-300 Zoning Permits and Fees	\$3,525.00	\$5,925.00	\$4,000.00	\$5,000.00	\$5,000.00	\$1,000.00
01-361-310 Subdivision Fees	\$4,695.00	\$23,673.00	\$5,500.00	\$5,500.00	\$5,000.00	\$0.00
01-361-650 Tax Collection Fees	\$5,140.00	\$9,080.00	\$5,000.00	\$8,500.00	\$0.00	\$3,500.00
01-361-700 Duplicate Bill Fee	\$390.00	\$288.00	\$300.00	\$630.00	\$0.00	\$330.00
01-361-800 Administration	\$1,387.00	\$3,151.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
	\$15,137.00	\$42,117.00	\$16,800.00	\$21,630.00	\$12,000.00	\$4,830.00
PUB SAFETY-CHARGES FOR SERVICE (362)						
01-362-100 Police Services	\$19,637.00	\$4,513.00	\$10,000.00	\$4,500.00	\$10,000.00	-\$5,500.00
01-362-110 Accident Report Requests	\$3,615.00	\$2,125.00	\$3,000.00	\$2,500.00	\$2,000.00	-\$500.00
01-362-130 Security Alarm Monitoring Fee	\$1,330.00	\$765.00	\$1,000.00	\$1,400.00	\$1,200.00	\$400.00
01-362-410 Building Permits - Public Safe	\$22,055.00	\$20,220.00	\$20,000.00	\$22,000.00	\$23,000.00	\$2,000.00
01-362-411 Zoning Sevices-Reviews-Grading	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
01-362-440 Sanitation Permits	\$25,125.00	\$35,095.00	\$4,000.00	\$11,600.00	\$3,750.00	\$7,600.00
01-362-460 State UCC Fees	\$634.00	\$630.00	\$500.00	\$607.00	\$500.00	\$107.00
	\$72,396.00	\$63,348.00	\$38,500.00	\$42,607.00	\$42,450.00	\$4,107.00
HIGHWAY-CHARGES FOR SERVICES (363)						
01-363-000 Highway Street Charges	\$7,187.00	\$5,898.00	\$4,500.00	\$5,100.00	\$5,000.00	\$600.00
	\$7,187.00	\$5,898.00	\$4,500.00	\$5,100.00	\$5,000.00	\$600.00

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
SANITATION/LANDFILL HOSTING (364)						
01-364-500 Contributions	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$0.00
01-364-600 Host Municipality Fee - Solid	\$2,323,626.00	\$2,545,992.00	\$2,000,000.00	\$2,181,231.00	\$2,000,000.00	\$181,231.00
01-364-610 Gas Royalty Fees	\$7,745.00	\$6,190.00	\$0.00	\$3,078.00	\$3,000.00	\$3,078.00
01-364-620 Compost Sales	\$2,490.00	\$860.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00
	\$2,358,361.00	\$2,577,542.00	\$2,025,500.00	\$2,208,809.00	\$2,027,500.00	\$183,309.00
HEALTH-CHARGES FOR SERVICES (365)						
01-365-000 Health - Charges for Services	\$175,938.00	\$164,720.00	\$162,300.00	\$162,300.00	\$163,923.00	\$0.00
	\$175,938.00	\$164,720.00	\$162,300.00	\$162,300.00	\$163,923.00	\$0.00
RECREATION-CHARGES FOR SRVCS (367)						
01-367-120 Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01-367-710 Recreation Fees	\$7,875.00	\$4,400.00	\$7,000.00	\$8,875.00	\$8,500.00	\$1,875.00
	\$7,875.00	\$4,400.00	\$7,000.00	\$8,875.00	\$8,500.00	\$1,875.00
MISCELLANEOUS (380)						
01-380-000 Miscellaneous Income	\$19,960.00	\$30,662.00	\$3,000.00	\$42,000.00	\$3,000.00	\$39,000.00
	\$19,960.00	\$30,662.00	\$3,000.00	\$42,000.00	\$3,000.00	\$39,000.00
CONTRIBUTIONS (387)						
01-387-000 Contributions	\$3,062.00	\$6,710.00	\$0.00	\$0.00	\$0.00	\$0.00
01-387-010 Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-387-020 Police Misc Donations	\$3,364.00	\$200.00	\$2,000.00	\$50.00	\$100.00	-\$1,950.00
01-387-030 Township Donations/Contrib	\$1,228.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$7,654.00	\$6,910.00	\$2,000.00	\$50.00	\$100.00	-\$1,950.00
SALE OF FIXED ASSETS (391)						
01-391-100 Sale of General Fixed Assets	\$1,590.00	\$247.00	\$500.00	\$427.00	\$500.00	-\$73.00
	\$1,590.00	\$247.00	\$500.00	\$427.00	\$500.00	-\$73.00
TRANSFERS (392)						
01-392-011 Transfer from Fund Balance Compost	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	
01-392-012 Transfer from Fund Balance	\$0.00	\$0.00	\$711,720.00	\$427.00	\$0.00	-\$711,293.00
01-392-013 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$711,720.00	\$427.00	\$7,000.00	-\$711,293.00
PRIOR YEAR EXPENSES (395)						
01-395-000 Refund of Prior Year Expend	\$194,939.00	\$385,111.00	\$200,000.00	\$457,376.75	\$200,000.00	\$0.00
	\$194,939.00	\$385,111.00	\$200,000.00	\$457,376.75	\$200,000.00	\$0.00
Total	\$8,858,739.00	\$9,623,512.00	\$8,817,656.00	\$9,720,689.21	\$8,458,757.00	\$645,646.46

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
GENERAL GOVERNMENT (400)						
01-400-110 Council Compensation	\$16,250.00	\$9,344.00	\$16,250.00	\$9,750.00	\$16,250.00	\$6,500.00
01-400-161 Social Security Taxes	\$1,007.00	\$579.00	\$1,008.00	\$605.00	\$1,008.00	\$403.00
01-400-168 Medicare Tax	\$236.00	\$135.00	\$236.00	\$142.00	\$236.00	\$94.00
01-400-420 Council Expenses	\$5,084.00	\$908.00	\$4,800.00	\$2,000.00	\$8,300.00	\$2,800.00
01-400-500 Contributions/Grants/Subsidies	\$15,500.00	\$14,500.00	\$21,200.00	\$21,200.00	\$21,200.00	\$0.00
01-400-750 Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$38,077.00	\$25,466.00	\$43,494.00	\$33,697.00	\$46,994.00	\$9,797.00
EXECUTIVE (401)						
01-401-120 Manager Secretary Compensation	\$95,472.00	\$97,859.00	\$101,774.00	\$101,774.00	\$104,827.00	\$0.00
01-401-121 Administrative Assistant	\$29,881.00	\$46,638.00	\$48,037.00	\$39,087.00	\$49,478.00	\$8,950.00
01-401-140 Office Personnel Compensation	\$44,370.00	\$45,408.00	\$48,037.00	\$48,037.00	\$52,355.00	\$0.00
01-401-142 Office Personnel Overtime Comp	\$0.00	\$0.00	\$200.00	\$0.00	\$300.00	\$200.00
01-401-143 Receptionist	\$33,788.00	\$37,002.00	\$37,700.00	\$35,217.00	\$38,628.00	\$2,483.00
01-401-144 Transcriptionist Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-401-150 Benefits	\$124,232.00	\$138,889.00	\$142,000.00	\$142,000.00	\$140,000.00	\$0.00
01-401-161 Social Security Taxes	\$12,618.00	\$14,085.00	\$14,617.00	\$13,894.00	\$15,226.00	\$723.00
01-401-165 Pension Administration Fees	\$5,831.00	\$4,320.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
01-401-166 Minimum Pension Obligation Non	\$31,585.00	\$26,356.00	\$25,247.00	\$25,247.00	\$33,971.00	\$0.00
01-401-168 Medicare Tax	\$2,951.00	\$3,294.00	\$3,418.00	\$3,250.00	\$3,561.00	\$168.00
01-401-169 Unemployment	\$395.00	\$340.00	\$2,480.00	\$318.00	\$850.00	\$2,162.00
01-401-210 Supplies	\$0.00	\$2,968.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
01-401-329 Newsletter Expense	\$6,835.00	\$5,508.00	\$10,000.00	\$7,800.00	\$10,000.00	\$2,200.00
01-401-330 Transportation Expenses	\$85.00	\$14.00	\$250.00	\$0.00	\$250.00	\$250.00
01-401-340 Advertising and Printing	\$9,166.00	\$6,782.00	\$10,000.00	\$7,500.00	\$10,000.00	\$2,500.00
01-401-341 Ordinance Codification Updates	\$7,980.00	\$1,195.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
01-401-410 Community Events	\$0.00	\$0.00	\$600.00	\$0.00	\$1,500.00	\$600.00
01-401-420 General Expenses	\$8,976.00	\$8,250.00	\$10,400.00	\$10,400.00	\$10,400.00	\$0.00
01-401-453 Admin Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
01-401-470 Hiring Expenses	\$1,954.00	\$441.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
01-401-750 Minor Equipment Purchase	\$135.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-401-751 Admin IT	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$3,540.00	\$0.00
	\$416,254.00	\$439,349.00	\$475,760.00	\$455,524.00	\$495,386.00	\$20,236.00

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
FINANCE ADMINISTRATION (402)						
01-402-110 Controller Compensation	\$2,762.00	\$2,678.00	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00
01-402-120 Administrative Compensation	\$66,300.00	\$67,958.00	\$69,997.00	\$69,997.00	\$72,097.00	\$0.00
01-402-140 Office Personnel Compensation	\$47,408.00	\$51,563.00	\$52,224.00	\$47,924.00	\$46,655.00	\$4,300.00
01-402-142 Office Personnel Overtime Comp	\$0.00	\$0.00	\$200.00	\$0.00	\$350.00	\$200.00
01-402-150 Benefits	\$69,400.00	\$69,452.00	\$71,000.00	\$71,000.00	\$70,000.00	\$0.00
01-402-161 Social Security Taxes	\$7,221.00	\$7,576.00	\$7,758.00	\$7,480.00	\$7,552.00	\$278.00
01-402-165 Pension Administration Fees	\$3,161.00	\$2,376.00	\$4,000.00	\$4,000.00	\$5,000.00	\$0.00
01-402-166 Minimum Pension Obligation-Non	\$17,123.00	\$14,021.00	\$13,359.00	\$13,359.00	\$17,975.00	\$0.00
01-402-168 Medicare Tax	\$1,689.00	\$1,772.00	\$1,815.00	\$1,750.00	\$1,766.00	\$65.00
01-402-169 Unemployment	\$172.00	\$181.00	\$1,240.00	\$149.00	\$410.00	\$1,091.00
01-402-210 Supplies	\$0.00	\$118.00	\$500.00	\$500.00	\$500.00	\$0.00
01-402-311 Auditing Services	\$14,200.00	\$14,600.00	\$14,900.00	\$14,900.00	\$22,100.00	\$0.00
01-402-323 Real Estate Tax Prep/Mailing	\$3,738.00	\$7,491.00	\$9,500.00	\$8,000.00	\$8,400.00	\$1,500.00
01-402-420 General Expenses	\$431.00	\$308.00	\$800.00	\$800.00	\$800.00	\$0.00
01-402-430 Taxes	\$582.00	\$575.00	\$600.00	\$600.00	\$600.00	\$0.00
01-402-451 Bank Services	\$1,383.00	\$946.00	\$1,900.00	\$1,200.00	\$1,200.00	\$700.00
01-402-453 Contracted Services	\$2,132.00	\$2,232.00	\$2,390.00	\$2,390.00	\$2,500.00	\$0.00
01-402-454 Payroll Services	\$4,524.00	\$4,614.00	\$4,500.00	\$4,650.00	\$4,650.00	-\$150.00
01-402-710 Finance IT	\$2,462.00	\$3,554.00	\$3,600.00	\$3,723.00	\$5,050.00	-\$123.00
	\$244,688.00	\$252,015.00	\$262,983.00	\$255,122.00	\$270,305.00	\$7,861.00
TAX COLLECTION (403)						
01-403-316 Consulting Services -Accounting	\$413.00	\$0.00	\$531.00	\$531.00	\$650.00	\$0.00
	\$413.00	\$0.00	\$531.00	\$531.00	\$650.00	\$0.00
LAW (404)						
01-404-310 Legal Services	\$112,460.00	\$135,579.00	\$159,000.00	\$159,000.00	\$142,000.00	\$0.00
01-404-311 Legal Services-Planning/Zoning	\$10,705.00	\$5,388.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
01-404-312 Special Counsel	\$16,355.00	\$32,780.00	\$52,000.00	\$26,000.00	\$52,000.00	\$26,000.00
01-404-313 Court Stenographer	\$1,878.00	\$1,060.00	\$800.00	\$800.00	\$1,100.00	\$0.00
	\$141,398.00	\$174,807.00	\$226,800.00	\$200,800.00	\$210,100.00	\$26,000.00
DATA PROCESSING (407)						
01-407-314 Website Operation/Maintenance	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00
01-407-370 Maintenance/Repair Office Equi	\$3,230.00	\$3,341.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
01-407-700 Major Equipment	\$1,404.00	\$13,353.00	\$3,000.00	\$3,000.00	\$20,000.00	\$0.00
01-407-750 Minor Equipment Purchase	\$864.00	\$2,180.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
01-407-751 Software/Licenses Purchase	\$7,067.00	\$6,349.00	\$5,000.00	\$5,000.00	\$8,600.00	\$0.00
	\$16,165.00	\$28,823.00	\$18,600.00	\$18,600.00	\$39,200.00	\$0.00

**2022 Final Budget
General Fund**

Description	2019 Actuals	2020 Actuals	2021 Budgeted	Projected	2022 Final	(Over)/Under Actual
ENGINEER (408)						
01-408-310 Engineering Services	\$94,205.00	\$133,114.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00
01-408-311 Engineering Services-Plan/Zon	\$12,520.00	\$3,606.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
01-408-312 Consulting Services	\$0.00	\$0.00	\$1,540.00	\$0.00	\$1,000.00	\$1,540.00
01-408-313 Bldg Code Enforcement Services	\$0.00	\$0.00	\$770.00	\$500.00	\$500.00	\$270.00
01-408-314 Sewage Enforcement Officer	\$40,096.00	\$53,621.00	\$10,000.00	\$24,000.00	\$20,000.00	-\$14,000.00
	\$146,821.00	\$190,341.00	\$117,310.00	\$129,500.00	\$126,500.00	-\$12,190.00
BUILDINGS AND PLANT (409)						
01-409-140 Maintenance Personnel Compensa	\$9,105.00	\$1,970.00	\$14,200.00	\$5,642.00	\$0.00	\$8,558.00
01-409-161 Social Security Taxes	\$565.00	\$122.00	\$880.00	\$0.00	\$0.00	\$880.00
01-409-168 Medicare Tax	\$132.00	\$29.00	\$206.00	\$0.00	\$0.00	\$206.00
01-409-169 Unemployment	\$92.00	\$16.00	\$620.00	\$0.00	\$0.00	\$620.00
01-409-200 Building Materials/Supplies	\$3,554.00	\$3,952.00	\$4,600.00	\$4,600.00	\$3,600.00	\$0.00
01-409-230 Heating Oil/Diesel Fuel	\$49,213.00	\$20,842.00	\$45,000.00	\$40,000.00	\$45,000.00	\$5,000.00
01-409-231 Unleaded Gasoline	\$40,826.00	\$35,367.00	\$41,000.00	\$40,000.00	\$43,000.00	\$1,000.00
01-409-234 Oils/Lubricants	\$2,650.00	\$1,807.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
01-409-320 Communication Expense	\$43,847.00	\$37,585.00	\$42,800.00	\$41,440.00	\$43,000.00	\$1,360.00
01-409-360 Water Usage	\$3,785.00	\$5,824.00	\$4,900.00	\$4,200.00	\$4,400.00	\$700.00
01-409-361 Electricity	\$51,687.00	\$45,669.00	\$48,000.00	\$48,000.00	\$48,000.00	\$0.00
01-409-362 Gas (Heating)	\$4,217.00	\$3,373.00	\$8,000.00	\$8,000.00	\$8,500.00	\$0.00
01-409-367 Refuse Removal	\$1,969.00	\$2,114.00	\$2,500.00	\$2,140.00	\$2,225.00	\$360.00
01-409-370 Maint/Repair of Building	\$35,575.00	\$58,924.00	\$55,000.00	\$35,000.00	\$42,000.00	\$20,000.00
01-409-374 Office Equip Maint/Repair	\$203.00	\$233.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-409-384 Office Equipment Rental	\$13,384.00	\$15,748.00	\$15,500.00	\$15,500.00	\$10,000.00	\$0.00
01-409-420 General Expenses	\$0.00	\$572.00	\$0.00	\$0.00	\$1,000.00	\$0.00
01-409-450 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$18,750.00	\$0.00
01-409-750 Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
01-409-800 Capital Outlay	\$20,433.00	\$1,066.00	\$7,000.00	\$7,000.00	\$25,000.00	\$0.00
01-409-820 Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$281,237.00	\$235,213.00	\$293,706.00	\$255,022.00	\$300,975.00	\$38,684.00

**2022 Final Budget
General Fund**

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POLICE (410)						
01-410-120 Administrative Compensation	\$95,346.00	\$97,729.00	\$101,639.00	\$101,639.00	\$104,688.00	\$0.00
01-410-130 Police Compensation (FT)	\$1,167,679.00	\$1,306,936.00	\$1,375,700.00	\$1,324,000.00	\$1,392,000.00	\$51,700.00
01-410-131 Police Compensation (PT)	\$39,442.00	\$24,208.00	\$50,000.00	\$15,000.00	\$50,000.00	\$35,000.00
01-410-132 Police Overtime Compensation	\$95,593.00	\$93,326.00	\$70,000.00	\$55,000.00	\$70,000.00	\$15,000.00
01-410-133 Overtime Billable	\$0.00	\$0.00	\$30,000.00	\$15,000.00	\$30,000.00	\$15,000.00
01-410-140 Office Personnel Compensation	\$44,808.00	\$50,631.00	\$52,321.00	\$50,334.00	\$53,822.00	\$1,987.00
01-410-142 Office Personnel Overtime	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00
01-410-150 Benefits	\$526,547.00	\$547,005.00	\$564,000.00	\$564,000.00	\$559,500.00	\$0.00
01-410-161 Social Security Taxes	\$90,869.00	\$97,708.00	\$104,151.00	\$96,780.00	\$105,444.00	\$7,371.00
01-410-165 Pension Administration Fees	\$60,816.00	\$59,315.00	\$65,800.00	\$65,800.00	\$62,000.00	\$0.00
01-410-166 Minimum Pension Obligation-Non	\$7,448.00	\$5,400.00	\$5,829.00	\$5,829.00	\$7,842.00	\$0.00
01-410-167 Minimum Pension Obligation-Pol	\$396,545.00	\$454,698.00	\$467,907.00	\$467,907.00	\$430,113.00	\$0.00
01-410-168 Medicare Tax	\$21,252.00	\$22,050.00	\$24,358.00	\$22,436.00	\$24,660.00	\$1,922.00
01-410-169 Unemployment	\$1,577.00	\$1,525.00	\$8,680.00	\$1,339.00	\$3,075.00	\$7,341.00
01-410-210 Supplies	\$0.00	\$1,813.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
01-410-228 K-9 Expenses	\$3,991.00	\$4,670.00	\$5,750.00	\$3,250.00	\$5,750.00	\$2,500.00
01-410-241 Uniforms	\$10,300.00	\$8,497.00	\$11,400.00	\$11,400.00	\$11,400.00	\$0.00
01-410-242 Firearms	\$1,032.00	\$484.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
01-410-243 Ammunition	\$5,800.00	\$5,722.00	\$5,800.00	\$5,800.00	\$8,000.00	\$0.00
01-410-300 Contracted Services	\$6,955.00	\$6,879.00	\$7,320.00	\$7,320.00	\$7,320.00	\$0.00
01-410-316 Training	\$16,673.00	\$15,050.00	\$17,400.00	\$13,550.00	\$17,400.00	\$3,850.00
01-410-340 Advertising and Printing	\$577.00	\$572.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-410-370 Communication Equip - O/M/R	\$2,753.00	\$744.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
01-410-372 Maint/Repair Equipment	\$7,119.00	\$4,067.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
01-410-373 Vehicle - O/M/R	\$37,795.00	\$19,641.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
01-410-420 General Expenses	\$10,265.00	\$10,131.00	\$6,800.00	\$6,800.00	\$7,000.00	\$0.00
01-410-421 Community Events	\$0.00	\$455.00	\$4,804.00	\$1,000.00	\$6,804.00	\$3,804.00
01-410-440 Uniform Maintenance	\$1,582.00	\$1,181.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00
01-410-470 Investigation Expense	\$1,885.00	\$2,245.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
01-410-700 Major Equipment Purchase	\$22,518.00	\$945.00	\$12,720.00	\$11,720.00	\$4,000.00	\$1,000.00
01-410-710 Police Computer- IT	\$19,455.00	\$17,556.00	\$18,800.00	\$18,800.00	\$22,500.00	\$0.00
01-410-750 Minor Equipment Purchase	\$5,676.00	\$3,920.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
01-410-800 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
	\$2,702,298.00	\$2,865,103.00	\$3,057,379.00	\$2,910,704.00	\$3,047,518.00	\$146,675.00

**2022 Final Budget
General Fund**

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FIRE (411)						
01-411-130 Police Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-411-240 Vehicle Gasoline & Oil	\$11,017.00	\$7,824.00	\$12,000.00	\$8,000.00	\$12,000.00	\$4,000.00
01-411-354 Workmen's Compensation	\$31,591.00	\$24,885.00	\$35,000.00	\$28,179.00	\$32,000.00	\$6,821.00
01-411-360 Hydrant Service	\$20,592.00	\$22,392.00	\$22,392.00	\$22,392.00	\$22,392.00	\$0.00
01-411-373 Vehicle - O/M/R	\$823.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
01-411-420 General Expense	\$9,707.00	\$2,793.00	\$11,000.00	\$11,000.00	\$7,000.00	\$0.00
01-411-500 Contribution to Fire Cos.	\$210,000.00	\$200,000.00	\$215,000.00	\$152,100.00	\$235,000.00	\$62,900.00
01-411-501 Cont. to Fireman's Relief	\$82,750.00	\$82,914.00	\$82,914.00	\$74,318.00	\$74,318.00	\$8,596.00
01-411-502 Contribution to EMS Services	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
	<u>\$381,480.00</u>	<u>\$355,808.00</u>	<u>\$395,306.00</u>	<u>\$310,989.00</u>	<u>\$399,710.00</u>	<u>\$84,317.00</u>
PLANNING AND ZONING (414)						
01-414-120 Zoning Officer Comp	\$68,340.00	\$70,049.00	\$72,150.00	\$72,150.00	\$74,315.00	\$0.00
01-414-130 Officials Compensation	\$390.00	\$120.00	\$360.00	\$210.00	\$360.00	\$150.00
01-414-140 Office Personnel Compensation	\$50,311.00	\$53,080.00	\$52,496.00	\$51,910.00	\$53,774.00	\$586.00
01-414-142 Office Personnel Overtime Comp	\$70.00	\$765.00	\$300.00	\$91.00	\$300.00	\$209.00
01-414-150 Benefits	\$48,217.00	\$49,278.00	\$50,000.00	\$49,900.00	\$47,500.00	\$100.00
01-414-161 Social Security Taxes	\$7,100.00	\$7,689.00	\$7,770.00	\$7,711.00	\$7,982.00	\$59.00
01-414-165 Pension Administration Fees	\$3,161.00	\$2,376.00	\$4,000.00	\$4,000.00	\$5,000.00	\$0.00
01-414-166 Minimum Pension Obligation-Non	\$17,123.00	\$13,991.00	\$13,621.00	\$13,621.00	\$18,327.00	\$0.00
01-414-168 Medicare Tax	\$1,660.00	\$1,798.00	\$1,817.00	\$1,803.00	\$1,867.00	\$14.00
01-414-169 Unemployment	\$236.00	\$166.00	\$1,240.00	\$155.00	\$410.00	\$1,085.00
01-414-210 Supplies	\$0.00	\$383.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-414-312 Consulting Services	\$41,019.00	\$30,537.00	\$35,000.00	\$25,000.00	\$40,000.00	\$10,000.00
01-414-340 Advertising and Printing	\$5,537.00	\$5,436.00	\$7,000.00	\$1,500.00	\$6,000.00	\$5,500.00
01-414-371 Vehicle Maint/Repair - O/M/R	\$1,100.00	\$84.00	\$750.00	\$250.00	\$750.00	\$500.00
01-414-420 General Expenses	\$1,805.00	\$560.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
01-414-460 Seminar/Education/Meetings	\$700.00	\$0.00	\$800.00	\$560.00	\$800.00	\$240.00
01-414-750 Minor Equipment Purchase	\$0.00	\$0.00	\$5,000.00	\$3,000.00	\$500.00	\$2,000.00
01-414-751 Zoning IT	\$1,729.00	\$0.00	\$2,500.00	\$1,000.00	\$3,000.00	\$1,500.00
01-414-800 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$248,498.00</u>	<u>\$236,312.00</u>	<u>\$257,304.00</u>	<u>\$235,361.00</u>	<u>\$263,385.00</u>	<u>\$21,943.00</u>
EMERGENCY MANAGEMENT (415)						
01-415-120 Administrative Person. Comp.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
01-415-200 Materials/Supplies	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
01-415-300 Haz Mat Clean-up	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-415-700 Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$3,500.00</u>	<u>\$2,000.00</u>	<u>\$3,500.00</u>	<u>\$1,500.00</u>

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
CROSSING GUARDS (419)						
01-419-150 Crossing Guard Wages	\$4,519.00	\$3,278.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
	\$4,519.00	\$3,278.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
DOG CONTROL (421)						
01-421-150 Dog Control Wages	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
01-421-220 Dog Control Supplies	\$104.00	\$216.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-421-450 Dog Control Contracted Service	\$100.00	\$249.00	\$2,000.00	\$1,000.00	\$3,500.00	\$1,000.00
	\$3,204.00	\$3,465.00	\$6,000.00	\$5,000.00	\$7,500.00	\$1,000.00
RECYCLING (426)						
01-426-200 Recycling Supplies	\$501.00	\$125.00	\$500.00	\$500.00	\$500.00	\$0.00
01-426-230 Compost Center Fuel/Vehicle	\$1,490.00	\$1,372.00	\$1,000.00	\$1,000.00	\$2,200.00	\$0.00
01-426-260 Small Tools	\$434.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
01-426-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-426-320 Communications	\$417.00	\$440.00	\$0.00	-\$9.00	\$0.00	\$9.00
01-426-340 Advertising and Printing	\$724.00	\$465.00	\$600.00	\$600.00	\$600.00	\$0.00
01-426-360 Utilities	\$2,094.00	\$1,544.00	\$2,200.00	\$1,978.00	\$2,200.00	\$222.00
01-426-370 Maint/Repairs Facility	\$11,150.00	\$88,446.00	\$19,000.00	\$18,918.00	\$25,000.00	\$82.00
01-426-500 Compost Center Appropriation	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00
01-426-700 Minor equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$27,310.00	\$102,892.00	\$34,300.00	\$33,987.00	\$41,500.00	\$313.00
HIGHWAY-GENERAL SERVICES (430)						
01-430-120 Administrative Compensation	\$74,766.00	\$76,635.00	\$78,935.00	\$78,935.00	\$81,303.00	\$0.00
01-430-121 Roadmaster Compensation	\$55,263.00	\$59,365.00	\$62,000.00	\$62,000.00	\$63,385.00	\$0.00
01-430-140 Maintenance Compensation	\$419,104.00	\$423,837.00	\$474,830.00	\$459,800.00	\$542,322.00	\$15,030.00
01-430-141 Seasonal Employee Comp	\$9,889.00	\$0.00	\$18,400.00	\$5,106.00	\$21,240.00	\$13,294.00
01-430-142 Maintenance Personnel Overtime	\$45,566.00	\$25,451.00	\$59,100.00	\$59,100.00	\$61,000.00	\$0.00
01-430-150 Benefits	\$326,468.00	\$305,720.00	\$355,000.00	\$333,000.00	\$365,000.00	\$22,000.00
01-430-161 Social Security Taxes	\$37,484.00	\$36,288.00	\$42,983.00	\$41,226.00	\$47,694.00	\$1,757.00
01-430-165 Pension Administration Fees	\$17,274.00	\$15,161.00	\$16,000.00	\$16,000.00	\$10,000.00	\$0.00
01-430-166 Minimum Pension Obligation-Non	\$93,573.00	\$71,433.00	\$76,438.00	\$76,438.00	\$102,851.00	\$0.00
01-430-168 Medicare Tax	\$8,767.00	\$8,487.00	\$10,053.00	\$9,641.64	\$11,154.00	\$411.36
01-430-169 Unemployment	\$812.00	\$978.00	\$6,820.00	\$1,000.00	\$2,255.00	\$5,820.00
01-430-200 Materials/Supplies	\$3,759.00	\$1,937.00	\$4,000.00	\$3,500.00	\$4,000.00	\$500.00
01-430-210 Office Supplies	\$0.00	\$833.00	\$1,000.00	\$850.00	\$1,000.00	\$150.00
01-430-250 Traffic Sign - M/R	\$5,230.00	\$4,532.00	\$5,000.00	\$2,424.00	\$5,000.00	\$2,576.00
01-430-373 Vehicle - O/M/R	\$25,939.00	\$19,376.00	\$25,000.00	\$20,000.00	\$25,000.00	\$5,000.00
01-430-380 Equipment Rental	\$1,400.00	\$2,855.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
01-430-420 General Expenses	\$6,429.00	\$13,563.00	\$9,750.00	\$8,000.00	\$10,100.00	\$1,750.00

**2022 Final Budget
General Fund**

<u>Description</u>		<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
01-430-450	Contracted Services	\$9,933.00	\$13,884.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
01-430-700	Major Equipment Purchase	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
01-430-750	Minor Equipment Purchase	\$4,414.00	\$4,949.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
01-430-751	Public Works IT	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	\$0.00
		\$1,146,070.00	\$1,085,284.00	\$1,278,809.00	\$1,210,520.64	\$1,386,304.00	\$68,288.36
HIGHWAY-TRAFFIC SIGNALS (433)							
01-433-240	Road/Street Signs/Markings	\$23,913.00	\$15,739.00	\$20,000.00	\$20,800.00	\$22,000.00	-\$800.00
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$23,913.00	\$15,739.00	\$20,000.00	\$20,800.00	\$22,000.00	-\$800.00
HIGHWAY-REPAIRS TO HIGHWAYS (438)							
01-438-240	Road Materials/Supplies	\$70,897.00	\$37,409.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00
		\$70,897.00	\$37,409.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00
HIGHWAY CONSTR AND REBUILDING (439)							
01-439-600	Capital Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PARTICIPANT RECREATION (452)							
01-452-200	Materials/Supplies	\$3,299.00	\$2,889.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
01-452-367	Refuse Removal	\$4,375.00	\$4,697.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
01-452-370	Maintenance/Repairs	\$4,816.00	\$6,555.00	\$5,000.00	\$5,000.00	\$5,500.00	\$0.00
01-452-420	General Expenses	\$2,180.00	\$3,484.00	\$4,000.00	\$1,000.00	\$4,000.00	\$3,000.00
01-452-450	Park Contracted Services	\$53,324.00	\$49,805.00	\$70,000.00	\$70,000.00	\$80,000.00	\$0.00
01-452-500	Summer Youth Program (SVCC)	\$18,742.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
01-452-501	Senior Program	\$13,743.00	\$3,470.00	\$13,878.00	\$6,939.00	\$13,878.00	\$6,939.00
01-452-510	Pool Pass Reimbursement	\$10,255.00	\$9,950.00	\$0.00	\$0.00	\$10,665.00	\$0.00
01-452-700	Major Equipment Purchase	\$2,890.00	\$1,070.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
01-452-750	Minor Equipment Purchase	\$934.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
		\$114,558.00	\$81,920.00	\$130,878.00	\$120,939.00	\$152,043.00	\$9,939.00
LIBRARIES (456)							
01-456-500	Library Contribution	\$98,298.00	\$100,264.00	\$100,264.00	\$100,264.00	\$107,169.00	\$0.00
		\$98,298.00	\$100,264.00	\$100,264.00	\$100,264.00	\$107,169.00	\$0.00
CONSERVATION (461)							
01-461-200	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-461-420	Dues, Subscriptions etc	\$17.00	\$353.00	\$400.00	\$0.00	\$0.00	\$400.00
01-461-540	Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-461-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$17.00	\$353.00	\$400.00	\$0.00	\$0.00	\$400.00

**2022 Final Budget
General Fund**

Description	2019 Actuals	2020 Actuals	2021 Budgeted	Projected	2022 Final	(Over)/Under Actual
DEBT PRINCIPAL (471)						
01-471-200 Loan Principal Payments	\$979,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$979,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT INTEREST (472)						
01-472-200 Loan Interest Payments	\$7,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$7,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTERGOVERNMENT EXPENSES (481)						
01-481-000 Intergovernmental Expenditures	\$10,866.00	\$0.00	\$15,000.00	\$67,802.00	\$15,000.00	-\$52,802.00
	\$10,866.00	\$0.00	\$15,000.00	\$67,802.00	\$15,000.00	-\$52,802.00
INSURANCE (486)						
01-486-150 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-486-351 Business Insurance	\$69,740.00	\$73,419.00	\$79,000.00	\$84,000.00	\$92,400.00	-\$5,000.00
01-486-352 Vehicle Insurance	\$33,710.00	\$34,666.00	\$38,000.00	\$30,000.00	\$33,000.00	\$8,000.00
01-486-354 Workmen's Compensation	\$124,650.00	\$143,747.00	\$149,000.00	\$149,000.00	\$148,400.00	\$0.00
01-486-356 Public Officials Bond	\$775.00	\$1,173.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	\$228,875.00	\$253,005.00	\$269,000.00	\$266,000.00	\$276,800.00	\$3,000.00
EMPLOYEE BENEFITS (487)						
01-487-150 Benefits	\$154,948.00	\$160,259.00	\$162,300.00	\$162,300.00	\$163,923.00	\$0.00
	\$154,948.00	\$160,259.00	\$162,300.00	\$162,300.00	\$163,923.00	\$0.00
MISCELLANEOUS (489)						
01-489-000 Intergovernmental DCED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-489-410 Legal Settlements	\$0.00	\$0.00	\$0.00	\$7,000.00	\$1,000.00	-\$7,000.00
01-489-541 Matching Grant Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$7,000.00	\$1,000.00	-\$7,000.00
TRANSFER (490)						
01-490-003 CD Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REFUNDS-PRIOR YEAR EXPENSES (491)						
01-491-001 Refund of Prior Year Revenue	\$0.00	\$0.00	\$2,000.00	-\$10.00	\$2,000.00	\$2,010.00
01-491-280 Unpaid Bills Prior Years	\$0.00	\$0.00	\$20,000.00	\$21,912.00	\$20,000.00	-\$1,912.00
	\$0.00	\$0.00	\$22,000.00	\$21,902.00	\$22,000.00	\$98.00

**2022 Final Budget
General Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under Actual</u>
INTERFUND OPERATING TRANSFERS (492)						
01-492-000 Transfer to Other Funds	\$646,345.00	\$765,000.00	\$965,000.00	\$0.00	\$315,000.00	\$965,000.00
01-492-100 Transfer to Fund Balance	\$0.00	\$0.00	\$576,032.00	\$0.00	\$639,295.00	\$576,032.00
01-492-120 Compost CTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$646,345.00</u>	<u>\$765,000.00</u>	<u>\$1,541,032.00</u>	<u>\$0.00</u>	<u>\$954,295.00</u>	<u>\$1,541,032.00</u>
 Total Expense	 \$8,128,859.00	 \$ 7,414,105.00	 \$8,817,656.00	 \$6,909,364.64	 \$8,458,757.00	 \$1,908,291.36
 Total REVENUE	 \$8,858,739.00	 \$9,623,512.00	 \$8,817,656.00	 \$9,720,689.21	 \$8,458,757.00	
Total EXPENSE	\$8,128,859.00	\$7,414,105.00	\$8,817,656.00	\$6,909,364.64	\$8,458,757.00	
 Revenue/Expense =	 \$729,880.00	 \$2,209,407.00	 \$0.00	 \$2,811,324.57	 \$0.00	
Beginning Balance 2021				\$2,038,025.38		
Revenue				\$9,720,689.21		
Less Landfill/ARPA				-\$2,748,433.00		
Less Expenses (less transfers)				<u>-\$6,909,364.64</u>		
Anticipated Beginning Balance				\$2,100,916.95		



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Fire Tax	\$330,000.00	\$0.00	330,000.00

- The Fire Tax assessment is set at .75 which is approximately \$330,000.00 annually to support the purchase of fire equipment.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Earned Income Tax – Open Space	\$500,000.00	-\$745,000.00	\$1,245,000.00

- The .25 earned income tax expires effective December 31, 2021. The amount projected is for the 4th quarter filing of 2021

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
State Aid – Liquid Fuels	\$473,043.00	\$12,271.00	\$460,772.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding from is based on population and miles of roadway locally maintained. We are estimating the amount received in 2021 as we have not received confirmation of the 2022 amount.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Other Sources	\$30,000.00	-\$10,000.00	\$40,000.00

- Funds are interest and sale of equipment

Of the three funds, the State Liquid Fuel Account would require \$311,757.00 to be used of the account's fund balance. This is to complete more roadwork and replacement of Lower Saucon Rd Bridge. We will also assume using \$115,000.00 of the Open Space Fund balance in the event a property or easement is purchase in 2022.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	2022 Budget	Dollar Value of Change	Prior Year Budget
Fire Equipment	\$139,313.35	\$1,921.65	\$141,235.00

- The tax is for the purpose of purchasing fire equipment and services for the Township’s volunteer fire company. In 2022 we are proposing an additional \$5,000 for grant consultation, and \$134,313.00 to Lower Saucon Fire and Rescue.

Expense	2022 Budget	Dollar Value of Change	Prior Year Budget
Open Space Purchases	\$630,000.00	-\$487,000.00	\$1,117,000.00

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

Expense	2022 Budget	Dollar Value of Change	Prior Year Budget
State Aid Approved Highway Related Expenses	\$796,800.00	-\$130,000.00	\$666,800.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$125,000) and other items. Funding is only to be used on Township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. We are assuming the completion of the Lower Saucon Bridge replacement in 2022.

\$193,686.65 is anticipated to be excess revenue in the Fire Equip Fund. We will have sufficient funds in both the State Liquid Fuel funds and Open Space Funds going into 2022.

2022 Final Budget
Special Fund

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under</u>
REAL ESTATE PROPERTY TAX						
02-301-100 Real Estate Taxes - Current Year	\$ 436,812.00	\$ 448,596.00	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	\$ -
	\$ 436,812.00	\$ 448,596.00	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	\$ -
LOCAL TAX ENABLING ACT (310)						
02-310-210 Earned Income Tax - Current Year	\$ 839,561.00	\$ 910,189.00	\$ 825,000.00	\$ 825,000.00	\$ -	\$ -
02-310-220 Earned Income Tax - Prior Year	\$ 426,707.00	\$ 465,784.00	\$ 420,000.00	\$ 420,000.00	\$ 500,000.00	\$ -
	\$ 1,266,268.00	\$ 1,375,973.00	\$ 1,245,000.00	\$ 1,245,000.00	\$ 500,000.00	\$ -
INTEREST EARNINGS (341)						
02-341-000 Earnings from Investments	\$ 45,977.00	\$ 63,222.00	\$ 30,000.00	\$ 32,000.00	\$ 20,000.00	\$ (2,000.00)
	\$ 45,977.00	\$ 63,222.00	\$ 30,000.00	\$ 32,000.00	\$ 20,000.00	\$ (2,000.00)
STATE SHARED REVENUE (355)						
02-355-050 Motor Vehicle Tax - Liquid Fuels	\$ 518,021.00	\$ 505,527.00	\$ 460,772.00	\$ 473,043.00	\$ 473,043.00	\$ (12,271.00)
	\$ 518,021.00	\$ 505,527.00	\$ 460,772.00	\$ 473,043.00	\$ 473,043.00	\$ (12,271.00)
LOCAL GRANT FUNDING (357)						
02-357-000 Local Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS (380)						
02-380-000 Miscellaneous Income	\$ -	\$ 218.00	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 218.00	\$ -	\$ -	\$ -	\$ -
DONATIONS (387)						
02-387-000 Miscellaneous Donations	\$ 105.00	\$ 5,038.00	\$ -	\$ -	\$ -	\$ -
	\$ 105.00	\$ 5,038.00	\$ -	\$ -	\$ -	\$ -
SALE OF FIXED ASSETS (391)						
02-391-100 Sale of Fixed Assets	\$ 20,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
	\$ 20,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
TRANSFERS (392)						
02-392-000 Transfer from State Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 311,757.00	\$ -
02-392-100 Transfer from Fire Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-392-200 Transfer From Open Space Fund	\$ -	\$ -	\$ 194,028.00	\$ -	\$ 115,000.00	\$ 194,028.00
	\$ -	\$ -	\$ 194,028.00	\$ -	\$ 426,757.00	\$ 194,028.00
PRIOR YEAR EXPENSES (395)						
02-393-130 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Revenue	\$ 2,287,183.00	\$ 2,398,574.00	\$ 2,269,800.00	\$ 2,090,043.00	\$ 1,759,800.00	

2022 Final Budget
Special Fund

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under</u>
EXPENSES						
FINANCE ADMINISTRATION (402)						
02-402-000 Bank Fees	\$ 32.00	\$ 13.00	\$ -	\$ -	\$ -	\$ -
	\$ 32.00	\$ 13.00	\$ -	\$ -	\$ -	\$ -
LAW (404)						
02-404-710 Legal Fees	\$ 10,161.00	\$ 9,866.00	\$ 10,000.00	\$ 7,600.00	\$ 10,000.00	\$ 2,400.00
	\$ 10,161.00	\$ 9,866.00	\$ 10,000.00	\$ 7,600.00	\$ 10,000.00	\$ 2,400.00
ENGINEER (408)						
02-408-314 Eningeering/Planning	\$ 14,269.00	\$ 8,309.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -
02-408-710 Appraisals	\$ -	\$ 4,000.00	\$ 20,000.00	\$ 12,000.00	\$ 20,000.00	\$ 8,000.00
	\$ 14,269.00	\$ 12,309.00	\$ 60,000.00	\$ 52,000.00	\$ 60,000.00	\$ 8,000.00
FIRE (411)						
02-411-710 Fire Equip Consultation	\$ 5,400.00	\$ 4,499.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
02-411-840 Vehicle Purchase	\$ 425,600.00	\$ -	\$ 136,235.00	\$ 134,313.35	\$ 134,313.35	\$ 1,921.65
	\$ 431,000.00	\$ 4,499.00	\$ 141,235.00	\$ 134,313.35	\$ 139,313.35	\$ 6,921.65
HIGHWAY-GENERAL SERVICES (430)						
02-430-231 Vehicle Gasoline Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-430-250 Traffic Signal M/R	\$ 2,559.00	\$ 2,248.00	\$ 8,500.00	\$ 4,000.00	\$ 8,500.00	\$ 4,500.00
02-430-373 Vehicle O/M/R	\$ 7,607.00	\$ 14,811.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
02-430-380 Hgwy Equip Rental	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
02-430-700 Highway Major Equipment	\$ 200,000.00	\$ 83,047.00	\$ 100,000.00	\$ 100,000.00	\$ 125,000.00	\$ -
02-430-750 Highway Minor Equip Purchase	\$ -	\$ 2,014.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
	\$ 210,166.00	\$ 102,120.00	\$ 141,500.00	\$ 137,000.00	\$ 166,500.00	\$ 4,500.00
HIGHWAY SNOW REMOVAL (432)						
02-432-240 Road/Street Signs/Markings	\$ 69,077.00	\$ 68,057.00	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ -
	\$ 69,077.00	\$ 68,057.00	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ -
HIGHWAY-TRAFFIC SIGNALS (433)						
02-433-240 Street Signals and Markings	\$ 16,453.00	\$ 5,727.00	\$ 20,000.00	\$ 12,687.00	\$ 25,000.00	\$ 7,313.00
02-433-241 Traffic Control Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 16,453.00	\$ 5,727.00	\$ 20,000.00	\$ 12,687.00	\$ 25,000.00	\$ 7,313.00
HIGHWAY - STREET LIGHTING (434)						
02-434-360 Equip and Tools M/R	\$ 32,881.00	\$ 37,887.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -
	\$ 32,881.00	\$ 37,887.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -

2022 Final Budget
Special Fund

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under</u>
HIGHWAY - REPAIRS OF TOOLS/MACHINERY (437)						
02-437-240 Equip and Tools M/R	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>	<u>\$ -</u>
HIGHWAY-REPARIS TO HIGHWAYS						
02-438-240	\$ 80,000.00	\$ 47,495.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
	<u>\$ 80,000.00</u>	<u>\$ 47,495.00</u>	<u>\$ 50,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ -</u>
HIGHWAY - CONSTRUCTION/REBUILDING						
02-439-240 PennDot Road Project	\$ 209,560.00	\$ 142,876.00	\$ 200,000.00	\$ 141,000.00	\$ 300,000.00	\$ 59,000.00
02-239-241 Bridge Project	\$ -	\$ -	\$ 84,300.00	\$ -	\$ 84,300.00	\$ 84,300.00
	<u>\$ 209,560.00</u>	<u>\$ 142,876.00</u>	<u>\$ 284,300.00</u>	<u>\$ 141,000.00</u>	<u>\$ 384,300.00</u>	<u>\$ 143,300.00</u>
CONSERVATION (461)						
02-461-000 Open Space Purchases	\$ 187,066.00	\$ 60,901.00	\$ 1,000,000.00	\$ 60,901.00	\$ 500,000.00	\$ 939,099.00
02-461-370 Open Space Maintenance	\$ 129,032.00	\$ 32,720.00	\$ 47,000.00	\$ 23,195.00	\$ 60,000.00	\$ 23,805.00
	<u>\$ 316,098.00</u>	<u>\$ 93,621.00</u>	<u>\$ 1,047,000.00</u>	<u>\$ 84,096.00</u>	<u>\$ 560,000.00</u>	<u>\$ 962,904.00</u>
DEBT PRINCIPAL (471)						
02-271-000 Loan Principal Payments	\$ 48,520.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 48,520.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT INTEREST (472)						
02-472-200	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 699.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS						
02-490-000 Transfer to Fund Balance Open Sp	\$ -	\$ -	\$ 153,000.00	\$ -	\$ -	\$ 153,000.00
02-490-001 Transfer to Fund Balance Fire	\$ -	\$ -	\$ 191,765.00	\$ -	\$ 193,686.65	\$ 191,765.00
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,765.00</u>	<u>\$ -</u>	<u>\$ 193,686.65</u>	<u>\$ 344,765.00</u>
TOTAL EXPENSES	\$ 1,438,916.00	\$ 524,470.00	\$ 2,269,800.00	\$ 789,696.35	\$ 1,759,800.00	
Total Annual Revenue	\$ 2,287,183.00	\$ 2,398,574.00	\$ 2,269,800.00	\$ 2,090,043.00	\$ 1,759,800.00	
Total Annual Expenses	\$ 1,438,916.00	\$ 524,470.00	\$ 2,269,800.00	\$ 789,696.35	\$ 1,759,800.00	
	<u>\$ 848,267.00</u>	<u>\$ 1,874,104.00</u>	<u>\$ -</u>	<u>\$ 1,300,346.65</u>	<u>\$ -</u>	

Capital Fund

Lower Saucon Township Major Sources of Revenue



Capital Plan is presented to Council at their first meeting in September pursuant to Township Code.

Major Sources of Revenue

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Township Allocation	\$315,000.00	\$50,000.00	\$265,000.00

- Township allocation to this fund is presented in the Capital Plan report. Staff recommended increasing the amount to \$275,000.00 to preserve this fund for the future acquisition of depreciable infrastructure improvements and equipment. Allocations will be \$275,000.00 to the Capital Fund, \$20,000.00 to the Park Capital Fund and \$20,000.00 to the Historical Capital Fund

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Interest	\$5,000.00	-\$1,000.00	\$6,000.00

- Earnings on investments increased significantly due to additional investments into the Capital Improvement Plan (CIP) during the year.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Grants	\$709,855.00	+62,297.00	\$647,558.00

- Staff seeks available grant funding for projects that are scheduled to be done and/or equipment that needs to be purchased. We will receive grant funding toward to parks, building/grounds expenses, the Lower Saucon Road Bridge replacement and the culvert on Reading Drive.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Developer Improvements	\$0.00	\$0.00	\$0.00

- Road improvement or recreation fees paid by developers. We are currently are not anticipating any fees in 2022, however if we do, it will be recorded for its intended purpose.

Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Sale of Fixed Assets	\$15,000.00	\$0.00	\$15,000.00

- Selling any Public Works vehicles that will be appropriated to both Capital and State Funds.

Capital Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Debt Proceeds	\$0.00	\$0.00	\$0.00

To balance the Capital Budget, \$502,145.00 is required from the fund balance leaving an estimated balance at the end of next year of \$2,309,000.00 of which \$1,732,000.00 is assigned, committed or restricted to other projects. Projects budgeted for 2022 include improvements to buildings and vehicle replacements. Grant funding will be received when the projects are completed. These include, Lower Saucon Road Bridge, Reading Drive Culvert, Polk Valley Park pervious trail, and the interior work to be done in Seidersville Hall.

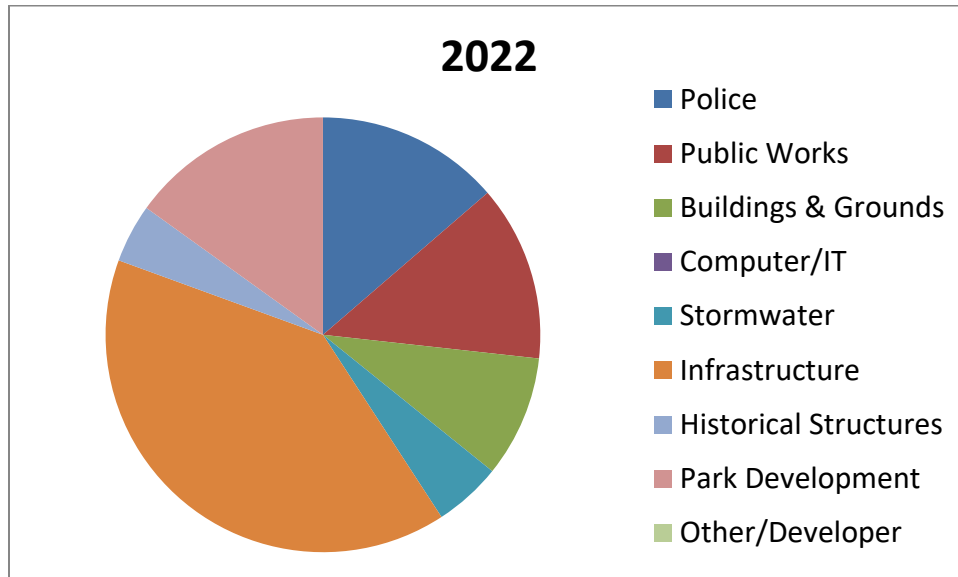
Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions 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 2022. The total of the fund balance will show what is assigned, restricted and anticipated to be spent in 2022. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have their depreciable life in our inventory listing.



Capital Plan - Overview

Police Vehicles & Equipment	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$204,000.00	-\$19,000.00	\$223,000.00

- Police Department replaced one vehicle in 2021. Funding available for the 2nd vehicle approved in 2021 (unit 164) and units 161 and 166 for 2022. We are experiencing delays in the manufacturing industry. The Police Department is requesting a License plate reader (fixed).

Public Works Vehicles & Equipment	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$250,000.00	\$85,000.00	\$165,000.00

- Replacement purchase of the backhoe and Boom mower motor head was made in 2021. The Chipper request was delayed until 2022 and we are requesting replacement of Truck #16 in the Capital Plan (Mack Dump Truck). We have also included the pick-up truck identified in the Capital Plan which has been moved up. Additional money coming from the State Liquid Fuel funds (02)



Capital Fund

Lower Saucon Township

Infrastructure	2022 Budget	Dollar Value of Change	Prior Year Budget
Stormwater	\$ 75,000.00	\$362,100.00	\$75,000.00
Bridge Replacement	\$ 593,000.00		\$230,900.00

- We are budgeting \$75,000.00 to deal with any stormwater issues the Township may be able to remediate. We are also funding the bridge replacement on Lower Saucon Road and the culvert replacement on Reading Dr which grant funding was secured for both projects.

Buildings	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$135,000.00	\$0.00	\$135,000.00

- We completed the first two phases of building renovations at Seidersville Hall. We still have interior improvements which are supported by grant funding. .

IT Improvements	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$0.00	\$0.00	\$0.00

- No anticipated upgrades.

Historical Structures	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$65,000.00	\$0.00	\$65,000.00

- The 2022 Proposed budget was modified due to Council’s decision to postpone the Widows House Window project.

Park Development	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$225,000.00	\$170,000.00	\$55,000.00

- Funding for repairs needed to the pervious path at Polk Valley Park and park signage.

Other/Developer	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$0.00	0%	\$0.00

**2022 Proposed Budget
Capital Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under</u>
INTEREST EARNINGS (341)						
03-341-000 Earnings from Investments	\$ 9,466.00	\$ 5,026.00	\$ 6,000.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00
	\$ 9,466.00	\$ 5,026.00	\$ 6,000.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00
STATE CAPITAL/OPERATING GRANTS						
03-354-050 Grants	\$ -	\$ -	\$ 515,319.00	\$ 241,465.00	\$ 219,600.00	\$ 273,854.00
	\$ -	\$ -	\$ 515,319.00	\$ 241,465.00	\$ 219,600.00	\$ 273,854.00
LOCAL GRANT FUNDING (357)						
03-357-000 Local Grant Funding	\$ 89,464.00	\$ -	\$ 132,239.00	\$ 152,239.00	\$ 490,255.00	\$ (20,000.00)
	\$ 89,464.00	\$ -	\$ 132,239.00	\$ 152,239.00	\$ 490,255.00	\$ (20,000.00)
GENERAL GOVERNMENT (361)						
03-361-000 Developer Fees	\$ -	\$ 9,930.00	\$ -	\$ 76,510.00	\$ -	\$ (76,510.00)
	\$ -	\$ 9,930.00	\$ -	\$ 76,510.00	\$ -	\$ (76,510.00)
SALE OF FIXED ASSETS (391)						
02-391-100 Sale of Fixed Assets	\$ 51,051.00	\$ 1,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
	\$ 51,051.00	\$ 1,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
TRANSFERS (392)						
03-392-000 Transfer from other Funds	\$ -		\$ 932.00	\$ 699,974.00	\$ 315,000.00	
03-392-001 Transfer from Fund Balance	\$ 646,345.00	\$ 765,000.00	\$ 965,000.00	\$ -	\$ 334,345.00	\$ 965,000.00
03-392-002 Transfer from Park Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 102,800.00	\$ -
03-392-003 Transfer From Historical Fund	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00	\$ -
	\$ 646,345.00	\$ 765,000.00	\$ 965,932.00	\$ 699,974.00	\$ 817,145.00	\$ 265,958.00
TOTAL Revenue	\$ 796,326.00	\$ 781,756.00	\$ 1,634,490.00	\$ 1,186,188.00	\$ 1,547,000.00	

**2022 Proposed Budget
Capital Fund**

<u>Description</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budgeted</u>	<u>Projected</u>	<u>2022 Final</u>	<u>(Over)/Under</u>
EXPENSES						
BUILDINGS (409)						
03-409-730 Building Improvements	\$ -	\$ 169,401.00	\$ 135,000.00	\$ 57,996.00	\$ 135,000.00	
03-409-730 IT Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 169,401.00</u>	<u>\$ 135,000.00</u>	<u>\$ 57,996.00</u>	<u>\$ 135,000.00</u>	<u>\$ 77,004.00</u>
POLICE (410)						
03-410-840 Vehicle Purchase	\$ -	\$ 48,240.00	\$ 100,000.00	\$ 58,000.00	\$ 174,000.00	
03-410-850 Police Capital Equipment	\$ -	\$ 221,362.00	\$ 123,000.00	\$ 95,591.00	\$ 30,000.00	\$ 27,409.00
	<u>\$ -</u>	<u>\$ 269,602.00</u>	<u>\$ 223,000.00</u>	<u>\$ 153,591.00</u>	<u>\$ 204,000.00</u>	<u>\$ 69,409.00</u>
HIGHWAY-GENERAL SERVICES (430)						
03-430-840 Vehicle Purchases	\$ 144,772.00	\$ 100,000.00	\$ 165,000.00	\$ 97,668.00	\$ 250,000.00	\$ 67,332.00
	<u>\$ 144,772.00</u>	<u>\$ 100,000.00</u>	<u>\$ 165,000.00</u>	<u>\$ 97,668.00</u>	<u>\$ 250,000.00</u>	<u>\$ 67,332.00</u>
STORM WATER (436)						
03-436-810 Storm Water Improvements	\$ 14,964.00	\$ 11,000.00	\$ 75,000.00	\$ 50,000.00	\$ 75,000.00	\$ 25,000.00
	<u>\$ 14,964.00</u>	<u>\$ 11,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 25,000.00</u>
HIGHWAY RECONSTRUCTION						
03-439-810 Road Improvements	\$ -	\$ 14,410.00	\$ 216,490.00	\$ -	\$ 593,000.00	\$ 216,490.00
	<u>\$ -</u>	<u>\$ 14,410.00</u>	<u>\$ 216,490.00</u>	<u>\$ -</u>	<u>\$ 593,000.00</u>	<u>\$ 216,490.00</u>
PARTICIPANT RECREATION (452)						
03-452-810 Park Improvement	\$ 96,148.00	\$ 3,749.00	\$ 55,000.00	\$ 30,417.00	\$ 225,000.00	\$ 24,583.00
	<u>\$ 96,148.00</u>	<u>\$ 3,749.00</u>	<u>\$ 55,000.00</u>	<u>\$ 30,417.00</u>	<u>\$ 225,000.00</u>	<u>\$ 24,583.00</u>
HISTORICAL BUILDINGS (459)						
03-459-810 Historical Bldg Improvements	\$ 8,257.00	\$ 3,110.00	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 65,000.00
	<u>\$ 8,257.00</u>	<u>\$ 3,110.00</u>	<u>\$ 65,000.00</u>	<u>\$ -</u>	<u>\$ 65,000.00</u>	<u>\$ 65,000.00</u>
INTEROPERATING TRANSFERS						
03-492-000 TRANSFERS	\$ -	\$ -	\$ 700,000.00	\$ -	\$ -	\$ 700,000.00
03-492.001 Fund Balance	\$ -	\$ -	\$ 700,000.00	\$ -	\$ -	\$ 700,000.00
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 700,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 700,000.00</u>
TOTAL EXPENSES	<u>\$ 264,141.00</u>	<u>\$ 571,272.00</u>	<u>\$ 1,634,490.00</u>	<u>\$ 389,672.00</u>	<u>\$ 1,547,000.00</u>	
Total Annual Revenue	<u>\$ 796,326.00</u>	<u>\$ 781,756.00</u>	<u>\$ 1,634,490.00</u>	<u>\$ 1,186,188.00</u>	<u>\$ 1,547,000.00</u>	
Total Annual Expenses	<u>\$ 264,173.00</u>	<u>\$ 571,272.00</u>	<u>\$ 1,634,490.00</u>	<u>\$ 389,672.00</u>	<u>\$ 1,547,000.00</u>	
	<u>\$ 532,153.00</u>	<u>\$ 210,484.00</u>	<u>\$ -</u>	<u>\$ 796,516.00</u>	<u>\$ -</u>	

Statement of Cash Balances

12/31/2022

Fund 1 General			
	2022 Operating Fund Balance	\$ 1,649,548.00	
Reserved	2022 Savings	\$ 4,897,400.00	
	2022 Revenue	\$ 8,458,757.00	
	2022 Expenses	\$ (7,504,462.00)	
	Transfer to Capital	<u>\$ (315,000.00)</u>	
	Receipts over expenses	\$ 639,295.00	
		\$ 7,186,243.00	
	* Interfund General - Compost Center	\$ (25,500.00)	
		<u>\$ (25,000.00)</u>	
	2022 Year end Fund Balance		\$ 7,135,743.00
Committed	Operational Reserve	\$ 5,417,140.00	
Committed	Environmental Reserve	\$ 315,783.00	
	Interest	\$ 10,000.00	
			\$ 5,742,923.00
Restricted	* Compost Center Fund	\$ 17,000.00	
	2021 Revenue	\$ 25,500.00	
	2021 Expenses	<u>\$ (31,000.00)</u>	
			\$ 11,500.00
Restricted	NCGREGA	\$ -	
	Inter Fund	\$ 2,023.00	
	Inter Fund	<u>\$ -</u>	
		\$ -	\$ 2,023.00
Restricted	ARPA Funding	<u>\$ 1,084,404.00</u>	
			\$ 1,084,404.00
	TOTAL OF ALL GENERAL FUNDS		\$ 13,976,593.00

Fund 2	Special Funds	Open Space		
		2021 Projected Ending Balance	\$	10,848,128.00
Restricted		Open Space		
		2022 Revenue	\$	515,000.00
		2022 Expenses	\$	<u>(630,000.00)</u>
		Revenue/Expense	\$	(115,000.00)
		2022 Year End Fund Balance	\$	10,733,128.00
		Fire Fund		
		2021 Projected Ending Balance	\$	906,571.82
Restricted		2021 Revenue	\$	332,000.00
		2021 Expense	\$	<u>(139,313.35)</u>
			\$	192,686.65
		2022 Year End Fund Balance	\$	1,099,258.47
Restricted		2021 State Liquid Fuel		
		Projected Ending Balance	\$	1,397,305.00
		2022 Revenue	\$	485,043.00
		2022 Expenses	\$	<u>(796,800.00)</u>
			\$	(311,757.00)
		Year End Fund Balance	\$	1,085,548.00
		TOTAL OF ALL SPECIAL FUNDS	\$	12,917,934.47

Fiduciary Funds

Balance as of August 31, 2021

Non-Uniformed Plan	\$3,364,569.63
Uniformed Plan	\$9,964,161.79

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. In 2021, Council approved an updated mortality table that is more in line with municipal workers life expectancy.

We have our actuarial evaluations done in 2021. Our unfunded actuarial accrued liability for both plans is \$1,092,043.00; \$704,520 less than the 2019 valuation.

Contributions for 2022

01.400.500

- Second Harvest Food Bank \$ 1,500.00
- Lehigh Valley Coalition on Affordable Housing \$ 2,000.00
- Meals on Wheels \$ 1,500.00
- Saucon Valley Partnership \$ 1,000.00
- 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

01.411.500

- Lower Saucon Fire and Rescue \$ 235,000.00* with conditions

Public Works 5-Year Capital Plan 2005-2009

Capital Project	2023	2024	2025	2026	2027	Totals
2008 Aerial Truck #8	175,000					175,000
2008 Case DM-204 Roller	50,000					50,000
Pickup/Utility Vehicle	85,000					85,000
2005 Case 590SM Backhoe		200,000				200,000
2011 Dump Truck #5			250,000			250,000
2001 Cat BG-225C Paver				300,000		300,000
2012 Dump Truck #2					250,000	250,000
2015 F550 Truck #6					120,000	120,000
2015 F550 Truck #9					120,000	120,000
Less State Fund						0
Total	310,000	200,000	250,000	300,000	490,000	1,550,000

**CAPITAL IMPROVEMENT PLAN
(MAJOR PURCHASES)
POLICE – PROPOSED 2022 - 2026**

2022

Patrol Unit 162 (current mileage 59,300)	\$58,000
Patrol Unit 161 (current mileage 61,000)	\$58,000
License Plate Reader (Fixed)	\$30,000

2023

Patrol Unit 164 (sedan) (current mileage 120, 066)	\$63,000
Patrol Unit 165 (current mileage 56,047)	\$60,000
License Plate Reader (2 camera for patrol unit)	\$25,000
Replace Mobile/Base radio(s) (10)	\$45,000

2024

Patrol Unit 168 (current mileage 51,728)	\$62,000
Patrol Unit 160 (K9) (current mileage 34,100)	\$68,000
Records Management System	\$85,000

2025

Patrol Unit 167 (current mileage 13427)	\$64,000
Patrol Unit 163 (current mileage 1200)	\$64,000

2026

Patrol Unit 166 (will be replaced 2021)	\$66,000
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