

Lower Saucon Township



Final Budget 2014

*Submitted to Council
December 18, 2013
Jack Cahalan, Manager
Cathy Gorman, Director of Finance*

Lower Saucon Township 2014 Budget Summary

Council has approved the Final General Fund budget is balanced in the amount of \$7,128,878.00. Special Funds are balance at \$12,737,813.00. The current real estate tax millage is 4.39 mills, or \$.439 per \$100 of assessed value. This means an assessed value of \$100,000 will yield a base tax of \$439.00. 4.14 mills for general purposes and the .25 mill are for the purchase of Fire Equipment.

The Real Estate Tax levy over the past 40 years is as follows:

1972 through 1977	4.0 mills
1978 through 1980	6.0 mills
1981	8.50 mills
1982 through 1983	9.90 mills
1984 though 1986	12.90 mills
1987 through 1990	13.60 mills
1993	3.14 mills
1994	3.26 mills
1995 through 2007	3.14 mills
2008 – 2012	4.14 mills
2013	4.39 mills

Approximately 72% of the Township's proposed General Fund Budget for 2014 is allocated to, more or less, fixed expenses as follows:

	<u>2014</u>	<u>2013</u>	<u>%</u>
Contracted Uniformed Employee's Compensation	\$1,315,656.00	\$1,234,000.0	6%
Contract Non-Uniformed Employee's Compensation	\$ 714,213.00	\$ 694,159.00	2.8%
Administrative Compensation	\$ 464,441.00	\$ 455,296.42	0%
Employee Benefits	\$1,303,213.00	\$1,248,190.00	4%
Insurance	\$ 274,150.00	\$ 275,150.00	-.036%
Library Contribution	\$ 183,467.00	\$ 183,467.00	0%
Utilities & Communication	\$ 278,576.00	\$ 270,180.00	3%
Officials' Compensation	\$ 16,250.00	\$ 14,750.00	10%
Recreation	<u>\$ 158,414.00</u>	<u>\$ 149,724.00</u>	<u>5%</u>
	\$4,708,380.00	\$4,446,166.00	5.8%

2014 Budget Highlights

- **01.400.110** **Council Compensation** – Increase due to State Law changes
- **01.409.320 & 01.409.231** **Gasoline/Diesel** – Changed supplier to decrease price in a rapidly changing market place
- **01.407.700** **Council Tablets**
- **01.426.500** **Compost Center/Recycling efforts** – Municipal contribution
- **01.487.166 & 01.487.167** The **Municipal Monetary Obligation** to the Pension fund amount is due to many factors including the recovery rate of the market in the last few years, and the contractual obligations – \$361,124.00
- **01.487.156** **Health Insurance** an increase of 5% due to premium increases and the Affordable Health Care Act required fees
- **Contingencies amount is \$605,830.00**

Work intended for 2014 would be addition Pavilion, Tot lot, restroom to Polk Valley Park, adding parking and walking path to Easton Road ball fields, working on Seidersville Hall and maintenance to the main municipal building.

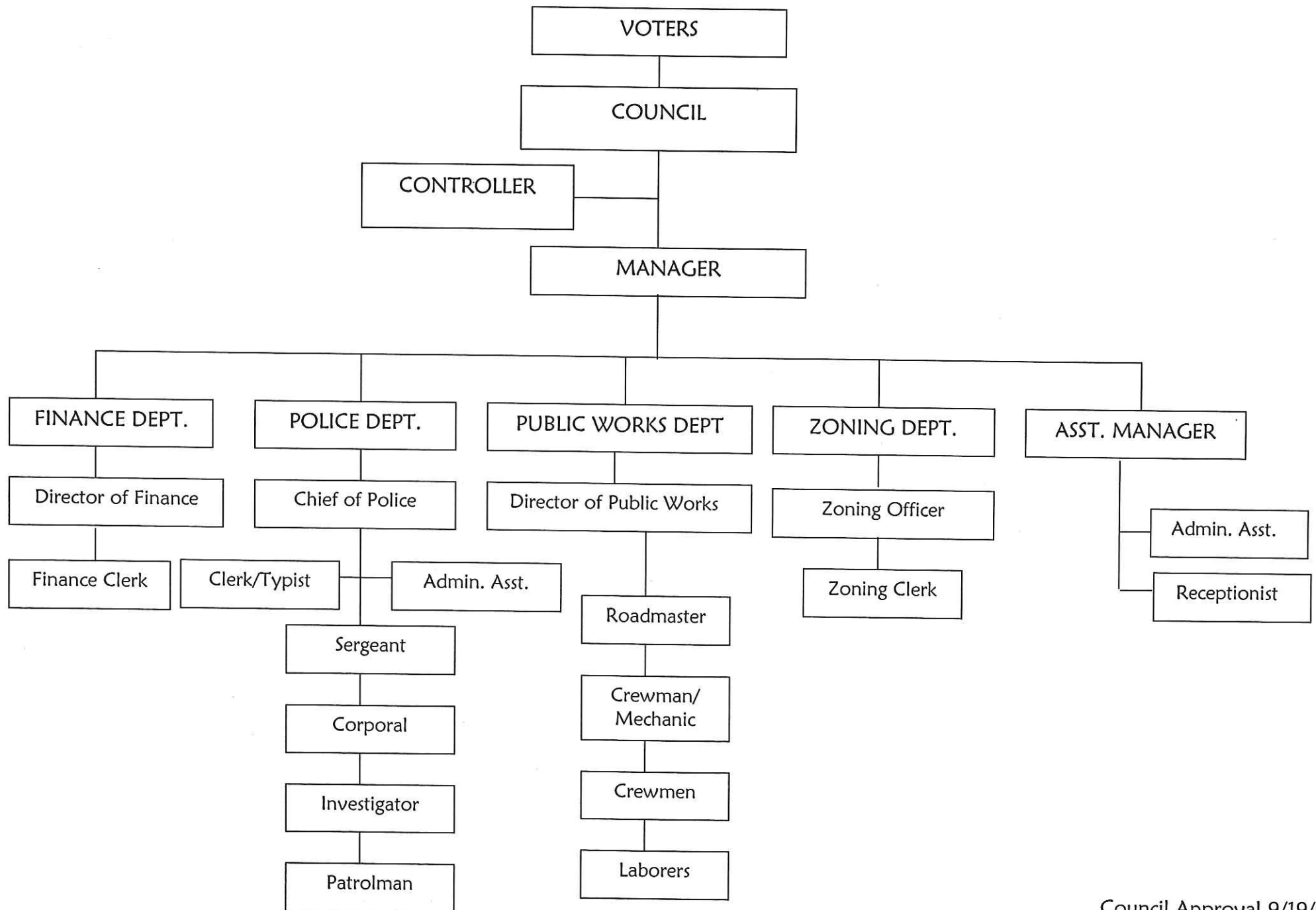
Also budgeted painting and maintenance to Heller Homestead and Lutz Franklin School House.

It is requested that any specific questions pertaining to an employee's evaluation and/or consideration of an increase in wages, be discussed in Executive Session, as afforded by the 'Sunshine Law', recognizing that Council authorization for any increase must be done publicly as part of the Preliminary Budget adoption.

For Council's information and convenience when reviewing the preliminary 2014 Budget, we have included explanations for revenue line items and expenditure line items.

We would like to express our gratitude to the Department Heads for their assistance in development of this Budget.

LOWER SAUCON TOWNSHIP ORGANIZATION CHART





CHERYL L. JOHNSON
ASSESSMENT MANAGER

COUNTY OF NORTHAMPTON

ASSESSMENT DIVISION

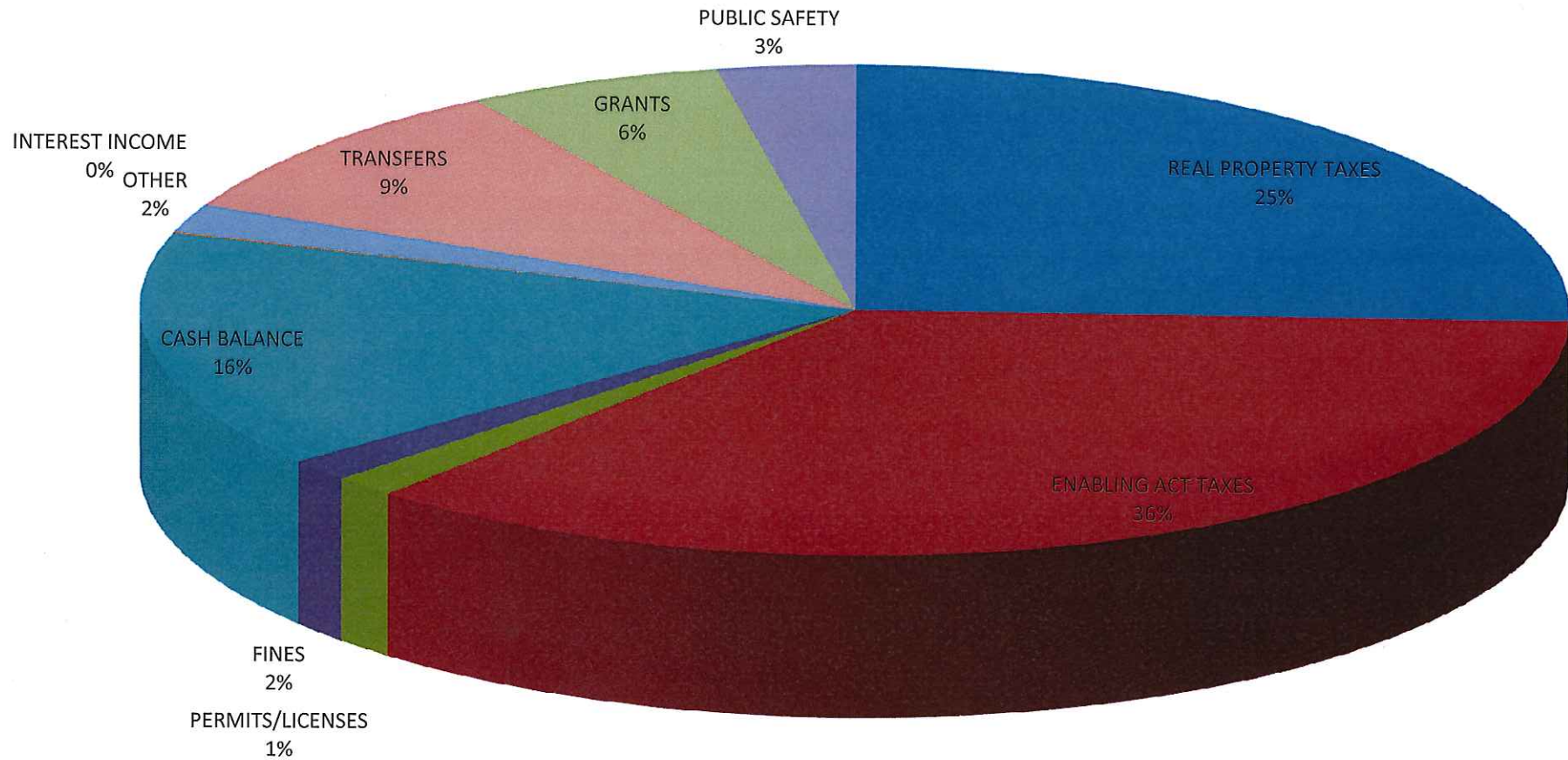
NORTHAMPTON COUNTY COURTHOUSE
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EASTON, PENNSYLVANIA 18042-7477
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2013 MILEAGE RATES AS OF JULY 1, 2013

Township	Municipality	School	Total Mills	Borough	Municipality	School	Total Mills
Allen	5.00	47.71	63.51	Bangor	14.0	51.320	76.12
Bethlehem	5.99	48.36	65.15	Bath	13.5	47.71	72.01
Bushkill	6.50	49.20	66.50	Chapman	4.0	47.71	62.51
East Allen	6.50	47.71	65.01	East Bangor	11.72	51.320	73.84
Forks	5.60	55.39	71.79	Freemansburg	14.26	98.36	73.42
Hanover	3.90	48.36	63.06	Glendon	11.5	50.90	73.20
Lehigh	5.20	47.71	63.71	Hellertown	18.75	51.74	81.29
Lo. Mt. Bethel (E)	4.60	55.39	70.79	Nazareth	12.0	49.20	72.00
Lo. Mt. Bethel Ind. (B)	4.60	51.320	66.72	Northampton	8.10	47.71	66.61
Lo. Nazareth	4.15	49.20	64.15	*N Catasauqua	10.7	52.14	73.24
Lower Saucon	4.39	51.74	66.93	Pen Argyl	9.75	47.26	67.81
Moore	3.0	47.71	61.51	Portland	12.5	51.320	74.62
Palmer	6.25	55.39	72.44	Roseto	10.5	51.320	72.62
Plainfield	6.5	47.26	64.56	Stockertown	11.5	49.20	71.50
Upper Mt. Bethel	5.0	51.320	67.12	Tatamy	12.5	49.20	72.50
Upper Nazareth	5.95	49.20	65.95	*Walnutport	17.0	57.3059	84.7059
Washington	6.00	51.320	68.12	West Easton	12.0	50.90	73.70
Williams	2.50	50.90	64.20	Wilson	14.5	50.90	76.20
				Wind Gap	11.25	47.26	69.31
*City of Bethlehem	15.89	48.36	74.65				
City of Easton	24.95	55.39	91.14				
County of Northampton			10.8				

***These districts reflect a 10.4 County of Northampton millage rate due to a 911 service tax credit. This is for the original bill only.**

2014 Revenue



01 GENERAL FUND
REVENUE

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
01.296.000 BUDGETARY FUND BALANCE	1,054,875	1,063,642	1,179,208	1,314,701	1,307,796	1,119,840	1,118,340	1,118,340
01.301.000 REAL PROPERTY TAXES	1,840,446	1,792,572	1,834,639	1,798,100	1,821,561	1,811,200	1,811,200	1,811,200
01.310.000 LOCAL ENABLING ACT TAXES	2,173,592	2,275,175	2,559,727	2,507,000	2,564,230	2,559,000	2,559,000	2,559,000
01.321.000 BUSINESS LIC & PERMITS	80,180	87,114	91,869	94,250	96,283	98,100	98,100	98,100
01.322.000 NON-BUS LIC & PERMITS	2,660	2,940	2,270	1,900	1,780	1,900	1,900	1,900
01.331.000 FINES	102,787	103,514	108,665	98,732	100,175	104,986	104,986	104,986
01.341.000 INTEREST EARNED	8,898	4,629	3,742	5,000	2,500	5,000	5,000	5,000
01.350.000 INTERGOVERNMENTAL REVENUES	0	0	0	15,500	9,500	10,000	10,000	10,000
01.354.000 STATE CAPITAL & OPER GRANTS	89,113	114,036	181,516	61,900	190,682	107,420	107,420	107,420
01.355.000 STATE SHARED REV & ENTITLE	257,291	448,795	285,068	284,900	305,481	305,481	305,481	305,481
01.361.000 GENERAL GOVERNMENT	47,643	20,167	23,300	22,700	24,580	21,700	21,700	21,700
01.362.000 PUBLIC SAFETY	157,373	161,170	175,079	166,495	234,090	223,501	223,501	223,501
01.367.000 CULTURE/RECREATION	4,447	6,717	7,200	5,500	6,305	5,500	5,500	5,500
01.380.000 MISCELLANEOUS INCOME	36,674	41,538	10,803	10,000	16,500	10,000	10,000	10,000
01.387.000 CONTRIBUTIONS-PRIVATE SOURCES	8,832	7,781	5,660	1,150	2,504	1,150	1,150	1,150
01.391.100 SALES OF GENERAL FIXED ASSETS	0	106	561	500	147	500	500	500
01.392.000 INTERFUND OPERATING TRANSFERS	502,912	503,636	300,000	335,000	335,000	0	660,100	660,100
01.395.000 PRIOR YEAR REFUND EXPENSES	33,853	148,038	117,817	75,000	116,877	85,000	85,000	85,000
TOTAL REVENUE & INCOME	6,401,576	6,781,570	6,887,124	6,798,328	7,135,991	6,470,278	7,128,878	7,128,878

01 GENERAL FUND
REVENUE

REVENUE	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
01.296.000 BUDGETARY FUND BALANCE	1,054,875	1,063,642	1,179,208	1,314,701	1,307,796	1,119,840	1,118,340	1,118,340
SUBTOTAL	1,054,875	1,063,642	1,179,208	1,314,701	1,307,796	1,119,840	1,118,340	1,118,340
INCOME								
<u>REAL PROPERTY TAXES</u>								
01.301.100 REAL ESTATE TAX-CURRENT 4.14	1,736,073	1,727,931	1,744,398	1,725,000	1,743,000	1,740,000	1,740,000	1,740,000
01.301.100 additional	0	0	0	0	0	0	0	0
01.301.200 REAL ESTATE TAX-PRIOR	25,326	15,839	32,769	30,000	25,286	25,000	25,000	25,000
01.301.400 REAL ESTATE TAX-DELINQUENT	72,977	44,339	52,586	40,000	51,000	45,000	45,000	45,000
01.301.600 REAL ESTATE TAX-INTERIM	5,195	3,667	2,889	2,500	1,800	800	800	800
01.301.601 REAL ESTATE TAX-INTERIM-PRIOR	875	796	1,997	600	475	400	400	400
SUBTOTAL	1,840,446	1,792,572	1,834,639	1,798,100	1,821,561	1,811,200	1,811,200	1,811,200
<u>LOCAL TAX ENABLING ACT TAXES</u>								
01.310.100 REAL ESTATE TRANSFER TAX	213,387	185,442	332,796	290,000	308,400	290,000	290,000	290,000
01.310.210 EARNED INCOME TAX-CURRENT	865,319	1,002,834	1,201,060	1,280,000	1,380,000	1,420,000	1,420,000	1,420,000
01.310.220 EARNED INCOME TAX-PRIOR	1,044,283	1,036,628	980,241	890,000	826,930	800,000	800,000	800,000
01.310.510 LST TAX (Formerly EMS Tax)	37,356	38,886	33,467	35,000	33,700	35,000	35,000	35,000
01.310.520 EMS TAX PRIOR	13,247	11,385	12,163	12,000	15,200	14,000	14,000	14,000
SUBTOTAL	2,173,592	2,275,175	2,559,727	2,507,000	2,564,230	2,559,000	2,559,000	2,559,000

01 GENERAL FUND
REVENUE

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>BUSINESS LIC & PERMITS</u>								
01.321.320 JUNKYARD LICENSES	1,250	1,250	1,250	1,250	1,000	1,000	1,000	1,000
01.321.450 BUSINESS LICENSES	0	0	0	0	0	0	0	0
01.321.800 CABLE TV FRANCHISE	78,930	85,864	90,619	93,000	95,283	97,100	97,100	97,100
SUBTOTAL	80,180	87,114	91,869	94,250	96,283	98,100	98,100	98,100
<u>NON-BUSINESS LICENSES & PERMITS</u>								
01.322.820 ROAD ENCROACH PERMITS	2,530	2,800	2,120	1,750	1,570	1,750	1,750	1,750
01.322.100 MOVING PERMITS	130	140	150	150	210	150	150	150
SUBTOTAL	2,660	2,940	2,270	1,900	1,780	1,900	1,900	1,900
<u>FINES</u>								
01.331.100 COUNTY COURT FINES	17,211	21,499	20,868	16,223	22,000	19,859	19,859	19,859
01.331.110 MTR VEH CODE VIOLATIONS (ST)	11,843	12,536	12,155	11,741	7,650	12,178	12,178	12,178
01.331.120 ORDINANCE VIOLATIONS (DJ)	2,223	1,314	6,350	2,161	6,000	3,295	3,295	3,295
01.331.130 CRIMES CODE VIOLATIONS	20,268	16,528	15,288	18,232	10,500	17,361	17,361	17,361
01.331.140 MTR VEH CODE VIOLATIONS (DJ)	50,127	51,177	52,304	49,204	53,000	51,202	51,202	51,202
01.331.150 PARKING TICKETS	1,115	460	1,700	1,171	1,025	1,091	1,091	1,091
SUBTOTAL	102,787	103,514	108,665	98,732	100,175	104,986	104,986	104,986

REVENUE

01.296.000 **Budgetary Fund Balance - 1,118,340.00**

This figure is the difference between the 2013 actual and projected income and the 2013 actual and projected expenditures.

INCOME

REAL PROPERTY TAXES

01.301.100 **Real Estate Tax - Current Year - \$1,740,000.00**

The property assessment for LST is 447,553,200 as of August, 2013. Out of 5,100 (estimated) parcels approximately 850 are vacant. We are estimating receiving 96% of the revenue for 2014 and the millage of 4.39. The .25 *Tax increase is for the funding of Fire Equipment. This increase will result in \$109,514.00 for the Fire Equipment Fund. See Fund 30*

01.301.200 **Real Estate Tax - Prior Year - \$25,000.00**

The Township real estate tax, issued February 1st of each year can be paid at 2% discount on or before April 1st, at base on or before June 1st and with a 10% penalty after June 1st up until February 15th of the next year. After February 15th all delinquent taxes are turned over to the County Tax Claim Bureau. The money that is taken in between January 1st and February 15th is known as "prior year taxes." \$30,000.00 represents the balance projected due from 2013.

01.301.400 **Real Estate Tax - Delinquent - \$45,000.00**

This figure represents delinquent taxes that the County Tax Claim Bureau collects and returns to the Township. This figure represents the estimated amount still with the County for collection for 12/31/2013 (\$59,000.00) and the amount projected to be turned over in 2014 (\$84,800.00).

01.301.600 **Real Estate Tax - Interim - \$800.00**

Any new construction, additions, etc. require a building permit, which the Township sends to the Northampton County Tax Assessment Office. Since the property taxes are sent out in February, those building permits issued after that date until the end of the year will be issued an interim tax bill for the year or pro-rated for however many months the increase covers. This figure represents the assessment amount change projected including the decrease in estimates for new construction/building permits. Due to the economic downturn our estimates have remained the same.

01.301.601 **Real Estate Tax - Interim - Prior Year - \$400.00**

This figure represents money that will be received before interim billings that are past the date to be turned over to Northampton County for collection. Same amount budgeted as last year.

LOCAL TAX ENABLING ACT TAXES

01.310.100 **Real Estate Transfer Tax - \$290,000.00**

Any person purchasing property within the Township is subject to a 1% tax on the sale price. One half of this tax goes to the School District and the other half to the Township. This tax is collected by the County and we are charged a 2% collection fee. Decrease in revenue based on the decline in the home sales market. Complete recovery not anticipated. Receipts dependent on housing market and recorded sale amounts.

01 GENERAL FUND
REVENUE

01.310.210 **Earned Income Tax - Current Year - \$1,420,000.00**

This is a 1% tax that is withheld from the wages of every wage earner residing in Lower Saucon Township. One half of the tax goes to the School District and the other half is then returned to the Township.

01.310.220 **Earned Income Tax - Prior Year - \$800,000.00**

This is the same tax as line item 310.210. The only difference is this tax was not returned to the Township during the year in which it was earned and also represents the 4th quarter filings.

01.310.510 **Local Services Tax - \$35,000.00**

This \$25 tax is imposed on every person working within the boundaries of the Township.

01.310.520 **Local Services Tax Prior Year - \$14,000.00**

Tax received in 2014 for the 4th Quarter of 2013 and prior.

**01 GENERAL FUND
REVENUE**

BUSINESS LICENSES AND PERMITS

01.321.320 Junkyard Licenses - \$1,000.00

There are 5 licensed junkyards operating in the Township.

01.321.450 Council has not opted to impose a Business Registration fee at this time.

01.321.800 Cable TV Franchise - \$97,100.00

The franchise fee is based on 3% of the gross receipts of Service Electric Cable TV and RCN Cable TV. This figure is a 2% increase over the 2013 receipts. We are not anticipating large increases in this line item due to lack of development. Anticipating a slight increase in the revenue earned by both cable providers.

NON-BUSINESS LICENSES AND PERMITS

01.322.100 Moving Permits - \$150.00

Anyone moving out of the Township is required to obtain a moving permit. The fee for this permit is \$5.

01.322.820 Road Encroachment Permits - \$1,750.00

Anyone desiring to connect a driveway to a Township road is required to pay a \$50.00 fee..

FINES

01.331.100 **County Court Fines - \$19,859.00**

Our portion of fines from Crimes Code and Motor Vehicle Code Violations adjudicated at County Court. This figure represents an average of the past three years actual figures.

01.331.110 **Motor Vehicle Code Violations (ST) - \$12,178.00**

Our portion (50%) of the fine for Motor Vehicle Code Violations filed by Pennsylvania State Police in LST. This figure represents an average of the past three years of actual figures.

01.331.120 **Ordinance Violations (DJ) - \$3,295.00**

The entire fine paid by a defendant on a Township Ordinance citation filed by either the Zoning Officer or a Police Officer. This figure represents an average of the past three years actual figures.

01.331.130 **Crimes Code Violations - \$17,361.00**

The entire fine paid by the defendant for a Summary Offense (Disorderly Conduct, Criminal Mischief) and a Misdemeanor Offense (Disorderly Conduct, Simple Assault, Possession of Drug Paraphernalia) filed by our Police Officers. This figure represents an average of the past three years actual figures.

01.331.140 **Motor Vehicle Code Violations (DJ) - \$51,202.00**

Our portion (50%) of the fine for a traffic violation filed by our Police Officers. This figure represents an average of the past three years actual figures.

01.331.150 **Parking Tickets - \$1,091.00**

Fee from parking violations - range from \$10.00 to \$60.00. This figure represents an average of the past three years actual figures.

01 GENERAL FUND
REVENUE

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>INTEREST EARNINGS</u>								
01.341.000 EARNINGS FROM INVESTMENTS	8,898	4,629	3,742	5,000	2,500	5,000	5,000	5,000
SUBTOTAL	8,898	4,629	3,742	5,000	2,500	5,000	5,000	5,000
<u>INTERGOVERNMENTAL REVENUES</u>								
01.350.000 INTERGOVERNMENTAL REVENUES	0	0	0	15,500	9,500	10,000	10,000	10,000
STATE CAPITAL & OPERATING GRANTS	0	0	0	15,500	9,500	10,000	10,000	10,000
<u>STATE CAPITAL & OPERATING GRANTS</u>								
01.351.000 FEDERAL GRANTS	48,657	15,520	86,293	900	30,050	2,000	2,000	2,000
01.354.020 PUBLIC SAFETY	10,500	6,800	6,900	3,000	46,402	36,000	36,000	36,000
01.354.040 SANITATION GRANTS	14,785	11,142	14,289	20,000	16,100	24,420	24,420	24,420
01.354.150 RECYCLING ACT 101	0	0	0	0	0	0	0	0
01.354.000 OTHER GRANTS	11,831	80,574	74,034	38,000	98,130	45,000	45,000	45,000
SUBTOTAL	89,113	114,036	181,516	61,900	190,682	107,420	107,420	107,420
<u>STATE SHARED REVENUE & ENTITLE</u>								
01.355.010 UTILITY TAX REIMBURSEMENT	6,967	6,914	6,935	6,966	6,956	6,956	6,956	6,956
01.355.020 PENSION STATE AID	145,568	274,225	182,381	182,382	190,334	190,334	190,334	190,334
01.355.070 FIRE INSURANCE TAX REIMB	102,606	165,706	94,202	94,202	106,441	106,441	106,441	106,441
01.355.080 BEVERAGE LICENSES	2,150	1,950	1,550	1,350	1,750	1,750	1,750	1,750
SUBTOTAL	257,291	448,795	285,068	284,900	305,481	305,481	305,481	305,481

01 GENERAL FUND
REVENUE

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>GENERAL GOVERNMENT</u>								
01.361.300 ZONING PERMITS/FEES	11,250	4,970	5,900	6,000	7,000	6,000	6,000	6,000
01.361.310 SUBDIVISION FEES	22,304	2,996	475	4,000	1,500	2,000	2,000	2,000
01.361.340 ZON HEARING BD COMP REIMB	0	0	0	0	0	0	0	0
01.361.650 TAX CERTIFICATION REVENUES	11,925	9,485	13,140	9,000	12,100	9,000	9,000	9,000
01.361.700 DUPLICATE TAX BILL FEE	400	660	875	700	980	700	700	700
01.361.800 ADMINISTRATION	1,764	2,056	2,910	3,000	3,000	4,000	4,000	4,000
SUBTOTAL	47,643	20,167	23,300	22,700	24,580	21,700	21,700	21,700
<u>PUBLIC SAFETY</u>								
01.362.100 POLICE SERVICES	14,871	14,202	14,724	10,000	54,500	60,000	60,000	60,000
01.362.110 ACCIDENT REPORT REQUESTS	2,460	2,320	2,625	2,761	2,400	2,468	2,468	2,468
01.362.120 INCIDENT REPORT FEES	285	575	521	358	405	0	0	0
01.362.130 SECURITY ALARM MONIT FEE	1,575	1,270	1,455	1,476	1,200	1,433	1,433	1,433
01.362.210 FIRE HYDRANT ASSESS-DELINQ	0	0	0	0	0	0	0	0
01.362.410 BUILDING PERMITS	13,825	13,380	13,950	13,000	13,000	11,000	11,000	11,000
01.362.440 SANITATION PERMITS	21,935	21,100	15,680	15,000	41,000	18,000	18,000	18,000
01.362.460 STATE UCC FEES	472	492	552	600	585	600	600	600
01.363.000 HIGHWAY SERVICES	15,513	18,110	18,162	10,000	15,000	15,000	15,000	15,000
01.365.000 HEALTH - CHARGES	86,437	89,721	107,410	113,300	106,000	115,000	115,000	115,000
SUBTOTAL	157,373	161,170	175,079	166,495	234,090	223,501	223,501	223,501

INTEREST EARNINGS

01.341.000 **Earnings from Investments - \$5,000.00**
Estimated investment earnings on projected income for 2014.

INTERGOVERNMENTAL REVENUES

01.350.000 **Intergovernmental Revenues - \$10,000.00**
Receipts received from intergovernmental entities that pay for expenses incurred by the Township on their behalf (SV Conservancy - Electricity, etc. for Heller Homestead, LSA - Life Insurance for employees).

STATE CAPITAL AND OPERATING GRANTS

01.351.000 **Other Federal Grants - \$2,000.00**
Bulletproof Vest Partnership Grant, FEMA & other misc grants

01.354.020 **Public Safety - \$36,000.00**
Funding received from the Commonwealth of PA for the following grants: DUI Program - \$20,000; Buckle-Up PA - \$4,000; Aggressive Driving Enforcement - \$6,000

01.354.040 **Sanitation Grants - \$24,420.00**
Grant funding from DEP for SEO services.

01.354.150 **Recycling Act 101 - \$0.00**
No funding anticipated for 2014.

01.354.000 **Other Grants - \$45,000.00** - Funding through Gaming Authority confirmed - Police Officer expense.

01 GENERAL FUND
REVENUE

STATE SHARED REVENUE AND ENTITLEMENTS

01.355.010 **Utility Tax Reimbursement - \$6,966.00**

The Township receives money from those public utilities who have buildings or land located within the Township, such as: PPL Utilities Co. & Manuf. Gas & Heat. This figure is based on projected income for the year 2013. This amount is based on the CLR (Common Level Ratio) set by the PA Department of Revenue. Northampton County's CLR is 2.64 (Public Utility Realty Transfer Tax Act)

01.355.020 **Pension State Aid Reimbursement - \$190,334.00. (advised by the Township Actuary to budget the same amount received for the previous year)**

The Minimum Municipal Obligation (MMO) for the Police Pension Fund is \$272,162.00 and \$88,962.00 for the Non Uniform Plan for 2014. The 2014 MMO for both plans is \$361,124.00 not including administrative costs. Anticipated State Aid will not offset cost requirements. The amount received in 2013 was \$3,884.3586 per unit value. Uniformed Officers are contributing 2% in 2013-2014.

01.355.070 **Fire Insurance Tax Reimbursement - \$106,441.00**

The Township receives money from the State, which represents funds received from taxes paid by out of state purchasers of insurance through a PA fire insurance company. This money is deposited into the General Fund and then, as required by law, is immediately disbursed to the LST Volunteer Fireman's Relief Assoc. (line item 411.501). This figure is based on the amount received in 2013.

01.355.080 **Beverage Licenses - \$1,750.00**

The Township receives a fee for those establishments located within the Township that dispense liquor. This figure is based on projected income for 2013. If businesses with liquor licenses remain in business, we will expect to receive the same amount next year. The Township has ten (10) businesses with liquor licenses listed as of 2013.

GENERAL GOVERNMENT**01.361.300 Zoning Permits/Fees - \$6,000.00**

This line item represents fees collected from applicants requesting Variances or Special Exception from the Township's Zoning Hearing Board. This figure is based on the prior years' receipts and the 2013 fee schedule.

01.361.310 Subdivision Fees - \$2,000.00

Fees collected from applicants desiring to develop land located within the Township. This figure is based on the estimated plan submissions for 2012-13 and the 2013 fee schedule.

01.361.340 Zoning Hearing Board Compensation Reimbursement - \$0.00

The Township fee schedule was amended to increase the cost of an application to include the amount paid for the Zoning Hearing Board members.

01.361.650 Tax Collection Services - \$9,000.00

This represents a \$20 fee collected from anyone requesting a tax certification on any property located within the Township. The majority of the fees that are collected are from title companies, attorneys and mortgage institutions.

01.361.700 Duplicate Tax Bill Fee - \$700.00

\$10 fee collected from mortgage companies and banks for duplicate Real Estate Tax bills. This figure is based on reaching the 2013 budgeted amount.

01.361.800 Administration - \$4,000.00

Revenue for this line item is received from the sale of copies of the Zoning, Subdivision and Land Development Ordinances books, Occupancy Permits, interest collected on past-due invoices, right to know request copies etc. This figure represents the historical average.

PUBLIC SAFETY**01.362.100 Police Services - \$60,000.00**

During the course of the year, the police perform services at extra duty events that the Township is reimbursed for, such as: Revolutions, High School functions, Stabler Arena events, Lehigh University Football, and private groups/individuals requesting special police services. This figure represents estimates from last year and the addition of Revolutions Entertainment.

01.362.110 Accident Report Requests - \$2,468.00

Insurance companies and others request copies of accident reports at a cost of \$10 per copy. The township is permitted by law to collect a fee for this service. This figure represents an average of the past three years actual figures.

01 GENERAL FUND
REVENUE

-
- 01.362.120 **Incident Report Fees - \$0.00**
Falls under the Right to Know Act.
- 01.362.130 **Security Alarm Monitoring Fee - \$1,433.00**
There is a one time \$5.00 registration fee for a resident with an alarm system, a \$10.00 annual registration fee for a business monitoring an alarm system, and false alarm fees for a resident or business with 3 or more false alarms within a 6 month period (\$25.00-\$200.00). This figure represents an average of the past three years actual figures.
- 01.362.210 **Fire Hydrant Assessment - Delinquent - \$0.00**
Council rescinded prior debt in July of 2007
- 01.362.410 **Building Permits - \$11,000.00**
Anyone wishing to build within the Township must obtain a building permit. This figure represents the estimated amount of housing construction for 2013-2014.
- 01.362.440 **Sanitation Permits - \$18,000.00**
Represents fees collected for the installation or repair of a septic system located within the Township. This figure represents the historical figures, the average permit fee according to the fee schedule, the decline in the anticipated receipts for 2012-13, and the estimated amount of building scheduled for 2013-14. Estimating an average about \$1,500 or less per month.
- 01.362.460 **State UCC Fees - \$600.00**
This is a \$2.00 fee per building permit imposed by the State. The monies collected here must be returned to the State on a quarterly basis.
- 01.363.000 **Highway Services - \$15,000.00**
Any billable service provided by the Public Works Dept. Also includes any invoices submitted to the 3 volunteer fire companies and the Authority for fuel used on their vehicles.
- 01.365.000 **Health Charges - \$115,000.00**
Any billable medical insurance charges - Retiree, LS Authority payments and COBRA payments.

01 GENERAL FUND
REVENUE

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>CULTURE/RECREATION</u>								
01.367.120 PLAYGROUND FEES (PROGRAMS)	0	0	0	0	0	0	0	0
01.367.710 RECREATION FEES	4,447	6,717	7,200	5,500	6,305	5,500	5,500	5,500
SUBTOTAL	4,447	6,717	7,200	5,500	6,305	5,500	5,500	5,500
<u>MISCELLANEOUS INCOME</u>								
01.379.000 OTHER SERVICES	0	0	3,750	0	0	0	0	0
01.380.000 MISCELLANEOUS INCOME	36,674	41,538	7,053	10,000	16,500	10,000	10,000	10,000
SUBTOTAL	36,674	41,538	10,803	10,000	16,500	10,000	10,000	10,000
<u>CONTRIBUTIONS FROM PRIVATE SOURCES</u>								
01.387.010 DARE/CRIME PREV DONATIONS	50	200	100	150	1,154	150	150	150
01.387.020 POLICE MISC. DONATIONS	4,440	1,150	1,055	1,000	1,350	1,000	1,000	1,000
01.387.030 TOWNSHIP-DONATIONS/CONTRIB	0	0	55	0	0	0	0	0
SUBTOTAL	8,832	7,781	5,660	1,150	2,504	1,150	1,150	1,150

CULTURE/RECREATION

01.367.120 **Playground Fees (Programs) - \$0.00**

01.367.710 **Recreation Fees - \$5,500.00**

Revenue received from the rental fees of Township park pavilions and athletic fields. This figure is a conservative amount. Rentals are subject to weather and availability constraints.

MISCELLANEOUS INCOME

01.380.000 **Miscellaneous Income - \$10,000.00**

Income received that cannot be applied to any other line item in the budget. Includes reimbursements from insurance claims.

CONTRIBUTIONS FROM PRIVATE SOURCES

01.387.010 **Dare/Crime Prevention Donations - \$150.00**

Proposed income from donations from private citizens, organizations, and businesses; including donations towards the Bike Patrol and the D.A.R.E. Program.

01.387.020 **Police Miscellaneous Donations - \$1,000.00**

Includes donations from private citizens, organizations, and businesses that are received for the K-9 Unit and DUI Program as well as other police activities.

01.387.030 **Township Donations/Contributions - \$0.00**

Monies received from private contributions

**01 GENERAL FUND
REVENUE**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
SALE OF GENERAL FIXED ASSETS								
01.391.100 SALE OF GENERAL FIXED ASSETS	0	106	561	500	147	500	500	500
SUBTOTAL	0	106	561	500	147	500	500	500
TRANSFERS								
01.392.011 TRANSFER FROM LANDFILL REV FUND	502,912	500,000	300,000	335,000	335,000	0	660,100	660,100
01.392.012 TRANSFER FROM OTHER FUND	0	3,636	0	0	0	0	0	0
SUBTOTAL	502,912	503,636	300,000	335,000	335,000	0	660,100	660,100
01.395.000 REFUND PRIOR YEAR EXPENSES	33,853	148,038	117,817	75,000	116,877	85,000	85,000	85,000
SUBTOTAL	33,853	148,038	117,817	75,000	116,877	85,000	85,000	85,000
TOTAL REVENUE & INCOME	6,401,576	6,781,570	6,887,124	6,798,328	7,135,991	6,470,278	7,128,878	7,128,878

**01 GENERAL FUND
REVENUE**

SALE OF GENERAL FIXED ASSETS

01.391.100 **Sale of Fixed Assets - \$500.00**
Monies collected for the township's fixed assets sold at auction.

INTERFUND OPERATING TRANSFERS

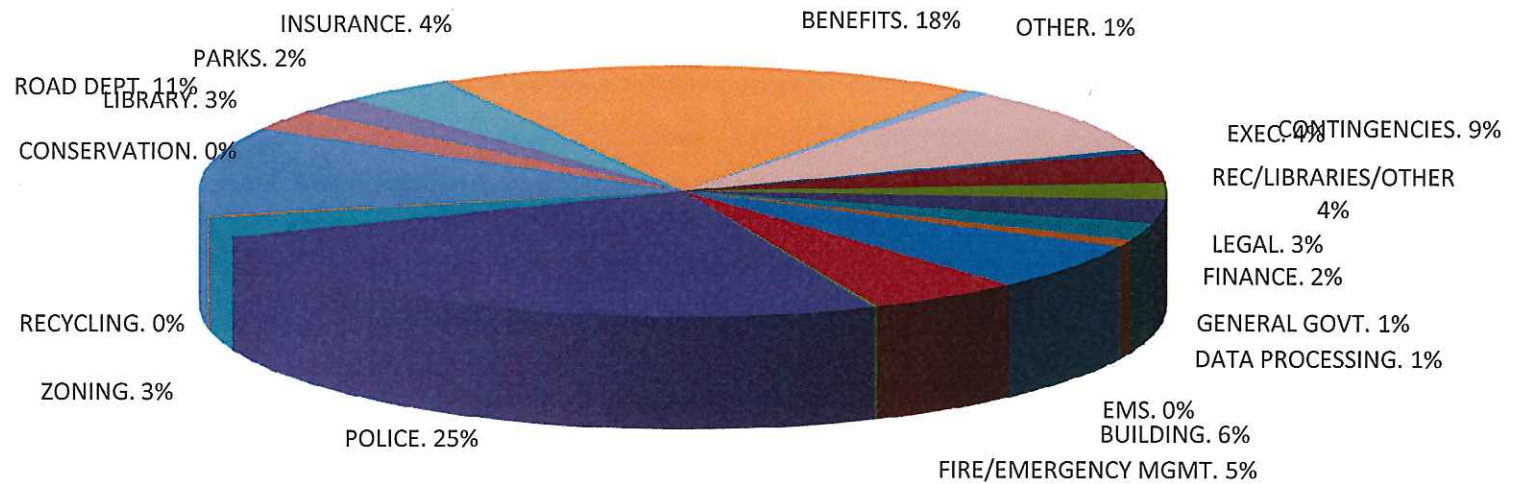
01.392.011 **Transfer from Landfill Revenue Fund - \$660,100.00**

01.392.012 **Transfer from Other Fund - \$0**

REFUND OF PRIOR YEAR EXPENSES

01.395.000 **Refund of prior year expenses - \$85,000.00**
Money from MRM Trust - dividends from prior years Worker's Comp payments, health insurance refund projections, and liability insurance payments.

LOWER SAUCON TOWNSHIP - EXPENDITURES - 2014 BUDGET



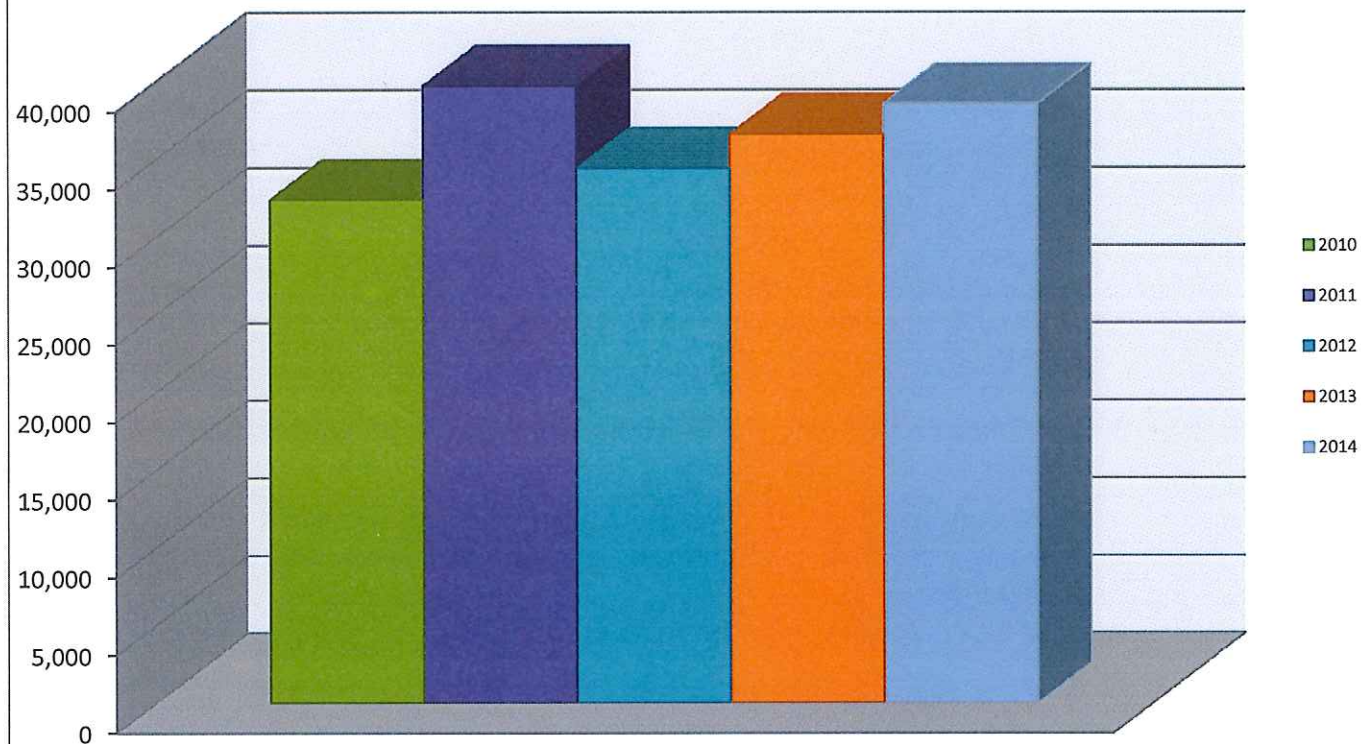
**01 GENERAL FUND
EXPENDITURES**

EXPENDITURES	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
01.400.000 GENERAL GOVERNMENT	32,436	39,743	34,463	36,623	34,198	38,582	38,582	38,582
01.401.000 EXECUTIVE	240,257	237,493	241,321	261,517	257,133	257,897	257,897	261,870
01.402.000 FINANCIAL ADMINISTRATION	215,064	215,446	161,163	161,628	137,155	144,996	144,996	146,193
01.403.000 CONSULTING - EIT	0	2,066	2,281	6,000	0	5,000	1,200	1,200
01.404.000 LAW	123,477	159,272	187,340	206,700	186,700	223,350	223,350	223,350
01.406.000 OTHER GENERAL GOVT ADMIN.	8,712	10,456	10,321	12,000	11,800	12,000	12,000	12,000
01.407.000 DATA PROCESSING	30,474	41,527	30,270	60,562	44,430	61,762	61,762	61,762
01.408.000 ENGINEER	139,018	113,068	141,565	165,500	143,200	156,500	161,500	161,500
01.409.000 GENERAL GOVT BLDGS	303,131	342,772	307,044	371,980	335,613	349,184	423,284	435,784
01.410.000 POLICE	1,360,780	1,411,333	1,490,890	1,656,780	1,685,066	1,709,662	1,796,244	1,798,144
01.411.000 FIRE	350,810	416,323	341,989	356,202	359,333	366,941	366,941	366,941
01.414.000 PLANNING AND ZONING	213,996	197,024	197,612	182,485	173,782	184,385	184,385	185,827
01.415.000 EMERGENCY MANAGEMENT	23,910	7,489	11,594	4,600	2,000	7,763	7,763	7,763
01.419.000 PUBLIC SAFETY CROSSING GUARDS	3,945	4,049	3,962	5,000	4,258	6,000	6,000	6,000
01.421.000 PUBLIC SAFETY ANIMAL CONTROL	0	0	0	0	500	8,500	8,500	8,500
01.429.000 RECYCLING	16,750	0	0	13,000	5,000	13,700	13,700	13,700
01.430.000 PUBLIC WORKS	645,653	736,461	620,401	802,517	732,543	811,957	811,957	813,588
01.452.000 PARTICIPANT RECREATION	147,876	115,433	130,345	149,724	136,302	158,414	158,414	158,414
01.456.000 LIBRARIES	168,522	173,464	183,467	183,467	183,467	183,467	183,467	183,467
01.461.000 COMMUNITY DEVELOPMENT	199	503	208	1,300	150	1,100	1,100	1,100
01.481.000 INTERGOVERNMENTAL EXPENDITURES	8398.75	7,143	12,407	10,000	20,489	20,000	20,000	20,000
01.486.000 INSURANCE	198,307	224,617	262,606	275,150	248,175	274,150	274,150	274,150
01.487.000 EMPLOYEE BENEFITS	1,060,309	1,125,680	1,173,807	1,248,190	1,219,275	1,303,213	1,303,213	1,303,213
01.489.000 MISCELLANEOUS EXPENDITURES OR EXPENSE	0	0	0	5,000	0	5,000	5,000	5,000
01.491.000 REFUNDS-PRIOR YEAR EXPENSES	0	0	15,380	30,000	31,953	35,000	35,000	30,000
01.492.000 INTERFUND OPERATING TRANSFERS	30,000	21,000	20,000	57,000	57,000	0	0	0
01.493.000 CONTINGENCIES	1,065,370	1,179,208	1,306,688	535,403	1,126,470	131,755	628,473	610,830
TOTAL EXPENDITURES	6,401,576	6,781,570	6,887,124	6,798,328	7,135,991	6,470,278	7,128,878	7,128,878

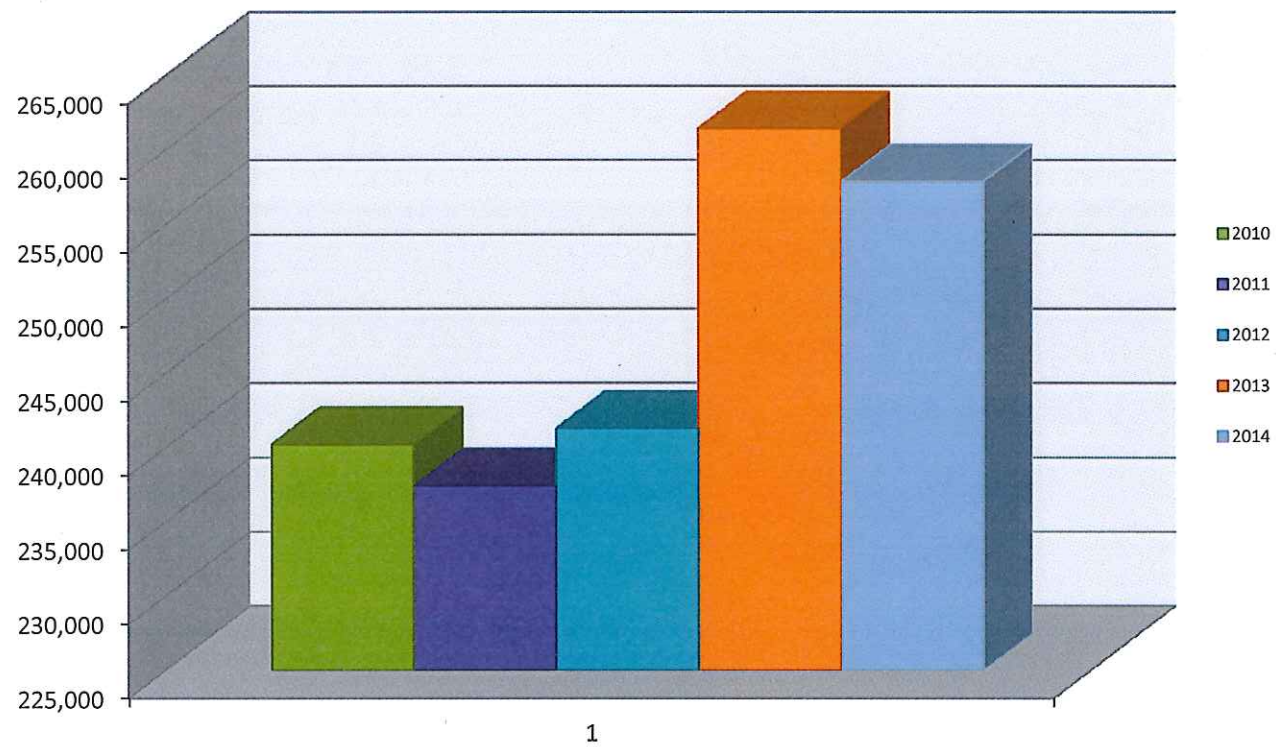
01 GENERAL FUND
EXPENDITURES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
EXPENDITURES								
<u>GENERAL GOVERNMENT</u>								
01.400.110 COUNCIL COMPENSATION	15,000	12,500	14,750	14,750	14,750	16,250	16,250	16,250
01.400.161 SOCIAL SECURITY TAX	623	478	550	605	300	1,008	1,008	1,008
01.400.168 MEDICARE TAX	145	112	120	180	60	236	236	236
01.400.500 CONTRIBS/GRANTS/GIFTS	16,668	26,653	19,043	21,088	19,088	21,088	21,088	21,088
01.400.750 MINOR EQUIPMENT	0	0	0	0	0	0	0	0
SUBTOTAL	32,436	39,743	34,463	36,623	34,198	38,582	38,582	38,582
<u>EXECUTIVE</u>								
01.401.120 MANAGER/SEC COMP	82,732	82,733	84,387	86,075	86,075	86,075	86,075	87,797
01.401.121 ASSISTANT MANAGER COMP	59,030	59,030	60,204	61,401	61,401	61,401	61,401	62,622
01.401.140 OFFICE PERSONNEL COMP	31,827	31,827	32,464	37,464	37,464	37,464	37,464	38,213
01.401.142 OFFICE PERSONNEL O T COMP	0	5	37	100	100	100	100	100
01.401.143 RECEPTIONIST COMPENSATION	25,818	24,722	26,209	26,741	26,741	27,543	27,543	27,543
01.401.144 TRANSCRIPTIONIST COMPENSATION	0	0	0	2,500	0	2,500	2,500	2,500
01.401.161 SOCIAL SECURITY TAX	12,363	12,352	12,605	13,130	13,130	13,181	13,181	13,409
01.401.168 MEDICARE TAX	2,892	2,895	2,948	3,071	3,071	3,083	3,083	3,136
01.401.300 CONTRACTED SERVICES	0	0	0	0	3,301	0	0	0
01.401.330 TRANSPORTATION EXPENSE	1,209	243	252	400	50	400	400	400
01.401.340 ADVERTISING/PRINTING	11,004	10,363	9,476	11,000	11,500	11,000	11,000	11,000
01.401.341 ORDINANCE CODIFICATION UPDATES	3,792	5,518	2,465	4,500	2,000	4,500	4,500	4,500
01.401.420 GENERAL EXPENSE	9,321	7,455	8,629	10,000	8,800	10,000	10,000	10,000
01.401.470 HIRING EXPENSES	269	350	1,645	1,135	500	650	650	650
01.401.750 MINOR EQUIP PURCHASE	0	0	0	4,000	3,000	0	0	0
SUBTOTAL	240,257	237,493	241,321	261,517	257,133	257,897	257,897	261,870

General Government



Executive



01 GENERAL FUND
EXPENDITURES

GENERAL GOVERNMENT

- 01.400.110 **Council Compensation - \$16,250.00**
5 Council members at \$3,250.00. Council Members Kern and Maxfield donate their compensation to the Open Space and Council Horiszny donates his compensation to the Fire Equipment Replacement Fund.
- 01.400.161 **Social Security Tax - \$1,008.00**
6.2% of all Council Compensation. If compensation is donated the employer obligation will be less.
- 01.400.168 **Medicare Tax - \$236.00**
1.45% of Council Compensation. If compensation is donated the employer obligation will be less.
- 01.400.500 **Contributions/Grants/Gifts - \$21,088.00**
Saucon Valley Football - \$2,500; Saucon Valley Soccer - \$2,000; Saucon Valley Basketball - \$2,000; Saucon Valley Cheerleading - \$1,500; Saucon Valley Wrestling - \$1,500.00; Saucon Valley Lacrosse - \$1,000; Saucon Valley Baseball - \$2,000; Steel City Volunteer Fire Company - \$188; Lehigh Valley Coalition for Affordable Housing - \$2,000; Saucon Valley Spirit Parade- \$400; Saucon Valley Partnership (COG) - \$1,000; Volunteer appreciation dinner - \$500.00; Saucon Rail Trail Oversight Commission - \$1,000.00; Fallen Officers - \$1,000.00 and any unexpected contributions - \$2,600.00
- 01.400.750 **Minor Equipment Purchases - \$0**

EXECUTIVE

- 01.401.120 **Manager/Secretary Compensation - \$87,796.58**
Annual salary for the year 2014
- 01.401.121 **Assistant Manager Comp - \$62,621.82**
Annual salary for the year 2014 (includes \$350.00 for longevity)
- 01.401.140 **Office Personnel Compensation - \$38,212.81**
Annual Salary of Administrative Assistant for the year 2014
- 01.401.142 **Overtime Compensation - \$100.00**
- 01.401.143 **Receptionist Compensation - \$27,543.00**
Contract not finalized. Estimated 2% amount plus \$500.00 for longevity.
- 01.401.144 **Transcriptionist - \$2,500.00**
Meeting transcription services to include township meetings, arbitration hearings.

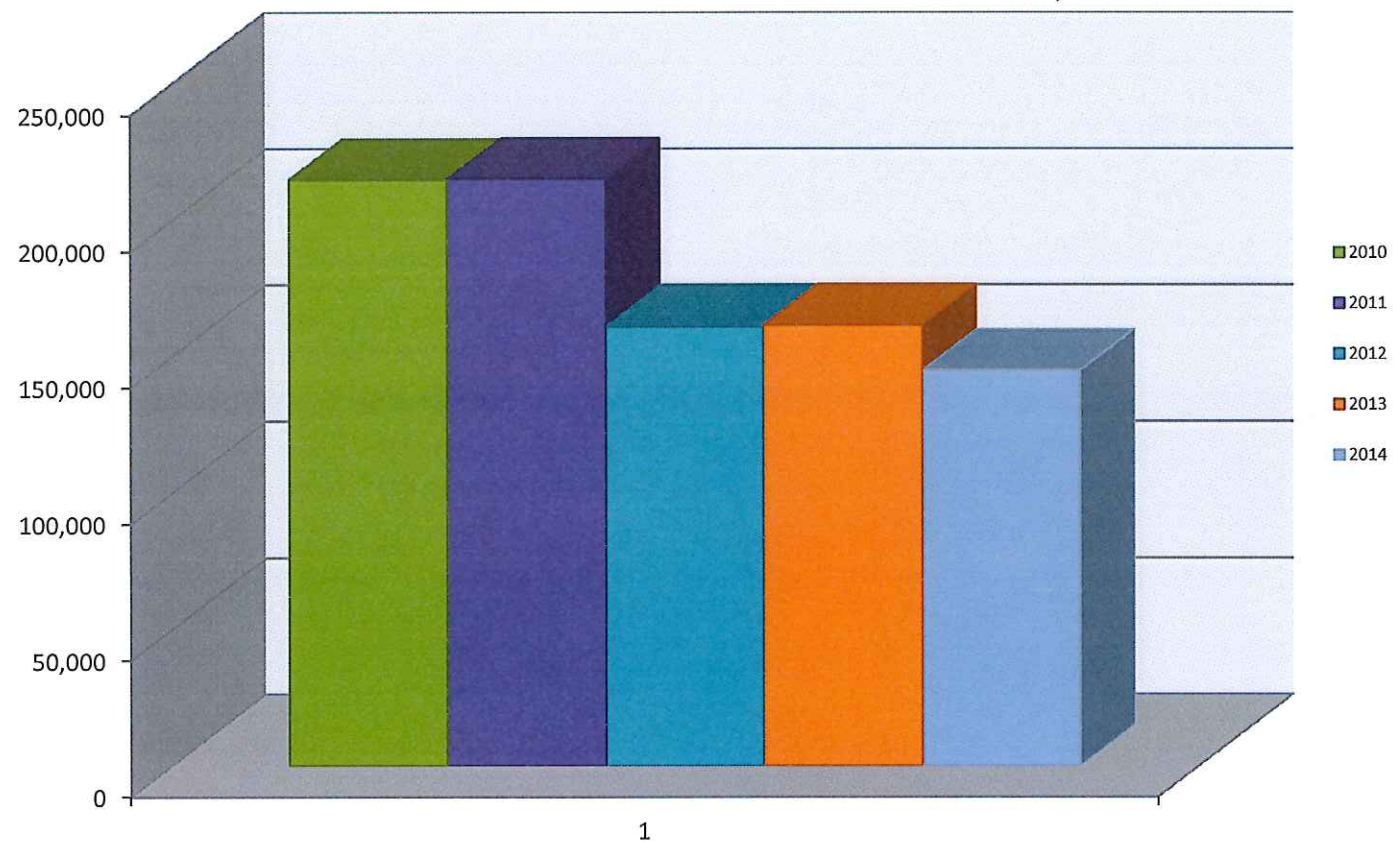
**01 GENERAL FUND
EXPENDITURES**

- 01.401.161 Social Security Tax - \$13,409.00**
6.2% of payroll in the Executive Dept.
- 01.401.168 Medicare Tax - \$3,136.00**
1.45% of payroll in the Executive Dept.
- 01.401.330 Transportation Expense - \$400.00**
Mileage for employees using personal vehicle. Reimbursements will be made at the IRS regulation rate. Policy requires use of Lower Saucon Township vehicles whenever possible for official duties.
- 01.401.340 Advertising & Printing - \$11,000.00**
Advertisement of meetings, bids, ordinances, financial concise statement, budget notifications and other legally required notices.
- 01.401.341 Ordinance Codification Updates - \$4,500.00**
Funding needed to update the Code periodically
- 01.401.420 General Expense - \$10,000.00**
Membership for PSATS - \$1,900; PSATS Convention - \$2,400; PA Township News - \$210; Municipal Yearbook - \$80; Seminars & Conferences - \$500; Council Members attendance at seminars - \$500; Bottled Water and Coffee - \$1,435; Newspaper Subscriptions & PA Bulletin - \$400; Local Piggyback Purchasing Program - \$75; PA Construction Code - \$100; Council Gifts - \$400; PRPS \$500.00; PA DEP MS4 Permit - \$500.00; Miscellaneous - \$1,000.00
- 01.401.470 Hiring Expenses - \$650.00**
Pre-employment physicals and psychological evaluations, background checks
- 01.401.750 Minor Equipment - \$0.00**

01 GENERAL FUND
EXPENSES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>FINANCIAL ADMINISTRATION</u>								
01.402.110 CONTROLLER COMP	195	278	315	1,800	900	1,800	1,800	1,800
01.402.120 ADMIN COMP	53,413	53,413	54,481	55,570	55,570	55,570	55,570	56,682
01.402.140 OFFICE PERSONNEL COMP	41,897	35,953	22,594	38,840	38,307	40,715	40,715	40,715
01.402.142 OFFICE PERSONNEL O T COMP	0	0	0	100	0	100	100	100
01.402.161 SOCIAL SECURITY TAX	5,921	5,558	4,798	5,971	5,858	6,087	6,087	6,156
01.402.168 MEDICARE TAX	1,385	1,300	1,122	1,397	1,370	1,424	1,424	1,440
01.402.311 AUDITING SERVICES	15,700	16,000	16,000	16,300	16,300	16,700	16,700	16,700
01.402.316 CONSULT SERV-ACCOUNTING	0	0	0	0	0	0	0	0
01.402.323 REAL ESTATE TAX PREP/MAILING	8,194	8,118	8,191	10,000	9,200	10,000	10,000	10,000
01.402.420 GENERAL EXPENSE	549	201	170	650	650	600	600	600
01.402.430 REAL ESTATE TAXES	533	569	545	8,000	4,000	6,000	6,000	6,000
01.402.451 BANK SERVICES	939	1,286	1,168	2,500	1,000	1,500	1,500	1,500
01.402.453 CONTRACTED SERVICES	82,676	88,428	47,591	0	0	0	0	0
01.402.454 PAYROLL SERVICES	3,662	4,342	4,188	5,500	4,000	4,500	4,500	4,500
01.402.700 CAPITAL PURCHASES	0	0	0	15,000	0	0	0	0
SUBTOTAL	215,064	215,446	161,163	161,628	137,155	144,996	144,996	146,193
<u>TAX COLLECTION</u>								
01.403.312 CONSULTING SERVICES (TCD)	0	2,066	2,281	6,000	0	5,000	1,200	1,200
SUBTOTAL	0	2,066	2,281	6,000	0	5,000	1,200	1,200

Finance



01 GENERAL FUND
EXPENDITURES

FINANCIAL ADMINISTRATION

- 01.402.110 Controller Compensation - \$1,800.00**
160 hrs @ \$7.50 as stipulated in Section 76-4 of The Administrative Code updated by Ordinance 91-4. Additional funding included if additional hours are needed.
- 01.402.120 Administration Compensation (Director of Finance) - \$56,681.73**
Compensation for the Director of Finance - 2014 Budgeted Wages
- 01.402.140 Office Personnel Compensation (Finance Clerk) - \$40,715.00**
Contract not finalized. Estimating 2% amount
- 01.402.142 Office Personnel Overtime - \$100.00**
Amount provided for potential overtime
- 01.402.161 Social Security - \$6,156.00**
6.2% of wages in the Finance Dept
- 01.402.168 Medicare - \$1,440.00**
1.45% of wages in the Finance Dept
- 01.402.311 Auditing Services - \$16,700.00**
Quote received from current auditing firm.
- 01.402.316 Consulting Services - Accounting - \$0.00**
- 01.402.323 Tax Bill Mailing/Preparation - \$10,000.00**
Outsourced to Berkheimer Associates (Township Tax Administrator). Includes tax bill processing, mailing, collecting, rebilling, database maintenance and reminder notifications
- 01.402.420 General Expense - \$600.00**
Membership to GFOA - \$160.00, AP Checks - \$300.00; W-9 forms - \$40.00; \$100.00 for any other item not itemized
- 01.402.430 Real Estate Taxes - \$6,000.00**
Payment for School and County Taxes within the year of acquisition and pending exemption (if granted). When purchasing a property we are responsible for any taxes not paid. Exemptions are filed immediately upon notification. Regulations require that the County's hearings for the year are to be done by Oct 31.
- 01.402.451 Bank Services - \$1,500.00**
Fees charged by depositories for services.

01 GENERAL FUND
EXPENDITURES

01.402.453 Contracted Services - \$0.00

Commission paid to Keystone Collectors (Tax Administrator in compliance with Act 32 and TCC) for services processing EIT and LST Tax (awarded contract). 1.75%. Under the contract agreement Keystone deducts it's 1.45% and 1.75% commissions prior to releasing the funds.

01.402.454 Payroll Services - \$4,500.00

Payment to AD Computer for processing payroll (26 pays at \$2,340.00, payroll tax services at \$500.00). Balance is for W-2 processing and other miscellaneous items. Additional Funding added for contracted services for Cobra filings.

01.402.750 Minor Equipment Purchase - \$0.00

TAXATION

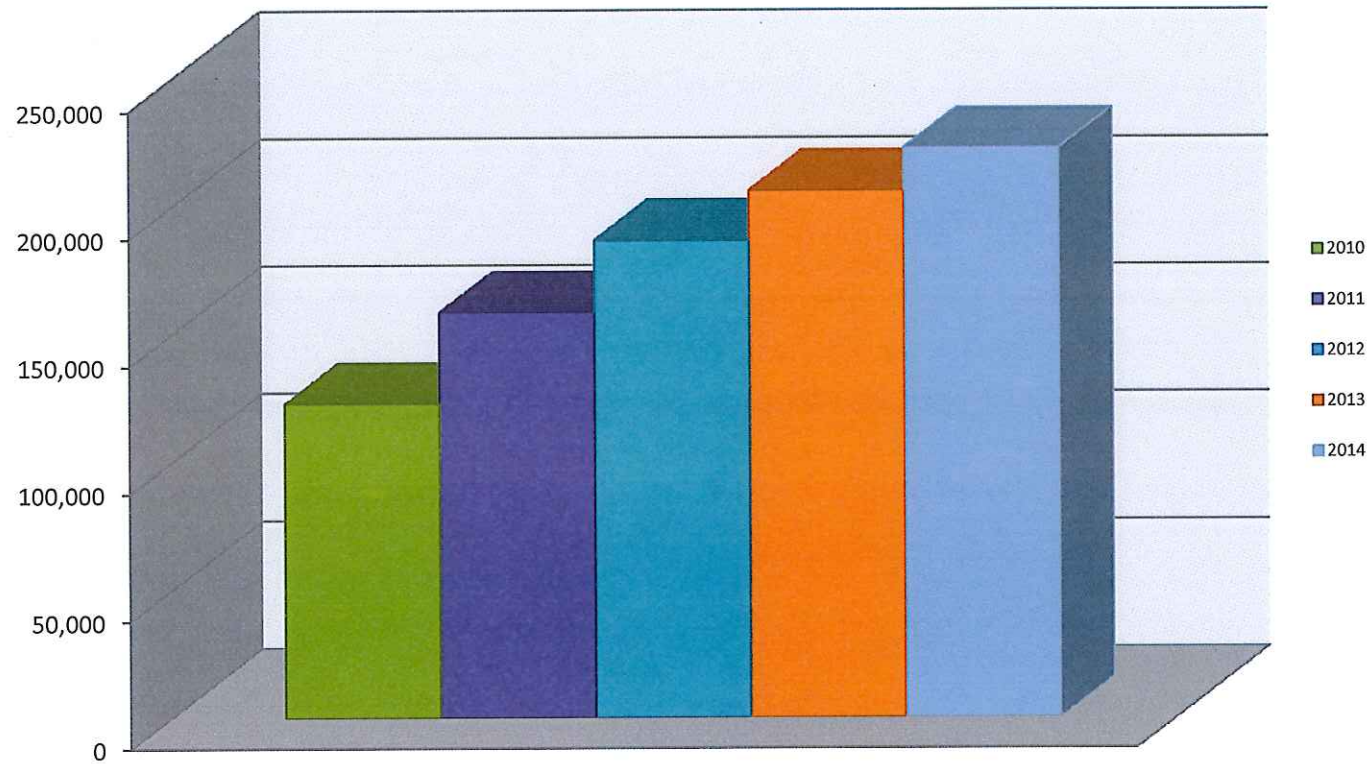
01.403.312 Taxation Consultation - \$1,200.00

The State passed Act 32 forming a TCC (Tax Collection Committee) in each County to consolidate the Earned Income Tax collection process. Funding for the TCC will be based on Earned Income Tax reported to the State and then averaged amongst the municipalities and school districts in each TCC. The Township's weighted vote is 2.33%. The new tax collector started 1/1/2012. Funding is still needed for legal and operational costs for the TCC

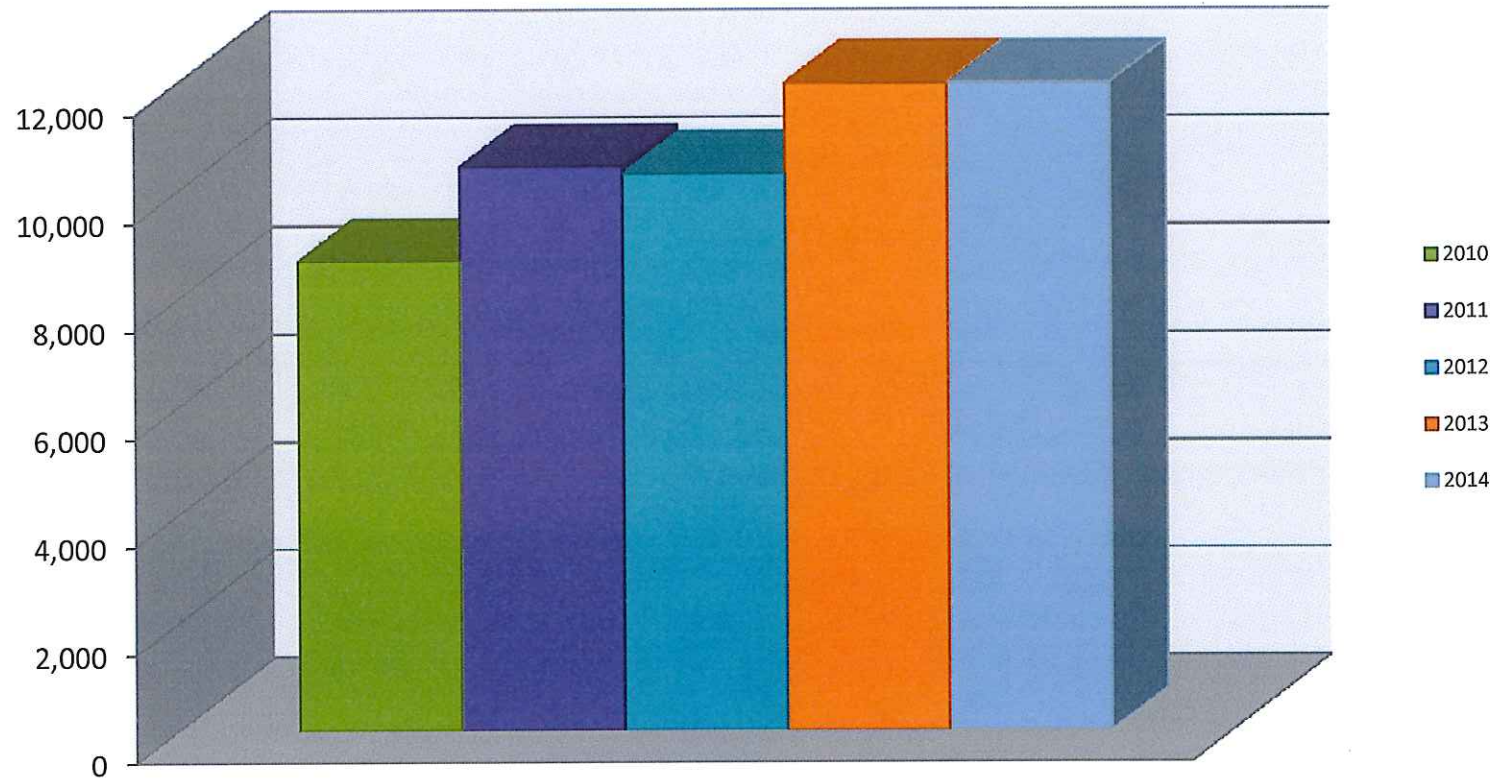
**01 GENERAL FUND
EXPENDITURES**

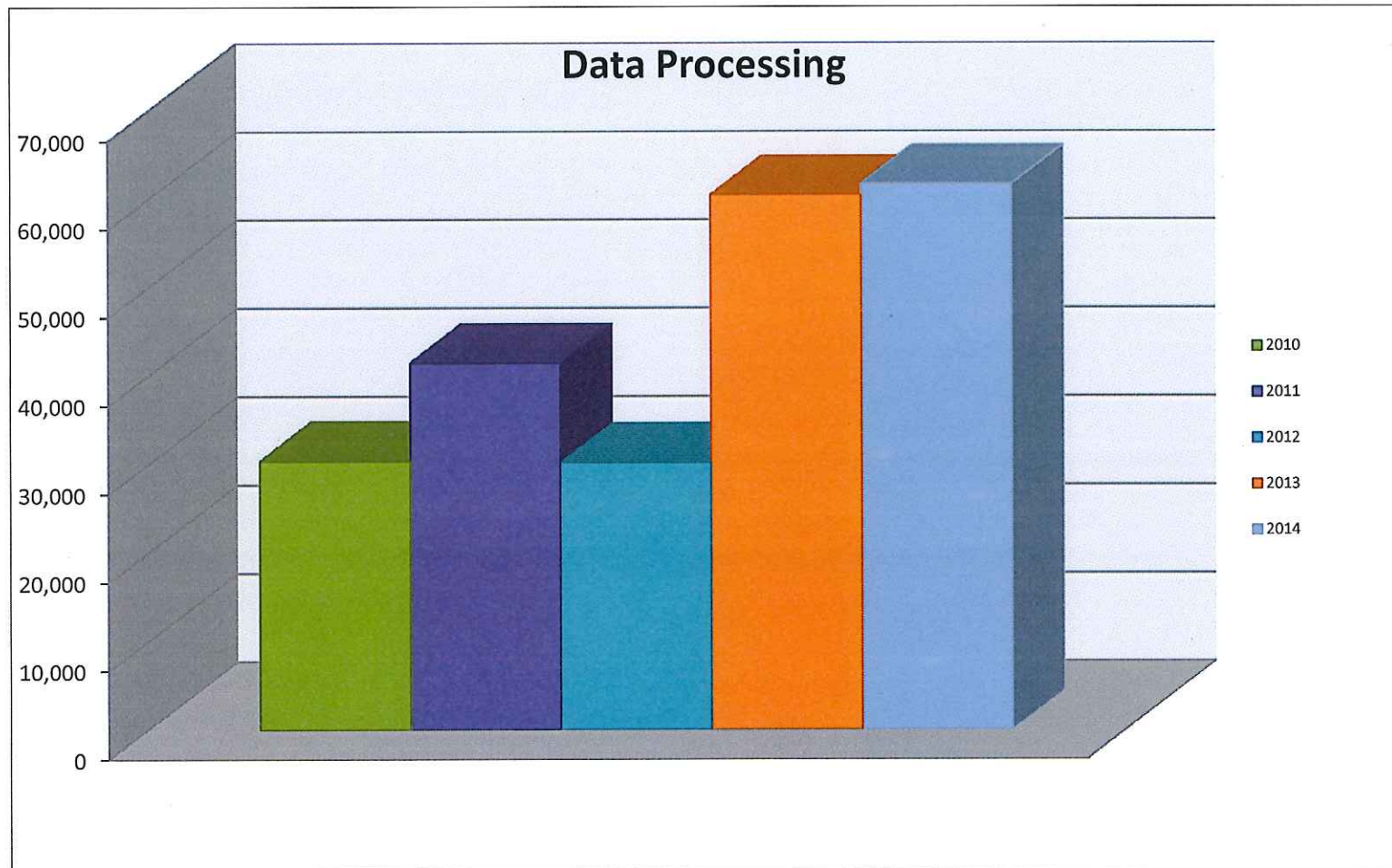
	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>LAW</u>								
01.404.310 LEGAL SERVICES	82,369	91,080	113,733	90,000	95,000	100,000	100,000	100,000
01.404.311 LEGAL SERVICES-PLANNING/ZONING	21,832	19,843	22,974	60,000	55,000	65,000	65,000	65,000
01.404.312 SPECIAL COUNSEL	17,706	47,169	48,871	55,000	35,000	56,650	56,650	56,650
01.404.313 COURT STENOGRAPHER	1,570	1,180	1,762	1,700	1,700	1,700	1,700	1,700
SUBTOTAL	123,477	159,272	187,340	206,700	186,700	223,350	223,350	223,350
<u>OTHER GENERAL GOVT. ADMINISTRATION</u>								
01.406.200 OFFICE MATERIALS/SUPPLIES	7,075	7,570	7,924	8,500	8,500	8,500	8,500	8,500
01.406.201 COMPUTER SUPPLIES	1,637	2,886	2,397	3,500	3,300	3,500	3,500	3,500
SUBTOTAL	8,712	10,456	10,321	12,000	11,800	12,000	12,000	12,000
<u>DATA PROCESSING</u>								
01.407.140 SYSTEMS MGMT CO-ORD COMP	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01.407.161 SOCIAL SECURITY TAX	186	186	186	186	186	186	186	186
01.407.168 MEDICARE TAX	44	44	43	44	44	44	44	44
01.407.314 WEBSITE OPERATION/MAINT	4,441	11,854	3,012	7,032	4,700	7,032	7,032	7,032
01.407.370 MAINT/REPAIR OF EQUIP	5,163	8,573	4,852	12,000	10,500	12,000	12,000	12,000
01.407.700 MAJOR EQUIPMENT PURCHASES	13,860	12,306	8,619	16,300	10,500	14,000	14,000	14,000
01.407.750 MINOR EQUIP PURCHASE	0	0	747	3,000	1,500	3,000	3,000	3,000
01.407.751 SOFTWARE/LICENSES PURCHASE	3,780	5,564	9,811	19,000	14,000	22,500	22,500	22,500
SUBTOTAL	30,474	41,527	30,270	60,562	44,430	61,762	61,762	61,762

Law



Other General Government





01 GENERAL FUND
EXPENDITURES

LAW

- 01.404.310 **Legal Services - \$100,000.00**
This line item is for services performed by the Township Solicitor and attendance at Township meetings. This figure is based on the 2013 budget figure and potential future services.
- 01.404.311 **Legal Services - Planning/Zoning - \$65,000.00**
This figure is based on the 2013 estimated payments. Payments are for Zoning Hearing Board meetings, zoning matters, SALDO revisions and litigation
- 01.404.312 **Special Counsel (Labor) - \$56,650.00**
Representation for employment law matters, Police and Non Uniform contract negotiations, and environmental legal matters. Specialized solicitors will be used on a limited basis.
- 01.404.313 **Court Stenographer Fees - \$1,700.00**
For services required at Zoning Hearing Board Meetings and Council meetings, when required.

OTHER GENERAL GOVERNMENT ADMINISTRATION

- 01.406.200 **Office Materials and Supplies - \$8,500.00**
All office materials and supplies for all departments have been combined into this line item. This figure is based on the historical amounts and the 2013 projected expenditure. This includes paper and general office supplies for the Administration and Police Departments. Supplies are inventoried and staff makes requests monthly.
- 01.406.201 **Computer Supplies - \$3,500.00**
Toner, ink cartridges, disks, cables and other computer related items.

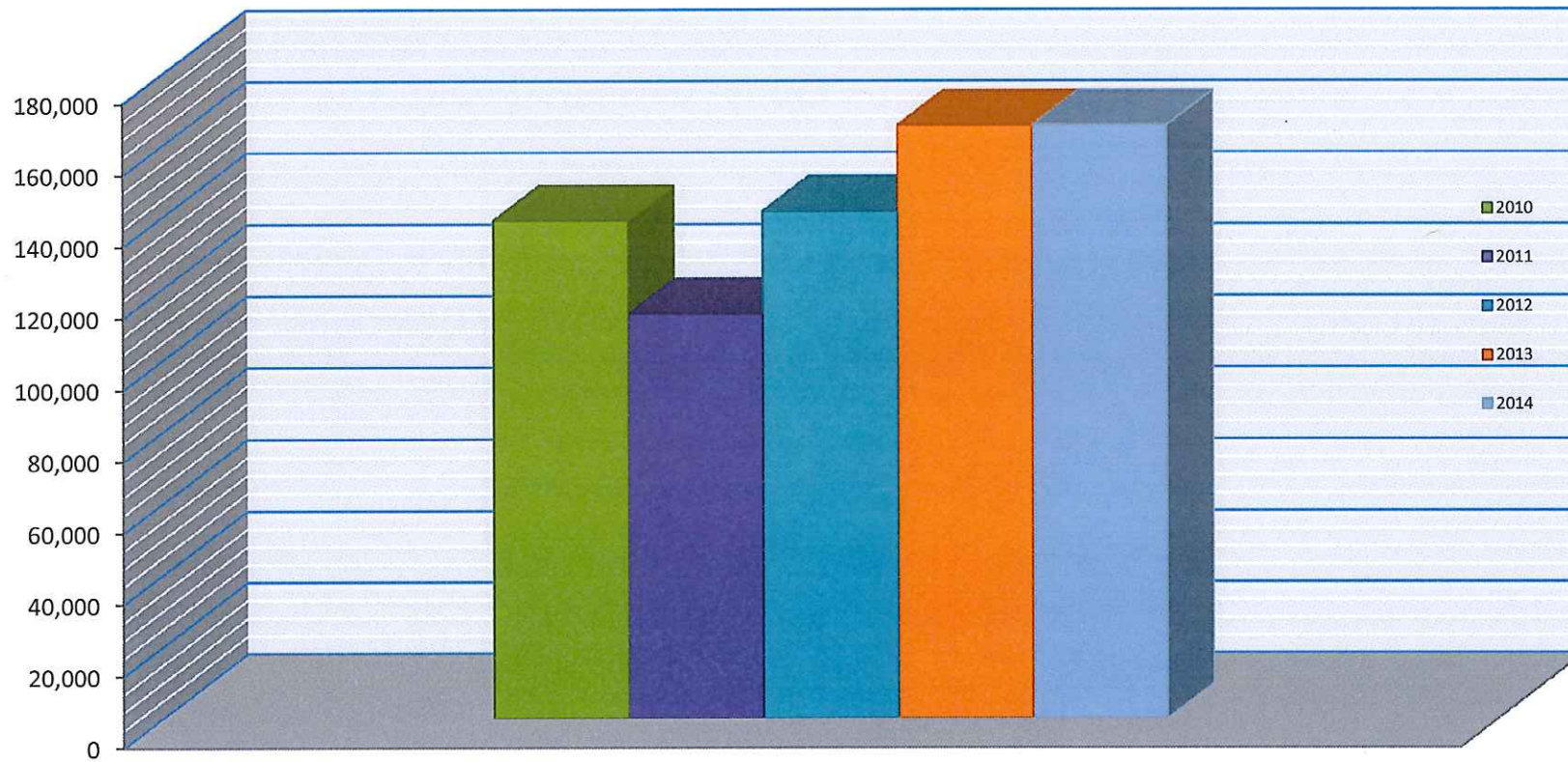
DATA PROCESSING

- 01.407.140 **Systems Management Coordinators Compensation - \$3,000.00**
For individuals who maintain, advise, and recommend upgrades to our computer systems in Administration (\$2,000) and Police Department (\$1,000).
- 01.407.161 **Social Security Tax - \$186.00**
Systems Management Compensation wages at 6.2%
- 01.407.168 **Medicare Tax - \$44.00**
Systems Management Compensation wages at 1.45%
- 01.407.314 **Website Operation/Maintenance - \$7,032.00**
Annual maintenance agreement: \$3,600.00; Hosting fees \$432.00; \$3,000.00 to update or modify website.
- 01.407.370 **Maintenance/Repair of Equipment - \$12,000.00**
For maintenance and repair of all computer equipment in Administration and Police departments. Also includes upgrades if applicable. Service repairs will be \$85.00 per hour
- 01.407.700 **Major Equipment Purchase - \$14,000.00**
Purchase of computers (if system fails) - \$6,000.00; Server upgrades and other unanticipated equipment replacement costs - \$5,500.00; Council Tablets - \$2,500.00
- 01.407.750 **Minor Equipment Purchase - \$3,000.00**
Purchase of minor technology items, such as routers, switches, cables, battery backups, etc...
- 01.407.751 **Software/Licenses - \$22,500.00**
Freedom System Accounting Package upgrade and maintenance agreement - \$3,000.00; Zoning/GIS/GPS License - \$8,000.00, additional services from Stratix - \$3,000.00; anti-virus software - \$3,000.00 and other miscellaneous licenses and software upgrades - \$2,000.00; Crimemapping.com Subscription for the Police Department - \$1,500

**01 General Fund
Expenditures**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>ENGINEER</u>								
01.408.310 ENGINEERING SERVICES	67,465	50,205	65,430	65,000	57,700	65,000	70,000	70,000
01.408.311 ENG SERV-PLANNING/ZONING	17,284	17,735	22,712	20,000	11,500	20,000	20,000	20,000
01.408.312 CONSULTING SERVICES	0	0	0	5,000	0	5,000	5,000	5,000
01.408.313 BLDG CODE ENFORCE SERV	75	0	0	1,500	0	1,500	1,500	1,500
01.408.314 SEWAGE ENFORCE OFFICER	54,194	45,128	53,423	74,000	74,000	65,000	65,000	65,000
SUBTOTAL	139,018	113,068	141,565	165,500	143,200	156,500	161,500	161,500

Engineering



**01 GENERAL FUND
EXPENDITURES**

ENGINEER

01.408.310 Engineering Services - \$70,000.00

Engineering services for approved engineering projects and attendance at Council meetings. This amount is based on the 2013 expenses. Services include ordinance reviews, MS4 permitting , permits for stream projects, bid documents, engineered drawings for parks, road repair projects.

01.408.311 Engineering Services - Planning and Zoning - \$20,000.00

Engineering services specifically allocated to zoning and planning matters e.g. SALDO; as well as grading and carbonate geology reviews.

01.408.312 Consulting Fee - \$5,000.00

For consulting services approved by Council on small specialized projects.

01.408.313 Building Code Enforcement Services - \$1,500.00

For services and general reviews by third-party agencies.

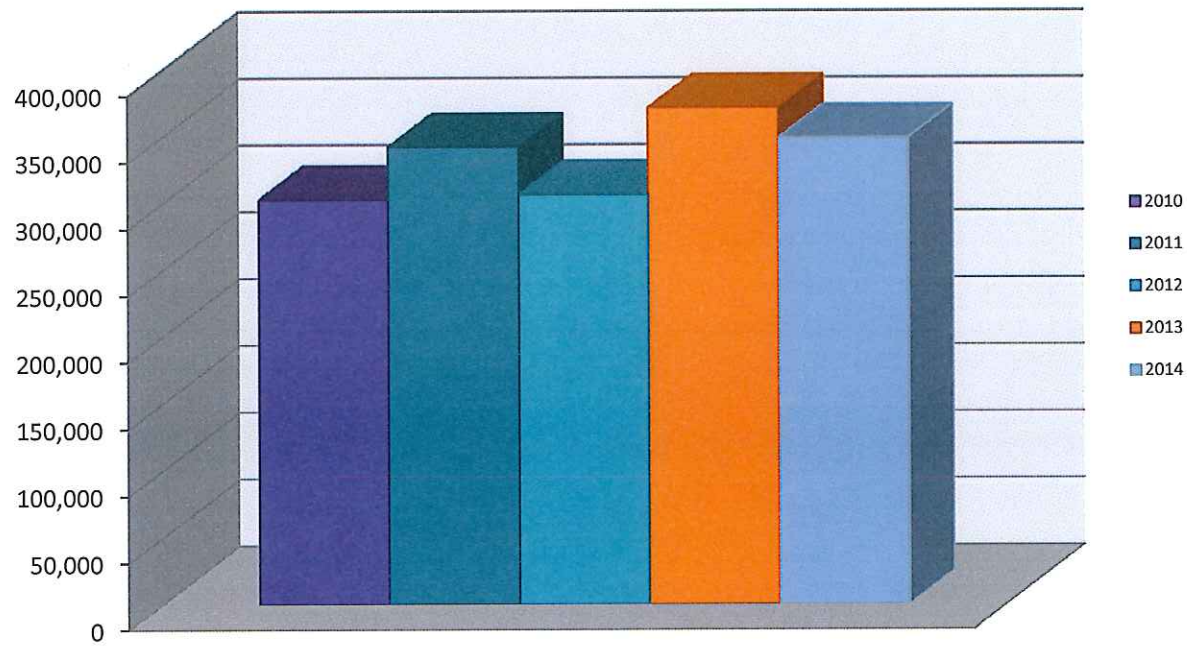
01.408.314 Sewage Enforcement Officer - \$65,000.00

Based on 2010-2013 SEO Officer payments. Decreased due to decline in new construction requiring less reviews. 30 to 50% of this expense is reimbursed by PA DEP. The Township has not received notice of the reimbursement percentage as of this date.

01 GENERAL FUND
EXPENDITURES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>GENERAL GOVT BLDGS</u>								
01.409.140 MAINT PERSONNEL COMP	5,991	5,276	6,042	8,000	5,000	10,000	10,582	10,582
01.409.200 BUILDING MATERIALS/SUPPLIES	3,082	3,025	3,307	4,000	4,000	4,000	4,000	4,000
01.409.230 HEATING OIL/DIESEL FUEL	54,967	74,856	50,470	60,000	60,000	58,000	58,000	62,300
01.409.231 GASOLINE	70,816	87,819	100,087	90,000	90,000	87,500	87,500	95,200
01.409.234 OIL/LUBRICANTS	2,506	3,363	1,773	5,500	3,500	5,500	5,500	5,500
01.409.320 COMMUNICATION EXPENSE	35,555	33,703	33,856	36,000	36,000	36,000	36,000	36,000
01.409.360 GENERAL UTILITIES	0	0	0	0	0	0	0	0
01.409.360 WATER/SEWER	0	4,262	3,767	5,000	5,000	5,000	5,000	5,500
01.409.361 ELECTRICITY	58,276	64,329	48,518	60,000	51,000	60,000	60,000	60,000
01.409.362 GAS (HEATING)	8,489	7,109	6,500	12,000	11,000	12,396	12,396	12,396
01.409.367 REFUSE REMOVAL	2,150	2,391	2,833	3,180	2,613	3,180	3,180	3,180
01.409.370 MAINT/REPAIR OF BUILDINGS	41,711	40,176	33,230	47,000	45,000	47,000	47,000	47,000
01.409.374 OFFICE EQUIP MAINT/REPAIR	4,816	5,826	4,039	8,000	4,000	5,000	5,000	5,000
01.409.384 OFFICE EQUIP RENTAL	10,856	10,637	12,622	14,000	14,000	15,308	15,308	15,308
01.409.420 GENERAL EXPENSE	74	0	0	300	100	300	300	300
01.409.750 MINOR EQUIP PURCHASE	0	0	0	0	0	0	0	0
01.409.800 CAPITAL OUTLAY	0	0	0	5,000	0	0	73,518	73,518
01.409.820 BUILDING PURCH/IMPROV	0	0	0	14,000	4,400	0	0	0
SUBTOTAL	303,131	342,772	307,044	371,980	335,613	349,184	423,284	435,784

General Government Buildings



01 GENERAL FUND
EXPENDITURES

GENERAL GOVERNMENT BUILDINGS AND PLANT

- 01.409.140 Maintenance Personnel Compensation - \$10,582.00**
Fee for janitorial services
- 01.409.200 Building Materials/Supplies - \$4,000.00**
This expenditure is for restroom supplies, lighting, cleaning materials for Township buildings
- 01.409.230 Heating Oil/Diesel Fuel/Natural Gas - \$62,300.00**
Heating oil for all Township buildings and bio-diesel fuel for all Township Road Department vehicles and equipment. The Township continues to purchase B-5 in accordance to the Township's Green Fuels Policy. The Dept. of Energy EIA is projecting a 5% decrease in diesel prices and a 3% decrease in heating oil prices for 2014. We are estimating purchasing 15,600 gallons at a price of \$3.62 per gallon. Included additional funding due to the instability of the market. More detailed information can be obtained at: www.eia.gov
- 01.409.231 Gasoline - \$95,200.00**
Fuel for all gasoline powered Township vehicles and equipment and is based on the 2013 projected expenditure. Returned to State Contract. The Dept of Energy EIA is projecting a 3% decrease in gasoline prices for next year. The Township converted to the use of E-10 fuel in accordance to the Township's Green Fuels Policy. We are estimating purchasing 23,800 gallons at a price of \$3.56 per gallon. Included additional funding due to the instability of the market. More detailed information can be obtained at: www.eia.gov
- 01.409.234 Oils/Lubricants - \$5,500.00**
Oils and lubricants for all Township vehicles and equipment.
- 01.409.320 Communication Expense - \$36,000.00**
Phone, Long Distance - \$7,200.00; Internet charges - \$600.00; Cell Phone - \$21,000.00; Postage - \$6,000.00; Postage (including mailing to certified mail, Fedex chgs, etc), - \$1,200.00 ; Service calls and misc. .
- 01.409.360 Water/Sewer- \$5,500.00**
Expenses for water and sewer service from the City of Bethlehem.
- 01.409.361 Electric- \$60,000.00**
This figure is based on 2013 projected expenditures. Our locked in generation rate at .10 for the next three years with the MUA Contract. The Dept of Energy EIA is projecting a .9% increase in 2014. More information can be provided at www.eia.gov
- 01.409.362 Gas (Heating)- \$12,396.00**
This figure is based on 2013 projected expenditures and possible increase in energy costs. UGI expenses for heating Public Works garage. The Dept. of Energy EIA is projecting an increase in price by 3.3%. More information can be obtained at www.eia.gov

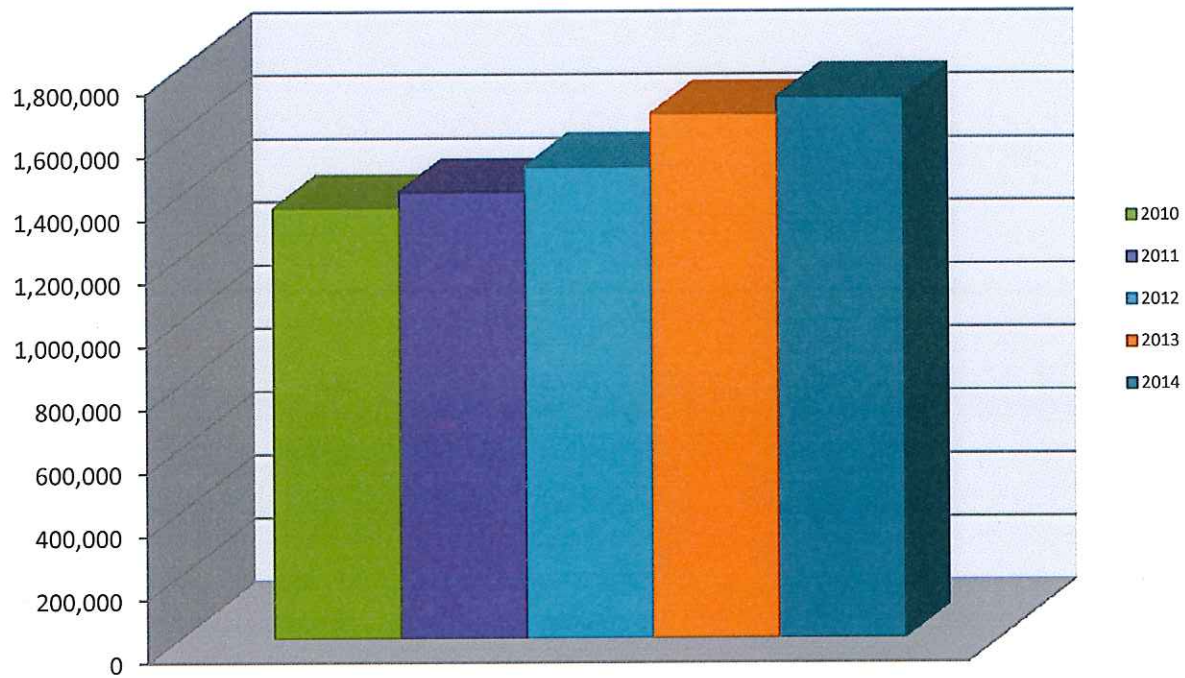
**01 GENERAL FUND
EXPENDITURES**

- 01.409.367 Refuse Removal- \$3,180.00**
This figure is based on 2013 projected expenditures for the buildings only. Park refuse removal cost was moved to park expenses.
- 01.409.370 Maintenance/Repair of Buildings - \$47,000.00**
Permits and certificates - \$600.00; Maintenance Agreement for all heating equipment at Town Hall, Lutz Franklin and Heller Homestead - \$5,285.00; Yearly service on fire extinguishers and replacements - \$3,000.00; Pest Control for all Township buildings - \$2,700.00; Annual monitoring fee for burglar and fire alarm systems in Township buildings - \$6,826.00; Maintenance agreement for two sprinkler systems and any materials needed for maintenance- \$2,700.00; Annual agreements for service and inspection of elevator - \$3,030.00; Town Hall and PW Bldg back up generator maintenance agreement - \$1,520.00; Telephone repairs - \$2,000.00; Flag replacement - \$300.00 and the Balance for all unforeseen costs for maintenance and repairs for all municipal buildings.
- 01.409.374 Maintenance/Repair of All Office Equipment - \$5,000.00**
Maintenance fee on (2) copiers in Admin - \$4,080.00; Maintenance on PD copiers - \$3,900.00 (Maintenance covers parts replacement and number of copies allowed). Balance for unanticipated increases or expenses
- 01.409.384 All Office Equipment Rentals - \$15,308.00**
Postage Meter (replaced 5/12) - scheduled for replacement - \$1,860.00; Copier payment - \$8,208.00; replaced 2 administration copiers and PD Copiers - \$3,900; balance is for other rentals as needed.
- 01.409.420 General Expense - \$300.00**
For expenditures that cannot be charged to a specific line item.
- 01.409.750 Minor Equipment Purchase - \$0.00**
- 01.409.800 Capital Outlay - \$73,518.00**
Winterizing Sprinkler System - \$14,460.00; Replacement of front door - \$5,000.00; Connecting Administration Power Supply and Lights to Emergency Back-up Generator - \$7,400.00; HVAC Zone Upgrades in Town Hall Administration Bldg - \$8,925.00; Additional Security Cameras in Town Hall Complex - \$ 11,733.00; cleaning carpets and floors - \$6,000.00; and cleaning up Seidersville Hall basement - \$20,000.00
- 01.409.820 Building Purchase/Improvement - \$0.00**

01 GENERAL FUND
EXPENSES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>POLICE</u>								
01.410.120 ADMIN COMP	82,034	82,034	83,641	85,280	85,280	85,280	85,280	87,044
01.410.130 POLICE COMP (FT)	835,571	899,815	965,829	1,024,000	1,045,000	1,085,656	1,085,656	1,085,656
01.410.131 POLICE COMP (PT)	88,168	74,851	83,661	100,000	128,000	120,000	120,000	120,000
01.410.132 POLICE OVERTIME COMP	95,425	91,691	86,820	110,000	125,000	110,000	110,000	110,000
01.410.140 OFFICE PERSONNEL COMP	77,488	79,725	79,067	83,000	78,728	81,215	81,215	81,215
01.410.142 OFFICE PERSONNEL O T COMP	0	0	0	400	0	400	400	400
01.410.161 SOCIAL SECURITY TAX	73,525	76,745	80,565	83,866	90,645	91,918	91,918	92,028
01.410.168 MEDICARE TAX	17,195	17,940	18,850	19,614	21,199	21,497	21,497	21,523
01.410.228 K-9 EXPENSES	0	0	0	0	0	5,500	5,500	5,500
01.410.241 UNIFORMS	8,409	6,668	10,802	12,000	11,500	12,000	12,000	12,000
01.410.242 FIREARMS	919	1,012	1,424	1,700	1,705	1,500	1,500	1,500
01.410.243 AMMUNITION	3,922	4,982	4,940	5,800	5,709	5,800	5,800	5,800
01.410.316 TRAINING	4,355	7,528	8,264	7,000	6,800	10,000	10,000	10,000
01.410.340 ADVERTISING/PRINTING	496	1,459	642	3,000	1,500	3,000	3,000	3,000
01.410.370 COMMUNICATION EQUIP - M/R	1,253	2,791	2,647	2,700	2,700	3,000	3,000	3,000
01.410.372 MAINT/REPAIR EQUIP	10,200	11,010	15,042	12,800	14,700	12,800	12,800	12,800
01.410.373 VEHICLE - MAINT/REPAIR	35,644	30,976	26,968	31,295	15,000	31,196	31,196	31,196
01.410.400 RETURN INVEST CONFISCATION	0	0	0	0	0	0	0	0
01.410.420 GENERAL EXPENSE	5,155	5,992	5,297	16,000	7,000	10,000	10,000	10,000
01.410.440 UNIFORM MAINTENANCE	1,776	1,859	1,781	4,600	4,600	4,600	4,600	4,600
01.410.470 INVESTIGATION EXPENSE	1,348	2,102	1,779	2,000	2,000	2,000	2,000	2,000
01.410.700 MAJOR EQUIP PURCHASE	12,649	6,044	7,208	34,525	27,000	6,300	6,300	6,300
01.410.750 MINOR EQUIP PURCHASE	5,248	6,109	5,663	11,000	11,000	6,000	6,000	6,000
01.410.800 CAPITAL OUTLAY	0	0	0	6,200	0	0	86,582	86,582
01.410.840 VEHICLE PURCHASE	0	0	0	0	0	0	0	0
SUBTOTAL	1,360,780	1,411,333	1,490,890	1,656,780	1,685,066	1,709,662	1,796,244	1,798,144

Police



01 GENERAL FUND
EXPENDITURES

POLICE

- 01.410.120 **Administrative Compensation - \$87,043.22**
Annual Salary for the year 2014 (Includes Longevity payment of \$1,746.00)
- 01.410.130 **Police Compensation (FT) - \$1,085,656.00**
Includes shift differential, longevity pay, holiday pay, sick-day buyback, and education reimbursement for 15 full-time police officers. Funding from the Casino Gaming Authority budgeted under grants.
- 01.410.131 **Police Compensation (PT) - \$120,000.00**
This figure reflects compensation for part-time officers who are utilized to maintain patrol coverage by replacing full time officers at various times when they are scheduled off and to provide additional manpower when needed.
- 01.410.132 **Overtime Compensation-Police - \$110,000.00**
This figure, which has remained the same for the past few years, includes hours worked at extra-duty events and contractual holiday overtime. Approximately 45% of this overtime is reimbursed from extra-duty events and is included in Police Services income under line item 01.362.100. Approximately 22% - \$22,000 will be reimbursed by a state DUI Grant, approximately \$4,000 will be reimbursed by a state Buckle-UP PA Grant, and \$7,000 by a Aggressive Driving Grant, all of which will be deposited into 01.354.130, State Grants.
- 01.410.140 **Office Personnel Compensation - \$81,215.00**
Contract still not finalized. Estimating 2% plus longevity.
- 01.410.142 **Overtime Compensation - \$400.00**
This figure will provide for a limited use of overtime by the Administrative Clerk and Clerk/Typist should the need arise.
- 01.410.161 **Social Security Tax - \$92,028.00**
6.2% of all Police Wages
- 01.410.168 **Medicare Tax - \$21,523.00**
1.45% of all Police Wages
- 01.410.228 **Expenses for K-9 - \$5,500.00** Training - \$1,350.00; Food - \$1,000.00; supplies/boarding - \$1,150.00; Medical and contingency, \$2,000.00
- 01.410.241 **Uniforms - \$12,000.00**
This reflects a contractual allotment of \$600 each for 15 full time police officers plus an estimated \$2,000 carry over and \$1,000 total for all part time police officers.

**01 GENERAL FUND
EXPENDITURES**

- 01.410.242 Firearms - \$1,500.00**
For the miscellaneous repair or purchase of firearms.
- 01.410.243 Ammunition - \$5,800.00**
Duty ammunition and various ammo and targets for weapons training and qualifications.
- 01.410.316 Training - \$10,000.00**
Training for Officers, Admin Clerk and Clerk/Typist. (i.e. crime investigation, drug/alcohol enforcement, crime prevention, defensive tactics, speed enforcement, use of force, firearms, professional development, computer training, 1st Responder, CPR/AED, and other seminar topics); PA Criminal Law Bulletin, Savings Bonds for Dept. fitness tests and training videos, tuition reimbursement.
- 01.410.340 Advertising/Printing - \$3,000.00**
Estimated cost for items such as classified ads for new employees, file cards, evidence tags, envelopes, and all other misc. advertising/printing items.
- 01.410.370 Communication Equipment -M/R - \$3,000.00**
Estimated cost to repair portable radios, mobile radios, base radio, recording equipment, etc. Due to the increasing age of our mobile/portable radios, we need to anticipate replacing one or two units per year, thus the increase in this line item.
- 01.410.372 Maintenance/Repair Equipment - \$12,800.00**
Alert Care yearly fee for specialized police software - \$3,800; Monthly 3G Data access fee - \$2,000; Certification for Vascar/Tracker/Speedometer/Robic - \$2,400; Maintenance fee for MobileCop software -\$900; Annual Service Contract for Fortigate Hardware -\$400; Balance is estimate for repair of all miscellaneous equipment such as flashlights, PBT's and fire extinguishers.
- 01.410.373 Vehicle - M/R - \$31,196.00**
For items such as: collision repairs, tires, car washes, filters, shocks, inspections for cruisers, transmission fluid, exhaust pipes, fuses, light bulbs, wiper blades, brake drums, brake shoes, hoses, gaskets, batteries, seals, mufflers, alignments, antifreeze, switches, towing, tune-up parts, etc. This figure is based on the average of the last 3 years of actual figures.

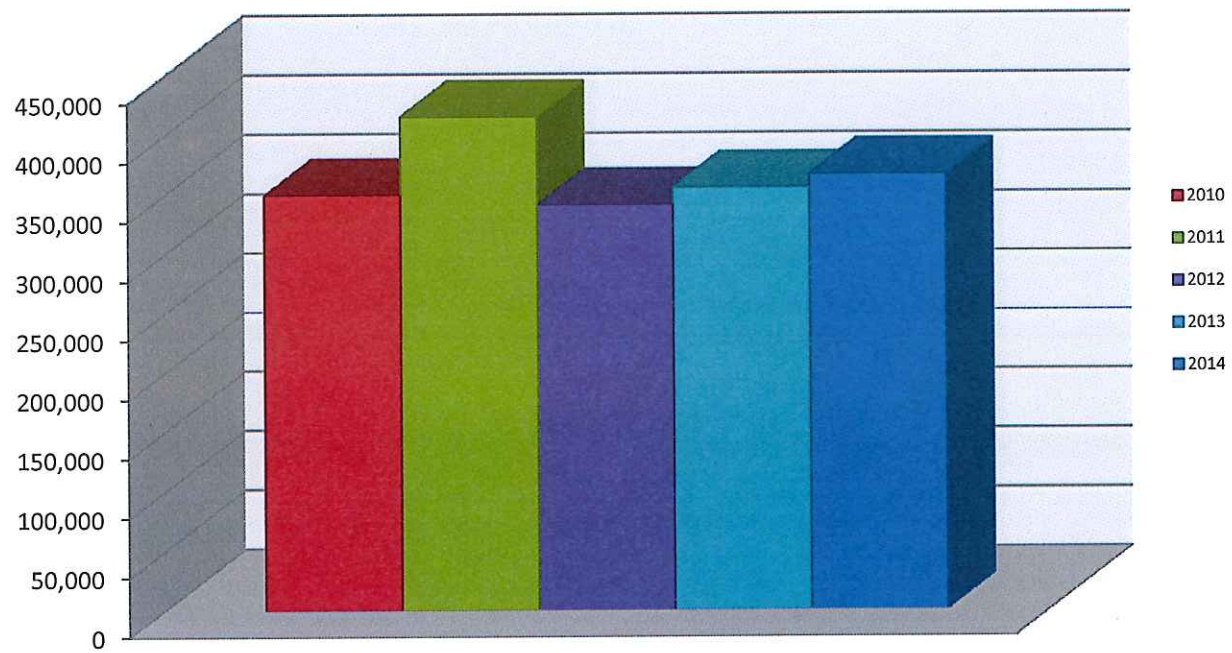
**01 GENERAL FUND
EXPENDITURES**

- 01.410.400 Return Investigation Confiscation - \$0.00**
If needed for the temporary placement of money seized in drug/contraband arrests that may have to be returned depending upon court disposition of case.
- 01.410.420 General Expense - \$10,000.00**
D.A.R.E. Supplies and Graduation Items - \$2,500; H/LS Community Day/Promotional Handouts - \$650; Vehicle code, criminal law digest, crime code books, and updates - \$500; Northampton County Chiefs dues and meetings - \$85; Balance is estimate for items such as awards, motivational wall hangings, Transunion credit checks, supplies for full and part time officers, and all other miscellaneous items that do not fit a specific category.
- 01.410.440 Uniform Maintenance - \$4,600.00**
This reflects a contractual allotment for officers' cleaning/maintenance/repair bills for uniforms - 13 FT officers @ \$300 per officer; 2 FT Bike Officers @ \$350 per officer.
- 01.410.470 Investigation Expense - \$2,000.00**
Any items specifically designated for investigative purposes. Includes \$50 monthly access fee for Accurint and \$400 annual fee for membership with MAGLOCLN.
- 01.410.700 Major Equipment Purchase - \$6,300.00**
Body Armor for seven officers per five year replacement cycle - \$6,300.00
- 01.410.750 Minor Equipment Purchase - \$6,000.00**
Estimated cost for such items as flares, flashlights, speed timing, recording and other miscellaneous equipment and tools.
- 01.410.800 Capital Outlay - \$86,582.00**
DVR and Video Camera to Monitor Evidence Room - \$2,794.00; Garage Door for Carport - \$2,545.00; Security Grille for Carport Evidence Storage - \$5,775.00; Smoke Detectors for Police Dept Holding Areas - \$780.00; Replace Rugged Laptops for Police Cruisers - \$22,000.00; ballistic helmets/face shields for Police Officers - \$10,552.26; night vision equipment - \$3,700.00; replacement of bikes and accessories for Bike Patrol - \$7,200.00; Police Speed Trailer - \$3,500.00; K-9 dental work - \$4,000.00; Safety Flooring for Police Weight Room - \$1,253.00 and the License Plate Recognition Software - \$22,450.00
- 01.410.840 Vehicle Purchase - See Capital Account**

01 GENERAL FUND
EXPENSES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>FIRE</u>								
01.411.130 POLICE SERVICES	0	0	0	1,000	0	1,000	1,000	1,000
01.411.360 HYDRANT AND WATER SERVICE	22,392	21,992	22,417	25,500	22,392	24,000	24,000	24,000
01.411.373 VEHICLE MAINT	0	276	0	500	500	500	500	500
01.411.420 GENERAL EXPENSE	10,812	13,349	10,370	20,000	15,000	20,000	20,000	20,000
01.411.500 CONTRIBUTION TO FIRE COS	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
01.411.501 CONTRIB FIREMAN RELIEF ASSN	102,606	165,706	94,202	94,202	106,441	106,441	106,441	106,441
01.411.502 CONTRIBUTION TO EMS SERVICES	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
SUBTOTAL	350,810	416,323	341,989	356,202	359,333	366,941	366,941	366,941

Fire



01 GENERAL FUND
EXPENDITURES

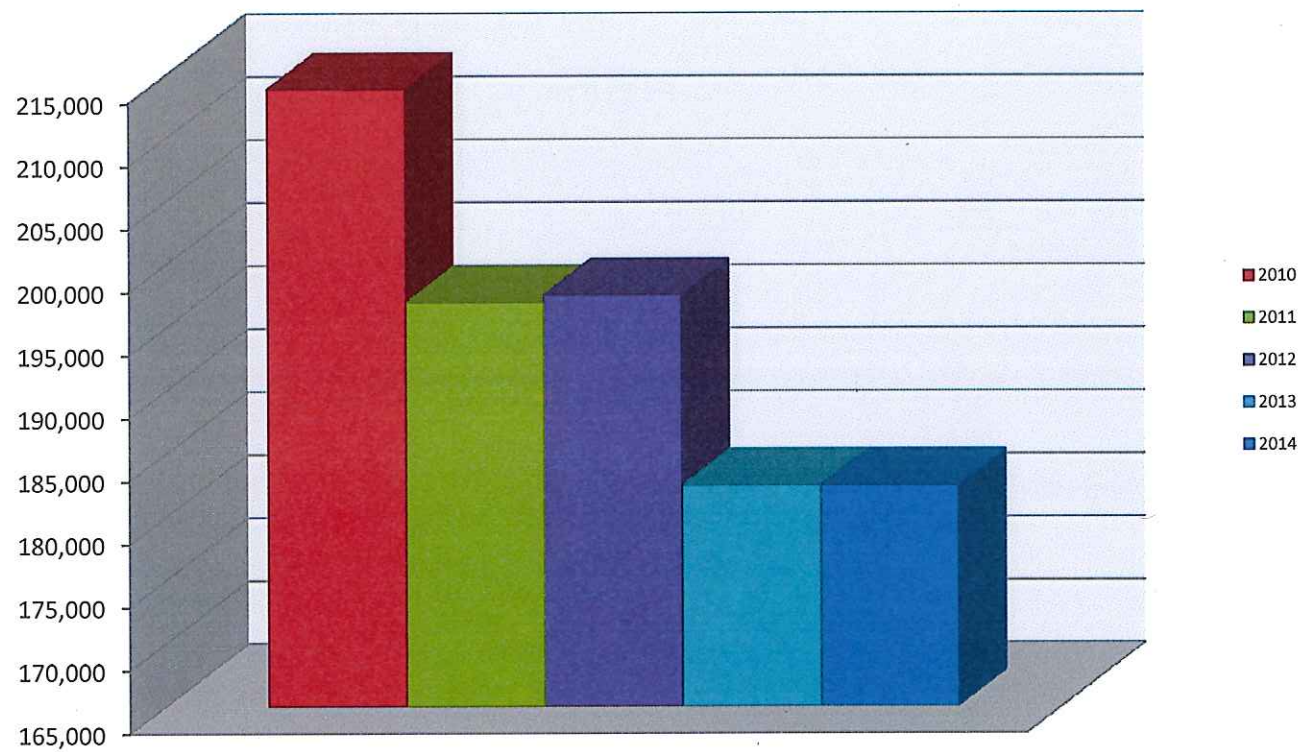
FIRE

- 01.411.130 Police Services - \$1,000.00**
Funding for reimbursement of fire police services provided at volunteer fire company activities when requested.
- 01.411.360 Hydrant and Water Service - \$24,000.00**
Based on invoices received from the City of Bethlehem for city owned and maintained hydrants in Lower Saucon Township. Budgeted amount also includes amount of invoice received from Hellertown Borough Authority (\$1,800.00).
- 01.411.373 Vehicle Maintenance - \$500.00**
Inspection and service needed for the Fire Marshall/EMS vehicle.
- 01.411.420 General Expense - \$20,000.00**
Seminars and classes for Fire Marshall and 1 year on-line charges for NFPA - \$2,000. Also for the testing of pumps, ground ladders, and fire hoses for all 3 Township volunteer fire companies - \$13,000. Additional amount for possible training, new camera for the Fire Marshall.
- 01.411.500 Contribution to Fire Companies - \$200,000.00**
Contribution of \$100,000 to Se WY Co/Leithsville, \$50,000.00 each to Steel City and Southeastern Fire Companies.
- 01.411.501 Contribution to Firemen's Relief Association - \$106,441.00**
As mandated by the Commonwealth of PA, funding received from the State for this purpose must be deposited into our General Fund and a check, in the same amount, must be disbursed to the local Firemen's Relief Association. The amount budgeted in this line item is the same amount budgeted under Revenue line item 355.130. This figure is based on the amount received in 2013.
- 01.411.502 Contribution to Ambulance/Rescue Squads - \$15,000.00**
Dewey Ambulance is requesting \$15,000.00 to be used for a patient transport system for their Gator ATV

**01 GENERAL FUND
EXPENDITURES**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>PLANNING AND ZONING</u>								
01.414.120 ZONING OFFICER	64,379	64,379	65,667	66,980	66,980	66,980	66,980	68,320
01.414.130 OFFICIALS COMP	570	390	630	900	500	900	900	900
01.414.140 OFFICE PERSONNEL COMP	41,785	42,396	42,392	43,200	43,000	44,500	44,500	44,500
01.414.142 OFFICE PERSONNEL O T COMP	15	0	0	100	0	100	100	100
01.414.143 ZONING INSPECTOR - (PT)	0	0	0	0	0	0	0	0
01.414.161 SOCIAL SECURITY TAX	6,616	6,644	6,739	6,893	6,850	6,974	6,974	7,057
01.414.168 MEDICARE TAX	1,547	1,554	1,576	1,612	1,602	1,631	1,631	1,650
01.414.312 CONSULTING SERVICES	79,467	64,788	65,493	45,000	40,000	45,000	45,000	45,000
01.414.313 OPEN SPACE PRESERV PLAN STUDY	10,000	7,350	7,100	0	0	0	0	0
01.414.340 ZONING ADVERTISING	4,329	3,426	2,330	5,500	4,750	5,500	5,500	5,500
01.414.341 TOWNSHIP NEWSLETTER	2,292	5,396	4,862	8,000	8,000	8,500	8,500	8,500
01.414.371 VEHICLE - MAINT/REPAIR	703	185	266	600	500	600	600	600
01.414.420 GENERAL EXPENSE	1,198	301	432	3,000	1,500	3,000	3,000	3,000
01.414.460 SEMINAR/EDUCATION/MTGS	320	215	125	200	100	200	200	200
01.414.750 MINOR EQUIP PURCHASE	379	0	0	500	0	500	500	500
01.414.800 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
SUBTOTAL	213,996	197,024	197,612	182,485	173,782	184,385	184,385	185,827

Planning & Zoning



01 GENERAL FUND
EXPENDITURES

PLANNING AND ZONING

01.414.120 Zoning Officer - \$68,219.63

Annual salary for 2014

01.414.130 Officials Compensation - \$900.00

Zoning Hearing Board - 5 members at \$15 per member per meeting totaling \$75 per meeting per month for 12 months. Township will be reimbursed from Developer's Plans & Appeals Account as allowed by MPC.

01.414.140 Office Personnel Compensation - \$44,500.00

Contract not finalized. Estimated 2% amount plus \$750.00 for longevity.

01.414.142 Overtime Compensation - \$100.00

Zoning/Planning Admin. clerk overtime

01.414.143 Zoning Inspector (PT) - \$0.00

To make field inspections and observations of projects and properties.

01.414.161 Social Security Tax - \$7,057.00

6.2% of Departmental wages.

01.414.167 Medicare Tax - \$1,650.00

1.45% of Departmental wages

01.414.312 Consulting Services - \$45,000.00

For Planning and Zoning services provided by Council appointed consultants.

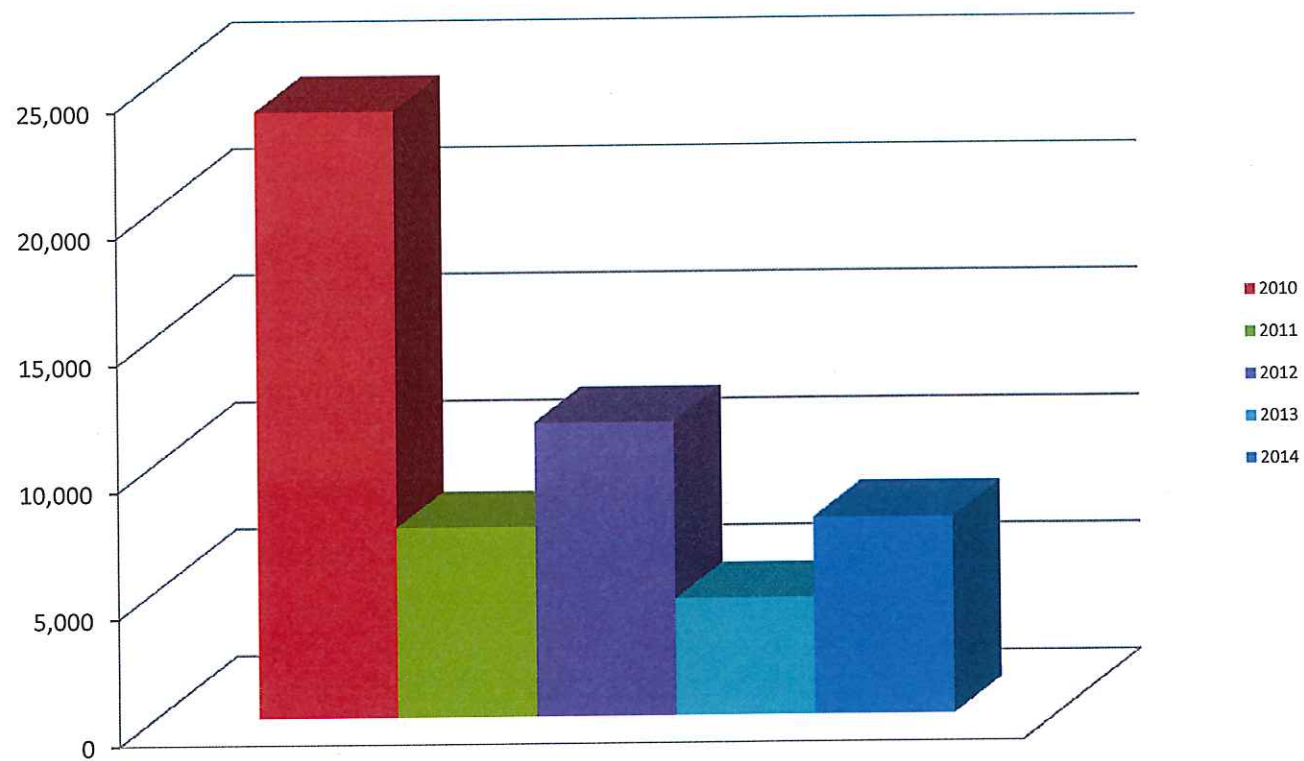
01 GENERAL FUND
EXPENDITURES

01.414.340	Advertising/Printing \$5,500.00 Advertising for Zoning Hearing Board
01.414.341	Township Newsletter - \$8,500.00 Expenses for three (3) issues per year. Two (2) are mailed out and one (1) is posted on the website and emailed to those who provide email addresses.
01.414.371	Vehicle - Maintenance/Repair - \$600.00 New Zoning Vehicle is an old PD Crown Victoria Cruiser and Dodge Durango. The Expedition used by the Fire Marshal was donated to Dewey Fire Co.
01.414.420	General Expense - \$3,000.00 The balance is for other miscellaneous expenses that do not fit any specific category such as books, publications, nameplates, etc.; American Planning Assoc. Dues; Membership in BOCA and purchase of building codes and Ryan's Law Journal; Planning Comm. and Zoning Hearing Board members share a partial-subscription to the Township Planning Assoc.
01.414.460	Seminar/Education/Meetings - \$200.00 LVPC and attendance of Planning Commission and ZHB members at other professional development seminars and classes.
01.414.750	Minor Equipment Purchase - \$500.00 Filing cabinets
01.414.800	Capital Outlay - \$0

**01 GENERAL FUND
EXPENDITURES**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>EMERGENCY MANAGEMENT</u>								
01.415.120 ADMIN PERSONNEL COMP	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01.415.161 SOCIAL SECURITY TAX	0	0	0	0	0	0	0	0
01.415.168 MEDICARE TAX	0	0	0	0	0	0	0	0
01.415.200 MATERIALS/SUPPLIES	0	0	0	500	0	500	500	500
01.415.300 HAZ MAT CLEAN-UP	21,255	5,489	9,594	1,000	0	1,000	1,000	1,000
01.415.320 EMS NOTIFICATION SYSTEM	0	0	0	0	0	0	0	0
01.415.700 MINOR EQUIPMENT PURCHASE	655	0	0	1,100	0	4,263	4,263	4,263
SUBTOTAL	23,910	7,489	11,594	4,600	2,000	7,763	7,763	7,763
<u>PUBLIC SAFETY - CROSSING GUARDS</u>								
01.419.150 CROSSING GUARD WAGES	3,945	4,049	3,962	5,000	4,258	6,000	6,000	6,000
SUBTOTAL	3,945	4,049	3,962	5,000	4,258	6,000	6,000	6,000
<u>PUBLIC SAFETY - DOG CONTROL</u>								
01.421.150 DOG CONTROL WAGES	0	0	0	0	500	2,500	2,500	2500
01.421.220 DOG CONTROL SUPPLIES	0	0	0	0	0	1,000	1,000	1000
01.421.450 DOG CONTROL CONTRACTED SVCS	0	0	0	0	0	5,000	5,000	5000
SUBTOTAL	0	0	0	0	500	8,500	8,500	8500
<u>RECYCLING</u>								
01.426.140 PERSONNEL COMP	0	0	0	0	0	0	0	0
01.426.161 SOCIAL SECURITY TAX	0	0	0	0	0	0	0	0
01.426.168 MEDICARE TAX	0	0	0	0	0	0	0	0
01.426.200 MATERIALS/SUPPLIES	0	0	0	3,000	0	3,700	3,700	3,700
01.426.260 SMALL TOOLS - EQUIPMENT	0	0	0	0	0	0	0	0
01.426.310 PROFESSIONAL SERVICES	4,000	0	0	0	0	0	0	0
01.426.320 COMMUNICATION	0	0	0	0	0	0	0	0
01.426.340 ADVERTISING/EDUCATION	0	0	0	0	0	0	0	0
01.426.360 UTILITIES	0	0	0	0	0	0	0	0
01.426.370 MAINTENANCE	0	0	0	0	0	0	0	0
01.426.500 COMPOST CTR APPROPRIATION	12,750	0	0	10,000	5,000	10,000	10,000	10,000
01.426.700 MINOR PURCHASES (RECYCLING BINS)	0	0	0	0	0	0	0	0
SUBTOTAL	16,750	0	0	13,000	5,000	13,700	13,700	13,700

Emergency Management



EMERGENCY MANAGEMENT

01.415.120 Administrative Personnel Compensation - \$2,000.00
Coordinator's stipend will be \$166.67 per month

01.415.200 Materials/Supplies - \$500.00
Misc office supplies

01.415.300 Haz Mat Clean-up - \$1,000.00
Any cost incurred for a small hazardous material clean-up.

01.415.700 Minor Equipment Purchase - \$4,263.00
Nixel upgrade - estimated \$1,800.00; pelican case - \$250.00; camera - \$250.00 (carry over from last year); incident command vest system - \$463.00; incident management board - \$270.00; spotlight for vehicle - \$180.00; Portable VHF radio - \$1,000.00; Highway safety vest - \$50.00

PUBLIC SAFETY

01.419.15 Crossing Guards - \$6,000.00
Joint agreement with Hellertown Borough and SVSD to share the costs of the crossing guards. We are billed semi annually by Hellertown Borough.

PUBLIC SAFETY - DOG CONTROL

01.421.15 Dog Control Wages - \$2,500.00
Wages for the Animal Control Officer

01.421.220 Supplies - \$1,000.00
Supplies for Animal Control

01.421.450 Contracted Services - \$5,000.00
Drop off facility after the 48 hour period.

RECYCLING - Expenses shared with Hellertown

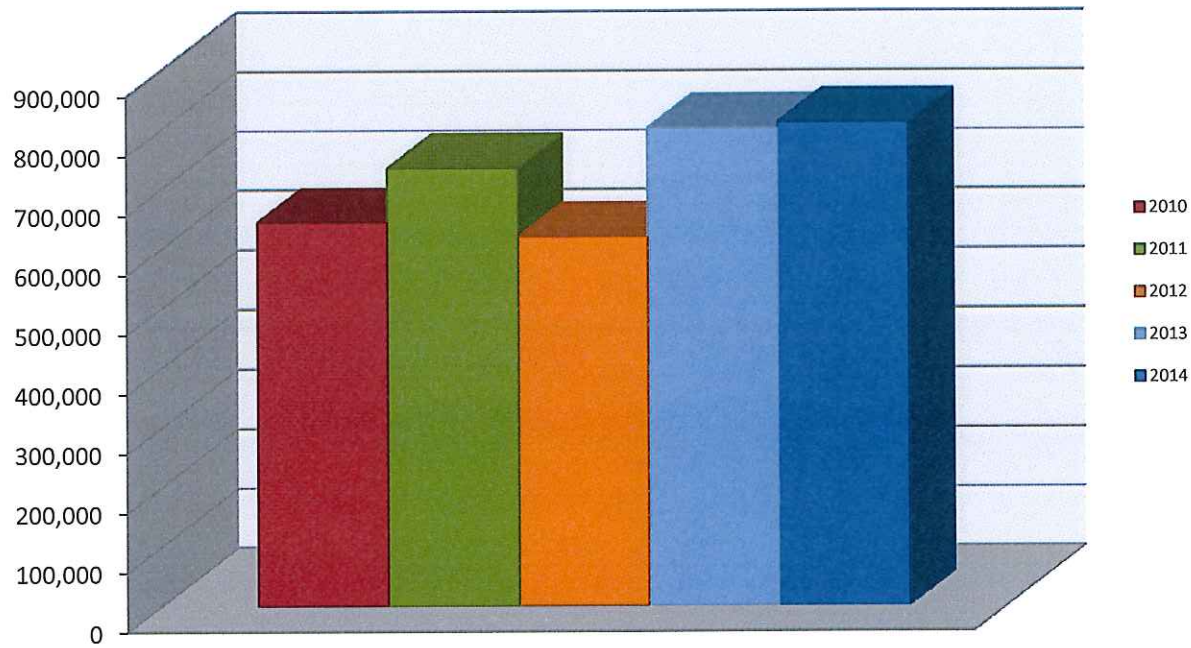
01.426.200 Supplies - \$3,700.00
Recycling Containers provided to residents

01.426.500 Appropriation - \$10,000.00
Funding for the Compost Center for it's current operations. Fund located in Special Funds 07.

**01 GENERAL FUND
EXPENDITURES**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>PUBLIC WORKS</u>								
01.430.120 ADMINISTRATION COMP	60,128	60,128	61,316	62,527	62,527	62,527	62,527	63,763
01.430.121 ROADMASTER COMP	44,191	44,453	44,325	47,000	45,500	48,410	48,410	48,410
01.430.140 MAINT PERSONNEL COMP	346,607	364,280	339,397	388,678	355,500	400,338	400,338	400,338
01.430.141 SEASONAL EMPLOYEE COMP	11,622	8,683	9,365	11,000	8,615	11,500	11,500	11,500
01.430.142 MAINT PERSONNEL OT COMP	38,107	60,636	23,375	55,000	47,000	60,000	60,000	60,000
01.430.161 SOCIAL SECURITY TAX	31,041	33,372	30,363	34,981	32,155	36,132	36,132	36,209
01.430.168 MEDICARE TAX	7,259	7,807	7,101	8,181	7,986	8,450	8,450	8,768
01.430.200 MATERIALS/SUPPLIES	3,167	2,291	2,782	3,500	2,500	3,500	3,500	3,500
01.430.250 TRAFF SIGNAL - MAINT/REPAIR	8,118	23,495	7,101	13,750	10,700	15,000	15,000	15,000
01.430.373 VEHICLE - MAINT/REPAIR	21,048	22,617	11,045	25,000	15,000	25,000	25,000	25,000
01.430.380 EQUIPMENT RENTAL	412	950	2,366	5,000	5,000	5,000	5,000	5,000
01.430.420 GENERAL EXPENSE	5,001	5,101	6,367	6,250	6,250	6,250	6,250	6,250
01.430.700 MAJOR EQUIP PURCHASE	0	0	0	0	0	0	0	0
01.430.750 MINOR EQUIP PURCHASE	2,555	5,073	1,537	7,000	7,000	5,000	5,000	5,000
01.433.240 ROAD/TRAFF SIGNS/MARKINGS	8,822	9,830	16,607	18,650	12,070	18,650	18,650	18,650
01.433.250 TRAFFIC SIGNAL MAINT	415	22,225	0	6,200	6,000	6,200	6,200	6,200
01.436.370 STORM SEWER REPAIRS	0	0	0	0	0	0	0	0
01.438.240 ROAD MATERIALS/SUPPLIES	57,160	65,520	57,354	100,000	100,000	100,000	100,000	100,000
SUBTOTAL	645,653	736,461	620,401	802,517	732,543	811,957	811,957	813,588

Public Works



01 GENERAL FUND
EXPENDITURES

PUBLIC WORKS

- 01.430.120 **Administrative Compensation - \$63,762.94**
Salary for 2014 - Includes longevity (\$750.00)
- 01.430.121 **Road Foreman Compensation - \$48,410.00**
Contract not finalized. Estimated 2% amount plus longevity and straight time pay.
- 01.430.140 **Maintenance Personnel Compensation - \$400,338.00**
Contract not finalized. Estimated 2% amount plus longevity and straight time pay.
- 01.430.141 **Seasonal Employee - \$11,500.00**
For hiring of 2 seasonal employees at \$12.26 per hour for 12 week period at 37 hours per week. Not covered by the non-uniformed contract.
- 01.430.142 **Overtime Compensation - \$60,000.00**
Estimated amount for overtime in the event it is needed. Based upon the 2012 projected expenditure plus an estimated 2% increase.
- 01.430.161 **Social Security Tax - \$36,209.00**
6.2% of departmental wages
- 01.430.168 **Medicare Tax - \$8,768.00**
1.45% of departmental wages
- 01.430.200 **Materials/Supplies - \$3,500.00**
For items such as hand soap, nuts, bolts, screws, degreaser, vehicle wash cleaner, etc.
- 01.430.250 **Traffic Signal - Maintenance/Repair - \$15,000.00**
Maintenance Agreement with Signal Service for traffic signals and light bulbs, sensors at 3 intersections.
- 01.430.373 **Vehicle M/R - \$25,000.00**
Preventive maintenance and repair on all Public Works equip. and vehicles, including items such as tires and batteries. The balance of \$20,000 is found in the State Fund (35.430.373)
- 01.430.380 **Equipment Rental - \$5,000.00**
For the rental of equipment and/or services for unforeseen projects that are not eligible to be paid from State Fund, (i.e. removal of large trees that Public Works is not capable of doing in-house, outside trucking for stone and asphalt materials).

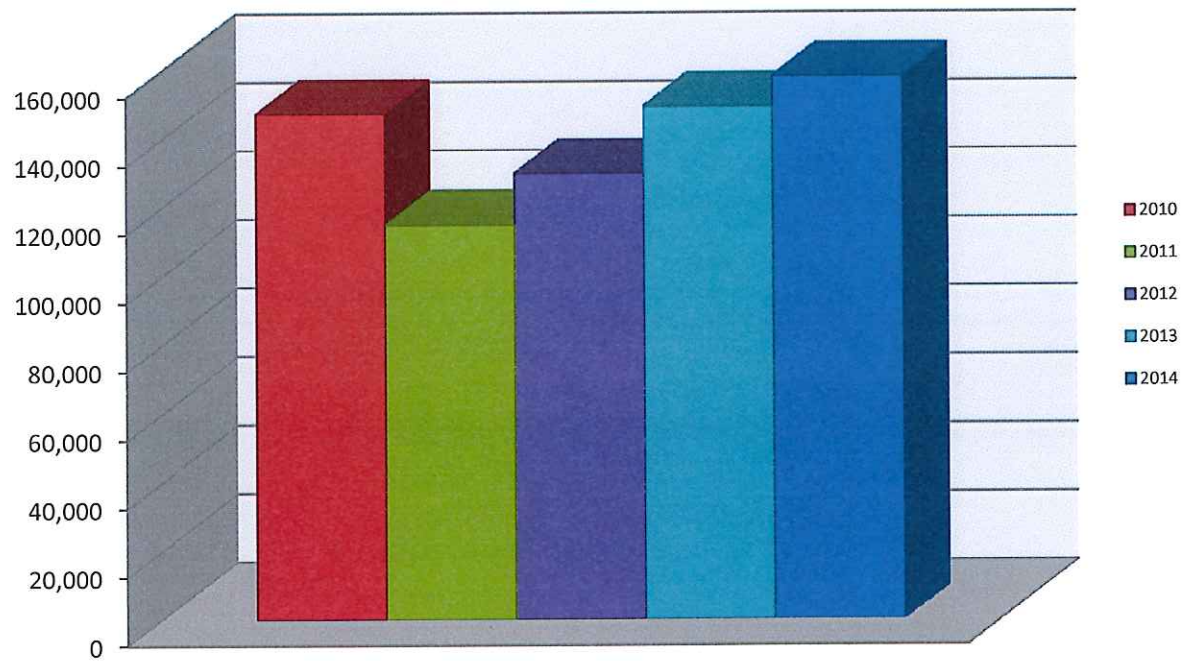
**01 GENERAL FUND
EXPENDITURES**

01.430.420	General Expense - \$6,250.00 Clothing allowance; compliance with Federal drug and alcohol testing for CDL holders and \$1,500 for All Data.com service for vehicle maintenance. Balance is for miscellaneous items that cannot be applied to a specific line item.
01.430.700	Major Equipment Purchase - \$0.00
01.430.750	Minor Equipment Purchase - \$5,000.00 For the purchase of any small equipment as needed.
01.433.240	Road/Traffic Signs/Markings - \$18,650.00 Normal sign replacement, line painting and markings.
01.433.250	Traffic Signal Maint - \$6,200.00 Maintenance on traffic signals
01.436.370	Storm Sewer Repairs - \$0.00 Storm Sewer repairs
01.438.240	Road Materials/Supplies - \$100,000.00 \$30,000 is for the routine maintenance/repair of all Township owned roadways such as cold patch for potholes, aggregate materials for installing pipes and culverts, ID-2 wearing mix for restoration of roadways from pipe and culvert installations (Black River Rd - FEMA), guide rail materials for the maintenance/repair of gutters, etc. Balance is for the 2014 road project.

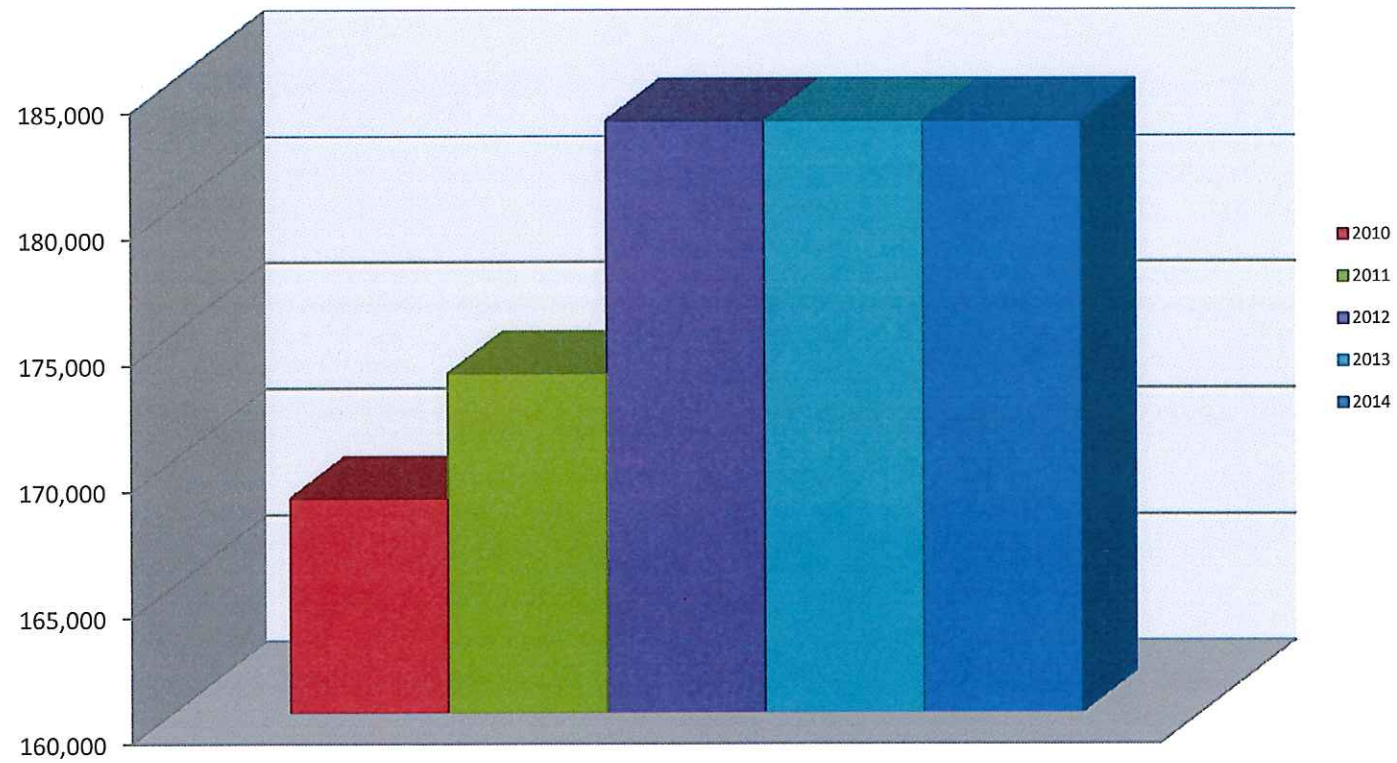
01 GENERAL FUND
EXPENDITURES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>PARTICIPANT RECREATION</u>								
01.452.200 MATERIALS/SUPPLIES	602	474	864	800	600	3,500	3,500	3,500
01.452.367 REFUSE REMOVAL	3,678	3,050	4,317	4,180	4,140	5,000	5,000	5,000
01.452.370 MAINTENANCE/REPAIR	11,970	1,889	1,032	5,000	5,000	10,000	10,000	10,000
01.452.420 GENERAL EXPENSE	277	385	1,179	3,000	2,000	5,000	5,000	5,000
01.452.450 CONTRACTED SERVICES	74,465	61,263	73,672	80,000	72,000	85,000	85,000	85,000
01.452.500 SUMMER YOUTH PROGRAM (SVCC)	27,408	20,782	23,045	27,228	23,046	23,110	23,110	23,110
01.452.501 SENIOR PROGRAM	16,219	16,219	16,186	16,219	16,219	16,219	16,219	16,219
01.452.510 POOL PASS REIMBURSEMENT	9,180	11,125	10,050	9,325	9,325	7,585	7,585	7,585
01.452.700 MAJOR EQUIP PURCHASE	0	0	0	1,800	1,800	0	0	0
01.452.750 MINOR EQUIP PURCHASE	4,077	246	0	2,172	2,172	3,000	3,000	3,000
SUBTOTAL	147,876	115,433	130,345	149,724	136,302	158,414	158,414	158,414
<u>LIBRARIES</u>								
01.456.500 LIBRARY CONTRIBUTION	168,522	173,464	183,467	183,467	183,467	183,467	183,467	183,467
SUBTOTAL	168,522	173,464	183,467	183,467	183,467	183,467	183,467	183,467
<u>CONSERVATION OF NATURAL RESOURCES</u>								
01.461.200 SUPPLIES	72	66	0	200	0	200	200	200
01.461.420 DUES, SUBSCRIPTIONS, MEMBERSHIPS	199	187	208	500	100	400	400	400
01.461.540 CONTRIBUTIONS	0	250	0	600	50	500	500	500
SUBTOTAL	199	503	208	1,300	150	1,100	1,100	1,100
<u>MISCELLANEOUS EXPENDITURES</u>								
01.481.000 INTERGOVERNMENTAL EXPENDITURES	22,580	7,143	12,407	10,000	20,489	20,000	20,000	20,000
SUBTOTAL	22,580	7,143	12,407	10,000	20,489	20,000	20,000	20,000

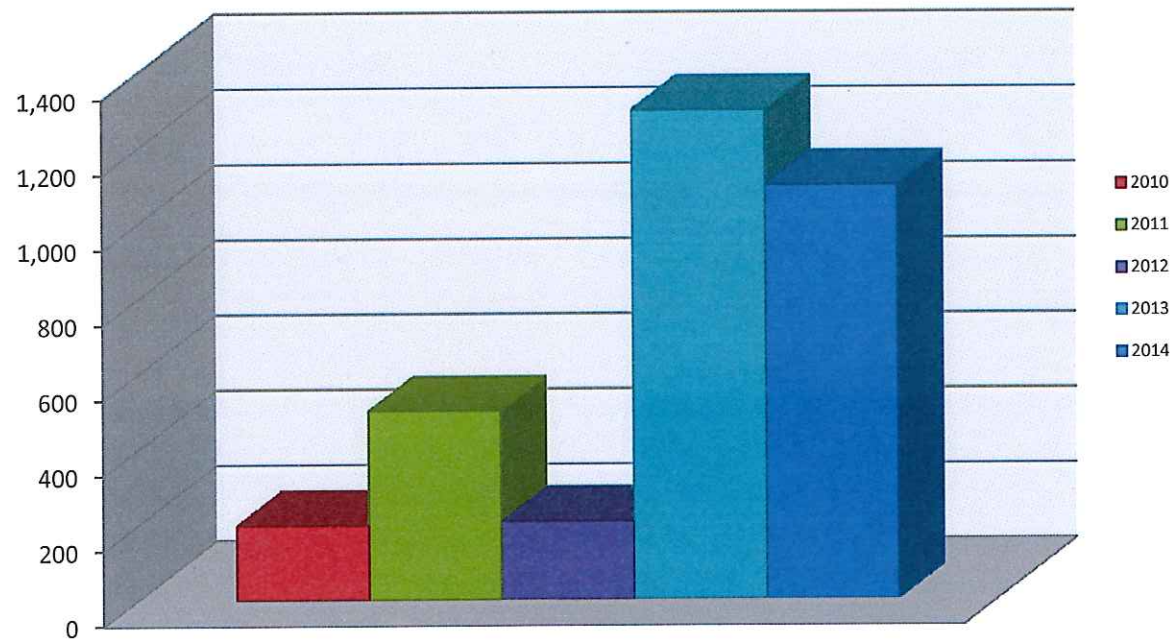
Participant Recreation



Library



Conservation



01 GENERAL FUND
EXPENDITURES

PARTICIPANT RECREATION

- 01.452.200 Materials & Supplies - \$3,500.00**
Parks materials and supplies not budgeted to any specific park, (i.e. toiletries for Southeastern, Steel City, Town Hall and Polk Valley Park).
- 01.452.367 Refuse Removal - \$5,000.00**
Services to remove trash from park sites
- 01.452.370 Maintenance/Repair - \$10,000.00**
Maintenance and repairs to equipment at park sites
- 01.452.420 General Expense - \$5,000.00**
Any additional expenses not budgeted
- 01.452.450 Contracted Services - \$85,000.00**
Portable toilets for: Town Hall Park (2), Polk Valley Park (2), Heller Homestead (1), Easton Rd Ballfields (1), Rail Trail (1), Steel City (1) - composting restrooms in Polk Valley, Kingston - \$11,370.00 Fertilization, weed control, aeration and other service to maintain athletic fields - \$13,675.74 (2nd of two year contract); Grass mowing services for all grounds - \$55,000.00 (2nd yr); Misc. Services - \$4,954.26
- 01.452.500 Summer Youth Program (SVCC) - \$23,109.92**
This figure is based on a proposal received from Saucon Valley Comm. Center, for three summer recreation programs operated at Township parks - (Town Hall Park, Southeastern Park and Polk Valley) totaling \$19,902.00; summer program for tots - \$3,207.92
- 01.452.501 Senior Program - \$16,219.00**
For staffing, furniture and equipment for Senior Program at Seidersville Hall.
- 01.452.510 Pool Pass Reimbursement - \$7,585.00**
Payment to Hellertown Borough to equalize fees for pool memberships. Residents of Lower Saucon Township will be charged the residential rate and will no longer need to request reimbursements. (2013 results -36 youth; 17 adult; 52 senior; 87 family passes)
- 01.452.700 Major Equipment Purchase - \$0.00**
- 01.452.750 Minor Equipment Purchase - \$3,000.00**
To replace items as needed, such as weed whacker, hand held leaf blower, etc.
- 01.452.800 Capital Outlay - \$0**

01 GENERAL FUND
EXPENDITURES

LIBRARIES

01.456.500 **Library Contribution - \$183,467.00**
Library Services

CONSERVATION

01.461.200 **Supplies - \$200.00**
Supplies needed by EAC or Open Space Sub-Committee members.

01.461.310 **Engineering Services - \$0.00**

01.461.420 **Dues, Memberships and Subscriptions - \$400.00**
Expenses for dues, Membership or subscription needed by EAC or Open Space Sub-Committee members

01.461.540 **Contributions - \$500.00**
Funding available to donate to local environmental groups

MISCELLANEOUS EXPENDITURES

01.481.000 **Intergovernmental Expenditures - \$20,000.00**
Payments made to the Borough of Freemansburg and the Borough of Hellertown for the DUI Checkpoints. Payment previously entered against the revenue. (01-354-130)

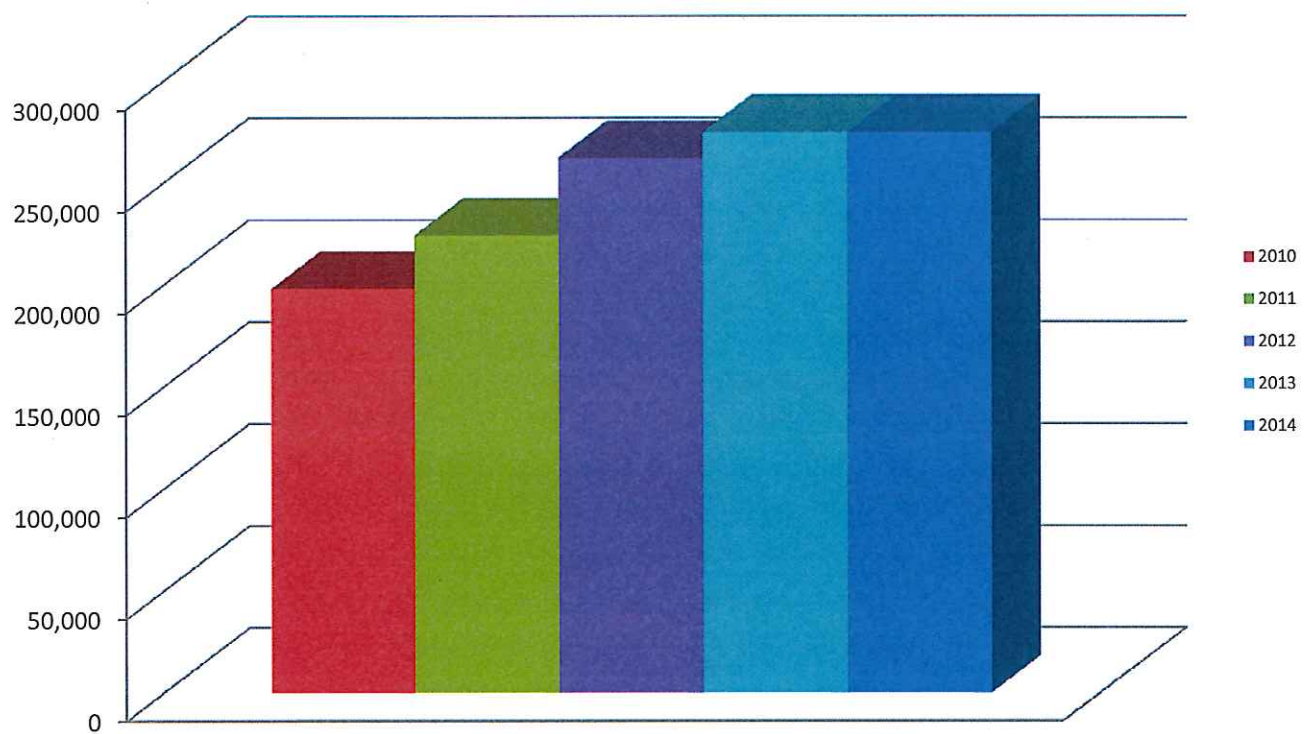
01 GENERAL FUND
EXPENDITURES

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2014	Proposed 2014	Preliminary 2014	Final 2014
<u>INSURANCE</u>								
01.486.351 BUSINESS INSURANCE	56,339	57,771	61,491	67,000	53,212	60,000	60,000	60,000
01.486.352 VEHICLE INSURANCE	25,955	26,898	27,466	35,000	21,813	35,000	35,000	35,000
01.486.354 WORKER'S COMP	115,173	139,948	172,809	172,000	172,000	178,000	178,000	178,000
01.486.355 ERRORS/OMISSIONS	0	0	0	0	0	0	0	0
01.486.356 PUBLIC OFFICIALS BOND	840	0	840	1,150	1,150	1,150	1,150	1,150
SUBTOTAL	198,307	224,617	262,606	275,150	248,175	274,150	274,150	274,150
<u>EMPLOYEE BENEFITS</u>								
01.487.152 DENTAL INSURANCE	22,380	22,863	21,800	27,600	22,870	24,000	24,000	24,000
01.487.153 VISION INSURANCE	4,127	4,511	4,609	5,600	5,000	5,000	5,000	5,000
01.487.156 HOSP/HEALTH INSURANCE	684,793	734,926	709,541	761,300	742,115	791,829	791,829	791,829
01.487.159 GROUP TERM LIFE INSURANCE	6,902	5,398	7,733	8,500	8,000	7,360	7,360	7,360
01.487.161 SOCIAL SECURITY TAXES	0	0	0	0	0	0	0	0
01.487.162 UNEMPLOYMENT COMP	3,511	3,407	14,747	25,000	24,100	25,000	25,000	25,000
01.487.163 VOCATIONAL TRAINING	730	0	0	1,500	1,200	3,000	3,000	3,000
01.487.164 INCOME PROTECTION	17,756	18,136	16,182	17,500	16,800	16,000	16,000	16,000
01.487.165 PENSION ADMIN FEES	49,365	61,688	55,742	60,000	58,000	70,000	70,000	70,000
01.487.166 MIN PEN OBLIGATION-NONUNI	93,110	91,646	86,983	82,475	82,475	88,862	88,862	88,862
01.487.167 MIN PEN OBLIGATION-POLICE	177,635	183,105	256,470	258,715	258,715	272,162	272,162	272,162
01.487.168 MEDICARE TAXES	0	0	0	0	0	0	0	0
SUBTOTAL	1,060,309	1,125,680	1,173,807	1,248,190	1,219,275	1,303,213	1,303,213	1,303,213
<u>MISCELLANEOUS EXPENDITURES OR EXPENSES</u>								
01.489.541 MATCHING GRANT ALLOCATION	0	0	0	5,000	0	5,000	5,000	5,000
SUBTOTAL	0	0	0	5,000	0	5,000	5,000	5,000

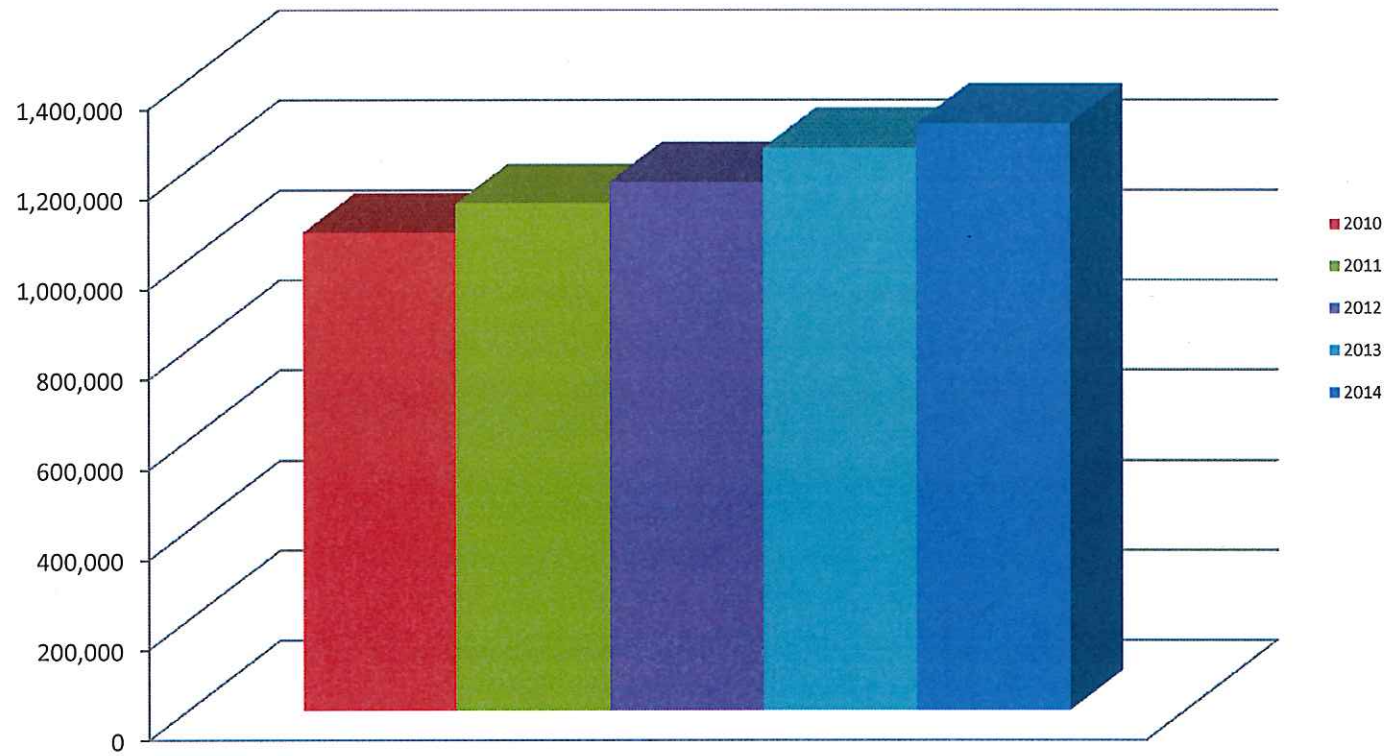
**01 GENERAL FUND
EXPENDITURES**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
<u>RFUNDS-PRIOR YEAR EXPENSES</u>								
01.491.001 REFUND PRIOR YEARS REVENUE	0	0	15,380	0	1,381	5,000	5,000	5,000
01.491.280 UNPAID BILLS PRIOR YRS	0	0	0	30,000	30,572	30,000	30,000	30,000
SUBTOTAL	0	0	15,380	30,000	31,953	35,000	35,000	35,000
<u>INTERFUND OPERATING TRANSFERS</u>								
01.492.000 TRANSFER TO OTHER FUNDS	0	1,000	0	22,000	22,000	0	0	0
01.492.500 TRANSFER TO PARK FUNDS	30,000	20,000	20,000	35,000	35,000	0	0	0
01.492.501 TRANSFER TO HISTORICAL STRUCTURE FUND	0	0	0	0	0	0	0	0
SUBTOTAL	30,000	21,000	20,000	57,000	57,000	0	0	0
<u>CONTINGENCIES</u>								
01.493.000 CONTINGENCIES	1,065,370	1,179,208	1,306,688	535,403	1,126,470	131,755	628,473	605,830
SUBTOTAL	1,065,370	1,179,208	1,306,688	535,403	1,126,470	131,755	628,473	605,830
TOTAL EXPENDITURES	6,401,576	6,781,570	6,887,124	6,798,328	7,135,991	6,470,278	7,128,878	7,128,878

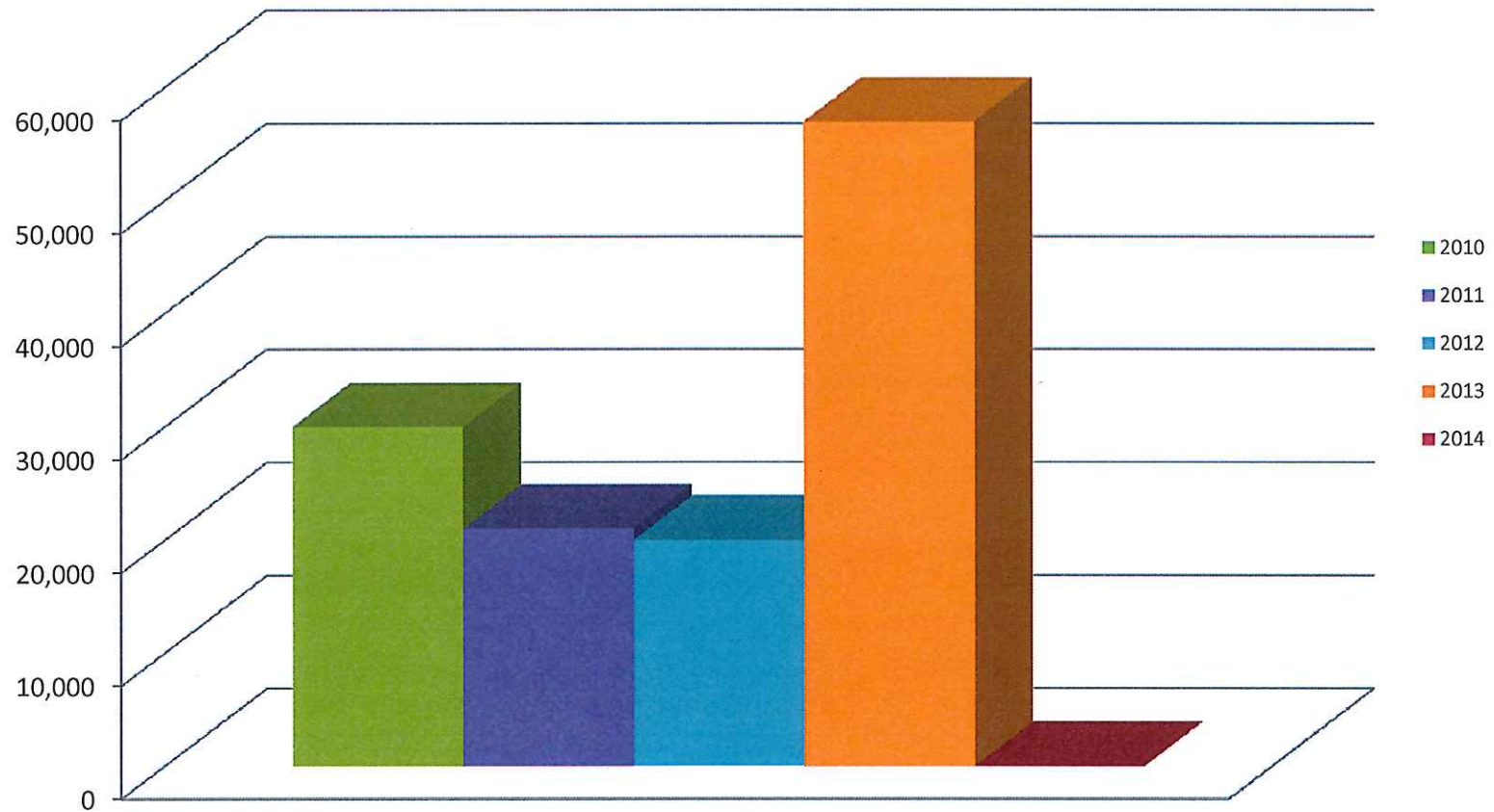
Insurance



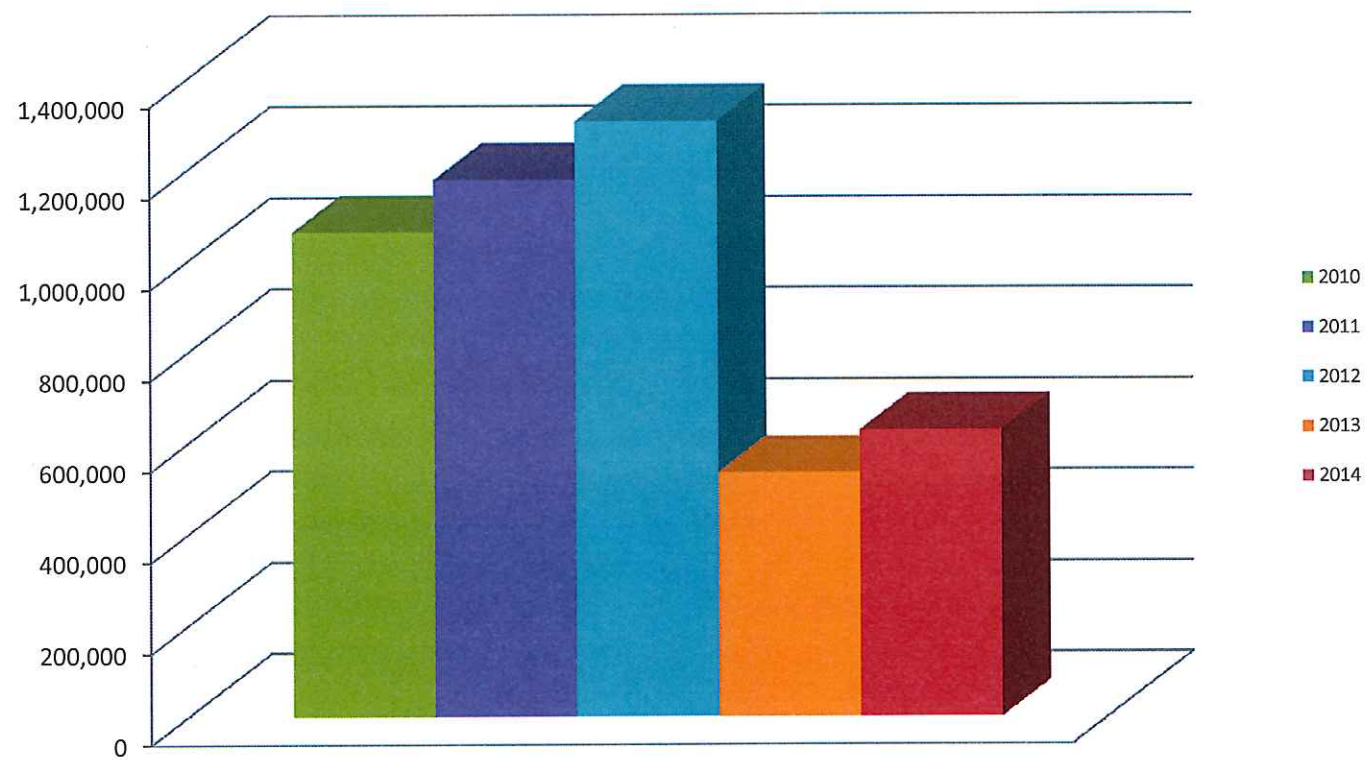
Employee Benefits



Interfund Transfers



Contingencies



INSURANCE

- 01.486.351 Business Insurance - \$60,000.00**
Payment covers General Liability, Police Liability, Blanket Bond, and all equipment. Also included as part of package is Errors and Omissions Insurance. Amount is based on 2012 payment plus 10% increase. Additional amount included in the event there are additions needed to the coverage.
- 01.486.352 Vehicle Insurance - \$35,000.00**
Payment covers insurance on all vehicles and equipment. This is a 15% increase over 2012 projected expenditure and permitting for additions and deletions.
- 01.486.354 Worker's Compensation Insurance - \$178,000.00**
Based on Payroll anticipated wages multiplied by the rates for 2012-2013 (with a increase of the experience ratio) plus an additional \$5,000.00 for unexpected costs due to audit review (experience Ratio is the percentage assigned to us as the insured taking into consideration our time under their insurance and assuming our claims will go down or up due to the experience of our employees). Dividends may be received. Amount is based on receipts and percentage of claims. Coverage for Volunteer Fire Fighters in under SWIF (increase of 13.9%)
- 01.486.355 Errors and Omissions Insurance - \$0.00**
Included as part of the Business Insurance package.
- 01.486.356 Public Official Bond - \$1,150.00**
Yearly premium on a \$300,000 Bond for the Township Manager as recommended by PennDOT Audit. Bond is condition for receipt of State Liquid Fuels funds. Also included is the Controller's bonding in the amount of \$100,000

EMPLOYEE BENEFITS

- 01.487.152 Dental Insurance - \$24,000.00**
No increase over the 2013 expenditure. Reimbursement from retirees and LSA budgeted under 01.365.000 Health Charges. Additional cost for new officer offset by revenue received from the County Gaming Authority
- 01.487.153 Vision Insurance - \$5,000.00**
No increase increase over the 2013 expenditure. Reimbursement from retirees and LSA budgeted under 01.365.000 Health Charges. Additional cost for new officer offset by revenue received from the County Gaming Authority.
- 01.487.156 Hospitalization/Health Insurance - \$791,829.00**
Represents an estimated 5% increase over the 2013 expense. Amount inclusive of PCOR and HHS fees in compliance with the Affordable Health Care Act. Additional amount added for new employee or option to add/change coverage. Reimbursement from LSA and retirees under 01.365.000. Additional cost for new officer offset by revenue received from the County Gaming Authority.
- 01.487.159 Group Term Life Insurance - \$7,360.00**
New contract with a savings of 8%. Payment for LSA Employees recorded in revenue
- 01.487.161 Social Security Tax - \$0.00**
Itemized in each department
- 01.487.162 Unemployment Compensation - \$25,000.00**
2013 unemployment costs we changed to 5.75% in 2014.

01 GENERAL FUND
EXPENDITURES

- 01.487.163 Vocational Training - \$3,000.00
Seminars or training for staff
- 01.487.164 Income Protection - \$16,000.00
New provider with a 8% decrease in cost - Contractual
- 01.487.165 Pension Administration Fees - \$70,000.00
Projected cost of Pension administrative fees, as per the Nonuniformed Employee Contract and Uniformed Contract and any actuarial services. Act 205 filing will be prepared. Contractual
- 01.487.166 Minimum Pension Obligation-Nonuniform - \$88,962.00
Based on the Minimum Municipal Obligation form approved September 2013, this number represents the obligation due from the Township for 2014. This expenditure will be partially reimbursed with State Aid recorded in line 01.355.020
- 01.487.167 Minimum Pension Obligation - Police - \$272,162.00
Based on the Minimum Municipal Obligation form approved September, 2013. This number represents the obligation due from the Township for 2014. This expenditure will be partially reimbursed with State Aid recorded in line 01.355.020 and Police contributions.
- 01.487.168 Medicare Tax - \$0.00
Itemized in each department

MISCELLANEOUS EXPENDITURE OR EXPENSE

- 01.489.541 Matching Grant Allocations - \$5,000.00
Additional funding that may be needed for SV Partnership costs

REFUNDS OF PRIOR YEAR REVENUES

- 01.491.001 Refund of Prior years revenue - \$5,000.00
This line item is for payment of bills received in 2014 for services or materials obtained in 2013 or prior. This figure is based on 2013 projected expenditures
- 01.491.280 Unpaid Bills Prior Years - \$30,000.00
Refunds of prior real estate tax payments after assessment appeals

INTERFUND OPERATING TRANSFERS

- 01.492.000 Transfer to Other Funds - \$0.00
Due to the economic instability we are not budgeting a transfer at this time. If our fiscal situation improves, the Finance Department will make a transfer recommendation to Council.
- 01.492.500 Transfer to Park/Other Funds - \$0.00
- 01.492.501 Transfer to Historical Structure Fund - \$0.00

OTHER FINANCING SOURCES

- 01.493.000 Contingencies - \$605,830.00
Any expenditure or transfer from this line item must be approved by Council with a Budget Transfer Resolution.

2013 SPECIAL . UNDS BUDGET

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Proposed 2013	Preliminary 2013	Final 2013
02 OPERATING RESERVE FUND-REVENUE	461,606	461,764	612,037	915,265	917,265	1,020,265	1,020,265	1,020,265
02 OPERATING RESERVE-EXPEND	461,606	461,764	612,037	915,265	917,265	1,020,265	1,020,265	1,020,265
04 LANDFILL REVENUE FUND-REVENUE	1,864,471	2,229,897	2,525,564	2,664,938	2,993,345	3,172,732	3,213,368	3,213,368
04 LANDFILL REVENUE FUND-EXPEND	1,864,471	2,229,897	2,132,669	2,664,938	2,993,345	3,172,752	3,213,368	3,213,368
05 OPEN SPACE PRESERVATION FUND-REVENUE	3,155,641	3,268,588	4,163,084	4,390,816	4,877,576	5,132,897	5,132,897	5,132,897
05 OPEN SPACE PRESERVATION FUND-EXPEND	1,721,449	2,660,641	4,163,084	4,390,816	4,877,576	5,132,897	5,132,897	5,132,897
07 RECYCLING FUND -REVENUE	64,330	51,565	31,916	40,159	40,483	42,288	42,288	42,288
07 RECYCLING FUND-EXPEND	64,330	51,565	31,916	40,159	40,483	42,288	42,288	42,288
10 NCGRERA FUND	0	0	0	153,360	182,130	99,323	99,323	99,358
10 NCGREFA FUND	0	0	0	153,410	182,130	99,323	99,323	99,358
19 STORM SEWER CAPTL FUND-REVENUE	15,030	15,081	14,680	19,730	19,700	19,712	19,712	19,720
19 STORM SEWER CAPTL FUND-EXPEND	15,030	15,081	14,680	19,732	19,700	19,712	19,712	19,720
30 FIRE EQUIPMENT REPLACE FUND-REVENUE	8,717	11,473	136,710	118,299	122,410	232,970	232,970	233,010
30 FIRE EQUIPMENT REPLACE FUND-EXPEND	8,717	227,393	136,710	118,299	122,410	232,970	232,970	233,010
31 LANDFILL CLOSURE FUND-REVENUE	302,016	305,204	305,204	306,804	306,401	307,101	307,101	307,001
31 LANDFILL CLOSURE FUND-EXPEND	302,016	305,204	305,204	306,804	306,401	307,101	307,101	307,001
33 CAPITAL FUND-REVENUE	1,569,997	1,769,884	1,792,646	1,793,657	1,814,151	1,819,533	1,819,533	1,819,533
33 CAPITAL FUND-EXPEND	1,569,997	1,769,884	1,792,646	1,793,657	1,814,151	1,819,533	1,819,533	1,819,533
34 DETENTION POND MAINT FUND-REVENUE	31,705	39,869	39,960	40,069	40,015	40,055	40,055	40,065
34 DETENTION POND MAINT FUND-EXPEND	31,705	39,869	39,960	40,069	40,015	40,055	40,055	40,065
35 STATE FUND-REVENUE	1,161,866	1,060,690	1,218,106	1,175,440	1,239,541	1,244,442	1,244,442	1,244,442
35 STATE FUND-EXPEND	1,161,866	1,060,690	1,218,106	1,175,400	1,239,814	1,244,442	1,244,442	1,244,442
36 TOWN HALL PARK FUND-REVENUE	44,234	11,042	19,105	38,220	38,636	30,406	30,406	30,036
36 TOWN HALL PARK FUND-EXPEND	44,234	11,038	19,105	38,220	38,636	30,406	30,406	30,036
37 HELLER HOMESTEAD PARK FUND-REVENUE	53,020	53,206	48,933	13,614	16,476	20,641	20,641	20,641
37 HELLER HOMESTEAD PARK FUND-EXPEND	53,020	53,206	48,933	13,614	16,476	20,641	20,641	20,641
38 SOUTHEAST PARK FUND-REVENUE	32,538	32,125	37,005	41,221	37,271	35,371	35,371	37,371
38 SOUTHEAST PARK FUND-EXPEND	32,538	37,131	37,005	41,221	37,271	35,371	35,371	37,371
39 STEEL CITY PARK FUND-REVENUE	136,063	124,695	174,415	386,403	129,126	164,406	164,406	160,300
39 STEEL CITY PARK FUND-EXPEND	136,063	124,695	174,415	386,403	129,126	164,406	164,406	160,300
40 POLK VALLEY PARK FUND-REVENUE	349,625	249,771	194,295	226,591	130,017	196,582	196,582	209,717
40 POLK VALLEY PARK FUND-EXPEND	349,625	249,763	194,295	226,591	130,017	196,582	196,582	209,717
41 HISTORICAL STRUCTURE FUND-REVENUE	221,147	221,329	221,289	31,329	43,336	37,291	37,291	37,291
41 HISTORICAL STRUCTURE FUND-EXPEND	221,147	221,329	221,289	31,329	43,336	37,291	37,291	37,291
43 LUTZ/FRANKLIN PARK-REVENUE	21,302	21,377	21,426	25,977	26,407	24,457	41,257	41,257
43 LUTZ/FRANKLIN PARK-EXPEND	21,302	21,377	21,426	25,977	26,407	24,257	41,257	41,257
44 EASTON RD BALLFIELD-REVENUE	21,626	46,728	42,725	35,868	37,265	35,315	35,315	35,315
44 EASTON RD BALLFIELD-EXPEND	21,626	46,728	42,725	35,868	37,265	35,315	35,315	35,315
45 KINGSTON PARK	209,015	193,950	217,676	168,807	169,109	57,696	57,696	57,446
45 KINGSTON PARK	209,015	193,950	217,676	168,807	169,109	57,696	57,696	57,346
47 ROEDERS GLEN	12,652	12,692	12,483	12,489	12,489	12,489	12,489	12,489
47 ROEDERS GLEN	12,652	12,592	12,483	12,489	12,489	12,489	12,489	12,489
48 RAIL TO TRAIL	0	25,600	39,619	22,987	45,655	6,563	6,563	9,003
48 RAIL TO TRAIL	0	25,600	39,619	22,987	45,655	6,563	6,563	9,003

**02 SPECIAL FUND
OPERATING RESERVE FUND**

	Actual	Actual	Actual	Budgeted	Estimated	Proposed	Preliminary	Final
	2010	2011	2012	2013	2013	2014	2014	2014

REVENUE

02.296.000 BUDGETARY FUND BALANCE	457,526	458,867	611,949	612,265	915,265	917,265	917,265	917,265
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INCOME

02.392.010 TRANSFERS	0	0	0	300,000	0	100,000	100,000	100,000
02.341.000 EARNINGS FROM INVEST	4,080	2,898	88	3,000	2,000	3,000	3,000	3,000

TOTAL	461,606	461,764	612,037	915,265	917,265	1,020,265	1,020,265	1,020,265
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EXPENDITURES

02.492.010 TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0
02.493.000 CONTINGENCIES	461,606	461,764	612,037	915,265	917,065	1,020,265	1,020,265	1,020,265

TOTAL	461,606	461,764	612,037	915,265	917,065	1,020,265	1,020,265	1,020,265
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**02 SPECIAL FUND
OPERATING RESERVE FUND**

REVENUE

02.296.000 Budgetary Fund Balance - \$917,065.00
Estimate of available revenue at the beginning of 2014. This fund was established in 2007 to have funding for emergencies.

INCOME

02.392.010 Transfer from other funds - \$100,000.00
Transfer from Landfill fund

02.341.000 Investment Earnings - \$3,000.00
Estimate interest earnings on investments.

EXPENDITURES

02.492.010 Transfer to other funds - \$0.00

02.493.000 Contingencies - \$1020,065.00
Balance of the account at the end of the year if estimated receipts and expenditures are correct. Any expenditure from this account requires Council approval by resolution.

04 SPECIAL FUND
LANDFILL FUND

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
REVENUE								
04.296.000 BUDGETARY FUND BALANCE	88,438	185,239	548,548	696,704	941,350	1,076,732	1,117,368	1,117,368
INCOME								
04.341.000 EARNINGS FROM INVEST	5,935	3,847	3,317	3,000	2,400	4,000	4,000	4,000
04.354.130 OTHER STATE GRANTS	3,015	6,660	7,875	6,000	12,980	6,000	6,000	6,000
04.361.700 LANDFILL HOST FEE	0	0	0	0	0	0	0	0
04.364.600 HOST MUNICIPAL FEE - SOLID WASTE	1,759,669	2,026,852	1,958,510	1,955,234	2,030,323	2,080,000	2,080,000	2,080,000
04.364.610 BRE GAS ROYALTIES	7,414	7,299	7,314	4,000	6,292	6,000	6,000	6,000
04.380.000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0
04.383.100 SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0
TOTAL	1,864,471	2,229,897	2,525,564	2,664,938	2,993,345	3,172,732	3,213,368	3,213,368
EXPENDITURES								
04.448.310 ENGINEERING SERVICES	19,953	24,284	42,220	40,000	35,000	40,000	40,000	40,000
04.448.311 LEGAL FEES	0	1,872	3,933	20,000	3,000	20,000	20,000	20,000
04.448.313 CONSULTING FEES	16,292	16,541	19,619	40,000	30,000	40,000	40,000	40,000
04.471.200 PRINCIPAL PAYMENTS	676,171	702,875	668,068	695,612	702,930	692,230	714,567	714,567
04.472.200 INTEREST PAYMENTS	266,817	235,872	200,376	181,986	165,513	196,747	174,410	174,410
04.492.000 TRANS TO OTHER FUNDS	200,000	200,000	350,000	300,000	300,000	400,000	424,900	424,900
04.492.010 TRANSFER TO GEN FUND	500,000	500,000	300,000	335,000	335,000	0	660,100	660,100
04.492.013 TRANSFER TO OPERATIONAL RESERVE	0	0	0	300,000	300,000	0	0	0
04.493.000 CONTINGENCIES	185,238	548,453	548,453	752,340	1,121,902	1,783,775	1,139,391	1,139,391
TOTAL	1,864,471	2,229,897	2,132,669	2,664,938	2,993,345	3,172,752	3,213,368	3,213,368

Debt Service Review

LOAN AMORTIZATION SCHEDULE

Amount: \$1,051,658.33

Rate: 3.450%

Term (annual): 4 Matures 12/31/2016

Month	Payment	Monthly Principal	Cumulative Principal	Monthly Interest	Cumulative Interest	Ending Principal
0						1,051,658.33
1	\$286,301.02	249,514.89	249,514.89	36,786.13	36,786.13	802,143.44
2	\$286,301.02	258,242.71	507,757.60	28,058.31	64,844.44	543,900.73
3	\$286,301.02	267,275.82	775,033.42	19,025.19	83,869.64	276,624.91
4	\$286,301.02	276,624.91	1,051,658.33	9,676.11	93,545.74	0.00

LOAN AMORTIZATION SCHEDULE

Amount: \$3,289,699.04

Rate: 3.780%

Term (annual): 10 Matures 5/20/2020, noting rate resets 5/20/2015

Month	Payment	Monthly Principal	Cumulative Principal	Monthly Interest	Cumulative Interest	Ending Principal
0						3,289,699.04
1	\$402,215.21	276,137.50	276,137.50	126,077.72	126,077.72	3,013,561.54
2	\$402,215.21	286,720.47	562,857.97	115,494.75	241,572.46	2,726,841.07
3	\$402,215.21	297,709.03	860,567.00	104,506.18	346,078.65	2,429,132.04
4	\$402,215.21	309,118.73	1,169,685.73	93,096.49	439,175.13	2,120,013.31
5	\$402,215.21	320,965.70	1,490,651.43	81,249.51	520,424.64	1,799,047.61
6	\$402,215.21	333,266.72	1,823,918.15	68,948.50	589,373.14	1,465,780.89
7	\$402,215.21	346,039.16	2,169,957.31	56,176.05	645,549.19	1,119,741.73
8	\$402,215.21	359,301.11	2,529,258.42	42,914.10	688,463.30	760,440.62
9	\$402,215.21	373,071.33	2,902,329.75	29,143.89	717,607.18	387,369.29
10	\$402,215.21	387,369.29	3,289,699.04	14,845.93	732,453.11	0.00

LOAN AMORTIZATION SCHEDULE

Amount: \$1,470,030.32

Rate: 3.750%

Term (annual): 10 Matures 12/18/2020, noting rate resets 2/19/2016

Month	Payment	Monthly Principal	Cumulative Principal	Monthly Interest	Cumulative Interest	Ending Principal
0						1,470,030.32
1	\$179,460.15	123,568.37	123,568.37	55,891.78	55,891.78	1,346,461.95
2	\$179,460.15	128,266.55	251,834.92	51,193.61	107,085.38	1,218,195.40
3	\$179,460.15	133,143.35	384,978.26	46,316.80	153,402.19	1,085,052.06
4	\$179,460.15	138,205.57	523,183.83	41,254.58	194,656.77	946,846.49
5	\$179,460.15	143,460.26	666,644.09	35,999.89	230,656.66	803,386.23
6	\$179,460.15	148,914.74	815,558.83	30,545.41	261,202.08	654,471.49
7	\$179,460.15	154,576.60	970,135.43	24,883.55	286,085.63	499,894.89
8	\$179,460.15	160,453.73	1,130,589.16	19,006.42	305,092.05	339,441.16
9	\$179,460.15	166,554.31	1,297,143.47	12,905.84	317,997.89	172,886.85
10	\$179,460.15	172,886.85	1,470,030.32	6,573.30	324,571.19	0.00

04 SPECIAL FUND
LANDFILL FUND

REVENUE

04.296.000 **Budgetary Fund Balance - \$1,117,368.00**
Estimate of available revenue at the beginning of 2014.

INCOME

04.341.000 **Earnings from Investments - \$4,000.00**
Estimate of interest earnings on investments.

04.354.130 **Other State Grants - \$6,000.00**
DEP Grant for Landfill Inspections

04.364.600 **Landfill Host Fee - \$2,080,000.00**
Estimated income for 2014 includes the annual percentage increase of 4% and allows for variability of tonnage.

04.364.610 **BRE Gas Royalties - \$6,000.00**
Estimated income for 2014. Township to collect 3% in gross sales.

04.380.000 **Miscellaneous Income - \$0.00**
Meadows Road Sewer Connection Fees funding received from the Authority

04.383.100 **Special Assessments - \$0.00**

EXPENDITURES

04.448.310 **Engineering Services - \$40,000.00**
Estimated amount needed to provide Engineering services to monitor IESI Bethlehem Landfill operations.

04.448.311 **Legal Fees - \$20,000.00**
This figure is based on the projected legal services needed.

04.448.313 **Consulting Fees - \$40,000.00**
Estimated amount for cost of landfill consultants and any studies approved by Council for the landfill.

**04 SPECIAL FUND
LANDFILL FUND**

- 04.471.200 Principal Loan Payments - \$714,567.00**
Payment of the principal due for the three outstanding loans (Township Building, Polk Valley Park and Land & Acq.) and the CFA Energy Loan (10 years)
- 04.472.200 Interest Loan Payments - \$174,410.00**
Payment for the interest due for the three outstanding loans (Township Building, Polk Valley Park and Land & Acq.) and the CFA Energy Loan
- 04.492.000 Transfer to Other Funds - \$424,900.00**
\$300,000 to the Capital Account; \$100,000.00 to the Operational Reserve Account; \$16,800.00 to Lutz Franklin School House and \$8,100.00 to Heller Homestead Fund
- 04.492.010 Transfer to General Fund - \$660,100.00**
- 04.493.000 Contingencies - \$1,139,391.00**
This line item is for any unforeseen expenditures that have not been budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a budget resolution.

**05 SPECIAL FUND
OPEN SPACE PRESERVATION FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

05.296.000 BUDGETARY FUND BALANCE	1,717,384	1,919,945	3,073,236	3,545,066	3,775,884	4,069,147	4,069,147	4,069,147
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INCOME

05.310.210 EARNED INCOME TAX @ .25%	445,540	495,672	598,914	320,000	650,000	850,000	850,000	850,000
05.310.220 PRIOR YEAR EIT	478,963	505,470	480,232	510,000	417,690	200,000	200,000	200,000
05.341.000 EARNINGS FROM INVESTMENTS	13,754	8,539	7,350	10,000	7,000	8,000	8,000	8,000
05.354.001 GRANTS	0	336,462	0	0	21,252	0	0	0
05.387.000 CONTRIBUTIONS	500,000	2,500	3,250	5,750	5,750	5,750	5,750	5,750

TOTAL	3,155,641	3,268,588	4,163,084	4,390,816	4,877,576	5,132,897	5,132,897	5,132,897
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EXPENDITURES

05.400.000 OPEN SPACE PURCHASES	200	738,341	384,417	2,000,000	743,800	2,000,000	2,000,000	2,000,000
05.404.710 LEGAL	0	0	0	15,000	5,000	15,000	15,000	15,000
05.408.314 ENGINEERING/PLANNING	3,865	23,555	2,793	30,000	5,000	30,000	30,000	30,000
05.408.710 APPRAISALS	0	0	0	14,000	10,500	14,000	14,000	14,000
05.481.451 BANK FEES	0	0	0	0	0	0	0	0
05.493.000 CONTINGENCIES	1,717,384	1,898,745	3,775,874	2,331,816	4,113,276	3,073,897	3,073,897	3,073,897

TOTAL	1,721,449	2,660,641	4,163,084	4,390,816	4,877,576	5,132,897	5,132,897	5,132,897
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**05 Special Fund
Open Space Preservation**

REVENUE

05.296.000 **Budgetary Beginning Balance - \$4,069,147.00**
Estimated beginning balance for 2014, provided all estimated receipts and expenses are received in 2013

INCOME

05.310.210 **Earned Income Tax @ .25% - \$850,000.00**
Funding represents the collection of the .25% earned income tax for the first three quarters of 2014

05.310.220 **Prior Year EIT - \$200,000.00**
.25% of Earned Income Tax that is due from prior years.

05.341.000 **Earnings from Investments - \$8,000.00**
Estimate interest earnings on investments. Estimated interest anticipated for 2014 is significantly less. Interest rates are at an all time low and FDIC fees are adjusted from the interest earned.

05.354.001 **Grants- \$0.00**

05.387.000 **Contributions - \$5,750.00**
Donations made to the Township specifically for Open Space purchases by Council President Glenn Kern and Council Vice President Tom Maxfield

EXPENDITURES

05.400.000 **Land/Easement Purchases - \$2,000,000.00**
Funding available to purchase conservation rights or properties for open space purposes

05.404.710 **Legal - \$15,000.00**
Open Space Legal services

05.408.314 **Engineering/Planning - \$30,000.00**
Services by professional consultants needed for acquisition of Open Space interests. Surveying/Lot Line, baseline assessments, etc.

05.408.710 **Appraisals - \$14,000.00**
Appraisal costs.

05.461.453 **Contracted Services - \$0**

05.492.100 **Transfer to Land & Acquisitions - \$0**

05.493.000 **Contingencies - \$3,073,897.00**
This line item is for any unforeseen expenditure that has not been budgeted. Any expenditure or transfer from this line item must be approved by Council. A Budget Transfer Resolution is required if requesting a transfer.

**07 Special Funds
Recycling Fund**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

07.296.000 BUDGETARY FUND BALANCE	25,059	49,888	28,984	18,159	13,238	16,288	16,288	16,288
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INCOME

07.341.000 INTEREST	211	0	0	0	0	0	0	0
07.350.000 MUNICIPAL CONTRIBUTIONS	38,000	0	0	20,000	10,000	20,000	20,000	20,000
07.364.500 SALE OF RECYCLED MATERIAL	1,060	1,410	2,130	2,000	3,745	3,000	3,000	3,000
07.380.000 Misc	0	122	590	0	13,500	3,000	3,000	3,000

TOTAL	64,330	51,565	31,916	40,159	40,483	42,288	42,288	42,288
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EXPENDITURES

07.402.451 BANK FEES	119	146	49	0	12	50	50	50
07.426.120 LABOR	0	0	0	0	0	0	0	0
07.426.140 RECYCLING COORDINATOR	0	0	0	2,000	0	2,000	2,000	2,000
07.426.200 MATERIALS AND SUPPLIES	0	0	40	1,000	554	1,000	1,000	1,000
07.426.260 SMALL TOOLS	0	0	233	1,000	0	1,000	1,000	1,000
07.426.310 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
07.426.320 COMMUNICATIONS	385	321	395	500	400	500	500	500
07.426.340 ADVERTISING AND PRINTING	561	569	725	1,500	1,300	1,800	1,800	1,800
07.426.360 UTILITIES	913	1,041	1,167	2,500	1,020	2,500	2,500	2,500
07.426.370 MAINTENANCE	6,300	17,553	14,879	20,000	21,000	18,000	18,000	18,000
07.426.700 MINOR PURCHASES	6,152	2,951	1,000	0	0	0	0	0
07.493.000 CONTINGENCIES	49,900	28,984	13,477	11,659	16,209	15,488	15,438	15,438

TOTAL	64,330	51,565	31,916	40,159	40,483	42,288	42,288	42,288
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07 Special Funds
Recycling Fund

REVENUE

07.296.000 Fund Balance - \$16,288.00
Anticipated funds available at the beginning of 2014

INCOME

07.341.000 Earnings on Investments - \$0.00
Estimate interest earnings on investments.

07.350.000 Municipal Contributions - \$20,000.00
\$10,000 Hellertown/\$10,000 Lower Saucon

07.364.50 Sales - \$3,000.00
Fee for Mulch Loading

07.380.000 Contract agreement - \$3,000.00
Agreement with Williams Twp

EXPENDITURES

07.402.451 Bank Fees- \$50.00

07.426.120 Labor- \$0.00

07.426.140 Recycling Coordinator - \$2,000.00
Funding in event Council approves position of Township Recycling Coordinator

07.426.200 Materials and Supplies - \$1,000.00
Materials needed for operations

07.426.260 Small Tools - \$1,000.00
Tools needed to maintain facility (fire extinguishers, etc.)

07.426.310 Professional Services - \$0.00

07.426.320 Communications - \$500.00
Telephone hook-up at the center

07.426.340 Advertising and Printing - \$1,800.00
Advertising and notices required to announce operating schedule, DEP educational requirements, ID cards etc.

07.426.360 Utilities - \$2,500.00
Electricity - \$1,500.00 & Restroom Facilities - \$1,000.00 for Compost Center

07.426.370 Maintenance - \$18,000.00
Rental of grinding machinery, stone for entrance, roadway

07.426.700 Equipment Purchases - \$0.00
Earmarked money for needed equipment. Township match funding for grant applications.

07.493.000 Contingencies - \$15,438.00
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.

10 Special Fund
NCGS GENERAL FUND

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

10.296.000 BUDGETARY FUND BALANCE	0	0	0	53,360	67,064	16,323	16,323	16,358
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INCOME

10.341.000 INTEREST	0	0	0	0	75	0	0	0
10.354.001 GAMING REVENUE - TRAFFIC	0	0	0	0	13,357	0	0	0
10.354.002 GAMING REVENUE - FIRE	0	0	0	0	0	0	0	0
10.354.003 GAMING REVENUE - POLICE	0	0	0	100,000	101,634	83,000	83,000	83,000

TOTAL	0	0	0	153,360	182,130	99,323	99,323	99,358
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EXPENDITURES

10.410.001 POLICE EXPENSES	0	0	0	100,000	92,799	99,323	99,323	99,358
10.411.001 FIRE EXPENSES	0	0	0	53,410	53,459	0	0	0
10.430.000 TRAFFIC EXPENSES	0	0	0	0	0	0	0	0
10.493.000 CONTINGENCIES	0	0	0	0	35,872	0	0	

TOTAL	0	0	0	153,410	182,130	99,323	99,323	99,358
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REVENUE

10.296.000 **Fund Balance - \$16,358.00**
Anticipated funds available at the beginning of 2014

INCOME

10.341.000 **Earnings on Investments - \$0.00**
Estimate interest earnings on investments.

10.354.001 **Gaming Revenue - Traffic - \$0.00**
Grant funding for traffic related expenses

10.354.002 **Gaming Revenue - Fire - \$0.00**
Grant funding for Fire Dept related expenses

10.354.003 **Gaming Revenue - Police - \$83,000.00**
Grant funding for Police Dept. related expenses

EXPENDITURES

10.410.001 **Police Expenses - \$99,358.00**

10.411.001 **Fire Expenses - \$0.00**
Battery Back up system

10.430.000 **Traffic Expenses - \$0.00**

10.493.000 **Contingencies - \$0.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.

**19 SPECIAL FUND
STORM SEWER CAPITAL FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

19.296.000 BUDGETARY FUND BALANCE	14,924	15,029	14,651	9,680	9,680	19,692	19,692	19,700
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INCOME

19.341.000 EARNINGS FROM INVEST	106	52	29	50	20	20	20	20
19.361.500 DEPOSITS - OFF SITE DRAIN	0	0	0	0	0	0	0	0
19.380.000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0
19.392.000 TRANSFER FROM OTHER FUNDS	0	0	0	10,000	10,000	0	0	0

TOTAL	15,030	15,081	14,680	19,730	19,700	19,712	19,712	19,720
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EXPENDITURES

19.446.240 ROAD MATERIAL/SUPPLIES	0	432	5,000	5,000	0	5,000	5,000	5,000
19.493.000 CONTINGENCIES	15,030	14,649	9,680	14,732	19,700	14,712	14,712	14,720

TOTAL	15,030	15,081	14,680	19,732	19,700	19,712	19,712	19,720
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**19 Special Fund
Storm Sewer Capital Fund**

REVENUE

19.296.000 **Budgetary Fund Balance - \$19,700.00**
Estimate of available balance as of Jan 1, 2014.

INCOME

19.341.000 **Earnings From Investments - \$20.00**
Estimate interest earnings on investments.

19.361.500 **Deposits - Off Site Drainage - \$0.00**
No anticipated receipts

19.392.000 **Transfers From General Fund- \$0.00**

EXPENDITURES

19.446.240 **Road Material/Supplies - \$5,000.00**
For purchase of N-12 plastic storm sewer pipe

19.493.000 **Contingencies - \$14,720.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers

**30 SPECIAL FUND
FIRE EQUIPMENT REPLACEMENT FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

30.296.000 BUDGETARY FUND BALANCE	8,670	8,717	134,139	8,699	13,790	121,370	121,370	121,410
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INCOME

30.301.000 FIRE TAX	0	0	0	107,000	106,000	109,000	109,000	109,000
30.341.000 EARNINGS FROM INVEST.	47	464	71	100	120	100	100	100
30.387.000 CONTRIBUTIONS	0	2,292	2,500	2,500	2,500	2,500	2,500	2,500

TOTAL	8,717	11,473	136,710	118,299	122,410	232,970	232,970	233,010
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EXPENDITURES

30.411.500 GRANT TO VOL. FIRE COMPANIES	0	93,255	112,921	0	0	0	0	0
30.411.310 CONSULTATION SERVICES	0	0	0	0	0	0	0	0
30.493.000 CONTINGENCIES	8,717	134,138	23,789	118,299	122,410	232,970	232,970	233,010

TOTAL	8,717	227,393	136,710	118,299	122,410	232,970	232,970	233,010
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**30 Special Fund
Fire Equipment Replacement Fund**

REVENUE

30.296.000 **Budgetary Fund Balance - \$121,410.00**
Estimate of available revenue at the beginning of 2014.

INCOME

30.301.000 **Fire Tax - \$109,000.00**
.25 tax enacted by Township for the future purchase of fire department equipment. Funding to be collected through the General fund and transferred to the Fire Equipment fund when received. \$107,000.000 current tax and \$2,000.00 delinquent tax.

30.341.000 **Earnings from Investments - \$100.00**
Estimate interest earnings on investments.

30.387.000 **Contributions- \$2,500.00**
Donation of compensation from Councilman Ron Horiszny

30.411.500 **Grant to Volunteer Fire Companies - \$0.00**
Money budgeted in this line item is to be used to help our volunteer fire companies purchase equipment. Prior years expenditures for fire equipment were as follows: **2000** \$250,000 for Leithsville Fire Co.; **2003** - \$301,231 for Southeastern Fire Co.; **2005** - \$22,000 for Leithsville Fire Co. purchase of a tanker from Southeastern Fire Co. **2006** \$400,000 to Steel City for assistance in purchasing a pumper truck; **2007** - \$243,177.00 for Leithsville Fire Co. for a pumper truck; **2009** - \$507,500.00 for Se-Wy-Co for rescue truck.

EXPENDITURE

30.411.500 **Casino Impact Funding expensed - \$0.00**
Funding received from the Northampton County Gaming Authority that will reimburse the expense.

30.411.310 **Consulting Services - \$0.00**
Funding needed for Fire Consultant review of specifications to ensure compliance with NFPA standards. **Consultant not needed - no requests next year**

30.493.000 **Contingencies - \$233,010.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A Budget Transfer Resolution is required for any transfers.

**31 SPECIAL FUND
LANDFILL CLOSURE FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

31.296.000 BUDGETARY FUND BALANCE	300,678	302,017	302,017	305,804	305,901	306,501	306,501	306,401
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INCOME

31.341.000 EARNINGS FROM INVEST	1,338	3,187	3,187	1,000	500	600	600	600
31.392.001 TRANSFER	0	0	0	0	0	0	0	0

TOTAL	302,016	305,204	305,204	306,804	306,401	307,101	307,101	307,001
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EXPENDITURES

31.493.000 CONTINGENCIES	302,016	305,204	305,204	306,804	306,401	307,101	307,101	307,001
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TOTAL	302,016	305,204	305,204	306,804	306,401	307,101	307,101	307,001
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**31 Special Fund
Landfill Closure Fund**

REVENUE

31.296.000 **Budgetary Fund Balance - \$306,401.00**
Estimate of available revenue at the beginning of 2014.

INCOME

31.341.000 **Earnings from Investments - \$600.00**
Estimate interest earnings on investments.

31.392.001 **Transfer- \$0.00**

EXPENDITURES

31.493.000 **Contingencies - \$307,001.00**
Estimated available funds that have not been budgeted. Any expenditure or transfer from this line item must be approved by Council. A Budget Transfer Resolution is required for any transfers.

**33 SPECIAL FUND
CAPITAL FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
REVENUE								
33.296.000 BUDGETARY FUND BALANCE	1,359,739	1,479,966	1,507,568	1,487,657	1,467,283	1,515,533	1,515,533	1,515,533
INCOME								
33.341.000 EARNINGS FROM INVEST	7,558	11,431	3,134	6,000	3,000	4,000	4,000	4,000
33.361.030 DEVELOPERS FEES	0	0	42,296	0	0	0	0	0
33.367.800 CASINO IMPACT FEES	0	62,000	27,459	0	29,168	0	0	0
33.380.000 MISCELLANEOUS INCOME	2,700	8,010	0	0	11,900	0	0	0
33.392.000 TRANSFER FROM OTHER FUNDS	200,000	200,000	200,000	300,000	300,000	300,000	300,000	300,000
TOTAL	1,569,997	1,769,884	1,792,646	1,793,657	1,814,151	1,819,533	1,819,533	1,819,533
#REFI								
33.481.600 CAPITAL CONSTRUCTION	0	0	0	0	0	0	0	0
33.481.601 ROADS AND TRAFFIC IMPROVEMENTS	0	0	0	450,000	25,000	0	0	0
33.481.602 TREES	0	0	0	0	0	4,214	4,214	4,214
33.481.604 SEIDERSVILLE HALL EXPENSES	0	0	19,616	127,223	0	168,446	168,446	168,446
33.481.605 FENCE FOR DEPT. OF PUBLIC WORKS	0	0	0	0	0	0	0	0
33.481.606 SEIDERSVILLE WINDOWS	0	0	0	35,500	0	0	0	0
33.481.700 CAPITAL PURCHASES	58,879	167,231	307,548	495,000	127,000	598,606	598,606	598,606
33.481.820 BUILDING PURCH/IMPROVE (EMS Notification)	0	0	0	0	0	0	0	0
33.481.821 REPLACEMENT OF FUEL TANKS	0	70,079	0	0	0	0	0	0
33.481.822 LED LIGHTS	6,632	0	0	0	0	0	0	0
33.481.823 SOLAR PANELS	0	0	0	0	0	0	0	0
33.481.824 VEHICLE REPEATER SYSTEM	0	0	0	0	0	0	0	0
33.481.825 LEAN TO BUILDING PW/NEW GENERATOR	0	0	0	15,000	16,000	20,000	20,000	20,000
33.481.826 SEPTA TRAIL	24,520	25,000	0	0	0	0	0	0
33.481.827 PHYSICAL FITNESS EQUIPMENT	0	0	0	0	0	0	0	0
33.481.828 POLE BUILDING	0	0	0	0	0	0	0	0
33.481.829 VIDEO EQUIP	0	0	0	10,000	0	50,000	50,000	50,000
33.481.830 PAINTING OF BUILDINGS	0	0	0	0	0	60,000	60,000	60,000
33.493.000 CONTINGENCIES	1,479,966	1,507,568	1,465,482	660,934	1,646,151	918,267	918,267	918,267
TOTAL	1,569,997	1,769,884	1,792,646	1,793,657	1,814,151	1,819,533	1,819,533	1,819,533

33 Special Fund
Capital Fund

REVENUE

33.296.000 Budgetary Fund Balance - \$1,515,533.00
Estimate of available revenue at the beginning of 2014.

INCOME

33.341.000 Earnings from Investments - \$4,000.00
Estimate interest earnings on investments.

33.361.000 Developers Fees - \$0.00
Fees Township receives from Developers for Road Improvements

33.367.800 Casino Gaming Grant - \$0.00

33.380.000 Miscellaneous Income - \$0.00

33.392.000 Transfer from Other Funds - \$300,000.00
Transfer from Landfill Revenue Fund for Vehicles/Road Improvement and Energy Initiatives

EXPENDITURES

33.481.601 Roads and Traffic Improvements - \$0.00
Money available from General Fund (\$510,000 Infrastructure); \$90,000 Conectiv; \$48,020 balance Creekside Market Place; \$34,000 IESI Landfill; \$8,000 Toll Bros.; \$200,000 transfer from Landfill Revenue Fund, 2006, \$20,327.00 Long Ridge Development.

33.481.602 Trees - \$6,424.56 - \$2,210.00 Not to be spent in 2014
Money available from Conectiv. \$4214.56 from waiver to be spent Developer - Regora/Patullo

33.481.604 Seidersville Hall Expenses - \$168,446.00 (\$33,500.00 for windows and \$132,946.00 for other improvements)
\$87,031 to be spent in 2014 - Projected expenses for insulation will be done with the assistance of the CFA low interest loan.
Funding available for roof replacement.

33.481.605 Dept. Public Works Area Fencing- \$23,268.00 - Not to be spent in 2014
Balance of money from General Fund for fencing around the Department of Public Works.

33.481.606 Seidersville Hall Windows - \$0.00
All expenses for Seidersville Hall improvements are in one line item 33.481.604

33.481.700 Vehicles - \$598,606.00
Payment for replacement of Truck 4 - \$135,000.00 (\$50,000.00 from State Funding); Truck# 6 - \$85,000.00 approved in 2012. 2013 requesting replacement of Truck#14 - \$190,000.00 (\$50,000.00 from State Fund) and the Gator vehicle - \$10,000.00. For 2014 -Truck#3 Dump Truck - \$150,000.00 and Truck#9 - \$85,000.00, road line striping - \$12,606.27. Police units 164 for \$31,000.00 Funding will be used from Fund 10 if awarded by the Gaming Authority; Based on the Inventory Schedule. All vehicle replacement requests will only be acted on if determined to be feasible and approved by Council. Economic conditions may delay purchases.

**33 Special Fund
Capital Fund**

- 33.481.820 Building Purchase Improvement - \$3,000.00**
Emergency Management Notification System and ID card equipment (Not to be spent in 2014)
- 33.481.821 Replacement of Fuel Tank Monitoring System - \$0.00**
- 33.481.822 LED Lights - \$0.00**
- 33.481.823 Solar Panels - \$0.00**
Budgeted \$10,000 in 2008. Not to be spent in 2011
- 33.481.824 Vehicle Repeater System - \$0.00**
- 33.481.825 Lean-To Building - \$20,000.00**
PW Dept - Lean-to building/shed for sign storage.
- 33.481.826 Saucon Rail Trail - \$0.00**
Separate Fund
- 33.481.827 Physical Fitness Equipment - \$0.00**
Replacement of exercise equipment
- 33.481.829 Funding for Upgrades to Council meeting room A/V equipment - \$50,000.00**
- 33.481.830 Funding for Painting of buildings in municipal complex - \$60,000.00**
Includes painting of trim on Municipal Building, painting Seidersville Hall and painting municipal garage and removing and replacing lettering on the Public Works
- 33.493.000 Contingencies - \$918,267.00**
This line item is for future expenditures that have not been budgeted. Any expenditure from this line item must be approved by Council. A Budget Transfer Resolution is required for any transfers. (\$588,947.49 is dedicated to future projects - **\$328,319.51** is unappropriated)

**34 SPECIAL FUND
DETENTION POND MAINTENANCE FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

34.296.000 BUDGETARY FUND BALANCE	31,513	31,732	39,869	39,969	39,960	40,005	40,005	40,015
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INCOME

34.341.000 EARNINGS FROM INVESTMENTS	192	131	91	100	55	50	50	50
34.380.000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0

TOTAL	31,705	39,869	39,960	40,069	40,015	40,055	40,055	40,065
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EXPENDITURES

34.493.000 CONTINGENCIES	31,705	39,869	39,960	40,069	40,015	40,055	40,055	40,065
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TOTAL	31,705	39,869	39,960	40,069	40,015	40,055	40,055	40,065
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34 Special Fund
Detention Pond Maintenance Fund

REVENUE

34.296.000 **Budgetary Fund Balance - \$40,015.00**
Estimate of available revenue at the beginning of 2014.

INCOME

34.341.000 **Earnings from Investments - \$50.00**
Estimate interest earnings on investments.

EXPENDITURES

34.493.000 **Contingencies - \$40,065.00**
Estimated available funds that have not been budgeted. Any expenditure from this line item must be approved by Council. A Budget Transfer Resolution is required for any transfers. Included in funding is the Cora Brooks Donation for the Clover View Detention Pond Naturalization project

**35 SPECIAL FUND
STATE AID FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

35.296.000 BUDGETARY FUND BALANCE	817,117	676,168	835,159	832,510	887,379	909,041	909,041	909,041
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INCOME

35.341.000 EARNINGS FROM INVEST	5,883	2,715	2,207	2,000	1,400	1,500	1,500	1,500
35.355.050 MTR VEH FUEL TAXES	330,976	342,616	354,470	340,930	350,762	333,901	333,901	333,901
35.380.000 MISCELLANEOUS INCOME	7,890	39,191	26,270	0	0	0	0	0
35.392.010 TRANSFER FROM GEN FUND	0	0	0	0	0	0	0	0

TOTAL	1,161,866	1,060,690	1,218,106	1,175,440	1,239,541	1,244,442	1,244,442	1,244,442
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EXPENDITURES

35.402.450 BANK CHARGES	0	12	4	0	0	0	0	0
35.430.231 VEH - DIESEL/OIL/LUBRICANTS	0	0	0	2,000	2,000	2,000	2,000	2,000
35.430.250 TRAF SIG-MAINT/REPAIR	4,591	4,591	3,773	10,000	8,000	10,000	10,000	10,000
35.430.373 VEHICLE - MAINT/REPAIR	11,145	31,677	12,511	20,000	20,000	20,000	20,000	20,000
35.430.380 EQUIPMENT RENTAL	0	0	0	5,500	0	5,500	5,500	5,500
35.430.700 MAJOR EQUIP PURCHASE	173,752	50,000	50,000	100,000	0	150,000	150,000	150,000
35.430.750 MINOR EQUIP PURCHASE	1,180	105	1,596	10,000	7,000	10,000	10,000	10,000
35.432.240 SNOW REMOVAL MAT/SUPP	81,921	89,288	32,487	125,000	95,000	125,000	125,000	125,000
35.433.240 RD/TRAF SIGNS/MARKINGS	3,140	14,210	2,313	14,500	14,500	14,500	14,500	14,500
35.434.360 STREET LIGHTING	34,643	34,828	32,180	35,000	32,000	35,000	35,000	35,000
35.437.240 EQUIP/TOOLS-MAINT/REPAIR	1,085	44	492	3,000	2,000	3,000	3,000	3,000
35.438.240 ROAD MATERIALS	0	788	1,011	50,000	20,000	50,000	50,000	50,000
35.439.240 ROAD MATERIALS (PROJECT)	174,245	0	194,364	200,000	117,345	350,000	350,000	350,000
35.492.010 TRANSFER TO GEN FUND	0	0	0	0	0	0	0	0
35.493.000 CONTINGENCIES	676,164	835,159	887,379	600,400	921,969	469,442	469,442	469,442

TOTAL	1,161,866	1,060,690	1,218,106	1,175,440	1,239,814	1,244,442	1,244,442	1,244,442
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REVENUE

35.296.000 **Budgetary Fund Balance - \$909,041.00**
Estimate of available revenue at the beginning of 2014.

INCOME

35.341.000 **Earnings from Investments - \$1,500.00**
Estimate interest earnings on investments. Interest rates are at an all time low and FDIC fees are adjusted from the interest earned.

35.355.050 **Motor Vehicle Fuel Taxes - \$333,901.00**
Estimated income received from the State based on total Township road miles (71.30 as of 1/2009) and population, also \$52,500 for the turnback program minus the allocation for bridge repairs.

EXPENDITURES

35.402.450 **Bank Fees - \$0.00**

35.430.231 **Vehicle Diesel/Oil/Lubricants - \$2,000.00**

35.430.250 **Traffic Signal - M/R - \$10,000.00**
\$6,000 is for electricity for our 4 current signals and is based on the PP&L Rate Schedule of 2007 GS-1. No Change in amount budgeted. LED Light installation should decrease energy expense by 90% once installed, offsetting the projected increase after deregulation

35.430.373 **Vehicle - M/R - \$20,000.00**
Min. of ten (10) 11.20 truck tires @ \$250 ea.; four (4) 7.50-16LT medium duty truck tires @ \$150 ea.; 2 sets of broom bristles for street sweeper @ \$400 per set; balance is for routine maintenance and repair, parts, and outside labor for all township owned equipment and vehicles and the upgrade of existing equipment.

35.430.380 **Equipment Rental - \$5,500.00**
Rental of special equipment needed for unforeseen projects that can come up during the year, (i.e. pneumatic breaker for emergency repair of culverts or other structures; line painter; portable welder, etc.).

35.430.700 **Major Equipment Purchase - \$150,000.00**
Equipment needed listed in the Capital Account.

35.430.750 **Minor Equipment Purchase - \$10,000.00**
To purchase equipment as needed, such as chain saws, drills, radios, etc. These are examples of items purchased in prior years.

**35 Special Fund
State Fund**

- 35.432.240 Snow Removal Material/Supplies - \$125,000.00**
This is for the purchase of the maximum amount tons of salt allowed by PA Costars Bid amount at \$56.36 per ton and up to 2,000 tons of anti-skid material at an estimate \$15.00 per ton.
- 35.433.240 Road/Traffic Signs/Markings - \$14,500.00**
\$12,000 for the painting of approximately 38 miles of double yellow lines with glass beads on Township owned roadways; \$2,500 for the purchase of signs. No change from 2010.
- 35.434.360 Street Lighting - \$35,000.00**
Electricity for street lights, which includes lights on Rt. 378, Bingen Road, South Mountain Drive, Black River Road, and Rt. 412. Rate charged based on PLCM contract.
- 35.437.240 Equipment & Tools - Maintenance & Replacement - \$3,000.00**
Hand tools necessary to maintain and repair vehicles and equipment; all necessary hand tools for required road work.
- 35.438.240 Road Material - \$50,000.00**
Road material needed that is not project related
- 35.439.240 Road Materials/Supplies - \$350,000.00**
This is for the resurfacing of approx. 6 miles of roads and for the final treatment on 6 miles of other roads. The balance of \$100,000 is budgeted in General Fund line item 01.438.240. Finishing 2013 project and funding for 2014 road project.
- 35.493.000 Contingencies - \$469,442.00**
This line item is for any unforeseen expenditure that is not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution.

**36 SPECIAL FUND
TOWN HALL PARK FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
REVENUE								
36.296.000 BUDGETARY FUND BALANCE	20,905	1,009	9,070	18,120	18,596	30,306	30,306	29,936
INCOME								
36.341.000 EARNINGS FROM INVEST	216	33	35	100	40	100	100	100
36.380.000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0
36.392.000 TRANSFER FROM OTHER FUNDS	20,000	10,000	10,000	20,000	20,000	0	0	0
TOTAL	44,234	11,042	19,105	38,220	38,636	30,406	30,406	30,036
EXPENDITURES								
36.452.370 MAINTENANCE/REPAIRS	4,474	1,968	509	24,000	7,460	24,000	24,000	24,000
36.452.420 GENERAL EXPENSE	171	0	0	5,000	360	3,000	3,000	3,000
36.452.750 MINOR EQUIP PURCH	0	0	0	1,000	880	1,000	1,000	1,000
36.452.800 CAPITAL OUTLAY	38,580	0	0	0	0	0	0	0
36.493.000 CONTINGENCIES	1,009	9,070	18,596	8,220	29,936	2,406	2,406	2,036
TOTAL	44,234	11,038	19,105	38,220	38,636	30,406	30,406	30,036

REVENUE

36.296.000 **Budgetary Fund Balance - \$29,936.00**
Estimate of available revenue at the beginning of 2014.

INCOME

36.341.000 **Earnings from Investments - \$100.00**
Estimate interest earnings on investments.

36.380.000 **Miscellaneous Income - \$0.00**
Income received but not identified by another line item.

36.392.000 **Transfer from Other Funds - \$0.00**
Transfer from General Fund

EXPENDITURES

36.452.370 **Maintenance and Repairs - \$24,000.00**
\$4,000 - Estimate for topsoil, infield mix, stone for nature trail and misc repairs - \$21,000.00 any additional maintenance that may be required

36.452.420 **General Expense - \$3,000.00**
Unforeseen expenses

36.452.750 **Minor Equipment Purchase - \$1,000.00**
To replace equipment such as volleyballs, nets, horseshoes, etc.

36.452.800 **Capital Outlay - \$0.00**

36.452.811 **Land Purchase/Improvement - \$0**

36.493.000 **Contingencies - \$2,036.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution.

**37 SPECIAL FUND
HELLER HOMESTEAD PARK FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

37.296.000 BUDGETARY FUND BALANCE	52,666	48,039	48,860	8,514	11,451	12,441	12,441	12,441
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INCOME

37.341.000 EARNINGS FROM INVEST.	354	167	73	100	25	100	100	100
37.392.010 TRANSFERS	0	5,000	0	5,000	5,000	8,100	8,100	8,100

TOTAL	53,020	53,206	48,933	13,614	16,476	20,641	20,641	20,641
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EXPENDITURES

37.452.310 ENGINEERING SERVICES	3,169	1,825	1,719	0	0	0	0	0
37.452.370 MAINTENANCE/REPAIR	1,812	2,522	5,929	4,035	4,035	10,962	10,962	10,962
37.452.700 CAPITAL IMPROVEMENTS	0	0	29,834	0	0	8,100	8,100	8,100
37.493.000 CONTINGENCIES	48,039	48,859	11,451	9,579	12,441	1,579	1,579	1,579

TOTAL	53,020	53,206	48,933	13,614	16,476	20,641	20,641	20,641
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**37 Special Fund
Heller Homestead Park Fund**

REVENUE

37.296.000 **Budgetary Fund Balance - \$12,441.00**
Estimated available revenue at the beginning of 2014.

INCOME

37.341.000 **Earnings from Investments - \$100.00**
Estimate interest earnings on investment.

37.380.000 **Miscellaneous Income - \$0.00**

37.392.100 **Transfer- \$8,100.00 from the Landfill Fund**

37.392.110 **Transfer from Other Funds**

EXPENDITURES

37.452.310 **Engineering Services - \$0.00**

37.452.370 **Maintenance/Repair - \$10,962.00**
\$10,000.00 Expenses related to the Park development and \$962.00 for Heller Homestead Building

37.452.420 **General Expense - \$0.00**

37.452.700 **Capital Improvements - \$8,100.00 Concrete stair repair**

37.452.750 **Minor Equipment Purchase - \$0.00**

37.493.000 **Contingencies - 1,579.20**
This line item is for any unforeseen expenditures that have not been budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution. (\$11,579.20 to be used specifically for the park development)

**38 SPECIAL FUND
SOUTHEASTERN PARK FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

38.296.000 BUDGETARY FUND BALANCE	32,310	32,004	36,921	41,021	37,221	35,271	35,271	37,271
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INCOME

38.341.000 EARNINGS FROM INVEST	228	121	84	200	50	100	100	100
38.392.010 TRANSFER	0	0	0	0	0	0	0	0

TOTAL	32,538	32,125	37,005	41,221	37,271	35,371	35,371	37,371
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EXPENDITURES

38.452.370 MAINTENANCE/REPAIRS	534	210	224	4,000	1,020	33,000	33,000	33,000
38.493.000 CONTINGENCIES	32,004	36,921	36,781	37,221	36,251	2,371	2,371	4,371

TOTAL	32,538	37,131	37,005	41,221	37,271	35,371	35,371	37,371
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**38 Special Fund
Southeastern Park Fund**

REVENUE

38.296.000 **Budgetary Fund Balance - \$37,271.00**
Estimated available revenue at the beginning of 2014.

INCOME

38.341.000 **Earnings from Investments - \$100.00**
Estimate interest earnings on investments.

38.392.010 **Transfer - \$0.00**

EXPENDITURES

38.452.370 **Maintenance/Repairs - \$33,000.00**
Funding available for repairs and maintenance as needed

38.493.000 **Contingencies - \$4,371.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires :
Budget Transfer Resolution.

**39 SPECIAL FUND
STEEL CITY PARK FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

39.296.000 BUDGETARY FUND BALANCE	130,140	124,260	121,040	153,403	128,956	119,106	119,106	115,000
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INCOME

39.341.000 EARNINGS FROM INVEST.	923	435	262	300	170	300	300	300
39.351.000 GRANT FUNDING	0	0	0	157,700	0	0	0	0
39.380.000 MISCELLANEOUS INCOME	0	0	3,113	0	0	0	0	0
39.392.010 TRANSFER	5,000	0	50,000	75,000	0	45,000	45,000	45,000

TOTAL	136,063	124,695	174,415	386,403	129,126	164,406	164,406	160,300
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EXPENDITURES

39.452.310 ENGINEERING SERVICES	10,637	3,330	44,609	10,000	13,000	0	0	0
39.452.370 MAINTENANCE/REPAIR	1,172	325	850	4,000	0	0	0	0
39.452.420 GENERAL EXPENSE	0	0	0	0	0	0	0	0
39.452.730 BUILDING PURCH/IMPROVE	0	0	0	356,036	0	162,000	162,000	160,000
39.452.750 MINOR EQUIPMENT PURCHASE	0	0	0	0	0	0	0	0
39.493.000 CONTINGENCIES	124,254	121,040	128,956	16,367	116,126	2,406	2,406	300

TOTAL	136,063	124,695	174,415	386,403	129,126	164,406	164,406	160,300
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**39 Special Fund
Steel City Park Fund**

REVENUE

39.296.000 **Budgetary Fund Balance - \$115,326.00**
Estimated available revenue at the beginning of 2014.

INCOME

39.341.000 **Earnings from Investments - \$300.00**
Estimate interest earnings on investments.

39.351.000 **Earnings from Investments - \$0.00**
Award from Northampton County Open Space Funding and DCNR

39.380.000 **Miscellaneous Income - \$0.00**

39.392.010 **Transfers from Other Accounts - \$45,000.00**
45,000 from Kingston

EXPENDITURES

39.452.310 **Engineering Services - \$0.00**
Professional services for the development and planning of the park.

39.452.370 **Maintenance/Repair - \$0.00**

39.452.420 **General Expense - \$0.00**

39.452.700 **Major Equipment Purchase - \$0.00**

39.452.730 **Building Purchase/Improvement - \$160,000.00**
Materials and services needed in park for 2015 construction per approved park plan.

39.452.750 **Minor Equipment Purchase - \$0.00**

39.493.000 **Contingencies - \$626.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution.

40 SPECIAL FUND
POLK VALLEY PARK FUND

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
REVENUE								
40.296.000 BUDGETARY FUND BALANCE	328,061	248,391	193,901	94,251	106,622	94,242	94,242	117,377
INCOME								
40.341.000 EARNINGS FROM INVESTMENTS	2,225	824	392	300	155	300	300	300
40.354.070 STATE AND COUNTY GRANT FUNDING	10,000	0	0	132,040	10,000	102,040	102,040	92,040
40.380.000 MISCELLANEOUS INCOME	0	556	2	0	0	0	0	0
40.380.002 RECREATIONAL FEE	9,339	0	0	0	13,240	0	0	0
TOTAL	349,625	249,771	194,295	226,591	130,017	196,582	196,582	209,717
EXPENDITURES								
40.452.310 ENGINEERING FEES	45,252	10,955	7,139	5,000	3,000	0	0	0
40.452.311 LEGAL FEES	360	0	0	0	0	0	0	0
40.452.370 MAINTENANCE	1,847	306	919	2,000	2,000	4,000	4,000	4,000
40.452.610 CONSTRUCTION	53,746	19,601	29,615	125,000	7,640	189,400	189,400	189,400
40.490.000 TRANSFER TO OTHER FUNDS	0	25,000	50,000	30,000	0	0	0	0
40.493.000 CONTINGENCIES	248,420	193,901	106,622	64,591	117,377	3,182	3,182	16,317
TOTAL	349,625	249,763	194,295	226,591	130,017	196,582	196,582	209,717

40 St Fund
Polk Valley Park Fund

REVENUE

40.296.000 Budgetary Fund Balance - \$117,377.00
Estimated available revenue as of Jan. 1, 2014.

INCOME

40.341.000 Earnings from Investments - \$300.00
Estimate interest earnings on investments.

40.354.070 Grants - \$102,040.00
Funding from DCNR - \$10,000.00 and Northampton County Open Space Program \$92,040.00

40.380.000 Miscellaneous Income - \$0.00

EXPENDITURE

40.452.310 Engineering Fees - \$0.00

40.452.311 Legal Fees - \$0.00

40.452.370 Maintenance - \$4,000.00
Funding for general maintenance of park

40.452.610 Construction - \$189,400.00
Funding to complete park improvements and for site amenities such as playground, pavilion and composting restroom.

40.452.700 Major Construction - \$0.00
Any other site amenities needed as specified on the Polk Valley Park Plan

40.452.750 Minor Equipment Purchase - \$0 .00

40.493.000 Transfer to Other Funds - \$0.00

40.493.000 Contingencies - \$16,317.00
Any expenditure from this line item must be approved by Council. Any Transfer requires a Budget Transfer Resolution.

**41 SPECIAL FUND
HISTORICAL STRUCTURE FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

41.296.000 BUDGETARY FUND BALANCE	219,582	220,552	220,829	31,229	43,171	37,241	37,241	37,241
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INCOME

41.341.000 EARNINGS FROM INVESTMENTS	1,565	777	460	100	65	50	50	50
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TOTAL	221,147	221,329	221,289	31,329	43,336	37,291	37,291	37,291
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EXPENDITURES

41.409.310 PROFESSIONAL SERVICES	595	500	13,865	0	0	0	0	0
41.409.372 MAINT/REPAIRS	0	0	0	0	0	35,000	35,000	35,000
41.409.373 MAINT/REPR - LUT/FRANKLIN SCHOOLHOUSE	0	0	0	5,000	5,000	0	0	0
41.409.374 MAINT/REPR - OLD MILL BRIDGE	0	0	164,253	0	980	0	0	0
41.493.000 CONTINGENCIES	220,552	220,829	43,171	26,329	37,356	2,291	2,291	2,291

TOTAL	221,147	221,329	221,289	31,329	43,336	37,291	37,291	37,291
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**41 Special Fund
Historical Structure Fund**

REVENUE

41.296.000 **Budgetary Fund Balance - \$37,241.00**
Estimated available revenue as of Jan. 1, 2014

INCOME

41.341.000 **Earnings from Investments - \$50.00**
Estimate interest earnings on investments.

41.392.010 **Transfer from General Fund - \$0.00**

41.392.011 **Transfer from Landfill Fund - \$0.00**

EXPENDITURES

41.409.310 **Professional Services - \$0.00**

41.409.372 **Maint/Repair to Historical Structures - \$35,000.00**
Repairs to Historical Structures as Council directs.

41.409.373 **Maint/Repair Lutz-Franklin School House**

41.409.374 **Maint/Repair Old Mill Bridge - \$0.00**

41.493.000 **Contingencies - \$2,291.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution.

**43 SPECIAL FUND
LUTZ-FRANKLIN SCHOOLHOUSE SITE FUND**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2013	Final 2013
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REVENUE

43.296.000 BUDGETARY FUND BALANCE	21,151	21,302	21,377	20,927	21,377	24,407	24,407	24,407
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INCOME

43.341.000 EARNINGS FROM INVESTMENTS	151	75	49	50	30	50	50	50
43.392.000 TRANSFER	0	0	0	5,000	5,000	0	16,800	16,800

TOTAL	21,302	21,377	21,426	25,977	26,407	24,457	41,257	41,257
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EXPENDITURES

43.452.370 MAINTENANCE/REPAIRS	0	0	263	4,000	2,000	1,000	1,000	1,000
43.452.601 CONSTRUCTION/IMPROVEMENT	0	0	0	20,000	0	22,257	39,257	39,257
43.493.000 CONTINGENCIES	21,302	21,377	21,163	1,977	24,407	1,000	1,000	1,000

TOTAL	21,302	21,377	21,426	25,977	26,407	24,257	41,257	41,257
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**43 Special Fund
LUTZ-FRANKLIN SCHOOLHOUSE SITE**

REVENUE

43.296.000 Budgetary Fund Balance - \$25,801.00
Estimated available revenue at the beginning of 2014.

INCOME

43.341.000 Earnings from Investments - \$50.00
Estimate interest earnings on investments. Estimated interest anticipated for 2012 is significantly less. Interest rates are at an all time low and FDIC fees are adjusted from the interest earned.

43.380.000 Miscellaneous Income - \$0.00

43.392.000 Transfer - \$16,800.00 from Landfill Fund

EXPENDITURES

43.452.310 Engineering Services - \$0.00

43.452.370 Maintenance/Repair - \$1,000.00

43.452.380 Equipment Rental - \$0.00

43.452.420 General Expense - \$0.00

43.452.601 Construction/Improvement - \$39,257.00 \$22,457.00 Painting and \$16,800.00 for Cupola repairs

43.452.700 Major Equipment Purchase - \$0.00

43.452.750 Minor Equipment Purchase - \$0.00

43.493.000 Contingencies - \$1,000.00
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. Any transfer requires a Budget Transfer Resolution.

**44 SPECIAL FUND
EASTON RD BALLFIELDS**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

44.296.000 BUDGETARY FUND BALANCE	21,473	21,626	42,668	35,768	37,225	35,265	35,265	35,265
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INCOME

44.341.000 EARNINGS FROM INVESTMENTS	153	102	57	100	40	50	50	50
44.380.000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0
44.392.000 TRANSFER	0	25,000	0	0	0	0	0	0
44.393.000 PROCEEDS FROM LOAN	0	0	0	0	0	0	0	0

TOTAL	21,626	46,728	42,725	35,868	37,265	35,315	35,315	35,315
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EXPENDITURES

44.452.310 ENGINEERING SERVICES	0	4,060	9,540	2,000	2,000	0	0	0
44.452.720 IMPROVEMENTS (CONSTRUCTION)	0	0	278	20,000	0	33,315	33,315	33,315
44.452.740 IMPROVEMENTS EQUIPMENT	0	0	682	4,000	0	0	0	0
44.493.000 CONTINGENCIES	21,626	42,668	32,225	9,868	35,265	2,000	2,000	2,000

TOTAL	21,626	46,728	42,725	35,868	37,265	35,315	35,315	35,315
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**44 SPECIAL FUND
EASTON RD BALLFIELDS**

REVENUE

44.296.000 **Budgetary Fund Balance - \$35,265.00**
Estimated Fund balance at the beginning of 2014.

INCOME

44.341.000 **Earnings from Investments - \$ 50.00**
Estimate interest earnings on investments.

44.380.000 **Miscellaneous Income - \$0.00**

44.392.000 **Transfer from other funds - \$ 0.00**
Funding transferred from General fund.

44.393.000 **Proceeds from Loan - \$0.00**

EXPENDITURES

44.452.310 **Engineering Services - \$0.00**

44.452.311 **Legal Services - \$0.00**

44.452.720 **Improvements (Construction) - \$33,315.00**
Improvements and amenities in Park

44.452.740 **Improvements (Equipment) - \$0.00**
Bleachers

44.493.000 **Contingencies - \$2,000.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.

**45 Special Fund
Kingston Park**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

45.296.000 BUDGETARY FUND BALANCE	202,596	193,298	172,314	168,407	168,809	57,596	57,596	57,346
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INCOME

45.341.000 EARNINGS FROM INVESTMENTS	1,419	652	362	400	300	100	100	100
45.392.000 TRANSFER	5,000	0	0	0	0	0	0	0

TOTAL	209,015	193,950	217,676	168,807	169,109	57,696	57,696	57,446
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EXPENDITURES

45.452.310 ENGINEERING SERVICES	7,082	4,519	6,888	2,000	3,490	0	0	0
45.452.601 CONSTRUCTION/IMPROVEMENTS	8,635	17,088	41,979	108,273	108,273	0	0	0
45.452.720 MINOR EQUIPMENT	0	0	0	0	0	5,000	5,000	5,000
45.492.000 TRANSFER TO OTHER FUNDS	0	0	0	45,000	0	45,000	45,000	45,000
45.493.000 CONTINGENCIES	193,298	172,343	168,809	13,534	57,346	7,696	7,696	7,346

TOTAL	209,015	193,950	217,676	168,807	169,109	57,696	57,696	57,346
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45 Special Funds
Kingston Park

REVENUE

45.296.000 **Budgetary Fund Balance - \$57,596.00**
Anticipated fund balance for 2014

INCOME

45.341.000 **Interest Income - \$100.00**
Estimate interest earnings on investments.

45.380.000 **Miscellaneous Income - \$0.00**

45.392.000 **Transfers from Other Funds - \$0.00**
Transfer from General Fund

45.393.000 **Proceeds from loans - \$0.00**

EXPENDITURES

45.452.310 **Engineering Services - \$0.00**
Projected Engineering services

45.452.601 **Contruction - Improvements - \$0.00**

45.452.710 **Capital Purchases -\$0.00**

45.452.720 **Minor purchases - \$5,000.00** Site Amenities for Pavilion

45.492.000 **Transfer to other funds - \$45,000.00** Transfer to Steel City Fund for construction

45.493.000 **Contingencies - \$7,696.00**
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.

**47 Special Funds
Roeders Glen**

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
REVENUE								
47.296.000 BUDGETARY FUND BALANCE	12,552	12,592	12,483	12,489	12,489	12,489	12,489	12,489
INCOME								
47.341.000 EARNINGS FROM INVESTMENTS	100	100	0	0	0	0	0	0
TOTAL	12,652	12,692	12,483	12,489	12,489	12,489	12,489	12,489
EXPENDITURES								
47.452.610 CONSTRUCTION/IMPROVEMENTS	0	0	0	12,489	0	12,489	12,489	12,489
47.493.000 CONTINGENCIES	12,652	12,592	12,483	0	12,489	0	0	0
TOTAL	12,652	12,592	12,483	12,489	12,489	12,489	12,489	12,489

47 Special Funds
Roeder's Glen

REVENUE

47.296.000 Budgetary Fund Balance - \$12,489.00
Anticipated fund balance for 2014 - Funding from Maintenance Bond to complete conditional work of the subdivision

INCOME

47.341.000 Interest Income - \$0.00

47.380.000 Miscellaneous Income - \$0.00

47.392.000 Transfers from Other Funds - \$0.00

47.393.000 Proceeds from loans - \$0.00

EXPENDITURES

47.452.310 Engineering Services - \$0.00

47.452.311 Legal Services - \$0.00

47.452.316 Appraisal Fees - \$0.00

47.452.601 Contruction - Improvements -\$12,489.00
Complete 2014

47.452.710 Capital Purchases - \$0.00

47.452.720 Minor purchases - \$0.00

47.493.000 Contingencies - \$0.00
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.

48 Special Funds
Saucon Rail Trail

	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014	Preliminary 2014	Final 2014
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REVENUE

48.296.000 BUDGETARY FUND BALANCE	0	0	0	18,937	18,830	6,538	6,538	8,978
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INCOME

48.341.000 EARNINGS FROM INVESTMENTS	0	100	14,119	50	25	25	25	25
48.350.000 GRANTS	0	0	0	4,000	4,800	-	-	-
48.387.000 DONATIONS	0	500	500	0	0	-	-	-
48.390.000 TRANSFERS	0	25,000	25,000	0	22,000	-	-	-

TOTAL	0	25,600	39,619	22,987	45,655	6,563	6,563	9,003
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EXPENDITURES

48.452.600 EQUIPMENT	0	0	0	2,000	0	0	0	0
48.452.610 CONSTRUCTION/IMPROVEMENTS	0	25,000	14,281	16,000	36,677	5,563	5,563	5,563
48.493.000 CONTINGENCIES	0	600	25,338	4,987	8,978	1,000	1,000	3,440

TOTAL	0	25,600	39,619	22,987	45,655	6,563	6,563	9,003
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48 Special Funds
Saucon Rail Trail

REVENUE

48.296.000 Budgetary Fund Balance - \$6,538.00
Anticipated fund balance for 2014

INCOME

48.341.000 Interest Income - \$25.00
Estimate interest earnings on investments.

48.350.000 Grant awards - \$0.00

48.387.000 Donations - \$0.00

48.390.000 Transfer From General - \$0.00

EXPENDITURES

48.452.600 Equipment/upgrades - \$0.00
Site amenities/upgrades from grants

48.452.610 Contruction - Improvements - \$5,563.00
Wood for Kiosks and any other needed repairs

48.493.000 Contingencies - \$1,000.00
This line item is for any unforeseen expenditures that are not budgeted. Any expenditure from this line item must be approved by Council. A budget transfer resolution is required for any transfers.