

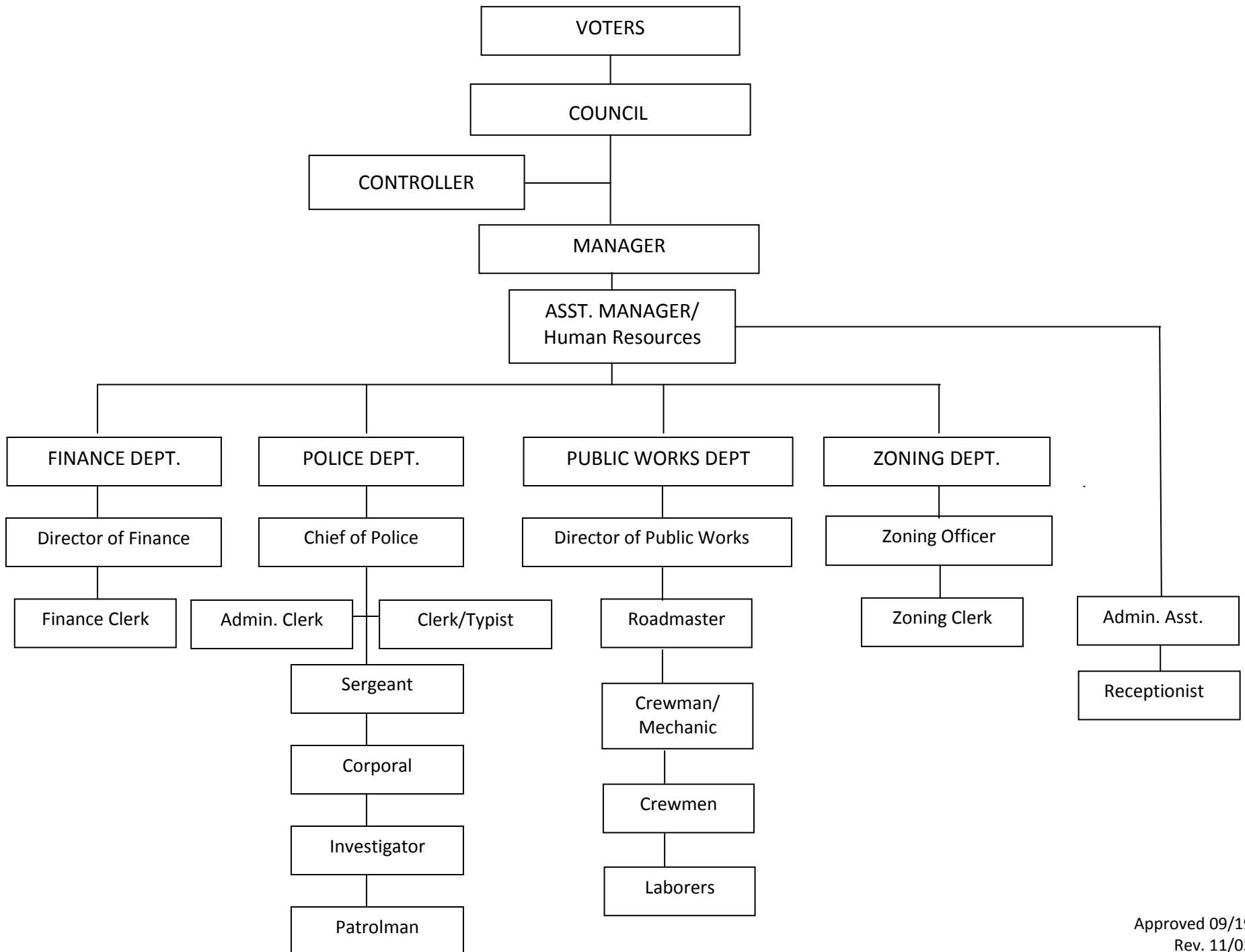
Lower Saucon Township



Final Budget 2015

*Submitted to Council
December 3, 2014
Jack Cahalan, Manager
Cathy Gorman, Director of Finance*

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



Approved 09/19/07
Rev. 11/05/14

2014 Northampton County Township Millage Rates

1. Bushkill Township – 7.50 mills
2. Palmer Township – 7.00 mills
3. East Allen Township – 6.50 mills
4. Plainfield Township – 6.50 mills
5. Forks Township – 6.35 mills
6. Washington Township – 6.00 mills
7. Bethlehem Township – 5.99 mills
8. Upper Nazareth Township – 5.95 mills
9. Upper Mt. Bethel Township – 5.50 mills
10. Lehigh Township – 5.20 mills
11. Allen Township – 5.00 mills
12. Lower Mt. Bethel Township – 5.01 mills
13. Lower Saucon Township – 4.39 mills
14. Lower Nazareth Township – 4.15 mills
15. Williams Township – 4.00 mills
16. Hanover Township – 3.90 mills
17. Moore Township – 3.00 mills

2015 Budget Message

I am pleased to submit the Township's proposed budget for 2015. In an effort to present the Township's financial picture in the most transparent and accurate fashion, this past year the Township Council authorized a review of our budget practices and format by Cindy Bergvall, CPA from Bee, Bergvall & Company, who made several recommendations, including a change to the budget format that this document is being presented in.

Since the market downturn in 2007 and the economic stagnation that has continued for the past 8 years, which locally has stalled new construction and increased the number of tax assessment appeals, the Township has experienced a loss of about \$250,000.00 annually in revenue which has made it extremely challenging for us each year to fund the Township's fixed and contractual obligations that have continued to increase during this period. Only by diligently limiting our spending to essential items, taking advantage of grants, and by utilizing our Public Works Department whenever possible to complete projects, has the Township been able to balance its budgets during this period.

The Township's two pension funds for our police and non-uniformed employees are currently well funded but will require a contribution of \$365,367 to meet our minimum municipal obligations in 2015. We are currently in labor negotiations with both the non-uniformed and police bargaining groups and hope to reach contract settlements with these units that will be in-line with the Township's financial resources.

In September, following a Request for Proposals sent to area banks, the Council authorized the refinancing of the current Township debt of \$4.7 million, which was incurred for park acquisition and development and to construct the new Town Hall building, over a 10-year period which will reduce our annual amortization payments on these loans by \$317,000.

During 2014, utilizing grant funding and the services of our Public Works Department, the Township installed a playground and began work on the pavilion at Polk Valley Park. Following the consolidation of library services for Township residents at the Hellertown Area Library, which took effect in January 2014, the Public Works Department also installed a new parking lot at the facility to accommodate the increase in patrons.

Utilizing grant funds from the county and state to augment the Township's Open Space funding, we were able to acquire the former Woodland Hills Golf Course, a beautiful 148-acre parcel that will be allowed to revert to its natural state and used for passive recreational activities. This acquisition will increase the total preserved parcels in the Township to over 541 acres.

In 2015 the Township plans on undertaking a major project to install storm sewers in the Fire Lane area of Black River Road to help alleviate the ponding and winter icing problems at the Fire Lane intersection and convey stormwater flows that have caused damage to properties along Black River Road. Funding for this project was earmarked in the re-financing of the Township notes that was referenced above.

Unfortunately, even with the projected savings from the refinancing and our continued frugality with spending, our Township revenues will be severely impacted with an approximately \$850,000.00 decrease in landfill tipping fees due to the reduction in the daily tonnage of municipal waste that the landfill announced that they will be accepting starting in 2015. In order to restore this revenue, we are recommending that the Township Council consider enacting a tax increase. The Township's last tax increase was in 2007 for General Fund purposes and our current millage rate of 4.39 puts us in the bottom tier of tax rates for Northampton County's municipalities.

While it is possible for us to absorb this revenue loss with our 2015 beginning fund balance, if tipping fee decline continues for several years until the landfill is able to expand and continue its operations, the net effect will be the need for a tax increase in 2016 to maintain the same operational level of the Township's services.

Jack Cahalan
Township Manager

All Funds

Lower Saucon Township Budget Overview



Budget Overview

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

The 2015 Lower Saucon Township Budget provides budgets for 3 separate funds. In accordance with Governmental Accounting Standards Board (GASB) standards of accounting, funds are created by State Constitution, State statutes, Home Rule charter or local ordinance and are a separate accounting entity. The operations for each fund are accounted for by providing a separate set of self balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. The compartmentalization of resources, transactions, and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within a governmental unit. Funds may be continuous or can be closed out after their special purpose has been served. For a detailed listing of all Township Funds, please refer to the following page.

In 2014 the Township's estimated primary sources of revenue are Real Estate Tax (25%), Earned Income tax (28%) and the Landfill tipping fees (27%). The Township also has an Open Space referendum tax that expires in 2016 which produces over a million dollars annually of the total Township revenue that is separate from the general purpose funding. Additional revenue is received from the State, fines, permits, grants and other non-tax revenue.

The Township's major expenditures include the Township Police Department (24%), Public Works Dept (11%), employee benefits (19%), insurances (3%), Fire and EMS Department appropriations (5%), projected debt costs (7%) and Library costs (2%) which account for (71%) of the annual Township expenditures. Other expenses include park facilities maintenance, emergency management operations, administration costs, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2015 budget.



All Funds

Lower Saucon Township Budget Overview

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

- Police and Fire Protection
- Emergency Medical Services through Dewey Fire Ambulance
- Maintenance of 85.63 miles of Township owned roads; 30.23 State Roads
- Storm water repairs
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library services
- Recreational services including the Saucon Valley Community Center children's summer recreation program, Senior programs, and maintenance of the seven parks within the Township which provide a variety of recreational opportunities, many of which are utilized by the Saucon Valley Youth Sports organizations.
- Open Space acquisitions to preserve and protect natural areas and historic and natural culturally important sites in the Township as well as slowing the sprawl of suburban development that can have negative financial impacts to the local school district.



All Funds

Lower Saucon Township Budget Future Forecast



Financial Forecast

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

Since the region has not experienced a rebound in real estate values, we do not anticipate significant increases in real estate or earned income tax collections. In addition, real estate values tend to balance out the increases in assessed value with successful appeals by other homeowners to lower their assessments. Our earned income tax collections have fluctuated over the past several years due to a change in tax collectors and the instability of the regional job market.

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

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

Recommendations for the 2015 Budget will be discussed later in this document.



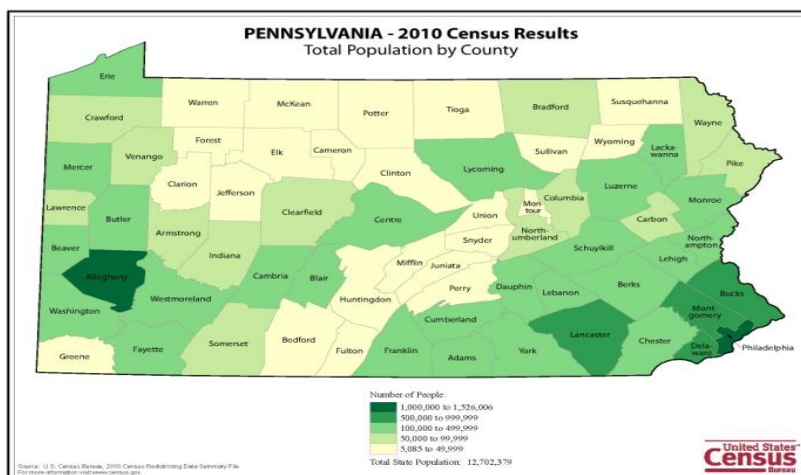
All Funds

Lower Saucon Township Budget Future Forecast

Demographics

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

In 2013 the Township established an Economic Development Task Force to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investments and redevelopment of existing sites in the Township. The goal of this Task Force is to increase tax revenue from new businesses and the retention of existing businesses in the Township. The Task Force is expected to submit their final report to Council in October and, prior to enactment of any of the recommendations from the report, the Township would have to assess their impact on the annual budget.



Lower Saucon Township
5 Year Projection

Revenue	General Fund (1)	Budgeted 2014		Actual/Est 2014		Projected 2015		Projected 2016		Projected 2017		Projected 2018		Projected 2019	
	Fund Balance	\$ 1,118,000.00	\$ 1,118,000.00												
01-301-100	Real Estate Taxes - Current Ye	\$ 1,849,000.00		\$ (1,860,000.00)		\$ 2,305,769.00		\$ 2,305,769.00		\$ 2,305,769.00		\$ 2,305,769.00		\$ 2,305,769.00	
01-301-200	Real Estate Taxes - Prior Year	\$ 25,000.00		\$ (21,177.00)		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	
01-301-400	Real Estate Taxes - Delinquent	\$ 45,000.00		\$ (50,000.00)		\$ 35,000.00		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00	
01-301-600	Real Estate Taxes - Interim	\$ 800.00		\$ (850.00)		\$ 800.00		\$ 800.00		\$ 800.00		\$ 800.00		\$ 800.00	
01-301-601	Real Estate Tax-Interim-Prior	\$ 400.00		\$ (75.00)		\$ 400.00		\$ 400.00		\$ 400.00		\$ 400.00		\$ 400.00	
			\$ 1,920,200.00		\$ (1,932,102.00)		\$ 2,366,969.00		\$ 2,376,969.00		\$ 2,376,969.00		\$ 2,376,969.00		\$ 2,376,969.00
01-310-100	Real Estate Transfer Tax	\$ 290,000.00		\$ (260,000.00)		\$ 275,000.00		\$ 275,000.00		\$ 250,000.00		\$ 250,000.00		\$ 250,000.00	
01-310-210	Earned Income Tax - Current Ye	\$ 1,420,000.00		\$ (1,480,000.00)		\$ 1,550,000.00		\$ 1,560,000.00		\$ 1,600,000.00		\$ 1,640,000.00		\$ 1,660,000.00	
01-310-220	Earned Income Tax - Prior Year	\$ 800,000.00		\$ (800,000.00)		\$ 800,000.00		\$ 840,000.00		\$ 840,000.00		\$ 840,000.00		\$ 840,000.00	
01-310-510	Local Services Tax	\$ 35,000.00		\$ (35,000.00)		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00	
01-310-520	Local Services Tax Prior year	\$ 14,000.00		\$ (15,000.00)		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00	
			\$ 2,559,000.00		\$ (2,590,000.00)		\$ 2,675,000.00		\$ 2,725,000.00		\$ 2,740,000.00		\$ 2,780,000.00		\$ 2,800,000.00
01-321-320	Junkyard Licenses	\$ 1,000.00		\$ (1,000.00)		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00	
01-321-450	Business Registrations	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-321-800	Cable TV Franchise	\$ 97,100.00		\$ (97,653.00)		\$ 98,000.00		\$ 98,500.00		\$ 100,000.00		\$ 101,500.00		\$ 103,000.00	
			\$ 98,100.00		\$ (98,653.00)		\$ 99,000.00		\$ 99,500.00		\$ 101,000.00		\$ 102,500.00		\$ 104,000.00
01-322-100	Moving Permits	\$ 150.00		\$ (125.00)		\$ 150.00		\$ 150.00		\$ 150.00		\$ 150.00		\$ 150.00	
01-322-820	Road Encroachment Permits	\$ 1,750.00		\$ (1,995.00)		\$ 1,700.00		\$ 1,600.00		\$ 1,650.00		\$ 1,650.00		\$ 1,700.00	
			\$ 1,900.00		\$ (2,120.00)		\$ 1,850.00		\$ 1,750.00		\$ 1,800.00		\$ 1,800.00		\$ 1,850.00
01-331-100	County Court Fines	\$ 19,859.00		\$ (22,000.00)		\$ 21,210.00		\$ 21,500.00		\$ 23,000.00		\$ 24,500.00		\$ 26,000.00	
01-331-110	Motor Veh Code Violations (ST)	\$ 12,178.00		\$ (8,570.00)		\$ 10,780.00		\$ 10,000.00		\$ 11,000.00		\$ 11,000.00		\$ 11,000.00	
01-331-120	Ordinance Violations (JP)	\$ 3,295.00		\$ (3,295.00)		\$ 4,564.00		\$ 3,000.00		\$ 3,500.00		\$ 3,500.00		\$ 3,500.00	
01-331-130	Crimes Code Violations	\$ 17,361.00		\$ (12,000.00)		\$ 13,929.00		\$ 18,000.00		\$ 18,000.00		\$ 18,000.00		\$ 18,000.00	
01-331-140	Motor Veh Code Violations (JP)	\$ 51,202.00		\$ (50,000.00)		\$ 53,521.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00	
01-331-150	Parking Tickets	\$ 1,091.00		\$ (1,000.00)		\$ 1,108.00		\$ 1,200.00		\$ 1,200.00		\$ 1,200.00		\$ 1,200.00	
			\$ 104,986.00		\$ (96,795.00)		\$ 105,112.00		\$ 103,700.00		\$ 106,700.00		\$ 108,200.00		\$ 109,700.00
01-341-000	Earnings from Investments	\$ 5,000.00		\$ (3,000.00)		\$ 5,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 7,000.00	
			\$ 5,000.00		\$ (3,000.00)		\$ 5,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 7,000.00
01-350-000	Intergovernmental Revenues	\$ 10,000.00		\$ (10,500.00)		\$ 10,000.00		\$ 10,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00	
			\$ 10,000.00		\$ (10,500.00)		\$ 10,000.00		\$ 10,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
01-351-000	Federal Grants	\$ 2,000.00		\$ (2,000.00)		\$ 2,000.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	
			\$ 2,000.00		\$ (2,000.00)		\$ 2,000.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00
01-354-000	Other State Grants	\$ 45,000.00		\$ (110,000.00)		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00	
01-354-020	Public Safety Grants	\$ 36,000.00		\$ (46,200.00)		\$ 39,000.00		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00	
01-354-030	Highway Grants	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-354-040	Sanitation Grant	\$ 24,420.00		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-354-150	Recycling Grant ACT 101	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
			\$ 105,420.00		\$ (156,200.00)		\$ 89,000.00		\$ 80,000.00		\$ 80,000.00		\$ 80,000.00		\$ 80,000.00
01-355-010	Utility Tax Reimbursement	\$ 6,956.00		\$ (7,157.00)		\$ 7,000.00		\$ 6,900.00		\$ 6,900.00		\$ 6,900.00		\$ 6,900.00	
01-355-020	Pension State Aid	\$ 190,334.00		\$ (197,507.00)		\$ 197,000.00		\$ 192,000.00		\$ 194,000.00		\$ 196,000.00		\$ 198,000.00	
01-355-070	Fire Insurance Tax Reimb	\$ 106,441.00		\$ (100,067.00)		\$ 106,000.00		\$ 108,000.00		\$ 110,000.00		\$ 112,000.00		\$ 114,000.00	
01-355-080	Beverage Licenses	\$ 1,750.00		\$ (1,550.00)		\$ 1,750.00		\$ 1,750.00		\$ 1,750.00		\$ 1,750.00		\$ 1,750.00	
			\$ 305,481.00		\$ (306,281.00)		\$ 311,750.00		\$ 308,650.00		\$ 312,650.00		\$ 316,650.00		\$ 320,650.00
01-361-300	Zoning Permits and Fees	\$ 6,000.00		\$ (6,200.00)		\$ 6,000.00		\$ 6,000.00		\$ 700.00		\$ 8,000.00		\$ 8,000.00	
01-361-310	Subdivision Fees	\$ 2,000.00		\$ (2,880.00)		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	
01-361-650	Tax Collection Fees	\$ 9,000.00		\$ (8,000.00)		\$ 9,600.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
01-361-700	Duplicate Bill Fee	\$ 700.00		\$ (680.00)		\$ 700.00		\$ 700.00		\$ 700.00		\$ 700.00		\$ 700.00	
01-361-800	Administration	\$ 4,000.00		\$ (2,000.00)		\$ 3,000.00		\$ 3,000.00		\$ 3,500.00		\$ 3,500.00		\$ 3,500.00	
			\$ 21,700.00		\$ (19,760.00)		\$ 20,800.00		\$ 21,200.00		\$ 16,400.00		\$ 23,700.00		\$ 23,700.00

Lower Saucon Township
5 Year Projection

	General Fund (1)	Budgeted		Actual/Est		Projected		Projected		Projected		Projected		Projected	
		2014		2014		2015		2016		2017		2018		2019	
01-362-100	Police Services	\$ 60,000.00		\$ (33,000.00)		\$ 15,000.00		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00	
01-362-110	Accident Report Requests	\$ 2,468.00		\$ (2,800.00)		\$ 2,627.00		\$ 2,400.00		\$ 2,600.00		\$ 2,600.00		\$ 2,800.00	
01-362-130	Security Alarm Monitoring Fee	\$ 1,433.00		\$ (1,645.00)		\$ 1,362.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	
01-362-410	Building Permits - Public Safe	\$ 11,000.00		\$ (18,200.00)		\$ 15,000.00		\$ 11,000.00		\$ 13,000.00		\$ 14,000.00		\$ 14,000.00	
01-362-440	Sanitation Permits	\$ 18,000.00		\$ (31,000.00)		\$ 20,000.00		\$ 18,000.00		\$ 18,000.00		\$ 18,000.00		\$ 18,000.00	
01-362-460	State UCC Fees	\$ 600.00		\$ (450.00)		\$ 600.00		\$ 600.00		\$ 600.00		\$ 600.00		\$ 600.00	
			\$ 93,501.00		\$ (87,095.00)		\$ 54,589.00		\$ 63,500.00		\$ 65,700.00		\$ 66,700.00		\$ 66,900.00
01-363-000	Highway Street Charges	\$ 15,000.00		\$ (18,000.00)		\$ 16,000.00		\$ 17,000.00		\$ 17,500.00		\$ 18,000.00		\$ 18,500.00	
01-364-600	Host Municipality Fee - Solid	\$ 2,080,000.00		\$ (1,746,000.00)		\$ 1,200,000.00		\$ 800,000.00		\$ 500,000.00		\$ -		\$ -	
01-364-610	BRE Sales	\$ 6,000.00		\$ (6,500.00)		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00	
01.34.620	Compost Center Funding		\$ 2,101,000.00		\$ (1,778,180.00)		\$ 1,230,000.00		\$ 823,000.00		\$ 523,500.00		\$ 24,000.00		\$ 24,500.00
01-365-000	Health - Charges for Services	\$ 115,000.00		\$ (115,000.00)		\$ 115,000.00		\$ 117,000.00		\$ 118,500.00		\$ 119,000.00		\$ 119,000.00	
			\$ 115,000.00		\$ (115,000.00)		\$ 115,000.00		\$ 117,000.00		\$ 118,500.00		\$ 119,000.00		\$ 119,000.00
01-367-120	Playground Fees (Programs)	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-367-710	Recreation Fees	\$ 5,500.00		\$ (7,850.00)		\$ 7,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
			\$ 5,500.00		\$ (7,850.00)		\$ 7,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
01-379-000	Other Purchased Services	\$ -		\$ (513.00)		\$ -		\$ -		\$ -		\$ -		\$ -	
				\$ (513.00)											
01-380-000	Miscellaneous Income	\$ 10,000.00		\$ (30,900.00)		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
			\$ 10,000.00		\$ (30,900.00)		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
01-387-000	Contributions	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-387-010	Dare/Crime Preven Donations	\$ 150.00		\$ (2,590.00)		\$ 150.00		\$ 150.00		\$ 150.00		\$ 150.00		\$ 150.00	
01-387-020	Police Misc Donations	\$ 1,000.00		\$ (1,550.00)		\$ 1,000.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	
01-387-030	Township Donations/Contrib	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
			\$ 1,150.00		\$ (4,140.00)		\$ 1,150.00		\$ 650.00		\$ 650.00		\$ 650.00		\$ 650.00
01-391-100	Sale of General Fixed Assets	\$ 500.00		\$ (1,073.00)		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	
			\$ 500.00		\$ (1,073.00)		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00
01-395-000	Refund of Prior Year Expend	\$ 85,000.00		\$ (92,174.00)		\$ 90,000.00		\$ 80,000.00		\$ 85,000.00		\$ 85,000.00		\$ 85,000.00	
			\$ 85,000.00		\$ (92,174.00)		\$ 90,000.00		\$ 80,000.00		\$ 85,000.00		\$ 85,000.00		\$ 85,000.00
			\$ 8,663,438.00		\$ (7,334,336.00)		\$ 7,194,720.00		\$ 6,832,919.00		\$ 6,562,869.00		\$ 6,119,169.00		\$ 6,147,919.00

Lower Saucon Township
5 Year Projection

	General Fund (1)	Budgeted		Actual/Est		Projected		Projected		Projected		Projected		Projected
Expenses		2014		2014		2015		2016		2017		2018		2019
01-400-110	Council Compensation	\$ 16,250.00		\$ 16,250.00		\$ 16,250.00		\$ 16,250.00		\$ 16,250.00		\$ 16,250.00		\$ 16,250.00
01-400-161	Social Security Taxes	\$ 1,008.00		\$ 605.00		\$ 1,008.00		\$ 1,008.00		\$ 1,008.00		\$ 1,008.00		\$ 1,008.00
01-400-168	Medicare Tax	\$ 236.00		\$ 141.75		\$ 236.00		\$ 236.00		\$ 236.00		\$ 236.00		\$ 236.00
01-400-500	Contributions/Grants/Subsidies	\$ 21,088.00		\$ 17,000.00		\$ 21,088.00		\$ 21,088.00		\$ 21,088.00		\$ 21,088.00		\$ 21,088.00
01-400-750	Minor Equipment Expenses					\$ -								
			\$ 40,596.00		\$ 33,996.75		\$ 38,582.00		\$ 38,582.00		\$ 38,582.00		\$ 38,582.00	\$ 38,582.00
01-401-120	Manager/Secretary Comp	\$ 87,797.00		\$ 87,797.00		\$ 90,431.00		\$ 91,344.00		\$ 93,171.00		\$ 95,034.00		\$ 96,935.00
01-401-121	Assistant Manager Comp	\$ 62,622.00		\$ 62,622.00		\$ 64,491.00		\$ 65,152.00		\$ 66,455.00		\$ 67,784.00		\$ 69,140.00
01-401-140	Office Personnel Comp	\$ 38,213.00		\$ 38,213.00		\$ 39,360.00		\$ 39,777.00		\$ 40,572.00		\$ 41,383.00		\$ 42,211.00
01-401-142	Office Personnel Overtime Com	\$ 100.00		\$ 37.00		\$ 200.00		\$ 250.00		\$ 250.00		\$ 250.00		\$ 250.00
01-401-143	Clerk/Typist Compensation	\$ 27,543.00		\$ 27,453.00		\$ 27,600.00		\$ 28,937.00		\$ 29,516.00		\$ 30,106.00		\$ 30,708.00
01-401-144	Transcriptionist Compensation	\$ 2,500.00		\$ -		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
01-401-161	Social Security Taxes	\$ 13,409.00		\$ 13,400.00		\$ 13,756.00		\$ 13,979.00		\$ 14,258.00		\$ 14,543.00		\$ 14,833.00
01-401-168	Medicare Tax	\$ 3,136.00		\$ 3,134.00		\$ 3,217.00		\$ 3,269.00		\$ 3,335.00		\$ 3,401.00		\$ 3,469.00
01-401-330	Transportation Expenses	\$ 400.00		\$ 400.00		\$ 500.00		\$ 600.00		\$ 700.00		\$ 800.00		\$ 900.00
01-401-340	Advertising and Printing	\$ 11,000.00		\$ 11,000.00		\$ 11,000.00		\$ 11,500.00		\$ 11,500.00		\$ 11,600.00		\$ 11,600.00
01-401-341	Ordinance Codification Updates	\$ 4,500.00		\$ 5,468.00		\$ 7,000.00		\$ 10,000.00		\$ 4,500.00		\$ 4,500.00		\$ 10,000.00
01-401-420	General Expenses	\$ 10,000.00		\$ 9,730.00		\$ 11,000.00		\$ 11,000.00		\$ 11,000.00		\$ 11,000.00		\$ 11,500.00
01-401-470	Hiring Expenses	\$ 650.00		\$ 177.00		\$ 650.00		\$ 650.00		\$ 750.00		\$ 750.00		\$ 750.00
01-401-750	Minor Equipment Purchase	\$ -		\$ -		\$ -		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
			\$ 261,870.00		\$ 259,431.00		\$ 271,705.00		\$ 282,958.00		\$ 282,507.00		\$ 287,651.00	\$ 298,796.00
01-402-110	Controller Compensation	\$ 1,800.00		\$ 950.00		\$ 2,000.00		\$ 2,000.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
01-402-120	Administrative Compensation	\$ 56,682.00		\$ 56,682.00		\$ 58,383.00		\$ 58,971.00		\$ 60,150.00		\$ 61,353.00		\$ 62,580.00
01-402-140	Office Personnel Compensation	\$ 40,715.00		\$ 40,500.00		\$ 42,500.00		\$ 43,809.00		\$ 44,685.00		\$ 44,579.00		\$ 45,470.00
01-402-142	Office Personnel Overtime Com	\$ 100.00		\$ -		\$ 200.00		\$ 250.00		\$ 250.00		\$ 250.00		\$ 250.00
01-402-161	Social Security Taxes	\$ 6,156.00		\$ 6,084.00		\$ 6,445.00		\$ 6,512.00		\$ 6,670.00		\$ 6,738.00		\$ 6,870.00
01-402-168	Medicare Tax	\$ 1,440.00		\$ 1,423.00		\$ 1,496.00		\$ 1,523.00		\$ 1,560.00		\$ 1,576.00		\$ 1,607.00
01-402-311	Auditing Services	\$ 16,700.00		\$ 16,700.00		\$ 16,900.00		\$ 11,400.00		\$ 11,600.00		\$ 11,800.00		\$ 12,000.00
01-402-323	Real Estate Tax Prep/Mailing	\$ 10,000.00		\$ 9,800.00		\$ 11,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,500.00		\$ 10,500.00
01-402-420	General Expenses	\$ 600.00		\$ 600.00		\$ 750.00		\$ 800.00		\$ 800.00		\$ 800.00		\$ 850.00
01-402-430	Taxes	\$ 6,000.00		\$ 1,637.00		\$ 35,700.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
01-402-451	Bank Services	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,800.00		\$ 1,800.00		\$ 1,800.00
01-402-453	Contracted Services	\$ 6,000.00		\$ 6,000.00		\$ -		\$ -		\$ -		\$ -		\$ -
01-402-454	Payroll Services	\$ 4,500.00		\$ 4,100.00		\$ 4,500.00		\$ 4,500.00		\$ 4,500.00		\$ 4,700.00		\$ 4,700.00
01-402-700	Capital Purchases	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
			\$ 152,193.00		\$ 145,976.00		\$ 181,374.00		\$ 153,265.00		\$ 156,515.00		\$ 158,596.00	\$ 161,127.00
01-403-316	Consulting Services -Accounting	\$ 1,200.00		\$ 1,173.33		\$ 2,000.00		\$ 2,000.00		\$ 3,000.00		\$ 3,000.00		\$ 4,000.00
			\$ 1,200.00		\$ 1,173.33		\$ 2,000.00		\$ 2,000.00		\$ 3,000.00		\$ 3,000.00	\$ 4,000.00
01-404-310	Legal Services	\$ 120,000.00		\$ 80,000.00		\$ 90,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00
01-404-311	Legal Services-Planning/Zoning	\$ 65,000.00		\$ 35,000.00		\$ 35,000.00		\$ 60,000.00		\$ 60,000.00		\$ 60,000.00		\$ 60,000.00
01-404-312	Special Counsel	\$ 56,650.00		\$ 43,000.00		\$ 35,700.00		\$ 25,000.00		\$ 25,000.00		\$ 58,000.00		\$ 58,000.00
01-404-313	Court Stenographer	\$ 1,700.00		\$ 1,889.00		\$ 2,200.00		\$ 2,400.00		\$ 2,400.00		\$ 2,500.00		\$ 2,500.00
			\$ 243,350.00		\$ 159,889.00		\$ 162,900.00		\$ 187,400.00		\$ 187,400.00		\$ 220,500.00	\$ 220,500.00
01-406-200	Office Materials/Supplies	\$ 8,500.00		\$ 8,200.00		\$ 8,500.00		\$ 9,000.00		\$ 9,000.00		\$ 9,000.00		\$ 9,000.00
01-406-201	Computer Supplies	\$ 3,500.00		\$ 2,500.00		\$ 3,500.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
			\$ 12,000.00		\$ 10,700.00		\$ 12,000.00		\$ 13,000.00		\$ 13,000.00		\$ 13,000.00	\$ 13,000.00
01-407-140	Systems Management Coord	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
01-407-161	Social Security Taxes	\$ 186.00		\$ 186.00		\$ 186.00		\$ 186.00		\$ 186.00		\$ 186.00		\$ 186.00
01-407-168	Medicare Tax	\$ 44.00		\$ 44.00		\$ 44.00		\$ 44.00		\$ 44.00		\$ 44.00		\$ 44.00
01-407-314	Website Operation/Maintenance	\$ 7,032.00		\$ 7,032.00		\$ 10,000.00		\$ 7,500.00		\$ 7,500.00		\$ 7,800.00		\$ 7,800.00
01-407-370	Maintenance/Repair Office Equi	\$ 12,000.00		\$ 9,500.00		\$ 12,000.00		\$ 12,000.00		\$ 13,000.00		\$ 13,000.00		\$ 13,000.00
01-407-700	Major Equipment	\$ 14,000.00		\$ 10,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
01-407-750	Minor Equipment Purchase	\$ 3,000.00		\$ 1,500.00		\$ 3,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
01-407-751	Software/Licenses Purchase	\$ 22,500.00		\$ 18,000.00		\$ 22,500.00		\$ 23,500.00		\$ 24,000.00		\$ 24,500.00		\$ 25,000.00
			\$ 61,762.00		\$ 49,262.00		\$ 65,730.00		\$ 65,230.00		\$ 66,730.00		\$ 67,530.00	\$ 68,030.00

Lower Saucon Township
5 Year Projection

	General Fund (1)	Budgeted		Actual/Est		Projected		Projected		Projected		Projected		Projected
		2014		2014		2015		2016		2017		2018		2019
01-408-310	Engineering Services	\$ 110,000.00		\$ 60,000.00		\$ 100,000.00		\$ 70,000.00		\$ 70,000.00		\$ 70,000.00		\$ 75,000.00
01-408-311	Engineering Services-Plan/Zon	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 25,000.00
01-408-312	Consulting Services	\$ 5,000.00		\$ -		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
01-408-313	Bldg Code Enforcement Svc	\$ 1,500.00		\$ -		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00
01-408-314	Sewage Enforcement Officer	\$ 65,000.00		\$ 63,000.00		\$ 65,000.00		\$ 65,000.00		\$ 65,000.00		\$ 65,000.00		\$ 65,000.00
			\$ 203,514.00		\$ 143,000.00		\$ 191,500.00		\$ 161,500.00		\$ 161,500.00		\$ 161,500.00	\$ 171,500.00
01-409-140	Maintenance Personnel Comp	\$ 10,582.00		\$ 7,490.00		\$ 10,582.00		\$ 11,000.00		\$ 11,500.00		\$ 11,800.00		\$ 12,000.00
01-409-200	Building Materials/Supplies	\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,500.00		\$ 4,500.00		\$ 4,500.00
01-409-230	Heating Oil/Diesel Fuel	\$ 62,300.00		\$ 77,500.00		\$ 79,000.00		\$ 62,300.00		\$ 62,300.00		\$ 62,300.00		\$ 62,300.00
01-409-231	Gasoline	\$ 95,200.00		\$ 84,400.00		\$ 85,000.00		\$ 80,000.00		\$ 80,000.00		\$ 80,000.00		\$ 85,000.00
01-409-234	Oils/Lubricants	\$ 5,500.00		\$ 3,000.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00
01-409-320	Communication Expense	\$ 36,000.00		\$ 40,500.00		\$ 48,100.00		\$ 42,000.00		\$ 42,000.00		\$ 45,000.00		\$ 45,000.00
01-409-360	Water Usage	\$ 5,500.00		\$ 3,879.00		\$ 5,000.00		\$ 5,800.00		\$ 5,800.00		\$ 6,200.00		\$ 6,200.00
01-409-361	Electricity	\$ 60,000.00		\$ 50,000.00		\$ 50,000.00		\$ 60,000.00		\$ 64,000.00		\$ 64,000.00		\$ 64,000.00
01-409-362	Gas (Heating)	\$ 12,396.00		\$ 12,396.00		\$ 15,000.00		\$ 17,000.00		\$ 17,000.00		\$ 19,000.00		\$ 19,000.00
01-409-367	Refuse Removal	\$ 3,180.00		\$ 2,265.00		\$ 3,180.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,500.00
01-409-370	Maint/Repair of Building	\$ 47,000.00		\$ 59,415.00		\$ 60,000.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00		\$ 50,000.00
01-409-374	Office Equip Maint/Repair	\$ 5,000.00		\$ 3,400.00		\$ 5,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00
01-409-384	Office Equipment Rental	\$ 15,308.00		\$ 13,500.00		\$ 15,500.00		\$ 16,000.00		\$ 16,000.00		\$ 17,000.00		\$ 17,000.00
01-409-420	General Expenses	\$ 300.00		\$ 300.00		\$ 300.00		\$ 300.00		\$ 300.00		\$ 300.00		\$ 300.00
01-409-750	Minor Equipment Purchase	\$ -		\$ (2,400.00)		\$ -		\$ -		\$ -		\$ -		\$ -
01-409-800	Capital Outlay	\$ 73,518.00		\$ 42,623.00		\$ 35,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
			\$ 435,784.00		\$ 402,268.00		\$ 421,162.00		\$ 373,900.00		\$ 378,900.00		\$ 385,600.00	\$ 391,300.00
01-410-120	Administrative Compensation	\$ 87,044.00		\$ 87,044.00		\$ 89,603.00		\$ 90,560.00		\$ 92,371.00		\$ 94,218.00		\$ 96,102.00
01-410-130	Police Compensation (FT)	\$ 1,085,656.00		\$ 1,055,500.00		\$ 1,130,902.00		\$ 1,107,369.00		\$ 1,129,516.00		\$ 1,152,106.00		\$ 1,175,148.00
01-410-131	Police Compensation (PT)	\$ 120,000.00		\$ 120,000.00		\$ 120,000.00		\$ 100,000.00		\$ 110,000.00		\$ 110,000.00		\$ 115,000.00
01-410-132	Police Overtime Comp	\$ 110,000.00		\$ 100,000.00		\$ 110,000.00		\$ 112,200.00		\$ 114,444.00		\$ 116,732.00		\$ 119,100.00
01-410-140	Office Personnel Comp	\$ 81,215.00		\$ 80,828.00		\$ 81,215.00		\$ 88,078.00		\$ 89,839.00		\$ 91,635.00		\$ 93,467.00
01-410-142	Office Personnel OT	\$ 400.00		\$ -		\$ 400.00		\$ 450.00		\$ 450.00		\$ 450.00		\$ 450.00
01-410-161	Social Security Taxes	\$ 92,028.00		\$ 89,489.00		\$ 94,992.00		\$ 92,917.00		\$ 95,271.00		\$ 97,039.00		\$ 99,155.00
01-410-168	Medicare Tax	\$ 21,523.00		\$ 20,929.00		\$ 22,213.00		\$ 21,731.00		\$ 22,281.00		\$ 22,695.00		\$ 23,190.00
01-410-228	K-9 Expenses	\$ 5,500.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00		\$ 5,800.00		\$ 6,000.00		\$ 6,000.00
01-410-241	Uniforms	\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
01-410-242	Firearms	\$ 1,500.00		\$ 1,509.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00
01-410-243	Ammunition	\$ 5,800.00		\$ 5,730.00		\$ 5,800.00		\$ 5,800.00		\$ 5,800.00		\$ 5,800.00		\$ 5,800.00
01-410-300	Contracted Servoces	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-410-316	Training	\$ 10,000.00		\$ 8,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
01-410-340	Advertising and Printing	\$ 3,000.00		\$ 1,000.00		\$ 3,000.00		\$ 3,400.00		\$ 3,400.00		\$ 3,400.00		\$ 3,400.00
01-410-370	Communication Equip - O/M/R	\$ 3,000.00		\$ 2,500.00		\$ 3,000.00		\$ 3,400.00		\$ 3,400.00		\$ 3,600.00		\$ 3,600.00
01-410-372	Maint/Repair Equipment	\$ 12,800.00		\$ 12,800.00		\$ 12,800.00		\$ 12,800.00		\$ 13,000.00		\$ 13,000.00		\$ 13,000.00
01-410-373	Vehicle - O/M/R	\$ 31,196.00		\$ 32,500.00		\$ 23,785.00		\$ 33,000.00		\$ 33,000.00		\$ 33,000.00		\$ 33,000.00
01-410-400	Return Investigation Confiscat	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-410-420	General Expenses	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
01-410-440	Uniform Maintenance	\$ 4,600.00		\$ 4,000.00		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00
01-410-470	Investigation Expense	\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
01-410-700	Major Equipment Purchase	\$ 6,300.00		\$ 6,359.00		\$ 35,485.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
01-410-750	Minor Equipment Purchase	\$ 6,000.00		\$ 6,910.00		\$ 6,000.00		\$ -		\$ -		\$ -		\$ -
01-410-800	Capital Outlay	\$ 86,582.00		\$ 77,615.00		\$ -		\$ -		\$ -		\$ -		\$ -
			\$ 1,798,144.00		\$ 1,742,213.00		\$ 1,784,795.00		\$ 1,727,305.00		\$ 1,769,172.00		\$ 1,800,275.00	\$ 1,837,012.00
01-411-130	Police Services	\$ 1,000.00		\$ -		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
01-411-360	Hydrant Service	\$ 24,000.00		\$ 20,592.00		\$ 22,392.00		\$ 24,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
01-411-373	Vehicle - O/M/R	\$ 500.00		\$ 300.00		\$ 600.00		\$ 600.00		\$ 600.00		\$ 600.00		\$ 600.00
01-411-420	General Expense	\$ 20,000.00		\$ 12,000.00		\$ 46,455.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
01-411-500	Contribution to Fire Cos.	\$ 200,000.00		\$ 200,000.00		\$ 200,000.00		\$ 200,000.00		\$ 200,000.00		\$ 200,000.00		\$ 200,000.00
01-411-501	Cont. to Fireman's Relief	\$ 106,441.00		\$ 100,067.00		\$ 106,000.00		\$ 108,000.00		\$ 110,000.00		\$ 112,000.00		\$ 114,000.00
01-411-502	Contribution to EMS Services	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
			\$ 366,941.00		\$ 347,959.00		\$ 391,447.00		\$ 368,600.00		\$ 371,600.00		\$ 373,600.00	\$ 375,600.00

Lower Saucon Township
5 Year Projection

	General Fund (1)	Budgeted		Actual/Est		Projected		Projected		Projected		Projected		Projected
		2014		2014		2015		2016		2017		2018		2019
01-414-120	Zoning Officer Comp	\$ 68,320.00		\$ 68,320.00		\$ 70,370.00		\$ 71,260.00		\$ 72,685.00		\$ 74,139.00		\$ 75,622.00
01-414-130	Officials Compensation	\$ 900.00		\$ 600.00		\$ 900.00		\$ 900.00		\$ 900.00		\$ 900.00		\$ 900.00
01-414-140	Office Personnel Compensation	\$ 44,500.00		\$ 42,890.00		\$ 44,475.00		\$ 46,298.00		\$ 47,224.00		\$ 48,169.00		\$ 49,132.00
01-414-142	Office Personnel Overtime Com	\$ 100.00		\$ 120.00		\$ 200.00		\$ 200.00		\$ 200.00		\$ 200.00		\$ 200.00
01-414-161	Social Security Taxes	\$ 7,057.00		\$ 6,940.00		\$ 7,189.00		\$ 7,357.00		\$ 7,503.00		\$ 7,651.00		\$ 7,803.00
01-414-168	Medicare Tax	\$ 1,650.00		\$ 1,623.00		\$ 1,683.00		\$ 1,721.00		\$ 1,624.00		\$ 1,789.00		\$ 1,796.00
01-414-312	Consulting Services	\$ 85,000.00		\$ 97,000.00		\$ 80,000.00		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00
01-414-340	Advertising and Printing	\$ 5,500.00		\$ 4,000.00		\$ 5,000.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00		\$ 5,500.00
01-414-341	Township Newsletter	\$ 8,500.00		\$ 8,500.00		\$ 8,500.00		\$ 11,500.00		\$ 11,500.00		\$ 11,500.00		\$ 11,500.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$ 600.00		\$ 150.00		\$ 600.00		\$ 600.00		\$ 700.00		\$ 700.00		\$ 700.00
01-414-420	General Expenses	\$ 3,000.00		\$ 650.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
01-414-450	Planning Services (Contracted)	\$ -		\$ 250.00		\$ -		\$ -		\$ -		\$ -		\$ -
01-414-460	Seminar/Education/Meetings	\$ 200.00		\$ 300.00		\$ 200.00		\$ 200.00		\$ 200.00		\$ 250.00		\$ 250.00
01-414-750	Minor Equipment Purchase	\$ 500.00		\$ -		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00
01-414-800	Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
			\$ 225,827.00		\$ 231,343.00		\$ 222,617.00		\$ 194,036.00		\$ 196,536.00		\$ 199,298.00	\$ 201,903.00
01-415-120	Administrative Person. Comp.	\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
01-415-200	Materials/Supplies	\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00
01-415-300	Haz Mat Clean-up	\$ 1,000.00		\$ -		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
01-415-320	EMS Notification System	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-415-700	Minor Equipment Purchase	\$ 4,263.00		\$ 1,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
			\$ 7,763.00		\$ 3,500.00		\$ 6,500.00		\$ 6,500.00		\$ 6,500.00		\$ 6,500.00	\$ 6,500.00
01-419-150	Crossing Guard Wages	\$ 6,000.00		\$ 4,186.00		\$ 6,000.00		\$ 6,200.00		\$ 6,400.00		\$ 6,600.00		\$ 6,800.00
					\$ 4,186.00		\$ 6,000.00		\$ 6,200.00		\$ 6,400.00		\$ 6,600.00	\$ 6,800.00
01-421-150	Dog Control Wages	\$ 2,500.00		\$ 2,500.00		\$ 3,000.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
01-421-220	Dog Control Supplies	\$ 1,000.00		\$ 650.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
01-421-450	Dog Control Contracted Service	\$ 5,000.00		\$ 1,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
			\$ 8,500.00		\$ 4,150.00		\$ 9,000.00		\$ 8,500.00		\$ 8,500.00		\$ 8,500.00	\$ 8,500.00
01-426.140	Coordinator	\$ 2,000.00		\$ -		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
01-426.240	Supplies	\$ 4,700.00		\$ 3,444.00	\$ -	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
01-426.260	Small Tools	\$ 1,000.00		\$ -	\$ -	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
01-426.320	Communications	\$ 500.00		\$ -		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00
01-426.340	Advertising	\$ 1,800.00		\$ -		\$ 2,000.00		\$ 1,800.00		\$ 1,800.00		\$ 1,800.00		\$ 1,800.00
01-426.360	Utilities	\$ 2,500.00		\$ -	\$ -	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
01-426.370	Maintenance	\$ 18,000.00		\$ -	\$ -	\$ 18,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
01-426-500	Twp Contribution	\$ 10,000.00		\$ 5,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
01-426.700	Minor Purchases	\$ -	\$ 40,500.00		\$ 8,444.00		\$ 37,000.00		\$ 30,800.00		\$ 30,800.00		\$ 30,800.00	\$ 30,800.00
01-430-120	Administrative Compensation	\$ 63,763.00		\$ 63,763.00		\$ 65,654.00		\$ 66,339.00		\$ 67,666.00		\$ 69,019.00		\$ 70,399.00
01-430-121	Roadmaster Compensation	\$ 48,410.00		\$ 45,071.00		\$ 49,862.00		\$ 50,859.00		\$ 51,876.00		\$ 52,913.00		\$ 53,971.00
01-430-140	Maintenance Compensation	\$ 400,338.00		\$ 369,500.00		\$ 410,000.00		\$ 420,594.00		\$ 429,005.00		\$ 437,585.00		\$ 446,337.00
01-430-141	Seasonal Employee Comp	\$ 11,500.00		\$ 7,465.00		\$ 11,845.00		\$ 12,075.00		\$ 12,316.00		\$ 12,562.00		\$ 12,813.00
01-430-142	Maintenance Personnel OT	\$ 60,000.00		\$ 55,000.00		\$ 63,000.00		\$ 63,036.00		\$ 64,296.00		\$ 65,581.00		\$ 66,893.00
01-430-161	Social Security Taxes	\$ 36,209.00		\$ 34,600.00		\$ 36,926.00		\$ 38,000.00		\$ 38,760.00		\$ 39,535.00		\$ 40,326.00
01-430-168	Medicare Tax	\$ 8,768.00		\$ 5,541.00		\$ 8,935.00		\$ 8,887.00		\$ 9,065.00		\$ 9,246.00		\$ 9,431.00
01-430-200	Materials/Supplies	\$ 3,500.00		\$ 3,500.00		\$ 3,500.00		\$ 3,500.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
01-430-250	Traffic Sign - M/R	\$ 15,000.00		\$ 10,000.00		\$ 15,000.00		\$ 15,000.00		\$ 16,000.00		\$ 16,000.00		\$ 17,000.00
01-430-373	Vehicle - O/M/R	\$ 25,000.00		\$ 30,000.00		\$ 30,000.00		\$ 25,000.00		\$ 27,000.00		\$ 27,000.00		\$ 29,000.00
01-430-380	Equipment Rental	\$ 5,000.00		\$ 4,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
01-430-420	General Expenses	\$ 6,250.00		\$ 6,250.00		\$ 7,250.00		\$ 6,250.00		\$ 6,250.00		\$ 6,250.00		\$ 6,250.00
01-430.450	Contracted Services					\$ 6,200.00								
01-430-700	Major Equipment Purchase	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-430-750	Minor Equipment Purchase	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
01-430-800	Capitla Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-432-240	Snow Removal Mat./Supplies	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
01-433-240	Road/Street Signs/Markings	\$ 18,650.00		\$ 15,500.00		\$ 24,650.00		\$ 18,650.00		\$ 18,650.00		\$ 19,000.00		\$ 19,000.00

Lower Saucon Township
5 Year Projection

	General Fund (1)	Budgeted		Actual/Est		Projected		Projected		Projected		Projected		Projected	
01-433-250	Traffic Signal Purchase/Improv	\$ 6,200.00		\$ 5,000.00		\$ 6,200.00		\$ 6,500.00		\$ 6,500.00		\$ 6,700.00		\$ 6,700.00	
01-438-240	Road Materials/Supplies	\$ 100,000.00		\$ 85,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00	
01-438-370	Bridge Inspections	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-439-600	Capital Construction	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
			\$ 813,588.00		\$ 745,190.00		\$ 849,022.00		\$ 844,690.00		\$ 861,384.00		\$ 875,391.00		\$ 892,120.00
01-452-200	Materials/Supplies	\$ 3,500.00		\$ 3,000.00		\$ 3,500.00		\$ 4,000.00		\$ 4,000.00		\$ 4,500.00		\$ 4,500.00	
01-452-367	Refuse Removal	\$ 5,000.00		\$ 4,500.00		\$ 5,000.00		\$ 5,500.00		\$ 5,500.00		\$ 6,000.00		\$ 6,000.00	
01-452-370	Maintenance/Repairs	\$ 10,000.00		\$ 7,000.00		\$ 10,000.00		\$ 12,000.00		\$ 12,000.00		\$ 14,000.00		\$ 14,000.00	
01-452-420	General Expenses	\$ 5,000.00		\$ 4,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
01-452-450	Park Contracted Services	\$ 85,000.00		\$ 60,000.00		\$ 86,000.00		\$ 87,500.00		\$ 90,000.00		\$ 92,500.00		\$ 95,000.00	
01-452-500	Summer Youth Program (SVCC	\$ 23,110.00		\$ 22,307.00		\$ 28,613.00		\$ 23,110.00		\$ 25,100.00		\$ 25,100.00		\$ 26,500.00	
01-452-501	Senior Program	\$ 16,219.00		\$ 16,200.00		\$ 16,194.00		\$ 16,219.00		\$ 16,219.00		\$ 16,219.00		\$ 16,219.00	
01-452-510	Pool Pass Reimbursement	\$ 7,585.00		\$ 7,585.00		\$ 7,890.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
01-452-700	Major Equipment Purchase	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-452-750	Minor Equipment Purchase	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00	
01-452-800	Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
			\$ 158,414.00		\$ 127,592.00		\$ 165,197.00		\$ 166,329.00		\$ 170,819.00		\$ 176,319.00		\$ 180,219.00
01-456-500	Library Contribution	\$ 183,467.00		\$ 172,500.00		\$ 172,500.00		\$ 88,000.00		\$ 88,000.00		\$ 90,000.00		\$ 90,000.00	
			\$ 183,467.00		\$ 172,500.00		\$ 172,500.00		\$ 88,000.00		\$ 88,000.00		\$ 90,000.00		\$ 90,000.00
01-461-200	Supplies	\$ 200.00		\$ -		\$ 200.00		\$ 200.00		\$ 200.00		\$ 200.00		\$ 200.00	
01-461-420	Dues, Subscriptions etc	\$ 400.00		\$ 270.71		\$ 400.00		\$ 400.00		\$ 400.00		\$ 400.00		\$ 400.00	
01-461-540	Contribution	\$ 500.00		\$ -		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	
01-461-750	Minor Equipment Purchase	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
			\$ 1,100.00		\$ 270.71		\$ 1,100.00		\$ 1,100.00		\$ 1,100.00		\$ 1,100.00		\$ 1,100.00
01-471-200	Loan Principal Payments	\$ 714,567.00		\$ 540,698.00		\$ 433,058.59		\$ 444,973.22		\$ 457,806.90		\$ 470,710.69		\$ 483,978.20	
01-472-200	Loan Interest Payments	\$ 174,410.00		\$ 11,044.00		\$ 118,643.85		\$ 106,729.22		\$ 93,895.54		\$ 80,991.75		\$ 67,724.24	
			\$ 888,977.00		\$ 551,742.00		\$ 551,702.44		\$ 551,702.44		\$ 551,702.44		\$ 551,702.44		\$ 551,702.44
01-481-000	Intergovernmental Expenditures	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00	
			\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
01-486-351	Business Insurance	\$ 60,000.00		\$ 48,650.00		\$ 55,000.00		\$ 55,000.00		\$ 60,000.00		\$ 60,000.00		\$ 65,000.00	
01-486-352	Vehicle Insurance	\$ 35,000.00		\$ 27,185.00		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00		\$ 38,000.00		\$ 38,000.00	
01-486-354	Workmen's Compensation	\$ 178,000.00		\$ 178,000.00		\$ 178,000.00		\$ 170,000.00		\$ 170,000.00		\$ 175,000.00		\$ 180,000.00	
01-486-355	Errors/Omissions Insurance	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-486-356	Public Officials Bond	\$ 1,150.00		\$ 1,330.00		\$ 1,330.00		\$ 1,330.00		\$ 1,330.00		\$ 1,330.00		\$ 1,330.00	
			\$ 274,150.00		\$ 255,165.00		\$ 269,330.00		\$ 261,330.00		\$ 266,330.00		\$ 274,330.00		\$ 284,330.00
01-487-152	Dental Insurance	\$ 24,000.00		\$ 23,000.00		\$ 26,000.00		\$ 24,720.00		\$ 25,250.00		\$ 25,750.00		\$ 26,250.00	
01-487-153	Vision	\$ 5,000.00		\$ 4,930.00		\$ 6,000.00		\$ 5,200.00		\$ 54,000.00		\$ 5,400.00		\$ 5,600.00	
01-487-156	Hospitalization Insurance	\$ 791,829.00		\$ 791,829.00		\$ 834,094.00		\$ 870,000.00		\$ 900,000.00		\$ 930,000.00		\$ 960,000.00	
01-487-159	Group Term Life Insurance	\$ 7,360.00		\$ 7,100.00		\$ 7,600.00		\$ 8,000.00		\$ 8,500.00		\$ 8,500.00		\$ 9,000.00	
01-487-162	Unemployment Compensation	\$ 25,000.00		\$ 22,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	
01-487-163	Vocational Training	\$ 3,000.00		\$ 1,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00	
01-487-164	Income Protection	\$ 16,000.00		\$ 16,000.00		\$ 18,000.00		\$ 18,000.00		\$ 20,000.00		\$ 22,000.00		\$ 24,000.00	
01-487-165	Pension Administration Fees	\$ 70,000.00		\$ 62,100.00		\$ 70,000.00		\$ 70,000.00		\$ 74,000.00		\$ 74,000.00		\$ 78,000.00	
01-487-166	Minimum Pension Obligation-Nc	\$ 88,862.00		\$ 88,862.00		\$ 86,546.00		\$ 90,500.00		\$ 92,500.00		\$ 94,500.00		\$ 96,500.00	
01-487-167	Minimum Pension Obligation-Pc	\$ 272,162.00		\$ 272,162.00		\$ 278,821.00		\$ 282,500.00		\$ 295,000.00		\$ 300,000.00		\$ 305,000.00	
			\$ 1,303,213.00		\$ 1,288,983.00		\$ 1,355,061.00		\$ 1,396,920.00		\$ 1,497,250.00		\$ 1,488,150.00		\$ 1,532,350.00
01-489-410	Legal Settlements	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
01-489-541	Matching Grant Allocation	\$ 5,000.00		\$ -		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
			\$ 5,000.00		\$ -		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00

Lower Saucon Township 5 Year Projection

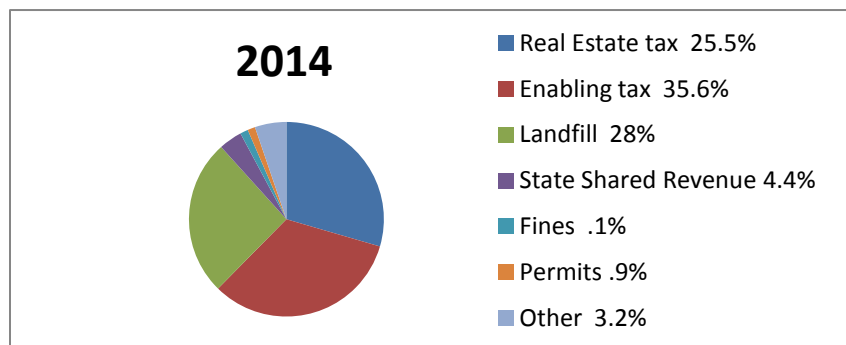
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General Fund

Lower Saucon Township Major Sources of Revenue



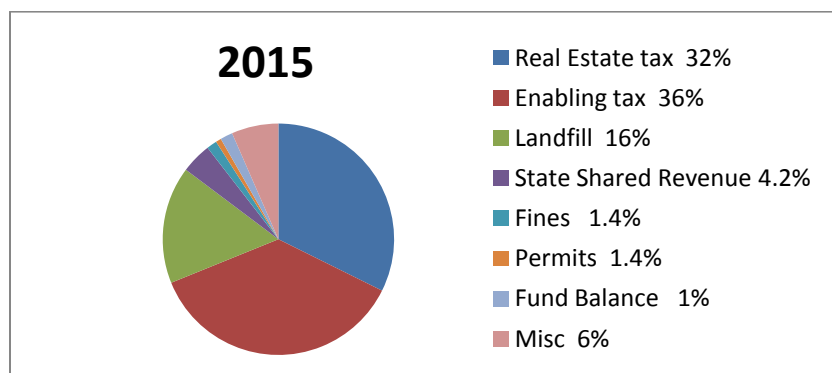
The chart below shows the Township's revenue sources and the percentage of the total income estimated to be received by the Township. Lower Saucon Township does not have business fees or taxes. The majority of the Township's operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of September 2014 was \$447,875,700. Lower Saucon Township is also the fifth lowest in millage of the 17 townships in Northampton County (Please refer to the County local millage rate report). Only Hanover, Lower Nazareth, Moore and Williams Township are lower in millage rate assessed. Hanover Township has a higher population density and large commercial district. Lower Nazareth and Moore are more rural in nature and Williams Township, while predominantly rural in nature, also receives funding from landfill operations.



According to the IESI's Bethlehem Landfill 2013 Annual Operations Report the facility has 2.8 years of estimated remaining life. Due to their inability to secure approval for a proposed westward expansion the facility has been limiting the tonnage of waste received at the facility which is projected to decrease the Township's annual tipping fee income by approximately \$300,000.00 in 2014. The tipping fees received from the landfill represent 28% of the Township budget and steps must be taken to address the loss of this income if the facility closes.

The only future potential revenue growth in real estate taxes that can be reasonably projected at this time is the Majestic Realty site located on Commerce Center Boulevard in Bethlehem, PA that is in the process of developing 4,000 acres of prime industrial land for large manufacturing and distribution facilities. Twenty six (26) acres of this tract are located in Lower Saucon Township and are part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. The Majestic Bethlehem Center has a 10-year LERTA, whereby the property tax is 100 percent in the first year, 90 percent in the second year, 80 percent in the third and so on for 10 years – equating to a 50 percent abatement per year for 10 years.

The following chart represents the revenue anticipated for 2015.



General Fund

Lower Saucon Township Major Sources of Revenue



Major Sources of Revenue

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Real Estate Taxes	\$2,366,969.00 32%	\$443,769.00 1 mill	\$1,923,200.00

- Lower Saucon tax rate is at 4.39 mills for the 447,721,000 assessed value of the Township; .25 is a special tax for fire equipment and is shown as a pass through transacting in the General Fund. See Special Tax Budget for the Fire Assessment. Total amount also includes past due, delinquent or interim taxes received during the course of the year. We are requesting an increase of 1 mill due to the loss of revenue from other sources.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Enabling Taxes	\$2,675,000.00 35%	\$116,000.00	\$2,559,000.00

- Earned Income, Local Services, Real Estate Transfer taxes. Any increases projected in Earned Income tax are offset by potential losses in Realty Transfer Tax

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Landfill Tipping	\$1,200,000.00 16%	-\$880,000.00	\$2,080,000.00

- Money received from the operator of the landfill and in accordance to our landfill agreement with an annual 4% price increase. Lower projected as operator of landfill is lowering collections accepted.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
State shared services	\$311,750.00 4%	\$6,269.00	\$305,481.00

- Funding received from the State for specific expenses as including pension and fire relief funding. Increase of 2% due to addition unit value added in state aid, although the reimbursement amount per unit value was slightly lowered. Public Utility tax reimbursement is the same as well as the liquor licenses. Fire Insurance Tax is a pass through account. Whatever the amount received is then passed on to the LST Fireman's Relief Association.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Fines	\$105,112.00 1%	\$126.00	\$104,986.00

- Funding received from fines at the District Justice and County level as well as accident report requests.

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Permits Business Licenses	\$55,800.00 1%	4,500.00	\$51,300.00

- All other sources of funding including building permits, subdivision fees, SEO fees, tax certification fees and duplicate bill fees. Small increases are assumed in building and sanitation permits being issued.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
All Other Revenue	\$480,089.00 4.7%	\$87,138.00	\$392,951.00

- Other smaller revenues unlikely to change enough to impact budgetary projections such as insurances, refunds on insurance premiums, administrative expenses and pass through payments. The largest change in revenue is the decrease in the amount of billed services for the Police Department. This is a \$30,000.00 decrease as the larger business in the Township that contracted for police services has recently stopped doing so and, to our knowledge, does not intend to request these services.¹

The proposed budget includes a 1 mill increase but also utilizes \$145,504.00 of the approximate \$2,600,000.00 in available fund balances.

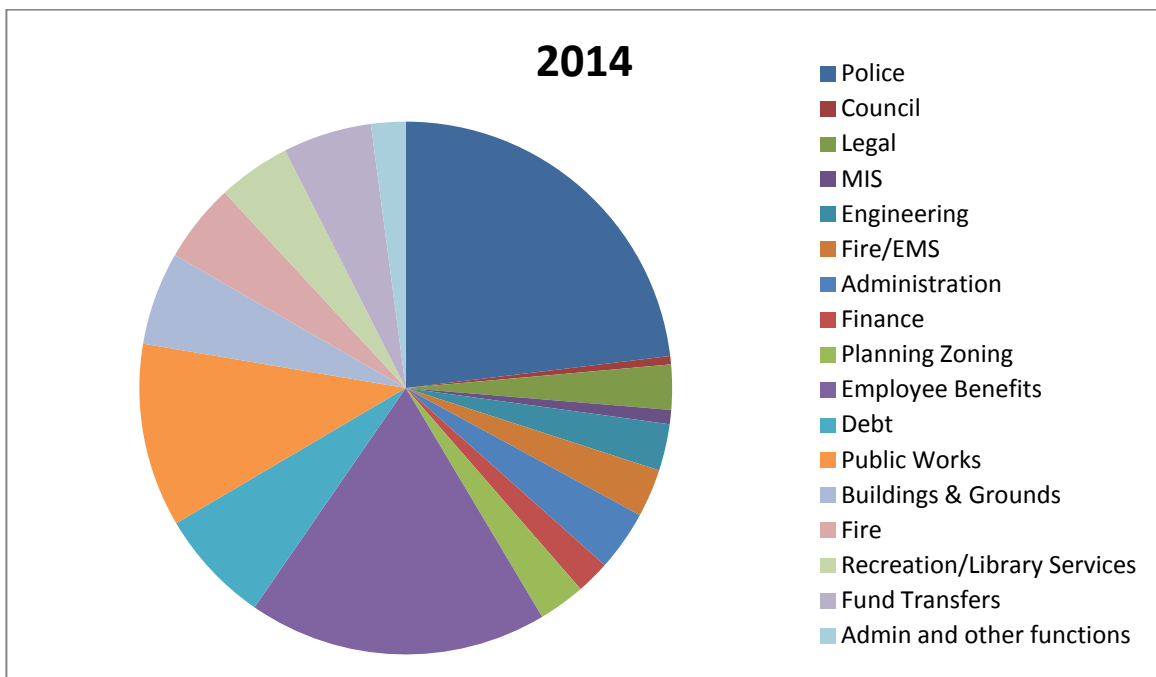
¹Please note a change of procedure in budgetary practices will show a decrease amount the percentage of budget for this year only. Future budgets will not encompass a contingency or fund balance, therefore the percentage of yearly revenue will be higher in 2015 and for future budgets



General Fund

Lower Saucon Township Expenditures

The chart below shows the Township's larger expenditures of the total expenses paid by the Township. Lower Saucon Township provides funding for Police, Public Works, Fire and Recreation services for 2015. Increases were warranted in some line items to reflect the change in the budgeting process.





General Fund

Lower Saucon Township Expenditures

LEGISLATIVE BRANCH

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

Historically, Council has also appropriated funding that is donated to area programs such as the Saucon Valley youth sports programs. Contributions are annually requested and itemized in the appendix of this document. Council also donates to the Lehigh Valley Coalition for Affordable Housing and other organizations. No changes have been made from last year.

We are requesting an additional \$3,000.00 for the purchase of chairs for Council (Council rejected 10/22/14)

400	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$17,494.00	0%	\$17,494.00
Donations	\$21,088.00	0%	\$21,088.00
New Equipment	\$0.00	0%	\$0.00

EXECUTIVE BRANCH

Administration

Lower Saucon Township's code provides for the position of a Township Manager and other administrative staff appointed by the Manager. Expenses are related to the operation of government. An itemized list is presented in the budget spreadsheet. Under compensation the only increase we project is in union wages and an estimated amount for salaried compensation. The Budget for this department also includes transportation reimbursement costs, hiring costs, and required advertising costs, as well as costs for PSATS membership and conference attendance in addition to attendance at seminars for Council and Administration staff, subscriptions, and memorial donations designated by Council. The total amount permitted for each of these accounts is noted in the financial documents attached. The increased amount is due to more funding needed for codification expenses and increased PSATS fees.

401 -406	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$239,055.00	\$6,235.00 2.6%	\$232,820.00
Expenses	\$45,650.00	\$4,600.00 11%	\$41,050.00



General Fund

Lower Saucon Township Expenditures

Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, tax collection, insurance claim processing, payroll, grant writing, audit preparation and project management. The Department consists of two people and the elected Controller. The increase in wages is attributed to an increase in the hours for the Controller, anticipated wage increases for the non-uniform staff, and anticipated wage increase for salaried staff. Also, we are increasing the amount needed to pay real estate taxes on open space property purchased by the Township. The Township must pay County and School Taxes on any parcel purchased with Open Space Funding until assessment appeals are filed and an exemption is granted.

402 – 403	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$111,024.00	\$4,131.00 3.8%	\$106,893.00
Audit Expenses	\$16,900.00	\$200.00 1%	\$16,700.00
Other Expenses	\$53,450.00	\$24,850.00 86%	\$28,600.00

Legal

Lower Saucon Township contracts with solicitors for legal services for general, zoning, environmental and labor matters. The general solicitor is the council solicitor and charges a per hour fee for his services. Our labor solicitor is also paid per hour and has requested a modest increase from last year. Our labor solicitor provided an estimate of the costs for negotiating the two pending labor contracts. We also set aside funding for other services as needed.

404	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Legal Services	\$162,900.00	-\$60,450.00 -27%	223,350.00

IT

The Township pays a stipend to a Department Head in Administration and a non-uniform employee of the Police Department to handle its IT needs. If they cannot be resolved in house, we contract with an IT specialist to deal with the more technical computer issues which are required to maintain existing operations. Responsibilities include maintenance and repair of all computers, five servers (4 on site, 1 off site), and updating software as required. Funding is also provided for computer replacements for Administration and the Police Dept. Also, there is funding to maintain contract agreements with software providers for our Accounting Software, Police Database Software and for Zonings GIS software.



General Fund

Lower Saucon Township Expenditures

407	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Stipends	\$3,230.00	0%	\$3,230.00
Equipment	\$40,500.00	\$1,000.00 .2%	\$39,500.00
Services	\$22,000.00	\$2,968.00 15%	\$19,032.00

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, traffic, code enforcement, environmental, and general engineering services. All projects that have been approved will be paid from this account with specific projects identified internally in the budget. Funding for engineering services needed for the Black River Road – Fire Lane Storm Water Project will be attributed to the debt funding for the project and will be itemized in the Capital Fund.

408	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Engineering Services	\$191,500.00	\$30,000.00 18%	\$161,500.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, a Public Works garage, and Seidersville Hall. The township also maintains several other historical properties. Expenses in this account are directly related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities the Township is responsible for such as fuel, communications, electrical, water and trash removal. The utilities for the buildings used by outside entities are internal bills and that revenue is reported in intergovernmental revenues. 33% of these expenses are for contracted services, such as inspections, security, and maintenance contracts. The remainder is for the additional expenses required to maintain the Township's buildings. Only one capital improvement from the prior year is being carried over to this year which is the sprinkler system repair work in the Police Department 2nd floor. The amount originally budgeted was not sufficient and the project has been delayed. We are requesting \$23,000.00 to complete these repairs to the system which was installed in 2002. We are also requesting \$7,500.00 to upgrade our obsolete phone system.

409	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Building Expenses	\$421,162.00	\$-55,122.00 -11.5%	\$476,284.00



General Fund

Lower Saucon Township Expenditures

Police Department

Our police department is comprised of 15 full-time and 6 part-time police officers who provide coverage 24 hours a day, 7 days a week for the protection and safety of our residents. The department handles approximately 4,300 calls annually ranging from minor incidents to serious crimes. All officers receive a minimum of approximately 36 hours of training per year; however a significant amount of additional training is completed covering numerous topics. In 2013 the department received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program, one of less than 10% of all PD's throughout the commonwealth. Some of the new expenses requested are the e-citation system, LPR system backup, gas exposure equipment among others. A detailed list is provided in the appendix of this document. An increase in wages is estimated for salaried and union staff.

410	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$1,649,325.00	\$50,459.00 3.1%	\$1,598,866.00
Police Equipment, Supplies and other contractual items	\$135,470.00	-\$69,808.00 -34%	\$205,278.00

Fire and Emergency Services

Lower Saucon Township has three volunteer fire departments and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to the four organizations on an annual basis to assist with their operating costs. The Township also pays for the annual testing of their fire equipment and supplies equipment needed by the Township Fire Marshall. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority for fire hydrant service and the pass through state aid amount which is allocated to the Firemen's Relief Association. We have included new funding for turnout gear for the Public Works Crewmembers/Firefighters who respond to fire calls during the work day. A casino grant has been submitted to offset this expense.

411	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Contribution Amounts and expenses	\$285,447.00	\$24,947.00 9.5%	\$260,500.00
State Aid	\$106,000.00	-441.00 (rounded)	\$106,441.00

Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two who are responsible for enforcing zoning regulations, issuing building permits and expediting land use applications in accordance to Township and State regulations. Also included in this account are the services provided by our consultants such as planners and landfill consultants who monitor the operations of the landfill. Additional expenses are anticipated for the planner based on recommendations from the Economic Development Task Force. Increases in compensation are



General Fund

Lower Saucon Township Expenditures

anticipated due to the ongoing labor negotiations with the Non Uniformed personnel. An estimated increase is assumed for salaried personnel. Also included are expenses to prepare and mail the Township newsletter.

414	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$124,617.00	\$2,090.00 1.7%	\$122,527.00
Consulting Services	\$80,000.00	\$11,500.00 16%	\$68,500.00
Other Expenses	\$17,800.00	-500.00 -2%	\$18,300.00

Emergency Management

Lower Saucon Township appoints an Emergency Management Coordinator who is responsible for coordinating emergency and disaster preparedness, response, and recovery efforts for the Township. The coordinator is paid an annual stipend for this position.

415	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Stipend	\$2,000.00	0%	\$2,000.00
Other Expenses	\$4,500.00	-\$1,263.00 -21%	\$5,763.00

Crossing Guards

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

419	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$6,000.00	0%	\$6,000.00

Dog Control Officer

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



General Fund

Lower Saucon Township Expenditures

419	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Stipend	\$3,000.00	500.00 20%	\$2,500.00
Expenses	\$1,000.00	0%	\$1,000.00
Contracted Expenses	\$5,000.00	0%	\$5,000.00

Recycling

Per an Intergovernmental Agreement with Hellertown Borough, Lower Saucon Township contributes 50% of the operational costs at the Saucon Valley Compost Center. The annual payments are deposited into an account maintained by the Township. Public Works Department members from Lower Saucon and Hellertown man the facility and the allocations cover utilities, maintenance and grinding costs.

426	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Contribution	\$10,000.00	0%	\$10,000.00

Public Works – Highway

The Township Public Works Department is staffed with 10 employees that perform various functions within the Township such as maintaining, reconstructing and plowing 86 miles of Township roads; repairing road problems such as sinkholes; construction jobs such as parking lots and park development projects and repair and maintenance of Township buildings and properties. Compensation includes an anticipated increase due to the ongoing contract negotiations with the Non-Uniformed employees. An increase is estimated for salaried employee compensation. Additional expenses also include funding to cover clothing allowances, minor equipment, signs, street markings (including additional funding for fog line striping), expense for repairs to vehicles and materials for road repairs and maintenance. Deviations from 2014 include more funding for signs, vehicle maintenance, rain gear for PW employees and \$6,200.00 to clean the oil grit separator.

430	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Compensation	\$646,222.00	\$17,234.00 2.7%	\$628,988.00
Material Costs	\$100,000.00	0%	\$100,000.00
Supplies – Contracts	\$97,800.00	\$18,200.00 22%	\$79,600.00
Equipment	\$5,000.00	0%	\$5,000.00



General Fund

Lower Saucon Township Expenditures

Parks – Public Recreation and Library Services

Lower Saucon Township has 7 parks throughout the Township that provide both active and passive recreational opportunities for Township residents. The Township provides a summer recreation program in the parks for Township youth and financially supports Saucon Valley youth sports organizations. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. The major increases and decreases are due to the addition of a summer recreation program at Polk Valley Park and the reduced contribution to the Hellertown Area Library.

452 and 453	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Contracted Services	\$86,000.00	\$1,000.00 1%	\$85,000.00
Supplies/Maintenance	\$23,500.00	0%	\$23,500.00
Equipment	\$3,000.00	0%	\$3,000.00
Recreation & other programs	\$52,697.00	\$5,783.00 12%	\$46,914.00
Library Services	\$172,500.00	-\$10,967.00 5%	183,467.00

Conservation of Natural Resources, EAC

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

461	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Dues, Supplies, etc	\$1,100.00	0%	\$1,100.00

Debt

Lower Saucon Township has three GON (General Obligation Notes) that extend the Township debt until 2020. In October 2014, Council voted to approve the refinancing of existing debt and to include an amount to pay for storm water improvements on Fire Lane and Black River Road. Refinancing the existing debt lowered the interest rate from 3.45-3.78% to 2.78% fixed for the next 10 years ending 2023.

471 – 472	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Debt Payments	\$551,703.00	-\$337,274.00 37%	\$888,977.00



General Fund

Lower Saucon Township Expenditures

Inter-Governmental Expenses

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

481	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Miscellaneous	\$20,000.00	\$0.00	\$20,000.00

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker's Compensation and Bonding insurances for the Controller and Manager.

486	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Expenses	\$269,330.00	-\$4,820.00 1%	\$274,150.00

Employee Benefits

The Township's employee benefits include payment for medical, dental, vision, short term disability and life insurance, as well as payments required to our pension plans (Please see [Fiduciary Funds](#)), and other contractually required obligations. The majority of the increase is due to the health insurance benefits. The Township's obligation to the pension plans increased slightly.

487	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Expenses	\$1,355,061.00	\$51,848.00 3%	\$1,303,213.00

Prior year payments

Since we are on a modified cash basis system, it is necessary to categorize payments for expenses in a previous year separately. Some items are for purchases made in December and not paid until January and others are revenue received in the prior year that must be returned. This also includes a minimal amount needed for matching funds if applying for a small grant. Township always budgets \$35,000.00 to cover potential expenses. In 2014 Council approved to move \$6,000.00 to pay for a Township Financial Consultant.

489 - 491	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Expenses	\$35,000.00	\$6,000.00 (Res.)	\$29,000.00



General Fund

Lower Saucon Township Expenditures

Inter fund transfers

Funding received in any given year that is allocated to a specific project or secured savings. With the change in our budgeting process the revenue received from the .25 fire tax of \$112,000.00 will be transferred to Fund 2

492	Percentage 2015 Budget	Percentage of Change	Prior Year Budget
Inter fund transfers	112,000.00	100%	\$0.00

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

Special Funds

Lower Saucon Township



Major Sources of Revenue

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Fire Tax	\$112,000.00 5%	\$0.00	112,000.00

- .25 mill tax assessed in 2012 for the purchase of fire equipment vehicles for the local Volunteer Fire Companies, Se-Wy-CO/Leithsville, Southeastern and Steel City. The annual amount may gradually increase as the assessment values of the Township increase.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Earned Income Tax – Open Space	\$1,100,000.00 50%	\$50,000.00 4%	\$1,050,000.00

- .25% increase in Earned Income Tax to support the purchase of Open Space Acquisitions (Act 153). Approved referendum is set to expire 2016.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
State Aid – Liquid Fuels	\$390,000.00 17%	\$56,099.00 16%	\$333,901.00

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

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Other Sources	\$1,317,050.00 14%	\$308,900.00 2054%	\$14,600.00

- Other revenues would include interest earned on investments, donations or grant awards for the respective accounts. Donations include Council President Horiszny's compensation to the Fire Equipment Fund and Council Vice President Maxfield's compensation to the Open Space Fund. Funding is also included for the sale of Township Vehicles.ⁱ Increase is due to the grant award from Northampton County Open Space Program and DCNR (\$1,042,000.00).

As a collective whole our receipts exceed expenditures. However, of the three funds the State Liquid Fuel Account would require \$251,550.00 to be used of the accounts fund balance. This would leave the projected fund balance at the beginning of the year to be \$649,000.00.

ⁱ Under GASB 54, these funds are restricted. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Fire Equipment	\$0.00 0%	\$0.00	\$0.00

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. Staff is recommending that the purchase of any new equipment be placed on hold until the fire companies update the inventory listing and dispose of any excess equipment.

Expense	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Open Space Purchases and Maintenance	\$1,070,050.00 62%	-\$988,950.00 48%	\$2,059,000.00

- \$1,000,000.00 is budgeted for the purchase of open space property or easements. The remaining amount is for consulting services permitted by ordinance and bank fees if applicable.

Expense	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
State Aid Approved Highway Related Expenses	\$652,500.00 38%	-\$142,500.00 17%	\$795,000.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control or any other expenses determined by PennDOT. The budgetary decrease from 2014 to 2015 was for equipment purchases and road construction project. ⁱ

ⁱ These expenses are made from restricted funding sources

Capital Fund

Lower Saucon Township Major Sources of Revenue



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

Major Sources of Revenue

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Township Allocation	\$0.00 0%	\$0.00	\$0.00 0%

- Township allocation to this fund is presented in the Capital Plan report. Funding of \$200,000.00 to \$300,000.00 annually is recommended to preserve this fund for the future acquisition of depreciable infrastructure improvements and equipment. Unable to fund at this time due to the anticipated loss of the tipping fees.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Interest	\$6,000.00 Less than 1%	\$2,000.00	\$4,000.00

- Earnings on investments is increased by \$2,000.00 due to the merging of the funds and reporting requirements changing due to the new budget format.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Grants/Sale of Fixed Assets	\$60,000.00 4%	\$30,000.00	\$30,000.00 0%

- Staff frequently looks for available grant funding for purchases that are scheduled to be done and or equipment that requires replacement. We do not recognize grant funding until awarded which may or may not be known during budget presentations. Public Works maintains their equipment and a percentage of the sale of these vehicles is placed into the fund to offset expenses.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Developer Improvements	0.00	-\$123,214.00	\$123,214.00

- Developer road improvement fees or recreation fees, developer bonds for construction.¹ None aware of at this time.

Revenue Source	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Debt Proceeds	\$575,000.00 39%	\$575,000.00	\$0.00 0%

- Loan proceeds from the 2014 debt restructuring. Additional amount of \$575,000.00 to start the Fire Lane and Black River Road stormwater improvements.

To balance the Capital Budget \$811,953.00 is required from the fund balance leaving an estimated balance next year of 1,016,000.00; 894,000.00 which is allocated.

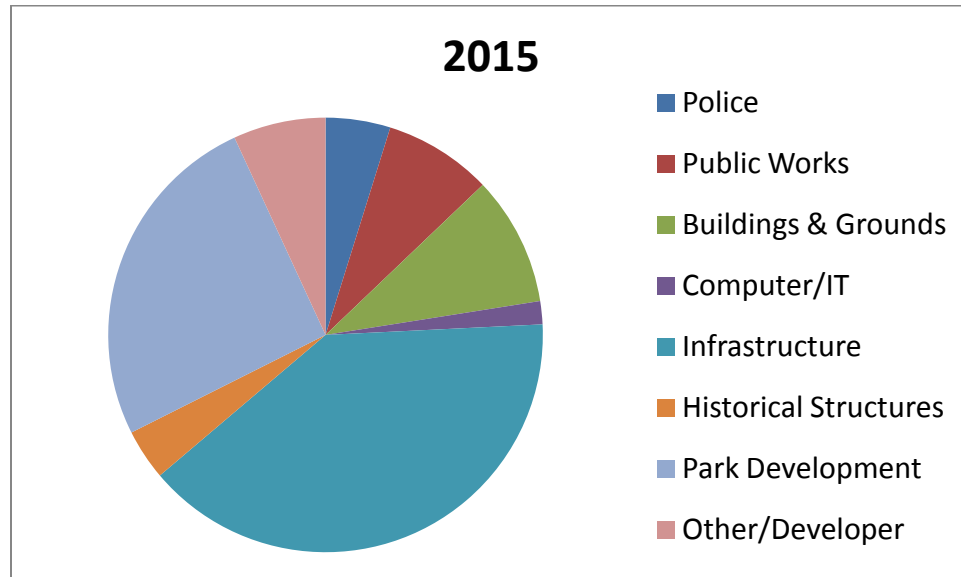
¹Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Assigned is defined as fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.



Capital Fund

Lower Saucon Township

The chart below shows the Township's capital fund anticipated expenditures for 2015. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2015. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have a depreciable life in our inventory listing.



Capital Plan - Overview

Police Vehicles & Equipment	Percentage Increase 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$70,000.00 125%	\$39,000.00 125%	\$31,000.00

- Police Department is requesting approval to replace units 162, and 167 (unmarked). Still evaluating required maintenance for the new cruisers and determining the need to increase the estimated life value of the vehicles. Funding through NCERGA will be applied for the purchase of these vehicles.

Public Works Vehicles & Equipment	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$117,000.00	-\$450,606.00 -79%	\$567,606.00

- Council approved the purchase of 4 vehicles last year. Public Works is requesting the purchase of a replacement for unit 14 estimated in the amount of \$210,000.00. \$100,000.00 of which will be taken from State Aid/Liquid Fuel Funding. Also requesting \$7,000.00 for the purchase of a plow for the Lower Saucon Township Authority's new truck, as they plow for the Township when needed.



Capital Fund

Lower Saucon Township

Infrastructure	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
Storm water	\$575,000.00 39%	\$575,000.00	\$0.00 0%
<ul style="list-style-type: none"> Based on Engineering estimates, Council approved an increase in the Township debt by \$750,000.00; \$575,000.00 is needed to make storm water improvements to Fire Lane and Black River Road 			
Buildings	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$140,000.00 9%	-\$88,000.00 -38%	\$228,000.00 0%
<ul style="list-style-type: none"> For 2015 we wish to focus on the roof repairs for the Public Works building and Seidersville Hall and the repainting of the exterior of Seidersville Hall. 			
IT Improvements	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$25,000.00 1%	-\$25,000.00 -50%	\$50,000.00 0%
<ul style="list-style-type: none"> Sound and video improvements needed for Council meeting room and public conference room. Reviewing new technology to accommodate these needs. 			
Historical Structures	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$55,000.00 3%	+\$55,000.00 100%	\$0.00
<ul style="list-style-type: none"> Replacing roof at Heller Homestead. Emergency repairs were done in 2014, however it was determined that the roof of the buildings also needs to be replaced. We currently have approximately \$30,000.00 in the capital historical buildings fund. We are asking that \$25,000.00 from Capital funding be allocated to repair the roof. 			
Park Development	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$370,953.00 26%	-\$90,904.00 -19%	\$461,857.00
<ul style="list-style-type: none"> 2015 planned park developments include Easton Road Fields parking lot and pathways (\$40,000), Heller Homestead Park parking lot landscaping (\$11,579), Steel City improvements (\$236,374.00), and installation of a composting restroom at the Reading Drive Trailhead (\$83,000). 			
Other/Developer	Percentage 2015 Budget	Dollar Value of Change	2014 Budgeted Amount
	\$100,000.00 7%	\$0.00	\$100,000.00
<ul style="list-style-type: none"> Complete Engineer's punch list of improvements needed for Orchard View Development – Funding from Developer to cover these items received in 2014. 			

Fiscal Year 2015 Budget

22-Nov-2014

Model: 2015 Rnd 2

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-301-100	Real Estate Taxes - Current Ye	(\$1,749,791)	\$1,740,000	(\$1,758,361)	(\$1,860,000)	\$2,305,769	\$2,305,769	\$2,305,769
01-301-200	Real Estate Taxes - Prior Year	(\$25,286)	\$25,000	(\$21,074)	(\$21,177)	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	(\$61,962)	\$45,000	(\$46,350)	(\$50,000)	\$35,000	\$35,000	\$35,000
01-301-600	Real Estate Taxes - Interim	(\$2,586)	\$800	(\$859)	(\$850)	\$800	\$800	\$800
01-301-601	Real Estate Tax-Interim-Prior	(\$475)	\$400	(\$71)	(\$75)	\$400	\$400	\$400
01-310-100	Real Estate Transfer Tax	(\$353,903)	\$290,000	(\$275,800)	(\$260,000)	\$275,000	\$275,000	\$275,000
01-310-210	Earned Income Tax - Current Ye	(\$1,340,283)	\$1,420,000	(\$1,299,013)	(\$1,480,000)	\$1,550,000	\$1,550,000	\$1,550,000
01-310-220	Earned Income Tax - Prior Year	(\$864,847)	\$800,000	(\$766,503)	(\$800,000)	\$800,000	\$800,000	\$800,000
01-310-510	Local Services Tax	(\$34,460)	\$35,000	(\$34,854)	(\$35,000)	\$35,000	\$35,000	\$35,000
01-310-520	Local Services Tax Prior year	(\$15,179)	\$14,000	(\$10,963)	(\$15,000)	\$15,000	\$15,000	\$15,000
01-321-320	Junkyard Licenses	(\$1,000)	\$1,000	(\$1,000)	(\$1,000)	\$1,000	\$1,000	\$1,000
01-321-800	Cable TV Franchise	(\$95,284)	\$97,100	(\$97,653)	(\$97,653)	\$98,000	\$98,000	\$98,000
01-322-100	Moving Permits	\$0	\$150	(\$130)	(\$125)	\$150	\$150	\$150
01-322-820	Road Encroachment Permits	(\$1,665)	\$1,750	(\$2,255)	(\$1,995)	\$1,700	\$1,700	\$1,700
01-331-100	County Court Fines	(\$21,263)	\$19,859	(\$18,065)	(\$22,000)	\$21,210	\$21,210	\$21,210
01-331-110	Motor Veh Code Violations (ST)	(\$7,651)	\$12,178	(\$4,071)	(\$8,500)	\$10,780	\$10,780	\$10,780
01-331-120	Ordinance Violations (JP)	(\$6,030)	\$3,295	(\$2,813)	(\$3,295)	\$4,564	\$4,564	\$4,564
01-331-130	Crimes Code Violations	(\$9,973)	\$17,361	(\$10,379)	(\$12,000)	\$13,929	\$13,929	\$13,929
01-331-140	Motor Veh Code Violations (JP)	(\$57,082)	\$51,202	(\$40,408)	(\$50,000)	\$53,521	\$53,521	\$53,521
01-331-150	Parking Tickets	(\$1,165)	\$1,091	(\$1,130)	(\$1,000)	\$1,108	\$1,108	\$1,108
01-341-000	Earnings from Investments	(\$2,263)	\$5,000	(\$1,826)	(\$3,000)	\$5,000	\$5,000	\$5,000
01-350-000	Intergovernmental Revenues	(\$9,463)	\$10,000	(\$10,500)	(\$10,500)	\$10,000	\$10,000	\$10,000
01-351-000	Federal Grants	(\$30,038)	\$2,000	\$0	(\$2,000)	\$2,000	\$2,000	\$2,000
01-354-000	Other State Grants	\$0	\$45,000	(\$73,014)	(\$110,000)	\$50,000	\$50,000	\$50,000
01-354-020	Public Safety Grants	(\$46,402)	\$36,000	(\$46,800)	(\$46,200)	\$39,000	\$39,000	\$39,000
01-354-030	Highway Grants	\$0	\$0	\$0	\$0	\$0		
01-355-010	Utility Tax Reimbursement	(\$6,957)	\$6,956	(\$7,157)	(\$7,157)	\$7,000	\$7,000	\$7,000

Fiscal Year 2015 Budget

22-Nov-2014

Model: 2015 Rnd 2

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-355-020	Pension State Aid	(\$190,334)	\$190,334	(\$197,507)	(\$197,507)	\$197,000	\$197,000	\$197,000
01-355-070	Fire Insurance Tax Reimb	\$0	\$106,441	(\$100,067)	(\$100,067)	\$106,000	\$106,000	\$106,000
01-355-080	Beverage Licenses	(\$1,750)	\$1,750	(\$1,550)	(\$1,550)	\$1,750	\$1,750	\$1,750
01-361-300	Zoning Permits and Fees	\$0	\$6,000	(\$7,950)	(\$6,200)	\$6,000	\$6,000	\$6,000
01-361-310	Subdivision Fees	\$0	\$2,000	(\$3,098)	(\$2,880)	\$1,500	\$1,500	\$1,500
01-361-650	Tax Collection Fees	(\$2,674)	\$9,000	(\$7,010)	(\$8,000)	\$9,600	\$9,600	\$9,600
01-361-700	Duplicate Bill Fee	\$0	\$700	(\$710)	(\$680)	\$700	\$700	\$700
01-361-800	Administration	\$0	\$4,000	(\$1,656)	(\$2,000)	\$3,000	\$3,000	\$3,000
01-362-100	Police Services	(\$56,664)	\$60,000	(\$32,882)	(\$33,000)	\$15,000	\$15,000	\$15,000
01-362-110	Accident Report Requests	(\$2,937)	\$2,468	(\$2,907)	(\$2,800)	\$2,627	\$2,627	\$2,627
01-362-120	Incident Report Fees	(\$447)	\$0	\$0	\$0	\$0	\$0	\$0
01-362-130	Security Alarm Monitoring Fee	(\$1,255)	\$1,433	(\$1,655)	(\$1,645)	\$1,362	\$1,362	\$1,362
01-362-410	Building Permits - Public Safe	(\$14,677)	\$11,000	(\$19,237)	(\$18,200)	\$15,000	\$15,000	\$15,000
01-362-440	Sanitation Permits	(\$42,095)	\$18,000	(\$35,165)	(\$31,000)	\$20,000	\$20,000	\$20,000
01-362-460	State UCC Fees	(\$612)	\$600	(\$492)	(\$450)	\$600	\$600	\$600
01-363-000	Highway Street Charges	(\$15,370)	\$15,000	(\$17,830)	(\$18,000)	\$16,000	\$16,000	\$16,000
01-364-600	Host Municipality Fee - Solid	\$0	\$0	\$0	(\$1,746,000)	\$1,200,000	\$1,200,000	\$1,200,000
01-364-610	BRE Sales	\$0	\$0	\$0	(\$6,500)	\$6,000	\$6,000	\$6,000
01-364-620	Compost sales agreements	\$0	\$0	\$0	(\$7,680)	\$8,000	\$8,000	\$8,000
01-365-000	Health - Charges for Services	(\$97,651)	\$115,000	(\$104,253)	(\$115,000)	\$115,000	\$115,000	\$115,000
01-367-710	Recreation Fees	(\$6,305)	\$5,500	(\$7,850)	(\$7,850)	\$7,000	\$7,000	\$7,000
01-379-000	Other Purchased Services	\$0	\$0	(\$513)	(\$513)	\$0	\$0	\$0
01-380-000	Miscellaneous Income	(\$16,439)	\$10,000	(\$30,877)	(\$30,900)	\$10,000	\$10,000	\$10,000
01-387-010	Dare/Crime Preven Donations	(\$1,154)	\$150	(\$2,590)	(\$2,590)	\$150	\$150	\$150
01-387-020	Police Misc Donations	(\$1,350)	\$1,000	(\$1,550)	(\$1,550)	\$1,000	\$1,000	\$1,000
01-387-030	Township Donations/Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-391-100	Sale of General Fixed Assets	(\$147)	\$500	(\$1,073)	(\$1,073)	\$500	\$500	\$500

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01	General Fund							
01-392-012	Transfer from Fund Balance	\$0	\$0	\$0	\$0	\$126,939	\$123,939	\$145,504
01-395-000	Refund of Prior Year Expend	(\$116,808)	\$85,000	(\$92,582)	(\$92,174)	\$90,000	\$90,000	\$90,000
	Fund Totals:	(\$5,313,674)	\$5,326,018	(\$5,202,055)	(\$7,334,337)	\$7,321,659	\$7,318,659	\$7,340,224

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-400-110	Council Compensation	\$13,550	\$16,250	\$8,125	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$331	\$1,008	\$504	\$605	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$77	\$236	\$118	\$142	\$236	\$236	\$236
01-400-500	Contributions/Grants/Subsidies	\$16,943	\$21,088	\$15,436	\$17,000	\$21,088	\$21,088	\$21,088
01-400-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
Department 400	GENERAL GOVERNMENT Totals	\$30,901	\$38,582	\$24,183	\$33,997	\$41,582	\$38,582	\$38,582
01-401-120	Manager/Secretary Compensation	\$86,075	\$87,797	\$80,061	\$87,797	\$87,797	\$87,797	\$90,431
01-401-121	Assistant Manager Compensation	\$61,401	\$62,622	\$53,042	\$62,622	\$62,622	\$62,622	\$64,491
01-401-140	Office Personnel Compensation	\$37,464	\$38,213	\$33,804	\$38,213	\$38,213	\$38,213	\$39,360
01-401-142	Office Personnel Overtime Comp	\$74	\$100	\$37	\$37	\$200	\$200	\$200
01-401-143	Clerk/Typist Compensation	\$25,023	\$27,543	\$23,106	\$27,453	\$27,600	\$27,600	\$27,600
01-401-144	Transcriptionist Compensation	\$0	\$2,500	\$0	\$0	\$2,500	\$2,500	\$2,500
01-401-161	Social Security Taxes	\$13,062	\$13,409	\$11,783	\$13,400	\$13,406	\$13,406	\$13,756
01-401-168	Medicare Tax	\$3,055	\$3,136	\$2,756	\$3,134	\$3,135	\$3,135	\$3,217
01-401-330	Transportation Expenses	\$3	\$400	\$137	\$400	\$500	\$500	\$500
01-401-340	Advertising and Printing	\$11,160	\$11,000	\$8,939	\$11,000	\$11,000	\$11,000	\$11,000
01-401-341	Ordinance Codification Updates	\$1,571	\$4,500	\$5,468	\$5,468	\$7,000	\$7,000	\$7,000
01-401-420	General Expenses	\$7,785	\$10,000	\$7,760	\$9,730	\$11,000	\$11,000	\$11,000
01-401-470	Hiring Expenses	\$466	\$650	\$252	\$177	\$650	\$650	\$650
01-401-750	Minor Equipment Purchase	\$2,651	\$0	\$0	\$0	\$0	\$0	\$0
Department 401	EXECUTIVE Totals	\$249,788	\$261,870	\$227,143	\$259,431	\$265,623	\$265,623	\$271,705
01-402-110	Controller Compensation	\$923	\$1,800	\$525	\$950	\$2,000	\$2,000	\$2,000
01-402-120	Administrative Compensation	\$55,570	\$56,682	\$50,141	\$56,682	\$56,682	\$56,682	\$58,383
01-402-140	Office Personnel Compensation	\$38,308	\$40,715	\$35,052	\$40,500	\$42,500	\$42,500	\$42,500
01-402-142	Office Personnel Overtime Comp	\$0	\$100	\$0	\$0	\$200	\$200	\$200
01-402-161	Social Security Taxes	\$5,878	\$6,156	\$5,314	\$6,084	\$6,286	\$6,286	\$6,445
01-402-168	Medicare Tax	\$1,375	\$1,440	\$1,243	\$1,423	\$1,470	\$1,470	\$1,496
01-402-311	Auditing Services	\$16,300	\$16,700	\$16,700	\$16,700	\$16,900	\$16,900	\$16,900
01-402-323	Real Estate Tax Prep/Mailing	\$6,971	\$10,000	\$8,760	\$9,800	\$11,000	\$11,000	\$11,000
01-402-420	General Expenses	\$671	\$600	\$170	\$600	\$750	\$750	\$750
01-402-430	Taxes	\$545	\$6,000	\$1,638	\$1,637	\$35,700	\$35,700	\$35,700

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-402-451	Bank Services	\$1,104	\$1,500	\$1,240	\$1,500	\$1,500	\$1,500	\$1,500
01-402-453	Contracted Services	\$0	\$6,000	\$6,000	\$6,000	\$0	\$0	\$0
01-402-454	Payroll Services	\$4,244	\$4,500	\$3,313	\$4,100	\$4,500	\$4,500	\$4,500
01-402-700	Capital Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 402	FINANCE ADMINISTRATION Totals	\$131,888	\$152,193	\$130,097	\$145,976	\$179,488	\$179,488	\$181,374
01-403-316	Consulting Services -Accountin	\$0	\$1,200	\$1,173	\$1,173	\$2,000	\$2,000	\$2,000
Department 403	TAX COLLECTION Totals	\$0	\$1,200	\$1,173	\$1,173	\$2,000	\$2,000	\$2,000
01-404-310	Legal Services	\$94,918	\$100,000	\$73,872	\$80,000	\$90,000	\$90,000	\$90,000
01-404-311	Legal Services-Planning/Zoning	\$51,366	\$65,000	\$13,325	\$35,000	\$35,000	\$35,000	\$35,000
01-404-312	Special Counsel	\$27,409	\$56,650	\$40,763	\$43,000	\$35,700	\$35,700	\$35,700
01-404-313	Court Stenographer	\$1,380	\$1,700	\$2,010	\$1,889	\$2,200	\$2,200	\$2,200
Department 404	LAW Totals	\$175,073	\$223,350	\$129,971	\$159,889	\$162,900	\$162,900	\$162,900
01-406-200	Office Materials/Supplies	\$8,343	\$8,500	\$6,620	\$8,200	\$8,500	\$8,500	\$8,500
01-406-201	Computer Supplies	\$2,411	\$3,500	\$1,515	\$2,500	\$3,500	\$3,500	\$3,500
Department 406	PERSONNEL ADMINISTRAT Totals	\$10,754	\$12,000	\$8,135	\$10,700	\$12,000	\$12,000	\$12,000
01-407-140	Systems Management Coordinator	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000
01-407-161	Social Security Taxes	\$186	\$186	\$155	\$186	\$186	\$186	\$186
01-407-168	Medicare Tax	\$44	\$44	\$36	\$44	\$44	\$44	\$44
01-407-314	Website Operation/Maintenance	\$2,700	\$7,032	\$6,100	\$7,032	\$10,000	\$10,000	\$10,000
01-407-370	Maintenance/Repair Office Equi	\$9,025	\$12,000	\$2,642	\$9,500	\$12,000	\$12,000	\$12,000
01-407-700	Major Equipment	\$3,207	\$14,000	\$5,681	\$10,000	\$15,000	\$15,000	\$15,000
01-407-750	Minor Equipment Purchase	\$845	\$3,000	\$759	\$1,500	\$3,000	\$3,000	\$3,000
01-407-751	Software/Licenses Purchase	\$11,079	\$22,500	\$8,200	\$18,000	\$22,500	\$22,500	\$22,500
Department 407	DATA PROCESSING Totals	\$30,085	\$61,762	\$26,074	\$49,262	\$65,730	\$65,730	\$65,730
01-408-310	Engineering Services	\$43,727	\$70,000	\$28,505	\$60,000	\$100,000	\$100,000	\$100,000
01-408-311	Engineering Services-Plan/Zon	\$7,558	\$20,000	\$14,088	\$20,000	\$20,000	\$20,000	\$20,000
01-408-312	Consulting Services	\$0	\$5,000	\$1,575	\$1,575	\$5,000	\$5,000	\$5,000
01-408-313	Bldg Code Enforcement Services	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500	\$1,500

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Lower Saucon Township

Ledger Account		Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund										
01-408-314		Sewage Enforcement Officer		\$75,682	\$65,000	\$49,098	\$63,000	\$65,000	\$65,000	\$65,000
Department	408	ENGINEER	Totals	\$126,967	\$161,500	\$93,266	\$144,575	\$191,500	\$191,500	\$191,500
01-409-140		Maintenance Personnel Compensa		\$4,157	\$10,582	\$6,375	\$7,490	\$10,582	\$10,582	\$10,582
01-409-200		Building Materials/Supplies		\$3,957	\$4,000	\$3,797	\$4,000	\$4,000	\$4,000	\$4,000
01-409-230		Heating Oil/Diesel Fuel		\$59,850	\$82,300	\$72,067	\$77,500	\$79,000	\$79,000	\$79,000
01-409-231		Gasoline		\$84,448	\$95,200	\$73,232	\$84,400	\$85,000	\$85,000	\$85,000
01-409-234		Oils/Lubricants		\$3,179	\$5,500	\$3,987	\$3,000	\$5,500	\$5,500	\$5,500
01-409-320		Communication Expense		\$33,054	\$41,500	\$37,070	\$40,500	\$48,100	\$48,100	\$48,100
01-409-360		Water Usage		\$4,296	\$5,500	\$3,702	\$3,879	\$5,000	\$5,000	\$5,000
01-409-361		Electricity		\$49,710	\$60,000	\$48,261	\$50,000	\$50,000	\$50,000	\$50,000
01-409-362		Gas (Heating)		\$9,809	\$12,396	\$11,727	\$12,396	\$15,000	\$15,000	\$15,000
01-409-367		Refuse Removal		\$2,445	\$3,180	\$2,060	\$2,265	\$3,180	\$3,180	\$3,180
01-409-370		Maint/Repair of Building		\$42,966	\$62,000	\$55,080	\$59,415	\$60,000	\$60,000	\$60,000
01-409-374		Office Equip Maint/Repair		\$2,421	\$5,000	\$2,524	\$3,400	\$5,000	\$5,000	\$5,000
01-409-384		Office Equipment Rental		\$14,037	\$15,308	\$11,193	\$13,500	\$15,500	\$15,500	\$15,500
01-409-420		General Expenses		\$53	\$300	\$19	\$300	\$300	\$300	\$300
01-409-750		Minor Equipment Purchase		\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-409-800		Capital Outlay		\$0	\$73,518	\$48,340	\$42,623	\$30,500	\$30,500	\$35,000
01-409-820		Building Purchase/Improvement		\$2,400	\$0	(\$2,400)	(\$2,400)	\$0	\$0	\$0
Department	409	BUILDINGS AND PLANT	Totals	\$316,782	\$476,284	\$377,033	\$402,268	\$416,662	\$416,662	\$421,162
01-410-120		Administrative Compensation		\$85,297	\$87,044	\$77,201	\$87,044	\$87,044	\$87,044	\$89,603
01-410-130		Police Compensation (FT)		\$1,064,528	\$1,085,656	\$922,931	\$1,055,500	\$1,130,902	\$1,130,902	\$1,130,902
01-410-131		Police Compensation (PT)		\$127,965	\$120,000	\$106,686	\$120,000	\$120,000	\$120,000	\$120,000
01-410-132		Police Overtime Compensation		\$119,514	\$110,000	\$93,155	\$100,000	\$110,000	\$110,000	\$110,000
01-410-140		Office Personnel Compensation		\$79,328	\$81,215	\$70,744	\$80,828	\$81,215	\$81,215	\$81,215
01-410-142		Office Personnel Overtime		\$0	\$400	\$0	\$0	\$400	\$400	\$400
01-410-161		Social Security Taxes		\$91,579	\$92,028	\$78,785	\$89,489	\$94,833	\$94,833	\$94,992
01-410-168		Medicare Tax		\$21,418	\$21,523	\$18,425	\$20,929	\$22,176	\$22,176	\$22,213
01-410-228		K-9 Expenses		\$0	\$5,500	\$5,326	\$5,500	\$5,500	\$5,500	\$5,500
01-410-241		Uniforms		\$8,434	\$12,000	\$9,690	\$12,000	\$12,000	\$12,000	\$12,000
01-410-242		Firearms		\$1,705	\$1,500	\$1,509	\$1,509	\$1,500	\$1,500	\$1,500

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-410-243	Ammunition	\$5,709	\$5,800	\$5,730	\$5,730	\$5,800	\$5,800	\$5,800
01-410-316	Training	\$6,214	\$10,000	\$6,158	\$8,000	\$10,000	\$10,000	\$10,000
01-410-340	Advertising and Printing	\$837	\$3,000	\$389	\$1,000	\$3,000	\$3,000	\$3,000
01-410-370	Communication Equip - O/M/R	\$976	\$3,000	\$498	\$2,500	\$3,000	\$3,000	\$3,000
01-410-372	Maint/Repair Equipment	\$15,107	\$12,800	\$12,065	\$12,800	\$12,800	\$12,800	\$12,800
01-410-373	Vehicle - O/M/R	\$15,487	\$37,196	\$37,051	\$32,500	\$23,785	\$23,785	\$23,785
01-410-420	General Expenses	\$6,809	\$10,000	\$7,599	\$10,000	\$10,000	\$10,000	\$10,000
01-410-440	Uniform Maintenance	\$1,490	\$4,600	\$601	\$4,000	\$4,600	\$4,600	\$4,600
01-410-470	Investigation Expense	\$1,415	\$2,000	\$1,709	\$2,000	\$2,000	\$2,000	\$2,000
01-410-700	Major Equipment Purchase	\$26,329	\$6,300	\$6,359	\$6,359	\$35,485	\$35,485	\$35,485
01-410-750	Minor Equipment Purchase	\$10,094	\$6,000	\$6,889	\$6,910	\$6,000	\$6,000	\$6,000
01-410-800	Capital Outlay	\$0	\$86,582	\$77,583	\$77,615	\$0	\$0	\$0
Department 410	POLICE	Totals	\$1,690,237	\$1,804,144	\$1,547,083	\$1,742,213	\$1,782,040	\$1,782,040
01-411-130	Police Services	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
01-411-360	Hydrant Service	\$20,592	\$24,000	\$18,876	\$22,392	\$20,592	\$20,592	\$22,392
01-411-373	Vehicle - O/M/R	\$331	\$500	\$0	\$300	\$600	\$600	\$600
01-411-420	General Expense	\$10,341	\$20,000	\$10,992	\$12,000	\$46,455	\$46,455	\$46,455
01-411-500	Contribution to Fire Cos.	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
01-411-501	Cont. to Fireman's Relief	\$106,441	\$106,441	\$100,067	\$100,067	\$106,000	\$106,000	\$106,000
01-411-502	Contribution to EMS Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Department 411	FIRE	Totals	\$352,705	\$366,941	\$344,935	\$349,759	\$389,647	\$389,647
01-414-120	Zoning Officer Comp	\$66,980	\$68,320	\$60,435	\$68,320	\$68,320	\$68,320	\$70,370
01-414-130	Officials Compensation	\$330	\$900	\$405	\$600	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$42,392	\$44,500	\$37,587	\$42,890	\$44,475	\$44,475	\$44,475
01-414-142	Office Personnel Overtime Comp	\$0	\$100	\$120	\$120	\$200	\$200	\$200
01-414-161	Social Security Taxes	\$6,801	\$7,057	\$6,110	\$6,940	\$7,062	\$7,062	\$7,189
01-414-168	Medicare Tax	\$1,591	\$1,650	\$1,429	\$1,623	\$1,653	\$1,653	\$1,683
01-414-312	Consulting Services	\$35,714	\$68,500	\$73,549	\$97,000	\$80,000	\$80,000	\$80,000
01-414-340	Advertising and Printing	\$5,052	\$5,500	\$3,823	\$4,000	\$5,000	\$5,000	\$5,000
01-414-341	Township Newsletter	\$7,892	\$8,500	\$8,387	\$8,500	\$8,500	\$8,500	\$8,500
01-414-371	Vehicle Maint/Repair - O/M/R	\$361	\$600	\$76	\$150	\$600	\$600	\$600

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-414-420	General Expenses	\$666	\$3,000	\$233	\$650	\$3,000	\$3,000	\$3,000
01-414-460	Seminar/Education/Meetings	\$200	\$200	\$250	\$250	\$200	\$200	\$200
01-414-750	Minor Equipment Purchase	\$0	\$500	\$0	\$300	\$500	\$500	\$500
01-414-800	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 414	PLANNING AND ZONING	Totals	\$167,978	\$209,327	\$192,404	\$231,343	\$220,410	\$222,617
01-415-120	Administrative Person. Comp.	\$2,000	\$2,000	\$1,833	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$0	\$500	\$0	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$0	\$4,263	\$0	\$1,000	\$3,000	\$3,000	\$3,000
Department 415	EMERGENCY MANAGEMENT	Totals	\$2,000	\$7,763	\$1,833	\$3,500	\$6,500	\$6,500
01-419-150	Crossing Guard Wages	\$4,258	\$6,000	\$4,186	\$4,186	\$6,000	\$6,000	\$6,000
Department 419	CROSSING GUARDS	Totals	\$4,258	\$6,000	\$4,186	\$4,186	\$6,000	\$6,000
01-421-150	Dog Control Wages	\$382	\$2,500	\$2,292	\$2,500	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$0	\$1,000	\$185	\$650	\$1,000	\$1,000	\$1,000
01-421-450	Dog Control Contracted Service	\$0	\$5,000	\$0	\$1,000	\$5,000	\$5,000	\$5,000
Department 421	DOG CONTROL	Totals	\$382	\$8,500	\$2,477	\$4,150	\$9,000	\$9,000
01-426-140	Recycling Coordinator	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
01-426-200	Recycling Supplies	\$0	\$3,700	\$3,444	\$3,444	\$1,000	\$1,000	\$1,000
01-426-260	Small Tools	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
01-426-310	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$0	\$0	\$0	\$0	\$500	\$500	\$500
01-426-340	Advertising and Printing	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
01-426-360	Utilities	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
01-426-370	Maint/Repair Office Equipment	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$18,000
01-426-500	Compost Center Appropriation	\$5,000	\$10,000	\$5,000	\$5,000	\$10,000	\$10,000	\$10,000
01-426-700	Minor equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 426	RECYCLING	Totals	\$5,000	\$13,700	\$8,444	\$8,444	\$37,000	\$37,000
01-430-120	Administrative Compensation	\$62,527	\$63,763	\$56,492	\$63,763	\$63,763	\$63,763	\$65,654

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-430-121	Roadmaster Compensation	\$44,325	\$48,410	\$39,210	\$45,071	\$49,862	\$49,862	\$49,862
01-430-140	Maintenance Compensation	\$352,485	\$400,338	\$328,145	\$369,500	\$410,000	\$410,000	\$410,000
01-430-141	Seasonal Employee Comp	\$8,615	\$11,500	\$7,465	\$7,465	\$11,845	\$11,845	\$11,845
01-430-142	Maintenance Personnel Overtime	\$42,462	\$60,000	\$44,956	\$55,000	\$63,000	\$63,000	\$63,000
01-430-161	Social Security Taxes	\$32,081	\$36,209	\$29,529	\$34,600	\$36,809	\$36,809	\$36,926
01-430-168	Medicare Tax	\$7,503	\$8,768	\$6,906	\$5,541	\$8,608	\$8,608	\$8,935
01-430-200	Materials/Supplies	\$707	\$3,500	\$3,447	\$3,500	\$3,500	\$3,500	\$3,500
01-430-250	Traffic Sign - M/R	\$2,407	\$15,000	\$5,715	\$10,000	\$15,000	\$15,000	\$15,000
01-430-373	Vehicle - O/M/R	\$11,936	\$35,000	\$31,551	\$30,000	\$30,000	\$30,000	\$30,000
01-430-380	Equipment Rental	\$1,018	\$5,000	\$2,400	\$4,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$6,740	\$6,250	\$6,311	\$6,250	\$7,250	\$7,250	\$7,250
01-430-450	Contracted Services	\$0	\$0	\$0	\$0	\$6,200	\$6,200	\$6,200
01-430-700	Major Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-430-750	Minor Equipment Purchase	\$5,193	\$5,000	\$5,033	\$5,000	\$5,000	\$5,000	\$5,000
01-430-800	Capitol Outlay	\$8,740	\$0	\$0	\$0	\$0	\$0	\$0
Department 430	HIGHWAY-GENERAL SERV Totals	\$586,739	\$698,738	\$567,159	\$639,691	\$715,837	\$715,837	\$718,172
01-433-240	Road/Street Signs/Markings	\$12,097	\$18,650	\$15,463	\$15,500	\$24,650	\$24,650	\$24,650
01-433-250	Traffic Signal Purchase/Improv	\$2,511	\$6,200	\$0	\$5,000	\$6,200	\$6,200	\$6,200
Department 433	HIGHWAY-TRAFFIC SIGN Totals	\$14,608	\$24,850	\$15,463	\$20,500	\$30,850	\$30,850	\$30,850
01-438-240	Road Materials/Supplies		\$97,423	\$100,000	\$70,287	\$85,000	\$100,000	\$100,000
Department 438	HIGHWAY-REPAIRS TO Totals		\$97,423	\$100,000	\$70,287	\$100,000	\$100,000	\$100,000
01-452-200	Materials/Supplies	\$237	\$3,500	\$659	\$3,000	\$3,500	\$3,500	\$3,500
01-452-367	Refuse Removal	\$4,152	\$5,000	\$3,498	\$4,500	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$5,012	\$10,000	\$2,389	\$7,000	\$10,000	\$10,000	\$10,000
01-452-420	General Expenses	\$1,250	\$5,000	\$2,123	\$4,000	\$5,000	\$5,000	\$5,000
01-452-450	Park Contracted Services	\$69,849	\$85,000	\$70,111	\$60,000	\$86,000	\$86,000	\$86,000
01-452-500	Summer Youth Program (SVCC)	\$23,046	\$23,110	\$22,308	\$22,307	\$28,613	\$28,613	\$28,613
01-452-501	Senior Program	\$16,139	\$16,219	\$8,025	\$16,200	\$16,194	\$16,194	\$16,194
01-452-510	Pool Pass Reimbursement	\$9,325	\$7,585	\$7,585	\$7,585	\$7,890	\$7,890	\$7,890
01-452-700	Major Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Model: 2015 Rnd 2

Lower Saucon Township

Ledger Account		Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund										
01-452-750		Minor Equipment Purchase		\$247	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Department	452	PARTICIPANT RECREATION	Totals	\$129,257	\$158,414	\$116,698	\$127,592	\$165,197	\$165,197	\$165,197
01-456-500		Library Contribution		\$183,467	\$183,467	\$163,703	\$172,500	\$172,500	\$172,500	\$172,500
Department	456	LIBRARIES	Totals	\$183,467	\$183,467	\$163,703	\$172,500	\$172,500	\$172,500	\$172,500
01-461-200		Supplies		\$0	\$200	\$0	\$0	\$200	\$200	\$200
01-461-420		Dues, Subscriptions etc		\$47	\$400	\$271	\$271	\$400	\$400	\$400
01-461-540		Contribution		\$50	\$500	\$0	\$0	\$500	\$500	\$500
01-461-750		Minor Equipment Purchase		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department	461	COMMUNITY DEVELOPMENT	Totals	\$97	\$1,100	\$271	\$271	\$1,100	\$1,100	\$1,100
01-471-200		Loan Principal Payments		\$0	\$0	\$0	\$540,698	\$433,059	\$433,059	\$433,059
Department	471	DEBT PRINCIPAL	Totals	\$0	\$0	\$0	\$540,698	\$433,059	\$433,059	\$433,059
01-472-200		Loan Interest Payments		\$0	\$0	\$0	\$11,044	\$118,644	\$118,644	\$118,644
Department	472	DEBT INTEREST	Totals	\$0	\$0	\$0	\$11,044	\$118,644	\$118,644	\$118,644
01-481-000		Intergovernmental Expenditures		\$20,486	\$20,000	\$24,529	\$20,000	\$20,000	\$20,000	\$20,000
Department	481	INTERGOVERNMENT EXP	Totals	\$20,486	\$20,000	\$24,529	\$20,000	\$20,000	\$20,000	\$20,000
01-486-351		Business Insurance		\$53,662	\$60,000	\$49,095	\$48,650	\$55,000	\$55,000	\$55,000
01-486-352		Vehicle Insurance		\$21,813	\$35,000	\$27,185	\$27,185	\$35,000	\$35,000	\$35,000
01-486-354		Workmen's Compensation		\$178,797	\$178,000	\$149,701	\$111,592	\$178,000	\$178,000	\$178,000
01-486-356		Public Officials Bond		\$840	\$1,150	\$720	\$1,330	\$1,330	\$1,330	\$1,330
Department	486	INSURANCE	Totals	\$255,112	\$274,150	\$226,701	\$188,757	\$269,330	\$269,330	\$269,330
01-487-152		Dental Insurance		\$22,467	\$24,000	\$20,578	\$23,000	\$26,000	\$26,000	\$26,000
01-487-153		Vision		\$4,927	\$5,000	\$4,514	\$4,930	\$6,000	\$6,000	\$6,000
01-487-156		Hospitalization Insurance		\$744,271	\$791,829	\$724,692	\$791,829	\$834,094	\$834,094	\$834,094
01-487-159		Group Term Life Insurance		\$7,768	\$7,360	\$5,863	\$7,100	\$7,600	\$7,600	\$7,600
01-487-162		Unemployment Compensation		\$23,797	\$25,000	\$21,640	\$22,000	\$25,000	\$25,000	\$25,000
01-487-163		Vocational Training		\$1,054	\$3,000	\$400	\$1,000	\$3,000	\$3,000	\$3,000

Fiscal Year 2015 Budget

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
01 General Fund								
01-487-164	Income Protection	\$16,848	\$16,000	\$14,492	\$16,000	\$18,000	\$18,000	\$18,000
01-487-165	Pension Administration Fees	\$63,140	\$70,000	\$44,781	\$62,100	\$70,000	\$70,000	\$70,000
01-487-166	Minimum Pension Obligation-Non	\$82,475	\$88,862	\$88,862	\$88,862	\$86,546	\$86,546	\$86,546
01-487-167	Minimum Pension Obligation-Pol	\$258,715	\$272,162	\$272,162	\$272,162	\$278,821	\$278,821	\$278,821
Department 487	EMPLOYEE BENEFITS	Totals	\$1,225,462	\$1,303,213	\$1,197,983	\$1,288,983	\$1,355,061	\$1,355,061
01-489-541	Matching Grant Allocation	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000	\$5,000
Department 489	MISCELLANEOUS	Totals	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
01-491-001	Refund of Prior Year Revenue	\$1,381	\$5,000	\$1,358	\$2,000	\$5,000	\$5,000	\$5,000
01-491-280	Unpaid Bills Prior Years	\$30,572	\$24,000	\$22,083	\$22,083	\$30,000	\$30,000	\$30,000
Department 491	REFUNDS-PRIOR YEAR EXP	Totals	\$31,953	\$29,000	\$23,441	\$24,083	\$35,000	\$35,000
01-492-000	Transfer to Other Funds	\$35,000	\$0	\$0	\$24,900	\$0	\$0	\$0
01-492-100	Transfer to Other Funds - Fire	\$0	\$0	\$0	\$0	\$112,000	\$112,000	\$112,000
Department 492	INTERFUND OPERATING	Totals	\$35,000	\$0	\$0	\$24,900	\$112,000	\$112,000
Fund Totals:		\$5,874,401	\$6,603,048	\$5,524,673	\$6,694,885	\$7,321,659	\$7,318,659	\$7,340,224

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
02	Special Taxes							
02-301-100	Fire Tax		\$0	\$0	(\$110,000)	\$112,000	\$112,000	\$112,000
02-310-210	Earned Income Tax - Current Ye	\$0	\$0	\$0	(\$750,000)	\$900,000	\$900,000	\$900,000
02-310-220	Open Space EIT - Prior Year		\$0	\$0	(\$380,000)	\$200,000	\$200,000	\$200,000
02-341-000	Interest	(\$1,705)	\$3,000	(\$874)	(\$5,000)	\$7,000	\$7,000	\$7,000
02-350-000	Grant Funding	\$0	\$0	\$0	\$0	\$300,000	\$1,042,000	\$1,042,000
02-355-050	Motor Vehicle Fuel Taxes - Liq		\$0	\$0	(\$383,735)	\$373,500	\$390,000	\$390,000
02-380-000	Misc Revenue		\$0	\$0	\$0	\$0	\$0	\$0
02-387-000	Donation/Contributions		\$0	\$0	(\$6,500)	\$6,500	\$6,500	\$6,500
02-391-100	Sale of Fixed Assets		\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
02-392-000	State Fund - Fund Balance	\$0	\$0	\$0	\$0	\$267,050	\$251,550	\$251,550
02-392-001	Open Space Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02-392-002	Fire Tax Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Totals:	(\$1,705)	\$3,000	(\$874)	(\$1,635,235)	\$2,176,050	\$2,919,050	\$2,919,050

Fiscal Year 2015 Budget

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
02	Special Tax							
02-400-000	Open Space Purchases		\$0	\$0	\$1,898,805	\$1,000,000	\$1,000,000	\$1,000,000
Department 400	GENERAL GOVERNMENT Totals		\$0	\$0	\$1,898,805	\$1,000,000	\$1,000,000	\$1,000,000
02-402-000	Bank Fees		\$0	\$0	\$50	\$50	\$50	\$50
Department 402	FINANCE ADMINISTRATION Totals		\$0	\$0	\$50	\$50	\$50	\$50
02-404-710	Legal Fees		\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000
Department 404	LAW Totals		\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000
02-408-314	Engineering/Planning Fees		\$0	\$0	\$15,000	\$30,000	\$30,000	\$30,000
02-408-710	Appraisal Costs		\$0	\$0	\$13,000	\$20,000	\$20,000	\$20,000
Department 408	ENGINEER Totals		\$0	\$0	\$28,000	\$50,000	\$50,000	\$50,000
02-411-700	Fire Equip Costs		\$0	\$0	\$0	\$0	\$0	\$0
02-411-710	Fire Equip Consultation		\$0	\$0	\$0	\$0	\$0	\$0
Department 411	FIRE Totals		\$0	\$0	\$0	\$0	\$0	\$0
02-430-231	Vehicle Gasoline Oil		\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
02-430-250	Traffic Signal M/R		\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
02-430-373	Vehicle - O/M/R		\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000
02-430-380	Hgwy Equipment Rentals		\$0	\$0	\$0	\$5,500	\$5,500	\$5,500
02-430-700	Highway Major Equipment		\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000
02-430-750	Minor Equipment Purchase		\$0	\$0	\$5,500	\$10,000	\$10,000	\$10,000
Department 430	HIGHWAY-GENERAL SERVICES Totals		\$0	\$0	\$147,500	\$157,500	\$157,500	\$157,500
02-432-240	Snow Removal Expenses		\$0	\$0	\$120,000	\$140,000	\$140,000	\$140,000
Department 432	HIGHWAY-SNOW/ICE REMOVAL Totals		\$0	\$0	\$120,000	\$140,000	\$140,000	\$140,000
02-433-240	Street Signs and Markings		\$0	\$0	\$14,500	\$16,000	\$16,000	\$16,000
Department 433	HIGHWAY-TRAFFIC SIGNALS Totals		\$0	\$0	\$14,500	\$16,000	\$16,000	\$16,000
02-434-360	Street Lighting		\$0	\$0	\$34,500	\$36,000	\$36,000	\$36,000

Fiscal Year 2015 Budget

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Lower Saucon Township

Ledger Account		Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
02 Special Tax									
Department	434	HIGHWAY-STREET LIGHTING Totals		\$0	\$0	\$34,500	\$36,000	\$36,000	\$36,000
	02-437-240	Equip and Tools M/R		\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Department	437	HIGHWAY-REPAIRS OF Totals		\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
	02-438-240	Road Materials and Suppl		\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
Department	438	HIGHWAY-REPAIRS TO HIGHWAYS Totals		\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
	02-439-240	PennDot Road Projects		\$0	\$0	\$109,011	\$250,000	\$250,000	\$250,000
Department	439	HIGHWAY CONSTR AND Totals		\$0	\$0	\$109,011	\$250,000	\$250,000	\$250,000
	02-490-000	Transfer to Fund Balance -Open	\$0	\$0	\$0	\$0	\$340,500	\$1,080,250	\$1,080,250
	02-490-001	Transfer to Fund Balance - Fir	\$0	\$0	\$0	\$0	\$113,000	\$116,250	\$116,250
Department	490	Transfer Totals	\$0	\$0	\$0	\$0	\$453,500	\$1,196,500	\$1,196,500
Fund Totals:			\$0	\$0	\$0	\$2,375,366	\$2,176,050	\$2,919,050	\$2,919,050

Fiscal Year 2015 Budget

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
03 Capital Fund								
03-341-000	Earnings from Investments		\$0	\$0	\$4,000	\$6,000	\$6,000	\$6,000
03-350-100	Loan Proceeds	\$0	\$0	\$0	\$0	\$575,000	\$575,000	\$575,000
03-354-000	Grants		\$0	\$0	\$8,940	\$30,000	\$30,000	\$30,000
03-361-300	Developer Fees		\$0	\$0	\$123,214	\$0	\$0	\$0
03-387-000	Donations/Contributions		\$0	\$0	\$0	\$0	\$0	\$0
03-391-000	Sale of Fixed Assets		\$0	\$0	\$33,962	\$0	\$0	\$30,000
03-392-000	Fund Balance Appropriation		\$0	\$0	\$0	\$841,953	\$841,953	\$813,953
Fund Totals:		\$0	\$0	\$0	\$170,116	\$1,452,953	\$1,452,953	\$1,454,953

Fiscal Year 2015 Budget

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Lower Saucon Township

Ledger Account		Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Preliminary	Final
03 Capital Fund										
03-407-829		Video Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Department	407	DATA PROCESSING	Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
03-409-730		Building Purchase/Improvement			\$0	\$0	\$3,595	\$140,000	\$140,000	\$140,000
03-409-800		IT Improvements			\$0	\$0	\$0	\$25,000	\$25,000	\$0
Department	409	BUILDINGS AND PLANT	Totals		\$0	\$0	\$3,595	\$165,000	\$165,000	\$140,000
03-410-840		Vehicle Purchase			\$0	\$0	\$0	\$70,000	\$70,000	\$70,000
Department	410	POLICE	Totals		\$0	\$0	\$0	\$70,000	\$70,000	\$70,000
03-430-840		Vehicle Purchase			\$0	\$0	\$592,238	\$117,000	\$117,000	\$117,000
Department	430	HIGHWAY-GENERAL SERVICES	Totals		\$0	\$0	\$592,238	\$117,000	\$117,000	\$117,000
03-436-810		Storm Water Improvements			\$0	\$0	\$0	\$575,000	\$575,000	\$575,000
Department	436	Storm Water	Totals		\$0	\$0	\$0	\$575,000	\$575,000	\$575,000
03-439-810		Road Improvement			\$0	\$0	\$0	\$100,000	\$100,000	\$100,000
Department	439	HIGHWAY CONSTR AND	Totals		\$0	\$0	\$0	\$100,000	\$100,000	\$100,000
03-452-810		Park Improvement			\$0	\$0	\$0	\$370,953	\$370,953	\$370,953
Department	452	PARTICIPANT RECREATION	Totals		\$0	\$0	\$0	\$370,953	\$370,953	\$370,953
03-459-810		Historical Bldg Improvements			\$0	\$0	\$0	\$55,000	\$55,000	\$57,000
Department	459	Historical Bldg	Totals		\$0	\$0	\$0	\$55,000	\$55,000	\$57,000
		Fund Totals:		\$0	\$0	\$0	\$595,833	\$1,452,953	\$1,452,953	\$1,454,953
		Grand Totals:		\$5,877,609	\$6,603,048	\$5,526,461	\$9,667,425	\$10,950,662	\$11,690,662	\$11,714,227

Statement of Cash Balances

		12/31/2014	12/31/2015
Fund 1 General unassigned	Checking	\$ 20,000.00	
	General Fund	\$ 2,600,000.00	
	2015 Revenue	\$ 7,194,720.00	
	2015 Expenses	\$ (7,340,224.00)	\$ 2,474,496.00
	Operational Reserve	\$ 914,500.00	\$ 915,000.00
Committed Committed	Environmental Reserve	\$ 306,800.00	\$ 307,500.00
Restricted	Compost Center Fund	\$ 10,000.00	
	2015 Revenue	\$ 28,000.00	
	2015 Expenses	\$ (25,200.00)	\$ 12,800.00
Restricted	NCGREGA	\$ 56,604.00	
		\$ 45,000.00	
		\$ (90,000.00)	\$ 11,604.00
Restricted	Sinking Fund	\$ -	
	Year End Fund Balance		\$ 3,721,400.00
Fund 2 Special Funds Restricted	Checking	\$ 2,000.00	
	Open Space	\$ 3,066,611.00	
	2015 Revenue	\$ 2,150,250.00	
	2015 Expenses	\$ (1,070,000.00)	
	Year End Fund Balance		\$ 4,148,861.00
Restricted	Fire Equipmment	\$ 232,000.00	
	2015 Revenue	\$ 116,250.00	
	2015 Expenses	\$ -	
	Year End Fund Balance		\$ 348,250.00
Restricted	State Liquid Fuel	\$ 900,618.94	
	2015 Revenue	\$ 401,000.00	
	2015 Expenses	\$ (652,550.00)	
	Year End Fund Balance		\$ 649,068.94
Fund 3 Capital	Checking	\$ 2,000.00	
	Capital	\$ 1,300,000.00	
	2015 Revenue	\$ 66,000.00	
	Loan Proceeds	\$ 575,000.00	
	2015 Expenses	\$ (927,000.00)	
			\$ 1,016,000.00
			\$ (25,000.00)
	Committed		\$ (550,317.72)
	Assigned		\$ (70,000.00)
	Restricted		\$ (273,740.00)
	Unrestricted		\$ 96,942.28
	Parks	\$ 376,877.40	
		\$ 45,000.00	
		\$ (370,953.00)	
		\$ -	\$ 50,924.40
	Historical Structures	\$ 32,717.65	
	Assign to Structures	\$ 25,000.00	
	Expense	\$ (57,000.00)	\$ 717.65
	Year End Fund Balance		\$ 9,935,221.99

Fiduciary Funds

Balance as of September 30, 2014

Non-Uniformed Plan	\$1,718,400.56
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Uniformed Plan	\$5,208,487.71
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Pensions Plans are reviewed quarterly by the Plan advisors, Staff, union representation and a Council liaison. Recommendations for any modifications are presented to Council for approval.

Professional Consultants Projected Costs for 2015

LAW

Fund 01 - General

Solicitor	\$190.00 per hour	\$90,000.00
Labor Solicitor	\$345.00 per hour	\$30,700.00
Environmental		\$ 5,000.00
Solicitor Planning/Zoning	\$190.00 per hour	\$35,000.00

Fund 02 – Open Space

\$20,000.00

Engineering

Fund 01 - General

General Engineering		\$50,000.00
Landfill Engineering		\$20,000.00
Outstanding Projects - Steel City/Easton Road HOP's		\$30,000.00
Planning/Zoning (Fee based)		\$20,000.00
SEO – Fee based and grant*		\$65,000.00

Fund 02 – Open Space

Surveys, etc		\$20,000.00
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Fund 03 - Capital

Black River Rd/Fire Lane		\$59,950.51
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*PA DEP has not funded program and we have lost the revenue offset for this program

Planning/Consulting

Landfill Consulting		\$20,000.00
SRT Small Scale Management Plan		\$13,000.00
Outstanding Ordinance Reviews (SALDO/Wind/Solar, etc.)		\$10,000.00
Misc Reviews		\$12,000.00
Economic Development Task Force Assignments		\$25,000.00

Contributions for 2015

• David Lang Scholarship Fund	\$ 150.00
• Lehigh Valley Coalition on Affordable Housing	\$ 2,000.00
• Saucon Valley Baseball	\$ 2,000.00
• Saucon Valley Basketball	\$ 2,000.00
• Saucon Valley Cheerleading	\$ 1,500.00
• Saucon Valley Football	\$ 2,500.00
• Saucon Valley Lacrosse	\$ 1,000.00
• Saucon Valley Soccer League	\$ 2,000.00
• Saucon Valley Spirit Parade	\$ 400.00
• Saucon Valley Wrestling	\$ 1,500.00
• Se-Wy-Co Volunteer Fire Company	\$ 100,000.00
• Southeastern Volunteer Fire Company	\$ 50,000.00
• Steel City Volunteer Fire Company	\$ 50,000.00

Health, Workers Compensation and Liability Insurance Costs

2010 Expense Actual		Refunds 2011 for 10	2011 Expense Actual	Refunds 2012 for 11	2012 Expense Actual	Refunds 2013 for 12	2013 Expense Actual	Refunds 2014 for 13	2014 Expense Budgeted	Refunds 2015 for 14	2015 Expense Projected		
Health Insurance	\$ 711,300.17	\$ 107,107.00	\$ 762,299.56	\$ 84,775.00	**	\$ 735,950.05	***	\$ 78,194.00	\$ 771,665.03	\$ 34,270.00	\$ 820,826.00	\$ 86,000.00	\$ 834,094.00
Workmans Comp Ins	\$ 115,173.42	\$ 23,934.92	\$ 139,948.36	\$ 20,911.56	*	\$ 172,808.84	***	\$ 32,757.52	\$ 178,796.97	\$ 46,170.00	\$ 178,000.00	\$ 30,000.00	\$ 178,000.00
Liability Insurance	\$ 82,294.00	\$ 2,989.71	\$ 84,669.00	\$ 3,840.50		\$ 91,491.00	***	\$ 5,926.13	\$ 75,475.00	\$ 5,838.85	\$ 95,000.00	\$ 5,000.00	\$ 90,000.00
	\$ 908,767.59	\$ 134,031.63	\$ 986,916.92	\$ 109,527.06		\$ 1,000,249.89		\$ 116,877.65	\$ 1,025,937.00	\$ 86,278.85	\$ 1,093,826.00	\$ 121,000.00	\$ 1,102,094.00
Percentage of Increase Annually			7.92%			1.33%		2.50%		6.62%			0.76%

Medical Insurance

* Of the \$748,043.00 (Medical & Dental insurance) anticipated in 2012 approximately \$111,370.72 is reimbursed by the LSA and retirees

Our medical cost recovery percentage through the Lehigh Valley Insurance Cooperative is 30%. All participants are required to be assessed a certain percentage based on the total cost of coverage. This percentage is kept in the event more claims are filed than the anticipated billed amount each year.

Maximum Claim Liability for 2013	\$ 412,132.00	Maximum Claim Liability for 2014	\$ 398,580.00
Actual Claims processed through 2013	\$ (266,014.00)	Actual Claims processed through August-13	\$ (297,888.00)
	\$ 146,118.00		\$ 100,692.00

Workers' Compensation

** Of these budgeted 2015 expenses (\$145,000.00) \$22,000.00 of the Workers' Compensation expense is to cover the Township Volunteer Fire Departments Workers' Comp Insurance and Liability Insurance is based on the amount of claims submitted each year

MRM Trust is no longer going to carry Workers Compensation insurance for Volunteer Fire Fighters. A separate policy under SWIF is needed costing \$22,000.00

*** Dividend receipts are funds still in holding after all claims have been paid for the year.

Grants Applied for by Lower Saucon Township

**Amount Received/
Confirmed**

Grants

DCNR - Composting restrooms	\$ -	\$ 90,000.00
County of Northampton - Open Space	\$ -	\$ 300,000.00
County of Northampton - Polk Valley Park	\$ -	\$ 92,040.00
County of Northampton - Steel City	\$ -	\$ 127,771.00
DCNR - Open Space	\$ -	\$ 742,000.00
	\$ -	
Monroe County Ind. Community Development	\$ -	
Lehigh Valley Greenways	\$ -	\$ -
FEMA/PEMA	\$ -	\$ -

Casino Impact - Committed Round

Committed - Police Officer	\$ -	\$ 90,482.00
Committed - Police Cruiser	\$ -	\$ 29,342.00
Security Cameras	\$ -	\$ 9,600.00
Turn Out Gear 2014	\$ 26,000.00	\$ -
Committed Police Officer 2012	\$ -	\$ -
License Plate ID System	\$ -	\$ 11,225.00

\$ 26,000.00	\$ 1,492,460.00
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Police Department

Major Equipment Purchase \$35,485

Body Armor for one officer per five year replacement cycle - \$900; Pre-wire second police cruiser to accept the LPR system should first become out-of-service – \$2,895; Explosive items storage cabinet for property room - \$2,359; Water Rescue Throw Bags for each police cruiser - \$324; Tactical Medical Kits for each police cruiser - \$270; Replacement canisters for Millennium Gas Masks - \$1,280; Ten additional Millennium Gas Masks to outfit entire patrol staff - \$4,840; Ten sets of riot gear to outfit entire patrol staff - \$2,873; E-Citation Systems for eight police cruisers and three simultaneous users - \$17,044; Three TASER X26E Kits - \$2,700.