

Lower Saucon Township



Final Budget 2019

Approved by Council

December 19, 2018

Leslie Huhn, Township Manager

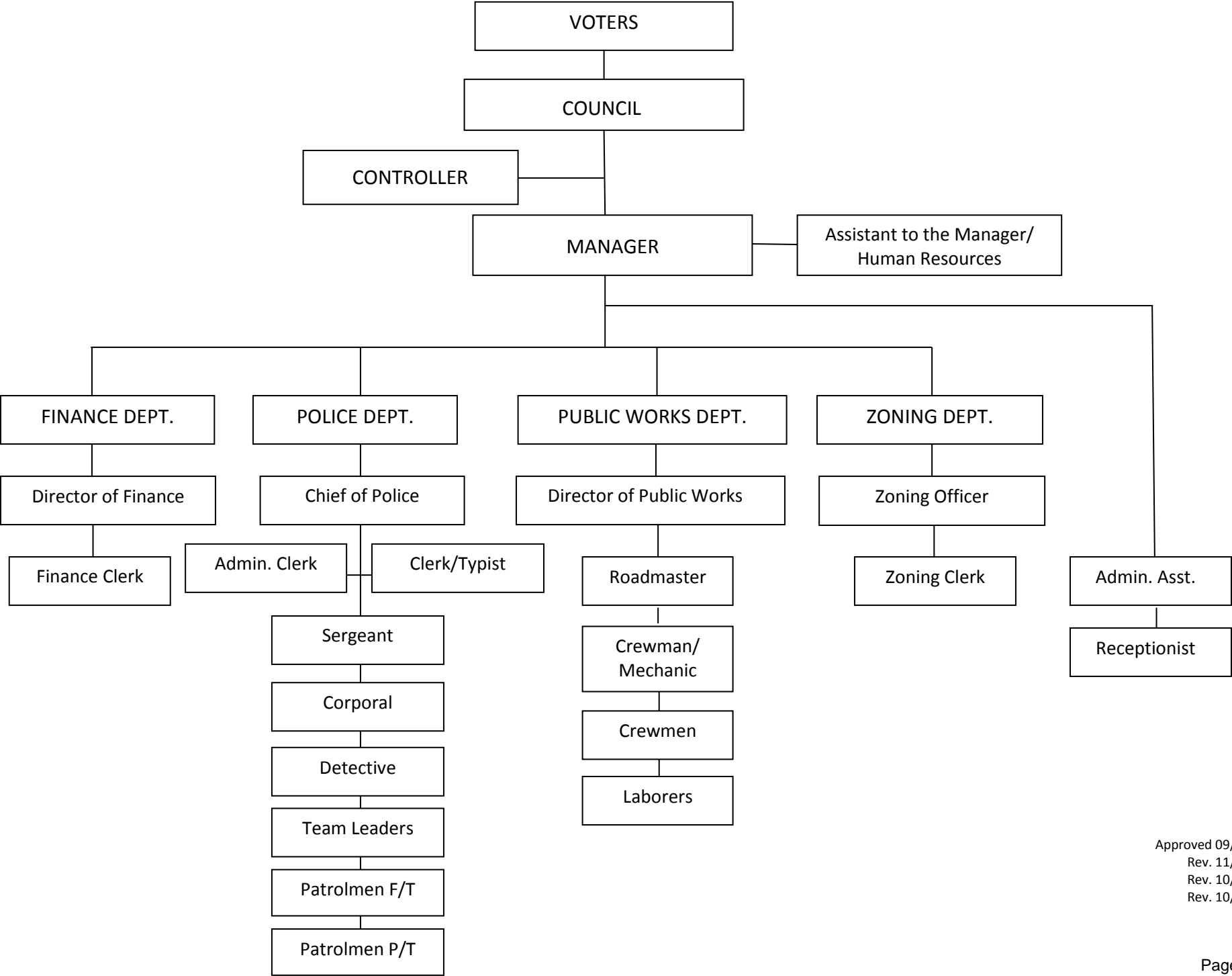
Cathy Gorman, Director of Finance

Lower Saucon Township Council

Sandra Yerger, President, Priscilla de Leon, Vice President, George Gress,

Donna Louder, Ryan Stauffer

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



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



CHERYL JOHNSON
ASSESSMENT MANAGER

COUNTY OF NORTHAMPTON

ASSESSMENT DIVISION

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

2018 MILLAGE RATES AS OF JULY 2, 2018

| <u>Township</u> | <u>Municipality</u> | <u>School</u> | <u>Total Mills</u> | <u>Borough</u> | <u>Municipality</u> | <u>School</u> | <u>Total Mills</u> |
|-------------------------|---------------------|---------------|------------------------|----------------|---------------------|---------------|------------------------|
| Allen | 5.00 | 53.83 | 70.63 | Bangor | 16.0 | 55.307 | 83.107 |
| Bethlehem | 7.09 | 55.97 | 74.86 | Bath | 15.0 | 53.83 | 80.63 |
| Bushkill | 7.50 | 54.49 | 73.79 | Chapman | 4.0 | 53.83 | 69.63 |
| East Allen | 6.50 | 53.83 | 72.13 | East Bangor | 12.47 | 55.307 | 79.577 |
| Forks | 7.50 | 64.14 | 83.44 | Freemansburg | 16.26 | 55.97 | 84.03 |
| Hanover | 3.90 | 55.97 | 71.67 | Glendon | 11.64 | 57.535 | 80.975 |
| Lehigh | 5.70 | 53.83 | 71.33 | Hellertown | 20.75 | 53.43 | 85.98 |
| Lo. Mt. Bethel (E) | 5.1 | 64.14 | 81.04 | Nazareth | 15.5 | 54.49 | 81.79 |
| Lo. Mt. Bethel Ind. (B) | 5.1 | 55.307 | 72.207 | Northampton | 10.0 | 53.83 | 75.63 |
| Lo. Nazareth | 4.15 | 54.49 | 70.44 | N Catasauqua | 12.2 | 58.9432 | 82.9432 |
| Lower Saucon | 5.89 | 53.43 | 71.12 | Pen Argyl | 11.0 | 54.99 | 77.79 |
| Moore | 4.0 | 53.83 | 69.63 | Portland | 15.0 | 55.307 | 82.107 |
| Palmer | 8.25 | 64.14 | 84.19 | Roseto | 11.75 | 55.307 | 78.857 |
| Plainfield | 6.5 | 54.99 | 73.29 | Stockertown | 13.75 | 54.49 | 80.04 |
| Upper Mt. Bethel | 6.5 | 55.307 | 73.607 | Tatamy | 12.5 | 54.49 | 78.79 |
| Upper Nazareth | 6.45 | 54.49 | 72.74 | Walnutport | 18.75 | 63.92760 | 94.4776 |
| Washington | 7.00 | 55.307 | 74.107 | West Easton | 11.7 | 57.535 | 81.035 |
| Williams | 2.25 | 57.535 | 71.585 | Wilson | 17.50 | 57.535 | 86.835 |
| | | | | Wind Gap | 14.0 | 54.99 | 80.79 |
| City of Bethlehem | 17.55 | 55.97 | 85.32 | | | | |
| City of Easton | 24.95 | 64.14 | 100.89 | | | | |
| County of Northampton | | | 11.8 | | | | |



All Funds

Lower Saucon Township Budget Overview

Budget Overview

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

The 2019 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self- balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. The compartmentalization of resources, transactions, and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following page.

For 2019, the Township's estimated primary sources of revenue are Real Estate Tax (27.86%), Enabling taxes (37.17%) and the Landfill tipping fees (23.59%). The 2019 budget reflects similar revenues whereas the landfill fees are increasing due to the southeastern realignment approval. We may see a decrease in the next couple of years as they may wish to extend their useful life as done in 2015. In 2015 a 1 mill tax increase was approved to offset the potential loss of revenue from the landfill which is the largest business in the Township. The 2018 budget included a .5 mill increase; .25 to increase the Fire Assessment Tax increasing it to .50 mills for the purchase of fire vehicles. An additional .25 was support the General Operations of the Township in order to gradually move away from the reliance of the utilization of landfill funds for general operation costs and ongoing funding for the Capital plan. The 2019 Budget includes a .50 mill increase strictly for Fire vehicle and equipment. After receiving the Fire Apparatus study Council requested the increase to address the shortfall reported and unsustainable costs projected for the Fire Departments. The Township also has an EIT Open Space tax which recently was reinstated for an additional 5 years, producing over a million dollars annually to be used for Open Space purchases and maintenance in accordance to Act 115. Management has retired a considerable amount of the debt that was used to purchase Polk Valley Park. By the end of 2018 some improvements to the Woodland Hills Preserve as identified in the Management Plan will be complete as well has potentially purchasing conservation easements that are under consideration.



All Funds

Lower Saucon Township Budget Overview

The Township's major expenditures include the Township Administration Dept (5.53%), Township Police Department (34.54%), Public Works Dept (15.18%), insurances (4.53%), Fire and EMS Department appropriations (4.51%), debt costs (6.39%) and parks and library costs (2.8%) which account for (70.5%) 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 2019 budget.

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

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





Financial Forecast

Attached is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between moving in and out, in 2017 and 2018 has increased to 100 to 125 and junk yard permits which have remained static for four (4) years with a fixed annual fee of \$250.00.

The region has seen an influx of movement of property sales indicating a desire to live in this community, however we do not anticipate significant increases in real estate assessment as these are sales of existing homes. We have experienced an increase in appeals filed and veteran exemptions issued. In addition, real estate values have been increasing due to residents turning to upgrading their homes. We have also experienced a large volume of "flipping" where a contractor buys and improves the home in hopes to make a profit off the resale. There has been an effort to build in lots that were opened due to the economic turn. Strong belief that the economy is rebounding and a push to build before the interest rates increase are factors in some of the housing interests. Earn Income Tax revenues are projected to increase since last year and the revenue stream is consistent with the TCC contract agreement with the current tax collector, Keystone Collections Group. More dual income families moved into the area with the economic boom whereas the senior population has been fairly consistent in our municipality. These spikes in development are tempered with the volatility present in the region, as well as the country.

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

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

Presented in this document are Management recommendations presented to Council in October for the 2019 budget. Future budgets will encompass recommendations of tax increases when warranted based on the BAR (Budget Advisory Report) policies and cuts in expenses when opportunities present



All Funds

Lower Saucon Township Budget Future Forecast

themselves. The five year forecast assumes some percentage increases in expenses and revenue. These are assumptions to base our needs upon when the landfill operations stop. Our goal is to spread the increases over a period of years to offset the need and then rely on reserves to offset any more increases once the funding source is gone.

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

Demographics

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

The Mult-Municipal Comprehensive Plan is currently being reviewed by the Saucon Valley Partnership as we are at the 10-year anniversary. In 2013 the Township established an Economic Development Task Force to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township. Results provided may be considered in drafting the update of the Comprehensive Plan.

As a part of its work the Task Force collected demographic data which showed that the population in Lower Saucon Township grew by 9.0% from 2000 to 2010. During this same period, the populations in Northampton and Lehigh Counties grew by 11.5% and 12.0% respectively. The Township experienced an "aging of it population with the median age increasing from 41.1 in 2000 to 45.9 by the 2010 census. As of 2013 the Lehigh Valley Planning Commission study states that 18% of the residents of Lower Saucon are over the age of 65, with the median age to be 45.9. Of the 10,772 residents, 48% are over the age of 16 and working. Only 569 of our residents work in Lower Saucon Township.

Of the answers received the education data collected showed that Township residents over the age of 25 28.1% had only a high school diploma and 64.5% have a college degree or other higher education. The median household income of \$80,538 and the median family income of \$91,767 are higher than Northampton County's mean family income of \$60,097 and household income of

All Funds

Lower Saucon Township Budget Future Forecast



\$73,386. Overall wages have been down since the usage of this information for planning purposes.

New Events

In 2016, Township Council commissioned a DCED review of the Township Volunteer Fire Companies vehicles to develop a vehicle replacement schedule that is better suited to the Township's needs than the past methods used. We have since received this document and Council has been presented a 20 year plan for different levels of funding. We await Council's decision on the funding level to adequately prepare and recommend a taxing structure that would be appropriate for long term planning and not a burden to the taxpayer. Council is considering a .5 increase with this Proposed Budget that will generate \$430,000.00 a year for the purchase of fire equipment and vehicles.

The Police study was completed and some of the operational recommendations have been implemented in 2017 and 2018. In the 2019 Budget we have included funding in the Police Department that will aid administration in their restructuring presentation to Council. If Council does not wish to proceed with the restructuring, Township staff will no expend the funding in the Police Department Budget.

The operators of the landfill have received permits necessary to extend the lifespan of the landfill providing additional income for approximately 5.6 years.

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|----------------|--------------------------------------|-------------|------------------|---------------|---------------|---------------|---------------|---------------|
| 01 | <u>General Fund</u> | | | | | | | |
| 301 | <u>REAL PROPERTY TAXES</u> | | | | | | | |
| 01-301-100 | Real Estate Taxes - Current Ye | \$2,327,549 | (\$2,335,596.37) | \$2,330,000 | \$2,330,000 | \$2,450,000 | \$2,450,000 | \$2,450,000 |
| 01-301-200 | Real Estate Taxes - Prior Year | \$25,000 | (\$16,565.42) | \$20,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 01-301-400 | Real Estate Taxes - Delinquent | \$50,000 | (\$47,293.75) | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| 01-301-600 | Real Estate Taxes - Interim | \$3,000 | (\$1,802.06) | \$3,000 | \$2,000 | \$2,000 | \$1,000 | \$1,000 |
| 01-301-601 | Real Estate Tax-Interim-Prior | \$800 | (\$1,450.38) | \$800 | \$500 | \$500 | \$500 | \$500 |
| | Dept Totals: | \$2,406,349 | (\$2,402,707.98) | \$2,403,800 | \$2,407,500 | \$2,527,500 | \$2,526,500 | \$2,526,500 |
| 310 | <u>LOCAL TAX ENABLING ACT</u> | | | | | | | |
| 01-310-100 | Real Estate Transfer Tax | \$300,000 | (\$320,368.49) | \$350,000 | \$350,000 | \$350,000 | \$360,000 | \$360,000 |
| 01-310-210 | Earned Income Tax - Current Ye | \$1,800,000 | (\$1,681,700.87) | \$1,900,000 | \$1,925,000 | \$1,985,000 | \$2,105,000 | \$2,135,000 |
| 01-310-220 | Earned Income Tax - Prior Year | \$710,000 | (\$894,011.95) | \$875,000 | \$875,000 | \$875,000 | \$875,000 | \$875,000 |
| 01-310-510 | Local Services Tax | \$70,000 | (\$66,657.98) | \$70,000 | \$75,200 | \$75,200 | \$75,200 | \$75,200 |
| 01-310-520 | Local Services Tax Prior year | \$12,000 | (\$11,396.71) | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$12,000 |
| | Dept Totals: | \$2,892,000 | (\$2,974,136.00) | \$3,207,000 | \$3,237,200 | \$3,297,200 | \$3,427,200 | \$3,457,200 |
| 321 | <u>BUSINESS LICENSES AND</u> | | | | | | | |
| 01-321-320 | Junkyard Licenses | \$1,000 | (\$750.00) | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-321-800 | Cable TV Franchise | \$116,162 | (\$117,112.92) | \$117,113 | \$118,500 | \$119,200 | \$120,100 | \$121,200 |
| | Dept Totals: | \$117,162 | (\$117,862.92) | \$118,113 | \$119,500 | \$120,200 | \$121,100 | \$122,200 |
| 322 | <u>NON-BUSINESS</u> | | | | | | | |
| 01-322-100 | Moving Permits | \$500 | (\$690.00) | \$600 | \$600 | \$600 | \$600 | \$600 |
| 01-322-820 | Road Encroachment Permits | \$3,000 | (\$2,550.00) | \$3,000 | \$2,500 | \$2,000 | \$2,000 | \$1,500 |
| | Dept Totals: | \$3,500 | (\$3,240.00) | \$3,600 | \$3,100 | \$2,600 | \$2,600 | \$2,100 |
| 331 | <u>FINES</u> | | | | | | | |
| 01-331-100 | County Court Fines | \$15,000 | (\$10,104.17) | \$16,500 | \$16,850 | \$16,850 | \$17,000 | \$17,000 |
| 01-331-110 | Motor Veh Code Violations (ST) | \$8,000 | (\$4,168.11) | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 |
| 01-331-120 | Ordinance Violations (JP) | \$3,000 | (\$1,370.57) | \$3,000 | \$3,100 | \$3,200 | \$3,200 | \$3,000 |
| 01-331-130 | Crimes Code Violations | \$7,000 | (\$6,394.21) | \$8,000 | \$8,000 | \$8,200 | \$8,200 | \$8,300 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|----------------|------------------------------------|-------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 01-331-140 | Motor Veh Code Violations (JP) | \$30,000 | (\$25,064.68) | \$31,000 | \$31,000 | \$31,500 | \$31,500 | \$31,500 |
| 01-331-150 | Parking Tickets | \$500 | (\$550.01) | \$600 | \$600 | \$600 | \$600 | \$600 |
| | Dept Totals: | \$63,500 | (\$47,651.75) | \$67,100 | \$67,550 | \$68,350 | \$68,500 | \$68,400 |
| 341 | <u>INTEREST EARNINGS</u> | | | | | | | |
| 01-341-000 | Earnings from Investments | \$11,500 | (\$13,195.53) | \$15,000 | \$16,500 | \$16,500 | \$17,500 | \$18,750 |
| | Dept Totals: | \$11,500 | (\$13,195.53) | \$15,000 | \$16,500 | \$16,500 | \$17,500 | \$18,750 |
| 350 | <u>INTERGOVERNMENT</u> | | | | | | | |
| 01-350-000 | Intergovernmental Revenues | \$6,800 | (\$4,261.56) | \$6,000 | \$6,000 | \$6,200 | \$6,200 | \$6,200 |
| | Dept Totals: | \$6,800 | (\$4,261.56) | \$6,000 | \$6,000 | \$6,200 | \$6,200 | \$6,200 |
| 351 | <u>FEDERAL GRANTS</u> | | | | | | | |
| 01-351-000 | Federal Grants | \$29,000 | (\$13,703.28) | \$20,000 | \$20,600 | \$20,600 | \$21,200 | \$21,200 |
| | Dept Totals: | \$29,000 | (\$13,703.28) | \$20,000 | \$20,600 | \$20,600 | \$21,200 | \$21,200 |
| 354 | <u>STATE</u> | | | | | | | |
| 01-354-000 | Other State Grants | \$35,000 | (\$90,741.97) | \$35,000 | \$35,650 | \$35,650 | \$35,650 | \$35,650 |
| 01-354-020 | Public Safety Grants | \$9,550 | (\$10,336.88) | \$10,600 | \$10,600 | \$10,600 | \$10,800 | \$10,800 |
| 01-354-030 | Highway Grants | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$44,550 | (\$101,078.85) | \$45,600 | \$46,250 | \$46,250 | \$46,450 | \$46,450 |
| 355 | <u>STATE SHARED REVENUE</u> | | | | | | | |
| 01-355-010 | Utility Tax Reimbursement | \$6,653 | (\$6,761.71) | \$6,762 | \$6,790 | \$6,810 | \$6,821 | \$6,835 |
| 01-355-020 | Pension State Aid | \$211,060 | (\$224,850.64) | \$224,851 | \$224,851 | \$224,851 | \$224,851 | \$224,851 |
| 01-355-070 | Fire Insurance Tax Reimb | \$84,998 | (\$77,323.31) | \$77,323 | \$77,323 | \$77,323 | \$77,323 | \$77,323 |
| 01-355-080 | Beverage Licenses | \$2,200 | (\$2,050.00) | \$2,050 | \$2,050 | \$2,200 | \$2,200 | \$2,200 |
| | Dept Totals: | \$304,911 | (\$310,985.66) | \$310,986 | \$311,014 | \$311,184 | \$311,195 | \$311,209 |
| 361 | <u>GENERAL GOVERNMENT</u> | | | | | | | |
| 01-361-300 | Zoning Permits and Fees | \$9,000 | (\$9,625.00) | \$10,200 | \$10,200 | \$10,300 | \$10,300 | \$10,400 |
| 01-361-310 | Subdivision Fees | \$5,000 | (\$1,925.00) | \$3,000 | \$3,000 | \$2,500 | \$2,500 | \$2,000 |
| 01-361-650 | Tax Collection Fees | \$5,000 | (\$4,475.00) | \$5,000 | \$4,500 | \$4,500 | \$4,000 | \$3,500 |
| 01-361-700 | Duplicate Bill Fee | \$200 | (\$295.00) | \$300 | \$100 | \$100 | \$100 | \$100 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|----------------|-----------------------------------|-------------|------------------|---------------|---------------|---------------|---------------|---------------|
| 01-361-800 | Administration | \$3,000 | (\$1,635.48) | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| | Dept Totals: | \$22,200 | (\$17,955.48) | \$21,500 | \$20,800 | \$20,400 | \$19,900 | \$19,000 |
| 362 | <u>PUB SAFETY-CHARGES</u> | | | | | | | |
| 01-362-100 | Police Services | \$26,000 | (\$14,658.34) | \$22,500 | \$22,850 | \$23,150 | \$23,540 | \$23,850 |
| 01-362-110 | Accident Report Requests | \$3,500 | (\$3,500.00) | \$3,200 | \$3,100 | \$3,000 | \$3,000 | \$2,800 |
| 01-362-130 | Security Alarm Monitoring Fee | \$1,250 | (\$1,165.00) | \$1,200 | \$1,200 | \$1,200 | \$1,220 | \$1,230 |
| 01-362-410 | Building Permits - Public Safe | \$20,000 | (\$20,789.50) | \$22,500 | \$23,000 | \$23,000 | \$23,500 | \$23,500 |
| 01-362-440 | Sanitation Permits | \$20,000 | (\$21,395.00) | \$35,000 | \$35,000 | \$36,000 | \$36,000 | \$37,000 |
| 01-362-460 | State UCC Fees | \$400 | (\$428.00) | \$400 | \$450 | \$450 | \$450 | \$450 |
| | Dept Totals: | \$71,150 | (\$61,935.84) | \$84,800 | \$85,600 | \$86,800 | \$87,710 | \$88,830 |
| 363 | <u>HIGHWAY-CHARGES FOR</u> | | | | | | | |
| 01-363-000 | Highway Street Charges | \$3,500 | (\$4,384.03) | \$3,500 | \$3,600 | \$3,600 | \$3,700 | \$3,700 |
| | Dept Totals: | \$3,500 | (\$4,384.03) | \$3,500 | \$3,600 | \$3,600 | \$3,700 | \$3,700 |
| 364 | <u>SANITATION/LANDFILL</u> | | | | | | | |
| 01-364-500 | Contributions | \$24,500 | (\$28,000.00) | \$24,500 | \$24,500 | \$24,500 | \$24,500 | \$24,500 |
| 01-364-600 | Host Municipality Fee - Solid | \$1,500,000 | (\$2,363,405.37) | \$2,000,000 | \$2,080,000 | \$2,163,200 | \$2,270,520 | \$2,361,340 |
| 01-364-610 | BRE Sales | \$5,500 | (\$6,209.20) | \$5,000 | \$5,600 | \$5,600 | \$5,660 | \$5,660 |
| 01-364-620 | Compost Sales | \$3,000 | (\$2,175.00) | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| | Dept Totals: | \$1,533,000 | (\$2,399,789.57) | \$2,032,000 | \$2,112,600 | \$2,195,800 | \$2,303,180 | \$2,394,000 |
| 365 | <u>HEALTH-CHARGES FOR</u> | | | | | | | |
| 01-365-000 | Health - Charges for Services | \$145,000 | (\$147,983.98) | \$170,000 | \$171,000 | \$179,500 | \$188,500 | \$197,900 |
| | Dept Totals: | \$145,000 | (\$147,983.98) | \$170,000 | \$171,000 | \$179,500 | \$188,500 | \$197,900 |
| 367 | <u>RECREATION-CHARGES</u> | | | | | | | |
| 01-367-120 | Playground Fees (Programs) | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-367-710 | Recreation Fees | \$7,000 | (\$8,650.00) | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| | Dept Totals: | \$7,000 | (\$8,650.00) | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| 380 | <u>MISCELLANEOUS</u> | | | | | | | |
| 01-380-000 | Miscellaneous Income | \$3,000 | (\$12,127.75) | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|-------------------|------------------------------------|-------------|------------------|---------------|---------------|---------------|---------------|---------------|
| | Dept Totals: | \$3,000 | (\$12,127.75) | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| <u>387</u> | <u>CONTRIBUTIONS</u> | | | | | | | |
| 01-387-000 | Contributions | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-387-010 | Dare/Crime Preven Donations | \$0 | (\$100.00) | \$0 | \$200 | \$200 | \$200 | \$0 |
| 01-387-020 | Police Misc Donations | \$5,000 | (\$3,825.00) | \$8,000 | \$8,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-387-030 | Township Donations/Contrib | \$0 | (\$205.00) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$5,000 | (\$4,130.00) | \$8,000 | \$8,200 | \$5,200 | \$5,200 | \$5,000 |
| <u>391</u> | <u>SALE OF FIXED ASSETS</u> | | | | | | | |
| 01-391-100 | Sale of General Fixed Assets | \$500 | (\$599.70) | \$500 | \$500 | \$500 | \$500 | \$500 |
| | Dept Totals: | \$500 | (\$599.70) | \$500 | \$500 | \$500 | \$500 | \$500 |
| <u>392</u> | <u>TRANSFERS</u> | | | | | | | |
| 01-392-012 | Transfer from Fund Balance | \$398,838 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-392-013 | Transfer | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$398,838 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>395</u> | <u>PRIOR YEAR EXPENSES</u> | | | | | | | |
| 01-395-000 | Refund of Prior Year Expend | \$160,000 | (\$221,929.30) | \$100,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| | Dept Totals: | \$160,000 | (\$221,929.30) | \$100,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| | FundTotal: | \$8,228,460 | (\$8,868,309.18) | \$8,628,999 | \$8,729,014 | \$8,999,884 | \$9,248,635 | \$9,380,639 |
| <u>01</u> | <u>General Fund</u> | | | | | | | |
| <u>400</u> | <u>GENERAL GOVERNMENT</u> | | | | | | | |
| 01-400-110 | Council Compensation | \$16,250 | \$10,833.60 | \$16,250 | \$16,250 | \$16,250 | \$16,250 | \$16,250 |
| 01-400-161 | Social Security Taxes | \$1,008 | \$671.67 | \$1,008 | \$1,008 | \$1,008 | \$1,008 | \$1,008 |
| 01-400-168 | Medicare Tax | \$236 | \$157.13 | \$236 | \$236 | \$236 | \$236 | \$236 |
| 01-400-420 | Council Expenses | \$3,500 | \$2,769.67 | \$6,900 | \$4,500 | \$4,500 | \$4,500 | \$4,500 |
| 01-400-500 | Contributions/Grants/Subsidies | \$18,125 | \$11,000.00 | \$20,125 | \$20,125 | \$20,125 | \$20,125 | \$20,125 |
| 01-400-750 | Minor Equipment Purchase | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$39,119 | \$25,432.07 | \$44,519 | \$42,119 | \$42,119 | \$42,119 | \$42,119 |
| <u>401</u> | <u>EXECUTIVE</u> | | | | | | | |

Lower Saucon Township

Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|--------------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-401-120 | Manager Secretary Compensation | \$93,600 | \$79,200.00 | \$93,600 | \$95,831 | \$98,695 | \$101,336 | \$104,376 |
| 01-401-121 | Asst to Mgr | \$49,100 | \$43,434.58 | \$49,100 | \$52,172 | \$53,715 | \$55,326 | \$56,986 |
| 01-401-140 | Office Personnel Compensation | \$43,500 | \$38,480.84 | \$43,500 | \$45,626 | \$46,995 | \$48,405 | \$49,857 |
| 01-401-142 | Office Personnel Overtime Comp | \$200 | \$0.00 | \$200 | \$200 | \$300 | \$300 | \$300 |
| 01-401-143 | Receptionist | \$33,193 | \$28,207.34 | \$33,662 | \$35,215 | \$34,271 | \$35,984 | \$37,063 |
| 01-401-144 | Transcriptionist Compensation | \$2,000 | \$0.00 | \$2,000 | \$2,500 | \$2,500 | \$2,700 | \$2,700 |
| 01-401-150 | Benefits | \$127,900 | \$103,303.21 | \$136,000 | \$141,010 | \$148,060 | \$155,463 | \$158,560 |
| 01-401-161 | Social Security Taxes | \$13,603 | \$11,961.01 | \$13,644 | \$14,054 | \$14,476 | \$14,910 | \$15,405 |
| 01-401-165 | Pension Administration Fees | \$20,000 | \$18,126.13 | \$28,000 | \$22,000 | \$29,000 | \$24,000 | \$30,000 |
| 01-401-166 | Minimum Pension Obligation Non | \$31,105 | \$31,105.00 | \$31,585 | \$26,000 | \$26,000 | \$28,500 | \$28,500 |
| 01-401-168 | Medicare Tax | \$3,182 | \$2,797.35 | \$3,191 | \$3,282 | \$3,380 | \$3,481 | \$3,603 |
| 01-401-169 | Unemployment | \$1,000 | \$203.83 | \$400 | \$500 | \$500 | \$600 | \$600 |
| 01-401-329 | Newletter Expense | \$9,600 | \$9,702.79 | \$10,000 | \$10,100 | \$10,100 | \$10,300 | \$10,300 |
| 01-401-330 | Transportation Expenses | \$500 | \$0.00 | \$500 | \$600 | \$600 | \$600 | \$600 |
| 01-401-340 | Advertising and Printing | \$11,000 | \$7,361.59 | \$11,000 | \$13,000 | \$13,500 | \$13,500 | \$14,000 |
| 01-401-341 | Ordinance Codification Updates | \$7,000 | \$1,195.00 | \$7,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 |
| 01-401-420 | General Expenses | \$9,300 | \$8,815.24 | \$9,300 | \$9,600 | \$9,600 | \$9,700 | \$9,700 |
| 01-401-470 | Hiring Expenses | \$1,500 | \$1,567.50 | \$2,000 | \$2,000 | \$2,200 | \$2,200 | \$2,300 |
| 01-401-750 | Minor Equipment Purchase | \$0 | \$0.00 | \$2,000 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$457,283 | \$385,461.41 | \$476,682 | \$482,690 | \$502,892 | \$516,305 | \$533,850 |
| <u>402</u> | <u>FINANCE ADMINISTRATION</u> | | | | | | | |
| 01-402-110 | Controller Compensation | \$2,500 | \$1,605.00 | \$2,700 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-402-120 | Administrative Compensation | \$65,000 | \$61,100.00 | \$65,000 | \$67,680 | \$69,710 | \$71,801 | \$73,955 |
| 01-402-140 | Office Personnel Compensation | \$46,449 | \$41,332.26 | \$51,500 | \$53,045 | \$54,636 | \$56,275 | \$57,963 |
| 01-402-142 | Office Personnel Overtime Comp | \$200 | \$8.03 | \$200 | \$300 | \$300 | \$400 | \$400 |
| 01-402-150 | Benefits | \$44,500 | \$36,810.37 | \$68,000 | \$71,400 | \$74,970 | \$78,718 | \$82,653 |
| 01-402-161 | Social Security Taxes | \$7,077 | \$6,227.60 | \$7,403 | \$7,625 | \$7,854 | \$8,090 | \$8,332 |
| 01-402-166 | Minimum Pension Obligation-Non | \$15,548 | \$15,548.00 | \$17,123 | \$11,000 | \$11,000 | \$13,000 | \$13,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|--------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-402-168 | Medicare Tax | \$1,655 | \$1,456.44 | \$1,731 | \$1,783 | \$1,837 | \$1,892 | \$1,949 |
| 01-402-169 | Unemployment | \$400 | \$430.50 | \$250 | \$300 | \$300 | \$400 | \$400 |
| 01-402-311 | Auditing Services | \$13,900 | \$13,900.00 | \$14,200 | \$14,400 | \$14,600 | \$14,800 | \$15,000 |
| 01-402-323 | Real Estate Tax Prep/Mailing | \$12,640 | \$6,945.08 | \$12,000 | \$12,200 | \$12,200 | \$12,400 | \$12,400 |
| 01-402-420 | General Expenses | \$800 | \$600.03 | \$1,200 | \$1,200 | \$1,200 | \$1,250 | \$1,250 |
| 01-402-430 | Taxes | \$3,000 | \$575.32 | \$600 | \$700 | \$700 | \$800 | \$800 |
| 01-402-451 | Bank Services | \$1,700 | \$1,265.06 | \$1,900 | \$2,000 | \$2,000 | \$2,100 | \$2,100 |
| 01-402-453 | Contracted Services | \$2,000 | \$1,896.50 | \$2,000 | \$2,000 | \$2,200 | \$2,200 | \$2,200 |
| 01-402-454 | Payroll Services | \$4,500 | \$4,247.39 | \$4,500 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-402-710 | Finance IT | \$3,000 | \$2,462.00 | \$3,400 | \$3,700 | \$3,700 | \$4,000 | \$4,000 |
| Dept Totals: | | \$224,869 | \$196,409.58 | \$253,707 | \$257,333 | \$265,207 | \$276,126 | \$284,402 |
| <u>403</u> | <u>TAX COLLECTION</u> | | | | | | | |
| 01-403-316 | Consulting Services -Accountin | \$1,500 | \$0.00 | \$1,500 | \$2,000 | \$2,000 | \$2,500 | \$2,500 |
| Dept Totals: | | \$1,500 | \$0.00 | \$1,500 | \$2,000 | \$2,000 | \$2,500 | \$2,500 |
| <u>404</u> | <u>LAW</u> | | | | | | | |
| 01-404-310 | Legal Services | \$95,000 | \$88,653.50 | \$95,000 | \$105,000 | \$110,000 | \$115,000 | \$115,000 |
| 01-404-311 | Legal Services-Planning/Zoning | \$10,000 | \$5,594.05 | \$10,000 | \$15,000 | \$15,000 | \$20,000 | \$20,000 |
| 01-404-312 | Special Counsel | \$50,000 | \$32,242.26 | \$15,000 | \$20,000 | \$20,000 | \$25,000 | \$25,000 |
| 01-404-313 | Court Stenographer | \$2,500 | \$500.00 | \$2,500 | \$3,000 | \$3,000 | \$3,000 | \$3,500 |
| Dept Totals: | | \$157,500 | \$126,989.81 | \$122,500 | \$143,000 | \$148,000 | \$163,000 | \$163,500 |
| <u>406</u> | <u>PERSONNEL</u> | | | | | | | |
| 01-406-200 | Office Materials/Supplies | \$7,500 | \$5,517.05 | \$7,500 | \$8,000 | \$8,000 | \$8,000 | \$8,500 |
| 01-406-201 | Computer Supplies | \$2,500 | \$1,268.84 | \$2,500 | \$3,000 | \$3,000 | \$3,000 | \$3,200 |
| Dept Totals: | | \$10,000 | \$6,785.89 | \$10,000 | \$11,000 | \$11,000 | \$11,000 | \$11,700 |
| <u>407</u> | <u>DATA PROCESSING</u> | | | | | | | |
| 01-407-140 | Systems Management Coordinator | \$0 | \$0.00 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$0 |
| 01-407-161 | Social Security Taxes | \$0 | \$0.00 | \$0 | \$124 | \$124 | \$124 | \$0 |
| 01-407-168 | Medicare Tax | \$0 | \$0.00 | \$0 | \$29 | \$29 | \$29 | \$0 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|-----------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-407-314 | Website Operation/Maintenance | \$3,600 | \$3,600.00 | \$3,600 | \$3,800 | \$4,000 | \$4,000 | \$4,000 |
| 01-407-370 | Maintenance/Repair Office Equi | \$6,000 | \$2,260.70 | \$6,000 | \$7,000 | \$7,000 | \$7,500 | \$8,000 |
| 01-407-700 | Major Equipment | \$18,517 | \$8,517.10 | \$6,000 | \$7,500 | \$8,000 | \$8,000 | \$8,500 |
| 01-407-750 | Minor Equipment Purchase | \$3,000 | \$0.00 | \$3,000 | \$3,000 | \$3,100 | \$3,100 | \$3,400 |
| 01-407-751 | Software/Licenses Purchase | \$6,500 | \$3,301.08 | \$6,500 | \$7,500 | \$7,500 | \$8,000 | \$8,000 |
| Dept Totals: | | \$37,617 | \$17,678.88 | \$25,100 | \$30,953 | \$31,753 | \$32,753 | \$31,900 |
| <u>408</u> | <u>ENGINEER</u> | | | | | | | |
| 01-408-310 | Engineering Services | \$147,500 | \$125,856.50 | \$100,000 | \$80,000 | \$75,500 | \$80,000 | \$85,000 |
| 01-408-311 | Engineering Services-Plan/Zon | \$25,000 | \$28,160.71 | \$30,000 | \$32,000 | \$35,000 | \$35,000 | \$37,000 |
| 01-408-312 | Consulting Services | \$3,000 | \$0.00 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-408-313 | Bldg Code Enforcement Services | \$1,500 | \$0.00 | \$1,500 | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| 01-408-314 | Sewage Enforcement Officer | \$48,000 | \$28,989.23 | \$40,000 | \$41,000 | \$42,500 | \$43,000 | \$44,000 |
| Dept Totals: | | \$225,000 | \$183,006.44 | \$174,500 | \$157,500 | \$157,500 | \$162,500 | \$170,500 |
| <u>409</u> | <u>BUILDINGS AND PLANT</u> | | | | | | | |
| 01-409-140 | Maintenance Personnel Compensa | \$13,503 | \$10,668.56 | \$14,602 | \$15,040 | \$15,491 | \$15,955 | \$16,433 |
| 01-409-161 | Social Security Taxes | \$837 | \$661.46 | \$906 | \$933 | \$961 | \$990 | \$1,020 |
| 01-409-168 | Medicare Tax | \$196 | \$154.71 | \$212 | \$218 | \$225 | \$232 | \$239 |
| 01-409-169 | Unemployment | \$195 | \$192.32 | \$195 | \$195 | \$195 | \$195 | \$195 |
| 01-409-200 | Building Materials/Supplies | \$4,600 | \$3,169.06 | \$4,600 | \$4,600 | \$4,800 | \$4,800 | \$5,000 |
| 01-409-230 | Heating Oil/Diesel Fuel | \$58,000 | \$54,297.52 | \$58,000 | \$62,000 | \$65,000 | \$67,000 | \$70,000 |
| 01-409-231 | Unleaded Gasoline | \$52,000 | \$43,768.80 | \$45,000 | \$50,000 | \$55,000 | \$60,000 | \$65,000 |
| 01-409-234 | Oils/Lubricants | \$5,000 | \$1,024.50 | \$3,000 | \$3,500 | \$3,500 | \$4,000 | \$4,000 |
| 01-409-320 | Communication Expense | \$43,000 | \$35,106.66 | \$43,000 | \$44,500 | \$44,500 | \$45,000 | \$45,000 |
| 01-409-360 | Water Usage | \$5,700 | \$3,332.42 | \$4,700 | \$4,800 | \$4,800 | \$4,900 | \$4,900 |
| 01-409-361 | Electricity | \$53,000 | \$47,317.86 | \$54,500 | \$50,500 | \$50,500 | \$52,500 | \$52,500 |
| 01-409-362 | Gas (Heating) | \$11,000 | \$7,034.33 | \$11,000 | \$13,000 | \$13,000 | \$13,000 | \$14,000 |
| 01-409-367 | Refuse Removal | \$2,500 | \$1,824.84 | \$2,500 | \$2,600 | \$2,700 | \$4,000 | \$5,000 |
| 01-409-370 | Maint/Repair of Building | \$48,000 | \$37,627.10 | \$30,000 | \$32,000 | \$32,000 | \$34,000 | \$34,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|----------------|--------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-409-374 | Office Equip Maint/Repair | \$4,000 | \$139.63 | \$4,000 | \$4,000 | \$4,500 | \$4,500 | \$4,500 |
| 01-409-384 | Office Equipment Rental | \$15,500 | \$12,226.74 | \$15,500 | \$15,500 | \$16,500 | \$16,500 | \$16,500 |
| 01-409-420 | General Expenses | \$300 | \$0.00 | \$800 | \$800 | \$800 | \$900 | \$900 |
| 01-409-750 | Minor Equipment Purchase | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-409-800 | Capital Outlay | \$25,000 | \$15,783.00 | \$42,000 | \$25,000 | \$15,000 | \$15,000 | \$15,000 |
| 01-409-820 | Building Purchase/Improvement | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$342,331 | \$274,329.51 | \$334,515 | \$329,186 | \$329,472 | \$343,472 | \$354,187 |
| 410 | <u>POLICE</u> | | | | | | | |
| 01-410-120 | Administrative Compensation | \$93,476 | \$73,642.36 | \$93,476 | \$96,280 | \$99,168 | \$102,143 | \$105,207 |
| 01-410-130 | Police Compensation (FT) | \$1,210,000 | \$939,243.04 | \$1,300,000 | \$1,339,000 | \$1,379,170 | \$1,420,545 | \$1,463,161 |
| 01-410-131 | Police Compensation (PT) | \$80,000 | \$82,701.84 | \$110,000 | \$113,300 | \$116,699 | \$120,199 | \$123,805 |
| 01-410-132 | Police Overtime Compensation | \$106,500 | \$86,952.42 | \$119,000 | \$113,300 | \$116,699 | \$120,199 | \$123,804 |
| 01-410-140 | Office Personnel Compensation | \$82,220 | \$38,589.10 | \$51,600 | \$53,148 | \$54,742 | \$56,384 | \$58,075 |
| 01-410-142 | Office Personnel Overtime | \$400 | \$44.82 | \$200 | \$300 | \$300 | \$400 | \$400 |
| 01-410-150 | Benefits | \$535,762 | \$399,489.43 | \$556,000 | \$583,800 | \$612,990 | \$643,639 | \$675,820 |
| 01-410-161 | Social Security Taxes | \$96,868 | \$75,713.00 | \$103,185 | \$106,280 | \$109,468 | \$112,752 | \$116,134 |
| 01-410-165 | Pension Administration Fees | \$42,000 | \$43,056.90 | \$58,000 | \$50,000 | \$52,000 | \$60,000 | \$54,000 |
| 01-410-166 | Minimum Pension Obligation-Non | \$12,868 | \$12,868.00 | \$7,448 | \$6,200 | \$6,300 | \$6,400 | \$6,600 |
| 01-410-167 | Minimum Pension Obligation-Pol | \$397,555 | \$397,555.00 | \$396,545 | \$366,000 | \$370,000 | \$375,000 | \$380,000 |
| 01-410-168 | Medicare Tax | \$22,654 | \$17,706.96 | \$24,132 | \$24,856 | \$25,601 | \$26,369 | \$27,160 |
| 01-410-169 | Unemployment | \$5,000 | \$3,705.35 | \$3,000 | \$3,000 | \$3,500 | \$3,500 | \$3,500 |
| 01-410-228 | K-9 Expenses | \$5,750 | \$3,974.97 | \$5,750 | \$5,850 | \$5,850 | \$6,050 | \$6,050 |
| 01-410-241 | Uniforms | \$11,400 | \$5,401.54 | \$11,400 | \$11,400 | \$11,400 | \$11,400 | \$11,400 |
| 01-410-242 | Firearms | \$14,985 | \$14,985.00 | \$1,500 | \$2,000 | \$2,000 | \$3,000 | \$3,000 |
| 01-410-243 | Ammunition | \$881 | \$880.60 | \$5,800 | \$6,000 | \$6,000 | \$6,000 | \$6,200 |
| 01-410-300 | Contracted Services | \$12,320 | \$12,320.00 | \$7,320 | \$17,450 | \$17,450 | \$17,450 | \$18,000 |
| 01-410-316 | Training | \$17,400 | \$11,191.45 | \$17,400 | \$17,750 | \$18,000 | \$18,000 | \$18,250 |
| 01-410-340 | Advertising and Printing | \$3,000 | \$321.94 | \$2,000 | \$2,000 | \$2,500 | \$2,500 | \$3,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|-----------------------------------|-------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 01-410-370 | Communication Equip - O/M/R | \$3,000 | \$106.40 | \$3,000 | \$3,300 | \$3,300 | \$3,400 | \$3,500 |
| 01-410-372 | Maint/Repair Equipment | \$12,800 | \$6,938.49 | \$10,000 | \$11,000 | \$11,000 | \$12,000 | \$12,000 |
| 01-410-373 | Vehicle - O/M/R | \$30,000 | \$18,185.90 | \$20,000 | \$23,000 | \$23,000 | \$25,000 | \$25,000 |
| 01-410-420 | General Expenses | \$10,000 | \$8,528.11 | \$10,000 | \$10,000 | \$11,000 | \$11,000 | \$11,000 |
| 01-410-440 | Uniform Maintenance | \$5,200 | \$264.16 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 |
| 01-410-470 | Investigation Expense | \$2,000 | \$878.98 | \$2,000 | \$2,200 | \$2,200 | \$2,200 | \$2,400 |
| 01-410-700 | Major Equipment Purchase | \$5,794 | \$7,892.40 | \$26,420 | \$35,000 | \$20,000 | \$30,000 | \$20,000 |
| 01-410-710 | Police Computer- IT | \$26,724 | \$17,782.53 | \$23,000 | \$23,000 | \$24,500 | \$24,500 | \$25,500 |
| 01-410-750 | Minor Equipment Purchase | \$6,000 | \$4,523.58 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 01-410-800 | Capital Outlay | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$2,852,557 | \$2,285,444.27 | \$2,979,676 | \$3,036,914 | \$3,116,337 | \$3,231,530 | \$3,314,466 |
| <u>411</u> | <u>FIRE</u> | | | | | | | |
| 01-411-130 | Police Services | \$1,000 | \$0.00 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-411-240 | Vehicle Gasoline & Oil | \$0 | \$0.00 | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$12,000 |
| 01-411-354 | Workmen's Compensation | \$0 | \$0.00 | \$36,427 | \$38,000 | \$44,000 | \$48,000 | \$52,000 |
| 01-411-360 | Hydrant Service | \$22,392 | \$18,986.12 | \$22,392 | \$23,392 | \$24,392 | \$24,392 | \$24,392 |
| 01-411-373 | Vehicle - O/M/R | \$2,300 | \$0.00 | \$8,000 | \$8,700 | \$10,400 | \$10,400 | \$10,500 |
| 01-411-420 | General Expense | \$15,000 | \$8,334.30 | \$11,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| 01-411-500 | Contribution to Fire Cos. | \$215,000 | \$205,000.00 | \$215,000 | \$215,000 | \$215,000 | \$215,000 | \$215,000 |
| 01-411-501 | Cont. to Fireman's Relief | \$84,998 | \$77,323.31 | \$77,323 | \$77,323 | \$77,323 | \$77,323 | \$77,323 |
| 01-411-502 | Contribution to EMS Services | \$15,000 | \$0.00 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| Dept Totals: | | \$355,690 | \$309,643.73 | \$398,142 | \$405,415 | \$414,115 | \$418,115 | \$422,215 |
| <u>414</u> | <u>PLANNING AND ZONING</u> | | | | | | | |
| 01-414-120 | Zoning Officer Comp | \$56,200 | \$48,220.34 | \$67,000 | \$69,010 | \$71,080 | \$73,212 | \$75,408 |
| 01-414-130 | Officials Compensation | \$900 | \$375.00 | \$900 | \$900 | \$900 | \$900 | \$900 |
| 01-414-140 | Office Personnel Compensation | \$48,802 | \$42,291.40 | \$51,900 | \$53,457 | \$55,060 | \$56,711 | \$58,412 |
| 01-414-142 | Office Personnel Overtime Comp | \$200 | \$670.99 | \$200 | \$200 | \$300 | \$300 | \$350 |
| 01-414-150 | Benefits | \$35,000 | \$28,970.32 | \$48,950 | \$51,397 | \$53,967 | \$56,665 | \$59,498 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|------------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-414-161 | Social Security Taxes | \$7,818 | \$5,676.54 | \$7,440 | \$7,663 | \$7,893 | \$8,130 | \$8,374 |
| 01-414-166 | Minimum Pension Obligation-Non | \$18,003 | \$18,003.00 | \$17,123 | \$15,050 | \$15,050 | \$16,400 | \$16,600 |
| 01-414-168 | Medicare Tax | \$1,829 | \$1,327.69 | \$1,740 | \$1,792 | \$1,846 | \$1,901 | \$1,958 |
| 01-414-169 | Unemployment | \$500 | \$598.00 | \$500 | \$500 | \$500 | \$550 | \$600 |
| 01-414-312 | Consulting Services | \$45,000 | \$44,423.50 | \$55,000 | \$58,000 | \$65,000 | \$65,000 | \$70,000 |
| 01-414-340 | Advertising and Printing | \$7,000 | \$5,247.54 | \$7,000 | \$7,000 | \$7,500 | \$7,500 | \$8,000 |
| 01-414-341 | Township Newsletter | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-414-371 | Vehicle Maint/Repair - O/M/R | \$750 | \$750.00 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-414-420 | General Expenses | \$2,000 | \$554.76 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-414-450 | Planning Services (Contracted) | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-414-460 | Seminar/Education/Meetings | \$800 | \$441.83 | \$800 | \$800 | \$800 | \$900 | \$900 |
| 01-414-750 | Minor Equipment Purchase | \$800 | \$0.00 | \$800 | \$800 | \$800 | \$800 | \$800 |
| 01-414-751 | Zoning IT | \$5,000 | \$690.00 | \$5,000 | \$5,500 | \$5,500 | \$6,000 | \$6,000 |
| 01-414-800 | Capital Outlay | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$230,602 | \$198,240.91 | \$267,353 | \$275,069 | \$289,196 | \$297,969 | \$310,800 |
| <u>415</u> | <u>EMERGENCY MANAGEMENT</u> | | | | | | | |
| 01-415-120 | Administrative Person. Comp. | \$2,000 | \$1,833.26 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-415-200 | Materials/Supplies | \$500 | \$0.00 | \$500 | \$500 | \$500 | \$500 | \$500 |
| 01-415-300 | Haz Mat Clean-up | \$1,000 | \$0.00 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-415-700 | Minor Equipment Purchase | \$3,000 | \$0.00 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Dept Totals: | | \$6,500 | \$1,833.26 | \$3,500 | \$3,500 | \$4,500 | \$4,500 | \$4,500 |
| <u>419</u> | <u>CROSSING GUARDS</u> | | | | | | | |
| 01-419-150 | Crossing Guard Wages | \$5,300 | \$4,779.72 | \$5,300 | \$5,500 | \$6,000 | \$6,000 | \$6,200 |
| Dept Totals: | | \$5,300 | \$4,779.72 | \$5,300 | \$5,500 | \$6,000 | \$6,000 | \$6,200 |
| <u>421</u> | <u>DOG CONTROL</u> | | | | | | | |
| 01-421-150 | Dog Control Wages | \$3,000 | \$2,750.00 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-421-220 | Dog Control Supplies | \$1,000 | \$165.50 | \$1,000 | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| 01-421-450 | Dog Control Contracted Service | \$2,000 | \$0.00 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|--------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Dept Totals: | | \$6,000 | \$2,915.50 | \$6,000 | \$6,500 | \$6,500 | \$6,500 | \$6,500 |
| <u>426</u> | <u>RECYCLING</u> | | | | | | | |
| 01-426-140 | Recycling Coordinator | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-426-200 | Recycling Supplies | \$1,700 | \$1,673.30 | \$500 | \$600 | \$600 | \$600 | \$650 |
| 01-426-230 | Compost Center Fuel | \$0 | \$0.00 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-426-260 | Small Tools | \$500 | \$0.00 | \$500 | \$500 | \$500 | \$500 | \$500 |
| 01-426-310 | Professional Services | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-426-320 | Communications | \$500 | \$412.86 | \$500 | \$525 | \$550 | \$550 | \$600 |
| 01-426-340 | Advertising and Printing | \$600 | \$444.00 | \$600 | \$600 | \$600 | \$700 | \$700 |
| 01-426-360 | Utilities | \$1,500 | \$1,537.47 | \$2,000 | \$2,200 | \$2,200 | \$2,400 | \$2,400 |
| 01-426-370 | Maint/Repairs Facility | \$10,500 | \$14,000.00 | \$50,500 | \$12,000 | \$12,500 | \$12,500 | \$13,000 |
| 01-426-500 | Compost Center Appropriation | \$10,500 | \$10,500.00 | \$10,500 | \$10,500 | \$10,500 | \$10,500 | \$10,500 |
| 01-426-700 | Minor equipment | | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$25,800 | \$28,567.63 | \$67,100 | \$28,925 | \$29,450 | \$29,750 | \$30,350 |
| <u>430</u> | <u>HIGHWAY-GENERAL</u> | | | | | | | |
| 01-430-120 | Administrative Compensation | \$73,300 | \$64,842.29 | \$73,300 | \$75,500 | \$80,030 | \$82,430 | \$84,903 |
| 01-430-121 | Roadmaster Compensation | \$54,220 | \$46,290.40 | \$55,700 | \$57,371 | \$61,434 | \$63,277 | \$65,175 |
| 01-430-140 | Maintenance Compensation | \$433,093 | \$352,441.08 | \$444,405 | \$457,737 | \$471,469 | \$485,613 | \$500,181 |
| 01-430-141 | Seasonal Employee Comp | \$18,400 | \$22,561.17 | \$18,400 | \$18,952 | \$19,520 | \$20,106 | \$20,709 |
| 01-430-142 | Maintenance Personnel Overtime | \$58,910 | \$37,036.30 | \$59,100 | \$60,873 | \$62,699 | \$64,579 | \$66,516 |
| 01-430-150 | Benefits | \$323,000 | \$259,290.49 | \$315,000 | \$330,750 | \$347,287 | \$364,651 | \$382,883 |
| 01-430-161 | Social Security Taxes | \$39,552 | \$33,223.31 | \$40,357 | \$41,567 | \$44,214 | \$45,540 | \$46,906 |
| 01-430-166 | Minimum Pension Obligation-Non | \$88,496 | \$88,494.00 | \$93,576 | \$85,500 | \$87,500 | \$92,400 | \$92,600 |
| 01-430-168 | Medicare Tax | \$9,250 | \$7,769.96 | \$9,450 | \$9,733 | \$10,025 | \$10,325 | \$10,635 |
| 01-430-169 | Unemployment | \$3,000 | \$2,871.14 | \$3,000 | \$3,600 | \$3,800 | \$3,800 | \$3,800 |
| 01-430-200 | Materials/Supplies | \$3,500 | \$3,232.37 | \$4,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-430-250 | Traffic Sign - M/R | \$10,000 | \$1,750.00 | \$7,500 | \$7,500 | \$7,800 | \$7,800 | \$8,000 |
| 01-430-373 | Vehicle - O/M/R | \$25,000 | \$19,616.95 | \$25,000 | \$25,000 | \$25,000 | \$28,000 | \$28,000 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|-------------------|---------------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 01-430-380 | Equipment Rental | \$5,000 | \$5,000.00 | \$5,000 | \$5,000 | \$5,000 | \$6,000 | \$6,000 |
| 01-430-420 | General Expenses | \$7,750 | \$7,599.51 | \$9,750 | \$9,750 | \$10,750 | \$10,750 | \$11,750 |
| 01-430-450 | Contracted Services | \$10,000 | \$9,927.42 | \$10,000 | \$12,000 | \$12,000 | \$13,000 | \$13,000 |
| 01-430-700 | Major Equipment Purchase | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-430-750 | Minor Equipment Purchase | \$5,000 | \$1,396.92 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| | Dept Totals: | \$1,167,471 | \$963,343.31 | \$1,178,538 | \$1,210,833 | \$1,258,528 | \$1,308,271 | \$1,351,058 |
| <u>433</u> | <u>HIGHWAY-TRAFFIC SIGNALS</u> | | | | | | | |
| 01-433-240 | Road/Street Signs/Markings | \$30,000 | \$21,144.59 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 01-433-250 | Traffic Signal Purchase/Improv | \$6,200 | \$2,088.00 | \$0 | \$0 | \$3,000 | \$3,000 | \$3,000 |
| | Dept Totals: | \$36,200 | \$23,232.59 | \$30,000 | \$30,000 | \$33,000 | \$33,000 | \$33,000 |
| <u>438</u> | <u>HIGHWAY-REPAIRS TO</u> | | | | | | | |
| 01-438-240 | Road Materials/Supplies | \$95,000 | \$82,298.74 | \$100,000 | \$100,000 | \$110,000 | \$110,000 | \$120,000 |
| | Dept Totals: | \$95,000 | \$82,298.74 | \$100,000 | \$100,000 | \$110,000 | \$110,000 | \$120,000 |
| <u>439</u> | <u>HIGHWAY CONSTR AND</u> | | | | | | | |
| 01-439-600 | Capital Construction | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>452</u> | <u>PARTICIPANT</u> | | | | | | | |
| 01-452-200 | Materials/Supplies | \$3,500 | \$3,388.35 | \$3,500 | \$3,700 | \$3,700 | \$3,900 | \$3,900 |
| 01-452-367 | Refuse Removal | \$5,000 | \$3,575.40 | \$5,000 | \$7,800 | \$7,000 | \$7,000 | \$8,000 |
| 01-452-370 | Maintenance/Repairs | \$10,000 | \$4,747.69 | \$10,000 | \$11,000 | \$11,000 | \$12,000 | \$12,000 |
| 01-452-420 | General Expenses | \$3,500 | \$3,625.08 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$5,000 |
| 01-452-450 | Park Contracted Services | \$85,000 | \$71,173.30 | \$50,000 | \$55,000 | \$55,000 | \$58,000 | \$58,000 |
| 01-452-500 | Summer Youth Program (SVCC) | \$26,540 | \$18,978.73 | \$31,116 | \$31,116 | \$33,116 | \$33,116 | \$35,116 |
| 01-452-501 | Senior Program | \$13,878 | \$0.00 | \$13,878 | \$14,000 | \$14,000 | \$14,200 | \$14,200 |
| 01-452-510 | Pool Pass Reimbursement | \$8,030 | \$8,030.00 | \$10,225 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| 01-452-700 | Major Equipment Purchase | \$5,000 | \$2,890.00 | \$13,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-452-750 | Minor Equipment Purchase | \$3,000 | \$0.00 | \$3,000 | \$3,000 | \$4,000 | \$4,000 | \$5,000 |
| | Dept Totals: | \$163,448 | \$116,408.55 | \$143,719 | \$144,616 | \$146,816 | \$151,216 | \$156,216 |

Lower Saucon Township Five Year Budget Projection Report

| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|-------------------|---------------------------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|
| <u>456</u> | <u>LIBRARIES</u> | | | | | | | |
| 01-456-500 | Library Contribution | \$103,298 | \$95,106.50 | \$98,298 | \$100,263 | \$100,263 | \$102,268 | \$102,268 |
| | Dept Totals: | \$103,298 | \$95,106.50 | \$98,298 | \$100,263 | \$100,263 | \$102,268 | \$102,268 |
| <u>461</u> | <u>CONSERVATION</u> | | | | | | | |
| 01-461-200 | Supplies | \$200 | \$0.00 | \$200 | \$200 | \$200 | \$200 | \$200 |
| 01-461-420 | Dues, Subscriptions etc | \$400 | \$386.79 | \$400 | \$450 | \$450 | \$450 | \$465 |
| 01-461-540 | Contribution | \$500 | \$0.00 | \$500 | \$500 | \$500 | \$500 | \$500 |
| 01-461-750 | Minor Equipment Purchase | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$1,100 | \$386.79 | \$1,100 | \$1,150 | \$1,150 | \$1,150 | \$1,165 |
| <u>471</u> | <u>DEBT PRINCIPAL</u> | | | | | | | |
| 01-471-200 | Loan Principal Payments | \$870,711 | \$400,000.00 | \$512,688 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$870,711 | \$400,000.00 | \$512,688 | \$0 | \$0 | \$0 | \$0 |
| <u>472</u> | <u>DEBT INTEREST</u> | | | | | | | |
| 01-472-200 | Loan Interest Payments | \$80,992 | \$0.00 | \$39,015 | \$0 | \$0 | \$0 | \$0 |
| | Dept Totals: | \$80,992 | \$0.00 | \$39,015 | \$0 | \$0 | \$0 | \$0 |
| <u>481</u> | <u>INTERGOVERNMENT</u> | | | | | | | |
| 01-481-000 | Intergovernmental Expenditures | \$15,000 | \$6,885.66 | \$15,000 | \$15,000 | \$20,000 | \$20,000 | \$20,000 |
| | Dept Totals: | \$15,000 | \$6,885.66 | \$15,000 | \$15,000 | \$20,000 | \$20,000 | \$20,000 |
| <u>486</u> | <u>INSURANCE</u> | | | | | | | |
| 01-486-351 | Business Insurance | \$72,000 | \$70,147.00 | \$75,000 | \$79,606 | \$80,000 | \$82,000 | \$82,500 |
| 01-486-352 | Vehicle Insurance | \$37,000 | \$27,271.00 | \$35,000 | \$42,000 | \$45,000 | \$45,000 | \$46,000 |
| 01-486-354 | Workmen's Compensation | \$142,000 | \$111,853.68 | \$115,000 | \$120,000 | \$120,000 | \$123,000 | \$123,000 |
| 01-486-356 | Public Officials Bond | \$2,000 | \$1,673.00 | \$3,000 | \$3,000 | \$4,000 | \$4,000 | \$5,000 |
| | Dept Totals: | \$253,000 | \$210,944.68 | \$228,000 | \$244,606 | \$249,000 | \$254,000 | \$256,500 |
| <u>487</u> | <u>EMPLOYEE BENEFITS</u> | | | | | | | |
| 01-487-150 | Benefits | \$132,500 | \$116,999.12 | \$163,800 | \$171,000 | \$179,500 | \$188,500 | \$197,900 |
| 01-487-152 | Dental Insurance | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-153 | Vision | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |

Lower Saucon Township Five Year Budget Projection Report

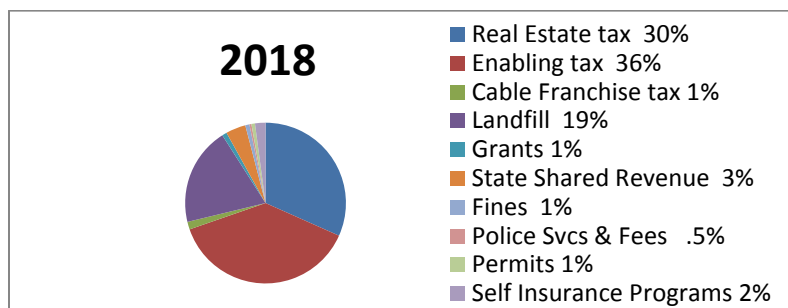
| Ledger Account | Description | 2018 Budget | 2018 YTD | 2019 Proposed | 2020 Proposed | 2021 Proposed | 2022 Proposed | 2023 Proposed |
|---------------------|-----------------------------------|-------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 01-487-156 | Hospitalization Insurance | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-159 | Group Term Life Insurance | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-162 | Unemployment Compensation | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-163 | Vocational Training | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-164 | Income Protection | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-165 | Pension Administration Fees | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-166 | Minimum Pension Obligation-Non | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-487-167 | Minimum Pension Obligation-Pol | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$132,500 | \$116,999.12 | \$163,800 | \$171,000 | \$179,500 | \$188,500 | \$197,900 |
| <u>489</u> | <u>MISCELLANEOUS</u> | | | | | | | |
| 01-489-410 | Legal Settlements | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-489-541 | Matching Grant Allocation | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>491</u> | <u>REFUNDS-PRIOR YEAR</u> | | | | | | | |
| 01-491-001 | Refund of Prior Year Revenue | \$2,000 | \$0.00 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-491-280 | Unpaid Bills Prior Years | \$20,000 | \$32,204.78 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| Dept Totals: | | \$22,000 | \$32,204.78 | \$22,000 | \$22,000 | \$22,000 | \$22,000 | \$22,000 |
| <u>492</u> | <u>INTERFUND OPERATING</u> | | | | | | | |
| 01-492-000 | Transfer to Other Funds | \$286,397 | \$511,523.30 | \$265,000 | \$270,000 | \$270,000 | \$270,000 | \$270,000 |
| 01-492-100 | Transfer to Fund Balance | \$23,675 | \$0.00 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dept Totals: | | \$310,072 | \$511,523.30 | \$265,000 | \$270,000 | \$270,000 | \$270,000 | \$270,000 |
| FundTotal: | | \$8,228,460 | \$6,606,852.63 | \$7,967,252 | \$7,527,072 | \$7,746,298 | \$8,004,544 | \$8,219,796 |
| Surplus/Deficit | | | | 661,747 | 1,201,942 | 1,253,586 | 1,244,091 | 1,160,843 |

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 2018 was 453,226,400. Lower Saucon Township is also the 7th lowest of the 17 townships in Northampton County with a 5.39 millage (Please refer to the County local millage rate report). Increasing to 5.89 would rank us the 9th lowest of the 17.



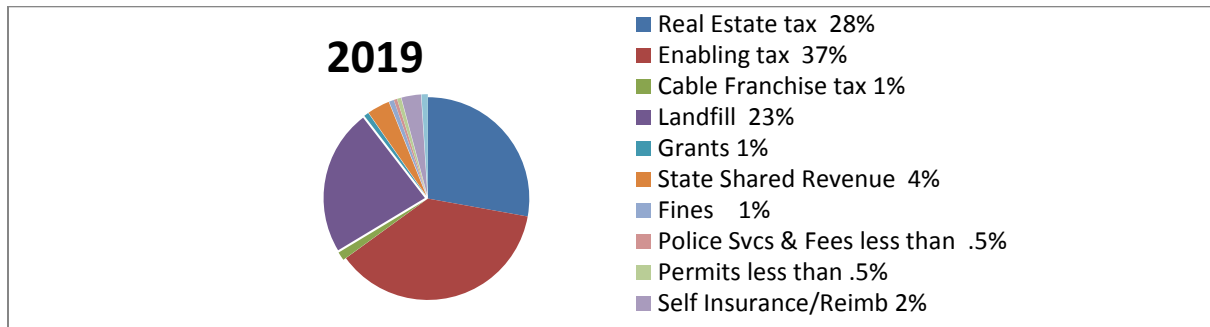
The landfill operators have received DEP approval which extends the life of the landfill for approximately an additional 5 to 6 years. Due to this we are budgeting conservatively and the Township has increased its real estate millage an additional .50 mills to 5.89. Of this increase, .25 will be for General Fund purposes and .25 will be for the Fire Vehicle Fund (a tax assessment of a total of .50 mills or \$216,000.00 annually) We estimate getting receipts in January for the 4th quarter and have budgeted an assumed amount in receipts from the Landfill that if operations were to close at some point, we would have enough in reserves to cover operations. Host fees received from the landfill represent 19% of the Township budget for 2018 and steps must be taken to address the loss of this income when the facility closes. The tax increase as presented does adhere to the policies adopted by Council with the BAR report. The 2018 Budget also does not utilize any of the Township's reserves. As of now, the Township is financially secure and upon completion of the DCED report of the volunteer fire departments' vehicles, the Police Study and the Economic Task Force, Council will have documentation to support educated decisions regarding tax implementations or revisions to service.

There are a few projects that have the potential for future revenue growth in real estate taxes. The Majestic Realty site located on Commerce Center Boulevard in Bethlehem, PA that is in the process of developing 4,000 acres of prime industrial land for large manufacturing and distribution facilities. Twenty six (26) acres of this tract are located in Lower Saucon Township and are part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. Council approved the extension of the LERTA in 2017. Any property in a LERTA zone has a 10-year phasing in of real estate taxes, whereby the property tax is 100 percent abated in the first year, 90 percent in the second year, 80 percent in the third and so on for 10 years – equating to 50 percent abatement per year for 10 years once construction is complete. The development at the Silver Creek Country Club is still in process. The estimated real estate tax value of this development on an annual basis is \$83,500.00. Earned income tax projections are unknown due to how the property is marketed to the public.

The Economic Development Task Force representatives met briefly in 2017 and plans for reviewing options presented may coincide with the Multi-Municipal Comprehensive plan update.

General Fund

Lower Saucon Township Major Sources of Revenue



Major Sources of Revenue

| Revenue Source | 2019 Budget | Dollar Value of Change | 2018 Budgeted Amount |
|--------------------------|----------------|------------------------|----------------------|
| Real Estate Taxes | \$2,403,800.00 | -.1% \$2,549.00 | \$2,406,349.00 |

- In the Proposed Budget Lower Saucon tax rate is at 6.39 mills for the 453,226,400 assessed value of the Township; 1 mill is a special tax for fire equipment. The Special Tax Budget shows that percentage for the Fire Assessment. Total amount also includes past due, delinquent or interim taxes received during the course of the year. Council requested a Proposed Budget to include an additional .50 mill for fire vehicle purchases. This is reported in the Special Funds portion of this budget document.

| Revenue Source | 2019 Budget | Dollar Value of Change | 2018 Budgeted Amount |
|-----------------------|----------------|------------------------|----------------------|
| Enabling Taxes | \$3,207,000.00 | +10% \$315,000.00 | \$2,892,000.00 |

- Earned Income, Local Services, Real Estate Transfer taxes. Whereas we are anticipating receiving excess this year in the amount that was budgeted for earned income tax. We are attributing that and a percentage more to project the amount received for next year. The Township will also receive the \$52.00 per employed person in the Township. We budgeted an additional \$50,000.00 in real estate transfer tax receipts as this has been the baseline amount in the last couple of years.

| Revenue Source | 2019 Budget | Dollar Value of Change | 2018 Budgeted Amount |
|----------------------------|--------------|------------------------|----------------------|
| Cable Franchise Tax | \$117,113.00 | +.08% \$951.00 | \$116,162.00 |

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

| Revenue Source | 2019 Budget | Dollar Value of Change | 2018 Budgeted Amount |
|-------------------------|----------------|------------------------|----------------------|
| Landfill Tipping | \$2,000,000.00 | +33% +500,000.00 | \$1,500,000.00 |

General Fund

Lower Saucon Township Major Sources of Revenue



- Money received from the operator of the landfill in accordance with our landfill Host Agreement which provides an annual 4% price increase. Due to the southeast realignment the operation time for the landfill is approximately 5.6 years and the amount is also based on the anticipated tonnage accepted for the year.

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|-------------|---|----------------------|
| Grants | \$65,600.00 | -10% \$7,900.00 | \$73,500.00 |

- Grants received are Federal Grants; DUI and Bullet Proof Vest Reimbursements. State grants include; Landfill, Host Municipal Inspections, PA Aggressive Driving, and Buckle-Up PA. Grant consideration from Gaming funding will be utilized for capital expenditures and not general operations.

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|-----------------------|--------------|---|----------------------|
| State shared services | \$310,986.00 | 2% \$6,075.00 | \$304,911.00 |

- Funding received from the State for specific expenses includes pension and Fire Relief Association funding. Increase of 2% due to lesser amount received for the Relief Associations and the estimated less in state aid for the pension plans came in higher last year. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio); liquor licenses increased by one license. Fire Insurance Tax is a pass through account. Whatever the amount received is then passed on to the LST Fireman's Relief Association. Less was received than anticipated last year, therefore we budgeted the same amount.

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|-------------|---|----------------------|
| Fines | \$67,100.00 | 5.6% \$3,600.00 | \$63,500.00 |

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

| Revenue Source | 2018 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|------------------------|-------------|---|----------------------|
| Police Services & Fees | \$26,900.00 | -13% \$4,200.00 | \$31,100.00 |

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

| Revenue Source | 2018 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|---------------------------|-------------|---|----------------------|
| Permits Business Licenses | \$79,400.00 | 26% \$16,800.00 | \$62,600.00 |

General Fund

Lower Saucon Township Major Sources of Revenue



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

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|------------------------|--------------|---|----------------------|
| Self-Insurance funding | \$100,000.00 | -37% -\$60,000.00 | \$160,000.00 |

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

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|-------------------|--------------|---|----------------------|
| All Other Revenue | \$251,100.00 | -10% -\$30,950.00 | \$282,050.00 |

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

| Revenue Source | 2019 Budget | Percentage change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|-------------|---|----------------------|
| Fund Balance | \$0.00 | 0% \$0.00 | \$0.00 |

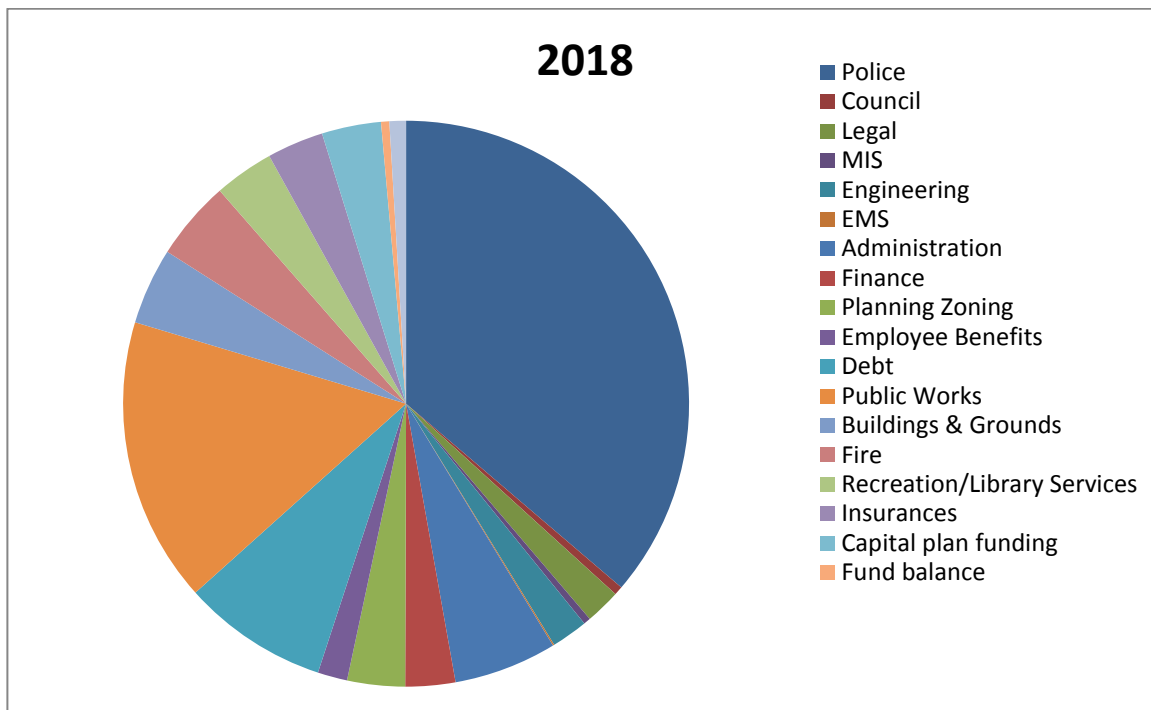
- Budgetary Fund Balance required to balance the operating budget. Due to the increase in landfill host fees, tax increases, we are assuming no use of the Township's fund balances but expenses do include funding the Capital Plan and additional payment to the principal of the Township debt.



General Fund

Lower Saucon Township Expenditures

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





General Fund

Lower Saucon Township Expenditures

LEGISLATIVE BRANCH

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

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

| 400 | 2019 Budget | Percentage of Change | Prior Year Budget |
|--------------|-------------|----------------------|-------------------|
| Compensation | \$17,494.00 | 0% | \$17,494.00 |
| Donations | \$20,125.00 | 11% | \$18,125.00 |
| Other | \$6,900.00 | 98% | \$3,500.00 |

EXECUTIVE BRANCH

Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff appointed by the Manager. Expenses presented are related to the operation of this Department. An itemized list is presented in the budget spreadsheet. Compensation is for 4 employees including the Manager and approved increases for salaried employees. The Budget for this department also includes transportation reimbursement costs, hiring costs, codification costs and required advertising costs. PSATS membership, seminars, and subscriptions are included as well as, funding for the Volunteer Picnic, Spirit Parade and Community Day. The total amount permitted for each of these accounts is noted in the financial documents attached. An additional \$2,000.00 is set aside for community programs to be shared with Hellertown Borough.

| 401 -406 | 2019 Budget | Percentage of Change | Prior Year Budget |
|--------------|--------------|----------------------|-------------------|
| Compensation | \$240,906.00 | -.16% | \$236,378.00 |
| Expenses | \$239,785.00 | 8.5% | \$220,905.00 |



General Fund

Lower Saucon Township Expenditures

Finance Department

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

| 402 – 403 | Percentage 2019 Budget | Percentage of Change | Prior Year Budget |
|----------------|------------------------|----------------------|-------------------|
| Compensation | \$127,233.00 | 4% | \$122,881.00 |
| Audit Expenses | \$14,200.00 | 2% | \$13,900.00 |
| Other Expenses | \$110,973.00 | 26% | \$88,088.00 |

Legal

Lower Saucon Township currently contracts with several solicitors on a per hour fee basis for legal services for general, zoning, environmental and labor matters. A decrease is assumed as several zoning and environmental cases are expected to be settled. Also, the negotiations with Non Uniform are anticipated to start in 2018.

| 404 | Percentage 2019 Budget | Percentage of Change | Prior Year Budget |
|----------------|------------------------|----------------------|-------------------|
| Legal Services | \$122,500.00 | -23% | \$157,500.00 |

IT

Responsibilities include maintenance and repair of all computers, five servers (4 on site, 1 off site), and updating software as required. Funding specific to a department for IT services or software expenses are included in the corresponding Departmental Budget. Decrease is due to the estimated amount of computers needing to be replaced.

| 407 | Percentage 2019 Budget | Percentage of Change | Prior Year Budget |
|-----------|------------------------|----------------------|-------------------|
| Equipment | \$9,000.00 | -31% | \$13,000.00 |
| Services | \$16,100.00 | 0% | \$16,100.00 |



General Fund

Lower Saucon Township Expenditures

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, traffic, code enforcement, environmental, and general engineering services. All projects that have been approved will be paid from this account with specific projects identified internally in the budget. Primary items include engineering for MS4, SALDO and the replacement of the Lower Saucon Rd Bridge that is not applicable to State Funding. The 2018 Budget was modified by Resolution during 2018. Amount budgeted in more in line to what is projected.

| 408 | 2019 Budget | Percentage of Change | Prior Year Budget |
|----------------------|--------------|----------------------|-------------------|
| Engineering Services | \$174,500.00 | -23% | \$225,000.00 * |

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, a Public Works garage, E House and Seidersville Hall. The township also maintains several other historical properties. Expenses in this account are directly related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities the Township is responsible for such as fuel, communications, electrical, water and trash removal. The utilities for the buildings used by outside entities are internal billed and that revenue is reported in intergovernmental revenues. 29% of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. Fuel costs appear to be less volatile in recent years and we hope this trend continues as forecasted. The remainder is for the additional expenses required to maintain the Township's buildings. Included in the building modifications is the conversion to LED lighting which should save the Township in electricity charges once complete, installation of cameras at the Public Works area, upgrading the Kerry security entry system and funding is available for the demolition of the E House formerly the Blair House. Prior to final adoption Council appropriated additional money to communications to purchase the updated Nixle system.

| 409 | 2019 Budget | Percentage of Change | Prior Year Budget |
|-------------------|--------------|----------------------|-------------------|
| Building Expenses | \$339,710.00 | -1% | \$342,331.00 |

Police Department

Our police department is comprised of a Chief, 13 full-time, 6 part-time police officers, and currently one clerical staff which provides 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. The department handles approximately 4,300 calls annually ranging from minor incidents to serious crimes. As of the end of September Officers have responded to 3,373 calls which is lower than the previous year to date. Officers receive a minimum of approximately 36 hours of training per year and the training covers numerous topics. The department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program, which is achieved by less than 10% of all PD's throughout the Commonwealth. Major equipment is requested other than 5 Bullet Proof Vest, rifle plates, and new light bars for the cruisers. Wages included approved salary increases and wage and benefit expenses are based on current contracts. Funding is



General Fund

Lower Saucon Township Expenditures

included in this budget for restructuring the Police Department as recommended by the Matrix study. Management is still reviewing options of completing this task that will be cost effective and in compliance with current agreements. Expenses itemized in the ledger are for printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, training, uniform and operational expenses. The services it provides include a K9 team, bike patrols, D.A.R.E, car seat checks, vehicle weighing, DUI, aggressive driving, seatbelt enforcement, and speed display board program, as well as participation in the County Drug Task Force. Department increases are due to a contractual costs, pension and medical costs.

| 410 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---|----------------|----------------------|-------------------|
| Compensation | \$1,804,371.00 | 7% | \$1,692,118.00 |
| Police Equipment, Supplies and other contractual items | \$1,178,083.00 | 2.8% | \$1,145,715.00 |

Fire and Emergency Services

Lower Saucon Township has three volunteer fire departments and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to the four organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation towards the upgrading their radios. The Township also pays for the annual testing of the volunteer fire departments' fire hoses and purchases supplies or equipment needed by the Township Fire Marshal. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority and Hellertown Borough Authority for fire hydrant service. The state aid amount is allocated to the Firemen's Relief Association. In 2019 we are recognizing an increase as some expenses that were fire related were classified in other department. The fuel donation and workers compensation expenses are currently in this department's accounts.

| 411 | 2019 Budget | Percentage of Change | Prior Year Budget |
|--------------------------------------|--------------|----------------------|-------------------|
| Contribution Amounts and expenses | \$312,092.00 | 15% | \$270,692.00 |
| State Aid | \$73,323.00 | -13.7% | \$84,998.00 |

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. Approved increase in salary wages and estimates in non-uniform wages and benefits are included.



General Fund

Lower Saucon Township Expenditures

| 414 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---------------------|--------------|----------------------|-------------------|
| Compensation | \$130,662.00 | -4% | \$135,749.00 |
| Consulting Services | \$55,000.00 | 22% | \$45,000.00 |
| Other Expenses | \$83,133..00 | 5% | \$79,053.00 |

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. Light bar installation has not occurred and probable vehicle improvements not warranted.

| 415 | 2019 Budget | Percentage of Change | Prior Year Budget |
|----------------|-------------|----------------------|-------------------|
| Stipend | \$2,000.00 | 0% | \$2,000.00 |
| Other Expenses | \$1,500.00 | -66% | \$4,500.00 |

Crossing Guards

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

| 419 | 2019 Budget | Percentage of Change | Prior Year Budget |
|--------------|-------------|----------------------|-------------------|
| Compensation | \$5,300.00 | 0% | \$5,300.00 |

Dog Control Officer

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



General Fund

Lower Saucon Township Expenditures

| 419 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---------------------|-------------|----------------------|-------------------|
| Stipend | \$3,000.00 | 0% | \$3,000.00 |
| Expenses | \$1,000.00 | 0% | \$1,000.00 |
| Contracted Expenses | \$2,000.00 | 0% | \$2,000.00 |

Recycling

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

| 426 | 2019 Budget | Percentage of Change | Prior Year Budget |
|--------------|-------------|----------------------|-------------------|
| Contribution | \$10,500.00 | 0% | \$10,500.00 |

Public Works – Highway

The Township Public Works Department is staffed with 10 employees who perform various functions such as maintaining, resurfacing and plowing 86 miles of Township roads; repairing road problems such as sinkholes; construction jobs such as parking lots, park development, and repair and maintenance of Township buildings and properties. Compensation includes an anticipated increase due to contract negotiations with the Non-Uniformed employees and approved salaried staff increases. Additional expenses also include funding to cover clothing allowances, minor equipment, signs, street markings (including additional funding for fog line striping), expense for repairs to vehicles and materials for road repair and maintenance. Deviations from 2017 are increasing the amount requested for road material but increasing the amount for sign replacements as PennDot is requiring all signs to be categorized and updated to PennDot specifications. Increases also include BAR recommendations of moving benefits to their departments.

| 430 | 2019 Budget | Percentage of Change | Prior Year Budget |
|-------------------|--------------|----------------------|-------------------|
| Compensation | \$702,278.00 | 2% | \$686,725.00 |
| Material Costs | \$100,000.00 | 33% | \$75,000.00 |
| Supplies/Benefits | \$502,826.00 | -1.2% | \$508,946.00 |
| Equipment | \$5,000.00 | 0% | \$5,000.00 |



General Fund

Lower Saucon Township Expenditures

Parks – Public Recreation and Library Services

Lower Saucon Township has 7 parks and 1 nature preserve throughout the Township that provide active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and bathroom facilities at the parks. The Township provides a summer recreation program in the parks for Township youth that is contacted to the Saucon Valley Community Center. We have reduced costs by reviewing and eliminating parts of the program that are not highly utilized. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. Council approved Open Space maintenance funding to be used for properties purchased with Open Space money. Also included in this budget is funding for security cameras for the parks.

| 452 and 453 | 2019 Budget | Percentage of Change | Prior Year Budget |
|-----------------------------|-------------|----------------------|-------------------|
| Contracted Services | \$50,000.00 | -41% | \$85,000.00 |
| Supplies/Maintenance | \$32,755.00 | 7% | \$22,000.00 |
| Equipment | \$16,000.00 | 0% | \$3,000.00 |
| Recreation & other programs | \$44,994.00 | -9% | \$48,448.00 |
| Capital Item | \$0.00 | -50% | \$5,000.00 |
| Library Services | \$98,298.00 | 10% | \$103,298.00 |

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 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---------------------|-------------|----------------------|-------------------|
| Dues, Supplies, etc | \$1,100.00 | 0% | \$1,100.00 |

Debt

Lower Saucon Township has three GON (General Obligation Notes) that extend the Township debt until 2020. In October 2014, Council voted to approve the refinancing of existing debt and to include an amount to pay for storm water improvements on Fire Lane and Black River Road. Refinancing the existing debt lowered the interest rate. We are scheduled to make payment 6 of 10 in 2019 on a fixed loan. We will be recommending to Council payment of the remaining amount due from the Township reserves.



General Fund

Lower Saucon Township Expenditures

| 471 – 472 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---------------|--------------|----------------------|-------------------|
| Debt Payments | \$551,704.00 | -15% | \$651,704.00 |

Inter-Governmental Expenses

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

| 481 | 2019 Budget | Percentage of Change | Prior Year Budget |
|---------------|-------------|----------------------|-------------------|
| Miscellaneous | \$15,000.00 | 0% | \$15,000.00 |

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker's Compensation and Bonding insurances for the Controller and Manager. Also included is the cyber insurance coverage. The Volunteer Firemen's workers compensation coverage has been moved to the Fire Accounts.

| 486 | 2019 Budget | Percentage of Change | Prior Year Budget |
|----------|--------------|----------------------|-------------------|
| Expenses | \$228,000.00 | -9.8% | \$253,000.00 |

Employee Benefits

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

| 487 | 2019 Budget | Percentage of Change | Prior Year Budget |
|----------|--------------|----------------------|-------------------|
| Expenses | \$163,800.00 | 24% | \$132,000.00 |

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.



General Fund

Lower Saucon Township Expenditures

| 489 - 491 | 2019 Budget | Percentage of Change | Prior Year Budget |
|-----------|-------------|----------------------|-------------------|
| Expenses | \$22,000.00 | 0% | \$22,000.00 |

Inter fund transfers

Funding received in any given year that is allocated to a specific project or secured savings. With the change in our budgeting process the revenue received from the .25 fire tax of \$112,000.00 will be transferred to Fund 2. Also we are requesting \$100,000.00 to be transferred to the Capital Fund.

| 492 | 2019 Budget | Percentage of Change | Prior Year Budget |
|----------------------|--------------|----------------------|-------------------|
| Inter fund transfers | \$265,000.00 | 0% | \$265,000.00 |

The 2019 budget provides for \$650,523.00 budgeted receipts that are not expended. These funds will be added to the fund balance for 2020.

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

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|----------------|--------------------------------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| 01 | General Fund | | | | | | | |
| 01-301-100 | Real Estate Taxes - Current Ye | \$2,225,153 | \$2,327,549 | (\$2,352,126) | \$2,330,000 | \$2,320,000 | \$2,330,000 | \$2,330,000 |
| 01-301-200 | Real Estate Taxes - Prior Year | \$25,850 | \$25,000 | (\$16,882) | \$16,882 | \$20,000 | \$20,000 | \$20,000 |
| 01-301-400 | Real Estate Taxes - Delinquent | \$64,151 | \$50,000 | (\$52,935) | \$52,000 | \$50,000 | \$50,000 | \$50,000 |
| 01-301-600 | Real Estate Taxes - Interim | \$3,746 | \$3,000 | (\$2,000) | \$2,200 | \$3,000 | \$3,000 | \$3,000 |
| 01-301-601 | Real Estate Tax-Interim-Prior | \$827 | \$800 | (\$1,450) | \$1,450 | \$800 | \$800 | \$800 |
| 01-310-100 | Real Estate Transfer Tax | \$316,604 | \$300,000 | (\$377,169) | \$365,000 | \$350,000 | \$350,000 | \$350,000 |
| 01-310-210 | Earned Income Tax - Current Ye | \$1,834,387 | \$1,800,000 | (\$1,940,647) | \$1,840,000 | \$1,900,000 | \$1,900,000 | \$1,900,000 |
| 01-310-220 | Earned Income Tax - Prior Year | \$715,312 | \$710,000 | (\$898,312) | \$892,000 | \$875,000 | \$875,000 | \$875,000 |
| 01-310-510 | Local Services Tax | \$38,476 | \$70,000 | (\$69,655) | \$70,000 | \$70,000 | \$70,000 | \$70,000 |
| 01-310-520 | Local Services Tax Prior year | \$11,539 | \$12,000 | (\$11,397) | \$12,000 | \$12,000 | \$12,000 | \$12,000 |
| 01-321-320 | Junkyard Licenses | \$1,250 | \$1,000 | (\$750) | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-321-800 | Cable TV Franchise | \$116,162 | \$116,162 | (\$117,113) | \$117,113 | \$117,113 | \$117,113 | \$117,113 |
| 01-322-100 | Moving Permits | \$580 | \$500 | (\$750) | \$720 | \$600 | \$600 | \$600 |
| 01-322-820 | Road Encroachment Permits | \$3,820 | \$3,000 | (\$2,700) | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-331-100 | County Court Fines | \$13,658 | \$15,000 | (\$10,245) | \$16,000 | \$16,500 | \$16,500 | \$16,500 |
| 01-331-110 | Motor Veh Code Violations (ST) | \$7,963 | \$8,000 | (\$7,824) | \$8,000 | \$8,000 | \$8,000 | \$8,000 |
| 01-331-120 | Ordinance Violations (JP) | \$4,108 | \$3,000 | (\$1,480) | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-331-130 | Crimes Code Violations | \$5,902 | \$7,000 | (\$7,014) | \$8,000 | \$8,000 | \$8,000 | \$8,000 |
| 01-331-140 | Motor Veh Code Violations (JP) | \$31,069 | \$30,000 | (\$27,351) | \$31,000 | \$31,000 | \$31,000 | \$31,000 |
| 01-331-150 | Parking Tickets | \$650 | \$500 | (\$625) | \$600 | \$600 | \$600 | \$600 |
| 01-341-000 | Earnings from Investments | \$10,076 | \$11,500 | (\$14,261) | \$13,800 | \$12,500 | \$13,200 | \$15,000 |
| 01-350-000 | Intergovernmental Revenues | \$0 | \$6,800 | (\$4,637) | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 01-351-000 | Federal Grants | \$35,976 | \$29,000 | (\$23,099) | \$18,000 | \$20,000 | \$20,000 | \$20,000 |
| 01-354-000 | Other State Grants | \$66,430 | \$35,000 | (\$90,742) | \$90,742 | \$35,000 | \$35,000 | \$35,000 |
| 01-354-020 | Public Safety Grants | \$12,636 | \$9,550 | (\$11,501) | \$10,500 | \$10,000 | \$10,600 | \$10,600 |
| 01-354-030 | Highway Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-355-010 | Utility Tax Reimbursement | \$6,653 | \$6,653 | (\$6,762) | \$6,762 | \$6,762 | \$6,762 | \$6,762 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|----------------|--------------------------------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| 01 | General Fund | | | | | | | |
| 01-355-020 | Pension State Aid | \$229,413 | \$211,060 | (\$224,851) | \$224,851 | \$224,851 | \$224,851 | \$224,851 |
| 01-355-070 | Fire Insurance Tax Reimb | \$84,998 | \$84,998 | (\$77,323) | \$77,323 | \$77,323 | \$77,323 | \$77,323 |
| 01-355-080 | Beverage Licenses | \$1,850 | \$2,200 | (\$2,050) | \$2,050 | \$2,050 | \$2,050 | \$2,050 |
| 01-361-300 | Zoning Permits and Fees | \$7,626 | \$9,000 | (\$10,000) | \$9,800 | \$9,000 | \$9,200 | \$10,200 |
| 01-361-310 | Subdivision Fees | \$6,285 | \$5,000 | (\$1,925) | \$2,500 | \$4,500 | \$3,000 | \$3,000 |
| 01-361-650 | Tax Collection Fees | \$6,085 | \$5,000 | (\$4,875) | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-361-700 | Duplicate Bill Fee | \$300 | \$200 | (\$315) | \$300 | \$230 | \$300 | \$300 |
| 01-361-800 | Administration | \$3,625 | \$3,000 | (\$1,905) | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-362-100 | Police Services | \$36,243 | \$26,000 | (\$15,100) | \$20,000 | \$22,500 | \$22,500 | \$22,500 |
| 01-362-110 | Accident Report Requests | \$3,950 | \$3,500 | (\$4,145) | \$3,550 | \$3,200 | \$3,200 | \$3,200 |
| 01-362-130 | Security Alarm Monitoring Fee | \$1,240 | \$1,250 | (\$1,175) | \$1,200 | \$1,200 | \$1,200 | \$1,200 |
| 01-362-410 | Building Permits - Public Safe | \$14,939 | \$20,000 | (\$22,100) | \$20,000 | \$20,000 | \$20,000 | \$22,500 |
| 01-362-440 | Sanitation Permits | \$28,840 | \$20,000 | (\$22,055) | \$25,000 | \$25,000 | \$35,000 | \$35,000 |
| 01-362-460 | State UCC Fees | \$512 | \$400 | (\$468) | \$400 | \$375 | \$400 | \$400 |
| 01-363-000 | Highway Street Charges | \$3,702 | \$3,500 | (\$6,218) | \$4,500 | \$3,500 | \$3,500 | \$3,500 |
| 01-364-500 | Contributions | \$24,500 | \$24,500 | (\$28,000) | \$28,000 | \$28,000 | \$28,000 | \$24,500 |
| 01-364-600 | Host Municipality Fee - Solid | \$1,867,603 | \$1,500,000 | (\$2,363,405) | \$2,363,405 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| 01-364-610 | BRE Sales | \$11,229 | \$5,500 | (\$6,209) | \$6,209 | \$5,000 | \$5,000 | \$5,000 |
| 01-364-620 | Compost Sales | \$2,670 | \$3,000 | (\$2,215) | \$2,200 | \$2,500 | \$2,500 | \$2,500 |
| 01-365-000 | Health - Charges for Services | \$142,624 | \$145,000 | (\$160,305) | \$153,663 | \$170,000 | \$170,000 | \$170,000 |
| 01-367-120 | Playground Fees (Programs) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-367-710 | Recreation Fees | \$8,750 | \$7,000 | (\$8,650) | \$8,650 | \$8,500 | \$8,500 | \$8,500 |
| 01-380-000 | Miscellaneous Income | \$3,681 | \$3,000 | (\$29,939) | \$18,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-387-000 | Contributions | \$3,734 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-387-010 | Dare/Crime Preven Donations | \$500 | \$0 | (\$100) | \$100 | \$0 | \$0 | \$0 |
| 01-387-020 | Police Misc Donations | \$5,905 | \$5,000 | (\$3,825) | \$8,635 | \$8,000 | \$8,000 | \$8,000 |
| 01-387-030 | Township Donations/Contrib | \$4,576 | \$0 | (\$205) | \$205 | \$0 | \$0 | \$0 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|----------------|------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| 01 | General Fund | | | | | | | |
| 01-391-100 | Sale of General Fixed Assets | \$861 | \$500 | (\$845) | \$500 | \$500 | \$500 | \$500 |
| 01-392-012 | Transfer from Fund Balance | \$0 | \$421,938 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-392-013 | Transfer | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-395-000 | Refund of Prior Year Expend | \$96,685 | \$160,000 | (\$224,018) | \$221,929 | \$100,000 | \$100,000 | \$100,000 |
| | Fund Totals: | \$8,155,906 | \$8,251,560 | (\$9,271,648) | \$9,126,739 | \$8,607,104 | \$8,627,199 | \$8,628,999 |

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 General Fund | | | | | | | | |
| 01-400-110 | Council Compensation | \$13,000 | \$16,250 | \$13,000 | \$16,250 | \$16,250 | \$16,250 | \$16,250 |
| 01-400-161 | Social Security Taxes | \$604 | \$1,008 | \$806 | \$1,008 | \$1,008 | \$1,008 | \$1,008 |
| 01-400-168 | Medicare Tax | \$130 | \$236 | \$189 | \$236 | \$236 | \$236 | \$236 |
| 01-400-420 | Council Expenses | \$2,673 | \$3,500 | \$2,770 | \$3,500 | \$4,500 | \$4,500 | \$4,500 |
| 01-400-500 | Contributions/Grants/Subsidies | \$18,631 | \$18,125 | \$12,500 | \$18,125 | \$24,125 | \$20,125 | \$20,125 |
| 01-400-750 | Minor Equipment Purchase | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$2,400 | \$2,400 |
| Department 400 | GENERAL GOVERNMENT | Totals | \$35,038 | \$39,119 | \$29,264 | \$39,119 | \$51,119 | \$44,519 |
| | | | | | | | | |
| 01-401-120 | Manager Secretary Compensation | \$90,350 | \$93,600 | \$93,600 | \$93,600 | \$93,600 | \$93,600 | \$95,472 |
| 01-401-121 | Asst to Mgr | \$48,140 | \$49,100 | \$45,471 | \$49,100 | \$49,100 | \$49,100 | \$50,082 |
| 01-401-140 | Office Personnel Compensation | \$41,756 | \$43,500 | \$43,500 | \$43,500 | \$43,500 | \$43,500 | \$44,370 |
| 01-401-142 | Office Personnel Overtime Comp | \$44 | \$200 | \$0 | \$0 | \$200 | \$200 | \$200 |
| 01-401-143 | Receptionist | \$30,889 | \$33,193 | \$31,851 | \$31,850 | \$33,662 | \$33,662 | \$33,662 |
| 01-401-144 | Transcriptionist Compensation | \$0 | \$2,000 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| 01-401-150 | Benefits | \$115,912 | \$127,900 | \$116,872 | \$126,000 | \$136,000 | \$136,000 | \$136,000 |
| 01-401-161 | Social Security Taxes | \$13,094 | \$13,603 | \$13,302 | \$13,519 | \$13,644 | \$13,644 | \$13,875 |
| 01-401-165 | Pension Administration Fees | \$24,303 | \$20,000 | \$20,140 | \$20,000 | \$28,000 | \$28,000 | \$28,000 |
| 01-401-166 | Minimum Pension Obligation Non | \$23,550 | \$31,105 | \$31,105 | \$31,105 | \$31,585 | \$31,585 | \$31,585 |
| 01-401-168 | Medicare Tax | \$3,074 | \$3,182 | \$3,111 | \$3,162 | \$3,191 | \$3,191 | \$3,245 |
| 01-401-169 | Unemployment | \$944 | \$1,000 | \$204 | \$204 | \$400 | \$400 | \$400 |
| 01-401-329 | Newletter Expense | \$9,551 | \$9,600 | \$9,703 | \$9,776 | \$10,000 | \$10,000 | \$10,000 |
| 01-401-330 | Transportation Expenses | \$0 | \$500 | \$104 | \$104 | \$500 | \$500 | \$500 |
| 01-401-340 | Advertising and Printing | \$9,182 | \$11,000 | \$10,114 | \$9,000 | \$11,000 | \$11,000 | \$11,000 |
| 01-401-341 | Ordinance Codification Updates | \$8,768 | \$7,000 | \$1,195 | \$1,195 | \$7,000 | \$7,000 | \$7,000 |
| 01-401-420 | General Expenses | \$8,873 | \$9,300 | \$9,287 | \$9,000 | \$9,300 | \$9,300 | \$9,300 |
| 01-401-453 | Contracted Services | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| 01-401-470 | Hiring Expenses | \$1,362 | \$1,500 | \$1,568 | \$1,568 | \$2,000 | \$2,000 | \$2,000 |
| 01-401-750 | Minor Equipment Purchase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 401 | EXECUTIVE | Totals | \$429,792 | \$457,283 | \$431,127 | \$442,683 | \$476,682 | \$480,691 |
| | | | | | | | | |
| 01-402-110 | Controller Compensation | \$2,190 | \$2,500 | \$2,325 | \$2,500 | \$2,700 | \$2,700 | \$2,700 |
| 01-402-120 | Administrative Compensation | \$61,938 | \$65,000 | \$65,000 | \$65,000 | \$65,000 | \$65,000 | \$66,300 |
| 01-402-140 | Office Personnel Compensation | \$43,542 | \$46,449 | \$46,807 | \$46,807 | \$51,500 | \$51,500 | \$51,500 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 General Fund | | | | | | | | |
| 01-402-142 | Office Personnel Overtime Comp | \$0 | \$200 | \$8 | \$8 | \$200 | \$200 | \$200 |
| 01-402-150 | Benefits | \$39,426 | \$44,500 | \$44,401 | \$43,485 | \$68,000 | \$68,000 | \$68,000 |
| 01-402-161 | Social Security Taxes | \$6,676 | \$7,077 | \$7,077 | \$7,077 | \$7,403 | \$7,403 | \$7,483 |
| 01-402-166 | Minimum Pension Obligation-Non | \$7,952 | \$15,548 | \$15,548 | \$15,548 | \$17,123 | \$17,123 | \$17,123 |
| 01-402-168 | Medicare Tax | \$1,561 | \$1,655 | \$1,655 | \$1,655 | \$1,731 | \$1,731 | \$1,750 |
| 01-402-169 | Unemployment | \$427 | \$400 | \$444 | \$400 | \$250 | \$250 | \$250 |
| 01-402-311 | Auditing Services | \$13,500 | \$13,900 | \$13,900 | \$13,900 | \$14,200 | \$14,200 | \$14,200 |
| 01-402-323 | Real Estate Tax Prep/Mailing | \$8,585 | \$12,640 | \$7,438 | \$10,035 | \$12,000 | \$12,000 | \$12,000 |
| 01-402-420 | General Expenses | \$657 | \$800 | \$600 | \$800 | \$1,200 | \$1,200 | \$1,200 |
| 01-402-430 | Taxes | \$572 | \$3,000 | \$575 | \$600 | \$600 | \$600 | \$600 |
| 01-402-451 | Bank Services | \$1,746 | \$1,700 | \$1,380 | \$1,700 | \$1,900 | \$1,900 | \$1,900 |
| 01-402-453 | Contracted Services | \$1,971 | \$2,000 | \$2,037 | \$1,971 | \$2,000 | \$2,000 | \$2,000 |
| 01-402-454 | Payroll Services | \$3,585 | \$4,500 | \$4,621 | \$4,500 | \$4,500 | \$4,500 | \$4,500 |
| 01-402-710 | Finance IT | \$2,462 | \$3,000 | \$2,462 | \$2,462 | \$3,400 | \$3,400 | \$3,400 |
| Department 402 | FINANCE | Totals | \$196,788 | \$224,869 | \$216,277 | \$218,448 | \$253,707 | \$255,106 |
| 01-403-316 | Consulting Services -Accountin | \$933 | \$1,500 | \$0 | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| Department 403 | TAX COLLECTION | Totals | \$933 | \$1,500 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 01-404-310 | Legal Services | \$93,830 | \$95,000 | \$86,080 | \$95,000 | \$95,000 | \$95,000 | \$95,000 |
| 01-404-311 | Legal Services-Planning/Zoning | \$4,906 | \$10,000 | \$8,377 | \$9,000 | \$10,000 | \$10,000 | \$10,000 |
| 01-404-312 | Special Counsel | \$59,023 | \$50,000 | \$35,499 | \$39,000 | \$15,000 | \$15,000 | \$15,000 |
| 01-404-313 | Court Stenographer | \$710 | \$2,500 | \$1,675 | \$1,000 | \$2,500 | \$2,500 | \$2,500 |
| Department 404 | LAW | Totals | \$158,469 | \$157,500 | \$131,630 | \$144,000 | \$122,500 | \$122,500 |
| 01-406-200 | Office Materials/Supplies | \$6,218 | \$7,500 | \$6,651 | \$6,500 | \$7,500 | \$7,500 | \$7,500 |
| 01-406-201 | Computer Supplies | \$2,513 | \$2,500 | \$1,426 | \$2,200 | \$2,500 | \$2,500 | \$2,500 |
| Department 406 | PERSONNEL | Totals | \$8,731 | \$10,000 | \$8,077 | \$8,700 | \$10,000 | \$10,000 |
| 01-407-314 | Website Operation/Maintenance | \$17,550 | \$3,600 | \$3,600 | \$3,600 | \$3,600 | \$3,600 | \$3,600 |
| 01-407-370 | Maintenance/Repair Office Equi | \$787 | \$6,000 | \$2,829 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 01-407-700 | Major Equipment | \$2,579 | \$18,517 | \$8,517 | \$10,000 | \$6,000 | \$6,000 | \$6,000 |
| 01-407-750 | Minor Equipment Purchase | \$38 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 General Fund | | | | | | | | | |
| 01-407-751 | Software/Licenses Purchase | | \$6,855 | \$6,500 | \$4,301 | \$5,000 | \$6,500 | \$6,500 | \$6,500 |
| Department 407 | DATA PROCESSING | Totals | \$27,809 | \$37,617 | \$19,248 | \$27,600 | \$25,100 | \$25,100 | \$25,100 |
| 01-408-310 | Engineering Services | | \$68,263 | \$156,000 | \$155,712 | \$145,000 | \$100,000 | \$100,000 | \$100,000 |
| 01-408-311 | Engineering Services-Plan/Zon | | \$16,697 | \$34,100 | \$34,030 | \$25,000 | \$30,000 | \$30,000 | \$30,000 |
| 01-408-312 | Consulting Services | | \$0 | \$3,000 | \$0 | \$0 | \$3,000 | \$3,000 | \$3,000 |
| 01-408-313 | Bldg Code Enforcement Services | | \$0 | \$1,500 | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 01-408-314 | Sewage Enforcement Officer | | \$50,724 | \$36,000 | \$35,385 | \$47,500 | \$40,000 | \$40,000 | \$40,000 |
| Department 408 | ENGINEER | Totals | \$135,684 | \$230,600 | \$225,126 | \$217,500 | \$174,500 | \$174,500 | \$174,500 |
| 01-409-140 | Maintenance Personnel Compensa | | \$11,115 | \$13,503 | \$11,670 | \$12,241 | \$14,602 | \$14,602 | \$14,602 |
| 01-409-161 | Social Security Taxes | | \$689 | \$837 | \$727 | \$759 | \$906 | \$906 | \$906 |
| 01-409-168 | Medicare Tax | | \$161 | \$196 | \$170 | \$178 | \$212 | \$212 | \$212 |
| 01-409-169 | Unemployment | | \$195 | \$195 | \$192 | \$195 | \$195 | \$195 | \$195 |
| 01-409-200 | Building Materials/Supplies | | \$3,979 | \$4,600 | \$3,407 | \$4,000 | \$4,600 | \$4,600 | \$4,600 |
| 01-409-230 | Heating Oil/Diesel Fuel | | \$49,932 | \$59,100 | \$59,093 | \$58,000 | \$58,000 | \$58,000 | \$58,000 |
| 01-409-231 | Unleaded Gasoline | | \$62,251 | \$50,900 | \$48,019 | \$52,000 | \$45,000 | \$45,000 | \$45,000 |
| 01-409-234 | Oils/Lubricants | | \$2,750 | \$5,000 | \$1,025 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-409-320 | Communication Expense | | \$36,784 | \$43,000 | \$41,126 | \$43,000 | \$43,000 | \$43,000 | \$48,195 |
| 01-409-360 | Water Usage | | \$4,502 | \$5,700 | \$3,889 | \$4,700 | \$4,700 | \$4,700 | \$4,700 |
| 01-409-361 | Electricity | | \$47,374 | \$53,000 | \$51,291 | \$52,700 | \$54,500 | \$54,500 | \$54,500 |
| 01-409-362 | Gas (Heating) | | \$4,670 | \$11,000 | \$7,362 | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| 01-409-367 | Refuse Removal | | \$2,035 | \$2,500 | \$2,125 | \$2,300 | \$2,500 | \$2,500 | \$2,500 |
| 01-409-370 | Maint/Repair of Building | | \$43,736 | \$48,000 | \$41,871 | \$45,000 | \$25,000 | \$30,000 | \$30,000 |
| 01-409-374 | Office Equip Maint/Repair | | \$2,118 | \$4,000 | \$140 | \$3,000 | \$4,000 | \$4,000 | \$4,000 |
| 01-409-384 | Office Equipment Rental | | \$14,068 | \$15,500 | \$13,274 | \$15,500 | \$15,500 | \$15,500 | \$15,500 |
| 01-409-420 | General Expenses | | \$0 | \$300 | \$0 | \$300 | \$800 | \$800 | \$800 |
| 01-409-750 | Minor Equipment Purchase | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-409-800 | Capital Outlay | | \$33,334 | \$25,000 | \$15,783 | \$15,783 | \$24,000 | \$42,000 | \$42,000 |
| 01-409-820 | Building Purchase/Improvement | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 409 | BUILDINGS AND PLANT | Totals | \$319,694 | \$342,331 | \$301,163 | \$323,656 | \$311,515 | \$334,515 | \$339,710 |
| 01-410-120 | Administrative Compensation | | \$95,444 | \$93,476 | \$84,419 | \$93,476 | \$93,476 | \$93,476 | \$95,346 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01 General Fund | | | | | | | | |
| 01-410-130 | Police Compensation (FT) | \$1,110,385 | \$1,210,000 | \$1,121,236 | \$1,180,000 | \$1,300,000 | \$1,300,000 | \$1,300,000 |
| 01-410-131 | Police Compensation (PT) | \$143,256 | \$74,700 | \$41,659 | \$86,000 | \$110,000 | \$110,000 | \$110,000 |
| 01-410-132 | Police Overtime Compensation | \$102,695 | \$106,500 | \$100,150 | \$106,500 | \$119,000 | \$119,000 | \$119,000 |
| 01-410-140 | Office Personnel Compensation | \$75,782 | \$82,220 | \$43,504 | \$43,517 | \$51,600 | \$51,600 | \$51,600 |
| 01-410-142 | Office Personnel Overtime | \$0 | \$400 | \$45 | \$200 | \$200 | \$200 | \$200 |
| 01-410-150 | Benefits | \$464,378 | \$535,762 | \$481,468 | \$501,500 | \$556,000 | \$556,000 | \$556,000 |
| 01-410-161 | Social Security Taxes | \$94,884 | \$96,868 | \$86,416 | \$93,600 | \$103,185 | \$103,185 | \$103,921 |
| 01-410-165 | Pension Administration Fees | \$51,095 | \$47,300 | \$47,233 | \$48,000 | \$58,000 | \$58,000 | \$58,000 |
| 01-410-166 | Minimum Pension Obligation-Non | \$5,887 | \$12,868 | \$12,868 | \$12,868 | \$7,448 | \$7,448 | \$7,448 |
| 01-410-167 | Minimum Pension Obligation-Pol | \$290,414 | \$397,555 | \$397,555 | \$397,555 | \$396,545 | \$396,545 | \$396,545 |
| 01-410-168 | Medicare Tax | \$22,258 | \$22,654 | \$20,210 | \$21,887 | \$24,132 | \$24,132 | \$24,304 |
| 01-410-169 | Unemployment | \$4,183 | \$5,000 | \$3,712 | \$3,688 | \$3,000 | \$3,000 | \$3,000 |
| 01-410-228 | K-9 Expenses | \$4,260 | \$5,750 | \$4,047 | \$4,500 | \$5,750 | \$5,750 | \$5,750 |
| 01-410-241 | Uniforms | \$7,657 | \$11,400 | \$8,025 | \$10,000 | \$17,400 | \$11,400 | \$11,400 |
| 01-410-242 | Firearms | \$5,002 | \$14,985 | \$14,985 | \$14,985 | \$1,500 | \$1,500 | \$1,500 |
| 01-410-243 | Ammunition | \$9,209 | \$881 | \$881 | \$881 | \$5,800 | \$5,800 | \$5,800 |
| 01-410-300 | Contracted Services | \$49,461 | \$12,320 | \$12,320 | \$12,320 | \$7,320 | \$7,320 | \$7,320 |
| 01-410-316 | Training | \$12,907 | \$17,400 | \$11,589 | \$14,500 | \$17,400 | \$17,400 | \$17,400 |
| 01-410-340 | Advertising and Printing | \$223 | \$3,000 | \$322 | \$3,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-410-370 | Communication Equip - O/M/R | \$1,026 | \$3,000 | \$2,145 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 01-410-372 | Maint/Repair Equipment | \$7,220 | \$10,702 | \$6,938 | \$12,800 | \$10,000 | \$10,000 | \$10,000 |
| 01-410-373 | Vehicle - O/M/R | \$27,032 | \$30,000 | \$21,051 | \$30,000 | \$20,000 | \$20,000 | \$20,000 |
| 01-410-420 | General Expenses | \$11,353 | \$10,000 | \$8,705 | \$10,000 | \$11,000 | \$10,000 | \$10,000 |
| 01-410-440 | Uniform Maintenance | \$1,457 | \$5,200 | \$1,177 | \$5,200 | \$5,500 | \$5,500 | \$5,500 |
| 01-410-470 | Investigation Expense | \$1,700 | \$2,000 | \$931 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-410-700 | Major Equipment Purchase | \$12,043 | \$7,892 | \$7,892 | \$8,000 | \$69,680 | \$26,420 | \$26,420 |
| 01-410-710 | Police Computer- IT | \$29,942 | \$26,724 | \$20,594 | \$26,724 | \$23,000 | \$23,000 | \$23,000 |
| 01-410-750 | Minor Equipment Purchase | \$3,466 | \$6,000 | \$4,824 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 01-410-800 | Capital Outlay | \$1,138 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 410 | POLICE | Totals | \$2,645,753 | \$2,852,557 | \$2,566,900 | \$2,752,701 | \$3,029,936 | \$2,979,676 |
| | | | | | | | | \$2,982,454 |
| 01-411-130 | Police Services | \$0 | \$1,000 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 01-411-240 | Fuel | \$0 | \$0 | \$0 | \$0 | \$12,000 | \$12,000 | \$12,000 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 General Fund | | | | | | | | |
| 01-411-354 | Workers Comp Ins | \$0 | \$0 | \$0 | \$0 | \$27,700 | \$27,700 | \$36,427 |
| 01-411-360 | Hydrant Service | \$22,392 | \$22,392 | \$22,418 | \$22,392 | \$22,392 | \$22,392 | \$22,392 |
| 01-411-373 | Vehicle - O/M/R | \$0 | \$2,300 | \$1,518 | \$1,000 | \$8,000 | \$8,000 | \$8,000 |
| 01-411-420 | General Expense | \$12,866 | \$15,000 | \$9,656 | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| 01-411-500 | Contribution to Fire Cos. | \$210,000 | \$215,000 | \$205,000 | \$205,000 | \$215,000 | \$215,000 | \$215,000 |
| 01-411-501 | Cont. to Fireman's Relief | \$84,998 | \$84,998 | \$77,323 | \$77,323 | \$77,323 | \$77,323 | \$77,323 |
| 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 | \$345,256 | \$355,690 | \$330,916 | \$331,715 | \$389,415 | \$398,142 |
| | | | | | | | | |
| 01-414-120 | Zoning Officer Comp | \$74,655 | \$56,200 | \$55,951 | \$55,951 | \$67,000 | \$67,000 | \$68,340 |
| 01-414-130 | Officials Compensation | \$375 | \$900 | \$420 | \$900 | \$900 | \$900 | \$900 |
| 01-414-140 | Office Personnel Compensation | \$46,277 | \$48,802 | \$47,766 | \$47,766 | \$51,900 | \$51,900 | \$51,900 |
| 01-414-142 | Office Personnel Overtime Comp | \$0 | \$200 | \$671 | \$243 | \$200 | \$200 | \$200 |
| 01-414-150 | Benefits | \$41,689 | \$37,000 | \$36,564 | \$30,500 | \$48,950 | \$48,950 | \$48,950 |
| 01-414-161 | Social Security Taxes | \$7,524 | \$7,818 | \$6,498 | \$6,501 | \$7,440 | \$7,440 | \$7,523 |
| 01-414-166 | Minimum Pension Obligation-Non | \$9,103 | \$18,003 | \$18,003 | \$18,003 | \$17,123 | \$17,123 | \$17,123 |
| 01-414-168 | Medicare Tax | \$1,692 | \$1,829 | \$1,520 | \$1,520 | \$1,740 | \$1,740 | \$1,759 |
| 01-414-169 | Unemployment | \$383 | \$500 | \$598 | \$598 | \$500 | \$500 | \$500 |
| 01-414-312 | Consulting Services | \$48,707 | \$57,000 | \$56,717 | \$48,000 | \$55,000 | \$55,000 | \$55,000 |
| 01-414-340 | Advertising and Printing | \$5,250 | \$7,000 | \$6,807 | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| 01-414-371 | Vehicle Maint/Repair - O/M/R | \$135 | \$750 | \$877 | \$750 | \$1,000 | \$1,000 | \$1,000 |
| 01-414-420 | General Expenses | \$800 | \$2,000 | \$764 | \$1,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-414-450 | Planning Services (Contracted) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-414-460 | Seminar/Education/Meetings | \$335 | \$800 | \$687 | \$800 | \$800 | \$800 | \$800 |
| 01-414-750 | Minor Equipment Purchase | \$1,186 | \$800 | \$0 | \$800 | \$800 | \$800 | \$800 |
| 01-414-751 | Zoning IT | \$0 | \$5,000 | \$690 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-414-800 | Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 414 | PLANNING AND ZONING | Totals | \$238,109 | \$244,602 | \$234,533 | \$225,333 | \$267,353 | \$268,795 |
| | | | | | | | | |
| 01-415-120 | Administrative Person. Comp. | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-415-200 | Materials/Supplies | \$0 | \$500 | \$0 | \$0 | \$500 | \$500 | \$500 |
| 01-415-300 | Haz Mat Clean-up | \$346 | \$1,000 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 01-415-700 | Minor Equipment Purchase | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|-----------------|------------|--------------------------------|--------|----------------|----------------|----------------|-----------|-----------|-------------|-----------|
| 01 General Fund | | | | | | | | | | |
| Department | 415 | EMERGENCY | Totals | \$2,346 | \$6,500 | \$2,000 | \$2,000 | \$3,500 | \$3,500 | \$3,500 |
| | 01-419-150 | Crossing Guard Wages | | \$4,720 | \$5,300 | \$4,780 | \$4,780 | \$5,300 | \$5,300 | \$5,300 |
| Department | 419 | CROSSING GUARDS | Totals | \$4,720 | \$5,300 | \$4,780 | \$4,780 | \$5,300 | \$5,300 | \$5,300 |
| | 01-421-150 | Dog Control Wages | | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| | 01-421-220 | Dog Control Supplies | | \$534 | \$1,000 | \$166 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| | 01-421-450 | Dog Control Contracted Service | | \$1,270 | \$2,000 | \$0 | \$500 | \$2,000 | \$2,000 | \$2,000 |
| Department | 421 | DOG CONTROL | Totals | \$4,804 | \$6,000 | \$3,166 | \$4,500 | \$6,000 | \$6,000 | \$6,000 |
| | 01-426-200 | Recycling Supplies | | \$751 | \$1,700 | \$1,859 | \$2,500 | \$500 | \$500 | \$500 |
| | 01-426-230 | Fuel | | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| | 01-426-260 | Small Tools | | \$902 | \$500 | \$0 | \$0 | \$500 | \$500 | \$500 |
| | 01-426-310 | Professional Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 01-426-320 | Communications | | \$433 | \$500 | \$449 | \$480 | \$500 | \$500 | \$500 |
| | 01-426-340 | Advertising and Printing | | \$661 | \$600 | \$673 | \$550 | \$600 | \$600 | \$600 |
| | 01-426-360 | Utilities | | \$1,413 | \$1,500 | \$1,670 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | 01-426-370 | Maint/Repairs Facility | | \$10,500 | \$14,000 | \$14,000 | \$14,000 | \$50,500 | \$50,500 | \$50,500 |
| | 01-426-500 | Compost Center Appropriation | | \$10,500 | \$10,500 | \$10,500 | \$10,500 | \$10,500 | \$10,500 | \$10,500 |
| | 01-426-700 | Minor equipment | | \$0 | \$0 | \$0 | \$0 | | | |
| Department | 426 | RECYCLING | Totals | \$25,160 | \$29,300 | \$29,151 | \$30,030 | \$67,100 | \$67,100 | \$67,100 |
| | 01-430-120 | Administrative Compensation | | \$52,326 | \$73,300 | \$73,300 | \$73,300 | \$73,300 | \$73,300 | \$74,766 |
| | 01-430-121 | Roadmaster Compensation | | \$44,081 | \$54,220 | \$52,403 | \$52,403 | \$55,700 | \$55,700 | \$55,700 |
| | 01-430-140 | Maintenance Compensation | | \$372,896 | \$428,932 | \$398,115 | \$403,000 | \$444,405 | \$444,405 | \$444,405 |
| | 01-430-141 | Seasonal Employee Comp | | \$5,844 | \$22,561 | \$22,561 | \$22,561 | \$18,400 | \$18,400 | \$18,400 |
| | 01-430-142 | Maintenance Personnel Overtime | | \$28,639 | \$58,910 | \$40,848 | \$50,000 | \$59,100 | \$59,100 | \$59,100 |
| | 01-430-150 | Benefits | | \$287,060 | \$323,000 | \$309,079 | \$320,631 | \$315,000 | \$315,000 | \$315,000 |
| | 01-430-161 | Social Security Taxes | | \$32,121 | \$39,552 | \$37,192 | \$36,766 | \$40,357 | \$40,357 | \$40,447 |
| | 01-430-166 | Minimum Pension Obligation-Non | | \$45,273 | \$88,496 | \$88,494 | \$88,494 | \$93,576 | \$93,576 | \$93,576 |
| | 01-430-168 | Medicare Tax | | \$7,512 | \$9,250 | \$8,698 | \$8,599 | \$9,450 | \$9,450 | \$9,460 |
| | 01-430-169 | Unemployment | | \$2,314 | \$3,000 | \$2,871 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| | 01-430-200 | Materials/Supplies | | \$2,491 | \$3,500 | \$3,493 | \$3,500 | \$4,000 | \$4,000 | \$4,000 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------------|--------------------------------|----------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01 General Fund | | | | | | | | |
| 01-430-250 | Traffic Sign - M/R | \$10,000 | \$10,000 | \$1,750 | \$1,750 | \$7,500 | \$7,500 | \$7,500 |
| 01-430-373 | Vehicle - O/M/R | \$24,774 | \$25,000 | \$25,706 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 01-430-380 | Equipment Rental | \$2,768 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-430-420 | General Expenses | \$4,509 | \$7,750 | \$8,132 | \$7,750 | \$9,750 | \$9,750 | \$9,750 |
| 01-430-450 | Contracted Services | \$3,243 | \$10,000 | \$9,927 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| 01-430-700 | Major Equipment Purchase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-430-750 | Minor Equipment Purchase | \$4,532 | \$5,000 | \$1,397 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Department 430 | HIGHWAY-GENERAL | Totals | \$930,385 | \$1,167,471 | \$1,088,967 | \$1,116,754 | \$1,178,538 | \$1,180,104 |
| 01-433-240 | Road/Street Signs/Markings | \$13,656 | \$30,000 | \$22,212 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 01-433-250 | Traffic Signal Purchase/Improv | \$3,530 | \$6,200 | \$5,509 | \$2,000 | \$0 | \$0 | \$0 |
| Department 433 | HIGHWAY-TRAFFIC | Totals | \$17,186 | \$36,200 | \$27,721 | \$32,000 | \$30,000 | \$30,000 |
| 01-438-240 | Road Materials/Supplies | \$55,782 | \$95,000 | \$81,901 | \$95,000 | \$100,000 | \$100,000 | \$100,000 |
| Department 438 | HIGHWAY-REPAIRS TO | Totals | \$55,782 | \$95,000 | \$81,901 | \$95,000 | \$100,000 | \$100,000 |
| 01-439-600 | Capital Construction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 439 | HIGHWAY CONSTR AND | Totals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-452-200 | Materials/Supplies | \$2,229 | \$3,500 | \$3,463 | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| 01-452-367 | Refuse Removal | \$4,172 | \$5,000 | \$3,831 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 01-452-370 | Maintenance/Repairs | \$7,126 | \$10,000 | \$4,962 | \$8,500 | \$10,000 | \$10,000 | \$10,000 |
| 01-452-420 | General Expenses | \$4,889 | \$3,500 | \$3,625 | \$3,500 | \$4,000 | \$4,000 | \$4,000 |
| 01-452-450 | Park Contracted Services | \$70,338 | \$85,000 | \$71,173 | \$85,000 | \$50,000 | \$50,000 | \$50,000 |
| 01-452-500 | Summer Youth Program (SVCC) | \$20,301 | \$26,540 | \$18,979 | \$25,000 | \$31,116 | \$31,116 | \$31,116 |
| 01-452-501 | Senior Program | \$7,962 | \$13,878 | \$13,713 | \$13,878 | \$13,878 | \$13,878 | \$13,878 |
| 01-452-510 | Pool Pass Reimbursement | \$8,220 | \$8,030 | \$8,030 | \$8,030 | \$10,255 | \$10,255 | \$10,255 |
| 01-452-700 | Major Equipment Purchase | \$9,836 | \$5,000 | \$2,890 | \$5,000 | \$18,000 | \$13,000 | \$13,000 |
| 01-452-750 | Minor Equipment Purchase | \$3,000 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| Department 452 | PARTICIPANT | Totals | \$138,075 | \$163,448 | \$130,666 | \$160,408 | \$143,749 | \$143,749 |
| 01-456-500 | Library Contribution | \$93,617 | \$103,298 | \$103,298 | \$103,298 | \$98,298 | \$98,298 | \$98,298 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|-----------------|------------|--------------------------------|--------|----------------|----------------|----------------|-----------|-----------|-------------|-----------|
| 01 General Fund | | | | | | | | | | |
| Department | 456 | LIBRARIES | Totals | \$93,617 | \$103,298 | \$103,298 | \$103,298 | \$98,298 | \$98,298 | \$98,298 |
| | 01-461-200 | Supplies | | \$0 | \$200 | \$0 | \$0 | \$200 | \$200 | \$200 |
| | 01-461-420 | Dues, Subscriptions etc | | \$17 | \$400 | \$387 | \$387 | \$400 | \$400 | \$400 |
| | 01-461-540 | Contribution | | \$0 | \$500 | \$0 | \$0 | \$500 | \$500 | \$500 |
| | 01-461-750 | Minor Equipment Purchase | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 461 | CONSERVATION | Totals | \$17 | \$1,100 | \$387 | \$387 | \$1,100 | \$1,100 | \$1,100 |
| | 01-471-200 | Loan Principal Payments | | \$1,438,328 | \$870,711 | \$870,711 | \$870,711 | \$512,688 | \$512,688 | \$512,688 |
| Department | 471 | DEBT PRINCIPAL | Totals | \$1,438,328 | \$870,711 | \$870,711 | \$870,711 | \$512,688 | \$512,688 | \$512,688 |
| | 01-472-200 | Loan Interest Payments | | \$81,235 | \$80,992 | \$80,991 | \$80,992 | \$39,015 | \$39,015 | \$39,015 |
| Department | 472 | DEBT INTEREST | Totals | \$81,235 | \$80,992 | \$80,991 | \$80,992 | \$39,015 | \$39,015 | \$39,015 |
| | 01-481-000 | Intergovernmental Expenditures | | \$19,942 | \$15,000 | \$6,886 | \$10,000 | \$15,000 | \$15,000 | \$15,000 |
| Department | 481 | INTERGOVERNMENT | Totals | \$19,942 | \$15,000 | \$6,886 | \$10,000 | \$15,000 | \$15,000 | \$15,000 |
| | 01-486-351 | Business Insurance | | \$69,426 | \$72,000 | \$70,147 | \$69,907 | \$75,000 | \$75,000 | \$75,000 |
| | 01-486-352 | Vehicle Insurance | | \$37,000 | \$37,000 | \$27,271 | \$28,500 | \$35,000 | \$35,000 | \$35,000 |
| | 01-486-354 | Workmen's Compensation | | \$146,302 | \$142,000 | \$130,426 | \$125,000 | \$115,000 | \$115,000 | \$115,000 |
| | 01-486-356 | Public Officials Bond | | \$1,948 | \$2,000 | \$1,948 | \$1,173 | \$3,000 | \$3,000 | \$3,000 |
| Department | 486 | INSURANCE | Totals | \$254,676 | \$253,000 | \$229,792 | \$224,580 | \$228,000 | \$228,000 | \$228,000 |
| | 01-487-150 | Benefits | | \$124,459 | \$132,500 | \$150,351 | \$152,500 | \$170,000 | \$163,800 | \$163,800 |
| Department | 487 | EMPLOYEE BENEFITS | Totals | \$124,459 | \$132,500 | \$150,351 | \$152,500 | \$170,000 | \$163,800 | \$163,800 |
| | 01-489-410 | Legal Settlements | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 01-489-541 | Matching Grant Allocation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 489 | MISCELLANEOUS | Totals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 01-491-001 | Refund of Prior Year Revenue | | \$1,912 | \$2,000 | \$317 | \$317 | \$2,000 | \$2,000 | \$2,000 |
| | 01-491-280 | Unpaid Bills Prior Years | | \$2,393 | \$20,000 | \$32,205 | \$32,205 | \$20,000 | \$20,000 | \$20,000 |

20-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|-----------------|------------|--------------------------|--------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| 01 General Fund | | | | | | | | | | |
| Department | 491 | REFUNDS-PRIOR YEAR | Totals | \$4,305 | \$22,000 | \$32,522 | \$32,522 | \$22,000 | \$22,000 | \$22,000 |
| | 01-492-000 | Transfer to Other Funds | | \$276,977 | \$286,397 | \$511,523 | \$511,523 | \$265,000 | \$265,000 | \$265,000 |
| | 01-492-100 | Transfer to Fund Balance | | \$0 | \$23,675 | \$0 | \$0 | \$439,689 | \$668,644 | \$645,328 |
| Department | 492 | INTERFUND OPERATING | Totals | \$276,977 | \$310,072 | \$511,523 | \$511,523 | \$704,689 | \$933,644 | \$910,328 |
| Fund Totals: | | | | \$8,014,070 | \$8,251,560 | \$7,849,072 | \$8,164,938 | \$8,443,304 | \$8,627,199 | \$8,628,999 |



Special Funds

Lower Saucon Township

Major Sources of Revenue

| Revenue Source | 2019 Budget | Percentage Change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|--------------|---|----------------------|
| Fire Tax | \$430,000.00 | 100% \$214,000.00 | 216,000.00 |

- The tax mill for Fire Dept vehicle fund will be 1 mill assessed for the purchase of fire equipment vehicles and other expenses for the local Volunteer Fire Companies, Se-Wy-CO/Leithsville, Southeastern and Steel City. This tax was started in 2012. Township received the DCED report with recommendations with the equipment currently in use and future needs. Council is in the process of deciding what level of funding would they obligate the Township to. Minor decrease is assumed due to delinquencies from year to year.

| Revenue Source | 2019 Budget | Percentage Change Dollar Value of Change | 2018 Budgeted Amount |
|--------------------------------|----------------|---|----------------------|
| Earned Income Tax – Open Space | \$1,320,000.00 | +6% +\$70,000.00 | \$1,250,000.00 |

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

| Revenue Source | 2019 Budget | Percentage Change Dollar Value of Change | 2018 Budgeted Amount |
|--------------------------|--------------|---|----------------------|
| State Aid – Liquid Fuels | \$507,314.00 | +2% \$7,687.00 | \$499,627.00 |

- Funding from the State to repair and maintain Township owned road infrastructure. This funding is anticipated to increase by 40% due to the passage of Act 89 of 2013 which increased gasoline taxes to provide additional funding to Pennsylvania municipalities to assist with the repair of roads and bridges. We anticipate that this funding will stabilize at this point since the increased amount of the tax has finished phasing in to the price per gallon.

| Revenue Source | 2019 Budget | Percentage Change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|--------------|---|----------------------|
| Other Sources | \$128,450.00 | 225% \$139,400.00 | \$193,900.00 |

- Other revenues include interest earned on investments, donations or grant awards for the respective accounts. Donations include Zoning Board member Horiszny's compensation donated to the Fire Equipment Fund and Councilman Kern's compensation donated to the Open Space program. Funding is also included for the sale of Township vehicles. \$91,425.00 of the receipts are for a grant submitted to Northampton County Open Space program where this amount is attributed to the Woodland Hills Management Plan recommendations which will be completed in 2018 but revenue will not be received until 2019.

Of the three funds, the State Liquid Fuel Account would require \$299,812.00 to be used of the account's fund balance. This is to complete roadwork, replacement of Lower Saucon Rd Bridge and the installation of the pedestrian crosswalk signal on Friedensville Rd required by PennDot.

Special Funds

Lower Saucon Township Expenditures



Expenditures

| Expense | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|-------------|--|----------------------|
| Fire Equipment | \$55,304.00 | -4% -\$1,834.00 | \$57,138.00 |

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. In 2015 Council approved the purchase of a tanker truck for Southeastern Vol. Fire Company. 50% of the funding came from the fund balance and 50% came from a 5 year loan which, in 2019 we will be making the final payment in the amount of \$50,278.00. Also included is funding for a grant writer to help the departments.

| Expense | Percentage 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|----------------------|------------------------|--|----------------------|
| Open Space Purchases | \$1,170,000.00 | 3% \$35,000.00 | \$1,135,000.00 |

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

| Expense | Percentage 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount Amended |
|--|------------------------|--|---------------------------------|
| State Aid Approved Highway Related Expenses | \$828,826.00 | +14% +\$106,810.00 | \$910,569.00 |

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$200,000) and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. The budgetary increase from 2019 to 2019 is due to Lower Saucon Rd Bridge replacement and pedestrian traffic signal .¹

\$631,446.00 is anticipated to be excess revenue over expenditures in the Open Space and Fire Funds. They will increase the fund balance of both entering into year 2020.

¹ These expenses are made from restricted funding sources

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|---------------------|--------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| 02 | Special Taxes | | | | | | | |
| 02-301-100 | Fire Tax | \$111,828 | \$216,000 | (\$221,373) | \$215,000 | \$216,000 | \$430,000 | \$430,000 |
| 02-310-210 | Earned Income Tax - Current Ye | \$912,321 | \$900,000 | (\$955,061) | \$875,000 | \$875,000 | \$875,000 | \$875,000 |
| 02-310-220 | Open Space EIT - Prior Year | \$354,079 | \$350,000 | (\$453,414) | \$445,000 | \$445,000 | \$445,000 | \$445,000 |
| 02-341-000 | Interest | \$10,781 | \$10,000 | (\$13,001) | \$11,200 | \$13,700 | \$13,700 | \$13,700 |
| 02-350-000 | Grant Funding | \$0 | \$157,400 | \$0 | \$0 | \$91,425 | \$91,425 | \$91,425 |
| 02-355-050 | Motor Vehicle Fuel Taxes - Liq | \$486,342 | \$499,627 | (\$507,314) | \$507,314 | \$507,314 | \$507,314 | \$507,314 |
| 02-380-000 | Misc Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-387-000 | Donation/Contributions | \$3,250 | \$6,500 | \$0 | \$3,325 | \$3,325 | \$3,325 | \$3,325 |
| 02-391-100 | Sale of Fixed Assets | \$48,200 | \$20,000 | \$0 | \$0 | \$20,000 | \$20,000 | \$20,000 |
| 02-392-000 | Fund Balance - State Fund | \$0 | \$389,917 | \$0 | \$0 | \$229,812 | \$299,812 | \$299,812 |
| 02-392-100 | Fire Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-392-200 | Open Space Fund Balance | \$0 | \$30,270 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-393-130 | Loan Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fund Totals: | | \$1,926,801 | \$2,579,714 | (\$2,150,164) | \$2,056,839 | \$2,401,576 | \$2,685,576 | \$2,685,576 |

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|-------------------------|--------------------------------|----------------|------------------|--------------------|------------------|--------------------|--------------------|--------------------|
| 02 Special Taxes | | | | | | | | |
| 02-400-000 | Open Space Purchases | \$0 | \$850,000 | \$0 | \$850,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| 02-400-370 | Open Space Maintenance Funding | \$0 | \$225,000 | \$77,381 | \$185,280 | \$100,000 | \$100,000 | \$100,000 |
| Department 400 | GENERAL GOVERNMENT | Totals | \$0 | \$1,075,000 | \$77,381 | \$1,035,280 | \$1,100,000 | \$1,100,000 |
| 02-402-000 | Bank Fees | \$48 | \$50 | \$44 | \$52 | \$52 | \$52 | \$52 |
| Department 402 | FINANCE | Totals | \$48 | \$50 | \$44 | \$52 | \$52 | \$52 |
| 02-404-710 | Legal Fees | \$5,275 | \$20,000 | \$3,952 | \$4,000 | \$10,000 | \$10,000 | \$10,000 |
| Department 404 | LAW | Totals | \$5,275 | \$20,000 | \$3,952 | \$4,000 | \$10,000 | \$10,000 |
| 02-408-314 | Engineering/Planning Fees | \$13,683 | \$50,270 | \$49,613 | \$50,270 | \$40,000 | \$40,000 | \$40,000 |
| 02-408-710 | Appraisal Costs | \$2,500 | \$20,000 | \$6,300 | \$15,000 | \$20,000 | \$20,000 | \$20,000 |
| Department 408 | ENGINEER | Totals | \$16,183 | \$70,270 | \$55,913 | \$60,000 | \$60,000 | \$60,000 |
| 02-411-700 | Fire Equip Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-411-710 | Fire Equip Consultation | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 02-411-840 | Vehicle Purchase | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department 411 | FIRE | Totals | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 02-430-231 | Vehicle Gasoline Oil | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-430-250 | Traffic Signal M/R | \$2,321 | \$8,500 | \$2,545 | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| 02-430-373 | Vehicle - O/M/R | \$15,039 | \$25,000 | \$24,396 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 02-430-380 | Hgwy Equipment Rentals | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 02-430-700 | Highway Major Equipment | \$200,000 | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | \$200,000 |
| 02-430-750 | Minor Equipment Purchase | \$0 | \$10,000 | \$4,100 | \$8,000 | \$10,000 | \$10,000 | \$10,000 |
| Department 430 | HIGHWAY-GENERAL | Totals | \$217,361 | \$43,500 | \$31,041 | \$41,500 | \$248,500 | \$248,500 |
| 02-432-240 | Snow Removal Expenses | \$60,500 | \$140,000 | \$118,186 | \$135,230 | \$140,000 | \$140,000 | \$140,000 |
| Department 432 | HIGHWAY-SNOW/ICE | Totals | \$60,500 | \$140,000 | \$118,186 | \$135,230 | \$140,000 | \$140,000 |
| 02-433-240 | Street Signs and Markings | \$3,565 | \$25,000 | \$14,435 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 02-433-241 | Traffic Control Device | | \$40,000 | \$0 | \$0 | \$45,000 | \$45,000 | \$45,000 |

27-Dec-2018

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|------------------|------------|--------------------------------|--------|----------------|----------------|----------------|-------------|-------------|-------------|-------------|
| 02 Special Taxes | | | | | | | | | | |
| Department | 433 | HIGHWAY-TRAFFIC | Totals | \$3,565 | \$65,000 | \$14,435 | \$25,000 | \$70,000 | \$70,000 | \$70,000 |
| | 02-434-360 | Street Lighting | | \$37,076 | \$40,000 | \$36,411 | \$38,000 | \$38,000 | \$38,000 | \$38,000 |
| Department | 434 | HIGHWAY-STREET | Totals | \$37,076 | \$40,000 | \$36,411 | \$38,000 | \$38,000 | \$38,000 | \$38,000 |
| | 02-437-240 | Equip and Tools M/R | | \$0 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| Department | 437 | HIGHWAY-REPAIRS OF | Totals | \$0 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| | 02-438-240 | Road Materials and Suppl | | \$11,898 | \$50,000 | \$26,170 | \$50,000 | \$100,000 | \$100,000 | \$100,000 |
| Department | 438 | HIGHWAY-REPAIRS TO | Totals | \$11,898 | \$50,000 | \$26,170 | \$50,000 | \$100,000 | \$100,000 | \$100,000 |
| | 02-439-240 | PennDot Road Projects | | \$68,208 | \$302,234 | \$292,194 | \$293,837 | \$75,000 | \$145,000 | \$145,000 |
| | 02-439-241 | Bridge Project | | | \$266,810 | \$0 | \$0 | \$84,300 | \$84,300 | \$84,300 |
| Department | 439 | HIGHWAY CONSTR AND | Totals | \$68,208 | \$569,044 | \$292,194 | \$293,837 | \$159,300 | \$229,300 | \$229,300 |
| | 02-471-200 | Principal payment | | \$53,135 | \$54,493 | \$54,492 | \$54,492 | \$49,025 | \$49,025 | \$49,025 |
| Department | 471 | DEBT PRINCIPAL | Totals | \$53,135 | \$54,493 | \$54,492 | \$54,492 | \$49,025 | \$49,025 | \$49,025 |
| | 02-472-200 | Interest payment | | \$4,002 | \$2,645 | \$2,645 | \$2,645 | \$1,253 | \$1,253 | \$1,253 |
| Department | 472 | DEBT INTEREST | Totals | \$4,002 | \$2,645 | \$2,645 | \$2,645 | \$1,253 | \$1,253 | \$1,253 |
| | 02-490-000 | Transfer to Fund Balance - Ope | | \$0 | \$283,625 | \$0 | \$0 | \$255,675 | \$255,675 | \$255,675 |
| | 02-490-001 | Transfer to Fund Balance - Fir | | \$0 | \$163,087 | \$0 | \$0 | \$161,771 | \$375,771 | \$375,771 |
| | 02-490-002 | Transfer to General | | \$867,861 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 02-490-003 | CD Purcase | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 490 | Transfer | Totals | \$867,861 | \$446,712 | \$0 | \$0 | \$417,446 | \$416,446 | \$416,446 |
| Fund Totals: | | | | \$1,345,111 | \$2,579,714 | \$712,863 | \$1,748,306 | \$2,401,576 | \$2,685,576 | \$2,685,576 |

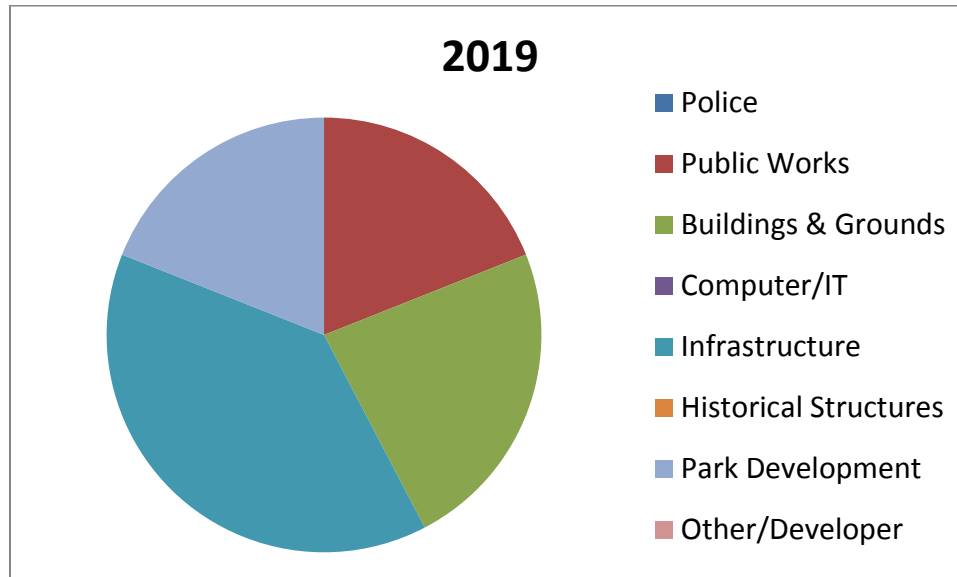
27-Dec-2018



Capital Fund

Lower Saucon Township

The chart below shows the Township's capital fund anticipated expenditures for 2019. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2019. 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 | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount Modified |
|-----------------------------|-------------|--|----------------------------------|
| | \$0.00 | -100% -\$226,039.00 | \$226,039.00 |

- Police Department is requesting no additional vehicles as we replaced several last year.

| Public Works Vehicles & Equipment | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|-----------------------------------|--------------|--|----------------------|
| | \$150,000.00 | 466% \$123,500.00 | \$26,500.00 |

- Replacement of the # 10 – Street Sweeper and #7 Truck.

| Infrastructure | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|----------------|-------------|--|----------------------|
| Storm water | \$75,000.00 | -86% \$434,594.00 | \$509,594.00 |

- Proceeds for the loan for Fire Lane are recommended to be expenses for storm water issues to comply with MS4 requirements.



Capital Fund

Lower Saucon Township

| Buildings | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|-----------|--------------|--|----------------------|
| | \$184,623.00 | 28% \$34,500.00 | \$155,000.00 |

- 2019 funding is for improvements to Seidersville Hall and the water line replacement behind the Public Works Building. Grant funding is to offset some of these expenses

| IT Improvements | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|-----------------|-------------|--|----------------------|
| | \$0.00 | 0% | \$0.00 |

- No anticipated upgrades .

| Historical Structures | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|-----------------------|-------------|--|----------------------|
| | \$0.00 | 587% \$47,000.00 | \$78,170.00 |

- Stair and porch repairs required additional funding in 2018. No budgeted capital expenses for the Heller Homestead, Old Mill Bridge or Lutz Franklin. Focusing on building funding reserves for the next projects needed.

| Park Development | 2019 Budget | Percentage of Change Dollar Value of Change | 2018 Budgeted Amount |
|------------------|--------------|--|----------------------|
| | \$150,000.00 | 19% \$23,500.00 | \$126,500.00 |

- Expenses include alternate dog park, repairing pervious trail and paving parking area at Polk Valley Park

| Other/Developer | 2019 Budget | Dollar Value of Change | 2018 Budgeted Amount |
|-----------------|-------------|------------------------|----------------------|
| | \$0.00 | 0% | \$0.00 |

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

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | Description | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|----------------|----------------------------|------------------|--------------------|--------------------|------------------|--------------------|------------------|------------------|
| 03 | Capital Fund | | | | | | | |
| 03-341-000 | Earnings from Investments | \$2,766 | \$2,000 | (\$2,780) | \$2,100 | \$2,400 | \$2,400 | \$2,400 |
| 03-350-100 | Loan Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 03-354-000 | Grants | \$127,771 | \$23,500 | (\$2,000) | \$2,000 | \$165,155 | \$183,155 | \$183,155 |
| 03-361-300 | Developer Fees | \$3,310 | \$0 | (\$6,300) | \$6,300 | \$0 | \$0 | \$0 |
| 03-387-000 | Donations/Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 03-391-000 | Sale of Fixed Assets | \$10,477 | \$10,000 | (\$7,191) | \$1,000 | \$20,000 | \$20,000 | \$20,000 |
| 03-392-000 | Fund Balance Appropriation | \$0 | \$823,333 | \$0 | \$0 | \$912,562 | \$319,968 | \$319,968 |
| 03-392-001 | Transfer from other funds | \$276,977 | \$265,000 | (\$511,523) | \$511,523 | \$265,000 | \$265,000 | \$265,000 |
| | Fund Totals: | \$421,302 | \$1,123,833 | (\$529,794) | \$522,923 | \$1,365,117 | \$790,523 | \$790,523 |

Fiscal Year 2019 Budget

Model: STANDARD MODEL

Lower Saucon Township

| Ledger Account | | Description | | Last Yr Actual | Current Budget | Current Actual | Projected | Requested | Recommended | Approved |
|-----------------|-----|-------------------------------|--------|----------------|----------------|----------------|-----------|-------------|-------------|-----------|
| 03 Capital Fund | | | | | | | | | | |
| 03-402-451 | | Bank Fee | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 402 | FINANCE | Totals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 03-407-829 | | Video Equip | | \$28,860 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 407 | DATA PROCESSING | Totals | \$28,860 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 03-409-730 | | Building Purchase/Improvement | | \$75,055 | \$155,000 | \$68,979 | \$69,010 | \$184,623 | \$184,623 | \$184,623 |
| 03-409-800 | | IT Improvements | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department | 409 | BUILDINGS AND PLANT | Totals | \$75,055 | \$155,000 | \$68,979 | \$69,010 | \$184,623 | \$184,623 | \$184,623 |
| 03-410-840 | | Vehicle Purchase | | \$70,400 | \$228,969 | \$226,039 | \$226,039 | \$0 | \$0 | \$0 |
| Department | 410 | POLICE | Totals | \$70,400 | \$228,969 | \$226,039 | \$226,039 | \$0 | \$0 | \$0 |
| 03-430-840 | | Vehicle Purchase | | \$137,637 | \$26,500 | \$25,476 | \$25,476 | \$290,000 | \$150,000 | \$150,000 |
| Department | 430 | HIGHWAY-GENERAL | Totals | \$137,637 | \$26,500 | \$25,476 | \$25,476 | \$290,000 | \$150,000 | \$150,000 |
| 03-436-810 | | Storm Water Improvements | | \$16,196 | \$509,594 | \$2,500 | \$2,500 | \$509,594 | \$75,000 | \$75,000 |
| Department | 436 | Storm Water | Totals | \$16,196 | \$509,594 | \$2,500 | \$2,500 | \$509,594 | \$75,000 | \$75,000 |
| 03-439-810 | | Road Improvement | | \$0 | \$0 | \$0 | \$0 | \$230,900 | \$230,900 | \$230,900 |
| Department | 439 | HIGHWAY CONSTR AND | Totals | \$0 | \$0 | \$0 | \$0 | \$230,900 | \$230,900 | \$230,900 |
| 03-452-810 | | Park Improvement | | \$56,255 | \$125,600 | \$93,301 | \$93,301 | \$150,000 | \$150,000 | \$150,000 |
| Department | 452 | PARTICIPANT | Totals | \$56,255 | \$125,600 | \$93,301 | \$93,301 | \$150,000 | \$150,000 | \$150,000 |
| 03-459-810 | | Historical Bldg Improvements | | \$2,700 | \$78,170 | \$70,353 | \$78,170 | \$0 | \$0 | \$0 |
| Department | 459 | Historical Bldg | Totals | \$2,700 | \$78,170 | \$70,353 | \$78,170 | \$0 | \$0 | \$0 |
| 03-492-000 | | Developer Maintenance return | | \$0 | \$0 | \$10,140 | \$10,140 | \$0 | \$0 | \$0 |
| Department | 492 | INTERFUND OPERATING | Totals | \$0 | \$0 | \$10,140 | \$10,140 | \$0 | \$0 | \$0 |
| Fund Totals: | | | | \$387,103 | \$1,123,833 | \$496,788 | \$504,636 | \$1,365,117 | \$790,523 | \$790,523 |

20-Dec-2018

Statement of Cash Balances

12/31/2019

Fund 1 General

| | | | | |
|----------------------|---|----|---------------------|------------------------|
| 2018 | Projected Ending Balance | \$ | 4,452,470.00 | |
| | Operating Fund Balance | \$ | 1,420,000.00 | |
| 2019 Revenue | | \$ | 8,628,999.00 | |
| 2019 Expenses | | \$ | (7,718,671.00) | |
| | Transfer to Capital | \$ | (265,000.00) | |
| | Receipts over expenses | \$ | 645,328.00 | |
| | | \$ | 6,517,798.00 | |
| * | Interfund General - Compost Center | \$ | (56,600.00) | |
| | | \$ | <u>24,600.00</u> | |
| 2019 | Year end Fund Balance | \$ | | 6,485,798.00 |
| Committed | Operational Reserve | \$ | 1,917,785.00 | |
| | Council appropriation | \$ | 100,000.00 | \$ 2,017,785.00 |
| Committed | Environmental Reserve | \$ | 309,500.00 | \$ 310,500.00 |
| * | Compost Center Fund | \$ | 64,000.00 | |
| Restricted | 2019 Revenue | \$ | 24,600.00 | |
| | 2019 Expenses | \$ | (56,600.00) | |
| | | | | \$ 32,000.00 |
| | NCGREGA | \$ | - | |
| Restricted | Inter Fund | \$ | - | |
| | TOTAL OF ALL GENERAL FUNDS | \$ | | 8,846,083.00 |

Fund 2 Special Funds Open Space

| | | | | |
|-------------------|--------------------------------------|----|----------------|---------------------|
| 2018 | Projected Ending Balance | \$ | 5,952,609.00 | |
| Restricted | Open Space | \$ | 5,429,340.28 | |
| | 2019 Revenue | \$ | 1,418,650.00 | |
| | 2019 Expenses | \$ | (1,135,000.00) | |
| | Year End Fund Balance | \$ | | 5,712,990.28 |
| | Fire Fund | | | |
| | 2018 Beginning Balance | \$ | 142,011.00 | |
| | 2018 Projected Ending Balance | \$ | 300,000.00 | |
| Restricted | 2019 Revenue | \$ | 430,075.00 | |
| | 2019 Expense | \$ | (55,304.00) | |
| | Year End Fund Balance | \$ | | 674,771.00 |
| Restricted | State Liquid Fuel | | | |
| | 2018 Beginning Balance | \$ | 1,326,000.00 | |
| | 2018 Projected Ending Balance | \$ | 1,268,500.00 | |
| | 2017 Revenue | \$ | 529,000.00 | |
| | 2017 Expenses | \$ | (758,800.00) | |
| | Year End Fund Balance | \$ | | 1,038,700.00 |
| | TOTAL OF ALL SPECIAL FUNDS | \$ | | 7,426,461.28 |

| | | | | |
|--|---|----|--------------|-------------------------|
| Fund 3 Capital | Checking | \$ | 2,000.00 | |
| | 2018 Projected Ending Balance | \$ | 1,869,200.00 | |
| | 2019 Intef fund transfer | \$ | 225,000.00 | |
| | 2019 Revenue | \$ | 81,800.00 | |
| | Loan Proceeds | \$ | - | |
| | 2019 Expenses | \$ | (640,523.00) | |
| | | | | \$ 1,537,477.00 |
| | Committed | | | \$ (580,329.32) |
| | Assigned | | | \$ (105,000.00) |
| | Restricted | | | \$ (7,000.00) |
| | Unrestricted | | | \$ 845,147.68 |
| | | | | |
| | Parks | | | |
| | Projected 2018 Ending Balance | \$ | 154,000.00 | |
| | 2019 Revenue | \$ | 106,155.00 | |
| | 2019 Expenses | \$ | (150,000.00) | |
| | | \$ | - | \$ 110,155.00 |
| | Historical Str. Fund Projected Ending Balance | \$ | 8,860.00 | |
| | Funding | \$ | 20,200.00 | |
| | 2018 Expenses | \$ | - | \$ 29,060.00 |
| | TOTAL OF ALL CAPITAL FUNDS | | | <u>\$ 984,362.68</u> |
| | | | | |
| Year End Fund Balance - ALL FUNDS | | | | \$ 17,256,906.96 |

Fiduciary Funds

Balance as of September 30, 2018

| | |
|--------------------|----------------|
| Non-Uniformed Plan | \$2,397,140.67 |
| Uniformed Plan | \$6,881,220.87 |

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

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

2019 Projected Consultants Costs

LAW

Fund 01 - General

| | |
|---------------------------|-------------|
| Solicitor | \$95,000.00 |
| Labor Solicitor | \$10,000.00 |
| Environmental | \$ 5,000.00 |
| Solicitor Planning/Zoning | \$10,000.00 |

Fund 02 – Open Space

| | |
|------------------------|-------------|
| Solicitor – Open Space | \$10,000.00 |
|------------------------|-------------|

Engineering

Fund 01 - General

| | |
|------------------------------------|-------------|
| General Engineering | \$20,000.00 |
| MS4 | \$30,000.00 |
| Landfill Engineering | \$30,000.00 |
| Lower Saucon Rd Bridge replacement | \$20,000.00 |
| Planning/Zoning (Fee based) | \$30,000.00 |
| SEO – Fee based and grant* | \$40,000.00 |

Fund 02 – Open Space

| | |
|-------------------------------------|-------------|
| Surveys, Appraisals, Baseline Plans | \$60,000.00 |
|-------------------------------------|-------------|

Fund 02- Liquid Fuel Fund

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

Fund 03 - Capital

None

Planning/Consulting

| | |
|--|-------------|
| Landfill Consulting | \$16,000.00 |
| Outstanding Ordinance Reviews (SALDO/Wind/Solar, etc.) | \$15,000.00 |
| Misc Reviews/Additional Projects (General Planning) | \$24,000.00 |

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

2019

| | |
|---|----------|
| Light bars - 5 | \$11,400 |
| Soft Body Armor – 5 Vests (Approx. 50% Reimbursed by BVP) | \$ 4,500 |
| Rifle Plates | \$ 5,520 |

2020

| | |
|--|----------|
| Police 161 | \$36,500 |
| Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP) | \$ 900 |
| Portable Radio Replacement | \$10,000 |
| License Plate Recognition Software | \$19,995 |
| Body Cameras | \$76,000 |

2021

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

2022

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

2023

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

2024

| | |
|--|----------|
| Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP) | \$ 900 |
| Police Unit 162 | \$40,000 |
| Police Unit 164 | \$40,000 |
| Police Unit 165 | \$40,000 |

Contributions for 2019

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