

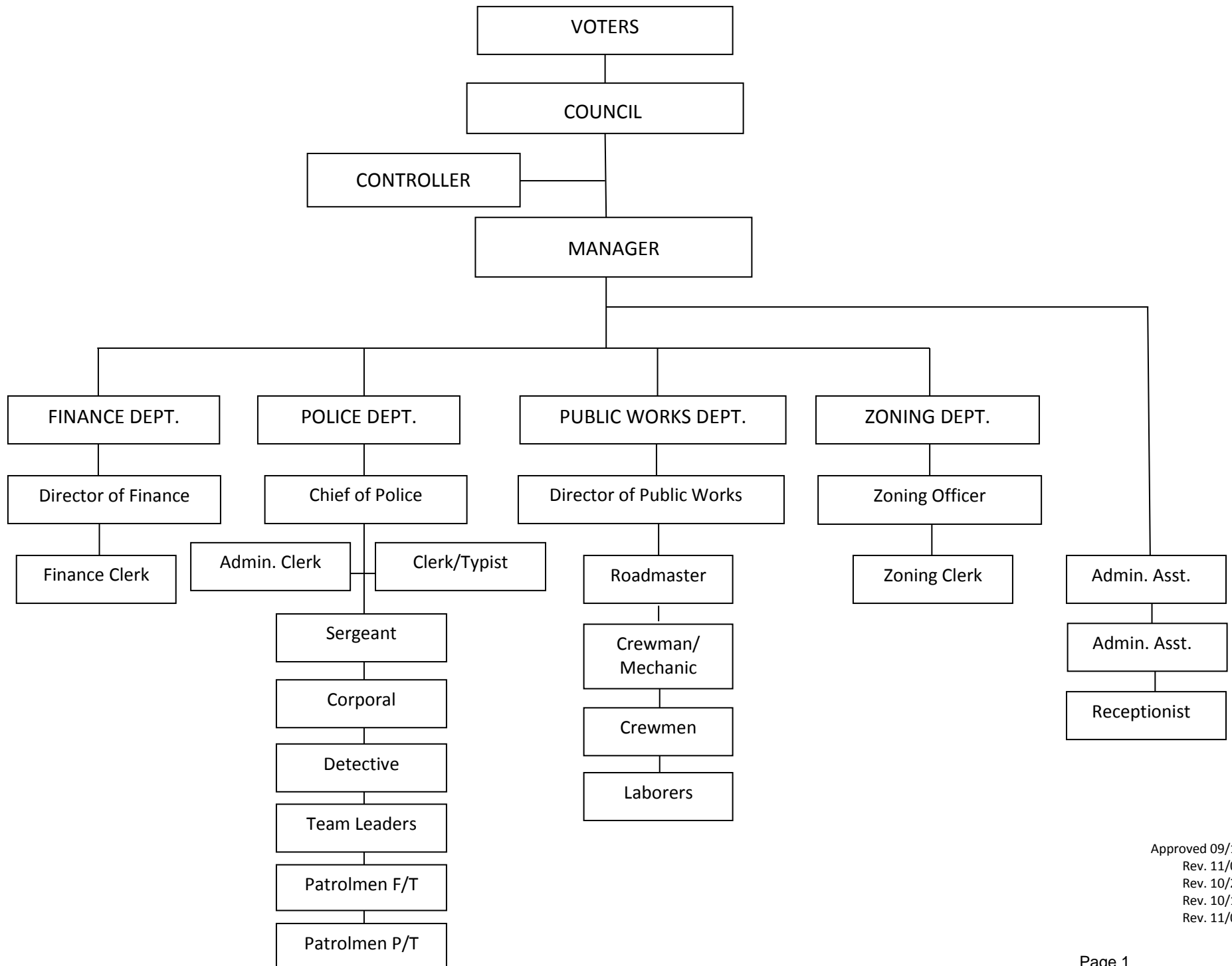
Lower Saucon Township



Proposed Budget 2020

Submitted to Council
November 6, 2019
Leslie Huhn, Township Manager
Cathy Gorman, Director of Finance

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



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



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

2019 MILLAGE RATES AS OF JULY 2, 2019

<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	54.89	71.69	Bangor	16.31	56.36	84.47
Bethlehem	7.74	56.26	75.80	Bath	15.0	54.89	81.69
Bushkill	7.50	55.74	75.04	Chapman	4.0	54.89	70.69
East Allen	6.50	54.89	73.19	East Bangor	12.47	56.36	80.63
Forks	7.50	65.35	84.65	Freemansburg	16.26	56.26	84.32
Hanover	3.90	56.26	71.96	Glendon	11.64	58.686	82.126
Lehigh	5.70	54.89	72.39	Hellertown	21.50	53.43	86.73
Lo. Mt. Bethel (E)	5.1	65.35	82.25	Nazareth	16.0	55.74	83.54
Lo. Mt. Bethel Ind. (B)	5.1	56.36	73.26	Northampton	10.0	54.89	76.69
Lo. Nazareth	4.15	55.74	71.69	N Catasauqua	12.2	61.1112	85.1112
Lower Saucon	6.39	53.43	71.62	Pen Argyl	12.0	56.06	79.86
Moore	4.0	54.89	70.69	Portland	20.0	56.36	88.16
Palmer	8.25	65.35	85.40	Roseto	11.5	56.36	79.66
Plainfield	6.5	56.06	74.36	Stockertown	14.0	55.74	81.54
Upper Mt. Bethel	6.5	56.36	74.66	Tatamy	12.5	55.74	80.04
Upper Nazareth	7.09	55.74	74.63	Walnutport	18.75	66.01220	96.5622
Washington	8.00	56.36	76.16	West Easton	11.7	58.686	82.186
Williams	2.25	58.686	72.736	Wilson	20.0	58.686	90.486
				Wind Gap	14.50	56.06	82.36
City of Bethlehem	18.22	56.26	86.28				
City of Easton	24.95	65.35	102.1				
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 2020 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 pages.

For 2020, the Township's estimated primary sources of revenue are Real Estate Tax inclusive of the fire tax assessment (32.96%), Enabling taxes (37.41%) and the Landfill tipping fees (23.49%). The 2020 budget reflects similar revenues whereas the landfill fees are being assumed at the same amount of revenue until the life of the landfill ends. We may see a decrease in the next couple of years as they may try to extend their useful life as they did 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 2019 budget included increasing the fire tax assessment .50 mill; to a total of 1 mill for the purchase of fire vehicles. The study provided that \$430,000.00 annually would allow enough to save yearly to provide up to a 75% contribution to the volunteer fire companies to purchase vehicles. The Township increased general purpose taxes over the last few years to mitigate the use of some funding for general operating purposes in order to gradually move away from the reliance of the landfill funds. The Township debt has been paid in full and we are now utilizing the funding for Capital appropriations and funding our reserves. The 2020 Budget does not include a tax increase as the administration is adhering to the provisions in the Budget Advisory Report (BAR). There are safeguards in this policy that will direct staff during budget development to recognize the need to utilize the funding if approved by Council. The Township also has an EIT Open Space Tax which was reinstated in 2017 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. Some improvements have been made to the Woodland Hills Preserve based on the management plan and Council has utilized the option of using the 25% income provision to maintain the properties.



All Funds

Lower Saucon Township Budget Overview

The Township's major expenditures include: the Police Department (41%), Public Works Department (17.9%), Administration (6.4%), Fire and EMS appropriations (5.15%), Insurances (3.51%), and Parks and Library costs (3%) of the Township's approved \$7.5 million expense budget. 12.47% of the revenue coming in to the Township next year will be placed in reserves for when the landfill closes. We estimate we will have approximately \$12 million in reserves by that time.

Other expenses include building and facilities maintenance, emergency management operations, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2020 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 PennDOT
- Storm water repairs and improvements
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library services
- Maintenance of 7 parks and 1 Preserve, inclusive of a dog park and new alternate dog park
- Recreational services including the Saucon Valley Community Center children's summer recreation program, senior programs, and the maintenance of recreation areas within the seven parks in the Township which provide a variety of recreational opportunities for Saucon Valley area children under the supervision of the local youth sports organizations.
- Acquisitions of open space interests to preserve and protect natural areas and historic and culturally significant sites in the Township, as well as slowing the sprawl of development that can impact the local school district.





All Funds

Lower Saucon Township Budget Future Forecast

Financial Forecast

Attached is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between moving in and out, in 2018 and 2019 there was a slight increase 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 since this is attributed to 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 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 on lots that opened up due to the economic turn. The next year will continue to show strong volatility due to the present political environment and strong changes in government policies. With this uncertainty, we are presenting a fairly conservative budget, as this pressure on a global scale does impact day to day decision making; i.e to move, make home improvements, change jobs, etc. Earned Income Tax revenues are projected to increase slightly from 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. The Township has not had a significant increase in the assessment, indicating developments have stopped.

Expenses increase and fluctuate as historical trends, market reports and studies, negotiated contracts, and unforeseen expenses come into play during the year. Forecasting a budget line item for volatile expenses such as diesel, gas and oil, is extremely challenging due to the fluctuation in prices, sometimes on a daily basis, which includes 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 funds be placed in 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 2020 budget. Future budgets will encompass recommendations of tax increases when warranted based on the BAR policies and cuts in expenses when opportunities present themselves. The five



All Funds

Lower Saucon Township Budget Future Forecast

year forecast assumes some percentage increases in expenses and revenue every year assuming limited growth. These assumptions are used to base our needs for when the landfill operations stop. Our goal is to spread the increases over a period of years to offset the needs and then rely on reserves to offset any more increases once the funding source is gone.

This is all subject to change if demographics change, income levels increase, new businesses come into the Township, overall assessment increases, or if the level of services changes based upon the needs of 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 Multi-Municipal Comprehensive Plan is currently being reviewed by the Saucon Valley Partnership as we have marked 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 to 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 its 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. If expanding our business base is considered, there is the potential of looking at a non-resident EIT tax, but not at this point.

Of the answers received the education data collected showed that Township residents over the age of 25 only 28.1% had a high school diploma and 64.5% have a college degree or other higher education. The median household income is \$80,538 and the median family income is \$91,767 which are higher than Northampton County's mean family income of \$60,097 and household income of \$73,386. Overall wages have been down since the usage of this information for planning purposes.

All Funds

Lower Saucon Township Budget Future Forecast



New Events

In 2019, Township Council appropriated funds to assist with the purchase of a ladder truck for Lower Saucon Fire and Rescue with the 1 mill appropriation. Review of other apparatus continues for the Steel City Fire Department. Funding is budgeted to continue to assist the departments in 2020.

The Police study was completed and some of the operational recommendations have been implemented such as promotions within the department. In the 2019 Budget we included funding for the restructuring and recommended training level. In 2020, we are including additional technical improvements to help in communications and traffic enforcement along with rebranding the Police Department by including funding for new uniforms.

The landfill's lifespan is estimated at approximately 4.6 years remaining.

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01	<u>General Fund</u>							
301	<u>REAL PROPERTY TAXES</u>							
01-301-100	Real Estate Taxes - Current Ye	\$2,330,000	(\$2,313,852.12)	\$2,356,000	\$2,356,000	\$2,357,000	\$2,358,000	\$2,358,000
01-301-200	Real Estate Taxes - Prior Year	\$20,000	(\$19,525.27)	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	\$50,000	(\$30,226.64)	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
01-301-600	Real Estate Taxes - Interim	\$3,000	(\$670.87)	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000
01-301-601	Real Estate Tax-Interim-Prior	\$800	(\$882.99)	\$1,000	\$750	\$750	\$750	\$750
	Dept Totals:	\$2,403,800	(\$2,365,157.89)	\$2,418,000	\$2,423,750	\$2,423,750	\$2,424,750	\$2,424,750
310	<u>LOCAL TAX ENABLING ACT</u>							
01-310-100	Real Estate Transfer Tax	\$350,000	(\$307,589.34)	\$365,000	\$345,000	\$325,000	\$325,000	\$365,000
01-310-210	Earned Income Tax - Current Ye	\$1,900,000	(\$1,211,930.85)	\$1,950,000	\$2,000,000	\$2,100,000	\$2,200,000	\$2,300,000
01-310-220	Earned Income Tax - Prior Year	\$875,000	(\$839,142.75)	\$840,000	\$840,000	\$840,000	\$845,000	\$845,000
01-310-510	Local Services Tax	\$70,000	(\$53,748.95)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
01-310-520	Local Services Tax Prior year	\$12,000	(\$17,928.51)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	Dept Totals:	\$3,207,000	(\$2,430,340.40)	\$3,237,000	\$3,267,000	\$3,347,000	\$3,452,000	\$3,592,000
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	\$117,113	(\$117,108.15)	\$117,108	\$116,800	\$116,500	\$115,000	\$114,000
	Dept Totals:	\$118,113	(\$117,858.15)	\$118,108	\$117,800	\$117,500	\$116,000	\$115,000
322	<u>NON-BUSINESS</u>							
01-322-100	Moving Permits	\$600	(\$615.00)	\$630	\$630	\$630	\$630	\$630
01-322-820	Road Encroachment Permits	\$3,000	(\$3,320.00)	\$3,000	\$2,000	\$2,000	\$1,500	\$1,500
	Dept Totals:	\$3,600	(\$3,935.00)	\$3,630	\$2,630	\$2,630	\$2,130	\$2,130
331	<u>FINES</u>							
01-331-100	County Court Fines	\$16,500	(\$8,305.55)	\$10,000	\$12,000	\$13,000	\$14,000	\$15,000
01-331-110	Motor Veh Code Violations (ST)	\$8,000	(\$3,915.37)	\$7,900	\$9,000	\$10,000	\$11,000	\$12,000
01-331-120	Ordinance Violations (JP)	\$3,000	(\$2,506.00)	\$3,000	\$3,200	\$3,200	\$3,000	\$3,000
01-331-130	Crimes Code Violations	\$8,000	(\$4,008.87)	\$7,800	\$8,200	\$8,200	\$8,300	\$8,300

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-331-140	Motor Veh Code Violations (JP)	\$31,000	(\$20,913.64)	\$30,000	\$30,000	\$31,500	\$31,500	\$31,500
01-331-150	Parking Tickets	\$600	(\$300.00)	\$400	\$500	\$500	\$600	\$600
	Dept Totals:	\$67,100	(\$39,949.43)	\$59,100	\$62,900	\$66,400	\$68,400	\$70,400
341	<u>INTEREST EARNINGS</u>							
01-341-000	Earnings from Investments	\$15,000	(\$22,656.88)	\$27,500	\$28,500	\$30,000	\$32,000	\$33,500
	Dept Totals:	\$15,000	(\$22,656.88)	\$27,500	\$28,500	\$30,000	\$32,000	\$33,500
350	<u>INTERGOVERNMENT</u>							
01-350-000	Intergovernmental Revenues	\$6,000	(\$4,107.00)	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
	Dept Totals:	\$6,000	(\$4,107.00)	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
351	<u>FEDERAL GRANTS</u>							
01-351-000	Federal Grants	\$20,000	(\$25,042.83)	\$20,000	\$20,600	\$21,200	\$21,200	\$21,200
	Dept Totals:	\$20,000	(\$25,042.83)	\$20,000	\$20,600	\$21,200	\$21,200	\$21,200
354	<u>STATE</u>							
01-354-000	Other State Grants	\$35,000	(\$10,807.63)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
01-354-020	Public Safety Grants	\$10,600	(\$9,320.98)	\$10,600	\$10,600	\$10,800	\$10,800	\$10,800
01-354-030	Highway Grants	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$45,600	(\$20,128.61)	\$25,600	\$25,600	\$25,800	\$25,800	\$25,800
355	<u>STATE SHARED REVENUE</u>							
01-355-010	Utility Tax Reimbursement	\$6,762	(\$6,699.71)	\$6,700	\$6,810	\$6,821	\$6,835	\$6,835
01-355-020	Pension State Aid	\$224,851	(\$245,783.95)	\$245,784	\$250,000	\$255,000	\$260,000	\$265,000
01-355-070	Fire Insurance Tax Reimb	\$77,323	(\$82,750.24)	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750
01-355-080	Beverage Licenses	\$2,050	(\$1,950.00)	\$2,050	\$2,050	\$2,050	\$2,050	\$2,050
	Dept Totals:	\$310,986	(\$337,183.90)	\$337,284	\$341,610	\$346,621	\$351,635	\$356,635
361	<u>GENERAL GOVERNMENT</u>							
01-361-300	Zoning Permits and Fees	\$10,200	(\$3,525.00)	\$6,000	\$6,500	\$7,000	\$7,000	\$7,500
01-361-310	Subdivision Fees	\$3,000	(\$4,120.00)	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
01-361-650	Tax Collection Fees	\$5,000	(\$4,220.00)	\$3,500	\$3,500	\$3,000	\$3,000	\$3,000
01-361-700	Duplicate Bill Fee	\$300	(\$370.00)	\$300	\$100	\$100	\$100	\$100

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-361-800	Administration	\$3,000	(\$1,072.35)	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Dept Totals:	\$21,500	(\$13,307.35)	\$16,300	\$16,600	\$16,600	\$17,600	\$18,100
362	<u>PUB SAFETY-CHARGES</u>							
01-362-100	Police Services	\$22,500	(\$13,164.25)	\$20,000	\$22,000	\$22,000	\$23,000	\$23,000
01-362-110	Accident Report Requests	\$3,200	(\$2,940.00)	\$3,000	\$3,000	\$3,000	\$2,800	\$2,800
01-362-130	Security Alarm Monitoring Fee	\$1,200	(\$1,270.00)	\$1,250	\$1,200	\$1,220	\$1,230	\$1,230
01-362-410	Building Permits - Public Safe	\$22,500	(\$18,320.00)	\$20,000	\$23,000	\$23,500	\$23,500	\$23,500
01-362-440	Sanitation Permits	\$35,000	(\$21,935.00)	\$30,000	\$30,000	\$32,000	\$32,000	\$33,000
01-362-460	State UCC Fees	\$400	(\$535.00)	\$650	\$650	\$650	\$650	\$650
	Dept Totals:	\$84,800	(\$58,164.25)	\$74,900	\$79,850	\$82,370	\$83,180	\$84,180
363	<u>HIGHWAY-CHARGES FOR</u>							
01-363-000	Highway Street Charges	\$3,500	(\$3,747.74)	\$3,500	\$3,600	\$3,700	\$3,700	\$3,700
	Dept Totals:	\$3,500	(\$3,747.74)	\$3,500	\$3,600	\$3,700	\$3,700	\$3,700
364	<u>SANITATION/LANDFILL</u>							
01-364-500	Contributions	\$24,500	(\$24,500.00)	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$2,000,000	(\$1,683,060.44)	\$2,000,000	\$2,163,200	\$2,270,520	\$2,361,340	\$1,000,000
01-364-610	Gas Royalty Fees	\$5,000	(\$6,189.50)	\$0	\$0	\$0	\$0	\$0
01-364-620	Compost Sales	\$2,500	(\$2,440.00)	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
	Dept Totals:	\$2,032,000	(\$1,716,189.94)	\$2,027,000	\$2,190,200	\$2,297,520	\$2,388,340	\$1,027,000
365	<u>HEALTH-CHARGES FOR</u>							
01-365-000	Health - Charges for Services	\$170,000	(\$150,859.47)	\$161,200	\$170,872	\$181,122	\$191,989	\$203,508
	Dept Totals:	\$170,000	(\$150,859.47)	\$161,200	\$170,872	\$181,122	\$191,989	\$203,508
367	<u>RECREATION-CHARGES</u>							
01-367-120	Playground Fees (Programs)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	\$8,500	(\$7,875.00)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
	Dept Totals:	\$8,500	(\$7,875.00)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
380	<u>MISCELLANEOUS</u>							
01-380-000	Miscellaneous Income	\$3,000	(\$10,864.07)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
Dept Totals:		\$3,000	(\$10,864.07)	\$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	\$0.00	\$0	\$200	\$200	\$0	\$0
01-387-020	Police Misc Donations	\$8,000	(\$2,168.99)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-387-030	Township Donations/Contrib	\$0	(\$1,227.97)	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$8,000	(\$3,396.96)	\$2,000	\$2,200	\$2,200	\$2,000	\$2,000
<u>391</u>	<u>SALE OF FIXED ASSETS</u>							
01-391-100	Sale of General Fixed Assets	\$500	(\$1,174.00)	\$500	\$500	\$500	\$500	\$500
Dept Totals:		\$500	(\$1,174.00)	\$500	\$500	\$500	\$500	\$500
<u>392</u>	<u>TRANSFERS</u>							
01-392-012	Transfer from Fund Balance	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-392-013	Transfer	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<u>395</u>	<u>PRIOR YEAR EXPENSES</u>							
01-395-000	Refund of Prior Year Expend	\$100,000	(\$162,716.97)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Dept Totals:		\$100,000	(\$162,716.97)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
FundTotal:		\$8,628,999	(\$7,494,655.84)	\$8,647,122	\$8,869,712	\$9,080,413	\$9,297,724	\$8,096,903
<u>01</u>	<u>General Fund</u>							
<u>400</u>	<u>GENERAL GOVERNMENT</u>							
01-400-110	Council Compensation	\$16,250	\$13,542.00	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$1,008	\$839.59	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$236	\$196.40	\$236	\$236	\$236	\$236	\$236
01-400-420	Council Expenses	\$6,900	\$4,360.52	\$4,800	\$4,800	\$5,000	\$5,000	\$5,000
01-400-500	Contributions/Grants/Subsidies	\$20,125	\$14,000.00	\$20,625	\$21,625	\$21,625	\$22,625	\$22,625
01-400-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$44,519	\$32,938.51	\$42,919	\$43,919	\$44,119	\$45,119	\$45,119
<u>401</u>	<u>EXECUTIVE</u>							

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-401-120	Manager Secretary Compensation	\$95,472	\$80,784.00	\$97,859	\$98,695	\$101,336	\$104,376	\$107,507
01-401-121	Administrative Assistant	\$50,082	\$22,880.90	\$46,638	\$48,037	\$49,478	\$50,962	\$52,491
01-401-140	Office Personnel Compensation	\$44,370	\$37,543.88	\$45,408	\$46,995	\$48,405	\$49,857	\$51,352
01-401-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$300	\$300	\$300
01-401-143	Receptionist	\$33,662	\$28,671.15	\$38,000	\$39,140	\$40,314	\$41,524	\$42,769
01-401-144	Transcriptionist Compensation	\$2,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-401-150	Benefits	\$136,000	\$101,346.51	\$140,000	\$148,400	\$157,304	\$166,742	\$176,746
01-401-161	Social Security Taxes	\$13,875	\$10,532.51	\$14,143	\$14,570	\$15,007	\$15,457	\$15,921
01-401-165	Pension Administration Fees	\$28,000	\$21,695.59	\$21,600	\$21,600	\$22,000	\$22,000	\$23,000
01-401-166	Minimum Pension Obligation Non	\$31,585	\$31,585.00	\$26,356	\$26,000	\$24,300	\$24,300	\$20,000
01-401-168	Medicare Tax	\$3,245	\$2,463.08	\$3,308	\$3,407	\$3,509	\$3,614	\$3,723
01-401-169	Unemployment	\$400	\$394.62	\$350	\$350	\$300	\$300	\$250
01-401-210	Supplies	\$0	\$0.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-401-329	Newletter Expense	\$10,000	\$6,834.66	\$10,000	\$10,100	\$10,300	\$10,300	\$10,300
01-401-330	Transportation Expenses	\$500	\$84.68	\$500	\$600	\$600	\$600	\$600
01-401-340	Advertising and Printing	\$11,000	\$7,642.55	\$12,000	\$13,500	\$13,500	\$14,000	\$14,000
01-401-341	Ordinance Codification Updates	\$7,000	\$7,980.35	\$8,500	\$9,000	\$9,000	\$10,000	\$10,000
01-401-410	Community Events	\$0	\$0.00	\$600	\$750	\$750	\$850	\$850
01-401-420	General Expenses	\$9,300	\$8,458.05	\$9,287	\$9,600	\$9,700	\$9,700	\$9,800
01-401-470	Hiring Expenses	\$2,000	\$1,489.40	\$1,500	\$1,500	\$2,200	\$2,300	\$2,300
01-401-750	Minor Equipment Purchase	\$2,000	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$480,691	\$370,386.93	\$482,249	\$498,444	\$514,303	\$533,182	\$547,909
<u>402</u>	<u>FINANCE ADMINISTRATION</u>							
01-402-110	Controller Compensation	\$2,700	\$1,350.00	\$2,700	\$3,000	\$3,000	\$3,000	\$3,200
01-402-120	Administrative Compensation	\$66,300	\$56,100.00	\$67,958	\$69,996	\$72,096	\$74,259	\$76,487
01-402-140	Office Personnel Compensation	\$51,500	\$41,264.78	\$46,116	\$42,349	\$43,620	\$44,928	\$46,276
01-402-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$300	\$400	\$400	\$450
01-402-150	Benefits	\$68,000	\$57,955.95	\$70,000	\$74,200	\$78,652	\$83,371	\$88,373

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-402-161	Social Security Taxes	\$7,483	\$6,120.34	\$7,240	\$7,457	\$7,680	\$7,911	\$8,148
01-402-166	Minimum Pension Obligation-Non	\$17,123	\$17,123.00	\$14,021	\$13,000	\$13,000	\$11,000	\$11,000
01-402-168	Medicare Tax	\$1,750	\$1,431.45	\$1,693	\$1,744	\$1,796	\$1,850	\$1,905
01-402-169	Unemployment	\$250	\$160.80	\$162	\$162	\$150	\$150	\$140
01-402-210	Supplies	\$0	\$0.00	\$500	\$500	\$550	\$550	\$600
01-402-311	Auditing Services	\$14,200	\$14,200.00	\$14,600	\$15,000	\$15,400	\$15,800	\$16,200
01-402-323	Real Estate Tax Prep/Mailing	\$12,000	\$3,245.24	\$12,000	\$12,200	\$12,400	\$12,600	\$12,800
01-402-420	General Expenses	\$1,200	\$431.00	\$1,200	\$1,200	\$1,250	\$1,250	\$1,250
01-402-430	Taxes	\$600	\$581.76	\$600	\$700	\$800	\$800	\$800
01-402-451	Bank Services	\$1,900	\$951.42	\$1,900	\$2,000	\$2,100	\$2,100	\$2,200
01-402-453	Contracted Services	\$2,000	\$1,812.00	\$2,300	\$2,300	\$2,300	\$2,350	\$2,350
01-402-454	Payroll Services	\$4,500	\$3,655.85	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000
01-402-710	Finance IT	\$3,400	\$2,462.00	\$3,600	\$3,700	\$4,000	\$4,000	\$4,200
Dept Totals:		\$255,106	\$208,845.59	\$251,290	\$254,808	\$264,194	\$271,319	\$281,379
<u>403</u>	<u>TAX COLLECTION</u>							
01-403-316	Consulting Services -Accountin	\$1,500	\$0.00	\$1,500	\$2,000	\$2,500	\$2,500	\$2,500
Dept Totals:		\$1,500	\$0.00	\$1,500	\$2,000	\$2,500	\$2,500	\$2,500
<u>404</u>	<u>LAW</u>							
01-404-310	Legal Services	\$95,000	\$96,031.00	\$120,000	\$125,000	\$125,000	\$130,000	\$130,000
01-404-311	Legal Services-Planning/Zoning	\$10,000	\$8,353.89	\$20,000	\$20,000	\$25,000	\$2,500	\$25,000
01-404-312	Special Counsel	\$15,000	\$13,156.50	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000
01-404-313	Court Stenographer	\$2,500	\$1,677.50	\$2,500	\$3,000	\$3,000	\$3,500	\$3,500
Dept Totals:		\$122,500	\$119,218.89	\$167,500	\$173,000	\$178,000	\$161,000	\$188,500
<u>406</u>	<u>PERSONNEL</u>							
01-406-200	Office Materials/Supplies	\$7,500	\$5,682.03	\$0	\$0	\$0	\$0	\$0
01-406-201	Computer Supplies	\$2,500	\$1,345.50	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$10,000	\$7,027.53	\$0	\$0	\$0	\$0	\$0
<u>407</u>	<u>DATA PROCESSING</u>							

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-407-140	Systems Management Coordinator	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-407-161	Social Security Taxes	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-407-168	Medicare Tax	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-407-314	Website Operation/Maintenance	\$3,600	\$3,600.00	\$3,600	\$4,000	\$4,000	\$4,000	\$4,000
01-407-370	Maintenance/Repair Office Equi	\$6,000	\$3,230.02	\$6,000	\$7,000	\$7,500	\$8,000	\$8,000
01-407-700	Major Equipment	\$6,000	\$1,404.00	\$6,000	\$8,000	\$17,000	\$8,500	\$8,500
01-407-750	Minor Equipment Purchase	\$3,000	\$802.49	\$3,000	\$3,100	\$3,100	\$3,400	\$3,400
01-407-751	Software/Licenses Purchase	\$6,500	\$1,372.47	\$6,500	\$7,500	\$8,000	\$8,000	\$8,000
Dept Totals:		\$25,100	\$10,408.98	\$25,100	\$29,600	\$39,600	\$31,900	\$31,900
<u>408</u>	<u>ENGINEER</u>							
01-408-310	Engineering Services	\$100,000	\$61,343.29	\$120,000	\$100,000	\$100,000	\$110,000	\$120,000
01-408-311	Engineering Services-Plan/Zon	\$30,000	\$11,009.02	\$15,000	\$16,000	\$16,000	\$17,000	\$17,000
01-408-312	Consulting Services	\$3,000	\$0.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-408-313	Bldg Code Enforcement Services	\$1,500	\$0.00	\$750	\$750	\$750	\$750	\$750
01-408-314	Sewage Enforcement Officer	\$40,000	\$31,716.83	\$40,000	\$42,500	\$43,000	\$44,000	\$44,000
Dept Totals:		\$174,500	\$104,069.14	\$177,250	\$160,750	\$161,250	\$173,250	\$183,250
<u>409</u>	<u>BUILDINGS AND PLANT</u>							
01-409-140	Maintenance Personnel Compensa	\$14,602	\$7,823.67	\$14,175	\$14,175	\$14,175	\$14,600	\$14,600
01-409-161	Social Security Taxes	\$906	\$485.08	\$879	\$879	\$879	\$905	\$905
01-409-168	Medicare Tax	\$212	\$113.40	\$206	\$206	\$206	\$211	\$211
01-409-169	Unemployment	\$195	\$81.59	\$100	\$100	\$100	\$100	\$100
01-409-200	Building Materials/Supplies	\$4,600	\$3,081.21	\$4,600	\$4,600	\$4,800	\$4,800	\$4,800
01-409-230	Heating Oil/Diesel Fuel	\$58,000	\$43,322.27	\$58,000	\$58,000	\$60,000	\$60,000	\$62,000
01-409-231	Unleaded Gasoline	\$45,000	\$35,993.30	\$50,000	\$50,000	\$52,000	\$52,000	\$53,000
01-409-234	Oils/Lubricants	\$3,000	\$2,650.00	\$3,000	\$3,000	\$3,200	\$3,200	\$3,200
01-409-320	Communication Expense	\$48,195	\$38,645.79	\$43,195	\$43,600	\$43,600	\$43,800	\$43,800
01-409-360	Water Usage	\$4,700	\$3,115.93	\$4,700	\$4,800	\$4,900	\$4,900	\$4,900
01-409-361	Electricity	\$54,500	\$42,756.18	\$52,000	\$52,000	\$53,000	\$53,000	\$53,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-409-362	Gas (Heating)	\$11,000	\$3,850.47	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000
01-409-367	Refuse Removal	\$2,500	\$1,611.50	\$2,500	\$2,700	\$2,700	\$3,000	\$3,000
01-409-370	Maint/Repair of Building	\$30,000	\$26,390.30	\$30,000	\$32,000	\$32,000	\$34,000	\$34,000
01-409-374	Office Equip Maint/Repair	\$4,000	\$203.01	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
01-409-384	Office Equipment Rental	\$15,500	\$12,336.56	\$15,500	\$16,500	\$16,500	\$16,500	\$16,500
01-409-420	General Expenses	\$800	\$0.00	\$800	\$800	\$900	\$900	\$900
01-409-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$42,000	\$9,270.40	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
01-409-820	Building Purchase/Improvement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$339,710	\$231,730.66	\$301,655	\$311,360	\$317,460	\$321,416	\$324,416
<u>410</u>	<u>POLICE</u>							
01-410-120	Administrative Compensation	\$95,346	\$80,677.08	\$97,729	\$100,661	\$103,681	\$106,791	\$109,995
01-410-130	Police Compensation (FT)	\$1,300,000	\$966,985.59	\$1,373,500	\$1,330,000	\$1,370,000	\$1,411,000	\$1,453,327
01-410-131	Police Compensation (PT)	\$110,000	\$32,242.34	\$80,000	\$83,000	\$86,000	\$89,000	\$92,000
01-410-132	Police Overtime Compensation	\$119,000	\$77,381.27	\$119,000	\$122,500	\$126,247	\$130,034	\$133,900
01-410-140	Office Personnel Compensation	\$51,600	\$38,124.34	\$52,851	\$54,436	\$56,069	\$57,752	\$59,484
01-410-142	Office Personnel Overtime	\$200	\$0.00	\$200	\$300	\$400	\$400	\$400
01-410-150	Benefits	\$556,000	\$434,941.53	\$560,000	\$593,600	\$629,216	\$666,968	\$706,987
01-410-161	Social Security Taxes	\$103,921	\$75,331.67	\$106,831	\$110,035	\$113,337	\$116,737	\$120,239
01-410-165	Pension Administration Fees	\$58,000	\$44,702.48	\$58,000	\$64,000	\$59,000	\$65,000	\$60,000
01-410-166	Minimum Pension Obligation-Non	\$7,448	\$7,448.00	\$5,400	\$54,000	\$5,200	\$5,200	\$5,200
01-410-167	Minimum Pension Obligation-Pol	\$396,545	\$212,211.10	\$454,698	\$454,698	\$420,000	\$420,000	\$400,000
01-410-168	Medicare Tax	\$24,304	\$17,617.99	\$24,985	\$25,735	\$26,507	\$27,302	\$28,121
01-410-169	Unemployment	\$3,000	\$1,549.82	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
01-410-200	Office Materials/Supplies	\$0	\$0.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-410-228	K-9 Expenses	\$5,750	\$3,493.64	\$5,750	\$5,750	\$5,850	\$5,850	\$5,900
01-410-241	Uniforms	\$11,400	\$6,142.35	\$11,400	\$11,400	\$11,400	\$11,400	\$11,400
01-410-242	Firearms	\$1,500	\$905.90	\$1,500	\$1,500	\$2,000	\$2,000	\$2,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-410-243	Ammunition	\$5,800	\$4,995.81	\$5,800	\$6,000	\$6,000	\$6,200	\$6,200
01-410-300	Contracted Services	\$7,320	\$6,090.60	\$7,320	\$7,320	\$7,320	\$8,000	\$8,000
01-410-316	Training	\$17,400	\$11,659.83	\$17,400	\$17,400	\$17,400	\$17,600	\$17,600
01-410-340	Advertising and Printing	\$2,000	\$222.74	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-410-370	Communication Equip - O/M/R	\$3,000	\$1,951.30	\$3,000	\$3,300	\$3,400	\$3,500	\$3,500
01-410-372	Maint/Repair Equipment	\$10,000	\$4,813.58	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000
01-410-373	Vehicle - O/M/R	\$20,000	\$19,556.19	\$20,000	\$23,000	\$23,000	\$25,000	\$25,000
01-410-410	Community Events	\$0	\$0.00	\$7,104	\$7,000	\$7,000	\$7,000	\$7,000
01-410-420	General Expenses	\$10,000	\$9,944.61	\$7,800	\$7,800	\$7,900	\$7,900	\$8,000
01-410-440	Uniform Maintenance	\$5,500	\$540.45	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
01-410-470	Investigation Expense	\$2,000	\$791.40	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
01-410-700	Major Equipment Purchase	\$26,420	\$22,518.00	\$44,900	\$16,850	\$13,900	\$5,700	\$950
01-410-710	Police Computer- IT	\$23,000	\$18,379.90	\$25,000	\$20,000	\$30,000	\$22,000	\$22,000
01-410-750	Minor Equipment Purchase	\$6,000	\$4,335.10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-410-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$2,982,454	\$2,105,554.61	\$3,117,768	\$3,148,885	\$3,159,627	\$3,248,134	\$3,317,003
<u>411</u>	<u>FIRE</u>							
01-411-130	Police Services	\$1,000	\$0.00	\$0	\$0	\$0	\$0	\$0
01-411-240	Vehicle Gasoline & Oil	\$12,000	\$9,887.45	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
01-411-354	Workmen's Compensation	\$36,427	\$23,296.00	\$27,700	\$30,000	\$30,000	\$32,000	\$32,000
01-411-360	Hydrant Service	\$22,392	\$17,160.00	\$22,392	\$22,500	\$22,500	\$22,700	\$22,700
01-411-373	Vehicle - O/M/R	\$8,000	\$823.15	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-411-420	General Expense	\$11,000	\$7,477.82	\$11,000	\$11,000	\$11,000	\$12,000	\$12,000
01-411-500	Contribution to Fire Cos.	\$215,000	\$210,000.00	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
01-411-501	Cont. to Fireman's Relief	\$77,323	\$82,750.24	\$82,750	\$82,750	\$82,750	\$82,750	\$82,750
01-411-502	Contribution to EMS Services	\$15,000	\$0.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Dept Totals:		\$398,142	\$351,394.66	\$389,842	\$392,250	\$392,250	\$395,450	\$395,450

414 **PLANNING AND ZONING**

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-414-120	Zoning Officer Comp	\$68,340	\$57,826.12	\$70,049	\$72,150	\$74,315	\$76,544	\$78,840
01-414-130	Officials Compensation	\$900	\$285.00	\$900	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$51,900	\$42,759.63	\$53,175	\$54,770	\$56,413	\$58,106	\$59,849
01-414-142	Office Personnel Overtime Comp	\$200	\$69.81	\$300	\$300	\$300	\$350	\$350
01-414-150	Benefits	\$48,950	\$40,082.01	\$51,000	\$54,060	\$57,304	\$60,742	\$62,564
01-414-161	Social Security Taxes	\$7,523	\$5,979.87	\$7,715	\$7,946	\$8,184	\$8,430	\$8,683
01-414-166	Minimum Pension Obligation-Non	\$17,123	\$17,123.00	\$13,991	\$13,991	\$13,000	\$13,000	\$13,000
01-414-168	Medicare Tax	\$1,759	\$1,398.45	\$1,804	\$1,858	\$1,914	\$1,972	\$2,030
01-414-169	Unemployment	\$500	\$236.06	\$250	\$250	\$250	\$250	\$250
01-414-312	Consulting Services	\$55,000	\$32,323.14	\$55,000	\$55,000	\$55,000	\$55,000	\$30,000
01-414-340	Advertising and Printing	\$7,000	\$3,398.28	\$7,000	\$7,000	\$7,500	\$8,000	\$8,000
01-414-341	Township Newsletter	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-371	Vehicle Maint/Repair - O/M/R	\$1,000	\$1,099.62	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
01-414-420	General Expenses	\$2,000	\$1,732.20	\$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	\$0.00	\$800	\$800	\$800	\$800	\$800
01-414-750	Minor Equipment Purchase	\$800	\$0.00	\$3,320	\$800	\$800	\$800	\$800
01-414-751	Zoning IT	\$5,000	\$1,729.40	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
01-414-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$268,795	\$206,042.59	\$270,804	\$275,325	\$282,180	\$290,894	\$272,066
415	EMERGENCY MANAGEMENT							
01-415-120	Administrative Person. Comp.	\$2,000	\$1,666.60	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$3,500	\$1,666.60	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
419	CROSSING GUARDS							
01-419-150	Crossing Guard Wages	\$5,300	\$4,518.53	\$5,300	\$5,400	\$5,400	\$5,400	\$5,500

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
Dept Totals:		\$5,300	\$4,518.53	\$5,300	\$5,400	\$5,400	\$5,400	\$5,500
<u>421</u>	<u>DOG CONTROL</u>							
01-421-150	Dog Control Wages	\$3,000	\$2,500.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$1,000	\$79.02	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-421-450	Dog Control Contracted Service	\$2,000	\$100.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Dept Totals:		\$6,000	\$2,679.02	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
<u>426</u>	<u>RECYCLING</u>							
01-426-140	Recycling Coordinator	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$500	\$155.71	\$500	\$600	\$600	\$650	\$650
01-426-230	Compost Center Fuel	\$2,000	\$1,306.48	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-426-260	Small Tools	\$500	\$434.00	\$500	\$500	\$500	\$500	\$500
01-426-310	Professional Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$500	\$379.43	\$500	\$500	\$500	\$500	\$500
01-426-340	Advertising and Printing	\$600	\$515.00	\$600	\$600	\$700	\$700	\$700
01-426-360	Utilities	\$2,000	\$1,762.19	\$2,200	\$2,200	\$2,400	\$2,400	\$2,600
01-426-370	Maint/Repairs Facility	\$50,500	\$11,150.46	\$12,000	\$12,500	\$12,500	\$13,000	\$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	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$67,100	\$26,203.27	\$28,800	\$29,400	\$29,700	\$30,250	\$30,450
<u>430</u>	<u>HIGHWAY-GENERAL</u>							
01-430-120	Administrative Compensation	\$74,766	\$63,263.64	\$76,636	\$78,935	\$81,303	\$83,742	\$86,254
01-430-121	Roadmaster Compensation	\$55,700	\$46,785.74	\$61,500	\$63,345	\$65,245	\$67,203	\$69,219
01-430-140	Maintenance Compensation	\$444,405	\$354,853.25	\$460,000	\$457,320	\$471,039	\$485,170	\$499,725
01-430-141	Seasonal Employee Comp	\$18,400	\$9,888.57	\$18,400	\$19,520	\$20,106	\$20,709	\$21,330
01-430-142	Maintenance Personnel Overtime	\$59,100	\$42,315.08	\$59,100	\$60,873	\$62,699	\$64,580	\$66,517
01-430-150	Benefits	\$315,000	\$270,352.89	\$356,000	\$377,360	\$400,000	\$424,000	\$449,441
01-430-161	Social Security Taxes	\$40,447	\$32,060.59	\$41,900	\$43,157	\$44,451	\$45,785	\$47,158
01-430-166	Minimum Pension Obligation-Non	\$93,576	\$35,443.21	\$71,342	\$71,342	\$70,500	\$70,500	\$70,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-430-168	Medicare Tax	\$9,460	\$7,498.08	\$9,797	\$10,090	\$10,393	\$10,705	\$11,026
01-430-169	Unemployment	\$3,000	\$812.26	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-430-200	Materials/Supplies	\$4,000	\$3,724.83	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-250	Traffic Sign - M/R	\$7,500	\$5,230.25	\$7,500	\$7,800	\$7,800	\$8,000	\$8,000
01-430-373	Vehicle - O/M/R	\$25,000	\$23,185.50	\$25,000	\$25,000	\$28,000	\$28,000	\$28,000
01-430-380	Equipment Rental	\$5,000	\$1,400.00	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
01-430-420	General Expenses	\$9,750	\$5,765.28	\$9,750	\$9,750	\$10,750	\$10,750	\$10,750
01-430-450	Contracted Services	\$10,000	\$8,003.20	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
01-430-700	Major Equipment Purchase	\$0	\$0.00	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-430-750	Minor Equipment Purchase	\$5,000	\$969.08	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Dept Totals:		\$1,180,104	\$911,551.45	\$1,235,425	\$1,262,992	\$1,311,786	\$1,358,644	\$1,406,920
<u>433</u>	<u>HIGHWAY-TRAFFIC SIGNALS</u>							
01-433-240	Road/Street Signs/Markings	\$30,000	\$25,249.94	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
01-433-250	Traffic Signal Purchase/Improv	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$30,000	\$25,249.94	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
<u>438</u>	<u>HIGHWAY-REPAIRS TO</u>							
01-438-240	Road Materials/Supplies	\$100,000	\$70,896.75	\$100,000	\$100,000	\$100,000	\$110,000	\$110,000
Dept Totals:		\$100,000	\$70,896.75	\$100,000	\$100,000	\$100,000	\$110,000	\$110,000
<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	\$3,298.62	\$3,500	\$3,700	\$3,900	\$3,900	\$3,900
01-452-367	Refuse Removal	\$5,000	\$3,581.31	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
01-452-370	Maintenance/Repairs	\$10,000	\$4,809.22	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-420	General Expenses	\$4,000	\$1,738.39	\$4,000	\$4,000	\$4,000	\$5,000	\$5,000
01-452-450	Park Contracted Services	\$50,000	\$49,793.75	\$60,000	\$60,000	\$65,000	\$65,000	\$65,000
01-452-500	Summer Youth Program (SVCC)	\$31,116	\$18,741.73	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

Lower Saucon Township Five Year Budget Projection Report

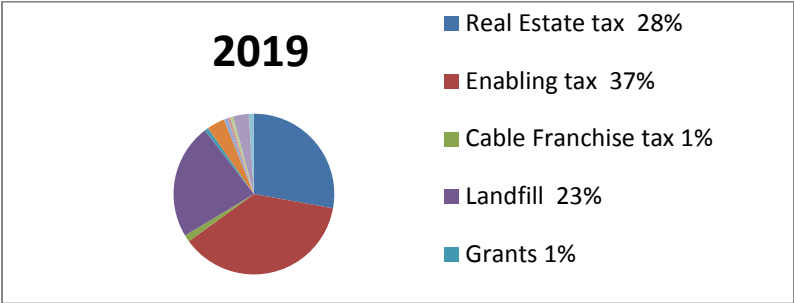
Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
01-452-501	Senior Program	\$13,878	\$13,743.00	\$13,878	\$13,878	\$13,878	\$13,878	\$13,878
01-452-510	Pool Pass Reimbursement	\$10,255	\$10,255.00	\$9,950	\$10,000	\$10,000	\$10,000	\$10,000
01-452-700	Major Equipment Purchase	\$13,000	\$2,890.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-750	Minor Equipment Purchase	\$3,000	\$760.25	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$143,749	\$109,611.27	\$134,328	\$134,578	\$139,778	\$141,778	\$141,778
<u>456</u>	<u>LIBRARIES</u>							
01-456-500	Library Contribution	\$98,298	\$81,915.00	\$100,264	\$100,264	\$102,269	\$102,269	\$104,316
	Dept Totals:	\$98,298	\$81,915.00	\$100,264	\$100,264	\$102,269	\$102,269	\$104,316
<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	\$16.99	\$400	\$400	\$400	\$400	\$400
01-461-540	Contribution	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,100	\$16.99	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
<u>471</u>	<u>DEBT PRINCIPAL</u>							
01-471-200	Loan Principal Payments	\$979,710	\$979,710.45	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$979,710	\$979,710.45	\$0	\$0	\$0	\$0	\$0
<u>472</u>	<u>DEBT INTEREST</u>							
01-472-200	Loan Interest Payments	\$7,488	\$7,487.57	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$7,488	\$7,487.57	\$0	\$0	\$0	\$0	\$0
<u>481</u>	<u>INTERGOVERNMENT</u>							
01-481-000	Intergovernmental Expenditures	\$15,000	\$811.62	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$15,000	\$811.62	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
<u>486</u>	<u>INSURANCE</u>							
01-486-351	Business Insurance	\$75,000	\$69,740.00	\$76,400	\$80,000	\$82,000	\$82,500	\$84,000
01-486-352	Vehicle Insurance	\$35,000	\$33,576.00	\$38,000	\$40,000	\$42,000	\$45,000	\$45,000
01-486-354	Workmen's Compensation	\$115,000	\$96,878.48	\$148,425	\$150,000	\$150,000	\$100,000	\$100,000
01-486-356	Public Officials Bond	\$3,000	\$0.00	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2019 Budget	2019 YTD	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed
Dept Totals:		\$228,000	\$200,194.48	\$265,825	\$274,000	\$278,000	\$231,500	\$233,000
<u>487</u>	<u>EMPLOYEE BENEFITS</u>							
01-487-150	Benefits	\$163,800	\$130,566.28	\$130,380	\$138,202	\$146,494	\$155,284	\$164,601
Dept Totals:		\$163,800	\$130,566.28	\$130,380	\$138,202	\$146,494	\$155,284	\$164,601
<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	\$0	\$2,000	\$2,000	\$2,000	\$0
01-491-280	Unpaid Bills Prior Years	\$20,000	\$37,459.50	\$0	\$20,000	\$20,000	\$20,000	\$0
Dept Totals:		\$22,000	\$37,459.50	\$0	\$22,000	\$22,000	\$22,000	\$0
<u>492</u>	<u>INTERFUND OPERATING</u>							
01-492-000	Transfer to Other Funds	\$265,000	\$646,345.17	\$265,000	\$285,000	\$285,000	\$285,000	\$0
01-492-100	Transfer to Fund Balance	\$209,833	\$0.00	\$0	\$0	\$0	\$0	\$0
Dept Totals:		\$474,833	\$646,345.17	\$265,000	\$285,000	\$285,000	\$285,000	\$0
FundTotal:		\$8,628,999	\$6,984,501.98	\$7,548,799	\$7,687,777	\$7,821,510	\$7,961,889	\$7,831,657



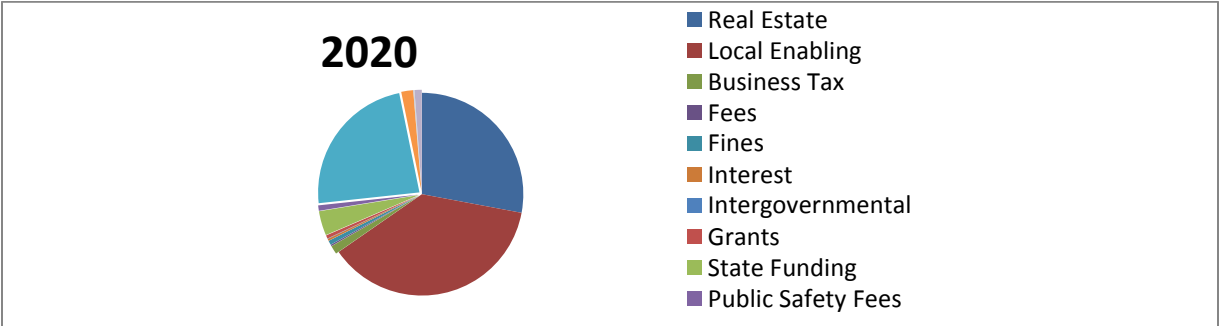
The chart below shows the Township’s revenue sources and the percentage of the total income estimated to be received by the Township. Lower Saucon Township does not have business fees or taxes. The majority of the Township’s operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of September 2019 was 453,623,700. Lower Saucon Township is also the 7th lowest of the 17 townships in Northampton County with a 6.39 millage (Please refer to the County local millage rate report).



The landfill operators have received DEP approval which extends the life of the landfill for approximately an additional 4 to 5 years. Management is recommending allocating the majority of this revenue to reserves to prepare for the closure. We are proposing no tax increase.

There are a few projects that have the potential for future revenue growth in real estate taxes.. 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. 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	2020 Budget	Dollar Value of Change	2019 Budgeted Amount
Real Estate Taxes	\$2,418,000.00	.59% \$14,200.00	\$2,403,800.00

- In the Proposed Budget Lower Saucon tax rate is at 6.39 mills for the 453,497,400 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.

Revenue Source	2020 Budget	Dollar Value of Change	2019 Budgeted Amount
Enabling Taxes	\$3,237,000.00	+.9% \$30,000.00	\$3,207,000.00

- Earned Income, Local Services, Real Estate Transfer taxes. Whereas we are anticipating receiving a little less than what was budgeted this year 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 \$15,000.00 in real estate transfer tax receipts as this has been the baseline amount in the last couple of years.

Revenue Source	2020 Budget	Dollar Value of Change	2019 Budgeted Amount
Cable Franchise Tax	\$117,108.00	.000% -\$5.00	\$117,113.00

- 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	2020 Budget	Dollar Value of Change	2019 Budgeted Amount
Landfill Tipping	\$2,000,000.00	0%	\$2,000,000.00

- 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 4.6 years and the amount is also based on the anticipated tonnage accepted for the year.

Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Grants	\$45,600.00	-30% \$20,000.00	\$65,600.00

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

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
State shared services	\$337,284.00	8.4% \$26,298.00	\$310,986.00

- 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. We budget the same amount as we received in 2019.

Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Fines	\$59,200.00	13% \$7,900.00	\$67,100.00

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

Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Police Services & Fees	\$24,250.00	-13% \$4,200.00	\$26,900.00

- 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	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Permits Business Licenses	\$66,300.00	-16% -\$13,100.00	\$79,400.00

- 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	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Self-Insurance funding	\$100,000.00	0% \$0.00	\$100,000.00

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

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
All Other Revenue	\$248,380.00	-1% -\$2,720.00	\$251,100.00

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

Revenue Source	2020 Budget	Percentage change Dollar Value of Change	2019 Budgeted Amount
Fund Balance	\$0.00	0% \$0.00	\$0.00

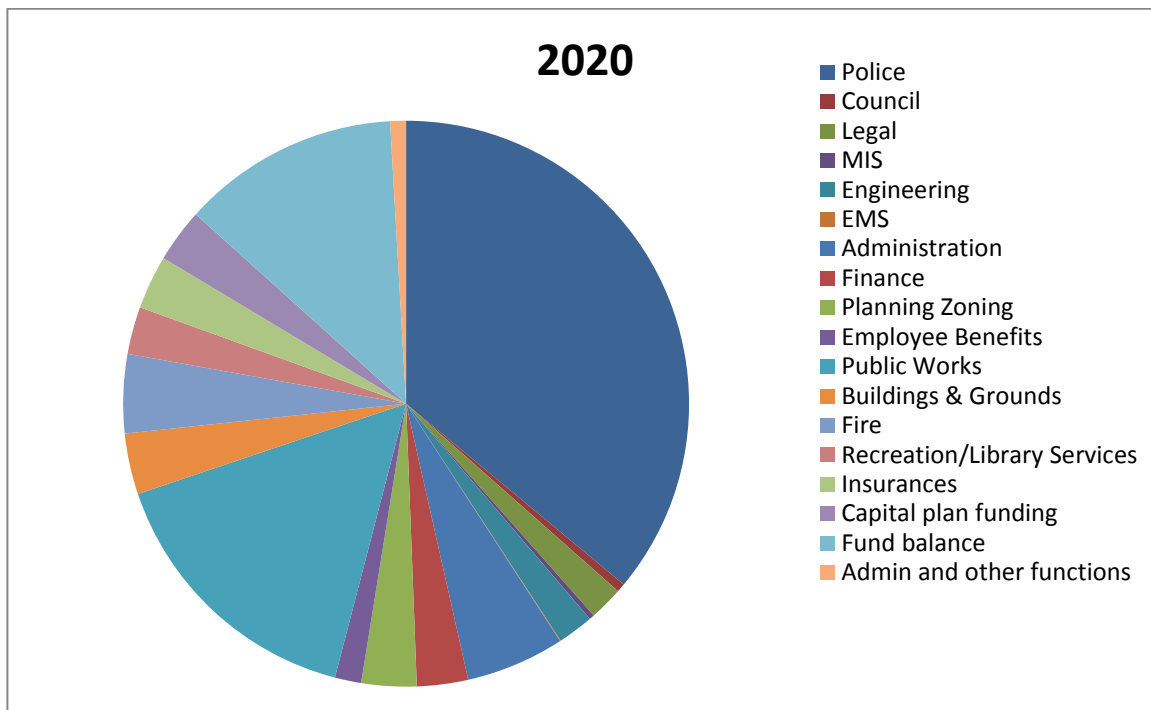
- Budgetary Fund Balance required to balance the operating budget.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2020. 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, The Lehigh Valley Communities Foundations – Homeless Veterans Fund and now Meals on Wheels. There is funding provided for PSATS.

400	2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$17,494.00	0%	\$17,494.00
Donations	\$20,625.00	2%	\$20,125.00
Other	\$4,800.00	-30%	\$6,900.00

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, Administrative Assistants and the positions approved increases for salaried employees as well as the Receptionist's position. 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	2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$245,906.00	2%	\$240,906.00
Expenses	\$241,456.00	.6%	\$239,785.00



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. Compensation is pursuant to approved increases for salaried personnel the non-uniform contract. Also, a modest increase for auditing services is included. Increases are also in expenses is due to increase cost of benefits.

402 – 403	Percentage 2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$133,036.00	4%	\$127,233.00
Audit Expenses	\$14,600.00	2.8%	\$14,200.00
Other Expenses	\$112,121.00	1%	\$110,973.00

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.

404	Percentage 2020 Budget	Percentage of Change	Prior Year Budget
Legal Services	\$167,500.00	26%	\$122,500.00

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.

407	Percentage 2020 Budget	Percentage of Change	Prior Year Budget
Equipment	\$9,000.00	0%	\$9,000.00
Services	\$16,100.00	0%	\$16,100.00

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, landfill host inspector, traffic, code enforcement, environmental, and general engineering services. All projects that have been approved will be paid from this account with specific projects identified internally in the budget. Primary items include



General Fund

Lower Saucon Township Expenditures

engineering for MS4, waterline replacement and the replacement of the Lower Saucon Rd Bridge that is not applicable to State Funding.

408	2020 Budget	Percentage of Change	Prior Year Budget
Engineering Services	\$177,250.00	1.5%	\$174,500.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, a Public Works garage, and Seidersville Hall. The township also maintains several other historical properties. Expenses in this account are directly related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities the Township is responsible for such as fuel, communications, electrical, water and trash removal. The utilities for the buildings used by outside entities are internal billed and that revenue is reported in intergovernmental revenues. 10% 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.

409	2020 Budget	Percentage of Change	Prior Year Budget
Building Expenses	\$301,655.00	-11%	\$339,710.00

Police Department

Our police department is comprised of a Chief, 14 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 4,000 calls annually ranging from minor incidents to serious crimes. As of the end of September Officers have responded to 3,128 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 2 Bullet Proof Vest, and new uniforms. Wages included approved salary increases and wage and benefit expenses are based on current contracts and the career development policy. 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.



General Fund

Lower Saucon Township Expenditures

410	2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$1,876,996.00	4%	\$1,804,371.00
Police Equipment, Supplies and other contractual items	\$1,240,772.00	5.3%	\$1,178,083.00

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	2020 Budget	Percentage of Change	Prior Year Budget
Contribution Amounts and expenses	\$307,092.00	-1.6%	\$312,092.00
State Aid	\$82,750.00	12%	\$73,323

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.

414	2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$133,943.00	2.5%	\$130,662.00
Consulting Services	\$55,000.00	0%	\$55,000.00
Other Expenses	\$83,361.00	.2%	\$83,133.00



General Fund

Lower Saucon Township Expenditures

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	2020 Budget	Percentage of Change	Prior Year Budget
Stipend	\$2,000.00	0%	\$2,000.00
Other Expenses	\$1,500.00	0%	\$1,500.00

Crossing Guards

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

419	2020 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.

419	2020 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



General Fund

Lower Saucon Township Expenditures

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	2020 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	2020 Budget	Percentage of Change	Prior Year Budget
Compensation	\$728,833.00	3.7%	\$702,278.00
Material Costs	\$100,000.00	0%	\$100,000.00
Supplies/Benefits	\$527,682.00	4.9%	\$502,826.00
Equipment	\$9,000.00	80%	\$5,000.00

Parks – Public Recreation and Library Services

Lower Saucon Township has 7 parks and 1 nature preserve throughout the Township that are 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 and a senior program 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



General Fund

Lower Saucon Township Expenditures

library services for its residents. The HAL Administration is requesting a 2% increase. Council approved Open Space maintenance funding to be used for properties purchased with Open Space money.

452 and 453	2020 Budget	Percentage of Change	Prior Year Budget
Contracted Services	\$60,000.00	20%	\$50,000.00
Supplies/Maintenance	\$27,450.00	-16%	32,755..00
Equipment	\$8,000.00	-50%	\$16,000.00
Recreation & other programs	\$38,878.00	-13.5%	\$44,994.00
Capital Item	\$0.00	0%	\$0.00
Library Services	\$100,264.00	2%	\$98,298.00

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	2020 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. The loan was paid in full in 2019.

471 – 472	2020 Budget	Percentage of Change	Prior Year Budget
Debt Payments	\$0.00	100%	\$551,704.00*

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.



General Fund

Lower Saucon Township Expenditures

481	2020 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	2020 Budget	Percentage of Change	Prior Year Budget
Expenses	\$265,875.00	16%	\$228,000.00

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	2020 Budget	Percentage of Change	Prior Year Budget
Expenses	\$148,424.00	-9.3%	\$163,800.00

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.

489 - 491	2020 Budget	Percentage of Change	Prior Year Budget
Expenses	\$22,000.00	0%	\$22,000.00



General Fund

Lower Saucon Township Expenditures

Inter fund transfers

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

492	2020 Budget	Percentage of Change	Prior Year Budget
Inter fund transfers	\$265,000.00	0%	\$265,000.00

The 2020 budget estimates receipts over expenditures in the amount of \$1,062,441.00.

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

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Revenues						
REAL PROPERTY TAXES (301)						
01-301-100	Real Estate Taxes - Current Ye	\$2,225,153	\$2,356,009	\$2,330,000	\$2,356,000	\$2,356,000
01-301-200	Real Estate Taxes - Prior Year	\$25,850	\$16,882	\$20,000	\$19,525	\$20,000
01-301-400	Real Estate Taxes - Delinquent	\$64,151	\$52,935	\$50,000	\$39,000	\$40,000
01-301-600	Real Estate Taxes - Interim	\$3,746	\$2,039	\$3,000	\$329	\$1,000
01-301-601	Real Estate Tax-Interim-Prior	\$827	\$1,450	\$800	\$883	\$1,000
	Total:	\$2,319,727	\$2,429,316	\$2,403,800	\$2,415,738	\$2,418,000
LOCAL TAX ENABLING ACT (310)						
01-310-100	Real Estate Transfer Tax	\$316,604	\$377,169	\$350,000	\$365,000	\$365,000
01-310-210	Earned Income Tax - Current Ye	\$1,834,387	\$1,945,747	\$1,900,000	\$1,900,000	\$1,950,000
01-310-220	Earned Income Tax - Prior Year	\$715,312	\$898,912	\$875,000	\$840,000	\$840,000
01-310-510	Local Services Tax	\$38,476	\$69,655	\$70,000	\$65,000	\$70,000
01-310-520	Local Services Tax Prior year	\$11,539	\$11,397	\$12,000	\$17,929	\$12,000
	Total:	\$2,916,318	\$3,302,880	\$3,207,000	\$3,187,929	\$3,237,000
BUSINESS LICENSES AND PERMITS (321)						
01-321-320	Junkyard Licenses	\$1,250	\$750	\$1,000	\$750	\$1,000
01-321-800	Cable TV Franchise	\$116,162	\$117,113	\$117,113	\$117,108	\$117,108
	Total:	\$117,412	\$117,863	\$118,113	\$117,858	\$118,108
NON-BUSINESS LICENSES/PERMITS (322)						
01-322-100	Moving Permits	\$580	\$780	\$600	\$630	\$630
01-322-820	Road Encroachment Permits	\$3,820	\$2,850	\$3,000	\$3,400	\$3,000
	Total:	\$4,400	\$3,630	\$3,600	\$4,030	\$3,630
FINES (331)						
01-331-100	County Court Fines	\$13,658	\$10,343	\$16,500	\$9,400	\$10,000

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Revenues						
01-331-110	Motor Veh Code Violations (ST)	\$7,963	\$7,824	\$8,000	\$7,900	\$7,900
01-331-120	Ordinance Violations (JP)	\$4,108	\$1,614	\$3,000	\$3,000	\$3,000
01-331-130	Crimes Code Violations	\$5,902	\$7,880	\$8,000	\$7,800	\$7,800
01-331-140	Motor Veh Code Violations (JP)	\$31,069	\$29,163	\$31,000	\$30,000	\$30,000
01-331-150	Parking Tickets	\$650	\$640	\$600	\$350	\$400
	Total:	\$63,351	\$57,464	\$67,100	\$58,450	\$59,100
INTEREST EARNINGS (341)						
01-341-000	Earnings from Investments	\$10,076	\$15,314	\$15,000	\$25,000	\$27,500
	Total:	\$10,076	\$15,314	\$15,000	\$25,000	\$27,500
INTERGOVERNMENT (350)						
01-350-000	Intergovernmental Revenues	\$0	\$0	\$6,000	\$5,000	\$5,000
	Total:	\$0	\$0	\$6,000	\$5,000	\$5,000
FEDERAL GRANTS (351)						
01-351-000	Federal Grants	\$35,976	\$24,821	\$20,000	\$34,000	\$20,000
	Total:	\$35,976	\$24,821	\$20,000	\$34,000	\$20,000
STATE CAPITAL/OPERATING GRANTS (354)						
01-354-000	Other State Grants	\$66,430	\$90,742	\$35,000	\$20,000	\$15,000
01-354-020	Public Safety Grants	\$12,636	\$11,501	\$10,600	\$10,600	\$10,600
01-354-030	Highway Grants	\$0	\$0	\$0	\$0	
	Total:	\$79,066	\$102,243	\$45,600	\$30,600	\$25,600
STATE SHARED REVENUE (355)						
01-355-010	Utility Tax Reimbursement	\$6,653	\$6,762	\$6,762	\$6,700	\$6,700
01-355-020	Pension State Aid	\$229,413	\$224,851	\$224,851	\$245,784	\$245,784
01-355-070	Fire Insurance Tax Reimb	\$84,998	\$77,323	\$77,323	\$82,750	\$82,750

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Revenues						
01-355-080	Beverage Licenses	\$1,850	\$2,050	\$2,050	\$2,050	\$2,050
	Total:	\$322,914	\$310,986	\$310,986	\$337,284	\$337,284
GENERAL GOVERNMENT (361)						
01-361-300	Zoning Permits and Fees	\$7,626	\$10,000	\$10,200	\$6,500	\$6,000
01-361-310	Subdivision Fees	\$6,285	\$1,925	\$3,000	\$5,000	\$5,000
01-361-650	Tax Collection Fees	\$6,085	\$5,075	\$5,000	\$4,500	\$3,500
01-361-700	Duplicate Bill Fee	\$300	\$315	\$300	\$370	\$300
01-361-800	Administration	\$3,625	\$2,242	\$3,000	\$1,500	\$1,500
	Total:	\$23,921	\$19,557	\$21,500	\$17,870	\$16,300
PUB SAFETY-CHARGES FOR SERVICE (362)						
01-362-100	Police Services	\$36,243	\$23,292	\$22,500	\$20,000	\$20,000
01-362-110	Accident Report Requests	\$3,950	\$4,445	\$3,200	\$3,000	\$3,000
01-362-130	Security Alarm Monitoring Fee	\$1,240	\$1,195	\$1,200	\$1,270	\$1,250
01-362-410	Building Permits - Public Safe	\$14,939	\$22,430	\$22,500	\$21,000	\$20,000
01-362-440	Sanitation Permits	\$28,840	\$23,025	\$35,000	\$25,000	\$30,000
01-362-460	State UCC Fees	\$512	\$500	\$400	\$560	\$650
	Total:	\$85,723	\$74,886	\$84,800	\$70,830	\$74,900
HIGHWAY-CHARGES FOR SERVICES (363)						
01-363-000	Highway Street Charges	\$3,702	\$6,218	\$3,500	\$5,000	\$3,500
	Total:	\$3,702	\$6,218	\$3,500	\$5,000	\$3,500
SANITATION/LANDFILL HOSTING (364)						
01-364-500	Contributions	\$24,500	\$28,000	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$1,867,603	\$2,363,405	\$2,000,000	\$2,100,000	\$2,000,000
01-364-610	Gas Royalty Fees	\$11,229	\$6,209	\$5,000	\$6,190	\$0

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Revenues						
01-364-620	Compost Sales	\$2,670	\$2,215	\$2,500	\$2,500	\$2,500
	Total:	\$1,906,002	\$2,399,830	\$2,032,000	\$2,133,190	\$2,027,000
HEALTH-CHARGES FOR SERVICES (365)						
01-365-000	Health - Charges for Services	\$142,624	\$161,239	\$170,000	\$174,868	\$161,200
	Total:	\$142,624	\$161,239	\$170,000	\$174,868	\$161,200
RECREATION-CHARGES FOR SRVCS (367)						
01-367-120	Playground Fees (Programs)	\$0	\$0	\$0	\$0	
01-367-710	Recreation Fees	\$8,750	\$8,650	\$8,500	\$7,875	\$7,500
	Total:	\$8,750	\$8,650	\$8,500	\$7,875	\$7,500
MISCELLANEOUS (380)						
01-380-000	Miscellaneous Income	\$3,681	\$30,740	\$3,000	\$10,863	\$3,000
	Total:	\$3,681	\$30,740	\$3,000	\$10,863	\$3,000
CONTRIBUTIONS (387)						
01-387-000	Contributions	\$3,734	\$4,391	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	\$500	\$100	\$0	\$0	\$0
01-387-020	Police Misc Donations	\$5,905	\$3,825	\$8,000	\$2,169	\$2,000
01-387-030	Township Donations/Contrib	\$4,576	\$205	\$0	\$1,228	\$0
	Total:	\$14,715	\$8,521	\$8,000	\$3,397	\$2,000
SALE OF FIXED ASSETS (391)						
01-391-100	Sale of General Fixed Assets	\$861	\$845	\$500	\$1,174	\$500
	Total:	\$861	\$845	\$500	\$1,174	\$500
TRANSFERS (392)						
01-392-012	Transfer from Fund Balance	\$0	\$0	\$0	\$0	\$0
01-392-013	Transfer	\$0	\$0	\$0	\$0	\$0

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Revenues						
	Total:	\$0	\$0	\$0	\$0	\$0
PRIOR YEAR EXPENSES (395)						
01-395-000	Refund of Prior Year Expend	\$96,685	\$225,287	\$100,000	\$162,717	\$100,000
	Total:	\$96,685	\$225,287	\$100,000	\$162,717	\$100,000
		2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Request
Total General Fund Revenue		\$8,155,906	\$9,300,290	\$8,628,999	\$8,803,672	\$8,647,122

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
GENERAL GOVERNMENT (400)						
01-400-110	Council Compensation	\$13,000	\$16,098	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$604	\$806	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$130	\$189	\$236	\$236	\$236
01-400-420	Council Expenses	\$2,673	\$2,770	\$6,900	\$6,900	\$4,800
01-400-500	Contributions/Grants/Subsidies	\$18,631	\$12,500	\$20,125	\$20,125	\$20,625
01-400-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0
	Total:	\$35,038	\$32,363	\$44,519	\$44,519	\$42,919
EXECUTIVE (401)						
01-401-120	Manager Secretary Compensation	\$90,350	\$93,600	\$95,472	\$95,472	\$97,859
01-401-121	Administrative Assistant	\$48,140	\$45,471	\$50,082	\$31,343	\$46,638
01-401-140	Office Personnel Compensation	\$41,756	\$43,500	\$44,370	\$44,370	\$45,408
01-401-142	Office Personnel Overtime Comp	\$44	\$0	\$200	\$200	\$200
01-401-143	Receptionist	\$30,889	\$31,851	\$33,662	\$33,788	\$38,000
01-401-144	Transcriptionist Compensation	\$0	\$0	\$2,000	\$0	\$1,000
01-401-150	Benefits	\$115,912	\$116,968	\$136,000	\$128,313	\$140,000
01-401-161	Social Security Taxes	\$13,094	\$13,302	\$13,875	\$13,875	\$14,143
01-401-165	Pension Administration Fees	\$24,303	\$22,884	\$28,000	\$28,000	\$21,600
01-401-166	Minimum Pension Obligation Non	\$23,550	\$31,105	\$31,585	\$31,585	\$26,356
01-401-168	Medicare Tax	\$3,074	\$3,111	\$3,245	\$2,900	\$3,308
01-401-169	Unemployment	\$944	\$204	\$400	\$395	\$350
01-401-210	Supplies		\$0	\$0	\$0	\$5,000
01-401-329	Newletter Expense	\$9,551	\$9,703	\$10,000	\$10,000	\$10,000
01-401-330	Transportation Expenses	\$0	\$104	\$500	\$500	\$500

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
01-401-340	Advertising and Printing	\$9,182	\$10,717	\$11,000	\$11,000	\$12,000
01-401-341	Ordinance Codification Updates	\$8,768	\$1,195	\$7,000	\$7,980	\$8,500
01-401-410	Community Events		\$0	\$0	\$0	\$600
01-401-420	General Expenses	\$8,873	\$9,287	\$9,300	\$9,300	\$12,400
01-401-453	Admin Contract Services		\$0	\$0	\$0	\$2,000
01-401-470	Hiring Expenses	\$1,362	\$1,568	\$2,000	\$1,600	\$1,500
01-401-750	Minor Equipment Purchase	\$0	\$0	\$2,000	\$0	\$0
	Total:	\$429,792	\$434,569	\$480,691	\$450,620	\$487,362
FINANCE ADMINISTRATION (402)						
01-402-110	Controller Compensation	\$2,190	\$2,325	\$2,700	\$2,700	\$2,700
01-402-120	Administrative Compensation	\$61,938	\$65,000	\$66,300	\$66,300	\$67,958
01-402-140	Office Personnel Compensation	\$43,542	\$46,807	\$51,500	\$50,000	\$52,724
01-402-142	Office Personnel Overtime Comp	\$0	\$8	\$200	\$200	\$200
01-402-150	Benefits	\$39,426	\$44,498	\$68,000	\$68,000	\$70,000
01-402-161	Social Security Taxes	\$6,676	\$7,077	\$7,483	\$6,957	\$7,662
01-402-166	Minimum Pension Obligation-Non	\$7,952	\$15,548	\$17,123	\$17,123	\$14,021
01-402-168	Medicare Tax	\$1,561	\$1,655	\$1,750	\$1,627	\$1,792
01-402-169	Unemployment	\$427	\$444	\$250	\$161	\$162
01-402-210	Supplies		\$0	\$0	\$0	\$500
01-402-311	Auditing Services	\$13,500	\$13,900	\$14,200	\$14,200	\$14,600
01-402-323	Real Estate Tax Prep/Mailing	\$8,585	\$7,440	\$12,000	\$5,000	\$12,000
01-402-420	General Expenses	\$657	\$600	\$1,200	\$1,200	\$1,200
01-402-430	Taxes	\$572	\$575	\$600	\$600	\$600

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Expenditures						
01-402-451	Bank Services	\$1,746	\$1,494	\$1,900	\$1,900	\$1,900
01-402-453	Contracted Services	\$1,971	\$2,037	\$2,000	\$2,132	\$2,300
01-402-454	Payroll Services	\$3,585	\$4,621	\$4,500	\$4,500	\$4,500
01-402-710	Finance IT	\$2,462	\$2,462	\$3,400	\$3,400	\$3,600
	Total:	\$196,788	\$216,490	\$255,106	\$246,000	\$258,419
TAX COLLECTION (403)						
01-403-316	Consulting Services -Accountin	\$933	\$0	\$1,500	\$1,500	\$1,500
	Total:	\$933	\$0	\$1,500	\$1,500	\$1,500
LAW (404)						
01-404-310	Legal Services	\$93,830	\$96,239	\$95,000	\$120,000	\$120,000
01-404-311	Legal Services-Planning/Zoning	\$4,906	\$8,377	\$10,000	\$12,000	\$20,000
01-404-312	Special Counsel	\$59,023	\$35,499	\$15,000	\$15,000	\$25,000
01-404-313	Court Stenographer	\$710	\$1,675	\$2,500	\$1,500	\$2,500
	Total:	\$158,469	\$141,790	\$122,500	\$148,500	\$167,500
PERSONNEL ADMINISTRATION (406)						
01-406-200	Office Materials/Supplies	\$6,218	\$7,053	\$7,500	\$7,500	\$0
01-406-201	Computer Supplies	\$2,513	\$1,426	\$2,500	\$2,500	\$0
	Total:	\$8,731	\$8,479	\$10,000	\$10,000	\$0
DATA PROCESSING (407)						
01-407-314	Website Operation/Maintenance	\$17,550	\$3,600	\$3,600	\$3,600	\$3,600
01-407-370	Maintenance/Repair Office Equi	\$787	\$2,829	\$6,000	\$6,000	\$6,000
01-407-700	Major Equipment	\$2,579	\$8,517	\$6,000	\$6,000	\$6,000
01-407-750	Minor Equipment Purchase	\$38	\$0	\$3,000	\$2,000	\$3,000
01-407-751	Software/Licenses Purchase	\$6,855	\$4,301	\$6,500	\$6,500	\$6,500

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
	Total:	\$27,809	\$19,248	\$25,100	\$24,100	\$25,100
ENGINEER (408)						
01-408-310	Engineering Services	\$68,263	\$145,552	\$100,000	\$85,000	\$120,000
01-408-311	Engineering Services-Plan/Zon	\$16,697	\$34,030	\$30,000	\$15,000	\$15,000
01-408-312	Consulting Services	\$0	\$0	\$3,000	\$1,500	\$1,500
01-408-313	Bldg Code Enforcement Services	\$0	\$0	\$1,500	\$750	\$750
01-408-314	Sewage Enforcement Officer	\$50,724	\$35,385	\$40,000	\$40,000	\$40,000
	Total:	\$135,684	\$214,967	\$174,500	\$142,250	\$177,250
BUILDINGS AND PLANT (409)						
01-409-140	Maintenance Personnel Compensa	\$11,115	\$11,670	\$14,602	\$9,500	\$14,175
01-409-161	Social Security Taxes	\$689	\$727	\$906	\$589	\$879
01-409-168	Medicare Tax	\$161	\$170	\$212	\$138	\$206
01-409-169	Unemployment	\$195	\$192	\$195	\$100	\$100
01-409-200	Building Materials/Supplies	\$3,979	\$4,084	\$4,600	\$4,300	\$4,600
01-409-230	Heating Oil/Diesel Fuel	\$49,932	\$59,093	\$58,000	\$55,000	\$58,000
01-409-231	Unleaded Gasoline	\$62,251	\$48,931	\$45,000	\$45,000	\$50,000
01-409-234	Oils/Lubricants	\$2,750	\$1,025	\$3,000	\$2,500	\$3,000
01-409-320	Communication Expense	\$36,784	\$41,256	\$48,195	\$46,195	\$43,195
01-409-360	Water Usage	\$4,502	\$3,889	\$4,700	\$4,000	\$4,700
01-409-361	Electricity	\$47,374	\$51,323	\$54,500	\$54,500	\$52,000
01-409-362	Gas (Heating)	\$4,670	\$8,227	\$11,000	\$10,000	\$10,000
01-409-367	Refuse Removal	\$2,035	\$2,296	\$2,500	\$2,500	\$2,500
01-409-370	Maint/Repair of Building	\$43,736	\$41,871	\$30,000	\$30,000	\$30,000
01-409-374	Office Equip Maint/Repair	\$2,118	\$140	\$4,000	\$1,000	\$2,000

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
01-409-384	Office Equipment Rental	\$14,068	\$14,772	\$15,500	\$15,500	\$15,500
01-409-420	General Expenses	\$0	\$0	\$800	\$0	\$800
01-409-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$33,334	\$15,783	\$42,000	\$42,000	\$10,000
01-409-820	Building Purchase/Improvement	\$0	\$0	\$0	\$0	
	Total:	\$319,694	\$305,447	\$339,710	\$322,822	\$301,655
POLICE (410)						
01-410-120	Administrative Compensation	\$95,444	\$84,419	\$95,346	\$95,346	\$97,729
01-410-130	Police Compensation (FT)	\$1,110,385	\$1,121,236	\$1,300,000	\$1,251,000	\$1,373,500
01-410-131	Police Compensation (PT)	\$143,256	\$41,659	\$110,000	\$50,000	\$80,000
01-410-132	Police Overtime Compensation	\$102,695	\$100,150	\$119,000	\$90,000	\$119,000
01-410-140	Office Personnel Compensation	\$75,782	\$43,504	\$51,600	\$44,850	\$52,851
01-410-142	Office Personnel Overtime	\$0	\$45	\$200	\$0	\$200
01-410-150	Benefits	\$464,378	\$482,680	\$556,000	\$527,691	\$560,000
01-410-161	Social Security Taxes	\$94,884	\$86,416	\$103,921	\$94,950	\$106,831
01-410-165	Pension Administration Fees	\$51,095	\$54,302	\$58,000	\$58,000	\$58,000
01-410-166	Minimum Pension Obligation-Non	\$5,887	\$12,868	\$7,448	\$7,448	\$5,400
01-410-167	Minimum Pension Obligation-Pol	\$290,414	\$397,555	\$396,545	\$396,545	\$454,698
01-410-168	Medicare Tax	\$22,258	\$20,210	\$24,304	\$22,230	\$24,985
01-410-169	Unemployment	\$4,183	\$3,712	\$3,000	\$1,700	\$2,100
01-410-210	Supplies		\$0	\$0	\$0	\$2,000
01-410-228	K-9 Expenses	\$4,260	\$4,047	\$5,750	\$5,000	\$5,750
01-410-241	Uniforms	\$7,657	\$9,545	\$11,400	\$10,000	\$11,400
01-410-242	Firearms	\$5,002	\$14,985	\$1,500	\$1,500	\$1,500

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Expenditures						
01-410-243	Ammunition	\$9,209	\$881	\$5,800	\$5,800	\$5,800
01-410-300	Contracted Services	\$49,461	\$19,820	\$7,320	\$7,320	\$7,320
01-410-316	Training	\$12,907	\$11,589	\$17,400	\$15,500	\$17,400
01-410-340	Advertising and Printing	\$223	\$322	\$2,000	\$1,000	\$1,000
01-410-370	Communication Equip - O/M/R	\$1,026	\$2,145	\$3,000	\$3,000	\$3,000
01-410-372	Maint/Repair Equipment	\$7,220	\$6,938	\$10,000	\$7,500	\$10,000
01-410-373	Vehicle - O/M/R	\$27,032	\$21,051	\$20,000	\$20,000	\$20,000
01-410-420	General Expenses	\$11,353	\$8,705	\$10,000	\$10,154	\$7,800
01-410-421	Community Events		\$0	\$0	\$0	\$7,104
01-410-440	Uniform Maintenance	\$1,457	\$1,489	\$5,500	\$5,500	\$5,500
01-410-470	Investigation Expense	\$1,700	\$1,069	\$2,000	\$200	\$2,000
01-410-700	Major Equipment Purchase	\$12,043	\$7,892	\$26,420	\$26,420	\$44,900
01-410-710	Police Computer- IT	\$29,942	\$20,645	\$23,000	\$23,000	\$25,000
01-410-750	Minor Equipment Purchase	\$3,466	\$4,865	\$6,000	\$5,000	\$5,000
01-410-800	Capital Outlay	\$1,138	\$0	\$0	\$0	\$0
	Total:	\$2,645,753	\$2,584,743	\$2,982,454	\$2,786,654	\$3,117,768
FIRE (411)						
01-411-130	Police Services	\$0	\$0	\$1,000	\$0	\$0
01-411-240	Vehicle Gasoline & Oil	\$0	\$0	\$12,000	\$12,000	\$12,000
01-411-354	Workmen's Compensation	\$0	\$0	\$36,427	\$27,846	\$27,700
01-411-360	Hydrant Service	\$22,392	\$22,418	\$22,392	\$22,392	\$22,392
01-411-373	Vehicle - O/M/R	\$0	\$1,518	\$8,000	\$3,000	\$4,000
01-411-420	General Expense	\$12,866	\$11,205	\$11,000	\$11,000	\$11,000
01-411-500	Contribution to Fire Cos.	\$210,000	\$205,000	\$215,000	\$210,000	\$215,000

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
01-411-501	Cont. to Fireman's Relief	\$84,998	\$77,323	\$77,323	\$82,750	\$82,750
01-411-502	Contribution to EMS Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Total:	\$345,256	\$332,465	\$398,142	\$383,988	\$389,842
PLANNING AND ZONING (414)						
01-414-120	Zoning Officer Comp	\$74,655	\$55,951	\$68,340	\$68,340	\$70,049
01-414-130	Officials Compensation	\$375	\$508	\$900	\$600	\$900
01-414-140	Office Personnel Compensation	\$46,277	\$47,766	\$51,900	\$51,900	\$53,175
01-414-142	Office Personnel Overtime Comp	\$0	\$671	\$200	\$175	\$300
01-414-150	Benefits	\$41,689	\$36,665	\$48,950	\$48,950	\$51,000
01-414-161	Social Security Taxes	\$7,524	\$6,498	\$7,523	\$7,523	\$7,715
01-414-166	Minimum Pension Obligation-Non	\$9,103	\$18,003	\$17,123	\$17,123	\$13,991
01-414-168	Medicare Tax	\$1,692	\$1,520	\$1,759	\$1,759	\$1,804
01-414-169	Unemployment	\$383	\$598	\$500	\$236	\$250
01-414-210	Supplies		\$0	\$0	\$0	\$1,000
01-414-312	Consulting Services	\$48,707	\$56,717	\$55,000	\$50,000	\$55,500
01-414-340	Advertising and Printing	\$5,250	\$6,807	\$7,000	\$5,600	\$7,000
01-414-371	Vehicle Maint/Repair - O/M/R	\$135	\$877	\$1,000	\$1,100	\$1,000
01-414-420	General Expenses	\$800	\$764	\$2,000	\$2,000	\$2,000
01-414-460	Seminar/Education/Meetings	\$335	\$687	\$800	\$500	\$800
01-414-750	Minor Equipment Purchase	\$1,186	\$0	\$800	\$800	\$3,320
01-414-751	Zoning IT	\$0	\$690	\$5,000	\$4,500	\$2,500
01-414-800	Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Total:	\$238,109	\$234,722	\$268,795	\$261,106	\$272,304

EMERGENCY MANAGEMENT (415)

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
01-415-120	Administrative Person. Comp.	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$0	\$0	\$500	\$0	\$500
01-415-300	Haz Mat Clean-up	\$346	\$0	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0
	Total:	\$2,346	\$2,000	\$3,500	\$3,000	\$3,500
CROSSING GUARDS (419)						
01-419-150	Crossing Guard Wages	\$4,720	\$4,780	\$5,300	\$4,519	\$5,300
	Total:	\$4,720	\$4,780	\$5,300	\$4,519	\$5,300
DOG CONTROL (421)						
01-421-150	Dog Control Wages	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$534	\$166	\$1,000	\$700	\$1,000
01-421-450	Dog Control Contracted Service	\$1,270	\$0	\$2,000	\$1,000	\$2,000
	Total:	\$4,804	\$3,166	\$6,000	\$4,700	\$6,000
RECYCLING (426)						
01-426-140	Recycling Coordinator	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$751	\$1,859	\$500	\$500	\$500
01-426-230	Compost Center Fuel	\$0	\$0	\$2,000	\$1,800	\$2,000
01-426-260	Small Tools	\$902	\$0	\$500	\$500	\$500
01-426-310	Professional Services	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$433	\$449	\$500	\$500	\$500
01-426-340	Advertising and Printing	\$661	\$673	\$600	\$600	\$600
01-426-360	Utilities	\$1,413	\$1,750	\$2,000	\$2,000	\$2,200
01-426-370	Maint/Repairs Facility	\$10,500	\$14,000	\$50,500	\$50,500	\$12,000

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Expenditures						
01-426-500	Compost Center Appropriation	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
01-426-700	Minor equipment	\$0	\$0	\$0	\$0	\$0
	Total:	\$25,160	\$29,231	\$67,100	\$66,900	\$28,800
HIGHWAY-GENERAL SERVICES (430)						
01-430-120	Administrative Compensation	\$52,326	\$73,300	\$74,766	\$74,766	\$76,636
01-430-121	Roadmaster Compensation	\$44,081	\$52,403	\$55,700	\$55,700	\$61,500
01-430-140	Maintenance Compensation	\$372,896	\$398,115	\$444,405	\$427,341	\$460,000
01-430-141	Seasonal Employee Comp	\$5,844	\$22,561	\$18,400	\$9,889	\$18,400
01-430-142	Maintenance Personnel Overtime	\$28,639	\$40,848	\$59,100	\$55,000	\$59,100
01-430-150	Benefits	\$287,060	\$309,559	\$315,000	\$300,239	\$356,000
01-430-151	Benefits	\$0	\$0	\$0	\$0	\$0
01-430-161	Social Security Taxes	\$32,121	\$37,192	\$40,447	\$38,806	\$41,900
01-430-166	Minimum Pension Obligation-Non	\$45,273	\$88,494	\$93,576	\$93,576	\$71,432
01-430-168	Medicare Tax	\$7,512	\$8,698	\$9,460	\$9,030	\$9,797
01-430-169	Unemployment	\$2,314	\$2,871	\$3,000	\$900	\$1,500
01-430-200	Materials/Supplies	\$2,491	\$3,493	\$4,000	\$4,000	\$4,000
01-430-210	Supplies		\$0	\$0	\$0	\$1,000
01-430-250	Traffic Sign - M/R	\$10,000	\$1,750	\$7,500	\$6,500	\$7,500
01-430-373	Vehicle - O/M/R	\$24,774	\$26,451	\$25,000	\$25,000	\$25,000
01-430-380	Equipment Rental	\$2,768	\$5,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$4,509	\$8,132	\$9,750	\$9,750	\$9,750
01-430-450	Contracted Services	\$3,243	\$9,927	\$10,000	\$10,000	\$18,000
01-430-700	Major Equipment Purchase	\$0	\$0	\$0	\$0	\$4,000

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Expenditures						
01-430-750	Minor Equipment Purchase	\$4,532	\$2,107	\$5,000	\$5,000	\$5,000
	Total:	\$930,385	\$1,090,902	\$1,180,104	\$1,130,497	\$1,235,515
HIGHWAY-TRAFFIC SIGNALS (433)						
01-433-240	Road/Street Signs/Markings	\$13,656	\$22,212	\$30,000	\$30,000	\$30,000
01-433-250	Traffic Signal Purchase/Improv	\$3,530	\$5,509	\$0	\$0	\$0
	Total:	\$17,186	\$27,721	\$30,000	\$30,000	\$30,000
HIGHWAY-REPAIRS TO HIGHWAYS (438)						
01-438-240	Road Materials/Supplies	\$55,782	\$84,920	\$100,000	\$100,000	\$100,000
	Total:	\$55,782	\$84,920	\$100,000	\$100,000	\$100,000
HIGHWAY CONSTR AND REBUILDING (439)						
01-439-600	Capital Construction	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
PARTICIPANT RECREATION (452)						
01-452-200	Materials/Supplies	\$2,229	\$3,484	\$3,500	\$3,500	\$3,500
01-452-367	Refuse Removal	\$4,172	\$4,211	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$7,126	\$4,962	\$10,000	\$5,000	\$5,000
01-452-420	General Expenses	\$4,889	\$3,625	\$4,000	\$4,000	\$4,000
01-452-450	Park Contracted Services	\$70,338	\$71,436	\$50,000	\$55,000	\$60,000
01-452-500	Summer Youth Program (SVCC)	\$20,301	\$18,979	\$31,116	\$31,116	\$25,000
01-452-501	Senior Program	\$7,962	\$21,785	\$13,878	\$13,743	\$13,878
01-452-510	Pool Pass Reimbursement	\$8,220	\$8,030	\$10,255	\$10,255	\$9,950
01-452-700	Major Equipment Purchase	\$9,836	\$2,890	\$13,000	\$5,000	\$5,000
01-452-750	Minor Equipment Purchase	\$3,000	\$0	\$3,000	\$760	\$3,000
	Total:	\$138,075	\$139,401	\$143,749	\$133,374	\$134,328

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
General Fund - Expenditures						
LIBRARIES (456)						
01-456-500	Library Contribution	\$93,617	\$103,298	\$98,298	\$98,298	\$100,264
	Total:	\$93,617	\$103,298	\$98,298	\$98,298	\$100,264
CONSERVATION (461)						
01-461-200	Supplies	\$0	\$0	\$200	\$0	\$200
01-461-420	Dues, Subscriptions etc	\$17	\$387	\$400	\$17	\$400
01-461-540	Contribution	\$0	\$0	\$500	\$0	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0
	Total:	\$17	\$387	\$1,100	\$17	\$1,100
DEBT PRINCIPAL (471)						
01-471-200	Loan Principal Payments	\$1,438,328	\$901,508	\$979,710	\$979,710	\$0
	Total:	\$1,438,328	\$901,508	\$979,710	\$979,710	\$0
DEBT INTEREST (472)						
01-472-200	Loan Interest Payments	\$81,235	\$50,194	\$7,488	\$7,488	\$0
	Total:	\$81,235	\$50,194	\$7,488	\$7,488	\$0
INTERGOVERNMENT EXPENSES (481)						
01-481-000	Intergovernmental Expenditures	\$19,942	\$6,886	\$15,000	\$15,000	\$15,000
	Total:	\$19,942	\$6,886	\$15,000	\$15,000	\$15,000
INSURANCE (486)						
01-486-150	Benefits	\$0	\$0	\$0	\$0	\$0
01-486-351	Business Insurance	\$69,426	\$70,147	\$75,000	\$69,500	\$76,450
01-486-352	Vehicle Insurance	\$37,000	\$27,271	\$35,000	\$35,000	\$38,000
01-486-354	Workmen's Compensation	\$146,302	\$130,426	\$115,000	\$120,949	\$148,425

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - General Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
General Fund - Expenditures						
01-486-356	Public Officials Bond	\$1,948	\$1,948	\$3,000	\$3,000	\$3,000
	Total:	\$254,676	\$229,792	\$228,000	\$228,449	\$265,875
EMPLOYEE BENEFITS (487)						
01-487-150	Benefits	\$124,459	\$150,588	\$163,800	\$118,524	\$130,380
	Total:	\$124,459	\$150,588	\$163,800	\$118,524	\$130,380
MISCELLANEOUS (489)						
01-489-410	Legal Settlements	\$0	\$0	\$0	\$0	
01-489-541	Matching Grant Allocation	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
REFUNDS-PRIOR YEAR EXPENSES (491)						
01-491-001	Refund of Prior Year Revenue	\$1,912	\$317	\$2,000	\$0	\$2,000
01-491-280	Unpaid Bills Prior Years	\$2,393	\$4,072	\$20,000	\$37,460	\$20,000
	Total:	\$4,305	\$4,388	\$22,000	\$37,460	\$22,000
INTERFUND OPERATING TRANSFERS (492)						
01-492-000	Transfer to Other Funds	\$276,977	\$511,523	\$265,000	\$646,345	\$265,000
01-492-100	Transfer to Fund Balance	\$0	\$0	\$209,833	\$0	\$1,062,441
	Total:	\$276,977	\$511,523	\$474,833	\$646,345	\$1,327,441
		2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Request
Total General Fund Expenditure		\$8,014,070	\$7,865,966	\$8,628,999	\$8,426,339	\$8,647,122



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	2020 Budget	Percentage Change Dollar Value of Change	2019 Budgeted Amount
Fire Tax	\$432,000.00	+ .4% 2,000.00	430,000.00

- The tax mill for Fire Dept vehicle fund is 1 mill assessed for the purchase of fire equipment vehicles for the local Volunteer Fire Companies, Lower Saucon Fire and Rescue and Steel City. This tax was started in 2012 for the stated purpose. Township received the DCED report with recommendations with the equipment currently in use and future needs. In 2019 Council approved a policy of contributing up to 75% of the cost of the vehicles through a grant process.

Revenue Source	2020 Budget	Percentage Change Dollar Value of Change	2019 Budgeted Amount
Earned Income Tax – Open Space	\$1,295,000.00	-1.8% -\$25,000.00	\$1,320,000.00

- .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.

Revenue Source	2020 Budget	Percentage Change Dollar Value of Change	2019 Budgeted Amount
State Aid – Liquid Fuels	\$496,520.00	-2.1% \$10,794.00	\$507,314.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding had increased 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. This funding has stabilized based on some reports and some of the tax revenue anticipated was diverted to other State expenses.

Revenue Source	2020 Budget	Percentage Change Dollar Value of Change	2019 Budgeted Amount
Other Sources	\$0.00	-100% -\$91,425.00	\$91,425.00

- The \$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 was completed in 2019 and filed for reimbursement. We are hoping the reimbursement will be issued in 2019.

Of the three funds, the State Liquid Fuel Account would require \$193,780.00 to be used of the account's fund balance. This is to complete roadwork, replacement of Lower Saucon Rd Bridge. The installation of the pedestrian crosswalk signal on Friedensville Rd required by PennDot is projected to be expended in 2019 as the project is complete. Also we held over amount from 2019 for the Fire Tax fund balance of \$109,430.00 for Steel City's vehicle when approved.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Fire Equipment	\$542,949.00	+88% -487,645.00	\$55,304.00

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. For 2020 we are proposing an additional \$5,000 for grant consultation, \$187,126 to Lower Saucon Fire and Rescue and \$350,822 available for Steel City Vol. Fire Co. when approved by Council. We will need to pull funding from the projected fund balance of 2019 for the 2020 budget.

Expense	Percentage 2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Open Space Purchases	\$607,000.00	-48% \$563,000.00	\$1,170,000.00

- 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. Less funding appropriated for Open Space purchases. This may need to be amended based on Council approved submissions in the course of the year.

Expense	Percentage 2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount Amended
State Aid Approved Highway Related Expenses	\$703,800.00	-15% -125,026.00	\$828,826.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$125,000) and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. We are assuming the purchase of the pedestrian signal will be made in 2019 and we carried over the Lower Saucon Bridge replacement funding for completion in 2020.¹

\$728,000.00 is anticipated to be excess revenue over expenditures in the Open Space Fund. We will have sufficient funds in both the State Liquid Fuel funds and Fire Account Funds going into 2021.

¹ These expenses are made from restricted funding sources

Lower Saucon Township
Fiscal Year 2020 Proposed Budget

Budget Line Item Report - Special Tax Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Proposed</u>
Special Taxes - Revenues						
REAL PROPERTY TAXES (301)						
02-301-100	Fire Tax	\$111,828	\$221,373	\$430,000	\$432,000	\$432,000
	Total:	\$111,828	\$221,373	\$430,000	\$432,000	\$432,000
LOCAL TAX ENABLING ACT (310)						
02-310-210	Earned Income Tax - Current Ye	\$912,321	\$957,561	\$875,000	\$875,000	\$875,000
02-310-220	Open Space EIT - Prior Year	\$354,079	\$453,614	\$445,000	\$420,000	\$420,000
	Total:	\$1,266,400	\$1,411,175	\$1,320,000	\$1,295,000	\$1,295,000
INTEREST EARNINGS (341)						
02-341-000	Interest	\$10,781	\$14,026	\$13,700	\$42,000	\$45,000
	Total:	\$10,781	\$14,026	\$13,700	\$42,000	\$45,000
INTERGOVERNMENT (350)						
02-350-000	Grant Funding	\$0	\$0	\$91,425	\$91,425	\$0
	Total:	\$0	\$0	\$91,425	\$91,425	\$0
STATE SHARED REVENUE (355)						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$486,342	\$507,314	\$507,314	\$518,021	\$496,520
	Total:	\$486,342	\$507,314	\$507,314	\$518,021	\$496,520
MISCELLANEOUS (380)						
02-380-000	Misc Revenue	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
CONTRIBUTIONS (387)						
02-387-000	Donation/Contributions	\$3,250	\$3,054	\$3,325	\$60	\$45
	Total:	\$3,250	\$3,054	\$3,325	\$60	\$45
SALE OF FIXED ASSETS (391)						
02-391-100	Sale of Fixed Assets	\$48,200	\$0	\$20,000	\$20,000	\$10,000

**Lower Saucon Township
Fiscal Year 2020 Budget**

Budget Line Item Report - Special Tax Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Proposed</u>
Special Taxes - Revenues						
	Total:	\$48,200	\$0	\$20,000	\$20,000	\$10,000
TRANSFERS (392)						
02-392-000	Fund Balance - State Fund	\$0	\$0	\$299,812	\$156,574	\$193,780
02-392-100	Fire Fund Balance	\$0	\$0	\$49,825	\$0	\$109,430
02-392-200	Open Space Fund Balance	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$349,637	\$156,574	\$303,210
PROCEEDS OF LONG-TERM DEBT (393)						
02-393-130	Loan Proceeds	\$0	\$0	\$0	\$0	
	Total:	\$0	\$0	\$0	\$0	
		2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Proposed
	Total Special Taxes Revenue	\$1,926,801	\$2,156,942	\$2,735,401	\$2,555,080	\$2,581,775

**Lower Saucon Township
Fiscal Year 2020 Budget**

Budget Line Item Report - Special Tax Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Proposed</u>
Special Taxes - Expenditures						
GENERAL GOVERNMENT (400)						
02-400-000	Open Space Purchases	\$0	\$0	\$1,000,000	\$537,066	\$500,000
02-400-370	Open Space Maintenance Funding	\$0	\$77,381	\$209,012	\$146,000	\$37,000
	Total:	\$0	\$77,381	\$1,209,012	\$683,066	\$537,000
FINANCE ADMINISTRATION (402)						
02-402-000	Bank Fees	\$48	\$48	\$52	\$26	\$26
	Total:	\$48	\$48	\$52	\$26	\$26
LAW (404)						
02-404-710	Legal Fees	\$5,275	\$3,952	\$10,000	\$10,000	\$10,000
	Total:	\$5,275	\$3,952	\$10,000	\$10,000	\$10,000
ENGINEER (408)						
02-408-314	Engineering/Planning Fees	\$13,683	\$49,613	\$40,000	\$20,000	\$40,000
02-408-710	Appraisal Costs	\$2,500	\$6,300	\$20,000	\$0	\$20,000
	Total:	\$16,183	\$55,913	\$60,000	\$20,000	\$60,000
FIRE (411)						
02-411-700	Fire Equip Costs	\$0	\$0	\$425,600	\$425,600	\$537,949
02-411-710	Fire Equip Consultation	\$0	\$0	\$5,000	\$8,899	\$5,000
02-411-840	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$430,600	\$434,499	\$542,949
HIGHWAY-GENERAL SERVICES (430)						
02-430-231	Vehicle Gasoline Oil	\$0	\$0	\$0	\$0	\$0
02-430-250	Traffic Signal M/R	\$2,321	\$2,545	\$8,500	\$4,500	\$8,500
02-430-373	Vehicle - O/M/R	\$15,039	\$24,941	\$25,000	\$15,000	\$25,000
02-430-380	Hgwy Equipment Rentals	\$0	\$0	\$5,000	\$0	\$5,000

**Lower Saucon Township
Fiscal Year 2020 Budget**

Budget Line Item Report - Special Tax Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Proposed</u>
Special Taxes - Expenditures						
02-430-700	Highway Major Equipment	\$200,000	\$0	\$200,000	\$200,000	\$125,000
02-430-750	Minor Equipment Purchase	\$0	\$4,100	\$10,000	\$5,000	\$5,000
	Total:	\$217,361	\$31,586	\$248,500	\$224,500	\$168,500
HIGHWAY-SNOW/ICE REMOVAL (432)						
02-432-240	Snow Removal Expenses	\$60,500	\$118,186	\$140,000	\$80,000	\$140,000
	Total:	\$60,500	\$118,186	\$140,000	\$80,000	\$140,000
HIGHWAY-TRAFFIC SIGNALS (433)						
02-433-240	Street Signs and Markings	\$3,565	\$14,435	\$25,000	\$20,000	\$20,000
02-433-241	Traffic Control Device	\$0	\$0	\$45,000	\$45,000	\$0
	Total:	\$3,565	\$14,435	\$70,000	\$65,000	\$20,000
HIGHWAY-STREET LIGHTING (434)						
02-434-360	Street Lighting	\$37,076	\$36,411	\$38,000	\$35,535	\$38,000
	Total:	\$37,076	\$36,411	\$38,000	\$35,535	\$38,000
HIGHWAY-REPAIRS OF TOOLS/MACH (437)						
02-437-240	Equip and Tools M/R	\$0	\$2,916	\$3,000	\$3,000	\$3,000
	Total:	\$0	\$2,916	\$3,000	\$3,000	\$3,000
HIGHWAY-REPAIRS TO HIGHWAYS (438)						
02-438-240	Road Materials and Suppl	\$11,898	\$26,170	\$100,000	\$80,000	\$100,000
	Total:	\$11,898	\$26,170	\$100,000	\$80,000	\$100,000
HIGHWAY CONSTR AND REBUILDING (439)						
02-439-240	PennDot Road Projects	\$68,208	\$292,194	\$145,000	\$209,560	\$150,000
02-439-241	Bridge Project	\$0	\$0	\$84,300	\$0	\$84,300
	Total:	\$68,208	\$292,194	\$229,300	\$209,560	\$234,300
DEBT PRINCIPAL (471)						

**Lower Saucon Township
Fiscal Year 2020 Budget**

Budget Line Item Report - Special Tax Fund

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Proposed</u>
Special Taxes - Expenditures						
02-471-200	Principal payment	\$53,135	\$54,758	\$49,025	\$48,520	\$0
02-471-210	Principal Payment	\$0	\$0	\$0	\$0	\$0
	Total:	\$53,135	\$54,758	\$49,025	\$48,520	\$0
DEBT INTEREST (472)						
02-472-200	Interest payment	\$4,002	\$2,379	\$1,253	\$699	\$0
	Total:	\$4,002	\$2,379	\$1,253	\$699	\$0
Transfer (490)						
02-490-000	Transfer to Fund Balance - Ope	\$0	\$0	\$146,663	\$0	\$728,000
02-490-001	Transfer to Fund Balance - Fir	\$0	\$0	(\$4)	\$0	\$0
02-490-002	Transfer to General	\$867,861	\$0	\$0	\$0	\$0
02-490-003	CD Purchase	\$0	\$0	\$0	\$0	\$0
	Total:	\$867,861	\$0	\$146,659	\$0	\$728,000
		2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Proposed
Total Special Taxes Expenditure		\$1,345,111	\$716,329	\$2,735,401	\$1,894,406	\$2,581,775

Capital Fund

Lower Saucon Township Major Sources of Revenue



Township staff presents to Council at the first Council meeting in September pursuant to Township Code.

Major Sources of Revenue

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Township Allocation	\$265,000.00	0% 0.00	\$265,000.00

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

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Interest	\$8,000.00	233% \$5,600.00	\$2,400.00

- Earnings on investments increased significantly due to additional investments into the CIP during the year.

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Grants	\$450,038.00	+145% +266,883.00	\$183,155.00

- Staff always seeks available grant funding for purchases that are scheduled to be done and or equipment that requires replacement. We try to recognize grant funding when it is awarded which may or may not be known during budget presentations. We will receive grant funding applicable to park, building/grounds expenses, and the Lower Saucon Road Bridge replacement.

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Developer Improvements	\$0.00	0% \$0.00	\$0.00

- Developer road improvement fees or recreation fees, developer bonds for construction.³ Not aware of any this time to budget any anticipated receipts in 2020.

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Sale of Fixed Assets	\$15,000.00	-25% \$5,000.00	\$20,000.00

- Anticipating selling Public Works vehicles that will be appropriated to both Capital and State Funds.

Revenue Source	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Debt Proceeds	\$0.00	0% \$0.00	\$0.00

Capital Fund

Lower Saucon Township Major Sources of Revenue



To balance the Capital Budget \$181,485.00 is required from the fund balance leaving an estimated balance at the end of next year of \$2,221,000.00 of which \$1,127,909.00 is assigned, committed or restricted to other projects. Projects budgeted for 2020 include improvements to buildings and vehicle replacements. We are recommending the proceeds from the loan to be saved for construction related projects to satisfy MS4 mandates. Other specific projects include the installation of special needs park equipment and, if awarded the grant, installation of windows at the Widow's House.

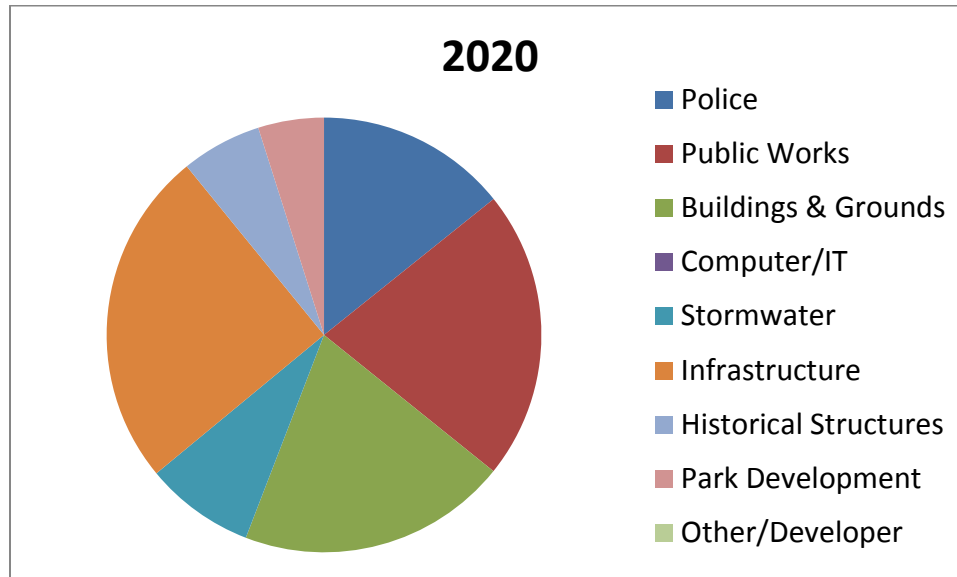
¹ Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions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



Capital Fund

Lower Saucon Township

The chart below shows the Township's capital fund anticipated expenditures for 2020. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2020. 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	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount Modified
	\$131,000.00	100% \$131,000.00	\$0.00
<ul style="list-style-type: none"> Police Department is requesting two vehicles, replacing units 163 and 164 and a new records management system. 			
Public Works Vehicles & Equipment	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
	\$198,000.00	32% \$48,000.00	\$150,000.00
<ul style="list-style-type: none"> Replacement of the backhoe, the skid steer loader and the purchase of a new pick up. Additional money coming from the State Liquid Fuel funds (02) 			
Infrastructure	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
Storm water	\$75,000.00	0%	\$75,000.00
Bridge Replacement	\$230,900.00	\$0.00	\$230,900.00



Capital Fund

Lower Saucon Township

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

Buildings	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
	\$184,623.00	0% \$0.00	\$184,623.00

- 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. We are getting

IT Improvements	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
	\$0.00	0%	\$0.00

- No anticipated upgrades.

Historical Structures	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
	\$55,000.00	22% \$44,983.00	\$10,017.00*

- The stairs and porch are completed. Township Staff applied for a grant to replace the windows at the Heller Homestead Widow's House. If awarded, there will be funding to proceed.

Park Development	2020 Budget	Percentage of Change Dollar Value of Change	2019 Budgeted Amount
	\$45,000.00	-70% -\$105,000.00	\$150,000.00

- Expenses related to a grant award for the installation of special needs equipment at Polk Valley and Town Hall parks.

Other/Developer	2020 Budget	Dollar Value of Change	2019 Budgeted Amount
	\$0.00	0%	\$0.00

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

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - Capital Funds

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
Capital Fund - Revenues						
INTEREST EARNINGS (341)						
03-341-000	Earnings from Investments	\$2,766	\$2,849	\$2,400	\$7,000	\$8,000
	Total:	\$2,766	\$2,849	\$2,400	\$7,000	\$8,000
INTERGOVERNMENT (350)						
03-350-100	Loan Proceeds	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
STATE CAPITAL/OPERATING GRANTS (354)						
03-354-000	Grants	\$127,771	\$2,000	\$183,155	\$94,575	\$450,038
	Total:	\$127,771	\$2,000	\$183,155	\$94,575	\$450,038
GENERAL GOVERNMENT (361)						
03-361-300	Developer Fees	\$3,310	\$6,300	\$0	\$0	\$0
	Total:	\$3,310	\$6,300	\$0	\$0	\$0
CONTRIBUTIONS (387)						
03-387-000	Donations/Contributions	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
SALE OF FIXED ASSETS (391)						
03-391-000	Sale of Fixed Assets	\$10,477	\$7,191	\$20,000	\$16,950	\$15,000
	Total:	\$10,477	\$7,191	\$20,000	\$16,950	\$15,000
TRANSFERS (392)						
03-392-000	Fund Balance Appropriation	\$0	\$0	\$319,968	\$223,842	\$181,485
03-392-001	Transfer from other funds	\$276,977	\$511,523	\$275,017	\$646,345	\$265,000
	Total:	\$276,977	\$511,523	\$594,985	\$870,187	\$446,485

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - Capital Funds

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
----------------	-------------	----------------------	----------------------	--------------------	-------------------------	---------------------

Capital Fund - Revenues

	2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Request
Total Capital Fund Revenue	\$421,302	\$529,863	\$800,540	\$988,712	\$919,523

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - Capital Funds

Ledger Account	Description	2017 Year End	2018 Year End	2019 Budget	2019 YE Forecast	2020 Request
Capital Fund - Expenditures						
FINANCE ADMINISTRATION (402)						
03-402-451	Bank Fee	\$0	\$0	\$0	\$0	\$0
	Total:	\$0	\$0	\$0	\$0	\$0
DATA PROCESSING (407)						
03-407-829	Video Equip	\$28,860	\$0	\$0	\$0	\$0
	Total:	\$28,860	\$0	\$0	\$0	\$0
BUILDINGS AND PLANT (409)						
03-409-730	Building Purchase/Improvement	\$75,055	\$68,979	\$184,623	\$0	\$184,623
	Total:	\$75,055	\$68,979	\$184,623	\$0	\$184,623
POLICE (410)						
03-410-840	Vehicle Purchase	\$70,400	\$185,040	\$0	\$0	\$86,000
03-410-850	Police Capital Equ	\$0	\$0	\$0	\$0	\$45,000
	Total:	\$70,400	\$185,040	\$0	\$0	\$131,000
HIGHWAY-GENERAL SERVICES (430)						
03-430-840	Vehicle Purchase	\$137,637	\$25,476	\$150,000	\$144,772	\$198,000
	Total:	\$137,637	\$25,476	\$150,000	\$144,772	\$198,000
Storm Water (436)						
03-436-810	Storm Water Improvements	\$16,196	\$2,500	\$75,000	\$26,800	\$75,000
	Total:	\$16,196	\$2,500	\$75,000	\$26,800	\$75,000
HIGHWAY CONSTR AND REBUILDING (439)						
03-439-810	Road Improvement	\$0	\$0	\$230,900	\$0	\$230,900
	Total:	\$0	\$0	\$230,900	\$0	\$230,900
PARTICIPANT RECREATION (452)						

Lower Saucon Township
Fiscal Year 2020 Budget
Budget Line Item Report - Capital Funds

Ledger Account	Description	<u>2017 Year End</u>	<u>2018 Year End</u>	<u>2019 Budget</u>	<u>2019 YE Forecast</u>	<u>2020 Request</u>
Capital Fund - Expenditures						
03-452-810	Park Improvement	\$56,255	\$93,301	\$150,000	\$110,000	\$45,000
	Total:	\$56,255	\$93,301	\$150,000	\$110,000	\$45,000
Historical Bldg (459)						
03-459-810	Historical Bldg Improvements	\$2,700	\$70,353	\$10,017	\$10,017	\$55,000
	Total:	\$2,700	\$70,353	\$10,017	\$10,017	\$55,000
INTERFUND OPERATING TRANSFERS (492)						
03-492-000	Developer Maintenance return	\$0	\$0	\$0	\$5,007	\$0
	Total:	\$0	\$0	\$0	\$5,007	\$0
		2017 Year End	2018 Budget	2019 Year To Date	2019 YE Forecast	2020 Request
Total Capital Fund Expenditure		\$387,103	\$445,649	\$800,540	\$296,596	\$919,523

Statement of Cash Balances

12/31/2020

Fund 1 General

2019	Operating Fund Balance	\$	1,391,000.00	
	Projected Ending Balance	\$	4,512,000.00	
	2020 Revenue	\$	8,647,122.00	
	2020 Expenses	\$	(7,319,651.00)	
	Transfer to Capital	\$	(265,000.00)	
	Receipts over expenses	\$	1,062,471.00	
		\$	6,965,471.00	
*	Interfund General - Compost Center	\$	(27,000.00)	
		\$	18,300.00	
	2020 Year end Fund Balance			\$ 6,956,771.00
Committed	Operational Reserve	\$	2,757,800.00	
Committed	Environmental Reserve	\$	311,000.00	
	Interest	\$	10,000.00	
				\$ 3,078,800.00
*	Compost Center Fund	\$	25,000.00	
Restricted	2020 Revenue	\$	27,000.00	
	2020 Expenses	\$	(18,300.00)	
				\$ 33,700.00
	NCGREGA	\$	-	
Restricted	Inter Fund	\$	2,022.00	
	Inter Fund	\$	-	
		\$	-	\$ 2,022.00
	TOTAL OF ALL GENERAL FUNDS			\$ 10,071,293.00

Fund 2	Special Funds	Open Space		
	2019	Projected Ending Balance	\$	7,668,000.00
Restricted		Open Space		
		2020 Revenue	\$	1,335,000.00
		2020 Expenses	\$	(607,000.00)
		Revenue/Expense	\$	728,000.00
	2020	Year End Fund Balance	\$	8,396,000.00
		Fire Fund		
	2019	Projected Ending Balance	\$	261,253.00
Restricted		2020 Revenue	\$	434,045.00
		2020 Expense	\$	(543,949.00)
		Year End Fund Balance	\$	151,349.00
Restricted		State Liquid Fuel		
	2019	Projected Ending Balance	\$	1,157,822.00
		2020 Revenue	\$	509,520.00
		2020 Expenses	\$	(703,800.00)
		Year End Fund Balance	\$	963,542.00
		TOTAL OF ALL SPECIAL FUNDS	\$	9,510,891.00

Fund 3 Capital	Checking	\$	2,000.00	
	2019 Projected Ending Balance	\$	2,183,000.00	
	2020 Intef fund transfer	\$	225,000.00	
	2020 Revenue	\$	373,038.00	
	Loan Proceeds	\$	-	
	2020 Expenses	\$	(819,523.00)	
				\$ 1,963,515.00
	Committed			\$ (331,353.00)
	Assigned			\$ (286,966.00)
	Restricted			\$ (509,600.00)
	Unrestricted			\$ 835,596.00
	Parks			
	Projected 2019 Ending Balance	\$	181,021.00	
	2020 Revenue	\$	75,000.00	
	2020 Expenses	\$	(45,000.00)	
		\$	-	\$ 211,021.00
	Historical Str. Fund Projected Ending Balance	\$	26,705.00	
	2020 Revenue	\$	75,000.00	
	2020 Expense	\$	(55,000.00)	\$ 46,705.00
	TOTAL OF ALL CAPITAL FUNDS			<u>\$ 2,221,241.00</u>
Year End Fund Balance - ALL FUNDS			\$	21,803,425.00

2020 Projected Consultants Costs

LAW

Fund 01 - General

Solicitor	\$120,000.00
Labor Solicitor	\$ 20,000.00
Environmental	\$ 5,000.00
Solicitor Planning/Zoning	\$ 20,000.00

Fund 02 – Open Space

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

Engineering

Fund 01 - General

General Engineering	\$20,000.00
MS4	\$20,000.00
Landfill Engineering	\$30,000.00
Lower Saucon Rd Bridge replacement	\$20,000.00
Planning/Zoning (Fee based)	\$15,000.00
SEO – Fee based and grant*	\$40,000.00
Other Assignments – Grants	\$30,000.00

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

Fiduciary Funds

Balance as of September 30, 2019

Non-Uniformed Plan	\$2,617,592.10
Uniformed Plan	\$7,339,431.77

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.

To date earnings have reached 10.6% for the Police plan and 13% earned for the Non Uniform plan.

Contributions for 2020

01.400.500

• David Lang Memorial Scholarship Fund	\$ 125.00
• The Lehigh County Community for the Homeless Veterans	\$ 1,500.00
• Lehigh Valley Coalition on Affordable Housing	\$ 2,000.00
• Meals on Wheels	\$ 1,500.00
• Saucon Valley Baseball	\$ 1,500.00
• Saucon Valley Basketball	\$ 1,500.00
• Saucon Valley Cheerleading	\$ 1,500.00
• Saucon Valley Football	\$ 1,500.00
• Saucon Valley Lacrosse	\$ 1,500.00
• Saucon Valley Soccer League	\$ 1,500.00
• Saucon Valley Spirit Parade	\$ 1,000.00
• Saucon Valley Wrestling	\$ 1,500.00
• The Miracle League of Northampton County	\$ 2,500.00

01.411.500

• Lower Saucon Fire and Rescue	\$ 160,000.00
• Steel City Volunteer Fire Company	\$ 55,000.00

Grant Update

Infrastructure

\$50,679.00 Town Hall Water line replacement

Hanover Engineering filing a waiver permits. Bid specifications being developed. Scheduled for work to be completed by March 31, 2020

Seidersville Hall

\$20,000.00 – Northampton County CIPP funding – interior bathroom upgrades. Bid specifications need to be completed with Council recommendations

\$47,239.00 Northampton County Gaming – Window and flooring specifications need to be discussed

\$57,480.00 Monroe County Gaming – Windows, Floors and bathroom fixtures

Parks

\$180,899.12 - Northampton County Open Space Park Plan – Work completed. Close out in process
Budgeted revenue in 2020 and not to be received in 2019

\$20,000.00 GRTP funding Alternate Dog Park fencing – closing out once water fountain installed

\$35,000.00 GRTP funding Handicap play areas - \$35,000.00. Awaiting grant contract for signature

Roads

\$219,640.00 - Lower Saucon Road Bridge Waiting PennDot legal review approval for signature to start up on engineering again.

Working on Dirt and Gravel road applications for 2020

SVP

\$10,000.00 – CIPP - Comprehensive Plan update – being reviewed

Historical Buildings

\$48,534.00 – Monroe County Gaming Funding – Heller Homestead Widow's House Windows – being reviewed

Police

\$ 1,800.00 - Bullet Proof Vest – Complete

\$327,044.00 - SV COPP – Not Awarded – refile in 2020

\$22,000.00 Body Camera – Northampton County spearhead – Received notice of award; eligible for in funds.

Capital Project	2020	2021	2022	2023	2024	Totals
#1 2018 Mack Dump 73K GVWR						0
#2 2012 Mack Dump 80K GVWR				250,000		250,000
#3 2015 Mack Dump 50K GVWR						0
#4 2015 Mack Dump 50K GVWR						0
#5 2011 Mack Dump 73K GVWR			250,000			250,000
#6 2015 Ford Dump 19.5K GVWR						0
#7 2019 Ford Dump 19.5K GVWR						0
#8 2008 Freightliner 42' Aerial Truck		175,000				175,000
#9 2015 Ford Dump 19.5K GVWR						0
#10 2019 International Sweeper						0
#11 2017 Ford Dump 19.5K GVWR						0
#12 2016 John Deere Boom Mower						0
#14 2016 Mack Dump 80K GVWR						0
#15 2015 Mack Dump 80K GVWR						0
#16 2007 Mack Dump 73K GVWR						0
2018 25 Ton Felling Trailer						0
1999 John Deere 310SE Backhoe	175,000					175,000
2005 Case 590SM Backhoe						0
2005 Bandit Brush Chipper		60,000				60,000
2000 John Deere Skid-Steer Loader	100,000					100,000
2008 Case 621E Loader						0
2008 Caterpillar CB-534 D Roller						0
2008 Case DM-204 Roller		50,000				50,000
2001 Caterpillar BG-225C Paver					350,000	350,000
2016 John Deere 6110M Boom Mower						0
						0
						0
						0
						0
						0
						0
						0
						0
Total	275,000	285,000	250,000	250,000	350,000	1,410,000

CAPITAL IMPROVEMENT PLAN

(MAJOR PURCHASES)

POLICE – PROPOSED

2020

Police 163	\$36,000
Police 164 (change to a SUV or F-150 Truck w/ up fit charge)	\$50,000
Soft Body Armor – 2 Vest (Approx. 50% Reimbursed by BVP)	\$ 1,900
Switch Records Management System (RMS) to CODY	\$45,000
License Plate Recognition (Fixed)	\$13,000
New color/style Uniforms (TBD)	\$15,000
Portable Radio Replacement (<i>if below grant funding not received</i>)	\$15,000
School grant 38 portable radio's & repeater for SVSD <i>Our Match</i>	\$81,800
Total grant \$327,044.06 (<i>radio's for LSPD, HPD, LSFD</i>)	

2021

Police 162	\$37,500
Soft Body Armor – 3 Vests (Approx. 50% Reimbursed by BVP)	\$ 2,850
Body Cameras (19)	\$45,000
Replace In-Car DVR's (9) " <i>to sync w/ body-cams</i> "	\$40,000
Digital Evidence Storage " <i>body cam, DVR, in-house storage</i> "	\$35,000
License Plate Recognition 2-camera (Mobile)	\$14,000

2022

Police 166	\$39,000
Police 161	\$35,000
Soft Body Armor – 2 Vests (Approx. 50% Reimbursed by BVP)	\$ 1,900
Laptop Computers/Related Equipment for Patrol Units (5)	\$12,000

2023

Police 160 (K9)	\$40,000
Police 165	\$35,000
Soft Body Armor – 6 Vests (Approx. 50% Reimbursed by BVP)	\$ 5,700

2024

Police 163	\$35,000
Police 164	\$35,000
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 950

8-8-2019