

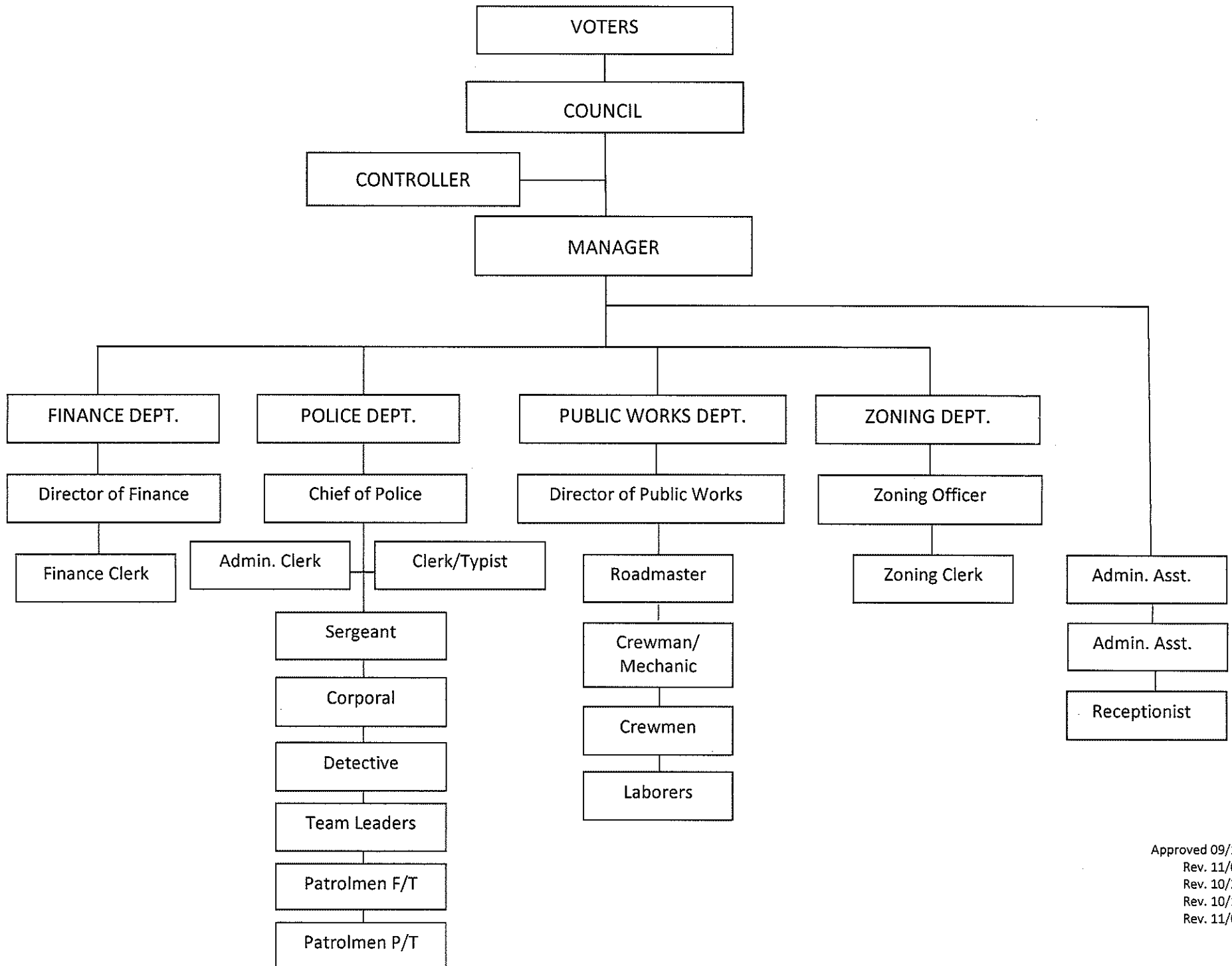
Lower Saucon Township



Proposed Budget 2021

Submitted to Council
November 4, 2020
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

2019-2020 MILLAGE RATES AS OF JANUARY 17, 2020

<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	17.125	56.36	85.285
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	10.50	54.89	77.19
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	13.0	56.06	80.86
Moore	6.0	54.89	72.69	Portland	20.0	56.36	88.16
Palmer	8.25	65.35	85.40	Roseto	12.25	56.36	80.41
Plainfield	7.0	56.06	74.86	Stockertown	14.0	55.74	81.54
Upper Mt. Bethel	6.5	56.36	74.66	Tatamy	13.0	55.74	80.54
Upper Nazareth	7.59	55.74	75.13	Walnutport	19.25	66.01220	97.0622
Washington	8.00	56.36	76.16	West Easton	11.7	58.686	82.186
Williams	2.25	58.686	72.736	Wilson	20.5	58.686	90.986
				Wind Gap	16.0	56.06	83.86
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



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 2021 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. Restricted funds cannot be used for any purposes other than what is approved by Ordinance or law. Council can approve fund transfers to any fund within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following pages.

For 2021, the Township's estimated primary sources of revenue are Real Estate Tax inclusive of the Fire Tax assessment (23.7%), Enabling taxes (37.9%) and the Landfill Host fees (24.6%). The 2021 budget reflects similar revenues whereas the landfill fees are being assumed at the same amount of revenue until the life of the landfill ends. Lower Saucon Township Council approved a 1 mill tax reduction in the general tax appropriation and a .25 mill reduction in the fire tax appropriation as funding from the landfill may be extended and administration has reduced expenses to address Council's concerns. The Township's reserve funding is enough to sustain the Township for several years after the landfill closure. Council also wanted to provide some tax relief to the residents due to the pandemic. Adequate funding levels remain in the Fire Fund reserves and we still estimate overages in revenue due to the landfill host fees. Any revenues over expenses will be appropriated to the Capital or Reserve funds. The 2021 Budget complies with the Budget Advisory Report (BAR) noting that the Landfill funding will be utilized more than last year; however we are projecting going into 2021, to be in a sound financial position. The Township also has an EIT Open Space Tax which was reissued by referendum in 2017 for an additional 5 years, producing over a million dollars annually to be used for Open Space conservation and purchases. It also provides for maintenance of open space in accordance to Act 115. This tax is set to retire at the end of 2021.

The Township's major expenditures include: the Police Department (37.5%), Public Works Department (17.9%), Administration (5.8%), Fire and EMS appropriations (4.8%), Insurances (3.3%), and Parks and Library costs (2.8%) of the Township's approved \$7,264,904.00 million expense budget. Ten percent (10%) of the revenue coming into the Township next year will be placed in reserves for when the landfill closes.



All Funds

Lower Saucon Township Budget Overview

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 2021 budget.

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

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





All Funds

Lower Saucon Township Budget Future Forecast

Financial Forecast

Attached is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between moving in and out, in 2018 through 2020. Most funding has dropped due to COVID-19 as for at least one fourth of the year residents were more limited to inside activities.

The region has seen an influx of movement of property sales indicating a desire to live in this community, we did see a spike in 2020 due to the lowered interest rates but this is not anticipated long term. However, we do have several housing and land development projects pending that will increase revenue ongoing.

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 and revenue budget modifications can be made in upcoming budgets. If expenses exceed revenues, Council can opt to raise taxes to meet any shortfall, cut expenses, use the funds in the fund balance, or a combination of the above.

Presented in this document are Management recommendations presented to Council in October for the 2021 budget. Future budgets will encompass revenue recommendations when warranted based on the BAR policies and cuts in expenses when opportunities present themselves. The five year forecast assumes some percentage increases in expenses and revenue every year assuming limited growth. These assumptions are used to base our needs for when the landfill operations stop. Our goal is to spread the increases over a period of years to offset the needs and then rely on reserves to offset any more increases once the funding source is gone.

This is all subject to 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.



All Funds

Lower Saucon Township Budget Future Forecast

Demographics

In the 2010 census the Township's population of 10,772 reflected the addition of 1,000 residents over the past 10 years. The Lehigh Valley Planning Commission's projections forecast that the Township's population will grow to 12,568 by 2020. We should be receiving confirmation of the census amounts in 2021.

The Multi-Municipal Comprehensive Plan is currently being reviewed by the Saucon Valley Partnership as we have marked the 10-year anniversary. Passage of the final plan is pending. In 2013 the Township established an Economic Development Task Force to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township.

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.

Once the new census is provided, we will update these numbers.

The landfill's lifespan is estimated at approximately 3.6 years remaining. They have an application pending at DEP for a northern realignment which will extend the life further. This, and limited spending, has provided the Township Council with the ability to decrease taxes by almost 20%.

	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Fund Revenue							
<u>301 REAL PROPERTY TAXES</u>							
Real Estate Taxes - Current Ye	\$2,356,000.00	\$2,338,520.95	\$1,928,640.00	\$1,943,640.00	\$1,958,640.00	\$1,973,640.00	\$1,988,640.00
Real Estate Taxes - Prior Year	\$20,000.00	\$15,405.72	\$15,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00
Real Estate Taxes - Delinquent	\$40,000.00	\$55,778.66	\$45,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Real Estate Taxes - Interim	\$1,000.00	\$885.26	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Real Estate Tax-Interim-Prior	\$1,000.00	\$1,454.69	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	<u>\$2,418,000.00</u>	<u>\$2,412,045.28</u>	<u>\$1,990,940.00</u>	<u>\$2,002,140.00</u>	<u>\$2,017,140.00</u>	<u>\$2,032,140.00</u>	<u>\$2,047,140.00</u>
<u>310 LOCAL TAX ENABLING ACT</u>							
Real Estate Transfer Tax	\$365,000.00	\$358,416.55	\$365,000.00	\$387,500.00	\$397,500.00	\$397,500.00	\$400,000.00
Earned Income Tax - Current Ye	\$1,800,000.00	\$1,304,604.19	\$1,800,000.00	\$1,815,000.00	\$1,830,000.00	\$1,845,000.00	\$1,860,000.00
Earned Income Tax - Prior Year	\$840,000.00	\$953,973.24	\$840,000.00	\$845,000.00	\$845,000.00	\$850,000.00	\$850,000.00
Local Services Tax	\$70,000.00	\$50,104.36	\$55,000.00	\$55,000.00	\$58,000.00	\$58,000.00	\$60,000.00
Local Services Tax Prior year	\$12,000.00	\$18,157.43	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	<u>\$3,087,000.00</u>	<u>\$2,685,255.77</u>	<u>\$3,075,000.00</u>	<u>\$3,117,500.00</u>	<u>\$3,145,500.00</u>	<u>\$3,165,500.00</u>	<u>\$3,185,500.00</u>
<u>321 BUSINESS LICENSES AND PERMITS</u>							
Junkyard Licenses	\$1,000.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Cable TV Franchise	\$117,108.00	\$115,434.30	\$113,702.00	\$111,428.00	\$109,200.00	\$107,200.00	\$106,200.00
	<u>\$118,108.00</u>	<u>\$116,184.30</u>	<u>\$114,702.00</u>	<u>\$112,428.00</u>	<u>\$110,200.00</u>	<u>\$108,200.00</u>	<u>\$107,200.00</u>
<u>322 NON-BUSINESS LICENSES/PER</u>							
Moving Permits	\$630.00	\$495.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
Road Encroachment Permits	\$3,000.00	\$2,870.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	<u>\$3,630.00</u>	<u>\$3,365.00</u>	<u>\$3,550.00</u>	<u>\$3,550.00</u>	<u>\$3,550.00</u>	<u>\$3,550.00</u>	<u>\$3,550.00</u>
<u>331 FINES</u>							
County Court Fines	\$10,000.00	\$8,069.16	\$10,000.00	\$10,000.00	\$10,500.00	\$10,500.00	\$11,000.00
Motor Veh Code Violations (ST)	\$7,900.00	\$3,341.80	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Ordinance Violations (JP)	\$3,000.00	\$3,293.86	\$3,500.00	\$3,500.00	\$3,750.00	\$3,750.00	\$4,000.00
Crimes Code Violations	\$7,800.00	\$3,239.87	\$5,000.00	\$5,000.00	\$50,000.00	\$5,500.00	\$5,500.00
Motor Veh Code Violations (JP)	\$30,000.00	\$21,618.57	\$25,000.00	\$25,000.00	\$26,500.00	\$26,500.00	\$27,000.00
Parking Tickets	\$400.00	\$160.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
	<u>\$59,100.00</u>	<u>\$39,723.26</u>	<u>\$50,800.00</u>	<u>\$50,800.00</u>	<u>\$98,050.00</u>	<u>\$53,550.00</u>	<u>\$54,800.00</u>
<u>341 INTEREST EARNINGS</u>							
Earnings from Investments	\$27,500.00	\$23,776.18	\$25,000.00	\$25,000.00	\$26,500.00	\$26,500.00	\$27,000.00
	<u>\$27,500.00</u>	<u>\$23,776.18</u>	<u>\$25,000.00</u>	<u>\$25,000.00</u>	<u>\$26,500.00</u>	<u>\$26,500.00</u>	<u>\$27,000.00</u>
<u>350 INTERGOVERNMENT</u>							
Intergovernmental Revenues	\$5,000.00	\$8,041.91	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	<u>\$5,000.00</u>	<u>\$8,041.91</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
<u>351 FEDERAL GRANTS</u>							
Federal Grants	\$20,000.00	\$19,799.96	\$35,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	<u>\$20,000.00</u>	<u>\$19,799.96</u>	<u>\$35,000.00</u>	<u>\$20,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
<u>354 STATE CAPITAL/OPERATING GRANTS</u>							
Other State Grants	\$15,000.00	\$8,309.89	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$18,000.00
Public Safety Grants	\$10,600.00	\$6,474.55	\$10,600.00	\$10,600.00	\$10,800.00	\$10,800.00	\$11,000.00
Highway Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$25,600.00</u>	<u>\$14,784.44</u>	<u>\$20,600.00</u>	<u>\$25,600.00</u>	<u>\$25,800.00</u>	<u>\$25,800.00</u>	<u>\$29,000.00</u>
<u>355 STATE SHARED REVENUE</u>							
Utility Tax Reimbursement	\$6,700.00	\$6,957.52	\$6,700.00	\$6,950.00	\$6,950.00	\$7,000.00	\$7,000.00
Pension State Aid	\$245,784.00	\$241,267.83	\$234,030.00	\$230,000.00	\$243,000.00	\$243,000.00	\$245,000.00
Fire Insurance Tax Reimb	\$82,750.00	\$82,913.93	\$82,914.00	\$82,914.00	\$82,914.00	\$82,914.00	\$82,914.00
Beverage Licenses	\$2,050.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,850.00	\$1,850.00
	<u>\$337,284.00</u>	<u>\$332,739.28</u>	<u>\$325,244.00</u>	<u>\$321,464.00</u>	<u>\$334,464.00</u>	<u>\$334,764.00</u>	<u>\$336,764.00</u>
<u>361 GENERAL GOVERNMENT</u>							
Zoning Permits and Fees	\$6,000.00	\$4,200.00	\$4,000.00	\$4,000.00	\$4,200.00	\$4,200.00	\$4,500.00
Subdivision Fees	\$5,000.00	\$17,722.50	\$5,500.00	\$6,000.00	\$6,000.00	\$3,000.00	\$3,000.00
Tax Collection Fees	\$3,500.00	\$7,760.00	\$5,000.00	\$4,000.00	\$4,000.00	\$4,500.00	\$4,500.00
Duplicate Bill Fee	\$300.00	\$272.50	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Administration	\$1,500.00	\$2,695.73	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00	\$2,500.00
	<u>\$16,300.00</u>	<u>\$32,650.73</u>	<u>\$16,800.00</u>	<u>\$16,300.00</u>	<u>\$16,500.00</u>	<u>\$14,500.00</u>	<u>\$14,800.00</u>
<u>362 PUB SAFETY-CHARGES FOR SERVICE</u>							
Police Services	\$20,000.00	\$4,513.48	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Accident Report Requests	\$3,000.00	\$1,990.00	\$3,000.00	\$2,500.00	\$2,500.00	\$2,000.00	\$2,000.00
Security Alarm Monitoring Fee	\$1,250.00	\$740.00	\$1,000.00	\$1,000.00	\$875.00	\$875.00	\$800.00
Building Permits - Public Safe	\$20,000.00	\$16,395.50	\$20,000.00	\$22,000.00	\$22,500.00	\$22,500.00	\$22,500.00
Sanitation Permits	\$30,000.00	\$30,070.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,400.00	\$4,400.00
State UCC Fees	\$650.00	\$495.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	<u>\$74,900.00</u>	<u>\$54,203.98</u>	<u>\$38,500.00</u>	<u>\$40,000.00</u>	<u>\$45,375.00</u>	<u>\$45,275.00</u>	<u>\$45,200.00</u>
<u>363 HIGHWAY-CHARGES FOR SERVICES</u>							
Highway Street Charges	\$3,500.00	\$5,240.41	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
	<u>\$3,500.00</u>	<u>\$5,240.41</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>

	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>364</u>	<u>SANITATION/LANDFILL HOSTING</u>						
Contributions	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00
Host Municipality Fee - Solid	\$2,000,000.00	\$2,545,992.47	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$1,700,000.00	\$1,700,000.00
Gas Royalty Fees	\$0.00	\$3,094.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Compost Sales	\$2,500.00	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	<u>\$2,027,000.00</u>	<u>\$2,574,387.22</u>	<u>\$2,025,500.00</u>	<u>\$2,025,500.00</u>	<u>\$2,025,500.00</u>	<u>\$1,725,500.00</u>	<u>\$1,725,500.00</u>
<u>365</u>	<u>HEALTH-CHARGES FOR SERVICES</u>						
Health - Charges for Services	\$161,200.00	\$136,844.40	\$162,300.00	\$165,500.00	\$168,500.00	\$171,500.00	\$174,500.00
	<u>\$161,200.00</u>	<u>\$136,844.40</u>	<u>\$162,300.00</u>	<u>\$165,500.00</u>	<u>\$168,500.00</u>	<u>\$171,500.00</u>	<u>\$174,500.00</u>
<u>367</u>	<u>RECREATION-CHARGES FOR SRVCS</u>						
Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Fees	\$7,500.00	\$4,350.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	<u>\$7,500.00</u>	<u>\$4,350.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>
<u>380</u>	<u>MISCELLANEOUS</u>						
Miscellaneous Income	\$3,000.00	\$23,402.72	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	<u>\$3,000.00</u>	<u>\$23,402.72</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
<u>387</u>	<u>CONTRIBUTIONS</u>						
Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Misc Donations	\$2,000.00	\$100.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Township Donations/Contrib	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$2,000.00</u>	<u>\$100.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
<u>391</u>	<u>SALE OF FIXED ASSETS</u>						
Sale of General Fixed Assets	\$500.00	\$246.75	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	<u>\$500.00</u>	<u>\$246.75</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>
<u>392</u>	<u>TRANSFERS</u>						
Transfer from Fund Balance	\$76,466.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$76,466.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>395</u>	<u>PRIOR YEAR EXPENSES</u>						
Refund of Prior Year Expend	\$100,000.00	\$223,528.50	\$200,000.00	\$150,000.00	\$100,000.00	\$100,000.00	\$100,000.00
	<u>\$100,000.00</u>	<u>\$223,528.50</u>	<u>\$200,000.00</u>	<u>\$150,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>
	\$8,573,588.00	\$8,710,670.09	\$8,105,936.00	\$8,097,782.00	\$8,154,079.00	\$7,843,779.00	\$7,887,454.00

General Fund Expenditures

<u>400</u>	<u>GENERAL GOVERNMENT</u>						
Council Compensation	\$16,250.00	\$7,718.94	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00
Social Security Taxes	\$1,008.00	\$478.58	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00
Medicare Tax	\$236.00	\$111.91	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00
Council Expenses	\$4,800.00	\$769.55	\$4,800.00	\$4,800.00	\$4,850.00	\$4,850.00	\$4,900.00
Contributions/Grants/Subsidies	\$20,625.00	\$8,500.00	\$21,200.00	\$21,200.00	\$21,200.00	\$21,200.00	\$21,200.00
Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$42,919.00</u>	<u>\$17,578.98</u>	<u>\$43,494.00</u>	<u>\$43,494.00</u>	<u>\$43,544.00</u>	<u>\$43,544.00</u>	<u>\$43,594.00</u>
<u>401</u>	<u>EXECUTIVE</u>						
Manager Secretary Compensation	\$97,859.00	\$79,736.80	\$101,774.00	\$103,819.00	\$106,933.00	\$110,141.00	\$113,445.00
Administrative Assistant	\$46,638.00	\$38,000.82	\$48,037.00	\$49,479.00	\$50,964.00	\$52,492.00	\$54,067.00
Office Personnel Compensation	\$45,408.00	\$36,998.72	\$48,037.00	\$49,479.00	\$50,964.00	\$52,492.00	\$54,067.00
Office Personnel Overtime Comp	\$200.00	\$0.00	\$200.00	\$300.00	\$300.00	\$350.00	\$350.00
Receptionist	\$38,000.00	\$30,273.56	\$37,700.00	\$38,831.00	\$40,000.00	\$41,200.00	\$42,436.00
Transcriptionist Compensation	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Benefits	\$140,000.00	\$115,877.60	\$142,000.00	\$149,100.00	\$156,555.00	\$164,382.00	\$172,601.00
Social Security Taxes	\$14,143.00	\$11,479.10	\$14,617.00	\$14,980.00	\$15,429.00	\$15,892.00	\$16,369.00
Pension Administration Fees	\$4,320.00	\$4,320.00	\$6,000.00	\$4,500.00	\$6,500.00	\$4,800.00	\$6,700.00
Minimum Pension Obligation Non	\$26,356.00	\$26,356.00	\$25,247.00	\$26,004.00	\$26,785.00	\$27,588.00	\$28,416.00
Medicare Tax	\$3,308.00	\$2,684.73	\$3,418.00	\$3,520.00	\$3,626.00	\$3,735.00	\$3,847.00
Unemployment	\$350.00	\$340.25	\$2,480.00	\$2,550.00	\$2,550.00	\$2,000.00	\$2,000.00
Supplies	\$5,000.00	\$2,101.41	\$5,000.00	\$5,000.00	\$5,050.00	\$5,050.00	\$5,100.00
Newletter Expense	\$10,000.00	\$5,800.00	\$10,000.00	\$10,000.00	\$10,000.00	\$12,000.00	\$12,000.00
Transportation Expenses	\$500.00	\$14.30	\$250.00	\$250.00	\$350.00	\$350.00	\$400.00
Advertising and Printing	\$12,000.00	\$6,090.98	\$10,000.00	\$10,000.00	\$10,000.00	\$11,000.00	\$11,000.00
Ordinance Codification Updates	\$8,500.00	\$1,195.00	\$6,000.00	\$6,000.00	\$6,500.00	\$6,500.00	\$7,000.00
Community Events	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$650.00	\$650.00
General Expenses	\$12,400.00	\$5,705.63	\$10,400.00	\$10,400.00	\$10,500.00	\$10,500.00	\$10,600.00
Admin Contract Services	\$2,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Hiring Expenses	\$1,500.00	\$75.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Admin IT	\$0.00	\$0.00	\$2,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00
	<u>\$470,082.00</u>	<u>\$367,049.90</u>	<u>\$475,760.00</u>	<u>\$488,312.00</u>	<u>\$507,106.00</u>	<u>\$524,622.00</u>	<u>\$545,048.00</u>

	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>402</u>	<u>FINANCE ADMINISTRATION</u>						
Controller Compensation	\$2,700.00	\$960.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00
Administrative Compensation	\$67,958.00	\$55,372.68	\$69,997.00	\$72,097.00	\$74,260.00	\$76,488.00	\$78,782.00
Office Personnel Compensation	\$52,724.00	\$42,070.69	\$52,224.00	\$53,790.00	\$55,404.00	\$57,066.00	\$58,778.00
Office Personnel Overtime Comp	\$200.00	\$0.00	\$200.00	\$300.00	\$300.00	\$350.00	\$350.00
Benefits	\$70,000.00	\$57,944.90	\$71,000.00	\$73,000.00	\$75,000.00	\$78,000.00	\$80,000.00
Social Security Taxes	\$7,662.00	\$6,100.96	\$7,758.00	\$7,990.00	\$8,230.00	\$8,477.00	\$8,732.00
Pension Administration Fees	\$2,376.00	\$2,376.00	\$4,000.00	\$4,500.00	\$4,500.00	\$6,200.00	\$4,600.00
Minimum Pension Obligation-Non	\$14,021.00	\$14,021.00	\$13,359.00	\$13,706.00	\$14,062.00	\$14,414.00	\$14,774.00
Medicare Tax	\$1,792.00	\$1,427.01	\$1,815.00	\$1,871.00	\$1,918.00	\$1,967.00	\$2,007.00
Unemployment	\$162.00	\$167.04	\$1,240.00	\$250.00	\$200.00	\$210.00	\$210.00
Supplies	\$500.00	\$79.95	\$500.00	\$513.00	\$526.00	\$534.00	\$542.00
Auditing Services	\$14,600.00	\$14,600.00	\$14,900.00	\$15,000.00	\$15,200.00	\$15,400.00	\$15,600.00
Real Estate Tax Prep/Mailing	\$12,000.00	\$6,928.02	\$9,500.00	\$9,747.00	\$10,000.00	\$10,150.00	\$10,404.00
General Expenses	\$1,200.00	\$308.00	\$800.00	\$1,531.00	\$1,571.00	\$1,611.00	\$1,651.00
Taxes	\$600.00	\$575.32	\$600.00	\$650.00	\$650.00	\$670.00	\$670.00
Bank Services	\$1,900.00	\$682.80	\$1,900.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Contracted Services	\$2,300.00	\$1,912.00	\$2,390.00	\$2,400.00	\$2,410.00	\$2,430.00	\$2,435.00
Payroll Services	\$4,500.00	\$3,993.23	\$4,500.00	\$4,600.00	\$4,600.00	\$4,600.00	\$4,700.00
Finance IT	\$3,600.00	\$3,554.19	\$3,600.00	\$2,800.00	\$2,800.00	\$2,900.00	\$2,900.00
	<u>\$260,795.00</u>	<u>\$213,073.79</u>	<u>\$262,983.00</u>	<u>\$269,445.00</u>	<u>\$276,331.00</u>	<u>\$286,167.00</u>	<u>\$291,835.00</u>
<u>403</u>	<u>TAX COLLECTION</u>						
Consulting Services -Accountin	\$1,500.00	\$0.00	\$531.00	\$531.00	\$500.00	\$500.00	\$500.00
	<u>\$1,500.00</u>	<u>\$0.00</u>	<u>\$531.00</u>	<u>\$531.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>
<u>404</u>	<u>LAW</u>						
Legal Services	\$135,000.00	\$116,769.50	\$159,000.00	\$162,769.00	\$146,481.00	\$150,143.00	\$153,896.00
Legal Services-Planning/Zoning	\$20,000.00	\$2,590.00	\$15,000.00	\$15,390.00	\$15,790.00	\$16,185.00	\$16,590.00
Special Counsel	\$25,000.00	\$24,240.85	\$52,000.00	\$35,910.00	\$36,844.00	\$37,765.00	\$38,709.00
Court Stenographer	\$2,500.00	\$330.00	\$800.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
	<u>\$182,500.00</u>	<u>\$143,930.35</u>	<u>\$226,800.00</u>	<u>\$216,569.00</u>	<u>\$201,615.00</u>	<u>\$206,593.00</u>	<u>\$211,695.00</u>
<u>407</u>	<u>DATA PROCESSING</u>						
Website Operation/Maintenance	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
Maintenance/Repair Office Equi	\$6,000.00	\$1,544.00	\$4,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Major Equipment	\$6,000.00	\$2,033.20	\$3,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Minor Equipment Purchase	\$3,000.00	\$1,693.69	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Software/Licenses Purchase	\$6,500.00	\$380.48	\$5,000.00	\$6,850.00	\$7,028.00	\$7,204.00	\$7,384.00
	<u>\$25,100.00</u>	<u>\$9,251.37</u>	<u>\$18,600.00</u>	<u>\$25,450.00</u>	<u>\$25,628.00</u>	<u>\$25,804.00</u>	<u>\$25,984.00</u>
<u>408</u>	<u>ENGINEER</u>						
Engineering Services	\$120,000.00	\$112,849.37	\$100,000.00	\$102,700.00	\$105,370.00	\$108,004.00	\$110,704.00
Engineering Services-Plan/Zon	\$15,000.00	\$2,779.51	\$5,000.00	\$10,537.00	\$10,811.00	\$11,081.00	\$11,358.00
Consulting Services	\$1,500.00	\$0.00	\$1,540.00	\$1,542.00	\$1,582.00	\$1,622.00	\$1,662.00
Bldg Code Enforcement Services	\$750.00	\$0.00	\$770.00	\$790.00	\$811.00	\$831.00	\$852.00
Sewage Enforcement Officer	\$40,000.00	\$42,280.02	\$10,000.00	\$42,148.00	\$43,243.00	\$44,324.00	\$45,432.00
	<u>\$177,250.00</u>	<u>\$157,908.90</u>	<u>\$117,310.00</u>	<u>\$157,717.00</u>	<u>\$161,817.00</u>	<u>\$165,862.00</u>	<u>\$170,008.00</u>
<u>409</u>	<u>BUILDINGS AND PLANT</u>						
Maintenance Personnel Compensa	\$4,175.00	\$1,969.55	\$14,200.00	\$14,583.00	\$14,962.00	\$15,336.00	\$15,719.00
Social Security Taxes	\$879.00	\$122.11	\$880.00	\$904.00	\$928.00	\$951.00	\$975.00
Medicare Tax	\$206.00	\$28.56	\$206.00	\$211.00	\$217.00	\$222.00	\$228.00
Unemployment	\$100.00	\$15.75	\$620.00	\$150.00	\$150.00	\$150.00	\$150.00
Building Materials/Supplies	\$4,600.00	\$2,775.77	\$4,600.00	\$4,724.00	\$4,847.00	\$4,968.00	\$5,092.00
Heating Oil/Diesel Fuel	\$58,000.00	\$17,705.00	\$45,000.00	\$46,215.00	\$47,416.00	\$48,601.00	\$49,816.00
Unleaded Gasoline	\$50,000.00	\$27,594.38	\$41,000.00	\$41,080.00	\$42,148.00	\$43,243.00	\$44,324.00
Oils/Lubricants	\$3,000.00	\$1,416.54	\$2,500.00	\$3,081.00	\$3,161.00	\$3,240.00	\$3,321.00
Communication Expense	\$43,195.00	\$32,715.29	\$42,800.00	\$43,955.00	\$45,070.00	\$46,197.00	\$47,352.00
Water Usage	\$4,700.00	\$3,517.47	\$4,900.00	\$4,709.00	\$4,831.00	\$4,952.00	\$5,076.00
Electricity	\$52,000.00	\$39,358.39	\$48,000.00	\$50,350.00	\$51,146.00	\$52,424.00	\$53,785.00
Gas (Heating)	\$10,000.00	\$2,701.74	\$8,000.00	\$10,270.00	\$10,537.00	\$10,800.00	\$11,070.00
Refuse Removal	\$2,500.00	\$1,764.63	\$2,500.00	\$2,567.00	\$2,634.00	\$2,700.00	\$2,767.00
Maint/Repair of Building	\$50,000.00	\$52,822.98	\$55,000.00	\$48,000.00	\$48,393.00	\$48,782.00	\$49,166.00
Office Equip Maint/Repair	\$2,000.00	\$232.72	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Office Equipment Rental	\$15,500.00	\$12,525.51	\$15,500.00	\$15,500.00	\$15,903.00	\$15,903.00	\$15,903.00
General Expenses	\$800.00	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00
Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$1,065.94	\$7,000.00	\$17,000.00	\$10,000.00	\$15,000.00	\$10,000.00
Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$301,655.00</u>	<u>\$198,332.33</u>	<u>\$293,706.00</u>	<u>\$306,099.00</u>	<u>\$305,143.00</u>	<u>\$316,269.00</u>	<u>\$317,544.00</u>
<u>410</u>	<u>POLICE</u>						
Administrative Compensation	\$97,729.00	\$79,630.98	\$101,639.00	\$104,688.00	\$107,828.00	\$111,063.00	\$114,395.00
Police Compensation (FT)	\$1,373,500.00	\$1,051,983.91	\$1,375,700.00	\$1,385,700.00	\$1,396,900.00	\$1,400,000.00	\$1,407,000.00
Police Compensation (PT)	\$80,000.00	\$18,037.22	\$50,000.00	\$50,000.00	\$55,000.00	\$55,000.00	\$55,000.00
Police Overtime Compensation	\$119,000.00	\$74,561.73	\$70,000.00	\$70,000.00	\$72,000.00	\$72,000.00	\$73,000.00
Police Overtime Billable			\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Office Personnel Compensation	\$52,851.00	\$41,347.04	\$52,321.00	\$53,890.00	\$55,507.00	\$57,172.00	\$58,887.00
Office Personnel Overtime	\$200.00	\$0.00	\$200.00	\$200.00	\$300.00	\$300.00	\$300.00

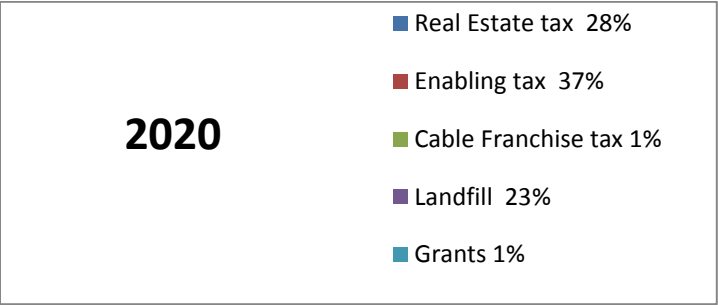
	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Benefits	\$560,000.00	\$463,686.28	\$564,000.00	\$575,000.00	\$580,000.00	\$582,000.00	\$585,000.00
Social Security Taxes	\$106,831.00	\$78,464.82	\$104,151.00	\$107,275.00	\$110,793.00	\$113,808.00	\$117,222.00
Pension Administration Fees	\$58,864.00	\$49,926.71	\$65,800.00	\$65,000.00	\$65,000.00	\$70,000.00	\$70,000.00
Minimum Pension Obligation-Non	\$5,400.00	\$5,400.00	\$5,829.00	\$6,000.00	\$6,200.00	\$6,300.00	\$6,500.00
Minimum Pension Obligation-Pol	\$454,698.00	\$378,915.00	\$467,907.00	\$481,944.00	\$481,944.00	\$450,300.00	\$450,300.00
Medicare Tax	\$24,985.00	\$17,550.12	\$24,358.00	\$25,088.00	\$25,841.00	\$26,616.00	\$27,415.00
Unemployment	\$2,100.00	\$1,478.10	\$8,680.00	\$8,680.00	\$8,000.00	\$8,000.00	\$7,000.00
Supplies	\$2,000.00	\$1,503.62	\$2,000.00	\$2,000.00	\$2,200.00	\$2,200.00	\$2,200.00
K-9 Expenses	\$5,750.00	\$3,153.53	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00
Uniforms	\$11,400.00	\$4,242.79	\$11,400.00	\$11,400.00	\$11,400.00	\$11,400.00	\$11,400.00
Firearms	\$1,500.00	\$483.75	\$1,500.00	\$1,500.00	\$1,500.00	\$5,000.00	\$1,500.00
Ammunition	\$5,800.00	\$5,721.55	\$5,800.00	\$5,800.00	\$5,800.00	\$5,900.00	\$5,900.00
Contracted Services	\$7,320.00	\$6,547.25	\$7,320.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00
Training	\$17,400.00	\$8,969.35	\$17,400.00	\$17,400.00	\$17,400.00	\$17,400.00	\$17,400.00
Advertising and Printing	\$1,000.00	\$259.36	\$1,000.00	\$1,000.00	\$1,000.00	\$1,100.00	\$1,100.00
Communication Equip - O/M/R	\$3,000.00	\$664.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$4,000.00
Maint/Repair Equipment	\$10,000.00	\$3,333.41	\$7,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Vehicle - O/M/R	\$20,000.00	\$14,272.47	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
General Expenses	\$7,800.00	\$2,051.73	\$6,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00
Community Events	\$7,104.00	\$455.00	\$4,804.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Uniform Maintenance	\$5,500.00	\$131.60	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00
Investigation Expense	\$2,000.00	\$539.60	\$2,000.00	\$2,000.00	\$2,100.00	\$2,100.00	\$2,200.00
Major Equipment Purchase	\$44,900.00	\$945.00	\$1,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Police Computer- IT	\$25,000.00	\$17,081.47	\$18,800.00	\$21,700.00	\$21,700.00	\$21,700.00	\$21,700.00
Minor Equipment Purchase	\$5,000.00	\$3,848.57	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$3,118,632.00</u>	<u>\$2,335,185.96</u>	<u>\$3,045,659.00</u>	<u>\$3,106,115.00</u>	<u>\$3,138,263.00</u>	<u>\$3,129,209.00</u>	<u>\$3,146,269.00</u>
411 FIRE							
Police Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Gasoline & Oil	\$12,000.00	\$5,903.52	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Workmen's Compensation	\$27,700.00	\$24,885.00	\$35,000.00	\$31,472.00	\$32,290.00	\$33,097.00	\$33,924.00
Hydrant Service	\$22,392.00	\$18,960.00	\$22,392.00	\$22,392.00	\$22,392.00	\$22,392.00	\$22,392.00
Vehicle - O/M/R	\$4,000.00	\$0.00	\$2,000.00	\$2,054.00	\$2,107.00	\$2,160.00	\$2,214.00
General Expense	\$11,000.00	\$666.40	\$11,000.00	\$11,297.00	\$11,591.00	\$11,881.00	\$12,178.00
Contribution to Fire Cos.	\$215,000.00	\$200,000.00	\$215,000.00	\$215,000.00	\$215,000.00	\$215,000.00	\$215,000.00
Cont. to Fireman's Relief	\$82,750.00	\$82,913.93	\$82,914.00	\$82,750.00	\$82,750.00	\$82,750.00	\$82,750.00
Contribution to EMS Services	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	<u>\$389,842.00</u>	<u>\$348,328.85</u>	<u>\$395,306.00</u>	<u>\$391,965.00</u>	<u>\$393,130.00</u>	<u>\$394,280.00</u>	<u>\$395,458.00</u>
414 PLANNING AND ZONING							
Zoning Officer Comp	\$70,049.00	\$57,076.36	\$72,150.00	\$74,314.00	\$76,544.00	\$78,840.00	\$81,205.00
Officials Compensation	\$900.00	\$60.00	\$360.00	\$900.00	\$900.00	\$900.00	\$900.00
Office Personnel Compensation	\$53,175.00	\$43,587.62	\$52,496.00	\$53,744.00	\$53,826.00	\$55,136.00	\$57,840.00
Office Personnel Overtime Comp	\$300.00	\$418.25	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Benefits	\$51,000.00	\$41,112.65	\$50,000.00	\$57,319.00	\$60,085.00	\$63,089.00	\$66,243.00
Social Security Taxes	\$7,715.00	\$6,270.76	\$7,770.00	\$7,863.00	\$7,983.00	\$8,179.00	\$8,464.00
Pension Administration Fees	\$2,376.00	\$2,376.00	\$4,000.00	\$5,126.00	\$5,269.00	\$6,401.00	\$6,536.00
Minimum Pension Obligation-Non	\$13,991.00	\$13,991.00	\$13,621.00	\$13,989.00	\$14,353.00	\$14,855.00	\$15,226.00
Medicare Tax	\$1,804.00	\$1,466.65	\$1,817.00	\$1,839.00	\$1,867.00	\$1,913.00	\$1,979.00
Unemployment	\$250.00	\$166.45	\$1,240.00	\$350.00	\$350.00	\$400.00	\$400.00
Supplies	\$1,000.00	\$314.15	\$1,000.00	\$1,027.00	\$1,054.00	\$1,080.00	\$1,107.00
Consulting Services	\$40,500.00	\$23,932.32	\$35,000.00	\$25,675.00	\$26,342.00	\$27,001.00	\$27,676.00
Advertising and Printing	\$7,000.00	\$2,083.48	\$7,000.00	\$6,150.00	\$6,310.00	\$6,468.00	\$6,630.00
Township Newsletter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Maint/Repair - O/M/R	\$1,000.00	\$84.26	\$750.00	\$1,027.00	\$1,054.00	\$1,080.00	\$1,107.00
General Expenses	\$2,000.00	\$378.00	\$1,500.00	\$2,054.00	\$2,107.00	\$2,160.00	\$2,214.00
Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Seminar/Education/Meetings	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
Minor Equipment Purchase	\$3,320.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Zoning IT	\$2,500.00	\$0.00	\$2,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$259,680.00</u>	<u>\$193,317.95</u>	<u>\$257,304.00</u>	<u>\$253,477.00</u>	<u>\$260,144.00</u>	<u>\$269,602.00</u>	<u>\$279,627.00</u>
415 EMERGENCY MANAGEMENT							
Administrative Person. Comp.	\$2,000.00	\$1,666.70	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Materials/Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Haz Mat Clean-up	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$3,500.00</u>	<u>\$1,666.70</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>
419 CROSSING GUARDS							
Crossing Guard Wages	\$5,300.00	\$3,278.37	\$5,000.00	\$5,957.00	\$6,112.00	\$6,265.00	\$6,422.00
	<u>\$5,300.00</u>	<u>\$3,278.37</u>	<u>\$5,000.00</u>	<u>\$5,957.00</u>	<u>\$6,112.00</u>	<u>\$6,265.00</u>	<u>\$6,422.00</u>

	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
421 DOG CONTROL							
Dog Control Wages	\$3,000.00	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Dog Control Supplies	\$1,000.00	\$190.80	\$1,000.00	\$770.00	\$790.00	\$809.00	\$829.00
Dog Control Contracted Service	\$2,000.00	\$248.79	\$2,000.00	\$2,054.00	\$2,107.00	\$2,160.00	\$2,214.00
	<u>\$6,000.00</u>	<u>\$2,939.59</u>	<u>\$6,000.00</u>	<u>\$5,824.00</u>	<u>\$5,897.00</u>	<u>\$5,969.00</u>	<u>\$6,043.00</u>
426 RECYCLING							
Recycling Coordinator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling Supplies	\$500.00	\$124.72	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Compost Center Fuel	\$2,000.00	\$1,053.32	\$1,000.00	\$1,234.00	\$1,266.00	\$1,298.00	\$1,330.00
Small Tools	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Communications	\$500.00	\$387.17	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
Advertising and Printing	\$600.00	\$465.00	\$600.00	\$500.00	\$550.00	\$575.00	\$600.00
Utilities	\$2,200.00	\$1,391.92	\$2,200.00	\$2,311.00	\$2,371.00	\$2,431.00	\$2,492.00
Maint/Repairs Facility	\$88,466.00	\$88,446.23	\$19,000.00	\$16,432.00	\$16,859.00	\$17,280.00	\$17,712.00
Compost Center Appropriation	\$10,500.00	\$10,500.00	\$10,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00
Minor equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$105,266.00</u>	<u>\$102,368.36</u>	<u>\$34,300.00</u>	<u>\$33,477.00</u>	<u>\$34,046.00</u>	<u>\$34,584.00</u>	<u>\$35,134.00</u>
430 HIGHWAY-GENERAL SERVICES							
Administrative Compensation	\$76,636.00	\$62,443.26	\$78,935.00	\$81,303.00	\$83,742.00	\$86,254.00	\$88,842.00
Roadmaster Compensation	\$61,500.00	\$48,352.96	\$62,000.00	\$63,860.00	\$63,775.00	\$67,749.00	\$69,781.00
Maintenance Compensation	\$460,000.00	\$345,357.08	\$474,830.00	\$489,075.00	\$503,747.00	\$518,859.00	\$534,425.00
Seasonal Employee Comp	\$18,400.00	\$0.00	\$18,400.00	\$19,000.00	\$19,000.00	\$19,300.00	\$19,300.00
Maintenance Personnel Overtime	\$59,100.00	\$18,403.02	\$59,100.00	\$59,100.00	\$59,100.00	\$59,100.00	\$59,100.00
Benefits	\$356,000.00	\$252,664.83	\$355,000.00	\$360,000.00	\$363,000.00	\$367,000.00	\$369,000.00
Social Security Taxes	\$41,900.00	\$29,422.48	\$42,983.00	\$44,272.00	\$45,600.00	\$46,968.00	\$48,377.00
Pension Administration Fees	\$11,664.00	\$11,158.39	\$16,000.00	\$18,000.00	\$18,000.00	\$19,000.00	\$19,000.00
Minimum Pension Obligation-Non	\$71,432.00	\$50,366.45	\$76,438.00	\$80,000.00	\$83,000.00	\$85,000.00	\$87,000.00
Medicare Tax	\$9,797.00	\$6,881.07	\$10,053.00	\$10,400.00	\$10,700.00	\$10,900.00	\$11,100.00
Unemployment	\$1,500.00	\$880.00	\$6,820.00	\$6,820.00	\$6,400.00	\$6,400.00	\$6,000.00
Materials/Supplies	\$4,000.00	\$1,694.58	\$4,000.00	\$3,500.00	\$3,500.00	\$4,000.00	\$4,000.00
Office Supplies	\$1,000.00	\$808.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Traffic Sign - M/R	\$7,500.00	\$3,505.56	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Vehicle - O/M/R	\$25,000.00	\$16,648.32	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Equipment Rental	\$5,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$5,000.00
General Expenses	\$9,750.00	\$6,781.18	\$9,750.00	\$9,750.00	\$9,750.00	\$9,750.00	\$9,750.00
Contracted Services	\$18,000.00	\$12,709.20	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Major Equipment Purchase	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Minor Equipment Purchase	\$5,000.00	\$4,570.63	\$4,000.00	\$5,000.00	\$5,000.00	\$5,200.00	\$5,200.00
Hwy IT	\$0.00	\$0.00	\$3,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	<u>\$1,247,179.00</u>	<u>\$872,647.01</u>	<u>\$1,278,809.00</u>	<u>\$1,308,080.00</u>	<u>\$1,332,314.00</u>	<u>\$1,364,480.00</u>	<u>\$1,389,875.00</u>
433 HIGHWAY-TRAFFIC SIGNALS							
Road/Street Signs/Markings	\$30,000.00	\$13,721.97	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$30,000.00</u>	<u>\$13,721.97</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>
438 HIGHWAY-REPAIRS TO HIGHWAYS							
Road Materials/Supplies	\$100,000.00	\$31,590.15	\$80,000.00	\$80,000.00	\$100,000.00	\$100,000.00	\$100,000.00
	<u>\$100,000.00</u>	<u>\$31,590.15</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>
439 HIGHWAY CONSTR AND REBUILDING							
Capital Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
452 PARTICIPANT RECREATION							
Materials/Supplies	\$3,500.00	\$2,307.01	\$3,500.00	\$3,591.00	\$3,684.00	\$3,776.00	\$3,870.00
Refuse Removal	\$5,000.00	\$3,921.69	\$5,000.00	\$5,000.00	\$5,100.00	\$5,100.00	\$5,100.00
Maintenance/Repairs	\$5,000.00	\$1,329.59	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
General Expenses	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Park Contracted Services	\$60,000.00	\$49,336.60	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
Summer Youth Program (SVCC)	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Senior Program	\$13,878.00	\$3,469.50	\$13,878.00	\$13,900.00	\$13,900.00	\$13,900.00	\$13,900.00
Pool Pass Reimbursement	\$9,950.00	\$9,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Major Equipment Purchase	\$5,000.00	\$1,070.00	\$3,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Minor Equipment Purchase	\$3,000.00	\$0.00	\$1,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	<u>\$134,328.00</u>	<u>\$71,384.39</u>	<u>\$130,878.00</u>	<u>\$134,491.00</u>	<u>\$134,684.00</u>	<u>\$134,776.00</u>	<u>\$134,870.00</u>
456 LIBRARIES							
Library Contribution	\$100,264.00	\$83,553.30	\$100,264.00	\$100,264.00	\$100,264.00	\$100,264.00	\$100,264.00
	<u>\$100,264.00</u>	<u>\$83,553.30</u>	<u>\$100,264.00</u>	<u>\$100,264.00</u>	<u>\$100,264.00</u>	<u>\$100,264.00</u>	<u>\$100,264.00</u>
461 CONSERVATION							
Supplies	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dues, Subscriptions etc	\$400.00	\$352.79	\$400.00	\$400.00	\$400.00	\$450.00	\$450.00
Contribution	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$1,100.00</u>	<u>\$352.79</u>	<u>\$400.00</u>	<u>\$400.00</u>	<u>\$400.00</u>	<u>\$450.00</u>	<u>\$450.00</u>

	<u>2020</u>	<u>YTD</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
471 <u>DEBT PRINCIPAL</u>							
Loan Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
472 <u>DEBT INTEREST</u>							
Loan Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
481 <u>INTERGOVERNMENT EXPENSES</u>							
Intergovernmental Expenditures	\$15,000.00	\$12,186.50	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	<u>\$15,000.00</u>	<u>\$12,186.50</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
486 <u>INSURANCE</u>							
Business Insurance	\$76,450.00	\$73,419.00	\$79,000.00	\$83,000.00	\$85,000.00	\$85,000.00	\$80,000.00
Vehicle Insurance	\$38,000.00	\$34,554.00	\$38,000.00	\$39,000.00	\$39,000.00	\$40,000.00	\$40,000.00
Workmen's Compensation	\$148,425.00	\$119,469.24	\$149,000.00	\$152,000.00	\$150,000.00	\$150,000.00	\$150,000.00
Public Officials Bond	\$3,000.00	\$1,173.00	\$3,000.00	\$3,200.00	\$3,200.00	\$3,500.00	\$3,500.00
	<u>\$265,875.00</u>	<u>\$228,615.24</u>	<u>\$269,000.00</u>	<u>\$277,200.00</u>	<u>\$277,200.00</u>	<u>\$278,500.00</u>	<u>\$273,500.00</u>
487 <u>EMPLOYEE BENEFITS</u>							
Benefits	\$130,380.00	\$129,519.39	\$162,300.00	\$165,500.00	\$168,500.00	\$171,500.00	\$174,500.00
	<u>\$130,380.00</u>	<u>\$129,519.39</u>	<u>\$162,300.00</u>	<u>\$165,500.00</u>	<u>\$168,500.00</u>	<u>\$171,500.00</u>	<u>\$174,500.00</u>
489 <u>MISCELLANEOUS</u>							
Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Matching Grant Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
491 <u>REFUNDS-PRIOR YEAR EXPENSES</u>							
Refund of Prior Year Revenue	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Unpaid Bills Prior Years	\$20,000.00	\$11,224.07	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	<u>\$22,000.00</u>	<u>\$11,224.07</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
492 <u>INTERFUND OPERATING TRANSFERS</u>							
Transfer to Other Funds	\$265,000.00	\$765,000.00	\$265,000.00	\$265,000.00	\$265,000.00	\$265,000.00	\$265,000.00
Transfer to Fund Balance	<u>\$912,441.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$1,177,441.00	\$765,000.00	\$265,000.00	\$265,000.00	\$265,000.00	\$265,000.00	\$265,000.00
	<u>\$8,573,588.00</u>	<u>\$6,314,006.21</u>	<u>\$7,529,904.00</u>	<u>\$7,669,951.98</u>	<u>\$7,772,172.98</u>	<u>\$7,858,774.98</u>	<u>\$7,948,104.98</u>
Revenue	\$8,573,588.00	\$8,710,670.09	\$8,105,936.00	\$8,097,782.00	\$8,154,079.00	\$7,843,779.00	\$7,887,454.00
Expenses	<u>\$8,573,588.00</u>	<u>\$6,314,006.21</u>	<u>\$7,529,904.00</u>	<u>\$7,669,951.98</u>	<u>\$7,772,172.98</u>	<u>\$7,858,774.98</u>	<u>\$7,948,104.98</u>
	\$0.00	\$2,396,663.88	\$576,032.00	\$427,830.02	\$381,906.02	(\$14,995.98)	(\$60,650.98)



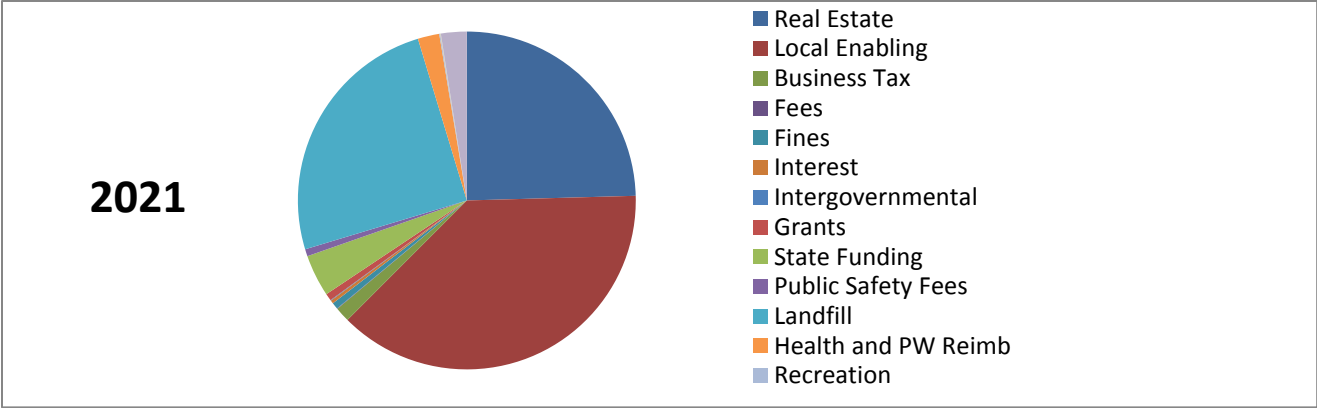
The chart below shows the Township’s revenue sources and the percentage of the total income estimated to be received by the Township. Lower Saucon Township does not have business fees or taxes. The majority of the Township’s operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of January 2020 was 454,453,200. Lower Saucon Township is also the 6th lowest of the 17 townships in Northampton County with the proposed 5.14 millage.



The landfill received DEP approval for the Southeastern Realignment/Expansion which extended the life of the landfill. That expansion has approximately an additional 3 to 4 years remaining. Bethlehem Landfill is currently seeking DEP and Township approval for another expansion which would again extend the life of the landfill. Council has moved to lower the real estate by 20% to 5.14 mills.

There are a few projects that have the potential for future revenue growth in real estate taxes. A twenty six (26) acre tract located in Lower Saucon Township and part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. 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 land development proposed at the Steel Club is still in process. The estimated real estate tax value of this development on an annual basis is \$115,650.00. Earned income tax projections are unknown due to how the property is marketed to the public.

The 10-year update to the Saucon Valley Multi-Municipal Comprehensive Plan is nearing completion.



General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Real Estate Taxes	\$1,990,940.00	-\$427,060.00	\$2,418,000.00

- In the Proposed Budget Lower Saucon Twp. Council approved a reduction in the tax rate to 5.14 mills for the 454,453,200 assessed value of the Township; Real Estate tax for General Fund purposes is 4.39, and the Fire Tax assessment .75 mills. Funding levels remain high due to landfill host fees and the landfill is petitioning for another expansion. Reserves are stable and Council desires to provide relief to the taxpayers due to the pandemic.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Enabling Taxes	\$3,075,000.00	-12,000.00	\$3,087,000.00

- This encompasses the Earned Income, Local Services, and Real Estate Transfer taxes. We received a shortfall in 2019, however, we regained that shortfall in 2020 in EIT despite COVID-19. Reports indicate that we are 11% higher in receipts than the previous year. Local Services Tax is slowly rebounding. Deed Transfer tax has recognized a significant increase in 2020, however; we believe this is a short-term experience due to the low interest rates and we will not be receiving as much next year.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Cable Franchise Tax	\$113,702.00	-3,406.00	\$117,108.00

- 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 and the probability of more people moving to streaming options.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Landfill Host	\$2,000,000.00	\$0.00	\$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 operational life for the landfill is approximately 3.5 years and the amount is also based on the anticipated tonnage accepted for the year.

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Grants	\$55,600.00	+10,000.00	\$45,600.00

- 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. We are also waiting on grant reimbursements submitted for expenses related to COVID-19.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
State Shared Services	\$325,244.00	-\$12,040.00	\$337,284.00

- Funding received from the State for specific expenses including Pension and Fire Relief Association funding. Decrease due to lower amount received for the Pension Relief Funds due to COVID-19. 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. The amount received is passed on to the LST Fireman's Relief Association. We budgeted the same amount as we received in 2020.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Fines	\$50,800.00	-\$8,400.00	\$59,200.00

- Funding received from fines levied by State Police, District Justice and County Courts as well as parking tickets, which have dropped overall due to closures of facilities and businesses because of the pandemic.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Police Services & Fees	\$ 14,000.00	-\$10,250.00	\$24,250.00

- Funding received from local businesses and institutions requesting police services, accident report processing and security alarm fees. We are projecting a decrease, as billable services for the Police Department will remain low for next year due to the pandemic.

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Permits Business Licenses	\$ 41,300.00	-\$25,000.00	\$66,300.00

- All other sources of funding including building permits, subdivision fees, SEO fees, tax certification fees and duplicate bill fees. Increases are being assumed in building and sanitation permits issued. SEO administration will be processed in-house beginning in 2021.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Self-Insurance Funding	\$200,000.00	\$100,000.00	\$100,000.00

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

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
All Other Revenue	\$248,380.00	-\$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	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Fund Balance	\$0.00	\$0.00	\$0.00

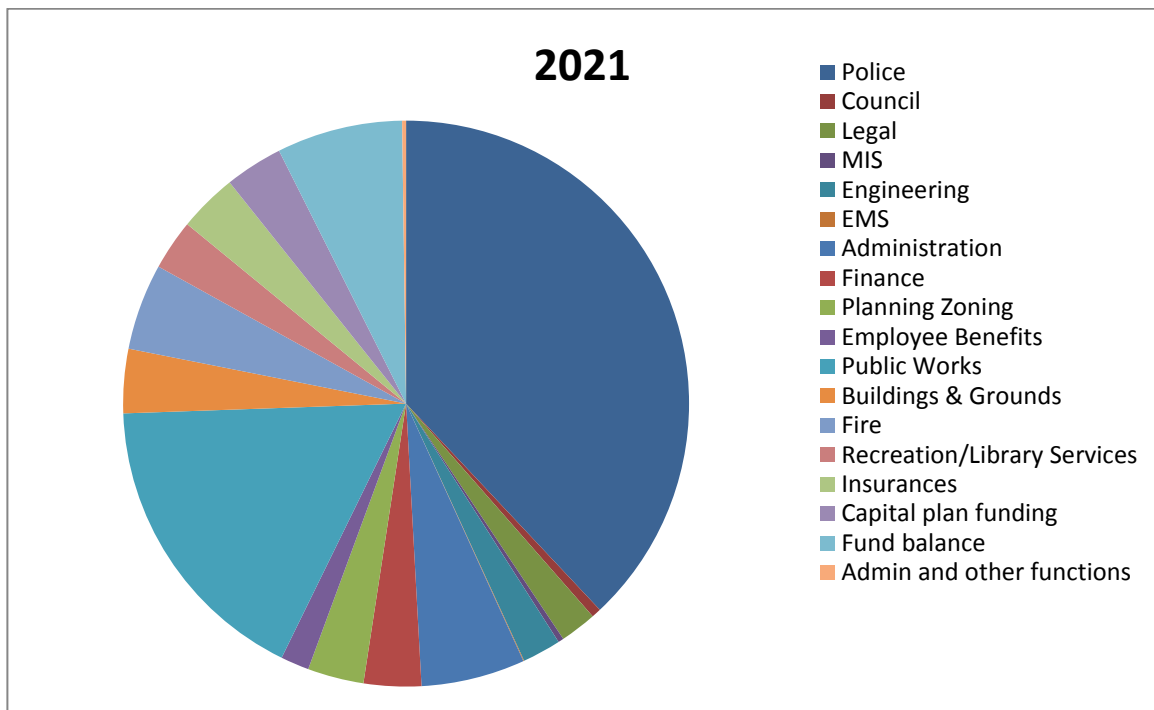
- Budgetary Fund Balance required in order to balance the operating budget.
- Council approved a reduction of the real estate tax for 2021 due to: funds currently held in reserve, the expected extension of the life of the landfill, Township debt obligations being fulfilled and the uncertainty of economic conditions due to the pandemic.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2021. 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. Mr. Banonis and Mr. Carocci have both voluntarily declined their compensation. However, we are presenting the expense for 5 members.

Council reviewed the donations made to the Youth Sports and other organizations noted below; following the 501C3 policy. Donations also include funds for the Saucon Valley Spirit Parade, Lehigh Valley Affordable Housing, Northampton County Miracle League, Second Harvest Food Bank and Meals on Wheels. There is funding provided for PSATS.

400	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$17,494.00	\$0.00	\$17,494.00
Donations	\$21,200.00	\$575.00	\$20,625.00
Other	\$4,800.00	\$0.00	\$4,800.00

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 included in the budget spreadsheet. Compensation is for 4 employees including the Manager, Administrative Assistants and increases for the positions were approved 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.

401 -406	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$256,263.00	+\$10,357.00	\$245,906.00
Expenses	\$219,497.00	-\$21,949.00	\$241,456.00



General Fund

Lower Saucon Township Expenditures

Finance Department

The Finance Department is responsible for budgeting, purchasing, AP/AR, tax collection, payroll, and grant writing. The Department consists of two employees and the elected Controller. Compensation is pursuant to approved increases for salaried personnel and the non-uniform contract. Also, a modest increase for auditing services is included.

402 – 403	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$135,934.00	\$2,898.00	\$133,036.00
Audit Expenses	\$14,900.00	\$300.00	\$14,600.00
Other Expenses	\$112,149.00	\$28.00	\$112,121.00

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. General, Zoning, and Environmental Counsel are not requesting rate increases. Labor solicitor is increasing rates by \$5.00 for partner level services.

404	2021 Budget	Dollar Value of Change	Prior Year Budget
Legal Services	\$266,800.00	+99,300.00	\$167,500.00

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	2021 Budget	Dollar Value of Change	Prior Year Budget
Equipment	\$3,000.00	-\$6,000.00	\$9,000.00
Services	\$15,600.00	-\$500.00	\$16,100.00



General Fund

Lower Saucon Township Expenditures

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 engineering for MS4, waterline replacement and the replacement of the Lower Saucon Rd. Bridge that is not applicable to State Funding. Many construction projects will be completed at the beginning of 2021 and staff is taking over administration of SEO applications.

408	2021 Budget	Dollar Value of Change	Prior Year Budget
Engineering Services	\$ 117,310.00	-\$59,940.00	\$177,250.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, the 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, electric, water and trash removal. The utilities for the buildings used by outside entities are internally 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 are projected to be the same as this year. We added some funding for COVID cleaning which will be reimbursed through FEMA/PEMA and added window treatments for Seidersville Hall.

409	2021 Budget	Dollar Value of Change	Prior Year Budget
Building Expenses	\$293,706.00	-\$7,949.00	\$301,655.00

Police Department

Our police department is comprised of a Chief, 14 full-time, 3 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 1 Bullet Proof Vest. Wages included approved salary increases and wage and benefit expenses are based on current contracts.



General Fund

Lower Saucon Township Expenditures

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, 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 contractual costs, pension and medical costs. Payroll is less due to a 26 payroll year as opposed to a 27 payroll year.

410	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$1,816,959.00	-\$60,037.00	\$1,876,996.00
Police Equipment, Supplies and other contractual items	\$1,228,700.00	-\$12,072.00	\$1,240,772.00

Fire and Emergency Services *

Lower Saucon Township has two volunteer fire departments and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to the three organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation to assist them with costs associated with COVID-19. 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.

411	2021 Budget	Dollar Value of Change	Prior Year Budget
Contribution Amounts and expenses	\$312,392.00	\$5,300.00	\$307,092.00
State Aid	\$82,914.00	\$164.00	\$82,750.00

Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two who are responsible for enforcing zoning regulations, issuing building permits and processing land use applications in accordance to Township and State regulations. Also included in this account are the services provided by our consultants, such as landfill consultants, who monitor the operations of the landfill. Approved increase in salary wages and estimates in non-uniform wages and benefits are included.



General Fund

Lower Saucon Township Expenditures

414	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$134,903.00	\$960.00	\$133,943.00
Consulting Services	\$35,000.00	-\$5,500.00	\$40,500.00
Other Expenses	\$87,401.00	\$4,040.00	\$83,361.00

Emergency Management

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

415	2021 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$2,000.00	\$0.00	\$2,000.00
Other Expenses	\$1,500.00	\$0.00	\$1,500.00

Crossing Guards

Per a 2007 agreement with Hellertown Borough and the Saucon Valley School District, Lower Saucon Township contributes one-third 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	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$5,000.00	-\$300.00	\$5,300.00

Dog Control Officer

Lower Saucon Township has a 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 the responsibility of the Township for 48 hours after their seizure and the Township has set procedures in place in accordance with the PA Dog Laws.



General Fund

Lower Saucon Township Expenditures

419	2021 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$3,000.00	\$0.00	\$3,000.00
Expenses	\$1,000.00	\$0.00	\$1,000.00
Contracted Expenses	\$2,000.00	\$0.00	\$2,000.00

Recycling

Per an Intergovernmental Agreement with Hellertown Borough, Lower Saucon Township contributes 50% of the operational costs at the Saucon Valley Compost Center. The annual payments are deposited into an account maintained by the Township to cover utilities, maintenance and grinding costs. Public Works Department members from Lower Saucon and Hellertown man the facility. Budget is presented in Department 426 is for the Compost Center operations and expenses come directly from their funding. Some additional modifications are needed for the pole building but can be done by Hellertown and Lower Saucon personnel.

426	2021 Budget	Dollar Value of Change	Prior Year Budget
Contribution	\$34,300.00	-\$70,966.00	\$105,266.00

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 such as parking lots, park development, and repair and maintenance of Township buildings and properties. Compensation includes a contractual increase for the Non-Uniformed employees and approved salaried staff increases. Additional expenses also include clothing allowances, minor equipment, signs, street markings, expenses for repairs to vehicles and materials for road repair and maintenance.

430	2021 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$753,121.00	\$24,288.00	\$728,833.00
Material Costs	\$80,000.00	-\$20,000.00	\$100,000.00
Supplies/Benefits	\$537,688.00	\$10,006.00	\$527,682.00
Equipment	\$8,000.00	\$0.00	\$8,000.00



General Fund

Lower Saucon Township Expenditures

Parks – Public Recreation and Library Services

Lower Saucon Township has seven parks and one 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 contracted through the Saucon Valley Community Center. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for services for its residents. The Borough and Township have entered into a MOU for 1-year extension of services with the Hellertown Area Library. The Hellertown Pool and the Community Center were closed for the summer months reducing our expenses for 2020.

452 and 453	2021 Budget	Dollar Value of Change	Prior Year Budget
Contracted Services	\$70,000.00	\$10,000.00	\$60,000.00
Supplies/Maintenance	\$17,500.00	-9,950.00	\$27,450.00
Equipment	\$4,500.00	-\$3,500.00	\$8,000.00
Recreation & other programs	\$38,878.00	\$0.00	\$38,878.00
Capital Item	\$0.00	\$0.00	\$0.00
Library Services	\$100,264.00	\$0.00	\$100,264.00

Conservation of Natural Resources, EAC

The Township Environmental Advisory Council (EAC) is an advisory board 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. Expense is for their website maintenance.

461	2021 Budget	Dollar Value of Change	Prior Year Budget
Dues, Supplies, etc	\$400.00	\$700.00	\$1,100.00

Debt

No debt.

471 – 472	2021 Budget	Dollar Value of Change	Prior Year Budget
Debt Payments	\$0.00	0%	\$0.00



General Fund

Lower Saucon Township Expenditures

Inter-Governmental Expenses

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

481	2021 Budget	Dollar Value of Change	Prior Year Budget
Miscellaneous	\$15,000.00	0%	\$15,000.00

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker's Compensation, in addition to 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	2021 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$269,000.00	\$3,125.00	\$265,875.00

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	2021 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$162,300.00	\$13,876.00	\$148,424.00

Prior year payments

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



General Fund Lower Saucon Township Expenditures

489 - 491	2021 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$22,000.00	\$0.00	\$22,000.00

Inter-fund transfers

Inter-fund transfers are limited to the annual appropriation to the Township's Capital Fund

492	2021 Budget	Dollar Value of Change	Prior Year Budget
Inter-fund transfers	\$265,000.00	0%	\$265,000.00

The 2021 budget estimates receipts over expenditures in the amount of 576,032.00.

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.

* Motion approved at the October 7, 2020 Council meeting:

Motion for the Township staff to prepare a proposed 2021 budget that will allocate \$150,000 to Lower Saucon Fire & Rescue and \$50,000 to Steel City Fire Company to assist in the funding of their operations which payments will be placed on the June __, 2021 agenda for approval. If the April 1st deadline is met, then payment may be authorized at the next regularly scheduled Council meeting. These amounts maintain the 2020 Township funding levels. **However, none of the allocated funds in the 2021 budget will be payable unless the following condition is met:**

Lower Saucon Fire & Rescue and Steel City Fire completely merge their operations and become one legally merged fire company to the satisfaction of Township Council and under Pennsylvania and Federal Law by April 1, 2021.

If by April 2, 2021, Lower Saucon Fire & Rescue and Steel City Fire have failed to completely merge their operations and become one legally merged fire company to the satisfaction of Township Council and under Pennsylvania and Federal Law the allocated funds will be reduced by 50% at that time. **Meaning – Lower Saucon Fire & Rescue would only be eligible for \$75,000 and Steel City Fire \$25,000 in Township funding in fiscal 2021.**

If by May 1, 2021, Lower Saucon Fire & Rescue and Steel City Fire still have not completely merged their operations and become one legally merged fire company to the satisfaction of Township Council and under Pennsylvania and Federal Law the remain allocated funds in will be reduced by an additional 50% at that time. **Meaning as of May 1, 2021 – Lower Saucon Fire & Rescue would only be eligible for \$37,500 and Steel City Fire \$12,500 in Township funding in fiscal 2021.**

If by June 1, 2021, Lower Saucon Fire & Rescue and Steel City Fire have failed to completely merge their operations and become one legally merged fire company to the satisfaction of Township Council and under Pennsylvania and Federal Law. **Lower Saucon Fire & Rescue and Steel City will not be eligible for any of the aforementioned Township funds during fiscal year 2021.**

2021 Proposed Budget

		2018 Actual	2019 Actual	2020 Budgeted	YTD	2021 Proposed	(Over)/Under
REAL PROPERTY TAXES (301)							
01-301-100	Real Estate Taxes - Current Ye	\$ 2,356,009.00	\$ 2,342,085.00	\$ 2,356,000.00	\$ 2,329,572.00	\$ 1,928,640.00	\$ 26,428.00
01-301-200	Real Estate Taxes - Prior Year	\$ 16,882.00	\$ 19,522.00	\$ 20,000.00	\$ 15,406.00	\$ 15,000.00	\$ 4,594.00
01-301-400	Real Estate Taxes - Delinquent	\$ 52,935.00	\$ 37,663.00	\$ 40,000.00	\$ 55,779.00	\$ 45,000.00	\$ (15,779.00)
01-301-600	Real Estate Taxes - Interim	\$ 2,039.00	\$ 1,109.00	\$ 1,000.00	\$ 880.00	\$ 800.00	\$ 120.00
01-301-601	Real Estate Tax-Interim-Prior	\$ 1,450.00	\$ 883.00	\$ 1,000.00	\$ 1,455.00	\$ 1,500.00	\$ (455.00)
		\$ 2,429,315.00	\$ 2,401,262.00	\$ 2,418,000.00	\$ 2,403,092.00	\$ 1,990,940.00	\$ 14,908.00
LOCAL TAX ENABLING ACT (310)							
01-310-100	Real Estate Transfer Tax	\$ 377,169.00	\$ 354,908.00	\$ 365,000.00	\$ 358,417.00	\$ 365,000.00	\$ 6,583.00
01-310-210	Earned Income Tax - Current Ye	\$ 1,945,747.00	\$ 1,695,344.00	\$ 1,800,000.00	\$ 1,295,604.00	\$ 1,800,000.00	\$ 504,396.00
01-310-220	Earned Income Tax - Prior Year	\$ 898,912.00	\$ 858,243.00	\$ 840,000.00	\$ 943,573.00	\$ 840,000.00	\$ (103,573.00)
01-310-510	Local Services Tax	\$ 69,655.00	\$ 72,341.00	\$ 70,000.00	\$ 50,104.00	\$ 55,000.00	\$ 19,896.00
01-310-520	Local Services Tax Prior year	\$ 11,397.00	\$ 17,929.00	\$ 12,000.00	\$ 18,157.00	\$ 15,000.00	\$ (6,157.00)
		\$ 3,302,880.00	\$ 2,998,765.00	\$ 3,087,000.00	\$ 2,665,855.00	\$ 3,075,000.00	\$ 421,145.00
BUSINESS LICENSES AND PERMITS (321)							
01-321-320	Junkyard Licenses	\$ 750.00	\$ 750.00	\$ 1,000.00	\$ 750.00	\$ 1,000.00	\$ 250.00
01-321-800	Cable TV Franchise	\$ 117,113.00	\$ 117,108.00	\$ 117,108.00	\$ 115,434.00	\$ 113,702.00	\$ 1,674.00
		\$ 117,863.00	\$ 117,858.00	\$ 118,108.00	\$ 116,184.00	\$ 114,702.00	\$ 1,924.00
NON-BUSINESS LICENSES/PERMITS (322)							
01-322-100	Moving Permits	\$ 780.00	\$ 690.00	\$ 630.00	\$ 490.00	\$ 550.00	\$ 140.00
01-322-820	Road Encroachment Permits	\$ 2,850.00	\$ 4,423.00	\$ 3,000.00	\$ 2,870.00	\$ 3,000.00	\$ 130.00
		\$ 3,630.00	\$ 5,113.00	\$ 3,630.00	\$ 3,360.00	\$ 3,550.00	\$ 270.00
FINES (331)							
01-331-100	County Court Fines	\$ 10,343.00	\$ 9,395.00	\$ 10,000.00	\$ 8,069.00	\$ 10,000.00	\$ 1,931.00
01-331-110	Motor Veh Code Violations (ST)	\$ 7,824.00	\$ 7,232.00	\$ 7,900.00	\$ 3,342.00	\$ 7,000.00	\$ 4,558.00
01-331-120	Ordinance Violations (JP)	\$ 1,614.00	\$ 2,612.00	\$ 3,000.00	\$ 3,294.00	\$ 3,500.00	\$ (294.00)
01-331-130	Crimes Code Violations	\$ 7,880.00	\$ 4,496.00	\$ 7,800.00	\$ 3,240.00	\$ 5,000.00	\$ 4,560.00
01-331-140	Motor Veh Code Violations (JP)	\$ 29,163.00	\$ 25,415.00	\$ 30,000.00	\$ 21,619.00	\$ 25,000.00	\$ 8,381.00
01-331-150	Parking Tickets	\$ 640.00	\$ 310.00	\$ 400.00	\$ 160.00	\$ 300.00	\$ 240.00
		\$ 57,464.00	\$ 49,460.00	\$ 59,100.00	\$ 39,724.00	\$ 50,800.00	\$ 19,376.00
INTEREST EARNINGS (341)							
01-341-000	Earnings from Investments	\$ 15,314.00	\$ 25,037.00	\$ 27,500.00	\$ 23,776.00	\$ 25,000.00	\$ 3,724.00
		\$ 15,314.00	\$ 25,037.00	\$ 27,500.00	\$ 23,776.00	\$ 25,000.00	\$ 3,724.00
INTERGOVERNMENT (350)							
01-350-000	Intergovernmental Revenues	\$ -	\$ -	\$ 5,000.00	\$ 8,042.00	\$ 5,000.00	\$ (3,042.00)
		\$ -	\$ -	\$ 5,000.00	\$ 8,042.00	\$ 5,000.00	\$ (3,042.00)

2021 Proposed Budget

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
FEDERAL GRANTS (351)							
01-351-000	Federal Grants	\$ 24,821.00	\$ 34,624.00	\$ 20,000.00	\$ 7,643.00	\$ 35,000.00	\$ 12,357.00
		\$ 24,821.00	\$ 34,624.00	\$ 20,000.00	\$ 7,643.00	\$ 35,000.00	\$ 12,357.00
STATE CAPITAL/OPERATING GRANTS (354)							
01-354-000	Other State Grants	\$ 90,742.00	\$ 15,490.00	\$ 15,000.00	\$ 325.00	\$ 10,000.00	\$ 14,675.00
01-354-020	Public Safety Grants	\$ 11,501.00	\$ 12,909.00	\$ 10,600.00	\$ 5,693.00	\$ 10,600.00	\$ 4,907.00
01-354-030	Highway Grants	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ 102,243.00	\$ 28,399.00	\$ 25,600.00	\$ 6,018.00	\$ 20,600.00	\$ 19,582.00
STATE SHARED REVENUE (355)							
01-355-010	Utility Tax Reimbursement	\$ 6,762.00	\$ 6,700.00	\$ 6,700.00	\$ 6,958.00	\$ 6,700.00	\$ (258.00)
01-355-020	Pension State Aid	\$ 224,851.00	\$ 245,784.00	\$ 245,784.00	\$ 241,268.00	\$ 234,030.00	\$ 4,516.00
01-355-070	Fire Insurance Tax Reimb	\$ 77,323.00	\$ 82,750.00	\$ 82,750.00	\$ 82,914.00	\$ 82,914.00	\$ (164.00)
01-355-080	Beverage Licenses	\$ 2,050.00	\$ 1,950.00	\$ 2,050.00	\$ 1,600.00	\$ 1,600.00	\$ 450.00
		\$ 310,986.00	\$ 337,184.00	\$ 337,284.00	\$ 332,740.00	\$ 325,244.00	\$ 4,544.00
GENERAL GOVERNMENT (361)							
01-361-300	Zoning Permits and Fees	\$ 10,000.00	\$ 3,525.00	\$ 6,000.00	\$ 4,200.00	\$ 4,000.00	\$ 1,800.00
01-361-310	Subdivision Fees	\$ 1,925.00	\$ 4,695.00	\$ 5,000.00	\$ 17,723.00	\$ 5,500.00	\$ (12,723.00)
01-361-650	Tax Collection Fees	\$ 5,075.00	\$ 5,140.00	\$ 3,500.00	\$ 7,340.00	\$ 5,000.00	\$ (3,840.00)
01-361-700	Duplicate Bill Fee	\$ 315.00	\$ 390.00	\$ 300.00	\$ 263.00	\$ 300.00	\$ 37.00
01-361-800	Administration	\$ 2,242.00	\$ 1,387.00	\$ 1,500.00	\$ 2,696.00	\$ 2,000.00	\$ (1,196.00)
		\$ 19,557.00	\$ 15,137.00	\$ 16,300.00	\$ 32,222.00	\$ 16,800.00	\$ (15,922.00)
PUB SAFETY-CHARGES FOR SERVICE (362)							
01-362-100	Police Services	\$ 23,292.00	\$ 19,637.00	\$ 20,000.00	\$ 4,513.00	\$ 10,000.00	\$ 15,487.00
01-362-110	Accident Report Requests	\$ 4,445.00	\$ 3,615.00	\$ 3,000.00	\$ 1,990.00	\$ 3,000.00	\$ 1,010.00
01-362-130	Security Alarm Monitoring Fee	\$ 1,195.00	\$ 1,330.00	\$ 1,250.00	\$ 740.00	\$ 1,000.00	\$ 510.00
01-362-410	Building Permits - Public Safe	\$ 22,430.00	\$ 22,055.00	\$ 20,000.00	\$ 16,396.00	\$ 20,000.00	\$ 3,604.00
01-362-440	Sanitation Permits	\$ 23,025.00	\$ 25,125.00	\$ 30,000.00	\$ 22,580.00	\$ 4,000.00	\$ 7,420.00
01-362-460	State UCC Fees	\$ 500.00	\$ 634.00	\$ 650.00	\$ 495.00	\$ 500.00	\$ 155.00
		\$ 74,887.00	\$ 72,396.00	\$ 74,900.00	\$ 46,714.00	\$ 38,500.00	\$ 28,186.00
HIGHWAY-CHARGES FOR SERVICES (363)							
01-363-000	Highway Street Charges	\$ 6,218.00	\$ 7,187.00	\$ 3,500.00	\$ 5,240.00	\$ 4,500.00	\$ (1,740.00)
		\$ 6,218.00	\$ 7,187.00	\$ 3,500.00	\$ 5,240.00	\$ 4,500.00	\$ (1,740.00)
SANITATION/LANDFILL HOSTING (364)							
01-364-500	Contributions	\$ 28,000.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ -
01-364-600	Host Municipality Fee - Solid	\$ 2,363,405.00	\$ 2,323,626.00	\$ 2,000,000.00	\$ 1,907,345.00	\$ 2,000,000.00	\$ 92,655.00
01-364-610	Gas Royalty Fees	\$ 6,209.00	\$ 7,745.00	\$ -	\$ 3,095.00	\$ -	\$ (3,095.00)

2021 Proposed Budget

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
01-364-620	Compost Sales	\$ 2,215.00	\$ 2,490.00	\$ 2,500.00	\$ 780.00	\$ 1,000.00	\$ 1,720.00
		\$ 2,399,829.00	\$ 2,358,361.00	\$ 2,027,000.00	\$ 1,935,720.00	\$ 2,025,500.00	\$ 91,280.00
HEALTH-CHARGES FOR SERVICES (365)							
01-365-000	Health - Charges for Services	\$ 161,239.00	\$ 175,938.00	\$ 161,200.00	\$ 136,359.00	\$ 162,300.00	\$ 24,841.00
		\$ 161,239.00	\$ 175,938.00	\$ 161,200.00	\$ 136,359.00	\$ 162,300.00	\$ 24,841.00
RECREATION-CHARGES FOR SRVCS (367)							
01-367-120	Playground Fees (Programs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-367-710	Recreation Fees	\$ 8,650.00	\$ 7,875.00	\$ 7,500.00	\$ 4,250.00	\$ 7,000.00	\$ 3,250.00
		\$ 8,650.00	\$ 7,875.00	\$ 7,500.00	\$ 4,250.00	\$ 7,000.00	\$ 3,250.00
MISCELLANEOUS (380)							
01-380-000	Miscellaneous Income	\$ 30,740.00	\$ 19,960.00	\$ 3,000.00	\$ 19,074.00	\$ 3,000.00	\$ (16,074.00)
		\$ 30,740.00	\$ 19,960.00	\$ 3,000.00	\$ 19,074.00	\$ 3,000.00	\$ (16,074.00)
CONTRIBUTIONS (387)							
01-387-000	Contributions	\$ 4,391.00	\$ 3,062.00	\$ -	\$ -	\$ -	\$ -
01-387-010	Dare/Crime Preven Donations	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-387-020	Police Misc Donations	\$ 3,825.00	\$ 3,364.00	\$ 2,000.00	\$ 100.00	\$ 2,000.00	\$ 1,900.00
01-387-030	Township Donations/Contrib	\$ 205.00	\$ 1,228.00	\$ -	\$ -	\$ -	\$ -
		\$ 8,521.00	\$ 7,654.00	\$ 2,000.00	\$ 100.00	\$ 2,000.00	\$ 1,900.00
SALE OF FIXED ASSETS (391)							
01-391-100	Sale of General Fixed Assets	\$ 845.00	\$ 1,590.00	\$ 500.00	\$ 247.00	\$ 500.00	\$ 253.00
		\$ 845.00	\$ 1,590.00	\$ 500.00	\$ 247.00	\$ 500.00	\$ 253.00
TRANSFERS (392)							
01-392-012	Transfer from Fund Balance	\$ -	\$ -	\$ 76,466.00	\$ -	\$ -	\$ 76,466.00
01-392-013	Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 76,466.00	\$ -	\$ -	\$ 76,466.00
PRIOR YEAR EXPENSES (395)							
01-395-000	Refund of Prior Year Expend	\$ 225,287.00	\$ 194,939.00	\$ 100,000.00	\$ 223,529.00	\$ 200,000.00	\$ (123,529.00)
		\$ 225,287.00	\$ 194,939.00	\$ 100,000.00	\$ 223,529.00	\$ 200,000.00	\$ (123,529.00)
	TOTAL REVENUE	\$ 9,300,289.00	\$ 8,858,739.00	\$ 8,573,588.00	\$ 8,009,889.00	\$ 8,105,936.00	\$ 563,699.00

2021 Proposed Budget

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
GENERAL GOVERNMENT (400)							
01-400-110	Council Compensation	\$ 16,098.00	\$ 16,250.00	\$ 16,250.00	\$ 7,719.00	\$ 16,250.00	\$ 8,531.00
01-400-161	Social Security Taxes	\$ 806.00	\$ 1,007.00	\$ 1,008.00	\$ 479.00	\$ 1,008.00	\$ 529.00
01-400-168	Medicare Tax	\$ 189.00	\$ 236.00	\$ 236.00	\$ 112.00	\$ 236.00	\$ 124.00
01-400-420	Council Expenses	\$ 2,770.00	\$ 5,084.00	\$ 4,800.00	\$ 770.00	\$ 4,800.00	\$ 4,030.00
01-400-500	Contributions/Grants/Subsidies	\$ 12,500.00	\$ 15,500.00	\$ 20,625.00	\$ 8,500.00	\$ 21,200.00	\$ 12,125.00
01-400-750	Minor Equipment Purchase	\$ -	\$ -	\$ -	\$ -		
		\$ 32,363.00	\$ 38,077.00	\$ 42,919.00	\$ 17,580.00	\$ 43,494.00	\$ 25,339.00
EXECUTIVE (401)							
01-401-120	Manager Secretary Compensation	\$ 93,600.00	\$ 95,472.00	\$ 97,859.00	\$ 79,737.00	\$ 101,774.00	\$ 18,122.00
01-401-121	Administrative Assistant	\$ 45,471.00	\$ 29,881.00	\$ 46,638.00	\$ 38,001.00	\$ 48,037.00	\$ 8,637.00
01-401-140	Office Personnel Compensation	\$ 43,500.00	\$ 44,370.00	\$ 45,408.00	\$ 36,999.00	\$ 48,037.00	\$ 8,409.00
01-401-142	Office Personnel Overtime Comp	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
01-401-143	Receptionist	\$ 31,851.00	\$ 33,788.00	\$ 38,000.00	\$ 30,274.00	\$ 37,700.00	\$ 7,726.00
01-401-144	Transcriptionist Compensation	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
01-401-150	Benefits	\$ 116,968.00	\$ 124,232.00	\$ 140,000.00	\$ 115,878.00	\$ 142,000.00	\$ 24,122.00
01-401-161	Social Security Taxes	\$ 13,302.00	\$ 12,618.00	\$ 14,143.00	\$ 11,479.00	\$ 14,617.00	\$ 2,664.00
01-401-162	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-401-165	Pension Administration Fees	\$ 22,884.00	\$ 5,831.00	\$ 4,320.00	\$ 4,320.00	\$ 6,000.00	\$ -
01-401-166	Minimum Pension Obligation Non	\$ 31,105.00	\$ 31,585.00	\$ 26,356.00	\$ 26,356.00	\$ 25,247.00	\$ -
01-401-168	Medicare Tax	\$ 3,111.00	\$ 2,951.00	\$ 3,308.00	\$ 2,685.00	\$ 3,418.00	\$ 623.00
01-401-169	Unemployment	\$ 204.00	\$ 395.00	\$ 350.00	\$ 340.00	\$ 2,480.00	\$ 10.00
01-401-210	Supplies	\$ -	\$ -	\$ 5,000.00	\$ 1,874.00	\$ 5,000.00	\$ 3,126.00
01-401-329	Newletter Expense	\$ 9,703.00	\$ 6,835.00	\$ 10,000.00	\$ 1,000.00	\$ 10,000.00	\$ 9,000.00
01-401-330	Transportation Expenses	\$ 104.00	\$ 85.00	\$ 500.00	\$ 14.00	\$ 250.00	\$ 486.00
01-401-340	Advertising and Printing	\$ 10,717.00	\$ 9,166.00	\$ 12,000.00	\$ 6,014.00	\$ 10,000.00	\$ 5,986.00
01-401-341	Ordinance Codification Updates	\$ 1,195.00	\$ 7,980.00	\$ 8,500.00	\$ 1,195.00	\$ 6,000.00	\$ 7,305.00
01-401-410	Community Events	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ 600.00
01-401-420	General Expenses	\$ 9,287.00	\$ 8,976.00	\$ 12,400.00	\$ 5,511.00	\$ 10,400.00	\$ 6,889.00
01-401-453	Admin Contract Services	\$ -		\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
01-401-470	Hiring Expenses	\$ 1,568.00	\$ 1,954.00	\$ 1,500.00	\$ 75.00	\$ 1,500.00	\$ 1,425.00
01-401-750	Minor Equipment Purchase	\$ -	\$ 135.00	\$ -	\$ -	\$ -	\$ -
01-401-751	Admin IT	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -
		\$ 434,570.00	\$ 416,254.00	\$ 470,082.00	\$ 361,752.00	\$ 475,760.00	\$ 108,330.00
FINANCE ADMINISTRATION (402)							
01-402-110	Controller Compensation	\$ 2,325.00	\$ 2,762.00	\$ 2,700.00	\$ 960.00	\$ 2,700.00	\$ 1,740.00
01-402-120	Dir. of Finance Compensation	\$ 65,000.00	\$ 66,300.00	\$ 67,958.00	\$ 55,373.00	\$ 69,997.00	\$ 12,585.00

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		2018 Actual	2019 Actual	2020 Budgeted	YTD	2021 Proposed	(Over)/Under
01-402-140	Office Personnel Compensation	\$ 46,807.00	\$ 47,408.00	\$ 52,724.00	\$ 42,071.00	\$ 52,224.00	\$ 10,653.00
01-402-142	Office Personnel Overtime Comp	\$ 8.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
01-402-150	Benefits	\$ 44,498.00	\$ 69,400.00	\$ 70,000.00	\$ 57,945.00	\$ 71,000.00	\$ 12,055.00
01-402-161	Social Security Taxes	\$ 7,077.00	\$ 7,221.00	\$ 7,662.00	\$ 6,101.00	\$ 7,758.00	\$ 1,561.00
01-402-165	Pension Administration Fees	\$ -	\$ 3,161.00	\$ 2,376.00	\$ 2,376.00	\$ 4,000.00	\$ -
01-402-166	Minimum Pension Obligation-Non	\$ 15,548.00	\$ 17,123.00	\$ 14,021.00	\$ 14,021.00	\$ 13,359.00	\$ -
01-402-168	Medicare Tax	\$ 1,655.00	\$ 1,689.00	\$ 1,792.00	\$ 1,427.00	\$ 1,815.00	\$ 365.00
01-402-169	Unemployment	\$ 444.00	\$ 172.00	\$ 162.00	\$ 167.00	\$ 1,240.00	\$ (5.00)
01-402-210	Supplies	\$ -	\$ -	\$ 500.00	\$ 80.00	\$ 500.00	\$ 420.00
01-402-311	Auditing Services	\$ 13,900.00	\$ 14,200.00	\$ 14,600.00	\$ 14,600.00	\$ 14,900.00	\$ -
01-402-323	Real Estate Tax Prep/Mailing	\$ 7,440.00	\$ 3,738.00	\$ 12,000.00	\$ 6,928.00	\$ 9,500.00	\$ 5,072.00
01-402-420	General Expenses	\$ 600.00	\$ 431.00	\$ 1,200.00	\$ 308.00	\$ 800.00	\$ 892.00
01-402-430	Taxes	\$ 575.00	\$ 582.00	\$ 600.00	\$ 575.00	\$ 600.00	\$ 25.00
01-402-451	Bank Services	\$ 1,494.00	\$ 1,383.00	\$ 1,900.00	\$ 683.00	\$ 1,900.00	\$ 1,217.00
01-402-453	Contracted Services	\$ 2,037.00	\$ 2,132.00	\$ 2,300.00	\$ 1,912.00	\$ 2,390.00	\$ 388.00
01-402-454	Payroll Services	\$ 4,621.00	\$ 4,524.00	\$ 4,500.00	\$ 3,993.00	\$ 4,500.00	\$ 507.00
01-402-710	Finance IT	\$ 2,462.00	\$ 2,462.00	\$ 3,600.00	\$ 3,554.00	\$ 3,600.00	\$ 46.00
		\$ 216,491.00	\$ 244,688.00	\$ 260,795.00	\$ 213,074.00	\$ 262,983.00	\$ 47,721.00
TAX COLLECTION	(403)						\$ -
01-403-316	Consulting Services -Accountin	\$ -	\$ 413.00	\$ 1,500.00	\$ -	\$ 531.00	\$ 1,500.00
		\$ -	\$ 413.00	\$ 1,500.00	\$ -	\$ 531.00	\$ 1,500.00
LAW	(404)						
01-404-310	Legal Services	\$ 96,239.00	\$ 112,460.00	\$ 135,000.00	\$ 116,770.00	\$ 159,000.00	\$ 18,230.00
01-404-311	Legal Services-Planning/Zoning	\$ 8,377.00	\$ 10,705.00	\$ 20,000.00	\$ 2,590.00	\$ 15,000.00	\$ 17,410.00
01-404-312	Special Counsel	\$ 35,499.00	\$ 16,355.00	\$ 25,000.00	\$ 24,241.00	\$ 52,000.00	\$ 759.00
01-404-313	Court Stenographer	\$ 1,675.00	\$ 1,878.00	\$ 2,500.00	\$ 330.00	\$ 800.00	\$ 2,170.00
		\$ 141,790.00	\$ 141,398.00	\$ 182,500.00	\$ 143,931.00	\$ 226,800.00	\$ 38,569.00
DATA PROCESSING	(407)						
01-407-314	Website Operation/Maintenance	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ -
01-407-370	Maintenance/Repair Office Equip	\$ 2,829.00	\$ 3,230.00	\$ 6,000.00	\$ 1,544.00	\$ 4,000.00	\$ 4,456.00
01-407-700	Major Equipment	\$ 8,517.00	\$ 1,404.00	\$ 6,000.00	\$ 2,033.00	\$ 3,000.00	\$ 3,967.00
01-407-750	Minor Equipment Purchase	\$ -	\$ 864.00	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	\$ 2,000.00
01-407-751	Software/Licenses Purchase	\$ 4,301.00	\$ 7,067.00	\$ 6,500.00	\$ 380.00	\$ 5,000.00	\$ 6,120.00
		\$ 19,247.00	\$ 16,165.00	\$ 25,100.00	\$ 8,557.00	\$ 18,600.00	\$ 16,543.00
ENGINEER	(408)						\$ -
01-408-310	Engineering Services	\$ 145,552.00	\$ 94,205.00	\$ 120,000.00	\$ 112,849.00	\$ 100,000.00	\$ 7,151.00
01-408-311	Engineering Services-Plan/Zon	\$ 34,030.00	\$ 12,520.00	\$ 15,000.00	\$ 2,780.00	\$ 5,000.00	\$ 12,220.00

2021 Proposed Budget

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01-408-312	Consulting Services	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,540.00	\$ 1,500.00
01-408-313	Bldg Code Enforcement Services	\$ -	\$ -	\$ 750.00	\$ -	\$ 770.00	\$ 750.00
01-408-314	Sewage Enforcement Officer	\$ 35,385.00	\$ 40,096.00	\$ 40,000.00	\$ 42,280.00	\$ 10,000.00	\$ (2,280.00)
		\$ 214,967.00	\$ 146,821.00	\$ 177,250.00	\$ 157,909.00	\$ 117,310.00	\$ 19,341.00
BUILDINGS AND PLANT (409)							\$ -
01-409-140	Maintenance Personnel Compensa	\$ 11,670.00	\$ 9,105.00	\$ 4,175.00	\$ 1,970.00	\$ 14,200.00	\$ 2,205.00
01-409-161	Social Security Taxes	\$ 727.00	\$ 565.00	\$ 879.00	\$ 122.00	\$ 880.00	\$ 757.00
01-409-168	Medicare Tax	\$ 170.00	\$ 132.00	\$ 206.00	\$ 29.00	\$ 206.00	\$ 177.00
01-409-169	Unemployment	\$ 192.00	\$ 92.00	\$ 100.00	\$ 16.00	\$ 620.00	\$ 84.00
01-409-200	Building Materials/Supplies	\$ 4,084.00	\$ 3,554.00	\$ 4,600.00	\$ 2,565.00	\$ 4,600.00	\$ 2,035.00
01-409-230	Heating Oil/Diesel Fuel	\$ 59,093.00	\$ 49,213.00	\$ 58,000.00	\$ 17,705.00	\$ 45,000.00	\$ 40,295.00
01-409-231	Unleaded Gasoline	\$ 48,931.00	\$ 40,826.00	\$ 50,000.00	\$ 27,594.00	\$ 41,000.00	\$ 22,406.00
01-409-234	Oils/Lubricants	\$ 1,025.00	\$ 2,650.00	\$ 3,000.00	\$ 1,417.00	\$ 2,500.00	\$ 1,583.00
01-409-320	Communication Expense	\$ 41,256.00	\$ 43,847.00	\$ 43,195.00	\$ 32,684.00	\$ 42,800.00	\$ 10,511.00
01-409-360	Water Usage	\$ 3,889.00	\$ 3,785.00	\$ 4,700.00	\$ 3,517.00	\$ 4,900.00	\$ 1,183.00
01-409-361	Electricity	\$ 51,323.00	\$ 51,687.00	\$ 52,000.00	\$ 39,358.00	\$ 48,000.00	\$ 12,642.00
01-409-362	Gas (Heating)	\$ 8,227.00	\$ 4,217.00	\$ 10,000.00	\$ 2,702.00	\$ 8,000.00	\$ 7,298.00
01-409-367	Refuse Removal	\$ 2,296.00	\$ 1,969.00	\$ 2,500.00	\$ 1,765.00	\$ 2,500.00	\$ 735.00
01-409-370	Maint/Repair of Building	\$ 41,871.00	\$ 35,575.00	\$ 50,000.00	\$ 48,988.00	\$ 55,000.00	\$ 1,012.00
01-409-374	Office Equip Maint/Repair	\$ 140.00	\$ 203.00	\$ 2,000.00	\$ 233.00	\$ 1,000.00	\$ 1,767.00
01-409-384	Office Equipment Rental	\$ 14,772.00	\$ 13,384.00	\$ 15,500.00	\$ 12,526.00	\$ 15,500.00	\$ 2,974.00
01-409-420	General Expenses	\$ -	\$ -	\$ 800.00	\$ -	\$ -	\$ 800.00
01-409-750	Minor Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-409-800	Capital Outlay	\$ 15,783.00	\$ 20,433.00	\$ -	\$ 1,066.00	\$ 7,000.00	\$ (1,066.00)
01-409-820	Building Purchase/Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 305,449.00	\$ 281,237.00	\$ 301,655.00	\$ 194,257.00	\$ 293,706.00	\$ 107,398.00
POLICE (410)							
01-410-120	Police Chief Compensation	\$ 84,419.00	\$ 95,346.00	\$ 97,729.00	\$ 79,631.00	\$ 101,639.00	\$ 18,098.00
01-410-130	Police Compensation (FT)	\$ 1,121,236.00	\$ 1,167,679.00	\$ 1,373,500.00	\$ 1,051,984.00	\$ 1,375,700.00	\$ 321,516.00
01-410-131	Police Compensation (PT)	\$ 41,659.00	\$ 39,442.00	\$ 80,000.00	\$ 18,037.00	\$ 50,000.00	\$ 61,963.00
01-410-132	Police Overtime Compensation	\$ 100,150.00	\$ 95,593.00	\$ 119,000.00	\$ 54,900.00	\$ 70,000.00	\$ 64,100.00
01-410-133	Overtime Billable		\$ -	\$ -	\$ 19,662.00	\$ 30,000.00	\$ (19,662.00)
01-410-140	Office Personnel Compensation	\$ 43,504.00	\$ 44,808.00	\$ 52,851.00	\$ 41,347.00	\$ 52,321.00	\$ 11,504.00
01-410-142	Office Personnel Overtime	\$ 45.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
01-410-150	Benefits	\$ 482,680.00	\$ 526,547.00	\$ 560,000.00	\$ 463,686.00	\$ 564,000.00	\$ 96,314.00
01-410-161	Social Security Taxes	\$ 86,416.00	\$ 90,869.00	\$ 106,831.00	\$ 78,465.00	\$ 104,151.00	\$ 28,366.00
01-410-165	Pension Administration Fees	\$ 54,302.00	\$ 60,816.00	\$ 58,864.00	\$ 49,927.00	\$ 65,800.00	\$ 8,937.00

2021 Proposed Budget

		2018 Actual	2019 Actual	2020 Budgeted	YTD	2021 Proposed	(Over)/Under
01-410-166	Minimum Pension Obligation-Non	\$ 12,868.00	\$ 7,448.00	\$ 5,400.00	\$ 5,400.00	\$ 5,829.00	\$ -
01-410-167	Minimum Pension Obligation-Pol	\$ 397,555.00	\$ 396,545.00	\$ 454,698.00	\$ 378,915.00	\$ 467,907.00	\$ 75,783.00
01-410-168	Medicare Tax	\$ 20,210.00	\$ 21,252.00	\$ 24,985.00	\$ 17,550.00	\$ 24,358.00	\$ 7,435.00
01-410-169	Unemployment	\$ 3,712.00	\$ 1,577.00	\$ 2,100.00	\$ 1,478.00	\$ 8,680.00	\$ 622.00
01-410-210	Supplies	\$ -		\$ 2,000.00	\$ 1,458.00	\$ 2,000.00	\$ 542.00
01-410-228	K-9 Expenses	\$ 4,047.00	\$ 3,991.00	\$ 5,750.00	\$ 3,154.00	\$ 5,750.00	\$ 2,596.00
01-410-241	Uniforms	\$ 9,545.00	\$ 10,300.00	\$ 11,400.00	\$ 4,243.00	\$ 11,400.00	\$ 7,157.00
01-410-242	Firearms	\$ 14,985.00	\$ 1,032.00	\$ 1,500.00	\$ 484.00	\$ 1,500.00	\$ 1,016.00
01-410-243	Ammunition	\$ 881.00	\$ 5,800.00	\$ 5,800.00	\$ 5,722.00	\$ 5,800.00	\$ 78.00
01-410-300	Contracted Services	\$ 19,820.00	\$ 6,955.00	\$ 7,320.00	\$ 6,547.00	\$ 7,320.00	\$ 773.00
01-410-316	Training	\$ 11,589.00	\$ 16,673.00	\$ 17,400.00	\$ 8,969.00	\$ 17,400.00	\$ 8,431.00
01-410-340	Advertising and Printing	\$ 322.00	\$ 577.00	\$ 1,000.00	\$ 229.00	\$ 1,000.00	\$ 771.00
01-410-370	Communication Equip - O/M/R	\$ 2,145.00	\$ 2,753.00	\$ 3,000.00	\$ 664.00	\$ 2,000.00	\$ 2,336.00
01-410-372	Maint/Repair Equipment	\$ 6,938.00	\$ 7,119.00	\$ 10,000.00	\$ 3,333.00	\$ 7,000.00	\$ 6,667.00
01-410-373	Vehicle - O/M/R	\$ 21,051.00	\$ 37,795.00	\$ 20,000.00	\$ 13,973.00	\$ 20,000.00	\$ 6,027.00
01-410-420	General Expenses	\$ 8,705.00	\$ 10,265.00	\$ 7,800.00	\$ 2,052.00	\$ 6,800.00	\$ 5,748.00
01-410-421	Community Events	\$ -		\$ 7,104.00	\$ 455.00	\$ 4,804.00	\$ 6,649.00
01-410-440	Uniform Maintenance	\$ 1,489.00	\$ 1,582.00	\$ 5,500.00	\$ 132.00	\$ 5,500.00	\$ 5,368.00
01-410-470	Investigation Expense	\$ 1,069.00	\$ 1,885.00	\$ 2,000.00	\$ 540.00	\$ 2,000.00	\$ 1,460.00
01-410-700	Major Equipment Purchase	\$ 7,892.00	\$ 22,518.00	\$ 44,900.00	\$ 945.00	\$ 1,000.00	\$ 43,955.00
01-410-710	Police Computer- IT	\$ 20,645.00	\$ 19,455.00	\$ 25,000.00	\$ 16,164.00	\$ 18,800.00	\$ 8,836.00
01-410-750	Minor Equipment Purchase	\$ 4,865.00	\$ 5,676.00	\$ 5,000.00	\$ 3,849.00	\$ 5,000.00	\$ 1,151.00
01-410-800	Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ 2,584,744.00	\$ 2,702,298.00	\$ 3,118,632.00	\$ 2,333,895.00	\$ 3,045,659.00	\$ 784,737.00
FIRE (411)							
01-411-130	Police Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-411-240	Vehicle Gasoline & Oil	\$ -	\$ 11,017.00	\$ 12,000.00	\$ 5,904.00	\$ 12,000.00	\$ 6,096.00
01-411-354	Workmen's Compensation	\$ -	\$ 31,591.00	\$ 27,700.00	\$ 24,885.00	\$ 35,000.00	\$ 2,815.00
01-411-360	Hydrant Service	\$ 22,418.00	\$ 20,592.00	\$ 22,392.00	\$ 18,960.00	\$ 22,392.00	\$ 3,432.00
01-411-373	Vehicle - O/M/R	\$ 1,518.00	\$ 823.00	\$ 4,000.00	\$ -	\$ 2,000.00	\$ 4,000.00
01-411-420	General Expense	\$ 11,205.00	\$ 9,707.00	\$ 11,000.00	\$ 275.00	\$ 11,000.00	\$ 10,725.00
01-411-500	Contribution to Fire Cos.	\$ 205,000.00	\$ 210,000.00	\$ 215,000.00	\$ 200,000.00	\$ 215,000.00	\$ 15,000.00
01-411-501	Cont. to Fireman's Relief	\$ 77,323.00	\$ 82,750.00	\$ 82,750.00	\$ 82,914.00	\$ 82,914.00	\$ (164.00)
01-411-502	Contribution to EMS Services	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
		\$ 332,464.00	\$ 381,480.00	\$ 389,842.00	\$ 347,938.00	\$ 395,306.00	\$ 41,904.00
PLANNING AND ZONING (414)							
01-414-120	Zoning Officer Comp	\$ 55,951.00	\$ 68,340.00	\$ 70,049.00	\$ 57,076.00	\$ 72,150.00	\$ 12,973.00

2021 Proposed Budget

		2018 Actual	2019 Actual	2020 Budgeted	YTD	2021 Proposed	(Over)/Under
01-414-130	Officials Compensation	\$ 508.00	\$ 390.00	\$ 900.00	\$ 60.00	\$ 360.00	\$ 840.00
01-414-140	Office Personnel Compensation	\$ 47,766.00	\$ 50,311.00	\$ 53,175.00	\$ 43,588.00	\$ 52,496.00	\$ 9,587.00
01-414-142	Office Personnel Overtime Comp	\$ 671.00	\$ 70.00	\$ 300.00	\$ 418.00	\$ 300.00	\$ (118.00)
01-414-150	Benefits	\$ 36,665.00	\$ 48,217.00	\$ 51,000.00	\$ 44,482.00	\$ 50,000.00	\$ 6,518.00
01-414-161	Social Security Taxes	\$ 6,498.00	\$ 7,100.00	\$ 7,715.00	\$ 6,271.00	\$ 7,770.00	\$ 1,444.00
01-414-165	Pension Administration Fees	\$ -	\$ 3,161.00	\$ 2,376.00	\$ 2,376.00	\$ 4,000.00	\$ -
01-414-166	Minimum Pension Obligation-Non	\$ 18,003.00	\$ 17,123.00	\$ 13,991.00	\$ 13,991.00	\$ 13,621.00	\$ -
01-414-168	Medicare Tax	\$ 1,520.00	\$ 1,660.00	\$ 1,804.00	\$ 1,467.00	\$ 1,817.00	\$ 337.00
01-414-169	Unemployment	\$ 598.00	\$ 236.00	\$ 250.00	\$ 166.00	\$ 1,240.00	\$ 84.00
01-414-210	Supplies	\$ -		\$ 1,000.00	\$ 314.00	\$ 1,000.00	\$ 686.00
01-414-312	Consulting Services	\$ 56,717.00	\$ 41,019.00	\$ 40,500.00	\$ 23,932.00	\$ 35,000.00	\$ 16,568.00
01-414-340	Advertising and Printing	\$ 6,807.00	\$ 5,537.00	\$ 7,000.00	\$ 2,084.00	\$ 7,000.00	\$ 4,916.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$ 877.00	\$ 1,100.00	\$ 1,000.00	\$ 84.00	\$ 750.00	\$ 916.00
01-414-420	General Expenses	\$ 764.00	\$ 1,805.00	\$ 2,000.00	\$ 378.00	\$ 1,500.00	\$ 1,622.00
01-414-450	Planning Services (Contracted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-414-460	Seminar/Education/Meetings	\$ 687.00	\$ 700.00	\$ 800.00	\$ -	\$ 800.00	\$ 800.00
01-414-750	Minor Equipment Purchase	\$ -	\$ -	\$ 3,320.00	\$ -	\$ 5,000.00	\$ 3,320.00
01-414-751	Zoning IT	\$ 690.00	\$ 1,729.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
01-414-800	Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ 234,722.00	\$ 248,498.00	\$ 259,680.00	\$ 196,687.00	\$ 257,304.00	\$ 62,993.00
EMERGENCY MANAGEMENT (415)							
01-415-120	Administrative Person. Comp.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,667.00	\$ 2,000.00	\$ 333.00
01-415-200	Materials/Supplies	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
01-415-300	Haz Mat Clean-up	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
01-415-700	Minor Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,000.00	\$ 2,000.00	\$ 3,500.00	\$ 1,667.00	\$ 3,500.00	\$ 1,833.00
CROSSING GUARDS (419)							
01-419-150	Crossing Guard Wages	\$ 4,780.00	\$ 4,519.00	\$ 5,300.00	\$ 3,278.00	\$ 5,000.00	\$ 2,022.00
		\$ 4,780.00	\$ 4,519.00	\$ 5,300.00	\$ 3,278.00	\$ 5,000.00	\$ 2,022.00
DOG CONTROL (421)							
01-421-150	Dog Control Wages	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$ 500.00
01-421-220	Dog Control Supplies	\$ 166.00	\$ 104.00	\$ 1,000.00	\$ 191.00	\$ 1,000.00	\$ 809.00
01-421-450	Dog Control Contracted Service	\$ -	\$ 100.00	\$ 2,000.00	\$ 249.00	\$ 2,000.00	\$ 1,751.00
		\$ 3,166.00	\$ 3,204.00	\$ 6,000.00	\$ 2,940.00	\$ 6,000.00	\$ 3,060.00

2021 Proposed Budget

		2018 Actual	2019 Actual	2020 Budgeted	YTD	2021 Proposed	(Over)/Under
RECYCLING (426)							
01-426-140	Recycling Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-426-200	Recycling Supplies	\$ 1,859.00	\$ 501.00	\$ 500.00	\$ 125.00	\$ 500.00	\$ 375.00
01-426-230	Compost Center Fuel	\$ -	\$ 1,490.00	\$ 2,000.00	\$ 1,053.00	\$ 1,000.00	\$ 947.00
01-426-260	Small Tools	\$ -	\$ 434.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
01-426-310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-426-320	Communications	\$ 449.00	\$ 417.00	\$ 500.00	\$ 387.00	\$ -	\$ 113.00
01-426-340	Advertising and Printing	\$ 673.00	\$ 724.00	\$ 600.00	\$ 465.00	\$ 600.00	\$ 135.00
01-426-360	Utilities	\$ 1,750.00	\$ 2,094.00	\$ 2,200.00	\$ 1,139.00	\$ 2,200.00	\$ 1,061.00
01-426-370	Maint/Repairs Facility	\$ 14,000.00	\$ 11,150.00	\$ 88,466.00	\$ 88,446.00	\$ 19,000.00	\$ 20.00
01-426-500	Compost Center Appropriation	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ -
01-426-700	Minor equipment	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ 29,231.00	\$ 27,310.00	\$ 105,266.00	\$ 102,115.00	\$ 34,300.00	\$ 3,151.00
HIGHWAY-GENERAL SERVICES (430)							
01-430-120	Dir. of Public Works Comp	\$ 73,300.00	\$ 74,766.00	\$ 76,636.00	\$ 62,443.00	\$ 78,935.00	\$ 14,193.00
01-430-121	Roadmaster Compensation	\$ 52,403.00	\$ 55,263.00	\$ 61,500.00	\$ 48,353.00	\$ 62,000.00	\$ 13,147.00
01-430-140	Maintenance Compensation	\$ 398,115.00	\$ 419,104.00	\$ 460,000.00	\$ 345,357.00	\$ 474,830.00	\$ 114,643.00
01-430-141	Seasonal Employee Comp	\$ 22,561.00	\$ 9,889.00	\$ 18,400.00	\$ -	\$ 18,400.00	\$ 18,400.00
01-430-142	Maintenance Personnel Overtime	\$ 40,848.00	\$ 45,566.00	\$ 59,100.00	\$ 18,403.00	\$ 59,100.00	\$ 40,697.00
01-430-150	Benefits	\$ 309,559.00	\$ 326,468.00	\$ 356,000.00	\$ 252,665.00	\$ 355,000.00	\$ 103,335.00
01-430-161	Social Security Taxes	\$ 37,192.00	\$ 37,484.00	\$ 41,900.00	\$ 29,423.00	\$ 42,983.00	\$ 12,477.00
01-430-165	Pension Administration Fees	\$ -	\$ 17,274.00	\$ 11,664.00	\$ 11,158.00	\$ 16,000.00	\$ 506.00
01-430-166	Minimum Pension Obligation-Non	\$ 88,494.00	\$ 93,573.00	\$ 71,432.00	\$ 50,366.00	\$ 76,438.00	\$ 21,066.00
01-430-168	Medicare Tax	\$ 8,698.00	\$ 8,767.00	\$ 9,797.00	\$ 6,881.00	\$ 10,053.00	\$ 2,916.00
01-430-169	Unemployment	\$ 2,871.00	\$ 812.00	\$ 1,500.00	\$ 880.00	\$ 6,820.00	\$ 620.00
01-430-200	Materials/Supplies	\$ 3,493.00	\$ 3,759.00	\$ 4,000.00	\$ 1,614.00	\$ 4,000.00	\$ 2,386.00
01-430-210	Office Supplies	\$ -		\$ 1,000.00	\$ 808.00	\$ 1,000.00	\$ 192.00
01-430-250	Traffic Sign - M/R	\$ 1,750.00	\$ 5,230.00	\$ 7,500.00	\$ 3,506.00	\$ 5,000.00	\$ 3,994.00
01-430-373	Vehicle - O/M/R	\$ 26,451.00	\$ 25,939.00	\$ 25,000.00	\$ 16,194.00	\$ 25,000.00	\$ 8,806.00
01-430-380	Equipment Rental	\$ 5,000.00	\$ 1,400.00	\$ 5,000.00	\$ -	\$ 4,000.00	\$ 5,000.00
01-430-420	General Expenses	\$ 8,132.00	\$ 6,429.00	\$ 9,750.00	\$ 3,461.00	\$ 9,750.00	\$ 6,289.00
01-430-450	Contracted Services	\$ 9,927.00	\$ 9,933.00	\$ 18,000.00	\$ 11,088.00	\$ 18,000.00	\$ 6,912.00
01-430-700	Major Equipment Purchase	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00
01-430-750	Minor Equipment Purchase	\$ 2,107.00	\$ 4,414.00	\$ 5,000.00	\$ 4,571.00	\$ 4,000.00	\$ 429.00
01-430-751	Public Works IT		\$ -	\$ -	\$ -	\$ 3,500.00	\$ -
		\$ 1,090,901.00	\$ 1,146,070.00	\$ 1,247,179.00	\$ 867,171.00	\$ 1,278,809.00	\$ 380,008.00

2021 Proposed Budget

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
HIGHWAY-TRAFFIC SIGNALS (433)							
01-433-240	Road/Street Signs/Markings	\$ 22,212.00	\$ 23,913.00	\$ 30,000.00	\$ 12,636.00	\$ 20,000.00	\$ 17,364.00
01-433-250	Traffic Signal Purchase/Improv	\$ 5,509.00	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 27,721.00	\$ 23,913.00	\$ 30,000.00	\$ 12,636.00	\$ 20,000.00	\$ 17,364.00
HIGHWAY-REPAIRS TO HIGHWAYS (438)							
01-438-240	Road Materials/Supplies	\$ 84,920.00	\$ 70,897.00	\$ 100,000.00	\$ 31,579.00	\$ 80,000.00	\$ 68,421.00
		\$ 84,920.00	\$ 70,897.00	\$ 100,000.00	\$ 31,579.00	\$ 80,000.00	\$ 68,421.00
HIGHWAY CONSTR AND REBUILDING (439)							
01-439-600	Capital Construction	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARTICIPANT RECREATION (452)							
01-452-200	Materials/Supplies	\$ 3,484.00	\$ 3,299.00	\$ 3,500.00	\$ 2,151.00	\$ 3,500.00	\$ 1,349.00
01-452-367	Refuse Removal	\$ 4,211.00	\$ 4,375.00	\$ 5,000.00	\$ 3,922.00	\$ 5,000.00	\$ 1,078.00
01-452-370	Maintenance/Repairs	\$ 4,962.00	\$ 4,816.00	\$ 5,000.00	\$ 1,330.00	\$ 5,000.00	\$ 3,670.00
01-452-420	General Expenses	\$ 3,625.00	\$ 2,180.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00
01-452-450	Park Contracted Services	\$ 71,436.00	\$ 53,324.00	\$ 60,000.00	\$ 39,494.00	\$ 70,000.00	\$ 20,506.00
01-452-500	Summer Youth Program (SVCC)	\$ 18,979.00	\$ 18,742.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
01-452-501	Senior Program	\$ 21,785.00	\$ 13,743.00	\$ 13,878.00	\$ 3,470.00	\$ 13,878.00	\$ 10,408.00
01-452-510	Pool Pass Reimbursement	\$ 8,030.00	\$ 10,255.00	\$ 9,950.00	\$ 9,950.00	\$ -	\$ -
01-452-700	Major Equipment Purchase	\$ 2,890.00	\$ 2,890.00	\$ 5,000.00	\$ 1,070.00	\$ 3,500.00	\$ 3,930.00
01-452-750	Minor Equipment Purchase	\$ -	\$ 934.00	\$ 3,000.00	\$ -	\$ 1,000.00	\$ 3,000.00
		\$ 139,402.00	\$ 114,558.00	\$ 134,328.00	\$ 61,387.00	\$ 130,878.00	\$ 72,941.00
LIBRARIES (456)							
01-456-500	Library Contribution	\$ 103,298.00	\$ 98,298.00	\$ 100,264.00	\$ 83,553.00	\$ 100,264.00	\$ 16,711.00
		\$ 103,298.00	\$ 98,298.00	\$ 100,264.00	\$ 83,553.00	\$ 100,264.00	\$ 16,711.00
CONSERVATION (461)							
01-461-200	Supplies	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
01-461-420	Dues, Subscriptions etc	\$ 387.00	\$ 17.00	\$ 400.00	\$ 353.00	\$ 400.00	\$ 47.00
01-461-540	Contribution	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00
01-461-750	Minor Equipment Purchase	\$ -	\$ -	\$ -	\$ -		\$ -
		\$ 387.00	\$ 17.00	\$ 1,100.00	\$ 353.00	\$ 400.00	\$ 747.00
DEBT PRINCIPAL (471)							
01-471-200	Loan Principal Payments	\$ 901,508.00	\$ 979,710.00	\$ -	\$ -	\$ -	\$ -
		\$ 901,508.00	\$ 979,710.00	\$ -	\$ -	\$ -	\$ -
DEBT INTEREST (472)							
01-472-200	Loan Interest Payments	\$ 50,194.00	\$ 7,488.00	\$ -	\$ -	\$ -	\$ -
		\$ 50,194.00	\$ 7,488.00	\$ -	\$ -	\$ -	\$ -

2021 Proposed Budget

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
INTERGOVERNMENT EXPENSES (481)							
01-481-000	Intergovernmental Expenditures	\$ 6,886.00	\$ 10,866.00	\$ 15,000.00	\$ 12,187.00	\$ 15,000.00	\$ 2,813.00
		\$ 6,886.00	\$ 10,866.00	\$ 15,000.00	\$ 12,187.00	\$ 15,000.00	\$ 2,813.00
INSURANCE (486)							
01-486-150	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-486-351	Business Insurance	\$ 70,147.00	\$ 69,740.00	\$ 76,450.00	\$ 73,419.00	\$ 79,000.00	\$ 3,031.00
01-486-352	Vehicle Insurance	\$ 27,271.00	\$ 33,710.00	\$ 38,000.00	\$ 34,554.00	\$ 38,000.00	\$ 3,446.00
01-486-354	Workmen's Compensation	\$ 130,426.00	\$ 124,650.00	\$ 148,425.00	\$ 119,469.00	\$ 149,000.00	\$ 28,956.00
01-486-356	Public Officials Bond	\$ 1,948.00	\$ 775.00	\$ 3,000.00	\$ 1,173.00	\$ 3,000.00	\$ 1,827.00
		\$ 229,792.00	\$ 228,875.00	\$ 265,875.00	\$ 228,615.00	\$ 269,000.00	\$ 37,260.00
EMPLOYEE BENEFITS (487)							
01-487-150	Benefits	\$ 150,588.00	\$ 154,948.00	\$ 130,380.00	\$ 126,150.00	\$ 162,300.00	\$ 4,230.00
		\$ 150,588.00	\$ 154,948.00	\$ 130,380.00	\$ 126,150.00	\$ 162,300.00	\$ 4,230.00
MISCELLANEOUS (489)							
01-489-410	Legal Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-489-541	Matching Grant Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REFUNDS-PRIOR YEAR EXPENSES (491)							
01-491-001	Refund of Prior Year Revenue	\$ 317.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
01-491-280	Unpaid Bills Prior Years	\$ 4,072.00	\$ -	\$ 20,000.00	\$ 11,224.00	\$ 20,000.00	\$ 8,776.00
		\$ 4,389.00	\$ -	\$ 22,000.00	\$ 11,224.00	\$ 22,000.00	\$ 10,776.00
INTERFUND OPERATING TRANSFERS (492)							
01-492-000	Transfer to Other Funds	\$ 511,523.00	\$ 646,345.00	\$ 265,000.00	\$ 765,000.00	\$ 265,000.00	\$ (500,000.00)
01-492-100	Transfer to Fund Balance	\$ -	\$ -	\$ 912,441.00	\$ -	\$ 576,032.00	\$ 912,441.00
01-492-120	Compost CTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 511,523.00	\$ 646,345.00	\$ 1,177,441.00	\$ 765,000.00	\$ 841,032.00	\$ 412,441.00
	TOTAL EXPENSES	\$ 7,857,493.00	\$ 8,136,347.00	\$ 8,573,588.00	\$ 6,285,435.00	\$ 8,105,936.00	\$ 2,288,153.00
	TOTAL ANNUAL REVENUE	\$ 9,300,289.00	\$ 8,858,739.00	\$ 8,573,588.00	\$ 8,009,889.00	\$ 8,105,936.00	
	TOTAL ANNUAL EXPENSES	\$ 7,857,493.00	\$ 8,136,347.00	\$ 8,573,588.00	\$ 6,285,435.00	\$ 8,105,936.00	
		\$ 1,442,796.00	\$ 722,392.00	\$ -	\$ 1,724,454.00	\$ -	



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	2021 Budget	Percentage Change Dollar Value of Change	2020 Budgeted Amount
Fire Tax	\$330,000.00	-\$102,000.00	432,000.00

- The tax millage for the Fire Dept. vehicle fund assessed for the purchase of apparatus for Lower Saucon Fire and Rescue and Steel City was 1 mill. Council is reducing this tax by .25 mills. The DCED report contains recommendations on the equipment currently in use and future needs. In 2019 Council approved a policy of contributing up to 75% of the cost of new vehicles which the Departments apply for through a grant process.

Revenue Source	2021 Budget	Percentage Change Dollar Value of Change	2020 Budgeted Amount
Earned Income Tax – Open Space	\$1,245,000.00	\$0.00	\$1,245,000.00

- .25% in Earned Income Tax to support the purchase of Open Space property interests in accordance with Act 153. The voters approved this referendum in January 2017 for an additional 5 years. This Tax is due to sunset at the end of 2021. The budget also provides for the consulting services.

Revenue Source	2021 Budget	Percentage Change Dollar Value of Change	2020 Budgeted Amount
State Aid – Liquid Fuels	\$460,772.00	-\$35,748.00	\$496,520.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding is projected to decrease due to the COVID-19. In addition, the State tax we receive from the proceeds of fuel sales declined in 2020.

Revenue Source	2021 Budget	Percentage Change Dollar Value of Change	2020 Budgeted Amount
Other Sources	\$0.00		\$0.00

Of the three funds, the State Liquid Fuel Account would require \$194,028.00 to be used out of the account's fund balance. This is to complete roadwork and replacement of Lower Saucon Rd. Bridge.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Fire Equipment	\$141,235.00	-\$401,714.00	\$542,949.00
<ul style="list-style-type: none"> The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. For 2021 we are proposing funding for Lower Saucon Fire Rescue and funding for consultants. 			
Expense	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Open Space Purchases	\$ 1,117,000.00	\$510,000.00	\$607,000.00
<ul style="list-style-type: none"> Expenses include, open space purchases and any professional fees required to purchase the properties and easements, and maintenance for open space properties. Additional funding added for purchases. 			
Expense	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
State Aid Approved Highway Related Expenses	\$666,800.00	-37,000.00	\$703,800.00
<ul style="list-style-type: none"> Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$100,000) and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. We carried over the Lower Saucon Bridge replacement funding for completion in 2021. 			

\$153,000.00 is anticipated to be excess revenue over expenditures in the Open Space Fund and \$191,765.00 for the fire fund. We will have sufficient funds all Special Tax Account Funds going into 2021.

2021 Proposed Budget
Special Fund

<u>Description</u>		<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
REAL ESTATE PROPERTY TAX							
02-301-100	Real Estate Taxes - Current Year	\$ 221,373.00	\$ 436,812.00	\$ 432,000.00	\$ 438,470.00	\$ 330,000.00	\$ (6,470.00)
		\$ 221,373.00	\$ 436,812.00	\$ 432,000.00	\$ 438,470.00	\$ 330,000.00	\$ (6,470.00)
LOCAL TAX ENABLING ACT (310)							
02-310-210	Earned Income Tax - Current Year	\$ 957,561.00	\$ 839,561.00	\$ 825,000.00	\$ 661,593.00	\$ 825,000.00	\$ 163,407.00
02-310-220	Earned Income Tax - Prior Year	\$ 453,614.00	\$ 426,707.00	\$ 420,000.00	\$ 449,684.00	\$ 420,000.00	\$ (29,684.00)
		\$ 1,411,175.00	\$ 1,266,268.00	\$ 1,245,000.00	\$ 1,111,277.00	\$ 1,245,000.00	\$ 133,723.00
INTEREST EARNINGS (341)							
02-341-000	Earnings from Investments	\$ 14,026.00	\$ 45,977.00	\$ 45,000.00	\$ 33,055.00	\$ 30,000.00	\$ 11,945.00
		\$ 14,026.00	\$ 45,977.00	\$ 45,000.00	\$ 33,055.00	\$ 30,000.00	\$ 11,945.00
STATE SHARED REVENUE (355)							
02-355-050	Motor Vehicle Tax - Liquid Fuels	\$ 507,314.00	\$ 518,021.00	\$ 496,520.00	\$ 505,527.00	\$ 460,772.00	\$ (9,007.00)
		\$ 507,314.00	\$ 518,021.00	\$ 496,520.00	\$ 505,527.00	\$ 460,772.00	\$ (9,007.00)
LOCAL GRANT FUNDING (357)							
02-357-000	Local Grant Funding	\$ -	\$ 91,425.00	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 91,425.00	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS (380)							
02-380-000	Miscellaneous Income	\$ -	\$ -	\$ -	\$ 218.00	\$ -	\$ (218.00)
		\$ -	\$ -	\$ -	\$ 218.00	\$ -	\$ (218.00)
DONATIONS (387)							
02-387-000	Miscellaneous Donations	\$ -	\$ -	\$ 45.00	\$ -	\$ -	\$ 45.00
		\$ -	\$ -	\$ 45.00	\$ -	\$ -	\$ 45.00
SALE OF FIXED ASSETS (391)							
02-391-100	Sale of Fixed Assets	\$ -	\$ 20,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
		\$ -	\$ 20,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
TRANSFERS (392)							
02-392-000	Transfer from State Fund Balance	\$ -	\$ -	\$ 193,780.00	\$ -	\$ 194,028.00	\$ 193,780.00
02-392-100	Transfer from Fire Fund Balance	\$ -	\$ -	\$ 109,430.00	\$ -	\$ -	\$ 109,430.00
02-392-200	Transfer From Open Space Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 303,210.00	\$ -	\$ 194,028.00	\$ 303,210.00
PRIOR YEAR EXPENSES (395)							
02-393-130	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Revenue		\$ 2,153,888.00	\$ 2,378,503.00	\$ 2,531,775.00	\$ 2,088,547.00	\$ 2,269,800.00	

2021 Proposed Budget
Special Fund

<u>Description</u>		<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
EXPENSES							
FINANCE ADMINISTRATION (402)							
02-402-000	Bank Fees	\$ 48.00	\$ 32.00	\$ 26.00	\$ 13.00	\$ -	\$ 13.00
		\$ 48.00	\$ 32.00	\$ 26.00	\$ 13.00	\$ -	\$ 13.00
LAW (404)							
02-404-710	Legal Fees	\$ 3,952.00	\$ 10,161.00	\$ 10,000.00	\$ 8,506.00	\$ 10,000.00	\$ 1,494.00
		\$ 3,952.00	\$ 10,161.00	\$ 10,000.00	\$ 8,506.00	\$ 10,000.00	\$ 1,494.00
ENGINEER (408)							
02-408-314	Eninegeering/Planning	\$ 49,613.00	\$ 14,269.00	\$ 40,000.00	\$ 8,161.00	\$ 40,000.00	\$ 31,839.00
02-408-710	Appraisals	\$ 6,300.00	\$ -	\$ 20,000.00	\$ 1,600.00	\$ 20,000.00	\$ 18,400.00
		\$ 55,913.00	\$ 14,269.00	\$ 60,000.00	\$ 9,761.00	\$ 60,000.00	\$ 50,239.00
FIRE (411)							
02-411-710	Fire Equip Consultation	\$ -	\$ 5,400.00	\$ 5,000.00	\$ 4,499.00	\$ 5,000.00	\$ 501.00
02-411-840	Vehicle Purchase	\$ -	\$ 425,600.00	\$ 537,949.00	\$ -	\$ 136,235.00	\$ 537,949.00
		\$ -	\$ 431,000.00	\$ 542,949.00	\$ 4,499.00	\$ 141,235.00	\$ 538,450.00
HIGHWAY-GENERAL SERVICES (430)							
02-430-231	Vehicle Gasoline Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-430-250	Traffic Signal M/R	\$ 2,545.00	\$ 2,559.00	\$ 8,500.00	\$ 1,865.00	\$ 8,500.00	\$ 6,635.00
02-430-373	Vehicle O/M/R	\$ 24,941.00	\$ 7,607.00	\$ 25,000.00	\$ 11,865.00	\$ 25,000.00	\$ 13,135.00
02-430-380	Hgwy Equip Rental	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 5,000.00
02-430-700	Highway Major Equipment	\$ -	\$ 200,000.00	\$ 125,000.00	\$ 41,449.00	\$ 100,000.00	\$ 83,551.00
02-430-750	Highway Minor Equip Purchase	\$ 4,100.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
		\$ 31,586.00	\$ 210,166.00	\$ 168,500.00	\$ 55,179.00	\$ 141,500.00	\$ 113,321.00
HIGHWAY SNOW REMOVAL (432)							
02-432-240	Road/Street Signs/Markings	\$ 118,186.00	\$ 69,077.00	\$ 140,000.00	\$ 33,931.00	\$ 130,000.00	\$ 106,069.00
		\$ 118,186.00	\$ 69,077.00	\$ 140,000.00	\$ 33,931.00	\$ 130,000.00	\$ 106,069.00
HIGHWAY-TRAFFIC SIGNALS (433)							
02-433-240	Street Signals and Markings	\$ 14,435.00	\$ 16,453.00	\$ 20,000.00	\$ 5,656.00	\$ 20,000.00	\$ 14,344.00
02-433-241	Traffic Control Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 14,435.00	\$ 16,453.00	\$ 20,000.00	\$ 5,656.00	\$ 20,000.00	\$ 14,344.00
HIGHWAY - STREET LIGHTING (434)							
02-434-360	Equip and Tools M/R	\$ 36,411.00	\$ 32,881.00	\$ 38,000.00	\$ 32,496.00	\$ 38,000.00	\$ 5,504.00
		\$ 36,411.00	\$ 32,881.00	\$ 38,000.00	\$ 32,496.00	\$ 38,000.00	\$ 5,504.00

2021 Proposed Budget
Special Fund

<u>Description</u>		<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
HIGHWAY - REPAIRS OF TOOLS/MACHINERY (437)							
02-437-240	Equip and Tools M/R	\$ 2,916.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
		\$ 2,916.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
HIGHWAY-REPAIRS TO HIGHWAYS							
02-438-240		\$ 26,170.00	\$ 80,000.00	\$ 59,500.00	\$ 47,506.00	\$ 50,000.00	\$ 11,994.00
		\$ 26,170.00	\$ 80,000.00	\$ 59,500.00	\$ 47,506.00	\$ 50,000.00	\$ 11,994.00
HIGHWAY - CONSTRUCTION/REBUILDING							
02-439-240	PennDot Road Project	\$ 292,194.00	\$ 209,560.00	\$ 190,500.00	\$ 112,715.00	\$ 200,000.00	\$ 77,785.00
02-239-241	Bridge Project	\$ -	\$ -	\$ 84,300.00	\$ -	\$ 84,300.00	\$ 84,300.00
		\$ 292,194.00	\$ 209,560.00	\$ 274,800.00	\$ 112,715.00	\$ 284,300.00	\$ 162,085.00
CONSERVATION (461)							
02-461-000	Open Space Purchases	\$ -	\$ 187,066.00	\$ 500,000.00	\$ 60,901.00	\$ 1,000,000.00	\$ 439,099.00
02-461-370	Open Space Maintenance	\$ 77,380.00	\$ 129,032.00	\$ 37,000.00	\$ 23,195.00	\$ 47,000.00	\$ 13,805.00
		\$ 77,380.00	\$ 316,098.00	\$ 537,000.00	\$ 84,096.00	\$ 1,047,000.00	\$ 452,904.00
DEBT PRINCIPAL (471)							
02-271-000	Loan Principal Payments	\$ 54,748.00	\$ 48,521.00	\$ -	\$ -	\$ -	\$ -
		\$ 54,748.00	\$ 48,521.00	\$ -	\$ -	\$ -	\$ -
DEBT INTEREST (472)							
02-472-200		\$ 2,379.00	\$ 699.00	\$ -	\$ -	\$ -	\$ -
		\$ 2,379.00	\$ 699.00	\$ -	\$ -	\$ -	\$ -
TRANSFERS							
02-490-000	Transfer to Fund Balance Open Sp	\$ -	\$ -	\$ 678,000.00	\$ -	\$ 153,000.00	\$ 678,000.00
02-490-001	Transfer to Fund Balance Fire	\$ -	\$ -	\$ -	\$ -	\$ 191,765.00	\$ -
		\$ -	\$ -	\$ 678,000.00	\$ -	\$ 344,765.00	\$ 678,000.00
TOTAL EXPENSES		\$ 716,318.00	\$ 1,438,917.00	\$ 2,531,775.00	\$ 394,358.00	\$ 2,269,800.00	
Total Annual Revenue		\$ 2,153,888.00	\$ 2,378,503.00	\$ 2,531,775.00	\$ 2,088,547.00	\$ 2,269,800.00	
Total Annual Expenses		\$ 716,318.00	\$ 1,438,917.00	\$ 2,531,775.00	\$ 394,358.00	\$ 2,269,800.00	
		\$ 1,437,570.00	\$ 939,586.00	\$ -	\$ 1,694,189.00	\$ -	

Capital Fund

Lower Saucon Township Major Sources of Revenue



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

Major Sources of Revenue

Revenue Source	2021 Budget	Dollar Value of Change	2020 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	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Interest	\$6,000.00	-\$2,000.00	\$8,000.00

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

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Grants	\$647,558.00	+197,520.00	\$450,038.00

- Staff always seeks available grant funding for projects 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 parks, building/grounds expenses, the Lower Saucon Road Bridge replacement and police equipment.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Developer Improvements	\$0.00	0% \$0.00	\$0.00

- Road improvement or recreation fees paid by developers, developer bonds for construction. Not aware of any at this time in order to budget any anticipated receipts in 2021.

Revenue Source	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
Sale of Fixed Assets	\$15,000.00	\$0.00	\$15,000.00

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

Capital Fund

Lower Saucon Township Major Sources of Revenue



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

To balance the Capital Budget \$932.00 is required from the fund balance leaving an estimated balance at the end of next year of \$2,600,000.00 of which \$1,028,000.00 is assigned, committed or restricted to other projects. Projects budgeted for 2021 include improvements to buildings and vehicle replacements. Council approved the reallocation of the previous loan proceeds of \$509,000.00 to go towards the Township's MS4 requirement. Other specific projects include the installation of special needs park equipment and, if awarded the grant, installation of windows at the Widow's House.

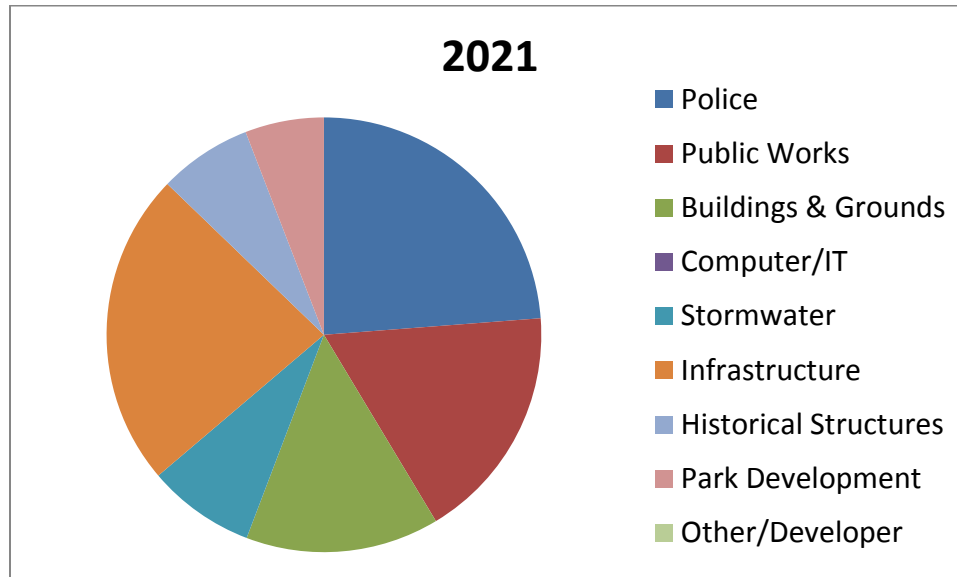
Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions 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 2021. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2021. 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	2021 Budget	Dollar Value of Change	2020 Budgeted Amount Modified
	\$223,000.00	70% \$92,000.00	\$131,000.00
<ul style="list-style-type: none"> Police Department is requesting two vehicles, replacing Units 162 and 164; one was delayed from 2020. Also the Police are requesting to replace the DVR's and the cruiser laptops. 			
Public Works Vehicles & Equipment	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
	\$165,000.00	-16.6% -\$33,000.00	\$198,000.00
<ul style="list-style-type: none"> Replacement of the backhoe, Bandit chipper and a boom mower motor head. Additional money coming from the State Liquid Fuel funds (02) 			



Capital Fund

Lower Saucon Township

Infrastructure	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
Storm water	\$ 75,000.00	-6.2%	\$75,000.00
Bridge Replacement	\$ 216,490.00	-\$14,410.00	\$230,900.00
<ul style="list-style-type: none"> Proceeds from the loan for Fire Lane are recommended to be used to comply with MS4 requirements. This will be assigned in the Capital Fund. This will be listed in the assigned funding. However, for now, we are allocating \$75,000 to deal with smaller issues as they present themselves. 			
Buildings	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
	\$135,000.00	-26.8% \$49,623.00	\$184,623.00
<ul style="list-style-type: none"> We have completed two of the items funded by grants for building modifications. We will be completing the Seidersville Hall bathroom renovations this year. Next year Management recommends to make necessary repairs and repaint the interior. There is funding to complete the waterline project and replace carpet in the main office building which we received insurance funds to cover some of the damage. 			
IT Improvements	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
	\$0.00	0%	\$0.00
<ul style="list-style-type: none"> No anticipated upgrades. 			
Historical Structures	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
	\$65,000.00	18% \$10,000.00	\$55,000.00
<ul style="list-style-type: none"> We are still waiting for the contract agreement in order to move forward with the window replacement at the Widow's House. We also included additional funding in the event it exceeds the amount awarded. 			
Park Development	2021 Budget	Percentage of Change Dollar Value of Change	2020 Budgeted Amount
	\$55,000.00	22% \$10,000.00	\$45,000.00
<ul style="list-style-type: none"> Expenses related to a grant award for the installation of special needs equipment at Polk Valley and Town Hall parks. Added some funding from reserves to cover any increases as this project was delayed due to COVID-19. 			
Other/Developer	2021 Budget	Dollar Value of Change	2020 Budgeted Amount
	\$0.00	0%	\$0.00
<ul style="list-style-type: none"> Any funding left from Developers Escrow 			

**2021 Proposed Budget
Capital Fund**

<u>Description</u>		<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
INTEREST EARNINGS (341)							
03-341-000	Earnings from Investments	\$ 2,849.00	\$ 9,466.00	\$ 8,000.00	\$ 4,270.00	\$ 6,000.00	\$ 3,730.00
		\$ 2,849.00	\$ 9,466.00	\$ 8,000.00	\$ 4,270.00	\$ 6,000.00	\$ 3,730.00
STATE CAPITAL/OPERATING GRANTS			\$ -				
03-354-050	Grants	\$ 2,000.00	\$ -	\$ 450,038.00	\$ -	\$ 515,319.00	\$ 450,038.00
		\$ 2,000.00	\$ -	\$ 450,038.00	\$ -	\$ 515,319.00	\$ 450,038.00
LOCAL GRANT FUNDING (357)							
03-357-000	Local Grant Funding	\$ -	\$ 89,464.00	\$ -	\$ -	\$ 132,239.00	\$ -
		\$ -	\$ 89,464.00	\$ -	\$ -	\$ 132,239.00	\$ -
GENERAL GOVERNMENT (361)							
03-361-000	Developer Fees	\$ 6,300.00	\$ -	\$ -	\$ 6,620.00	\$ -	\$ (6,620.00)
		\$ 6,300.00	\$ -	\$ -	\$ 6,620.00	\$ -	\$ (6,620.00)
SALE OF FIXED ASSETS (391)							
02-391-100	Sale of Fixed Assets	\$ 7,191.00	\$ 51,051.00	\$ 15,000.00	\$ 1,800.00	\$ 15,000.00	\$ 13,200.00
		\$ 7,191.00	\$ 51,051.00	\$ 15,000.00	\$ 1,800.00	\$ 15,000.00	\$ 13,200.00
TRANSFERS (392)							
03-392-000	Transfer from other Funds			\$ 265,000.00	\$ 765,000.00	\$ 265,000.00	
03-392-001	Transfer from Fund Balance	\$ 511,523.00	\$ 646,345.00	\$ 181,485.00	\$ -	\$ -	\$ 181,485.00
03-392-002	Transfer from Park Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 932.00	\$ -
03-392-003	Transfer From Historical Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 511,523.00	\$ 646,345.00	\$ 446,485.00	\$ 765,000.00	\$ 265,932.00	\$ (318,515.00)
TOTAL Revenue		\$ 529,863.00	\$ 796,326.00	\$ 919,523.00	\$ 777,690.00	\$ 934,490.00	

**2021 Proposed Budget
Capital Fund**

<u>Description</u>		<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Budgeted</u>	<u>YTD</u>	<u>2021 Proposed</u>	<u>(Over)/Under</u>
EXPENSES							
BUILDINGS (409)							
03-409-730	Building Improvements	\$ 68,979.00		\$ 184,623.00	\$ 102,851.00	\$ 135,000.00	
03-409-730	IT Improvements	\$ -	\$ 32.00	\$ -	\$ -	\$ -	\$ -
		\$ 68,979.00	\$ 32.00	\$ 184,623.00	\$ 102,851.00	\$ 135,000.00	\$ 81,772.00
POLICE (410)							
03-410-840	Vehicle Purchase	\$ 185,040.00	\$ -	\$ 86,000.00	\$ -	\$ 100,000.00	
03-410-850	Police Capital Equipment	\$ -	\$ -	\$ 45,000.00	\$ 13,100.00	\$ 123,000.00	\$ 31,900.00
		\$ 185,040.00	\$ -	\$ 131,000.00	\$ 13,100.00	\$ 223,000.00	\$ 117,900.00
HIGHWAY-GENERAL SERVICES (430)							
03-430-840	Vehicle Purchases	\$ 25,476.00	\$ 144,772.00	\$ 198,000.00	\$ 50,000.00	\$ 165,000.00	\$ 148,000.00
		\$ 25,476.00	\$ 144,772.00	\$ 198,000.00	\$ 50,000.00	\$ 165,000.00	\$ 148,000.00
STORM WATER (436)							
03-436-810	Storm Water Improvements	\$ 2,500.00	\$ 14,964.00	\$ 75,000.00	\$ 1,925.00	\$ 75,000.00	\$ 73,075.00
		\$ 2,500.00	\$ 14,964.00	\$ 75,000.00	\$ 1,925.00	\$ 75,000.00	\$ 73,075.00
HIGHWAY RECONSTRUCTION							
03-439-810	Road Improvements	\$ -	\$ -	\$ 230,900.00	\$ 14,410.00	\$ 216,490.00	\$ 216,490.00
		\$ -	\$ -	\$ 230,900.00	\$ 14,410.00	\$ 216,490.00	\$ 216,490.00
PARTICIPANT RECREATION (452)							
03-452-810	Park Improvement	\$ 93,301.00	\$ 96,148.00	\$ 45,000.00	\$ 1,749.00	\$ 55,000.00	\$ 43,251.00
		\$ 93,301.00	\$ 96,148.00	\$ 45,000.00	\$ 1,749.00	\$ 55,000.00	\$ 43,251.00
HISTORICAL BUILDINGS (459)							
03-459-810	Historical Bldg Improvements	\$ 70,353.00	\$ 8,257.00	\$ 55,000.00	\$ 3,110.00	\$ 65,000.00	\$ 51,890.00
		\$ 70,353.00	\$ 8,257.00	\$ 55,000.00	\$ 3,110.00	\$ 65,000.00	\$ 51,890.00
INTEROPERATING TRANSFERS							
03-492-000	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 445,649.00	\$ 264,173.00	\$ 919,523.00	\$ 187,145.00	\$ 934,490.00	
Total Annual Revenue		\$ 529,863.00	\$ 796,326.00	\$ 919,523.00	\$ 777,690.00	\$ 934,490.00	
Total Annual Expenses		\$ 445,649.00	\$ 264,173.00	\$ 919,523.00	\$ 187,145.00	\$ 934,490.00	
		\$ 84,214.00	\$ 532,153.00	\$ -	\$ 590,545.00	\$ -	

Statement of Cash Balances

12/31/2021

Fund 1 General

2020	Operating Fund Balance	\$	1,407,723.00	
	Projected Ending Balance	\$	5,147,000.00	
2021	Revenue	\$	8,105,936.00	
	Expenses	\$	(7,264,904.00)	
	Transfer to Capital	\$	(265,000.00)	
	Receipts over expenses	\$	576,032.00	
		\$	7,130,755.00	
	Interfund General - Compost Center	\$	(25,500.00)	
		\$	23,800.00	
2020	Year end Fund Balance			\$ 7,129,055.00
Committed	Operational Reserve	\$	3,786,400.00	
Committed	Environmental Reserve	\$	314,840.00	
	Interest	\$	10,000.00	
				\$ 4,111,240.00
Restricted	Compost Center Fund	\$	7,600.00	
	2021 Revenue	\$	25,500.00	
	2021 Expenses	\$	(23,800.00)	
				\$ 9,300.00
Restricted	NCGREGA	\$	-	
	Inter Fund	\$	2,023.00	
	Inter Fund	\$	-	
		\$	-	\$ 2,023.00
	TOTAL OF ALL GENERAL FUNDS			\$ 11,251,618.00

Fund 2	Special Funds	Open Space		
	2020	Projected Ending Balance	\$	8,664,500.00
Restricted		Open Space		
		2021 Revenue	\$	1,270,000.00
		2021 Expenses	\$	<u>(1,117,000.00)</u>
		Revenue/Expense	\$	153,000.00
	2021	Year End Fund Balance	\$	8,817,500.00
		Fire Fund		
	2020	Projected Ending Balance	\$	705,000.00
Restricted		2021 Revenue	\$	333,000.00
		2021 Expense	\$	<u>(141,235.00)</u>
			\$	191,765.00
	2021	Year End Fund Balance	\$	896,765.00
Restricted		2021 State Liquid Fuel		
		Projected Ending Balance	\$	1,314,246.00
		2020 Revenue	\$	472,772.00
		2020 Expenses	\$	<u>(666,800.00)</u>
			\$	(194,028.00)
		Year End Fund Balance	\$	1,120,218.00
		TOTAL OF ALL SPECIAL FUNDS	\$	10,834,483.00

Fund 3	Capital	Checking	\$	2,000.00		
		2020 Projected Ending Balance	\$	2,532,000.00		
		2021 Intef fund transfer	\$	225,000.00		
		2021 Revenue	\$	582,058.00		
		Loan Proceeds	\$	-		
		2021 Expenses	\$	<u>(934,490.00)</u>		
					\$ 2,406,568.00	
		Committed			\$ (196,153.32)	
		Assigned			\$ (322,939.00)	
		Restricted			\$ <u>(509,600.00)</u>	
		Unrestricted			\$ 1,377,875.68	
		Parks	Projected 2020 Ending Balance	\$	192,165.00	
			2021 Revenue	\$	51,000.00	
			2021 Expenses	\$	(55,000.00)	
				\$	-	\$ 188,165.00
		Historical Str. Fund	Projected Ending Balance	\$	45,390.00	
			2021 Revenue	\$	75,500.00	
			2021 Expense	\$	(65,000.00)	\$ 55,890.00
			TOTAL OF ALL CAPITAL FUNDS			<u>\$ 1,621,930.68</u>

Fiduciary Funds

Balance as of September 30, 2020

Non-Uniformed Plan	\$2,860,842.24
Uniformed Plan	\$8,009,688.83

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

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

In 2019 we exceeded our actuarial investment projection. The funds came in around 11 to 12%. However, for 2020 we are experiencing instability in the stock market due COVID-19. The losses/gains from this year and 2019 will be in our actuarial review being done in 2021 which will dictate what the Township pension obligation is for the next two years.

2021 Projected Consultants Costs

LAW

Fund 01 – General

Solicitor	\$159,000.00
Labor Solicitor	\$ 50,000.00
Environmental	\$ 2,000.00
Solicitor Planning/Zoning	\$ 15,000.00

Fund 02 – Open Space

Solicitor – Open Space	\$ 10,000.00
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Engineering

Fund 01 – General

General Engineering	\$40,000.00
MS4	\$20,000.00
Landfill Engineering	\$30,000.00
Lower Saucon Rd Bridge replacement	\$10,000.00
Planning/Zoning (Fee based)	\$15,000.00
SEO – Complaints and reporting	\$10,000.00
Other Assignments – Grants	\$30,000.00

Fund 02 – Open Space

Surveys, Appraisals, Baseline Plans	\$60,000.00
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Fund 02 – Liquid Fuel Fund

Lower Saucon Rd Bridge 10% Engineering	\$24,190.00
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Fund 03 – Capital

None

Planning/Consulting

Fund 01 – General

Landfill Consulting	\$35,000.00
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Contributions for 2021

01.400.500

• Second Harvest Food Bank	\$ 1,500.00
• Lehigh Valley Coalition on Affordable Housing	\$ 2,000.00
• Meals on Wheels	\$ 1,500.00
• Saucon Valley Partnership	\$ 1,000.00
• Saucon Valley Baseball	\$ 1,500.00
• Saucon Valley Basketball	\$ 1,500.00
• Saucon Valley Cheerleading	\$ 1,500.00
• Saucon Valley Football	\$ 1,500.00
• Saucon Valley Lacrosse	\$ 1,500.00
• Saucon Valley Soccer League	\$ 1,500.00
• Saucon Valley Spirit Parade	\$ 1,000.00
• Saucon Valley Wrestling	\$ 1,500.00
• The Miracle League of Northampton County	\$ 2,500.00

01.411.500

• Lower Saucon Fire and Rescue	\$ 150,000.00
• Steel City Volunteer Fire Company	\$ 50,000.00

Capital Project	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
#1 2018 Mack Dump 73K GVWR														
#2 2012 Mack Dump 80K GVWR								250,000						
#3 2015 Mack Dump 50K GVWR												225,000		
#4 2015 Mack Dump 50K GVWR											225,000			
#5 2011 Mack Dump 73K GVWR						250,000								
#6 2015 Ford Dump 19.5K GVWR								120,000						
#7 2019 Ford Dump 19.5K GVWR												120,000		
#8 2008 Freightliner 42' Aerial Truck				175,000										
#9 2015 Ford Dump 19.5K GVWR								120,000						
#10 2019 International Sweeper										350,000				
#11 2017 Ford Dump 19.5K GVWR											120,000			
#12 2016 John Deere Boom Mower														175,000
#14 2016 Mack Dump 80K GVWR														
#15 2015 Mack Dump 80K GVWR													250,000	
#16 2007 Mack Dump 73K GVWR			250,000											
2018 25 Ton Felling Trailer														
1999 John Deere 310SE Backhoe		175,000												
2005 Case 590SM Backhoe					200,000									
2005 Bandit Brush Chipper		65,000												
2020 Bobcat Skid-Steer Loader	95,000													
2008 Case 621E Loader									250,000					
2008 Caterpillar CB-534 D Roller									150,000					
2008 Case DM-204 Roller				50,000										
2001 Caterpillar BG-225C Paver							300,000							
Pickup/Utility Vehicle (Box Truck)		55,000												
Total	95,000	295,000	250,000	225,000	200,000	250,000	300,000	490,000	400,000	350,000	345,000	345,000	250,000	175,000

**CAPITAL IMPROVEMENT PLAN
(MAJOR PURCHASES)
POLICE – PROPOSED 2021 - 2025**

2021

Patrol Unit 162 (current Mileage 47,300) <i>*possibly look at hybrid model</i>	\$58,000
Patrol Unit 164 (current mileage 119,100) <i>*possibly look at hybrid model</i>	\$58,000
Replace In-Car DVR's (9) <i>"to sync w/ body-cams"</i>	\$63,000
Laptop Computers/Related Equipment for Patrol Units (9)	\$60,000

2022

Patrol Unit 166 (current mileage 49,300) <i>*possibly look at hybrid model</i>	\$58,000
Patrol Unit 161 (current mileage 37,000) <i>*possibly look at hybrid model</i>	\$58,000
License Plate Reader (Fixed)	\$30,000
Records Management System	\$75,000
Police Bike (2)	\$2,500

2023

Patrol Unit 160 (K9) (current mileage	\$63,000
Patrol Unit 165 (current mileage 34,100)	\$60,000
License Plate Reader (2 camera for patrol unit)	\$20,000
Replace Mobile radio's (12)	\$25,000
Police Bike (2)	\$2,500

2024

Patrol Unit 168 (current mileage 34,200)	\$60,000
Patrol Unit 163 (Unknown Mileage)	\$60,000

2025

Patrol Unit 167 (current mileage 9200)	\$60,000
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10-23-2020