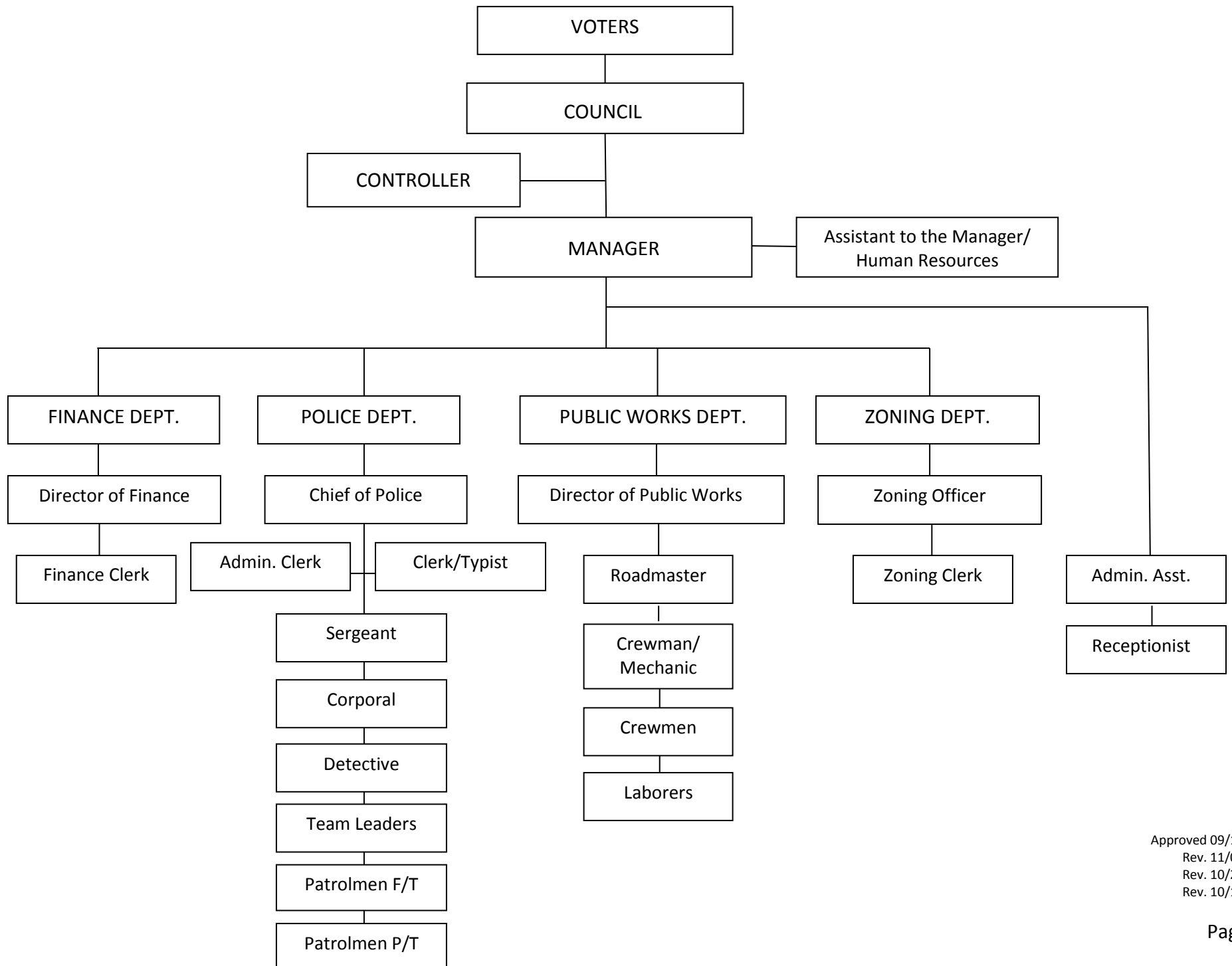


# Lower Saucon Township



Proposed Budget  
2022

# LOWER SAUCON TOWNSHIP ORGANIZATION CHART



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



# COUNTY OF NORTHAMPTON

## ASSESSMENT DIVISION

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

CHERYL L JOHNSON  
ASSESSMENT MANAGER

### 2021 MILLAGE RATES AS OF JULY 1, 2021

| <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                | 55.71         | 72.51              | Bangor         | 17.80               | 56.36         | 85.96              |
| Bethlehem               | 7.74                | 57.76         | 77.30              | Bath           | 15.0                | 55.71         | 82.51              |
| Bushkill                | 7.50                | 56.80         | 76.10              | Chapman        | 4.0                 | 55.71         | 71.51              |
| East Allen              | 6.50                | 55.71         | 74.01              | East Bangor    | 12.47               | 56.36         | 80.63              |
| Forks                   | 7.50                | 66.68         | 85.98              | Freemansburg   | 16.26               | 57.76         | 85.82              |
| Hanover                 | 3.90                | 57.76         | 73.46              | Glendon        | 11.64               | 59.273        | 82.713             |
| Lehigh                  | 5.70                | 55.71         | 73.21              | Hellertown     | 21.50               | 53.43         | 86.73              |
| Lo. Mt. Bethel (E)      | 5.1                 | 66.68         | 83.58              | Nazareth       | 16.0                | 56.80         | 84.60              |
| Lo. Mt. Bethel Ind. (B) | 5.1                 | 56.36         | 73.26              | Northampton    | 11.50               | 55.71         | 79.01              |
| Lo. Nazareth            | 4.15                | 56.80         | 72.75              | N Catasauqua   | 13.7                | 56.16         | 81.66              |
| Lower Saucon            | 5.14                | 53.43         | 70.37              | Pen Argyl      | 13.0                | 56.06         | 80.86              |
| Moore                   | 6.0                 | 55.71         | 73.51              | Portland       | 20.0                | 56.36         | 88.16              |
| Palmer                  | 8.25                | 66.68         | 86.73              | Roseto         | 13.0                | 56.36         | 81.16              |
| Plainfield              | 7.0                 | 56.06         | 74.86              | Stockertown    | 14.0                | 56.80         | 82.60              |
| Upper Mt. Bethel        | 6.5                 | 56.36         | 74.66              | Tatamy         | 13.0                | 56.80         | 81.60              |
| Upper Nazareth          | 7.59                | 56.80         | 76.19              | Walnutport     | 19.25               | 66.60640      | 97.6564            |
| Washington              | 8.00                | 56.36         | 76.16              | West Easton    | 11.7                | 59.273        | 82.773             |
| Williams                | 2.25                | 59.273        | 73.323             | Wilson         | 21.5                | 59.273        | 92.573             |
|                         |                     |               |                    | Wind Gap       | 16.0                | 56.06         | 83.86              |
| City of Bethlehem       | 19.14               | 57.76         | 88.70              |                |                     |               |                    |
| City of Easton          | 24.95               | 66.68         | 103.43             |                |                     |               |                    |
| 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.

The 2022 Lower Saucon Township Budget includes three (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. 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 2022, the Township's estimated primary sources of revenue are Real Estate Tax (21%), Enabling taxes (35%) and the Landfill Host fees (22%). The 2022 budget reflects similar revenues whereas the Landfill fees are being assumed at the same amount annually, as the amount can fluctuate. We are continuing with the 4.39 mills for general operating purposes and .75 for fire equipment for the real estate tax. Adequate funding levels remain in the Fire Fund reserves. The Township's reserve funding is enough to sustain the Township for several years after the Landfill closure. Residents will benefit from additional relief in taxes, as the .25% earned income tax for open space expires December 31, 2021. The Township's Open Space Tax Fund has a healthy balance to permit Council to purchase property and easements in the Township that will protect natural resources. Any income over expenses will be appropriated to the Capital or Reserve funds. The 2022 Budget complies with the Budget Advisory Report (BAR) noting that the Landfill funding will be utilized as last year; however, we are projecting going into 2022, to be in a sound financial position.

The Township's major expenditures include: Police Department (36%), Public Works Department (18%), Administration (5.8%), Fire and EMS appropriations (5%), Insurances (3%), and Parks and Library costs (3%) of the Township's approved \$7,536,002.00 million General Fund expense budget. Twelve percent (12%) of the revenue coming into the Township next year will be placed in reserves for when the Landfill closes.

Other expenses include building and facilities maintenance, emergency management operations, and professional consultant services required by law and appointed by Council.



## All Funds

## Lower Saucon Township Budget Overview

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
- Stormwater 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 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.



Saucon Valley Community Center  
322 Northampton Street • Hellertown, PA • 610-836-0711  
Come grow with us!





## 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.

The region has seen an increase in property sales indicating a desire to live in this community. We saw a spike in 2020 due to the lower interest rates, which is continuing in 2021. There are several approved housing and land development projects that will increase revenue and housing values.

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 variables that impact prices, sometimes on a daily basis. Also factoring in the unpredictability of natural events such as snow storms and tropical storms which can increase costs of these expenses. We account for the known and try to anticipate the unknown in order to present a clear and realistic forecast of future expenses.

If revenues exceed our expenses, Council can direct that these additional funds be placed in the reserve or capital accounts, or the fund balance can be increased if needed. 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's recommendations presented to Council in September for the 2022 Budget with the modifications made by Council. 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 demographics changes, income levels, new businesses that come into the Township, overall assessment increases, or if the level of services changes based upon the needs of the Township residents.

### Demographics

In the 2020 census the Township's population of 11,094 reflected the addition of 322 residents over the past 10 years. The Lehigh Valley Planning Commission's projections forecast that the Township's population will grow to 13,772 by 2030.

## All Funds

## Lower Saucon Township Budget Future Forecast



The Multi-Municipal Comprehensive Plan Update is currently being reviewed by the Saucon Valley Partnership as we have reached the 10-year anniversary. Passage of the final plan is pending.

The population in Lower Saucon Township grew by 2.9% from 2010 to 2020. During this same period, the populations in Northampton and Lehigh Counties grew by 2.5% and 5.6% respectively. The Township experienced an age shift in population whereas now 22.7% of our population is over the age of 65. Of the 11,094 residents, 58.9% over the age of 16 are in the labor force.

The education data collected shows that Township residents over the age of 25 only 94.9% had a high school diploma and 45.7% have a college degree or other higher education. The median household income is \$91,526 which are higher than Northampton County's mean family household income of \$70,741.

The Landfill's lifespan is estimated at approximately 3 years remaining. The Township has been able to secure \$9,714,000 to date to stabilize the loss of income received once the landfill closes.

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                    | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|--------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>01</b>      | <u>General Fund</u>            |                       |                    |                         |                         |                         |                         |                         |
| <b>301</b>     | <u>REAL PROPERTY TAXES</u>     |                       |                    |                         |                         |                         |                         |                         |
| 01-301-100     | Real Estate Taxes - Current Ye | \$1,928,640           | (\$1,889,663.52)   | \$1,938,640             | \$1,971,810             | \$2,014,980             | \$2,028,150             | \$2,041,320             |
| 01-301-200     | Real Estate Taxes - Prior Year | \$15,000              | (\$16,912.92)      | \$15,000                | \$16,000                | \$16,000                | \$16,000                | \$17,000                |
| 01-301-400     | Real Estate Taxes - Delinquent | \$45,000              | (\$42,799.92)      | \$45,000                | \$40,000                | \$40,000                | \$40,000                | \$40,000                |
| 01-301-600     | Real Estate Taxes - Interim    | \$800                 | (\$2,118.56)       | \$800                   | \$1,000                 | \$1,000                 | \$1,000                 | \$1,200                 |
| 01-301-601     | Real Estate Tax-Interim-Prior  | \$1,500               | (\$1,059.54)       | \$1,500                 | \$1,500                 | \$1,500                 | \$1,500                 | \$1,500                 |
|                | <b>Dept Totals:</b>            | \$1,990,940           | (\$1,952,554.46)   | \$2,000,940             | \$2,030,310             | \$2,073,480             | \$2,036,650             | \$2,101,020             |
| <b>310</b>     | <u>LOCAL TAX ENABLING ACT</u>  |                       |                    |                         |                         |                         |                         |                         |
| 01-310-100     | Real Estate Transfer Tax       | \$365,000             | (\$357,874.12)     | \$350,000               | \$397,500               | \$397,500               | \$400,000               | \$403,000               |
| 01-310-210     | Earned Income Tax - Current Ye | \$1,800,000           | (\$1,463,951.58)   | \$2,036,000             | \$2,136,000             | \$2,190,000             | \$2,211,400             | \$2,253,628             |
| 01-310-220     | Earned Income Tax - Prior Year | \$840,000             | (\$940,345.31)     | \$945,000               | \$960,000               | \$979,000               | \$981,000               | \$1,000,000             |
| 01-310-510     | Local Services Tax             | \$55,000              | (\$42,711.10)      | \$65,000                | \$65,000                | \$66,000                | \$66,000                | \$67,000                |
| 01-310-520     | Local Services Tax Prior year  | \$15,000              | (\$18,625.49)      | \$18,500                | \$15,000                | \$15,000                | \$15,000                | \$15,000                |
|                | <b>Dept Totals:</b>            | \$3,075,000           | (\$2,823,507.60)   | \$3,414,500             | \$3,573,500             | \$3,647,500             | \$3,673,400             | \$3,738,628             |
| <b>321</b>     | <u>BUSINESS LICENSES AND</u>   |                       |                    |                         |                         |                         |                         |                         |
| 01-321-320     | Junkyard Licenses              | \$1,000               | (\$750.00)         | \$750                   | \$750                   | \$750                   | \$750                   | \$750                   |
| 01-321-800     | Cable TV Franchise             | \$113,702             | (\$114,824.90)     | \$114,825               | \$118,270               | \$121,818               | \$125,472               | \$129,236               |
|                | <b>Dept Totals:</b>            | \$114,702             | (\$115,574.90)     | \$115,575               | \$119,020               | \$122,568               | \$126,222               | \$129,986               |
| <b>322</b>     | <u>NON-BUSINESS</u>            |                       |                    |                         |                         |                         |                         |                         |
| 01-322-100     | Moving Permits                 | \$550                 | (\$510.00)         | \$485                   | \$500                   | \$485                   | \$485                   | \$485                   |
| 01-322-820     | Road Encroachment Permits      | \$3,000               | (\$4,425.00)       | \$4,100                 | \$4,100                 | \$4,100                 | \$4,200                 | \$4,200                 |
|                | <b>Dept Totals:</b>            | \$3,550               | (\$4,935.00)       | \$4,585                 | \$4,600                 | \$4,585                 | \$4,685                 | \$4,685                 |
| <b>331</b>     | <u>FINES</u>                   |                       |                    |                         |                         |                         |                         |                         |
| 01-331-100     | County Court Fines             | \$10,000              | (\$5,065.79)       | \$10,000                | \$10,500                | \$10,500                | \$11,000                | \$11,000                |
| 01-331-110     | Motor Veh Code Violations (ST) | \$7,000               | (\$2,705.22)       | \$6,000                 | \$6,000                 | \$6,200                 | \$6,200                 | \$6,300                 |
| 01-331-120     | Ordinance Violations (JP)      | \$3,500               | (\$2,660.14)       | \$3,500                 | \$3,750                 | \$3,750                 | \$4,000                 | \$4,250                 |
| 01-331-130     | Crimes Code Violations         | \$5,000               | (\$3,050.72)       | \$5,000                 | \$5,000                 | \$5,500                 | \$5,500                 | \$5,500                 |
| 01-331-140     | Motor Veh Code Violations (JP) | \$25,000              | (\$14,412.56)      | \$25,000                | \$26,500                | \$26,500                | \$27,000                | \$27,000                |
| 01-331-150     | Parking Tickets                | \$300                 | (\$105.00)         | \$300                   | \$300                   | \$350                   | \$350                   | \$350                   |
|                | <b>Dept Totals:</b>            | \$50,800              | (\$27,999.43)      | \$49,800                | \$52,050                | \$52,800                | \$54,050                | \$54,400                |
| <b>341</b>     | <u>INTEREST EARNINGS</u>       |                       |                    |                         |                         |                         |                         |                         |
| 01-341-000     | Earnings from Investments      | \$25,000              | (\$28,222.47)      | \$20,000                | \$20,000                | \$26,500                | \$27,000                | \$27,000                |
|                | <b>Dept Totals:</b>            | \$25,000              | (\$28,222.47)      | \$20,000                | \$20,000                | \$26,500                | \$27,000                | \$27,000                |
| <b>350</b>     | <u>INTERGOVERNMENT</u>         |                       |                    |                         |                         |                         |                         |                         |
| 01-350-000     | Intergovernmental Revenues     | \$5,000               | (\$3,601.32)       | \$3,000                 | \$3,000                 | \$5,000                 | \$5,000                 | \$5,000                 |
|                | <b>Dept Totals:</b>            | \$5,000               | (\$3,601.32)       | \$3,000                 | \$3,000                 | \$5,000                 | \$5,000                 | \$5,000                 |



**Lower Saucon Township**  
**Five Year Budget Projection Report**

| <b>Ledger Account</b> | <b>Description</b>                    | <b>2021<br/><u>Budget</u></b> | <b>2021<br/><u>YTD</u></b> | <b>2022<br/><u>Proposed</u></b> | <b>2023<br/><u>Proposed</u></b> | <b>2024<br/><u>Proposed</u></b> | <b>2025<br/><u>Proposed</u></b> | <b>2026<br/><u>Proposed</u></b> |
|-----------------------|---------------------------------------|-------------------------------|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>351</b>            | <b><u>FEDERAL GRANTS</u></b>          |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-351-000            | Federal Grants                        | \$35,000                      | (\$69,627.88)              | \$11,900                        | \$12,000                        | \$12,000                        | \$15,000                        | \$15,000                        |
|                       | <b>Dept Totals:</b>                   | \$35,000                      | (\$69,627.88)              | \$11,900                        | \$12,000                        | \$12,000                        | \$15,000                        | \$15,000                        |
| <b>352</b>            | <b><u>FEDERAL RELIEF FUNDS</u></b>    |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-352-530            | American Rescue Funds                 | \$0                           | (\$567,202.46)             | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$0                           | (\$567,202.46)             | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| <b>354</b>            | <b><u>STATE CAPITAL/OPERATING</u></b> |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-354-000            | Other State Grants                    | \$10,000                      | \$0.00                     | \$40,000                        | \$15,000                        | \$15,000                        | \$18,000                        | \$18,000                        |
| 01-354-020            | Public Safety Grants                  | \$10,600                      | \$0.00                     | \$10,600                        | \$10,800                        | \$10,800                        | \$11,000                        | \$11,000                        |
| 01-354-030            | Highway Grants                        | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$20,600                      | \$0.00                     | \$50,600                        | \$25,800                        | \$25,800                        | \$29,000                        | \$29,000                        |
| <b>355</b>            | <b><u>STATE SHARED REVENUE</u></b>    |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-355-010            | Utility Tax Reimbursement             | \$6,700                       | \$0.00                     | \$6,900                         | \$6,950                         | \$7,000                         | \$7,000                         | \$7,020                         |
| 01-355-020            | Pension State Aid                     | \$234,030                     | \$0.00                     | \$234,030                       | \$243,000                       | \$243,000                       | \$245,000                       | \$245,000                       |
| 01-355-070            | Fire Insurance Tax Reimb              | \$82,914                      | \$0.00                     | \$82,914                        | \$82,914                        | \$82,914                        | \$82,914                        | \$82,914                        |
| 01-355-080            | Beverage Licenses                     | \$1,600                       | (\$400.00)                 | \$1,600                         | \$1,600                         | \$1,850                         | \$1,850                         | \$1,850                         |
|                       | <b>Dept Totals:</b>                   | \$325,244                     | (\$400.00)                 | \$325,444                       | \$334,464                       | \$334,764                       | \$336,764                       | \$336,784                       |
| <b>361</b>            | <b><u>GENERAL GOVERNMENT</u></b>      |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-361-300            | Zoning Permits and Fees               | \$4,000                       | (\$3,000.00)               | \$5,000                         | \$5,000                         | \$5,100                         | \$5,100                         | \$5,200                         |
| 01-361-310            | Subdivision Fees                      | \$5,500                       | (\$2,222.50)               | \$5,000                         | \$5,000                         | \$3,000                         | \$3,000                         | \$3,600                         |
| 01-361-650            | Tax Collection Fees                   | \$5,000                       | (\$6,770.00)               | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| 01-361-700            | Duplicate Bill Fee                    | \$300                         | (\$640.00)                 | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| 01-361-800            | Administration                        | \$2,000                       | (\$1,929.11)               | \$2,000                         | \$2,000                         | \$2,500                         | \$2,500                         | \$2,500                         |
|                       | <b>Dept Totals:</b>                   | \$16,800                      | (\$14,561.61)              | \$12,000                        | \$12,000                        | \$10,600                        | \$10,600                        | \$11,300                        |
| <b>362</b>            | <b><u>PUB SAFETY-CHARGES</u></b>      |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-362-100            | Police Services                       | \$10,000                      | (\$3,424.99)               | \$10,000                        | \$15,000                        | \$15,000                        | \$15,000                        | \$18,000                        |
| 01-362-110            | Accident Report Requests              | \$3,000                       | (\$2,185.00)               | \$2,000                         | \$2,500                         | \$2,000                         | \$2,000                         | \$2,000                         |
| 01-362-130            | Security Alarm Monitoring Fee         | \$1,000                       | (\$1,100.00)               | \$1,200                         | \$1,200                         | \$1,250                         | \$1,250                         | \$1,275                         |
| 01-362-410            | Building Permits - Public Safe        | \$20,000                      | (\$18,685.00)              | \$23,000                        | \$23,000                        | \$24,000                        | \$24,000                        | \$25,000                        |
| 01-362-440            | Sanitation Permits                    | \$4,000                       | (\$10,275.00)              | \$3,750                         | \$4,000                         | \$4,400                         | \$1,500                         | \$1,500                         |
| 01-362-460            | State UCC Fees                        | \$500                         | (\$567.00)                 | \$500                           | \$500                           | \$500                           | \$500                           | \$500                           |
|                       | <b>Dept Totals:</b>                   | \$38,500                      | (\$36,236.99)              | \$40,450                        | \$46,200                        | \$47,150                        | \$44,250                        | \$48,275                        |
| <b>363</b>            | <b><u>HIGHWAY-CHARGES FOR</u></b>     |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-363-000            | Highway Street Charges                | \$4,500                       | (\$4,592.81)               | \$5,000                         | \$4,500                         | \$4,500                         | \$4,500                         | \$4,700                         |
|                       | <b>Dept Totals:</b>                   | \$4,500                       | (\$4,592.81)               | \$5,000                         | \$4,500                         | \$4,500                         | \$4,500                         | \$4,700                         |
| <b>364</b>            | <b><u>SANITATION/LANDFILL</u></b>     |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-364-500            | Contributions                         | \$24,500                      | (\$24,500.00)              | \$24,500                        | \$24,500                        | \$24,500                        | \$24,500                        | \$24,500                        |
| 01-364-600            | Host Municipality Fee - Solid         | \$2,000,000                   | (\$1,560,286.08)           | \$2,000,000                     | \$2,000.00                      | \$1,000,000                     | \$0                             | \$0                             |
| 01-364-610            | Gas Royalty Fees                      | \$0                           | (\$3,077.96)               | \$3,000                         | \$3,000                         | \$3,000                         | \$3,000                         | \$3,000                         |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                   | 2021<br><u>Budget</u> | 2021<br><u>YTD</u>      | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|-------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 01-364-620     | Compost Sales                 | \$1,000               | \$0.00                  | \$0                     | \$0                     | \$1,000                 | \$1,000                 | \$1,000                 |
|                | <b>Dept Totals:</b>           | \$2,025,500           | (\$1,587,864.04)        | \$2,027,500             | \$1,727,500             | \$428,500               | \$28,500                | \$28,500                |
| <b>365</b>     | <u>HEALTH-CHARGES FOR</u>     |                       |                         |                         |                         |                         |                         |                         |
| 01-365-000     | Health - Charges for Services | \$162,300             | (\$128,864.24)          | \$163,923               | \$168,500               | \$171,500               | \$174,500               | \$176,200               |
|                | <b>Dept Totals:</b>           | \$162,300             | (\$128,864.24)          | \$163,923               | \$168,500               | \$171,500               | \$174,500               | \$176,200               |
| <b>367</b>     | <u>RECREATION-CHARGES</u>     |                       |                         |                         |                         |                         |                         |                         |
| 01-367-120     | Playground Fees (Programs)    | \$0                   | \$0.00                  | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-367-710     | Recreation Fees               | \$7,000               | (\$8,525.00)            | \$8,500                 | \$7,000                 | \$7,000                 | \$7,000                 | \$7,000                 |
|                | <b>Dept Totals:</b>           | \$7,000               | (\$8,525.00)            | \$8,500                 | \$7,000                 | \$7,000                 | \$7,000                 | \$7,000                 |
| <b>380</b>     | <u>MISCELLANEOUS</u>          |                       |                         |                         |                         |                         |                         |                         |
| 01-380-000     | Miscellaneous Income          | \$3,000               | (\$35,196.33)           | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 |
|                | <b>Dept Totals:</b>           | \$3,000               | (\$35,196.33)           | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 |
| <b>387</b>     | <u>CONTRIBUTIONS</u>          |                       |                         |                         |                         |                         |                         |                         |
| 01-387-000     | Contributions                 | \$0                   | \$0.00                  | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-387-010     | Dare/Crime Preven Donations   | \$0                   | \$0.00                  | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-387-020     | Police Misc Donations         | \$2,000               | (\$50.00)               | \$100                   | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 |
| 01-387-030     | Township Donations/Contrib    | \$0                   | \$0.00                  | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>           | \$2,000               | (\$50.00)               | \$100                   | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 |
| <b>391</b>     | <u>SALE OF FIXED ASSETS</u>   |                       |                         |                         |                         |                         |                         |                         |
| 01-391-100     | Sale of General Fixed Assets  | \$500                 | (\$56.90)               | \$500                   | \$500                   | \$500                   | \$500                   | \$500                   |
|                | <b>Dept Totals:</b>           | \$500                 | (\$56.90)               | \$500                   | \$500                   | \$500                   | \$500                   | \$500                   |
| <b>392</b>     | <u>TRANSFERS</u>              |                       |                         |                         |                         |                         |                         |                         |
| 01-392-012     | Transfer from Fund Balance    | \$711,720             | (\$427.00)              | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-392-013     | Transfer                      | \$0                   | \$0.00                  | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>           | \$711,720             | (\$427.00)              | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>395</b>     | <u>PRIOR YEAR EXPENSES</u>    |                       |                         |                         |                         |                         |                         |                         |
| 01-395-000     | Refund of Prior Year Expend   | \$200,000             | (\$257,653.80)          | \$200,000               | \$150,000               | \$150,000               | \$100,000               | \$100,000               |
|                | <b>Dept Totals:</b>           | \$200,000             | (\$257,653.80)          | \$200,000               | \$150,000               | \$150,000               | \$100,000               | \$100,000               |
|                | <b>FundTotal:</b>             | <b>\$8,817,656</b>    | <b>(\$7,667,654.24)</b> | <b>\$8,459,317</b>      | <b>\$8,595,944</b>      | <b>\$7,729,747</b>      | <b>\$6,732,621</b>      | <b>\$6,822,978</b>      |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                      | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|----------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 01             | General Fund                     |                       |                    |                         |                         |                         |                         |                         |
| <b>400</b>     | <b><u>GENERAL GOVERNMENT</u></b> |                       |                    |                         |                         |                         |                         |                         |
| 01-400-110     | Council Compensation             | \$16,250              | \$6,500.16         | \$16,250                | \$16,250                | \$16,250                | \$16,250                | \$16,250                |
| 01-400-161     | Social Security Taxes            | \$1,008               | \$403.02           | \$1,008                 | \$1,008                 | \$1,008                 | \$1,008                 | \$1,008                 |
| 01-400-168     | Medicare Tax                     | \$236                 | \$86.39            | \$236                   | \$236                   | \$236                   | \$236                   | \$236                   |
| 01-400-420     | Council Expenses                 | \$4,800               | \$2,391.51         | \$7,500                 | \$7,500                 | \$8,000                 | \$8,000                 | \$8,500                 |
| 01-400-500     | Contributions/Grants/Subsidies   | \$21,200              | \$9,000.00         | \$21,200                | \$21,200                | \$21,200                | \$21,200                | \$21,200                |
| 01-400-750     | Minor Equipment Purchase         | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>              | \$43,494              | \$18,381.08        | \$46,194                | \$46,194                | \$46,694                | \$46,694                | \$47,194                |
| <b>401</b>     | <b><u>EXECUTIVE</u></b>          |                       |                    |                         |                         |                         |                         |                         |
| 01-401-120     | Manager Secretary Compensation   | \$101,774             | \$70,458.30        | \$104,318               | \$107,447               | \$110,670               | \$113,991               | \$117,410               |
| 01-401-121     | Administrative Assistant         | \$48,037              | \$23,638.43        | \$52,335                | \$53,905                | \$55,522                | \$57,188                | \$58,904                |
| 01-401-140     | Office Personnel Compensation    | \$48,037              | \$33,256.08        | \$49,238                | \$50,964                | \$52,492                | \$54,067                | \$55,689                |
| 01-401-142     | Office Personnel Overtime Comp   | \$200                 | \$0.00             | \$200                   | \$300                   | \$350                   | \$350                   | \$400                   |
| 01-401-143     | Receptionist                     | \$37,700              | \$25,562.16        | \$38,628                | \$40,000                | \$41,200                | \$42,436                | \$43,709                |
| 01-401-144     | Transcriptionist Compensation    | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-401-150     | Benefits                         | \$142,000             | \$85,771.15        | \$144,020               | \$156,555               | \$164,382               | \$172,601               | \$189,891               |
| 01-401-161     | Social Security Taxes            | \$14,617              | \$9,480.77         | \$15,179                | \$15,634                | \$16,103                | \$16,589                | \$17,083                |
| 01-401-165     | Pension Administration Fees      | \$6,000               | \$6,000.00         | \$6,000                 | \$6,500                 | \$6,800                 | \$6,900                 | \$7,000                 |
| 01-401-166     | Minimum Pension Obligation Non   | \$25,247              | \$25,247.00        | \$33,971                | \$34,971                | \$25,500                | \$26,500                | \$27,000                |
| 01-401-168     | Medicare Tax                     | \$3,418               | \$2,225.20         | \$3,550                 | \$3,656                 | \$3,766                 | \$3,879                 | \$3,995                 |
| 01-401-169     | Unemployment                     | \$2,480               | \$380.99           | \$750                   | \$750                   | \$850                   | \$850                   | \$900                   |
| 01-401-210     | Supplies                         | \$5,000               | \$1,890.91         | \$5,000                 | \$5,050                 | \$5,050                 | \$5,100                 | \$5,100                 |
| 01-401-329     | Newletter Expense                | \$10,000              | \$3,114.33         | \$10,000                | \$10,500                | \$12,000                | \$12,000                | \$12,500                |
| 01-401-330     | Transportation Expenses          | \$250                 | \$0.00             | \$250                   | \$350                   | \$350                   | \$400                   | \$450                   |
| 01-401-340     | Advertising and Printing         | \$10,000              | \$3,570.06         | \$10,000                | \$10,500                | \$11,000                | \$11,000                | \$11,500                |
| 01-401-341     | Ordinance Codification Updates   | \$6,000               | \$1,195.00         | \$6,000                 | \$6,500                 | \$6,500                 | \$7,000                 | \$7,500                 |
| 01-401-410     | Community Events                 | \$600                 | \$0.00             | \$1,500                 | \$1,500                 | \$1,650                 | \$1,650                 | \$1,850                 |
| 01-401-420     | General Expenses                 | \$10,400              | \$6,969.79         | \$10,400                | \$10,500                | \$10,500                | \$10,600                | \$10,600                |
| 01-401-453     | Admin Contract Services          | \$0                   | \$0.00             | \$2,000                 | \$2,200                 | \$2,200                 | \$24,000                | \$2,400                 |
| 01-401-470     | Hiring Expenses                  | \$1,500               | \$470.00           | \$1,500                 | \$1,800                 | \$2,000                 | \$2,250                 | \$2,500                 |
| 01-401-750     | Minor Equipment Purchase         | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-401-751     | Admin IT                         | \$2,500               | \$1,100.00         | \$2,500                 | \$2,500                 | \$2,500                 | \$5,000                 | \$2,600                 |
|                | <b>Dept Totals:</b>              | \$475,760             | \$300,330.17       | \$497,439               | \$522,932               | \$532,385               | \$575,351               | \$579,981               |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                    | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|--------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>402</b>     | <b>FINANCE ADMINISTRATION</b>  |                       |                    |                         |                         |                         |                         |                         |
| 01-402-110     | Controller Compensation        | \$2,700               | \$1,147.50         | \$2,700                 | \$2,700                 | \$2,700                 | \$2,700                 | \$2,700                 |
| 01-402-120     | Administrative Compensation    | \$69,997              | \$48,458.88        | \$71,747                | \$73,899                | \$76,115                | \$78,398                | \$80,750                |
| 01-402-140     | Office Personnel Compensation  | \$52,224              | \$34,299.54        | \$46,655                | \$48,055                | \$50,497                | \$52,359                | \$53,929                |
| 01-402-142     | Office Personnel Overtime Comp | \$200                 | \$0.00             | \$350                   | \$350                   | \$350                   | \$350                   | \$350                   |
| 01-402-150     | Benefits                       | \$71,000              | \$45,810.29        | \$72,500                | \$75,000                | \$78,000                | \$80,000                | \$82,000                |
| 01-402-161     | Social Security Taxes          | \$7,758               | \$5,259.62         | \$7,552                 | \$8,230                 | \$8,477                 | \$8,732                 | \$8,993                 |
| 01-402-165     | Pension Administration Fees    | \$4,000               | \$4,000.00         | \$5,000                 | \$5,500                 | \$6,200                 | \$6,200                 | \$6,200                 |
| 01-402-166     | Minimum Pension Obligation-Non | \$13,359              | \$13,359.00        | \$17,975                | \$18,000                | \$14,414                | \$14,774                | \$15,600                |
| 01-402-168     | Medicare Tax                   | \$1,815               | \$1,230.08         | \$1,766                 | \$1,918                 | \$1,967                 | \$2,007                 | \$2,067                 |
| 01-402-169     | Unemployment                   | \$1,240               | \$148.80           | \$200                   | \$200                   | \$210                   | \$210                   | \$220                   |
| 01-402-210     | Supplies                       | \$500                 | \$164.37           | \$500                   | \$526                   | \$534                   | \$542                   | \$565                   |
| 01-402-311     | Auditing Services              | \$14,900              | \$14,900.00        | \$15,300                | \$15,700                | \$16,100                | \$16,500                | \$16,900                |
| 01-402-323     | Real Estate Tax Prep/Mailing   | \$9,500               | \$6,807.17         | \$8,400                 | \$8,500                 | \$8,500                 | \$8,700                 | \$8,700                 |
| 01-402-420     | General Expenses               | \$800                 | \$410.00           | \$800                   | \$910                   | \$960                   | \$1,010                 | \$1,025                 |
| 01-402-430     | Taxes                          | \$600                 | \$575.32           | \$600                   | \$650                   | \$670                   | \$670                   | \$680                   |
| 01-402-451     | Bank Services                  | \$1,900               | \$672.21           | \$1,200                 | \$1,200                 | \$1,400                 | \$1,450                 | \$1,650                 |
| 01-402-453     | Contracted Services            | \$2,390               | \$1,799.60         | \$2,500                 | \$2,550                 | \$2,600                 | \$2,650                 | \$2,700                 |
| 01-402-454     | Payroll Services               | \$4,500               | \$3,075.02         | \$4,650                 | \$4,650                 | \$4,650                 | \$4,700                 | \$4,700                 |
| 01-402-710     | Finance IT                     | \$3,600               | \$3,722.80         | \$4,600                 | \$4,200                 | \$4,400                 | \$4,600                 | \$4,800                 |
|                | <b>Dept Totals:</b>            | \$262,983             | \$185,840.20       | \$264,995               | \$272,738               | \$278,744               | \$286,552               | \$294,529               |
| <b>403</b>     | <b>TAX COLLECTION</b>          |                       |                    |                         |                         |                         |                         |                         |
| 01-403-316     | Consulting Services -Accountin | \$531                 | \$531.00           | \$650                   | \$650                   | \$650                   | \$650                   | \$650                   |
|                | <b>Dept Totals:</b>            | \$531                 | \$531.00           | \$650                   | \$650                   | \$650                   | \$650                   | \$650                   |
| <b>404</b>     | <b>LAW</b>                     |                       |                    |                         |                         |                         |                         |                         |
| 01-404-310     | Legal Services                 | \$159,000             | \$98,430.00        | \$135,000               | \$146,481               | \$150,143               | \$153,896               | \$158,900               |
| 01-404-311     | Legal Services-Planning/Zoning | \$15,000              | \$1,971.76         | \$15,000                | \$15,790                | \$16,185                | \$16,590                | \$17,000                |
| 01-404-312     | Special Counsel                | \$52,000              | \$15,128.00        | \$52,000                | \$36,844                | \$37,765                | \$38,709                | \$55,000                |
| 01-404-313     | Court Stenographer             | \$800                 | \$465.00           | \$1,100                 | \$2,500                 | \$2,500                 | \$2,500                 | \$2,500                 |
|                | <b>Dept Totals:</b>            | \$226,800             | \$115,994.76       | \$203,100               | \$201,615               | \$206,593               | \$211,695               | \$233,400               |
| <b>407</b>     | <b>DATA PROCESSING</b>         |                       |                    |                         |                         |                         |                         |                         |
| 01-407-161     | Social Security Taxes          | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-407-168     | Medicare Tax                   | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-407-314     | Website Operation/Maintenance  | \$3,600               | \$2,700.00         | \$3,600                 | \$3,600                 | \$3,600                 | \$3,600                 | \$3,600                 |
| 01-407-370     | Maintenance/Repair Office Equi | \$4,000               | \$92.41            | \$4,000                 | \$4,500                 | \$4,500                 | \$5,000                 | \$5,000                 |
| 01-407-700     | Major Equipment                | \$3,000               | \$0.00             | \$6,500                 | \$6,000                 | \$10,500                | \$10,500                | \$10,500                |
| 01-407-750     | Minor Equipment Purchase       | \$3,000               | \$625.63           | \$3,000                 | \$3,030                 | \$3,030                 | \$3,050                 | \$3,050                 |
| 01-407-751     | Software/Licenses Purchase     | \$5,000               | \$546.01           | \$5,000                 | \$7,028                 | \$7,204                 | \$7,384                 | \$7,500                 |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account      | Description                    | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|---------------------|--------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Dept Totals:</b> |                                | \$18,600              | \$3,964.05         | \$22,100                | \$24,158                | \$28,834                | \$29,534                | \$29,650                |
| <b>408</b>          | <u>ENGINEER</u>                |                       |                    |                         |                         |                         |                         |                         |
| 01-408-310          | Engineering Services           | \$100,000             | \$63,999.92        | \$100,000               | \$105,370               | \$108,004               | \$110,704               | \$115,500               |
| 01-408-311          | Engineering Services-Plan/Zon  | \$5,000               | \$3,606.07         | \$5,000                 | \$5,500                 | \$5,500                 | \$6,000                 | \$6,000                 |
| 01-408-312          | Consulting Services            | \$1,540               | \$0.00             | \$1,000                 | \$1,582                 | \$1,622                 | \$1,662                 | \$1,750                 |
| 01-408-313          | Bldg Code Enforcement Services | \$770                 | \$0.00             | \$500                   | \$811                   | \$831                   | \$852                   | \$900                   |
| 01-408-314          | Sewage Enforcement Officer     | \$10,000              | \$19,157.62        | \$20,000                | \$15,000                | \$15,000                | \$10,000                | \$10,000                |
| <b>Dept Totals:</b> |                                | \$117,310             | \$86,763.61        | \$126,500               | \$128,263               | \$130,957               | \$129,218               | \$134,150               |
| <b>409</b>          | <u>BUILDINGS AND PLANT</u>     |                       |                    |                         |                         |                         |                         |                         |
| 01-409-140          | Maintenance Personnel Compensa | \$14,200              | \$2,451.85         | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-409-161          | Social Security Taxes          | \$880                 | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-409-168          | Medicare Tax                   | \$206                 | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-409-169          | Unemployment                   | \$620                 | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-409-200          | Building Materials/Supplies    | \$4,600               | \$1,760.33         | \$3,600                 | \$4,000                 | \$4,200                 | \$4,400                 | \$4,400                 |
| 01-409-230          | Heating Oil/Diesel Fuel        | \$45,000              | \$24,273.02        | \$45,000                | \$47,416                | \$48,601                | \$49,816                | \$50,200                |
| 01-409-231          | Unleaded Gasoline              | \$41,000              | \$24,708.28        | \$43,000                | \$43,000                | \$43,243                | \$44,324                | \$45,200                |
| 01-409-234          | Oils/Lubricants                | \$2,500               | \$2,476.79         | \$2,500                 | \$3,161                 | \$3,240                 | \$3,321                 | \$3,500                 |
| 01-409-320          | Communication Expense          | \$42,800              | \$27,463.63        | \$43,000                | \$45,070                | \$46,197                | \$47,352                | \$48,325                |
| 01-409-360          | Water Usage                    | \$4,900               | \$2,853.21         | \$4,400                 | \$4,831                 | \$4,952                 | \$4,952                 | \$5,200                 |
| 01-409-361          | Electricity                    | \$48,000              | \$30,082.86        | \$48,000                | \$51,146                | \$52,424                | \$53,785                | \$54,350                |
| 01-409-362          | Gas ( Heating )                | \$8,000               | \$6,352.44         | \$8,500                 | \$10,537                | \$10,800                | \$11,070                | \$11,860                |
| 01-409-367          | Refuse Removal                 | \$2,500               | \$1,639.34         | \$2,225                 | \$2,634                 | \$2,700                 | \$2,767                 | \$2,825                 |
| 01-409-370          | Maint/Repair of Building       | \$55,000              | \$23,304.25        | \$42,000                | \$43,500                | \$44,600                | \$46,800                | \$48,000                |
| 01-409-374          | Office Equip Maint/Repair      | \$1,000               | \$139.63           | \$1,000                 | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 |
| 01-409-384          | Office Equipment Rental        | \$15,500              | \$9,798.28         | \$10,000                | \$10,000                | \$11,000                | \$11,000                | \$11,000                |
| 01-409-420          | General Expenses               | \$0                   | \$0.00             | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 |
| 01-409-750          | Minor Equipment Purchase       | \$0                   | \$0.00             | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 |
| 01-409-800          | Capital Outlay                 | \$7,000               | \$0.00             | \$0                     | \$10,000                | \$15,000                | \$10,000                | \$12,000                |
| 01-409-820          | Building Purchase/Improvement  | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>Dept Totals:</b> |                                | \$293,706             | \$157,303.91       | \$257,225               | \$281,295               | \$292,957               | \$295,587               | \$302,860               |
| <b>410</b>          | <u>POLICE</u>                  |                       |                    |                         |                         |                         |                         |                         |
| 01-410-120          | Administrative Compensation    | \$101,639             | \$70,365.06        | \$104,180               | \$107,305               | \$110,524               | \$113,839               | \$117,254               |
| 01-410-130          | Police Compensation (FT)       | \$1,375,700           | \$847,885.86       | \$1,392,000             | \$1,433,760             | \$1,476,772             | \$1,521,075             | \$1,566,708             |
| 01-410-131          | Police Compensation (PT)       | \$50,000              | \$10,130.70        | \$50,000                | \$55,000                | \$55,000                | \$56,500                | \$56,500                |
| 01-410-132          | Police Overtime Compensation   | \$70,000              | \$53,304.70        | \$70,000                | \$72,000                | \$72,000                | \$74,500                | \$74,500                |
| 01-410-133          | Overtime Billable              | \$30,000              | \$9,962.64         | \$30,000                | \$32,000                | \$33,000                | \$34,000                | \$35,000                |
| 01-410-140          | Office Personnel Compensation  | \$52,321              | \$36,709.23        | \$53,822                | \$55,500                | \$57,163                | \$58,887                | \$60,653                |

**Lower Saucon Township  
Five Year Budget Projection Report**

| Ledger Account      | Description                    | 2021          | 2021           | 2022            | 2023            | 2024            | 2025            | 2026            |
|---------------------|--------------------------------|---------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     |                                | <u>Budget</u> | <u>YTD</u>     | <u>Proposed</u> | <u>Proposed</u> | <u>Proposed</u> | <u>Proposed</u> | <u>Proposed</u> |
| 01-410-142          | Office Personnel Overtime      | \$200         | \$0.00         | \$200           | \$300           | \$350           | \$350           | \$400           |
| 01-410-150          | Benefits                       | \$564,000     | \$363,008.55   | \$580,920       | \$639,012       | \$702,913       | \$773,204       | \$850,524       |
| 01-410-161          | Social Security Taxes          | \$104,151     | \$64,110.04    | \$105,413       | \$110,793       | \$113,808       | \$117,222       | \$120,738       |
| 01-410-165          | Pension Administration Fees    | \$65,800      | \$51,168.55    | \$62,000        | \$65,000        | \$70,000        | \$70,000        | \$72,500        |
| 01-410-166          | Minimum Pension Obligation-Non | \$5,829       | \$5,829.00     | \$7,842         | \$7,900         | \$6,300         | \$6,500         | \$5,000         |
| 01-410-167          | Minimum Pension Obligation-Pol | \$467,907     | \$311,938.00   | \$430,113       | \$445,600       | \$400,000       | \$402,000       | \$385,000       |
| 01-410-168          | Medicare Tax                   | \$24,358      | \$14,993.41    | \$24,653        | \$25,841        | \$26,616        | \$27,415        | \$28,237        |
| 01-410-169          | Unemployment                   | \$8,680       | \$1,381.38     | \$1,500         | \$1,800         | \$1,800         | \$2,100         | \$2,100         |
| 01-410-210          | Supplies                       | \$2,000       | \$1,465.31     | \$2,000         | \$2,100         | \$2,100         | \$2,205         | \$2,205         |
| 01-410-228          | K-9 Expenses                   | \$5,750       | \$3,269.88     | \$5,750         | \$5,750         | \$5,750         | \$5,750         | \$5,750         |
| 01-410-241          | Uniforms                       | \$11,400      | \$8,450.62     | \$11,400        | \$11,400        | \$11,400        | \$11,400        | \$11,400        |
| 01-410-242          | Firearms                       | \$1,500       | \$0.00         | \$1,500         | \$1,500         | \$5,000         | \$2,000         | \$2,000         |
| 01-410-243          | Ammunition                     | \$5,800       | \$397.54       | \$8,000         | \$5,800         | \$5,900         | \$5,900         | \$6,200         |
| 01-410-300          | Contracted Services            | \$7,320       | \$6,388.22     | \$7,320         | \$7,800         | \$7,800         | \$8,000         | \$8,000         |
| 01-410-316          | Training                       | \$17,400      | \$10,786.33    | \$17,400        | \$17,400        | \$17,400        | \$18,500        | \$18,500        |
| 01-410-340          | Advertising and Printing       | \$1,000       | \$227.95       | \$1,000         | \$1,000         | \$1,100         | \$1,100         | \$1,200         |
| 01-410-370          | Communication Equip - O/M/R    | \$2,000       | \$133.95       | \$2,000         | \$3,000         | \$3,000         | \$4,000         | \$4,000         |
| 01-410-372          | Maint/Repair Equipment         | \$7,000       | \$2,373.51     | \$0             | \$7,350         | \$7,350         | \$7,720         | \$7,720         |
| 01-410-373          | Vehicle - O/M/R                | \$20,000      | \$14,517.20    | \$0             | \$20,000        | \$20,000        | \$20,000        | \$0             |
| 01-410-420          | General Expenses               | \$6,800       | \$1,686.96     | \$7,000         | \$7,800         | \$7,800         | \$8,200         | \$8,200         |
| 01-410-421          | Community Events               | \$4,804       | \$350.00       | \$6,804         | \$5,000         | \$5,000         | \$5,000         | \$5,000         |
| 01-410-440          | Uniform Maintenance            | \$5,500       | \$318.89       | \$5,500         | \$5,500         | \$5,500         | \$5,500         | \$5,500         |
| 01-410-470          | Investigation Expense          | \$2,000       | \$2,000.00     | \$2,000         | \$2,100         | \$2,100         | \$2,200         | \$2,200         |
| 01-410-700          | Major Equipment Purchase       | \$12,720      | \$12,701.00    | \$4,000         | \$10,000        | \$10,000        | \$10,000        | \$12,000        |
| 01-410-710          | Police Computer- IT            | \$18,800      | \$16,969.88    | \$19,500        | \$21,700        | \$21,700        | \$22,500        | \$22,500        |
| 01-410-750          | Minor Equipment Purchase       | \$5,000       | \$1,392.13     | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         |
| 01-410-800          | Capital Outlay                 | \$0           | \$0.00         | \$0             | \$0             | \$0             | \$0             | \$0             |
| <b>Dept Totals:</b> |                                | \$3,057,379   | \$1,924,216.49 | \$3,018,817     | \$3,192,011     | \$3,270,146     | \$3,402,567     | \$3,502,489     |
| <b>411</b>          | <b><u>FIRE</u></b>             |               |                |                 |                 |                 |                 |                 |
| 01-411-130          | Police Services                | \$0           | \$0.00         | \$0             | \$0             | \$0             | \$0             | \$0             |
| 01-411-240          | Vehicle Gasoline & Oil         | \$12,000      | \$3,892.10     | \$12,000        | \$12,000        | \$12,000        | \$12,000        | \$12,000        |
| 01-411-354          | Workmen's Compensation         | \$35,000      | \$28,179.00    | \$32,000        | \$32,290        | \$33,097        | \$33,924        | \$34,600        |
| 01-411-360          | Hydrant Service                | \$22,392      | \$15,528.00    | \$22,392        | \$22,392        | \$22,392        | \$22,392        | \$22,392        |
| 01-411-373          | Vehicle - O/M/R                | \$2,000       | \$0.00         | \$2,000         | \$2,107         | \$2,160         | \$2,214         | \$2,324         |
| 01-411-420          | General Expense                | \$11,000      | \$175.00       | \$7,000         | \$8,500         | \$8,500         | \$9,200         | \$9,200         |
| 01-411-500          | Contribution to Fire Cos.      | \$215,000     | \$152,100.00   | \$235,000       | \$235,000       | \$235,000       | \$235,000       | \$235,000       |
| 01-411-501          | Cont. to Fireman's Relief      | \$82,914      | \$0.00         | \$82,914        | \$82,914        | \$82,914        | \$82,914        | \$82,914        |

**Lower Saucon Township  
Five Year Budget Projection Report**

| Ledger Account      | Description                       | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|---------------------|-----------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 01-411-502          | Contribution to EMS Services      | \$15,000              | \$0.00             | \$15,000                | \$15,000                | \$15,000                | \$15,000                | \$15,000                |
| <b>Dept Totals:</b> |                                   | \$395,306             | \$199,874.10       | \$408,306               | \$410,203               | \$411,063               | \$412,644               | \$413,430               |
| <b>414</b>          | <b><u>PLANNING AND ZONING</u></b> |                       |                    |                         |                         |                         |                         |                         |
| 01-414-120          | Zoning Officer Comp               | \$72,150              | \$49,950.00        | \$73,954                | \$75,801                | \$78,076                | \$80,418                | \$82,830                |
| 01-414-130          | Officials Compensation            | \$360                 | \$30.00            | \$360                   | \$900                   | \$900                   | \$900                   | \$900                   |
| 01-414-140          | Office Personnel Compensation     | \$52,496              | \$36,335.57        | \$53,774                | \$55,387                | \$57,048                | \$58,760                | \$60,523                |
| 01-414-142          | Office Personnel Overtime Comp    | \$300                 | \$127.74           | \$300                   | \$450                   | \$450                   | \$500                   | \$500                   |
| 01-414-150          | Benefits                          | \$50,000              | \$32,543.38        | \$50,500                | \$60,085                | \$63,089                | \$66,243                | \$72,867                |
| 01-414-161          | Social Security Taxes             | \$7,770               | \$6,859.00         | \$7,960                 | \$7,983                 | \$8,179                 | \$8,464                 | \$8,718                 |
| 01-414-165          | Pension Administration Fees       | \$4,000               | \$4,000.00         | \$5,000                 | \$5,269                 | \$6,401                 | \$6,536                 | \$6,730                 |
| 01-414-166          | Minimum Pension Obligation-Non    | \$13,621              | \$13,621.00        | \$18,327                | \$18,650                | \$14,855                | \$15,226                | \$15,752                |
| 01-414-168          | Medicare Tax                      | \$1,817               | \$1,253.45         | \$1,862                 | \$1,867                 | \$1,913                 | \$1,979                 | \$2,038                 |
| 01-414-169          | Unemployment                      | \$1,240               | \$155.48           | \$200                   | \$350                   | \$400                   | \$400                   | \$400                   |
| 01-414-210          | Supplies                          | \$1,000               | \$993.04           | \$1,000                 | \$1,054                 | \$1,080                 | \$1,107                 | \$1,210                 |
| 01-414-312          | Consulting Services               | \$35,000              | \$17,987.20        | \$40,000                | \$35,000                | \$35,000                | \$35,000                | \$35,000                |
| 01-414-340          | Advertising and Printing          | \$7,000               | \$697.74           | \$6,000                 | \$6,310                 | \$6,468                 | \$6,630                 | \$6,820                 |
| 01-414-371          | Vehicle Maint/Repair - O/M/R      | \$750                 | \$65.48            | \$750                   | \$1,054                 | \$1,080                 | \$1,107                 | \$1,210                 |
| 01-414-420          | General Expenses                  | \$1,500               | \$607.69           | \$1,500                 | \$2,000                 | \$2,107                 | \$2,160                 | \$2,221                 |
| 01-414-450          | Planning Services (Contracted)    | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-414-460          | Seminar/Education/Meetings        | \$800                 | \$280.00           | \$800                   | \$800                   | \$800                   | \$900                   | \$900                   |
| 01-414-750          | Minor Equipment Purchase          | \$5,000               | \$2,957.99         | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-414-751          | Zoning IT                         | \$2,500               | \$1,000.00         | \$2,500                 | \$2,500                 | \$2,600                 | \$4,000                 | \$2,700                 |
| 01-414-800          | Capital Outlay                    | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>Dept Totals:</b> |                                   | \$257,304             | \$169,464.76       | \$264,787               | \$275,460               | \$280,446               | \$290,330               | \$301,319               |
| <b>415</b>          | <b><u>EMERGENCY</u></b>           |                       |                    |                         |                         |                         |                         |                         |
| 01-415-120          | Administrative Person. Comp.      | \$2,000               | \$1,500.03         | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 |
| 01-415-200          | Materials/Supplies                | \$500                 | \$0.00             | \$500                   | \$500                   | \$500                   | \$500                   | \$500                   |
| 01-415-300          | Haz Mat Clean-up                  | \$1,000               | \$0.00             | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 |
| 01-415-700          | Minor Equipment Purchase          | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>Dept Totals:</b> |                                   | \$3,500               | \$1,500.03         | \$3,500                 | \$3,500                 | \$3,500                 | \$3,500                 | \$3,500                 |
| <b>419</b>          | <b><u>CROSSING GUARDS</u></b>     |                       |                    |                         |                         |                         |                         |                         |
| 01-419-150          | Crossing Guard Wages              | \$5,000               | \$2,344.86         | \$5,000                 | \$6,112                 | \$6,265                 | \$6,422                 | \$6,628                 |
| <b>Dept Totals:</b> |                                   | \$5,000               | \$2,344.86         | \$5,000                 | \$6,112                 | \$6,265                 | \$6,422                 | \$6,628                 |
| <b>421</b>          | <b><u>DOG CONTROL</u></b>         |                       |                    |                         |                         |                         |                         |                         |
| 01-421-150          | Dog Control Wages                 | \$3,000               | \$2,250.00         | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 | \$3,000                 |
| 01-421-220          | Dog Control Supplies              | \$1,000               | \$0.00             | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 | \$1,000                 |
| 01-421-450          | Dog Control Contracted Service    | \$2,000               | \$540.39           | \$3,500                 | \$3,500                 | \$3,500                 | \$3,500                 | \$3,500                 |
| <b>Dept Totals:</b> |                                   | \$6,000               | \$2,790.39         | \$7,500                 | \$7,500                 | \$7,500                 | \$7,500                 | \$7,500                 |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                    | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|--------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>426</b>     | <b><u>RECYCLING</u></b>        |                       |                    |                         |                         |                         |                         |                         |
| 01-426-140     | Recycling Coordinator          | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-426-200     | Recycling Supplies             | \$500                 | \$0.00             | \$500                   | \$500                   | \$500                   | \$500                   | \$500                   |
| 01-426-230     | Compost Center Fuel            | \$1,000               | \$1,008.17         | \$2,200                 | \$2,500                 | \$2,500                 | \$2,700                 | \$2,700                 |
| 01-426-260     | Small Tools                    | \$500                 | \$0.00             | \$500                   | \$500                   | \$500                   | \$500                   | \$500                   |
| 01-426-310     | Professional Services          | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-426-320     | Communications                 | \$0                   | (\$9.43)           | \$0                     | \$500                   | \$500                   | \$500                   | \$0                     |
| 01-426-340     | Advertising and Printing       | \$600                 | \$0.00             | \$600                   | \$600                   | \$600                   | \$625                   | \$625                   |
| 01-426-360     | Utilities                      | \$2,200               | \$1,409.17         | \$2,200                 | \$2,371                 | \$2,431                 | \$2,492                 | \$2,520                 |
| 01-426-370     | Maint/Repairs Facility         | \$19,000              | \$12,035.50        | \$19,000                | \$19,500                | \$19,500                | \$19,500                | \$20,000                |
| 01-426-500     | Compost Center Appropriation   | \$10,500              | \$10,500.00        | \$10,500                | \$10,500                | \$11,500                | \$11,500                | \$12,500                |
| 01-426-700     | Minor equipment                | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>            | \$34,300              | \$24,943.41        | \$35,500                | \$36,971                | \$38,031                | \$38,317                | \$39,345                |
| <b>430</b>     | <b><u>HIGHWAY-GENERAL</u></b>  |                       |                    |                         |                         |                         |                         |                         |
| 01-430-120     | Administrative Compensation    | \$78,935              | \$54,646.74        | \$80,908                | \$83,335                | \$85,835                | \$88,410                | \$91,062                |
| 01-430-121     | Roadmaster Compensation        | \$62,000              | \$40,734.00        | \$63,385                | \$63,775                | \$67,749                | \$69,781                | \$71,874                |
| 01-430-140     | Maintenance Compensation       | \$474,830             | \$315,460.59       | \$542,322               | \$558,591               | \$575,349               | \$592,609               | \$610,388               |
| 01-430-141     | Seasonal Employee Comp         | \$18,400              | \$5,105.89         | \$21,240                | \$21,877                | \$22,533                | \$23,209                | \$23,905                |
| 01-430-142     | Maintenance Personnel Overtime | \$59,100              | \$33,514.27        | \$61,000                | \$62,500                | \$63,400                | \$64,500                | \$65,200                |
| 01-430-150     | Benefits                       | \$355,000             | \$193,576.35       | \$382,550               | \$420,805               | \$462,885               | \$509,174               | \$560,091               |
| 01-430-161     | Social Security Taxes          | \$42,983              | \$26,367.17        | \$47,669                | \$49,099                | \$50,572                | \$52,089                | \$53,651                |
| 01-430-165     | Pension Administration Fees    | \$16,000              | \$10,455.96        | \$10,000                | \$15,000                | \$15,000                | \$18,000                | \$18,000                |
| 01-430-166     | Minimum Pension Obligation-Non | \$76,438              | \$31,606.00        | \$102,851               | \$103,500               | \$85,300                | \$85,750                | \$92,750                |
| 01-430-168     | Medicare Tax                   | \$10,053              | \$6,517.18         | \$11,150                | \$11,484                | \$11,829                | \$12,183                | \$12,549                |
| 01-430-169     | Unemployment                   | \$6,820               | \$992.27           | \$1,200                 | \$1,400                 | \$1,400                 | \$1,600                 | \$1,600                 |
| 01-430-200     | Materials/Supplies             | \$4,000               | \$1,672.64         | \$4,000                 | \$4,100                 | \$4,207                 | \$4,310                 | \$4,420                 |
| 01-430-210     | Office Supplies                | \$1,000               | \$510.88           | \$1,000                 | \$1,100                 | \$1,210                 | \$1,292                 | \$1,315                 |
| 01-430-250     | Traffic Sign - M/R             | \$5,000               | \$1,743.96         | \$5,000                 | \$5,000                 | \$5,000                 | \$10,000                | \$10,000                |
| 01-430-373     | Vehicle - O/M/R                | \$25,000              | \$17,766.70        | \$25,000                | \$26,500                | \$26,500                | \$27,600                | \$27,600                |
| 01-430-380     | Equipment Rental               | \$4,000               | \$2,920.00         | \$4,000                 | \$4,000                 | \$5,000                 | \$5,000                 | \$5,000                 |
| 01-430-420     | General Expenses               | \$9,750               | \$5,417.14         | \$10,100                | \$10,100                | \$10,100                | \$10,100                | \$10,100                |
| 01-430-450     | Contracted Services            | \$18,000              | \$2,853.78         | \$18,000                | \$20,000                | \$20,000                | \$22,000                | \$22,000                |
| 01-430-700     | Major Equipment Purchase       | \$4,000               | \$0.00             | \$4,000                 | \$4,000                 | \$4,000                 | \$4,000                 | \$4,000                 |
| 01-430-750     | Minor Equipment Purchase       | \$4,000               | \$1,938.74         | \$4,000                 | \$5,000                 | \$5,200                 | \$5,200                 | \$5,300                 |
| 01-430-751     | Public Works IT                | \$3,500               | \$1,052.50         | \$2,000                 | \$2,500                 | \$2,500                 | \$4,000                 | \$2,700                 |
|                | <b>Dept Totals:</b>            | \$1,278,809           | \$754,852.76       | \$1,401,375             | \$1,473,666             | \$1,525,569             | \$1,610,807             | \$1,693,505             |



**Lower Saucon Township**  
**Five Year Budget Projection Report**

| <b>Ledger Account</b> | <b>Description</b>                    | <b>2021<br/><u>Budget</u></b> | <b>2021<br/><u>YTD</u></b> | <b>2022<br/><u>Proposed</u></b> | <b>2023<br/><u>Proposed</u></b> | <b>2024<br/><u>Proposed</u></b> | <b>2025<br/><u>Proposed</u></b> | <b>2026<br/><u>Proposed</u></b> |
|-----------------------|---------------------------------------|-------------------------------|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b><u>433</u></b>     | <b><u>HIGHWAY-TRAFFIC SIGNALS</u></b> |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-433-240            | Road/Street Signs/Markings            | \$20,000                      | \$20,784.24                | \$22,000                        | \$22,000                        | \$22,500                        | \$22,500                        | \$23,000                        |
| 01-433-250            | Traffic Signal Purchase/Improv        | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$20,000                      | \$20,784.24                | \$22,000                        | \$22,000                        | \$22,500                        | \$22,500                        | \$23,000                        |
| <b><u>438</u></b>     | <b><u>HIGHWAY-REPAIRS TO</u></b>      |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-438-240            | Road Materials/Supplies               | \$80,000                      | \$72,401.56                | \$100,000                       | \$100,000                       | \$100,000                       | \$110,000                       | \$110,000                       |
|                       | <b>Dept Totals:</b>                   | \$80,000                      | \$72,401.56                | \$100,000                       | \$100,000                       | \$100,000                       | \$110,000                       | \$110,000                       |
| <b><u>439</u></b>     | <b><u>HIGHWAY CONSTR AND</u></b>      |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-439-600            | Capital Construction                  | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| <b><u>452</u></b>     | <b><u>PARTICIPANT RECREATION</u></b>  |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-452-200            | Materials/Supplies                    | \$3,500                       | \$3,466.72                 | \$3,500                         | \$3,684                         | \$3,776                         | \$3,870                         | \$3,960                         |
| 01-452-367            | Refuse Removal                        | \$5,000                       | \$3,014.51                 | \$5,000                         | \$5,100                         | \$5,100                         | \$5,220                         | \$5,220                         |
| 01-452-370            | Maintenance/Repairs                   | \$5,000                       | \$3,768.25                 | \$5,500                         | \$5,500                         | \$5,700                         | \$5,700                         | \$6,000                         |
| 01-452-420            | General Expenses                      | \$4,000                       | \$55.49                    | \$4,000                         | \$4,000                         | \$4,000                         | \$4,000                         | \$4,000                         |
| 01-452-450            | Park Contracted Services              | \$70,000                      | \$51,534.10                | \$80,000                        | \$80,000                        | \$85,000                        | \$85,000                        | \$90,000                        |
| 01-452-500            | Summer Youth Program (SVCC)           | \$25,000                      | \$4,000.00                 | \$25,000                        | \$26,500                        | \$26,500                        | \$27,000                        | \$27,200                        |
| 01-452-501            | Senior Program                        | \$13,878                      | \$0.00                     | \$13,878                        | \$13,878                        | \$13,900                        | \$14,000                        | \$14,200                        |
| 01-452-510            | Pool Pass Reimbursement               | \$0                           | \$0.00                     | \$10,665                        | \$10,000                        | \$10,000                        | \$10,000                        | \$10,000                        |
| 01-452-700            | Major Equipment Purchase              | \$3,500                       | \$2,642.11                 | \$3,500                         | \$5,000                         | \$5,000                         | \$5,000                         | \$5,000                         |
| 01-452-750            | Minor Equipment Purchase              | \$1,000                       | \$0.00                     | \$1,000                         | \$1,000                         | \$1,500                         | \$1,500                         | \$2,000                         |
|                       | <b>Dept Totals:</b>                   | \$130,878                     | \$68,481.18                | \$152,043                       | \$154,662                       | \$160,476                       | \$161,290                       | \$167,580                       |
| <b><u>456</u></b>     | <b><u>LIBRARIES</u></b>               |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-456-500            | Library Contribution                  | \$100,264                     | \$75,197.97                | \$105,227                       | \$105,227                       | \$105,227                       | \$105,227                       | \$105,227                       |
|                       | <b>Dept Totals:</b>                   | \$100,264                     | \$75,197.97                | \$105,227                       | \$105,227                       | \$105,227                       | \$105,227                       | \$105,227                       |
| <b><u>461</u></b>     | <b><u>CONSERVATION</u></b>            |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-461-200            | Supplies                              | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| 01-461-420            | Dues, Subscriptions etc               | \$400                         | \$0.00                     | \$0                             | \$400                           | \$450                           | \$450                           | \$0                             |
| 01-461-540            | Contribution                          | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| 01-461-750            | Minor Equipment Purchase              | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$400                         | \$0.00                     | \$0                             | \$400                           | \$450                           | \$450                           | \$0                             |
| <b><u>471</u></b>     | <b><u>DEBT PRINCIPAL</u></b>          |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-471-200            | Loan Principal Payments               | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
| <b><u>472</u></b>     | <b><u>DEBT INTEREST</u></b>           |                               |                            |                                 |                                 |                                 |                                 |                                 |
| 01-472-200            | Loan Interest Payments                | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |
|                       | <b>Dept Totals:</b>                   | \$0                           | \$0.00                     | \$0                             | \$0                             | \$0                             | \$0                             | \$0                             |

**Lower Saucon Township**  
**Five Year Budget Projection Report**

| Ledger Account | Description                    | 2021<br><u>Budget</u> | 2021<br><u>YTD</u> | 2022<br><u>Proposed</u> | 2023<br><u>Proposed</u> | 2024<br><u>Proposed</u> | 2025<br><u>Proposed</u> | 2026<br><u>Proposed</u> |
|----------------|--------------------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>481</b>     | <u>INTERGOVERNMENT</u>         |                       |                    |                         |                         |                         |                         |                         |
| 01-481-000     | Intergovernmental Expenditures | \$15,000              | \$69,771.17        | \$15,000                | \$15,000                | \$15,000                | \$15,000                | \$15,000                |
|                | <b>Dept Totals:</b>            | \$15,000              | \$69,771.17        | \$15,000                | \$15,000                | \$15,000                | \$15,000                | \$15,000                |
| <b>486</b>     | <u>INSURANCE</u>               |                       |                    |                         |                         |                         |                         |                         |
| 01-486-150     | Benefits                       | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-486-351     | Business Insurance             | \$79,000              | \$83,643.00        | \$92,400                | \$92,440                | \$83,000                | \$83,000                | \$87,000                |
| 01-486-352     | Vehicle Insurance              | \$38,000              | \$29,760.00        | \$33,000                | \$39,000                | \$40,000                | \$40,000                | \$42,000                |
| 01-486-354     | Workmen's Compensation         | \$149,000             | \$97,111.52        | \$148,400               | \$150,000               | \$155,000               | \$154,300               | \$156,000               |
| 01-486-356     | Public Officials Bond          | \$3,000               | \$2,511.00         | \$3,000                 | \$3,200                 | \$3,500                 | \$3,500                 | \$3,500                 |
|                | <b>Dept Totals:</b>            | \$269,000             | \$213,025.52       | \$276,800               | \$284,640               | \$281,500               | \$280,800               | \$288,500               |
| <b>487</b>     | <u>EMPLOYEE BENEFITS</u>       |                       |                    |                         |                         |                         |                         |                         |
| 01-487-150     | Benefits                       | \$162,300             | \$108,415.07       | \$163,923               | \$168,500               | \$171,500               | \$174,500               | \$191,950               |
|                | <b>Dept Totals:</b>            | \$162,300             | \$108,415.07       | \$163,923               | \$168,500               | \$171,500               | \$174,500               | \$191,950               |
| <b>489</b>     | <u>MISCELLANEOUS</u>           |                       |                    |                         |                         |                         |                         |                         |
| 01-489-000     | Intergovernmental DCED         | \$0                   | \$0.00             | \$1,000.00              | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-489-410     | Legal Settlements              | \$0                   | \$5,883.75         | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-489-541     | Matching Grant Allocation      | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>            | \$0                   | \$5,883.75         | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>490</b>     | <u>Transfer</u>                |                       |                    |                         |                         |                         |                         |                         |
| 01-490-003     | CD Purchase                    | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>            | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| <b>491</b>     | <u>REFUNDS-PRIOR YEAR</u>      |                       |                    |                         |                         |                         |                         |                         |
| 01-491-001     | Refund of Prior Year Revenue   | \$2,000               | (\$10.09)          | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 | \$2,000                 |
| 01-491-280     | Unpaid Bills Prior Years       | \$20,000              | \$22,475.57        | \$20,000                | \$20,000                | \$20,000                | \$20,000                | \$20,000                |
|                | <b>Dept Totals:</b>            | \$22,000              | \$22,465.48        | \$22,000                | \$22,000                | \$22,000                | \$22,000                | \$22,000                |
| <b>492</b>     | <u>INTERFUND OPERATING</u>     |                       |                    |                         |                         |                         |                         |                         |
| 01-492-000     | Transfer to Other Funds        | \$965,000             | \$965,026.07       | \$315,000               | \$315,000               | \$0                     | \$0                     | \$0                     |
| 01-492-100     | Transfer to Fund Balance       | \$576,032             | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
| 01-492-120     | Compost CTR                    | \$0                   | \$0.00             | \$0                     | \$0                     | \$0                     | \$0                     | \$0                     |
|                | <b>Dept Totals:</b>            | \$1,541,032           | \$965,026.07       | \$315,000               | \$315,000               | \$0                     | \$0                     | \$0                     |
|                | <b>Fund Total:</b>             | \$8,817,656           | \$5,570,547.59     | \$7,737,131             | \$8,070,697             | \$7,938,987             | \$8,239,135             | \$8,513,387             |
| =/-            |                                |                       |                    | \$634,036.00            | \$525,247.00            | -\$ 209,240             | -\$1,506,514            | -\$1,690,409            |

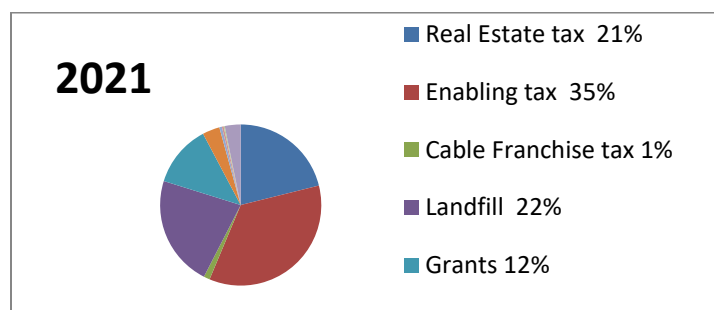
## General Fund

## Lower Saucon Township

### Major Sources of Revenue



The chart below shows the Township's revenue sources and the percentage of the total income estimated to be received by the Township by year end. Lower Saucon Township does not have business fees or separate business taxes. The majority of the Township's operating fund comes from real estate taxes, wage taxes and the landfill host fees. The assessed value in the Township as of January 2021 was \$455,429,100. Lower Saucon Township is also the 6<sup>th</sup> lowest in tax millage of the 17 townships in Northampton County, with the millage at 5.14. The Township received funds through the American Rescue Plan Act (ARPA) of 2021. These funds are being held in a separate account and are subject to ARPA regulations for disbursement.



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. Council lowered the real estate by 20% to 5.14 mills last year to help residents combat the economic crisis created by the pandemic.

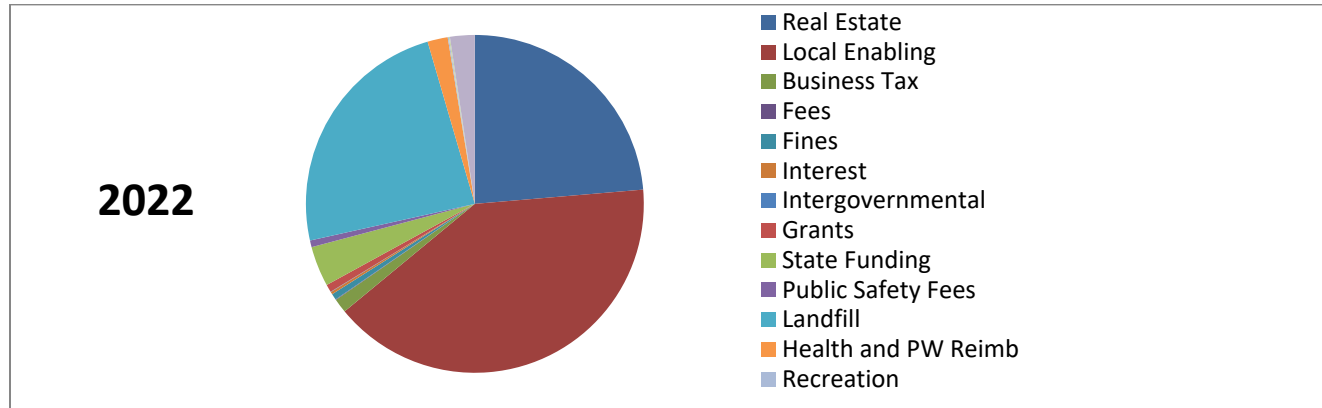
There are a few projects that have the potential for future revenue growth in real estate taxes. A twenty-six (26) acre tract located in Lower Saucon Township and part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. The land development project 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 have exceeded expectations for two years and now, we are recognizing the revenue increases as a continuation and not an anomaly.

The 10-year update to the Saucon Valley Multi-Municipal Comprehensive Plan is nearing completion and the 2020 census is completed. These continue to show moderate growth in the area. The adoption of the Active Transportation Plan (ATP) will help to promote businesses and home ownership in Lower Saucon as Council continues to address infrastructure improvements to enhance residents' quality of life.

## General Fund

## Lower Saucon Township

### Major Sources of Revenue



| Revenue Source    | 2022 Budget    | Dollar Value of Change | Prior Year Budget |
|-------------------|----------------|------------------------|-------------------|
| Real Estate Taxes | \$2,000,940.00 | +\$10,000.00           | \$1,990,940.00    |

- The tax rate of 5.14 mills for the \$455,429,100 assessed value of the Township; Real Estate Tax for General Fund purposes is 4.39, and the Fire Tax assessment is .75 mills.

| Revenue Source | 2022 Budget    | Dollar Value of Change | Prior Year Budget |
|----------------|----------------|------------------------|-------------------|
| Enabling Taxes | \$3,414,500.00 | +\$339,500.00          | \$3,075,000.00    |

- This includes the Earned Income, Local Services, and Real Estate Transfer taxes. We had an earned income tax increase of 8.8% in 2020 from the previous year and, so far in 2021, 9.3% more than the amount received in 2020. Due to these reported increases and during a time where revenue stream was questionable, we feel certain that the amount presented will hold for 2022. Deed Transfer tax has recognized a significant increase in 2020 and 2021, however; we believe this is a short-term experience due to the low interest rates and we are hesitant to project much higher for next year.

| Revenue Source      | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|---------------------|--------------|------------------------|-------------------|
| Cable Franchise Tax | \$115,575.00 | +\$873.00              | \$114,702.00      |

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

## General Fund

## Lower Saucon Township

### Major Sources of Revenue



| Revenue Source       | 2022 Budget    | Dollar Value of Change | Prior Year Budget |
|----------------------|----------------|------------------------|-------------------|
| <b>Landfill Host</b> | \$2,000,000.00 | \$0.00                 | \$2,000,000.00    |

- Money received in accordance with our Landfill Host Agreement, which provides an annual 4% price increase. The amount is based on the anticipated tonnage accepted for the year.

| Revenue Source | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------|-------------|------------------------|-------------------|
| <b>Grants</b>  | \$62,500.00 | +\$6,900.00            | \$55,600.00       |

- 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 and general expenses.

| Revenue Source               | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|------------------------------|--------------|------------------------|-------------------|
| <b>State Shared Services</b> | \$317,884.00 | -\$7,360.00            | \$325,244.00      |

- Funding received from the State for specific expenses including Pension and Fire Relief Association funding. Decrease due to amounts received in the Fire Relief Funding. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio). Fire Insurance Tax is a pass-through account to the LST Fireman's Relief Association.

| Revenue Source | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------|-------------|------------------------|-------------------|
| <b>Fines</b>   | \$49,800.00 | -\$1,000.00            | \$50,800.00       |

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

| Revenue Source                    | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-----------------------------------|--------------|------------------------|-------------------|
| <b>Police Services &amp; Fees</b> | \$ 13,000.00 | -\$1,000.00            | \$14,000.00       |

- Funding received from local businesses and institutions requesting police services, accident report processing and security alarm fees.

## General Fund

## Lower Saucon Township

### Major Sources of Revenue



| Revenue Source                   | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------------------------|--------------|------------------------|-------------------|
| <b>Permits Business Licenses</b> | \$ 41,450.00 | \$150.00               | \$41,300.00       |

- With the approval of contracting with a Deputy Tax Collector, we will lose revenue as we will no longer be processing fees; however, newly implemented zoning reporting changes will increase fees handled by the Township.

| Revenue Source                | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-------------------------------|--------------|------------------------|-------------------|
| <b>Self-Insurance Funding</b> | \$200,000.00 | \$0.00                 | \$200,000.00      |

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

| Revenue Source           | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|--------------------------|--------------|------------------------|-------------------|
| <b>All Other Revenue</b> | \$236,308.00 | -\$12,072.00           | \$248,380.00      |

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

| Revenue Source      | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|---------------------|-------------|------------------------|-------------------|
| <b>Fund Balance</b> | \$0.00      | \$0.00                 | \$0.00            |

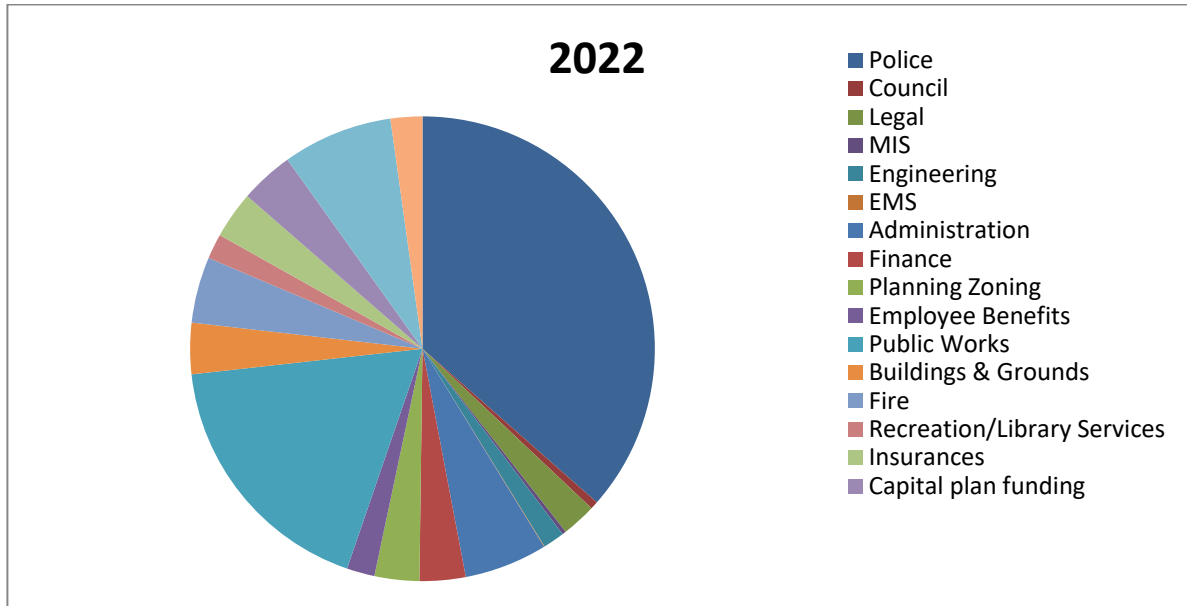
- Budgetary Fund Balance required in order to balance the operating budget.
- Revenues are projected to exceed expenses again in 2021. During the 2022 CAFR presentation staff will make recommendations regarding allocating those funds.



## General Fund

## Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2022. Increases were warranted in some line items due to contractual obligations.



### LEGISLATIVE BRANCH

Lower Saucon Township operates under a Council-Manager Optional Plan form of government which consists of a five member Council whose compensation is determined by the State of Pennsylvania Second Class Township Code. Lower Saucon Township's population as of the 2020 census is 11,094. 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 full cost for five members.

Council set 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 and Meals on Wheels. Funding is provided for Council attendance at PSATS and other conferences. Also included is funding to upgrade security software.

| 400          | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|--------------|-------------|------------------------|-------------------|
| Compensation | \$17,494.00 | \$0.00                 | \$17,494.00       |
| Donations    | \$21,200.00 | \$0.00                 | \$21,200.00       |
| Other        | \$8,300.00  | \$3,500.00             | \$4,800.00        |



## General Fund

## Lower Saucon Township Expenditures

### EXECUTIVE BRANCH

#### Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff hired by the Manager. Expenses are related to the operation of this Department. An itemized list is included in the budget spreadsheet. Compensation is for four employees including the Manager, two Administrative Assistants and the Receptionist. Council approved an increase of 3% for salaried employees. The Budget for this department includes 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. Also included is funding included to upgrade security software.

| 401 -406     | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|--------------|--------------|------------------------|-------------------|
| Compensation | \$265,165.00 | +\$8,902.00            | \$256,263.00      |
| Expenses     | \$234,141.00 | +\$14,644.00           | \$219,497.00      |

#### Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, insurances, payroll, grant writing and administration, audit preparation and project management. The Department consists of two people and the elected Controller. Compensation of a 3% increase for salaried personnel is pursuant to Council's approval. Other wages are covered under the Township Code and the Non-Uniform Contract. A modest increase for auditing services is included. A Deputy Tax Collector will be appointed for 2022 to streamline the tax collection process for residents and to alleviate the additional projected influx of work that staff would be responsible for due to the bank not collecting for the Township next year. Also included is funding to upgrade security software.

| 402 – 403      | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------|--------------|------------------------|-------------------|
| Compensation   | \$131,320.00 | -\$4,614.00            | \$135,934.00      |
| Audit Expenses | \$15,300.00  | \$400.00               | \$14,900.00       |
| Other Expenses | \$119,175.00 | \$7,026.00             | \$112,149.00      |

#### Legal

Lower Saucon Township currently contracts with several solicitors on a per hour basis for legal services for general, zoning, environmental and labor matters. Funds are available for specialized counsel. All rates are set by resolution at re-organization. Council indicated that they would like to consider a rate increase for the general solicitor.





## General Fund

## Lower Saucon Township Expenditures

| 404            | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------|--------------|------------------------|-------------------|
| Legal Services | \$203,100.00 | -23,700.00             | \$226,800.00      |

### IT

Responsibilities include maintenance and repair of all computers, five servers, and updated software as required. Funding specific to each department for IT services or software expenses is included in the corresponding Departmental Budget. Funding has been added to address additional security features.

| 407       | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|-----------|-------------|------------------------|-------------------|
| Equipment | \$23,000.00 | +\$20,000.00           | \$3,000.00        |
| Services  | \$16,200.00 | \$600.00               | \$15,600.00       |

### Engineering

The Township Council appoints engineers on an annual basis to provide zoning, a landfill host municipal 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, Lower Saucon Road Bridge, Reading Drive culvert, a structural bridge review and anything that may present itself over the course of the year. Many construction projects are concluding at the beginning of 2022. The Township took over administration of the SEO application process, but there are several accounts that are still open under the fee-based system.

| 408                  | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|----------------------|---------------|------------------------|-------------------|
| Engineering Services | \$ 126,500.00 | -\$9,190.00            | \$117,310.00      |

### Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, Public Works garage, and Seidersville Hall. The Township also maintains several 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 such as fuel, communications, electric, water and trash removal. The utilities for the buildings used by outside entities are billed to them and that revenue is reported in intergovernmental revenues. Ten percent (10%) of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. Fuel costs are projected to increase this year but we account



## General Fund

## Lower Saucon Township Expenditures

for that probability annually. We added funding for carpet replacement in the administration building and installation of security cameras in the public works area.

|                   | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-------------------|--------------|------------------------|-------------------|
| Building Expenses | \$300,975.00 | +\$7,269.00            | \$293,706.00      |

### Police Department

Our police department is currently comprised of a Chief, fourteen full-time, two part-time police officers, and one clerical employee which provides 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. Training is included and the Department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program. Major equipment requested is for four Bullet Proof Vests. Wages include approved salary increases of three percent based on the final execution of a new contract and wage and benefit expenses are based on employment contracts.

Expenses cover printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, training, and operational expenses. Additional funding is requested for ammunition as availability is in more of a demand and backordering is likely. Funding includes an upgrade security software. Department increases are due to a contractual costs, pension and medical costs.

| 410   | 2022 Budget    | Dollar Value of Change | Prior Year Budget |
|---|----------------|------------------------|-------------------|
| Compensation  | \$1,832,374.00 | \$15,415.00            | \$1,816,959.00    |
| Police Equipment, Supplies<br>and other contractual items | \$1,234,989.00 | \$6,289.00             | \$1,228,700.00    |

### Fire and Emergency Services \*

Lower Saucon Township has one recognized volunteer fire department and contracts with Hellertown's Dewey Ambulance for ALS and BLS services. The Township allocates funding to these organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation to assist them with payroll costs. 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. Also included is a \$25,000.00 increase in funding for the fire department.



## General Fund

## Lower Saucon Township Expenditures

| 411                               | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-----------------------------------|--------------|------------------------|-------------------|
| Contribution Amounts and expenses | \$325,392.00 | \$5,300.00             | \$312,392.00      |
| State Aid                         | \$74,318.00  | -\$8,596.00            | \$82,914.00       |

### Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two. Included in this account are the services provided by our consultants, such as landfill consultants, who monitor the operations of the landfill, a requested amount for grant writing services. Also included is funding to upgrade security software and increases in salaried wages of three percent and contractual obligations for non-uniform wages and benefits.

| 414                 | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|---------------------|--------------|------------------------|-------------------|
| Compensation        | \$138,798.00 | \$3,895.00             | \$134,903.00      |
| Consulting Services | \$40,000.00  | \$5,000.00             | \$35,000.00       |
| Other Expenses      | \$87,377.00  | -\$24.00               | \$87,401.00       |

### 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. Funding is also available for any supplies our EMC may need.

| 415            | 2022 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 1/3 the cost of the expense for the crossing guards hired by Hellertown Borough for the school district. Hellertown Borough is responsible for the hiring and scheduling of these guards who report directly to the Hellertown Borough Police Department.



## General Fund

## Lower Saucon Township Expenditures

| 419          | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|--------------|-------------|------------------------|-------------------|
| Compensation | \$5,000.00  | \$0.00                 | \$5,000.00        |

### Dog Control Officer

Lower Saucon Township provides for the position of Dog Control Officer whose responsibility it is to provide care for stray dogs that are detained. Stray dogs without identification are responsibility of the Township for 48 hours after their seizure and the Township has set procedures in place in accordance with the PA Dog Laws. Included in this line item is an additional amount to continue with the feral cat "catch and release" program adopted by Council.

| 419                 | 2022 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 | \$3,500.00  | \$1,500.00             | \$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. Public Works Department members from Lower Saucon and Hellertown man the facility and the budget covers utilities, maintenance and grinding costs. Some additional modifications are needed for the pole building but can be done by Hellertown and Lower Saucon personnel.

| 426          | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|--------------|-------------|------------------------|-------------------|
| Contribution | \$41,500.00 | \$7,200.00             | \$34,300.00       |

### Public Works – Highway

The Township Public Works Department is staffed with ten employees who perform various functions such as maintaining, resurfacing and plowing eighty-six miles of Township roads; repairing road problems such as sinkholes; park development, and repair and maintenance of Township buildings and properties. A recommendation by the Public Works Director is to hire an additional laborer to the workforce. Compensation includes contracted wage increases for the Non-Uniform employees and a three percent increase for salaried staff. Expenses include clothing allowances, minor equipment, signs, street markings, expense for repairs to vehicles and materials for road repair and maintenance Also included is funding included to upgrade security software. Additional funding is included to add more roads to the paving project for 2022.



## General Fund

## Lower Saucon Township Expenditures

| 430               | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-------------------|--------------|------------------------|-------------------|
| Compensation      | \$829,298.00 | \$76,177.00            | \$753,121.00      |
| Material Costs    | \$100,000.00 | \$20,000.00            | \$80,000.00       |
| Supplies/Benefits | \$587,501.00 | \$49,813.00            | \$537,688.00      |
| Equipment         | \$8,000.00   | \$0.00                 | \$8,000.00        |

### Parks – Public Recreation and Library Services

Lower Saucon Township has seven parks and one nature preserve that are active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and facilities at the parks. The Township provides a summer recreation program in the parks for Township youth and a senior program that is contracted to the Saucon Valley Community Center. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. Included is the amount requested from the library which represents \$9.66 per capita of 11,094 residents. The Hellertown Pool was open for 2021 season and the price per resident compared to non-resident totaled \$10,665.00.

| 452 and 453                 | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-----------------------------|--------------|------------------------|-------------------|
| Contracted Services         | \$80,000.00  | \$10,000.00            | \$70,000.00       |
| Supplies/Maintenance        | \$42,543.00  | -9,950.00              | \$17,500.00       |
| Equipment                   | \$4,500.00   | \$0.00                 | \$4,500.00        |
| Recreation & other programs | \$25,000.00  | \$0.00                 | \$25,000.00       |
| Capital Item                | \$0.00       | \$0.00                 | \$0.00            |
| *Library Services           | \$107,168.04 | \$6,904.04             | \$100,264.00      |

### Conservation of Natural Resources, EAC

The members of the EAC approved discontinuing the EAC website as the Township's website provides their information.

| 461                  | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------------|-------------|------------------------|-------------------|
| Dues, Supplies, etc. | \$0.00      | -\$400.00              | \$400.00          |



## General Fund

## Lower Saucon Township Expenditures

### Debt

The Township currently has no debt.

| 471 – 472     | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|---------------|-------------|------------------------|-------------------|
| Debt Payments | \$0.00      | 0%                     | \$0.00            |

### Inter-Governmental Expenses

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

| 481           | 2022 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 and Bonding insurances for the Controller, Director of Finance, and Manager. Also included is the cyber insurance coverage.

| 486      | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------|--------------|------------------------|-------------------|
| Expenses | \$276,800.00 | \$3,125.00             | \$269,000.00      |

### Employee Benefits

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

| 487      | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------|--------------|------------------------|-------------------|
| Expenses | \$163,923.00 | \$1,623.00             | \$162,300.00      |



## General Fund

## Lower Saucon Township Expenditures

### Prior Year Payments

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

| 489 - 491 | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|-----------|-------------|------------------------|-------------------|
| Expenses  | \$22,000.00 | \$0.00                 | \$22,000.00       |

### Interfund Transfers

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

| 492                  | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------------|--------------|------------------------|-------------------|
| Inter fund transfers | \$315,000.00 | \$50,000.00            | \$265,000.00      |

The 2022 budget estimates income over expenses in the amount of \$607,755.00

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.

- Funding provided to the Fire Department is contingent upon previously approved resolutions and authorization of Council.
- Funding allocation to the Hellertown Library is contingent to Hellertown Borough's per capita in their 2022 budget to ensure proportional parity.

**2022 Proposed Budget  
General Fund**

| <u>Description</u>                  |                                | <u>2019 Actuals</u>   | <u>2020 Actuals</u>   | <u>2021 Budgeted</u>  | <u>Projected</u>      | <u>2022 Proposed</u>  | <u>(Over)/Under Actual</u> |
|-------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| REAL PROPERTY TAXES (301)           |                                |                       |                       |                       |                       |                       |                            |
| 01-301-100                          | Real Estate Taxes - Current Ye | \$2,342,085.00        | \$2,364,479.00        | \$1,928,640.00        | \$1,928,000.00        | \$1,938,640.00        | -\$640.00                  |
| 01-301-200                          | Real Estate Taxes - Prior Year | \$19,522.00           | \$15,406.00           | \$15,000.00           | \$16,913.00           | \$15,000.00           | \$1,913.00                 |
| 01-301-400                          | Real Estate Taxes - Delinquent | \$37,663.00           | \$61,430.00           | \$45,000.00           | \$43,000.00           | \$45,000.00           | -\$2,000.00                |
| 01-301-600                          | Real Estate Taxes - Interim    | \$1,109.00            | \$1,641.00            | \$800.00              | \$2,044.00            | \$800.00              | \$1,244.00                 |
| 01-301-601                          | Real Estate Tax-Interim-Prior  | \$883.00              | \$1,461.00            | \$1,500.00            | \$1,500.00            | \$1,500.00            | \$0.00                     |
|                                     |                                | <b>\$2,401,262.00</b> | <b>\$2,444,417.00</b> | <b>\$1,990,940.00</b> | <b>\$1,991,457.00</b> | <b>\$2,000,940.00</b> | \$517.00                   |
| LOCAL TAX ENABLING ACT (310)        |                                |                       |                       |                       |                       |                       |                            |
| 01-310-100                          | Real Estate Transfer Tax       | \$354,908.00          | \$435,380.00          | \$365,000.00          | \$380,000.00          | \$350,000.00          | \$15,000.00                |
| 01-310-210                          | Earned Income Tax - Current Ye | \$1,695,344.00        | \$1,798,272.00        | \$1,800,000.00        | \$1,921,000.00        | \$2,036,000.00        | \$121,000.00               |
| 01-310-220                          | Earned Income Tax - Prior Year | \$858,243.00          | \$976,073.00          | \$840,000.00          | \$945,000.00          | \$945,000.00          | \$105,000.00               |
| 01-310-510                          | Local Services Tax             | \$72,341.00           | \$64,460.00           | \$55,000.00           | \$55,000.00           | \$65,000.00           | \$0.00                     |
| 01-310-520                          | Local Services Tax Prior year  | \$17,929.00           | \$18,157.00           | \$15,000.00           | \$18,625.00           | \$18,500.00           | \$3,625.00                 |
|                                     |                                | <b>\$2,998,765.00</b> | <b>\$3,292,342.00</b> | <b>\$3,075,000.00</b> | <b>\$3,319,625.00</b> | <b>\$3,414,500.00</b> | \$244,625.00               |
| BUSINESS LICENSES AND PERMITS (321) |                                |                       |                       |                       |                       |                       |                            |
| 01-321-320                          | Junkyard Licenses              | \$750.00              | \$750.00              | \$1,000.00            | \$750.00              | \$750.00              | -\$250.00                  |
| 01-321-800                          | Cable TV Franchise             | \$117,108.00          | \$115,434.00          | \$113,702.00          | \$114,825.00          | \$114,825.00          | \$1,123.00                 |
|                                     |                                | <b>\$117,858.00</b>   | <b>\$116,184.00</b>   | <b>\$114,702.00</b>   | <b>\$115,575.00</b>   | <b>\$115,575.00</b>   | \$873.00                   |
| NON-BUSINESS LICENSES/PERMITS (322) |                                |                       |                       |                       |                       |                       |                            |
| 01-322-100                          | Moving Permits                 | \$690.00              | \$590.00              | \$550.00              | \$550.00              | \$385.00              | \$0.00                     |
| 01-322-101                          | Occupancy Permits              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$100.00              | \$0.00                     |
| 01-322-820                          | Road Encroachment Permits      | \$4,423.00            | \$6,710.00            | \$3,000.00            | \$4,050.00            | \$4,100.00            | \$1,050.00                 |
|                                     |                                | <b>\$5,113.00</b>     | <b>\$7,300.00</b>     | <b>\$3,550.00</b>     | <b>\$4,600.00</b>     | <b>\$4,585.00</b>     | \$1,050.00                 |
| FINES (331)                         |                                |                       |                       |                       |                       |                       |                            |
| 01-331-100                          | County Court Fines             | \$9,395.00            | \$9,332.00            | \$10,000.00           | \$9,500.00            | \$10,000.00           | -\$500.00                  |
| 01-331-110                          | Motor Veh Code Violations (ST) | \$7,232.00            | \$6,679.00            | \$7,000.00            | \$5,500.00            | \$6,000.00            | -\$1,500.00                |
| 01-331-120                          | Ordinance Violations (JP)      | \$2,612.00            | \$3,294.00            | \$3,500.00            | \$3,500.00            | \$3,500.00            | \$0.00                     |
| 01-331-130                          | Crimes Code Violations         | \$4,496.00            | \$3,240.00            | \$5,000.00            | \$5,000.00            | \$5,000.00            | \$0.00                     |
| 01-331-140                          | Motor Veh Code Violations (JP) | \$25,415.00           | \$21,619.00           | \$25,000.00           | \$25,000.00           | \$25,000.00           | \$0.00                     |
| 01-331-150                          | Parking Tickets                | \$310.00              | \$160.00              | \$300.00              | \$200.00              | \$300.00              | -\$100.00                  |
|                                     |                                | <b>\$49,460.00</b>    | <b>\$44,324.00</b>    | <b>\$50,800.00</b>    | <b>\$48,700.00</b>    | <b>\$49,800.00</b>    | -\$2,100.00                |
| INTEREST EARNINGS (341)             |                                |                       |                       |                       |                       |                       |                            |
| 01-341-000                          | Earnings from Investments      | \$25,037.00           | \$46,925.00           | \$25,000.00           | \$30,000.00           | \$20,000.00           | \$5,000.00                 |
|                                     |                                | <b>\$25,037.00</b>    | <b>\$46,925.00</b>    | <b>\$25,000.00</b>    | <b>\$30,000.00</b>    | <b>\$20,000.00</b>    | \$5,000.00                 |
| INTERGOVERNMENT (350)               |                                |                       |                       |                       |                       |                       |                            |
| 01-350-000                          | Intergovernmental Revenues     | \$0.00                | \$0.00                | \$5,000.00            | \$3,000.00            | \$3,000.00            | -\$2,000.00                |
|                                     |                                | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$5,000.00</b>     | <b>\$3,000.00</b>     | <b>\$3,000.00</b>     | -\$2,000.00                |



**2022 Proposed Budget  
General Fund**

| <u>Description</u>                   |                                | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u>      | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|--------------------------------------|--------------------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|----------------------------|
| FEDERAL GRANTS (351)                 |                                |                     |                     |                      |                       |                      |                            |
| 01-351-000                           | Federal Grants                 | \$34,624.00         | \$41,085.00         | \$35,000.00          | \$66,667.00           | \$11,900.00          | \$31,667.00                |
|                                      |                                | <b>\$34,624.00</b>  | <b>\$41,085.00</b>  | <b>\$35,000.00</b>   | <b>\$66,667.00</b>    | <b>\$11,900.00</b>   | \$31,667.00                |
| FEDERAL RELIEF FUNDS (352)           |                                |                     |                     |                      |                       |                      |                            |
| 01-352-530                           | American Rescue Funds          | \$0.00              | \$0.00              | \$0.00               | \$1,134,404.00        | \$0.00               | \$1,134,404.00             |
|                                      |                                | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$1,134,404.00</b> | <b>\$0.00</b>        | \$1,134,404.00             |
| STATE CAPITAL/OPERATING GRANTS (354) |                                |                     |                     |                      |                       |                      |                            |
| 01-354-000                           | Other State Grants             | \$15,490.00         | \$7,985.00          | \$10,000.00          | \$29,000.00           | \$40,000.00          | \$19,000.00                |
| 01-354-020                           | Public Safety Grants           | \$12,909.00         | \$9,255.00          | \$10,600.00          | \$10,600.00           | \$10,600.00          | \$0.00                     |
| 01-354-030                           | Highway Grants                 | \$0.00              | \$0.00              | \$0.00               | \$0.00                | \$0.00               | \$0.00                     |
|                                      |                                | <b>\$28,399.00</b>  | <b>\$17,240.00</b>  | <b>\$20,600.00</b>   | <b>\$39,600.00</b>    | <b>\$50,600.00</b>   | \$19,000.00                |
| STATE SHARED REVENUE (355)           |                                |                     |                     |                      |                       |                      |                            |
| 01-355-010                           | Utility Tax Reimbursement      | \$6,700.00          | \$6,958.00          | \$6,700.00           | \$6,900.00            | \$6,900.00           | \$200.00                   |
| 01-355-020                           | Pension State Aid              | \$245,784.00        | \$241,268.00        | \$234,030.00         | \$235,066.00          | \$235,066.00         | \$1,036.00                 |
| 01-355-070                           | Fire Insurance Tax Reimb       | \$82,750.00         | \$82,914.00         | \$82,914.00          | \$74,318.00           | \$74,318.00          | -\$8,596.00                |
| 01-355-080                           | Beverage Licenses              | \$1,950.00          | \$1,600.00          | \$1,600.00           | \$1,600.00            | \$1,600.00           | \$0.00                     |
|                                      |                                | <b>\$337,184.00</b> | <b>\$332,740.00</b> | <b>\$325,244.00</b>  | <b>\$317,884.00</b>   | <b>\$317,884.00</b>  | -\$7,360.00                |
| GENERAL GOVERNMENT (361)             |                                |                     |                     |                      |                       |                      |                            |
| 01-361-300                           | Zoning Permits and Fees        | \$3,525.00          | \$5,925.00          | \$4,000.00           | \$5,000.00            | \$5,000.00           | \$1,000.00                 |
| 01-361-310                           | Subdivision Fees               | \$4,695.00          | \$23,673.00         | \$5,500.00           | \$5,500.00            | \$5,000.00           | \$0.00                     |
| 01-361-650                           | Tax Collection Fees            | \$5,140.00          | \$9,080.00          | \$5,000.00           | \$7,000.00            | \$0.00               | \$2,000.00                 |
| 01-361-700                           | Duplicate Bill Fee             | \$390.00            | \$288.00            | \$300.00             | \$630.00              | \$0.00               | \$330.00                   |
| 01-361-800                           | Administration                 | \$1,387.00          | \$3,151.00          | \$2,000.00           | \$2,000.00            | \$2,000.00           | \$0.00                     |
|                                      |                                | <b>\$15,137.00</b>  | <b>\$42,117.00</b>  | <b>\$16,800.00</b>   | <b>\$20,130.00</b>    | <b>\$12,000.00</b>   | \$3,330.00                 |
| PUB SAFETY-CHARGES FOR SERVICE (362) |                                |                     |                     |                      |                       |                      |                            |
| 01-362-100                           | Police Services                | \$19,637.00         | \$4,513.00          | \$10,000.00          | \$1,238.00            | \$10,000.00          | -\$8,762.00                |
| 01-362-110                           | Accident Report Requests       | \$3,615.00          | \$2,125.00          | \$3,000.00           | \$2,000.00            | \$2,000.00           | -\$1,000.00                |
| 01-362-130                           | Security Alarm Monitoring Fee  | \$1,330.00          | \$765.00            | \$1,000.00           | \$1,200.00            | \$1,200.00           | \$200.00                   |
| 01-362-410                           | Building Permits - Public Safe | \$22,055.00         | \$20,220.00         | \$20,000.00          | \$20,000.00           | \$23,000.00          | \$0.00                     |
| 01-362-411                           | Zoning Sevices-Reviews-Grading | \$0.00              | \$0.00              | \$0.00               | \$0.00                | \$2,000.00           | \$0.00                     |
| 01-362-440                           | Sanitation Permits             | \$25,125.00         | \$35,095.00         | \$4,000.00           | \$9,500.00            | \$3,750.00           | \$5,500.00                 |
| 01-362-460                           | State UCC Fees                 | \$634.00            | \$630.00            | \$500.00             | \$500.00              | \$500.00             | \$0.00                     |
|                                      |                                | <b>\$72,396.00</b>  | <b>\$63,348.00</b>  | <b>\$38,500.00</b>   | <b>\$34,438.00</b>    | <b>\$42,450.00</b>   | -\$4,062.00                |
| HIGHWAY-CHARGES FOR SERVICES (363)   |                                |                     |                     |                      |                       |                      |                            |
| 01-363-000                           | Highway Street Charges         | \$7,187.00          | \$5,898.00          | \$4,500.00           | \$4,000.00            | \$5,000.00           | -\$500.00                  |
|                                      |                                | <b>\$7,187.00</b>   | <b>\$5,898.00</b>   | <b>\$4,500.00</b>    | <b>\$4,000.00</b>     | <b>\$5,000.00</b>    | -\$500.00                  |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>                 |                                    | <u>2019 Actuals</u>   | <u>2020 Actuals</u>   | <u>2021 Budgeted</u>  | <u>Projected</u>      | <u>2022 Proposed</u>  | <u>(Over)/Under Actual</u> |
|------------------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| SANITATION/LANDFILL HOSTING (364)  |                                    |                       |                       |                       |                       |                       |                            |
| 01-364-500                         | Contributions                      | \$24,500.00           | \$24,500.00           | \$24,500.00           | \$24,500.00           | \$24,500.00           | \$0.00                     |
| 01-364-600                         | Host Municipality Fee - Solid      | \$2,323,626.00        | \$2,545,992.00        | \$2,000,000.00        | \$2,100,000.00        | \$2,000,000.00        | \$100,000.00               |
| 01-364-610                         | Gas Royalty Fees                   | \$7,745.00            | \$6,190.00            | \$0.00                | \$3,078.00            | \$3,000.00            | \$3,078.00                 |
| 01-364-620                         | Compost Sales                      | \$2,490.00            | \$860.00              | \$1,000.00            | \$0.00                | \$0.00                | -\$1,000.00                |
|                                    |                                    | <b>\$2,358,361.00</b> | <b>\$2,577,542.00</b> | <b>\$2,025,500.00</b> | <b>\$2,127,578.00</b> | <b>\$2,027,500.00</b> | <b>\$102,078.00</b>        |
| HEALTH-CHARGES FOR SERVICES (365)  |                                    |                       |                       |                       |                       |                       |                            |
| 01-365-000                         | Health - Charges for Services      | \$175,938.00          | \$164,720.00          | \$162,300.00          | \$162,300.00          | \$163,923.00          | \$0.00                     |
|                                    |                                    | <b>\$175,938.00</b>   | <b>\$164,720.00</b>   | <b>\$162,300.00</b>   | <b>\$162,300.00</b>   | <b>\$163,923.00</b>   | <b>\$0.00</b>              |
| RECREATION-CHARGES FOR SRVCS (367) |                                    |                       |                       |                       |                       |                       |                            |
| 01-367-120                         | Playground Fees (Programs)         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |                            |
| 01-367-710                         | Recreation Fees                    | \$7,875.00            | \$4,400.00            | \$7,000.00            | \$8,500.00            | \$8,500.00            | \$1,500.00                 |
|                                    |                                    | <b>\$7,875.00</b>     | <b>\$4,400.00</b>     | <b>\$7,000.00</b>     | <b>\$8,500.00</b>     | <b>\$8,500.00</b>     | <b>\$1,500.00</b>          |
| MISCELLANEOUS (380)                |                                    |                       |                       |                       |                       |                       |                            |
| 01-380-000                         | Miscellaneous Income               | \$19,960.00           | \$30,662.00           | \$3,000.00            | \$40,000.00           | \$3,000.00            | \$37,000.00                |
|                                    |                                    | <b>\$19,960.00</b>    | <b>\$30,662.00</b>    | <b>\$3,000.00</b>     | <b>\$40,000.00</b>    | <b>\$3,000.00</b>     | <b>\$37,000.00</b>         |
| CONTRIBUTIONS (387)                |                                    |                       |                       |                       |                       |                       |                            |
| 01-387-000                         | Contributions                      | \$3,062.00            | \$6,710.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                     |
| 01-387-010                         | Dare/Crime Preven Donations        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                     |
| 01-387-020                         | Police Misc Donations              | \$3,364.00            | \$200.00              | \$2,000.00            | \$50.00               | \$100.00              | -\$1,950.00                |
| 01-387-030                         | Township Donations/Contrib         | \$1,228.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                     |
|                                    |                                    | <b>\$7,654.00</b>     | <b>\$6,910.00</b>     | <b>\$2,000.00</b>     | <b>\$50.00</b>        | <b>\$100.00</b>       | <b>-\$1,950.00</b>         |
| SALE OF FIXED ASSETS (391)         |                                    |                       |                       |                       |                       |                       |                            |
| 01-391-100                         | Sale of General Fixed Assets       | \$1,590.00            | \$247.00              | \$500.00              | \$150.00              | \$500.00              | -\$350.00                  |
|                                    |                                    | <b>\$1,590.00</b>     | <b>\$247.00</b>       | <b>\$500.00</b>       | <b>\$150.00</b>       | <b>\$500.00</b>       | <b>-\$350.00</b>           |
| TRANSFERS (392)                    |                                    |                       |                       |                       |                       |                       |                            |
| 01-392-011                         | Transfer from Fund Balance Compost | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$7,000.00            |                            |
| 01-392-012                         | Transfer from Fund Balance         | \$0.00                | \$0.00                | \$711,720.00          | \$427.00              | \$0.00                | -\$711,293.00              |
| 01-392-013                         | Transfer                           | \$0.00                | \$0.00                | \$0.00                | \$50,000.00           | \$0.00                | \$50,000.00                |
|                                    |                                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$711,720.00</b>   | <b>\$50,427.00</b>    | <b>\$7,000.00</b>     | <b>-\$661,293.00</b>       |
| PRIOR YEAR EXPENSES (395)          |                                    |                       |                       |                       |                       |                       |                            |
| 01-395-000                         | Refund of Prior Year Expend        | \$194,939.00          | \$385,111.00          | \$200,000.00          | \$300,000.00          | \$200,000.00          | \$0.00                     |
|                                    |                                    | <b>\$194,939.00</b>   | <b>\$385,111.00</b>   | <b>\$200,000.00</b>   | <b>\$300,000.00</b>   | <b>\$200,000.00</b>   | <b>\$0.00</b>              |
| <b>Total</b>                       |                                    | <b>\$8,858,739.00</b> | <b>\$9,623,512.00</b> | <b>\$8,817,656.00</b> | <b>\$9,819,085.00</b> | <b>\$8,458,757.00</b> | <b>\$901,429.00</b>        |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>       |                                | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u>    | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|--------------------------|--------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------------|
| GENERAL GOVERNMENT (400) |                                |                     |                     |                      |                     |                      |                            |
| 01-400-110               | Council Compensation           | \$16,250.00         | \$9,344.00          | \$16,250.00          | \$9,750.00          | \$16,250.00          | \$6,500.00                 |
| 01-400-161               | Social Security Taxes          | \$1,007.00          | \$579.00            | \$1,008.00           | \$605.00            | \$1,008.00           | \$403.00                   |
| 01-400-168               | Medicare Tax                   | \$236.00            | \$135.00            | \$236.00             | \$142.00            | \$236.00             | \$94.00                    |
| 01-400-420               | Council Expenses               | \$5,084.00          | \$908.00            | \$4,800.00           | \$2,000.00          | \$8,300.00           | \$2,800.00                 |
| 01-400-500               | Contributions/Grants/Subsidies | \$15,500.00         | \$14,500.00         | \$21,200.00          | \$21,200.00         | \$21,200.00          | \$0.00                     |
| 01-400-750               | Minor Equipment Purchase       | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$0.00               | \$0.00                     |
|                          |                                | <b>\$38,077.00</b>  | <b>\$25,466.00</b>  | <b>\$43,494.00</b>   | <b>\$33,697.00</b>  | <b>\$46,994.00</b>   | <b>\$9,797.00</b>          |
| EXECUTIVE (401)          |                                |                     |                     |                      |                     |                      |                            |
| 01-401-120               | Manager Secretary Compensation | \$95,472.00         | \$97,859.00         | \$101,774.00         | \$101,774.00        | \$104,827.00         | \$0.00                     |
| 01-401-121               | Administrative Assistant       | \$29,881.00         | \$46,638.00         | \$48,037.00          | \$39,087.00         | \$49,478.00          | \$8,950.00                 |
| 01-401-140               | Office Personnel Compensation  | \$44,370.00         | \$45,408.00         | \$48,037.00          | \$48,037.00         | \$52,355.00          | \$0.00                     |
| 01-401-142               | Office Personnel Overtime Comp | \$0.00              | \$0.00              | \$200.00             | \$0.00              | \$300.00             | \$200.00                   |
| 01-401-143               | Receptionist                   | \$33,788.00         | \$37,002.00         | \$37,700.00          | \$35,217.00         | \$38,628.00          | \$2,483.00                 |
| 01-401-144               | Transcriptionist Compensation  | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$0.00               | \$0.00                     |
| 01-401-150               | Benefits                       | \$124,232.00        | \$138,889.00        | \$142,000.00         | \$142,000.00        | \$144,020.00         | \$0.00                     |
| 01-401-161               | Social Security Taxes          | \$12,618.00         | \$14,085.00         | \$14,617.00          | \$13,894.00         | \$15,226.00          | \$723.00                   |
| 01-401-165               | Pension Administration Fees    | \$5,831.00          | \$4,320.00          | \$6,000.00           | \$6,000.00          | \$6,000.00           | \$0.00                     |
| 01-401-166               | Minimum Pension Obligation Non | \$31,585.00         | \$26,356.00         | \$25,247.00          | \$25,247.00         | \$33,971.00          | \$0.00                     |
| 01-401-168               | Medicare Tax                   | \$2,951.00          | \$3,294.00          | \$3,418.00           | \$3,250.00          | \$3,561.00           | \$168.00                   |
| 01-401-169               | Unemployment                   | \$395.00            | \$340.00            | \$2,480.00           | \$318.00            | \$750.00             | \$2,162.00                 |
| 01-401-210               | Supplies                       | \$0.00              | \$2,968.00          | \$5,000.00           | \$5,000.00          | \$5,000.00           | \$0.00                     |
| 01-401-329               | Newletter Expense              | \$6,835.00          | \$5,508.00          | \$10,000.00          | \$7,800.00          | \$10,000.00          | \$2,200.00                 |
| 01-401-330               | Transportation Expenses        | \$85.00             | \$14.00             | \$250.00             | \$0.00              | \$250.00             | \$250.00                   |
| 01-401-340               | Advertising and Printing       | \$9,166.00          | \$6,782.00          | \$10,000.00          | \$7,500.00          | \$10,000.00          | \$2,500.00                 |
| 01-401-341               | Ordinance Codification Updates | \$7,980.00          | \$1,195.00          | \$6,000.00           | \$6,000.00          | \$6,000.00           | \$0.00                     |
| 01-401-410               | Community Events               | \$0.00              | \$0.00              | \$600.00             | \$0.00              | \$1,500.00           | \$600.00                   |
| 01-401-420               | General Expenses               | \$8,976.00          | \$8,250.00          | \$10,400.00          | \$10,400.00         | \$10,400.00          | \$0.00                     |
| 01-401-453               | Admin Contract Services        | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$2,000.00           | \$0.00                     |
| 01-401-470               | Hiring Expenses                | \$1,954.00          | \$441.00            | \$1,500.00           | \$1,500.00          | \$1,500.00           | \$0.00                     |
| 01-401-750               | Minor Equipment Purchase       | \$135.00            | \$0.00              | \$0.00               | \$0.00              | \$0.00               | \$0.00                     |
| 01-401-751               | Admin IT                       | \$0.00              | \$0.00              | \$2,500.00           | \$2,500.00          | \$3,540.00           | \$0.00                     |
|                          |                                | <b>\$416,254.00</b> | <b>\$439,349.00</b> | <b>\$475,760.00</b>  | <b>\$455,524.00</b> | <b>\$499,306.00</b>  | <b>\$20,236.00</b>         |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>           |                                 | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u>    | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|------------------------------|---------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------------|
| FINANCE ADMINISTRATION (402) |                                 |                     |                     |                      |                     |                      |                            |
| 01-402-110                   | Controller Compensation         | \$2,762.00          | \$2,678.00          | \$2,700.00           | \$2,700.00          | \$2,700.00           | \$0.00                     |
| 01-402-120                   | Administrative Compensation     | \$66,300.00         | \$67,958.00         | \$69,997.00          | \$69,997.00         | \$72,097.00          | \$0.00                     |
| 01-402-140                   | Office Personnel Compensation   | \$47,408.00         | \$51,563.00         | \$52,224.00          | \$47,924.00         | \$46,655.00          | \$4,300.00                 |
| 01-402-142                   | Office Personnel Overtime Comp  | \$0.00              | \$0.00              | \$200.00             | \$0.00              | \$350.00             | \$200.00                   |
| 01-402-150                   | Benefits                        | \$69,400.00         | \$69,452.00         | \$71,000.00          | \$71,000.00         | \$72,500.00          | \$0.00                     |
| 01-402-161                   | Social Security Taxes           | \$7,221.00          | \$7,576.00          | \$7,758.00           | \$7,480.00          | \$7,552.00           | \$278.00                   |
| 01-402-165                   | Pension Administration Fees     | \$3,161.00          | \$2,376.00          | \$4,000.00           | \$4,000.00          | \$5,000.00           | \$0.00                     |
| 01-402-166                   | Minimum Pension Obligation-Non  | \$17,123.00         | \$14,021.00         | \$13,359.00          | \$13,359.00         | \$17,975.00          | \$0.00                     |
| 01-402-168                   | Medicare Tax                    | \$1,689.00          | \$1,772.00          | \$1,815.00           | \$1,750.00          | \$1,766.00           | \$65.00                    |
| 01-402-169                   | Unemployment                    | \$172.00            | \$181.00            | \$1,240.00           | \$149.00            | \$200.00             | \$1,091.00                 |
| 01-402-210                   | Supplies                        | \$0.00              | \$118.00            | \$500.00             | \$500.00            | \$500.00             | \$0.00                     |
| 01-402-311                   | Auditing Services               | \$14,200.00         | \$14,600.00         | \$14,900.00          | \$14,900.00         | \$15,300.00          | \$0.00                     |
| 01-402-323                   | Real Estate Tax Prep/Mailing    | \$3,738.00          | \$7,491.00          | \$9,500.00           | \$8,000.00          | \$8,400.00           | \$1,500.00                 |
| 01-402-420                   | General Expenses                | \$431.00            | \$308.00            | \$800.00             | \$800.00            | \$800.00             | \$0.00                     |
| 01-402-430                   | Taxes                           | \$582.00            | \$575.00            | \$600.00             | \$600.00            | \$600.00             | \$0.00                     |
| 01-402-451                   | Bank Services                   | \$1,383.00          | \$946.00            | \$1,900.00           | \$1,200.00          | \$1,200.00           | \$700.00                   |
| 01-402-453                   | Contracted Services             | \$2,132.00          | \$2,232.00          | \$2,390.00           | \$2,390.00          | \$2,500.00           | \$0.00                     |
| 01-402-454                   | Payroll Services                | \$4,524.00          | \$4,614.00          | \$4,500.00           | \$4,650.00          | \$4,650.00           | -\$150.00                  |
| 01-402-710                   | Finance IT                      | \$2,462.00          | \$3,554.00          | \$3,600.00           | \$3,723.00          | \$5,050.00           | -\$123.00                  |
|                              |                                 | <b>\$244,688.00</b> | <b>\$252,015.00</b> | <b>\$262,983.00</b>  | <b>\$255,122.00</b> | <b>\$265,795.00</b>  | <b>\$7,861.00</b>          |
| TAX COLLECTION (403)         |                                 |                     |                     |                      |                     |                      |                            |
| 01-403-316                   | Consulting Services -Accounting | \$413.00            | \$0.00              | \$531.00             | \$531.00            | \$650.00             | \$0.00                     |
|                              |                                 | <b>\$413.00</b>     | <b>\$0.00</b>       | <b>\$531.00</b>      | <b>\$531.00</b>     | <b>\$650.00</b>      | <b>\$0.00</b>              |
| LAW (404)                    |                                 |                     |                     |                      |                     |                      |                            |
| 01-404-310                   | Legal Services                  | \$112,460.00        | \$135,579.00        | \$159,000.00         | \$159,000.00        | \$135,000.00         | \$0.00                     |
| 01-404-311                   | Legal Services-Planning/Zoning  | \$10,705.00         | \$5,388.00          | \$15,000.00          | \$15,000.00         | \$15,000.00          | \$0.00                     |
| 01-404-312                   | Special Counsel                 | \$16,355.00         | \$32,780.00         | \$52,000.00          | \$52,000.00         | \$52,000.00          | \$0.00                     |
| 01-404-313                   | Court Stenographer              | \$1,878.00          | \$1,060.00          | \$800.00             | \$800.00            | \$1,100.00           | \$0.00                     |
|                              |                                 | <b>\$141,398.00</b> | <b>\$174,807.00</b> | <b>\$226,800.00</b>  | <b>\$226,800.00</b> | <b>\$203,100.00</b>  | <b>\$0.00</b>              |
| DATA PROCESSING (407)        |                                 |                     |                     |                      |                     |                      |                            |
| 01-407-314                   | Website Operation/Maintenance   | \$3,600.00          | \$3,600.00          | \$3,600.00           | \$3,600.00          | \$3,600.00           | \$0.00                     |
| 01-407-370                   | Maintenance/Repair Office Equi  | \$3,230.00          | \$3,341.00          | \$4,000.00           | \$4,000.00          | \$4,000.00           | \$0.00                     |
| 01-407-700                   | Major Equipment                 | \$1,404.00          | \$13,353.00         | \$3,000.00           | \$3,000.00          | \$20,000.00          | \$0.00                     |
| 01-407-750                   | Minor Equipment Purchase        | \$864.00            | \$2,180.00          | \$3,000.00           | \$3,000.00          | \$3,000.00           | \$0.00                     |
| 01-407-751                   | Software/Licenses Purchase      | \$7,067.00          | \$6,349.00          | \$5,000.00           | \$5,000.00          | \$8,600.00           | \$0.00                     |
|                              |                                 | <b>\$16,165.00</b>  | <b>\$28,823.00</b>  | <b>\$18,600.00</b>   | <b>\$18,600.00</b>  | <b>\$39,200.00</b>   | <b>\$0.00</b>              |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>        |                                | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u>    | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|---------------------------|--------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------------|
| ENGINEER (408)            |                                |                     |                     |                      |                     |                      |                            |
| 01-408-310                | Engineering Services           | \$94,205.00         | \$133,114.00        | \$100,000.00         | \$100,000.00        | \$100,000.00         | \$0.00                     |
| 01-408-311                | Engineering Services-Plan/Zon  | \$12,520.00         | \$3,606.00          | \$5,000.00           | \$5,000.00          | \$5,000.00           | \$0.00                     |
| 01-408-312                | Consulting Services            | \$0.00              | \$0.00              | \$1,540.00           | \$0.00              | \$1,000.00           | \$1,540.00                 |
| 01-408-313                | Bldg Code Enforcement Services | \$0.00              | \$0.00              | \$770.00             | \$500.00            | \$500.00             | \$270.00                   |
| 01-408-314                | Sewage Enforcement Officer     | \$40,096.00         | \$53,621.00         | \$10,000.00          | \$18,000.00         | \$20,000.00          | -\$8,000.00                |
|                           |                                | <b>\$146,821.00</b> | <b>\$190,341.00</b> | <b>\$117,310.00</b>  | <b>\$123,500.00</b> | <b>\$126,500.00</b>  | <b>-\$6,190.00</b>         |
| BUILDINGS AND PLANT (409) |                                |                     |                     |                      |                     |                      |                            |
| 01-409-140                | Maintenance Personnel Compensa | \$9,105.00          | \$1,970.00          | \$14,200.00          | \$5,642.00          | \$0.00               | \$8,558.00                 |
| 01-409-161                | Social Security Taxes          | \$565.00            | \$122.00            | \$880.00             | \$0.00              | \$0.00               | \$880.00                   |
| 01-409-168                | Medicare Tax                   | \$132.00            | \$29.00             | \$206.00             | \$0.00              | \$0.00               | \$206.00                   |
| 01-409-169                | Unemployment                   | \$92.00             | \$16.00             | \$620.00             | \$0.00              | \$0.00               | \$620.00                   |
| 01-409-200                | Building Materials/Supplies    | \$3,554.00          | \$3,952.00          | \$4,600.00           | \$4,600.00          | \$3,600.00           | \$0.00                     |
| 01-409-230                | Heating Oil/Diesel Fuel        | \$49,213.00         | \$20,842.00         | \$45,000.00          | \$40,000.00         | \$45,000.00          | \$5,000.00                 |
| 01-409-231                | Unleaded Gasoline              | \$40,826.00         | \$35,367.00         | \$41,000.00          | \$40,000.00         | \$43,000.00          | \$1,000.00                 |
| 01-409-234                | Oils/Lubricants                | \$2,650.00          | \$1,807.00          | \$2,500.00           | \$2,500.00          | \$2,500.00           | \$0.00                     |
| 01-409-320                | Communication Expense          | \$43,847.00         | \$37,585.00         | \$42,800.00          | \$41,440.00         | \$43,000.00          | \$1,360.00                 |
| 01-409-360                | Water Usage                    | \$3,785.00          | \$5,824.00          | \$4,900.00           | \$4,200.00          | \$4,400.00           | \$700.00                   |
| 01-409-361                | Electricity                    | \$51,687.00         | \$45,669.00         | \$48,000.00          | \$48,000.00         | \$48,000.00          | \$0.00                     |
| 01-409-362                | Gas ( Heating )                | \$4,217.00          | \$3,373.00          | \$8,000.00           | \$8,000.00          | \$8,500.00           | \$0.00                     |
| 01-409-367                | Refuse Removal                 | \$1,969.00          | \$2,114.00          | \$2,500.00           | \$2,140.00          | \$2,225.00           | \$360.00                   |
| 01-409-370                | Maint/Repair of Building       | \$35,575.00         | \$58,924.00         | \$55,000.00          | \$35,000.00         | \$42,000.00          | \$20,000.00                |
| 01-409-374                | Office Equip Maint/Repair      | \$203.00            | \$233.00            | \$1,000.00           | \$1,000.00          | \$1,000.00           | \$0.00                     |
| 01-409-384                | Office Equipment Rental        | \$13,384.00         | \$15,748.00         | \$15,500.00          | \$15,500.00         | \$10,000.00          | \$0.00                     |
| 01-409-420                | General Expenses               | \$0.00              | \$572.00            | \$0.00               | \$0.00              | \$1,000.00           | \$0.00                     |
| 01-409-450                | Contracted Services            | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$18,750.00          | \$0.00                     |
| 01-409-750                | Minor Equipment Purchase       | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$3,000.00           | \$0.00                     |
| 01-409-800                | Capital Outlay                 | \$20,433.00         | \$1,066.00          | \$7,000.00           | \$7,000.00          | \$25,000.00          | \$0.00                     |
| 01-409-820                | Building Purchase/Improvement  | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$0.00               | \$0.00                     |
|                           |                                | <b>\$281,237.00</b> | <b>\$235,213.00</b> | <b>\$293,706.00</b>  | <b>\$255,022.00</b> | <b>\$300,975.00</b>  | <b>\$38,684.00</b>         |

**2022 Proposed Budget  
General Fund**

| <u>Description</u> |                                | <u>2019 Actuals</u>   | <u>2020 Actuals</u>   | <u>2021 Budgeted</u>  | <u>Projected</u>      | <u>2022 Proposed</u>  | <u>(Over)/Under Actual</u> |
|--------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| POLICE (410)       |                                |                       |                       |                       |                       |                       |                            |
| 01-410-120         | Administrative Compensation    | \$95,346.00           | \$97,729.00           | \$101,639.00          | \$101,639.00          | \$104,688.00          | \$0.00                     |
| 01-410-130         | Police Compensation (FT)       | \$1,167,679.00        | \$1,306,936.00        | \$1,375,700.00        | \$1,324,000.00        | \$1,392,000.00        | \$51,700.00                |
| 01-410-131         | Police Compensation (PT)       | \$39,442.00           | \$24,208.00           | \$50,000.00           | \$15,000.00           | \$50,000.00           | \$35,000.00                |
| 01-410-132         | Police Overtime Compensation   | \$95,593.00           | \$93,326.00           | \$70,000.00           | \$55,000.00           | \$70,000.00           | \$15,000.00                |
| 01-410-133         | Overtime Billable              | \$0.00                | \$0.00                | \$30,000.00           | \$15,000.00           | \$30,000.00           | \$15,000.00                |
| 01-410-140         | Office Personnel Compensation  | \$44,808.00           | \$50,631.00           | \$52,321.00           | \$50,334.00           | \$53,822.00           | \$1,987.00                 |
| 01-410-142         | Office Personnel Overtime      | \$0.00                | \$0.00                | \$200.00              | \$0.00                | \$200.00              | \$200.00                   |
| 01-410-150         | Benefits                       | \$526,547.00          | \$547,005.00          | \$564,000.00          | \$564,000.00          | \$580,920.00          | \$0.00                     |
| 01-410-161         | Social Security Taxes          | \$90,869.00           | \$97,708.00           | \$104,151.00          | \$96,780.00           | \$105,444.00          | \$7,371.00                 |
| 01-410-165         | Pension Administration Fees    | \$60,816.00           | \$59,315.00           | \$65,800.00           | \$65,800.00           | \$62,000.00           | \$0.00                     |
| 01-410-166         | Minimum Pension Obligation-Non | \$7,448.00            | \$5,400.00            | \$5,829.00            | \$5,829.00            | \$7,842.00            | \$0.00                     |
| 01-410-167         | Minimum Pension Obligation-Pol | \$396,545.00          | \$454,698.00          | \$467,907.00          | \$467,907.00          | \$430,113.00          | \$0.00                     |
| 01-410-168         | Medicare Tax                   | \$21,252.00           | \$22,050.00           | \$24,358.00           | \$22,436.00           | \$24,660.00           | \$1,922.00                 |
| 01-410-169         | Unemployment                   | \$1,577.00            | \$1,525.00            | \$8,680.00            | \$1,339.00            | \$1,500.00            | \$7,341.00                 |
| 01-410-210         | Supplies                       | \$0.00                | \$1,813.00            | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$0.00                     |
| 01-410-228         | K-9 Expenses                   | \$3,991.00            | \$4,670.00            | \$5,750.00            | \$3,250.00            | \$5,750.00            | \$2,500.00                 |
| 01-410-241         | Uniforms                       | \$10,300.00           | \$8,497.00            | \$11,400.00           | \$11,400.00           | \$11,400.00           | \$0.00                     |
| 01-410-242         | Firearms                       | \$1,032.00            | \$484.00              | \$1,500.00            | \$1,500.00            | \$1,500.00            | \$0.00                     |
| 01-410-243         | Ammunition                     | \$5,800.00            | \$5,722.00            | \$5,800.00            | \$5,800.00            | \$8,000.00            | \$0.00                     |
| 01-410-300         | Contracted Services            | \$6,955.00            | \$6,879.00            | \$7,320.00            | \$7,320.00            | \$7,320.00            | \$0.00                     |
| 01-410-316         | Training                       | \$16,673.00           | \$15,050.00           | \$17,400.00           | \$13,550.00           | \$17,400.00           | \$3,850.00                 |
| 01-410-340         | Advertising and Printing       | \$577.00              | \$572.00              | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$0.00                     |
| 01-410-370         | Communication Equip - O/M/R    | \$2,753.00            | \$744.00              | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$0.00                     |
| 01-410-372         | Maint/Repair Equipment         | \$7,119.00            | \$4,067.00            | \$7,000.00            | \$7,000.00            | \$7,000.00            | \$0.00                     |
| 01-410-373         | Vehicle - O/M/R                | \$37,795.00           | \$19,641.00           | \$20,000.00           | \$20,000.00           | \$20,000.00           | \$0.00                     |
| 01-410-420         | General Expenses               | \$10,265.00           | \$10,131.00           | \$6,800.00            | \$6,800.00            | \$7,000.00            | \$0.00                     |
| 01-410-421         | Community Events               | \$0.00                | \$455.00              | \$4,804.00            | \$1,000.00            | \$6,804.00            | \$3,804.00                 |
| 01-410-440         | Uniform Maintenance            | \$1,582.00            | \$1,181.00            | \$5,500.00            | \$5,500.00            | \$5,500.00            | \$0.00                     |
| 01-410-470         | Investigation Expense          | \$1,885.00            | \$2,245.00            | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$0.00                     |
| 01-410-700         | Major Equipment Purchase       | \$22,518.00           | \$945.00              | \$12,720.00           | \$11,720.00           | \$4,000.00            | \$1,000.00                 |
| 01-410-710         | Police Computer- IT            | \$19,455.00           | \$17,556.00           | \$18,800.00           | \$18,800.00           | \$22,500.00           | \$0.00                     |
| 01-410-750         | Minor Equipment Purchase       | \$5,676.00            | \$3,920.00            | \$5,000.00            | \$5,000.00            | \$5,000.00            | \$0.00                     |
| 01-410-800         | Capital Outlay                 | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$18,000.00           | \$0.00                     |
|                    |                                | <b>\$2,702,298.00</b> | <b>\$2,865,103.00</b> | <b>\$3,057,379.00</b> | <b>\$2,910,704.00</b> | <b>\$3,067,363.00</b> | <b>\$146,675.00</b>        |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>        |                                | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u> | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|---------------------------|--------------------------------|---------------------|---------------------|----------------------|------------------|----------------------|----------------------------|
| FIRE (411)                |                                |                     |                     |                      |                  |                      |                            |
| 01-411-130                | Police Services                | \$0.00              | \$0.00              | \$0.00               | \$0.00           | \$0.00               | \$0.00                     |
| 01-411-240                | Vehicle Gasoline & Oil         | \$11,017.00         | \$7,824.00          | \$12,000.00          | \$8,000.00       | \$12,000.00          | \$4,000.00                 |
| 01-411-354                | Workmen's Compensation         | \$31,591.00         | \$24,885.00         | \$35,000.00          | \$28,179.00      | \$32,000.00          | \$6,821.00                 |
| 01-411-360                | Hydrant Service                | \$20,592.00         | \$22,392.00         | \$22,392.00          | \$22,392.00      | \$22,392.00          | \$0.00                     |
| 01-411-373                | Vehicle - O/M/R                | \$823.00            | \$0.00              | \$2,000.00           | \$0.00           | \$2,000.00           | \$2,000.00                 |
| 01-411-420                | General Expense                | \$9,707.00          | \$2,793.00          | \$11,000.00          | \$11,000.00      | \$7,000.00           | \$0.00                     |
| 01-411-500                | Contribution to Fire Cos.      | \$210,000.00        | \$200,000.00        | \$215,000.00         | \$202,100.00     | \$235,000.00         | \$12,900.00                |
| 01-411-501                | Cont. to Fireman's Relief      | \$82,750.00         | \$82,914.00         | \$82,914.00          | \$74,318.00      | \$74,318.00          | \$8,596.00                 |
| 01-411-502                | Contribution to EMS Services   | \$15,000.00         | \$15,000.00         | \$15,000.00          | \$15,000.00      | \$15,000.00          | \$0.00                     |
|                           |                                | \$381,480.00        | \$355,808.00        | \$395,306.00         | \$360,989.00     | \$399,710.00         | \$34,317.00                |
| PLANNING AND ZONING (414) |                                |                     |                     |                      |                  |                      |                            |
| 01-414-120                | Zoning Officer Comp            | \$68,340.00         | \$70,049.00         | \$72,150.00          | \$72,150.00      | \$74,315.00          | \$0.00                     |
| 01-414-130                | Officials Compensation         | \$390.00            | \$120.00            | \$360.00             | \$210.00         | \$360.00             | \$150.00                   |
| 01-414-140                | Office Personnel Compensation  | \$50,311.00         | \$53,080.00         | \$52,496.00          | \$51,910.00      | \$53,774.00          | \$586.00                   |
| 01-414-142                | Office Personnel Overtime Comp | \$70.00             | \$765.00            | \$300.00             | \$91.00          | \$300.00             | \$209.00                   |
| 01-414-150                | Benefits                       | \$48,217.00         | \$49,278.00         | \$50,000.00          | \$49,900.00      | \$50,500.00          | \$100.00                   |
| 01-414-161                | Social Security Taxes          | \$7,100.00          | \$7,689.00          | \$7,770.00           | \$7,711.00       | \$7,982.00           | \$59.00                    |
| 01-414-165                | Pension Administration Fees    | \$3,161.00          | \$2,376.00          | \$4,000.00           | \$4,000.00       | \$5,000.00           | \$0.00                     |
| 01-414-166                | Minimum Pension Obligation-Non | \$17,123.00         | \$13,991.00         | \$13,621.00          | \$13,621.00      | \$18,327.00          | \$0.00                     |
| 01-414-168                | Medicare Tax                   | \$1,660.00          | \$1,798.00          | \$1,817.00           | \$1,803.00       | \$1,867.00           | \$14.00                    |
| 01-414-169                | Unemployment                   | \$236.00            | \$166.00            | \$1,240.00           | \$155.00         | \$200.00             | \$1,085.00                 |
| 01-414-210                | Supplies                       | \$0.00              | \$383.00            | \$1,000.00           | \$1,000.00       | \$1,000.00           | \$0.00                     |
| 01-414-312                | Consulting Services            | \$41,019.00         | \$30,537.00         | \$35,000.00          | \$25,000.00      | \$40,000.00          | \$10,000.00                |
| 01-414-340                | Advertising and Printing       | \$5,537.00          | \$5,436.00          | \$7,000.00           | \$1,500.00       | \$6,000.00           | \$5,500.00                 |
| 01-414-371                | Vehicle Maint/Repair - O/M/R   | \$1,100.00          | \$84.00             | \$750.00             | \$250.00         | \$750.00             | \$500.00                   |
| 01-414-420                | General Expenses               | \$1,805.00          | \$560.00            | \$1,500.00           | \$1,500.00       | \$1,500.00           | \$0.00                     |
| 01-414-460                | Seminar/Education/Meetings     | \$700.00            | \$0.00              | \$800.00             | \$560.00         | \$800.00             | \$240.00                   |
| 01-414-750                | Minor Equipment Purchase       | \$0.00              | \$0.00              | \$5,000.00           | \$2,758.00       | \$500.00             | \$2,242.00                 |
| 01-414-751                | Zoning IT                      | \$1,729.00          | \$0.00              | \$2,500.00           | \$1,000.00       | \$3,000.00           | \$1,500.00                 |
| 01-414-800                | Capital Outlay                 | \$0.00              | \$0.00              | \$0.00               | \$0.00           | \$0.00               | \$0.00                     |
|                           |                                | \$248,498.00        | \$236,312.00        | \$257,304.00         | \$235,119.00     | \$266,175.00         | \$22,185.00                |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>             |                                | <u>2019 Actuals</u> | <u>2020 Actuals</u> | <u>2021 Budgeted</u> | <u>Projected</u>   | <u>2022 Proposed</u> | <u>(Over)/Under Actual</u> |
|--------------------------------|--------------------------------|---------------------|---------------------|----------------------|--------------------|----------------------|----------------------------|
| EMERGENCY MANAGEMENT (415)     |                                |                     |                     |                      |                    |                      |                            |
| 01-415-120                     | Administrative Person. Comp.   | \$2,000.00          | \$2,000.00          | \$2,000.00           | \$2,000.00         | \$2,000.00           | \$0.00                     |
| 01-415-200                     | Materials/Supplies             | \$0.00              | \$0.00              | \$500.00             | \$0.00             | \$500.00             | \$500.00                   |
| 01-415-300                     | Haz Mat Clean-up               | \$0.00              | \$0.00              | \$1,000.00           | \$0.00             | \$1,000.00           | \$1,000.00                 |
| 01-415-700                     | Minor Equipment Purchase       | \$0.00              | \$0.00              | \$0.00               | \$0.00             | \$0.00               | \$0.00                     |
|                                |                                | <b>\$2,000.00</b>   | <b>\$2,000.00</b>   | <b>\$3,500.00</b>    | <b>\$2,000.00</b>  | <b>\$3,500.00</b>    | <b>\$1,500.00</b>          |
| CROSSING GUARDS (419)          |                                |                     |                     |                      |                    |                      |                            |
| 01-419-150                     | Crossing Guard Wages           | \$4,519.00          | \$3,278.00          | \$5,000.00           | \$5,000.00         | \$5,000.00           | \$0.00                     |
|                                |                                | <b>\$4,519.00</b>   | <b>\$3,278.00</b>   | <b>\$5,000.00</b>    | <b>\$5,000.00</b>  | <b>\$5,000.00</b>    | <b>\$0.00</b>              |
| DOG CONTROL (421)              |                                |                     |                     |                      |                    |                      |                            |
| 01-421-150                     | Dog Control Wages              | \$3,000.00          | \$3,000.00          | \$3,000.00           | \$3,000.00         | \$3,000.00           | \$0.00                     |
| 01-421-220                     | Dog Control Supplies           | \$104.00            | \$216.00            | \$1,000.00           | \$1,000.00         | \$1,000.00           | \$0.00                     |
| 01-421-450                     | Dog Control Contracted Service | \$100.00            | \$249.00            | \$2,000.00           | \$1,000.00         | \$3,500.00           | \$1,000.00                 |
|                                |                                | <b>\$3,204.00</b>   | <b>\$3,465.00</b>   | <b>\$6,000.00</b>    | <b>\$5,000.00</b>  | <b>\$7,500.00</b>    | <b>\$1,000.00</b>          |
| RECYCLING (426)                |                                |                     |                     |                      |                    |                      |                            |
| 01-426-200                     | Recycling Supplies             | \$501.00            | \$125.00            | \$500.00             | \$500.00           | \$500.00             | \$0.00                     |
| 01-426-230                     | Compost Center Fuel/Vehicle    | \$1,490.00          | \$1,372.00          | \$1,000.00           | \$1,000.00         | \$2,200.00           | \$0.00                     |
| 01-426-260                     | Small Tools                    | \$434.00            | \$0.00              | \$500.00             | \$500.00           | \$500.00             | \$0.00                     |
| 01-426-310                     | Professional Services          | \$0.00              | \$0.00              | \$0.00               | \$0.00             | \$0.00               | \$0.00                     |
| 01-426-320                     | Communications                 | \$417.00            | \$440.00            | \$0.00               | -\$9.00            | \$0.00               | \$9.00                     |
| 01-426-340                     | Advertising and Printing       | \$724.00            | \$465.00            | \$600.00             | \$600.00           | \$600.00             | \$0.00                     |
| 01-426-360                     | Utilities                      | \$2,094.00          | \$1,544.00          | \$2,200.00           | \$1,978.00         | \$2,200.00           | \$222.00                   |
| 01-426-370                     | Maint/Repairs Facility         | \$11,150.00         | \$88,446.00         | \$19,000.00          | \$18,918.00        | \$25,000.00          | \$82.00                    |
| 01-426-500                     | Compost Center Appropriation   | \$10,500.00         | \$10,500.00         | \$10,500.00          | \$10,500.00        | \$10,500.00          | \$0.00                     |
| 01-426-700                     | Minor equipment                | \$0.00              | \$0.00              | \$0.00               | \$0.00             | \$0.00               | \$0.00                     |
|                                |                                | <b>\$27,310.00</b>  | <b>\$102,892.00</b> | <b>\$34,300.00</b>   | <b>\$33,987.00</b> | <b>\$41,500.00</b>   | <b>\$313.00</b>            |
| HIGHWAY-GENERAL SERVICES (430) |                                |                     |                     |                      |                    |                      |                            |
| 01-430-120                     | Administrative Compensation    | \$74,766.00         | \$76,635.00         | \$78,935.00          | \$78,935.00        | \$81,303.00          | \$0.00                     |
| 01-430-121                     | Roadmaster Compensation        | \$55,263.00         | \$59,365.00         | \$62,000.00          | \$62,000.00        | \$63,385.00          | \$0.00                     |
| 01-430-140                     | Maintenance Compensation       | \$419,104.00        | \$423,837.00        | \$474,830.00         | \$459,800.00       | \$542,322.00         | \$15,030.00                |
| 01-430-141                     | Seasonal Employee Comp         | \$9,889.00          | \$0.00              | \$18,400.00          | \$5,106.00         | \$21,240.00          | \$13,294.00                |
| 01-430-142                     | Maintenance Personnel Overtime | \$45,566.00         | \$25,451.00         | \$59,100.00          | \$59,100.00        | \$61,000.00          | \$0.00                     |
| 01-430-150                     | Benefits                       | \$326,468.00        | \$305,720.00        | \$355,000.00         | \$333,000.00       | \$382,550.00         | \$22,000.00                |
| 01-430-161                     | Social Security Taxes          | \$37,484.00         | \$36,288.00         | \$42,983.00          | \$41,226.00        | \$47,694.00          | \$1,757.00                 |
| 01-430-165                     | Pension Administration Fees    | \$17,274.00         | \$15,161.00         | \$16,000.00          | \$16,000.00        | \$10,000.00          | \$0.00                     |
| 01-430-166                     | Minimum Pension Obligation-Non | \$93,573.00         | \$71,433.00         | \$76,438.00          | \$76,438.00        | \$102,851.00         | \$0.00                     |



**2022 Proposed Budget  
General Fund**

| <u>Description</u>                  |                                | <u>2019 Actuals</u>   | <u>2020 Actuals</u>   | <u>2021 Budgeted</u>  | <u>Projected</u>      | <u>2022 Proposed</u>  | <u>(Over)/Under Actual</u> |
|-------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| 01-430-168                          | Medicare Tax                   | \$8,767.00            | \$8,487.00            | \$10,053.00           | \$9,641.64            | \$11,154.00           | \$411.36                   |
| 01-430-169                          | Unemployment                   | \$812.00              | \$978.00              | \$6,820.00            | \$1,000.00            | \$1,200.00            | \$5,820.00                 |
| 01-430-200                          | Materials/Supplies             | \$3,759.00            | \$1,937.00            | \$4,000.00            | \$3,500.00            | \$4,000.00            | \$500.00                   |
| 01-430-210                          | Office Supplies                | \$0.00                | \$833.00              | \$1,000.00            | \$850.00              | \$1,000.00            | \$150.00                   |
| 01-430-250                          | Traffic Sign - M/R             | \$5,230.00            | \$4,532.00            | \$5,000.00            | \$2,424.00            | \$5,000.00            | \$2,576.00                 |
| 01-430-373                          | Vehicle - O/M/R                | \$25,939.00           | \$19,376.00           | \$25,000.00           | \$20,000.00           | \$25,000.00           | \$5,000.00                 |
| 01-430-380                          | Equipment Rental               | \$1,400.00            | \$2,855.00            | \$4,000.00            | \$4,000.00            | \$4,000.00            | \$0.00                     |
| 01-430-420                          | General Expenses               | \$6,429.00            | \$13,563.00           | \$9,750.00            | \$8,000.00            | \$10,100.00           | \$1,750.00                 |
| 01-430-450                          | Contracted Services            | \$9,933.00            | \$13,884.00           | \$18,000.00           | \$18,000.00           | \$18,000.00           | \$0.00                     |
| 01-430-700                          | Major Equipment Purchase       | \$0.00                | \$0.00                | \$4,000.00            | \$4,000.00            | \$4,000.00            | \$0.00                     |
| 01-430-750                          | Minor Equipment Purchase       | \$4,414.00            | \$4,949.00            | \$4,000.00            | \$4,000.00            | \$4,000.00            | \$0.00                     |
| 01-430-751                          | Public Works IT                | \$0.00                | \$0.00                | \$3,500.00            | \$3,500.00            | \$3,000.00            | \$0.00                     |
|                                     |                                | <b>\$1,146,070.00</b> | <b>\$1,085,284.00</b> | <b>\$1,278,809.00</b> | <b>\$1,210,520.64</b> | <b>\$1,402,799.00</b> | <b>\$68,288.36</b>         |
| HIGHWAY-TRAFFIC SIGNALS (433)       |                                |                       |                       |                       |                       |                       |                            |
| 01-433-240                          | Road/Street Signs/Markings     | \$23,913.00           | \$15,739.00           | \$20,000.00           | \$20,800.00           | \$22,000.00           | -\$800.00                  |
| 01-433-250                          | Traffic Signal Purchase/Improv | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                     |
|                                     |                                | <b>\$23,913.00</b>    | <b>\$15,739.00</b>    | <b>\$20,000.00</b>    | <b>\$20,800.00</b>    | <b>\$22,000.00</b>    | <b>-\$800.00</b>           |
| HIGHWAY-REPAIRS TO HIGHWAYS (438)   |                                |                       |                       |                       |                       |                       |                            |
| 01-438-240                          | Road Materials/Supplies        | \$70,897.00           | \$37,409.00           | \$80,000.00           | \$80,000.00           | \$100,000.00          | \$0.00                     |
|                                     |                                | <b>\$70,897.00</b>    | <b>\$37,409.00</b>    | <b>\$80,000.00</b>    | <b>\$80,000.00</b>    | <b>\$100,000.00</b>   | <b>\$0.00</b>              |
| HIGHWAY CONSTR AND REBUILDING (439) |                                |                       |                       |                       |                       |                       |                            |
| 01-439-600                          | Capital Construction           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                     |
|                                     |                                | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>              |
| PARTICIPANT RECREATION (452)        |                                |                       |                       |                       |                       |                       |                            |
| 01-452-200                          | Materials/Supplies             | \$3,299.00            | \$2,889.00            | \$3,500.00            | \$3,500.00            | \$3,500.00            | \$0.00                     |
| 01-452-367                          | Refuse Removal                 | \$4,375.00            | \$4,697.00            | \$5,000.00            | \$5,000.00            | \$5,000.00            | \$0.00                     |
| 01-452-370                          | Maintenance/Repairs            | \$4,816.00            | \$6,555.00            | \$5,000.00            | \$5,000.00            | \$5,500.00            | \$0.00                     |
| 01-452-420                          | General Expenses               | \$2,180.00            | \$3,484.00            | \$4,000.00            | \$1,000.00            | \$4,000.00            | \$3,000.00                 |
| 01-452-450                          | Park Contracted Services       | \$53,324.00           | \$49,805.00           | \$70,000.00           | \$70,000.00           | \$80,000.00           | \$0.00                     |
| 01-452-500                          | Summer Youth Program (SVCC)    | \$18,742.00           | \$0.00                | \$25,000.00           | \$25,000.00           | \$25,000.00           | \$0.00                     |
| 01-452-501                          | Senior Program                 | \$13,743.00           | \$3,470.00            | \$13,878.00           | \$6,939.00            | \$13,878.00           | \$6,939.00                 |
| 01-452-510                          | Pool Pass Reimbursement        | \$10,255.00           | \$9,950.00            | \$0.00                | \$0.00                | \$10,665.00           | \$0.00                     |
| 01-452-700                          | Major Equipment Purchase       | \$2,890.00            | \$1,070.00            | \$3,500.00            | \$3,500.00            | \$3,500.00            | \$0.00                     |
| 01-452-750                          | Minor Equipment Purchase       | \$934.00              | \$0.00                | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$0.00                     |
|                                     |                                | <b>\$114,558.00</b>   | <b>\$81,920.00</b>    | <b>\$130,878.00</b>   | <b>\$120,939.00</b>   | <b>\$152,043.00</b>   | <b>\$9,939.00</b>          |

**2022 Proposed Budget  
General Fund**

| <b>Description</b>                    |                                | <b><u>2019 Actuals</u></b> | <b><u>2020 Actuals</u></b> | <b><u>2021 Budgeted</u></b> | <b><u>Projected</u></b> | <b><u>2022 Proposed</u></b> | <b><u>(Over)/Under Actual</u></b> |
|---------------------------------------|--------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------|-----------------------------|-----------------------------------|
| <b>LIBRARIES (456)</b>                |                                |                            |                            |                             |                         |                             |                                   |
| 01-456-500                            | Library Contribution           | \$98,298.00                | \$100,264.00               | \$100,264.00                | \$100,264.00            | \$107,169.00                | \$0.00                            |
|                                       |                                | <b>\$98,298.00</b>         | <b>\$100,264.00</b>        | <b>\$100,264.00</b>         | <b>\$100,264.00</b>     | <b>\$107,169.00</b>         | \$0.00                            |
| <b>CONSERVATION (461)</b>             |                                |                            |                            |                             |                         |                             |                                   |
| 01-461-200                            | Supplies                       | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
| 01-461-420                            | Dues, Subscriptions etc        | \$17.00                    | \$353.00                   | \$400.00                    | \$0.00                  | \$0.00                      | \$400.00                          |
| 01-461-540                            | Contribution                   | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
| 01-461-750                            | Minor Equipment Purchase       | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
|                                       |                                | <b>\$17.00</b>             | <b>\$353.00</b>            | <b>\$400.00</b>             | <b>\$0.00</b>           | <b>\$0.00</b>               | \$400.00                          |
| <b>DEBT PRINCIPAL (471)</b>           |                                |                            |                            |                             |                         |                             |                                   |
| 01-471-200                            | Loan Principal Payments        | \$979,710.00               | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
|                                       |                                | <b>\$979,710.00</b>        | <b>\$0.00</b>              | <b>\$0.00</b>               | <b>\$0.00</b>           | <b>\$0.00</b>               | \$0.00                            |
| <b>DEBT INTEREST (472)</b>            |                                |                            |                            |                             |                         |                             |                                   |
| 01-472-200                            | Loan Interest Payments         | \$7,488.00                 | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
|                                       |                                | <b>\$7,488.00</b>          | <b>\$0.00</b>              | <b>\$0.00</b>               | <b>\$0.00</b>           | <b>\$0.00</b>               | \$0.00                            |
| <b>INTERGOVERNMENT EXPENSES (481)</b> |                                |                            |                            |                             |                         |                             |                                   |
| 01-481-000                            | Intergovernmental Expenditures | \$10,866.00                | \$0.00                     | \$15,000.00                 | \$67,802.00             | \$15,000.00                 | -\$52,802.00                      |
|                                       |                                | <b>\$10,866.00</b>         | <b>\$0.00</b>              | <b>\$15,000.00</b>          | <b>\$67,802.00</b>      | <b>\$15,000.00</b>          | -\$52,802.00                      |
| <b>INSURANCE (486)</b>                |                                |                            |                            |                             |                         |                             |                                   |
| 01-486-150                            | Benefits                       | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
| 01-486-351                            | Business Insurance             | \$69,740.00                | \$73,419.00                | \$79,000.00                 | \$84,000.00             | \$92,400.00                 | -\$5,000.00                       |
| 01-486-352                            | Vehicle Insurance              | \$33,710.00                | \$34,666.00                | \$38,000.00                 | \$30,000.00             | \$33,000.00                 | \$8,000.00                        |
| 01-486-354                            | Workmen's Compensation         | \$124,650.00               | \$143,747.00               | \$149,000.00                | \$149,000.00            | \$148,400.00                | \$0.00                            |
| 01-486-356                            | Public Officials Bond          | \$775.00                   | \$1,173.00                 | \$3,000.00                  | \$3,000.00              | \$3,000.00                  | \$0.00                            |
|                                       |                                | <b>\$228,875.00</b>        | <b>\$253,005.00</b>        | <b>\$269,000.00</b>         | <b>\$266,000.00</b>     | <b>\$276,800.00</b>         | \$3,000.00                        |
| <b>EMPLOYEE BENEFITS (487)</b>        |                                |                            |                            |                             |                         |                             |                                   |
| 01-487-150                            | Benefits                       | \$154,948.00               | \$160,259.00               | \$162,300.00                | \$162,300.00            | \$163,923.00                | \$0.00                            |
|                                       |                                | <b>\$154,948.00</b>        | <b>\$160,259.00</b>        | <b>\$162,300.00</b>         | <b>\$162,300.00</b>     | <b>\$163,923.00</b>         | \$0.00                            |
| <b>MISCELLANEOUS (489)</b>            |                                |                            |                            |                             |                         |                             |                                   |
| 01-489-000                            | Intergovernmental DCED         | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
| 01-489-410                            | Legal Settlements              | \$0.00                     | \$0.00                     | \$0.00                      | \$7,000.00              | \$1,000.00                  | -\$7,000.00                       |
| 01-489-541                            | Matching Grant Allocation      | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
|                                       |                                | <b>\$0.00</b>              | <b>\$0.00</b>              | <b>\$0.00</b>               | <b>\$7,000.00</b>       | <b>\$1,000.00</b>           | -\$7,000.00                       |
| <b>TRANSFER (490)</b>                 |                                |                            |                            |                             |                         |                             |                                   |
| 01-490-003                            | CD Purchase                    | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                  | \$0.00                      | \$0.00                            |
|                                       |                                | <b>\$0.00</b>              | <b>\$0.00</b>              | <b>\$0.00</b>               | <b>\$0.00</b>           | <b>\$0.00</b>               | \$0.00                            |

**2022 Proposed Budget  
General Fund**

| <u>Description</u>                  |                                | <u>2019 Actuals</u>   | <u>2020 Actuals</u>    | <u>2021 Budgeted</u>  | <u>Projected</u>       | <u>2022 Proposed</u>  | <u>(Over)/Under Actual</u> |
|-------------------------------------|--------------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|----------------------------|
| REFUNDS-PRIOR YEAR EXPENSES (491)   |                                |                       |                        |                       |                        |                       |                            |
| 01-491-001                          | Refund of Prior Year Revenue   | \$0.00                | \$0.00                 | \$2,000.00            | -\$10.00               | \$2,000.00            | \$2,010.00                 |
| 01-491-280                          | Unpaid Bills Prior Years       | \$0.00                | \$0.00                 | \$20,000.00           | \$21,912.00            | \$20,000.00           | -\$1,912.00                |
|                                     |                                | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$22,000.00</b>    | <b>\$21,902.00</b>     | <b>\$22,000.00</b>    | <b>\$98.00</b>             |
| INTERFUND OPERATING TRANSFERS (492) |                                |                       |                        |                       |                        |                       |                            |
| 01-492-000                          | Transfer to Other Funds        | \$646,345.00          | \$765,000.00           | \$965,000.00          | \$965,027.00           | \$315,000.00          | -\$27.00                   |
| 01-492-100                          | Transfer to Fund Balance       | \$0.00                | \$0.00                 | \$576,032.00          | \$0.00                 | \$607,755.00          | \$576,032.00               |
| 01-492-120                          | Compost CTR                    | \$0.00                | \$0.00                 | \$0.00                | \$0.00                 | \$0.00                | \$0.00                     |
|                                     |                                | <b>\$646,345.00</b>   | <b>\$765,000.00</b>    | <b>\$1,541,032.00</b> | <b>\$965,027.00</b>    | <b>\$922,755.00</b>   | <b>\$576,005.00</b>        |
|                                     | <b>Total Expense</b>           | <b>\$8,128,859.00</b> | <b>\$ 7,414,105.00</b> | <b>\$8,817,656.00</b> | <b>\$7,944,149.64</b>  | <b>\$8,458,757.00</b> | <b>\$873,506.36</b>        |
|                                     | Total REVENUE                  | \$8,858,739.00        | \$9,623,512.00         | \$8,817,656.00        | \$9,819,085.00         | \$8,458,757.00        |                            |
|                                     | Total EXPENSE                  | \$8,128,859.00        | \$7,414,105.00         | \$8,817,656.00        | \$7,944,149.64         | \$8,458,757.00        |                            |
|                                     | Revenue/Expense =              | <b>\$729,880.00</b>   | <b>\$2,209,407.00</b>  | <b>\$0.00</b>         | <b>\$1,874,935.36</b>  | <b>\$0.00</b>         |                            |
|                                     | Beginning Balance 2021         |                       |                        |                       | \$2,038,025.38         |                       |                            |
|                                     | Revenue                        |                       |                        |                       | \$9,826,645.00         |                       |                            |
|                                     | Less Landfill/ARPA             |                       |                        |                       | -\$3,234,404.00        |                       |                            |
|                                     | Less Expenses (less transfers) |                       |                        |                       | <u>-\$6,980,718.64</u> |                       |                            |
|                                     | Anticipated Beginning Balance  |                       |                        |                       | \$1,649,547.74         |                       |                            |



## Special Funds

## Lower Saucon Township

### Major Sources of Revenue

| Revenue Source | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------|--------------|------------------------|-------------------|
| Fire Tax       | \$330,000.00 | \$0.00                 | 330,000.00        |

- The Fire Tax assessment is set at .75 which is approximately \$330,000.00 annually to support the purchase of fire equipment.

| Revenue Source                 | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|--------------------------------|--------------|------------------------|-------------------|
| Earned Income Tax – Open Space | \$500,000.00 | -\$745,000.00          | \$1,245,000.00    |

- The .25 earned income tax expires effective December 31, 2021. The amount projected is for the 4<sup>th</sup> quarter filing of 2021

| Revenue Source           | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|--------------------------|--------------|------------------------|-------------------|
| State Aid – Liquid Fuels | \$473,043.00 | \$12,271.00            | \$460,772.00      |

- Funding from the State to repair and maintain Township owned road infrastructure. This funding from is based on population and miles of roadway locally maintained. We are estimating the amount received in 2021 as we have not received confirmation of the 2022 amount.

| Revenue Source | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------|-------------|------------------------|-------------------|
| Other Sources  | \$30,000.00 | -\$10,000.00           | \$40,000.00       |

- Funds are interest and sale of equipment

*Of the three funds, the State Liquid Fuel Account would require \$311,757.00 to be used of the account's fund balance. This is to complete more roadwork and replacement of Lower Saucon Rd Bridge. We will also assume using \$115,000.00 of the Open Space Fund balance in the event a property or easement is purchase in 2022.*

## Special Funds

## Lower Saucon Township Expenditures



### Expenditures

| Expense        | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------|--------------|------------------------|-------------------|
| Fire Equipment | \$139,313.35 | \$1,921.65             | \$141,235.00      |

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire company. In 2022 we are proposing an additional \$5,000 for grant consultation, and \$134,313.00 to Lower Saucon Fire Rescue.

| Expense              | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------------|--------------|------------------------|-------------------|
| Open Space Purchases | \$630,000.00 | -\$487,000.00          | \$1,117,000.00    |

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

| Expense                                     | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|---|--------------|------------------------|-------------------|
| State Aid Approved Highway Related Expenses | \$796,800.00 | -\$130,000.00          | \$666,800.00      |

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$125,000) and other items. Funding is only to be used on Township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. We are assuming the completion of the Lower Saucon Bridge replacement in 2022.

\$193,686.65 is anticipated to be excess revenue in the Fire Equipment Fund. We will have sufficient funds in both the State Liquid Fuel funds and Open Space Funds going into 2022.

2022 Proposed Budget  
Special Fund

| <u>Description</u>           |                                  | <u>2019 Actuals</u>    | <u>2020 Actuals</u>    | <u>2021 Budgeted</u>   | <u>Projected</u>       | <u>2022 Proposed</u>   | <u>(Over)/Under</u>   |
|------------------------------|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|
| REAL ESTATE PROPERTY TAX     |                                  |                        |                        |                        |                        |                        |                       |
| 02-301-100                   | Real Estate Taxes - Current Year | \$ 436,812.00          | \$ 448,596.00          | \$ 330,000.00          | \$ 330,000.00          | \$ 330,000.00          | \$ -                  |
|                              |                                  | <b>\$ 436,812.00</b>   | <b>\$ 448,596.00</b>   | <b>\$ 330,000.00</b>   | <b>\$ 330,000.00</b>   | <b>\$ 330,000.00</b>   | <b>\$ -</b>           |
| LOCAL TAX ENABLING ACT (310) |                                  |                        |                        |                        |                        |                        |                       |
| 02-310-210                   | Earned Income Tax - Current Year | \$ 839,561.00          | \$ 910,189.00          | \$ 825,000.00          | \$ 825,000.00          | \$ -                   | \$ -                  |
| 02-310-220                   | Earned Income Tax - Prior Year   | \$ 426,707.00          | \$ 465,784.00          | \$ 420,000.00          | \$ 420,000.00          | \$ 500,000.00          | \$ -                  |
|                              |                                  | <b>\$ 1,266,268.00</b> | <b>\$ 1,375,973.00</b> | <b>\$ 1,245,000.00</b> | <b>\$ 1,245,000.00</b> | <b>\$ 500,000.00</b>   | <b>\$ -</b>           |
| INTEREST EARNINGS (341)      |                                  |                        |                        |                        |                        |                        |                       |
| 02-341-000                   | Earnings from Investments        | \$ 45,977.00           | \$ 63,222.00           | \$ 30,000.00           | \$ 32,000.00           | \$ 20,000.00           | \$ (2,000.00)         |
|                              |                                  | <b>\$ 45,977.00</b>    | <b>\$ 63,222.00</b>    | <b>\$ 30,000.00</b>    | <b>\$ 32,000.00</b>    | <b>\$ 20,000.00</b>    | <b>\$ (2,000.00)</b>  |
| STATE SHARED REVENUE (355)   |                                  |                        |                        |                        |                        |                        |                       |
| 02-355-050                   | Motor Vehicle Tax - Liquid Fuels | \$ 518,021.00          | \$ 505,527.00          | \$ 460,772.00          | \$ 473,043.00          | \$ 473,043.00          | \$ (12,271.00)        |
|                              |                                  | <b>\$ 518,021.00</b>   | <b>\$ 505,527.00</b>   | <b>\$ 460,772.00</b>   | <b>\$ 473,043.00</b>   | <b>\$ 473,043.00</b>   | <b>\$ (12,271.00)</b> |
| LOCAL GRANT FUNDING (357)    |                                  |                        |                        |                        |                        |                        |                       |
| 02-357-000                   | Local Grant Funding              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                  |
|                              |                                  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>           |
| MISCELLANEOUS (380)          |                                  |                        |                        |                        |                        |                        |                       |
| 02-380-000                   | Miscellaneous Income             | \$ -                   | \$ 218.00              | \$ -                   | \$ -                   | \$ -                   | \$ -                  |
|                              |                                  | <b>\$ -</b>            | <b>\$ 218.00</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>           |
| DONATIONS (387)              |                                  |                        |                        |                        |                        |                        |                       |
| 02-387-000                   | Miscellaneous Donations          | \$ 105.00              | \$ 5,038.00            | \$ -                   | \$ -                   | \$ -                   | \$ -                  |
|                              |                                  | <b>\$ 105.00</b>       | <b>\$ 5,038.00</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>           |
| SALE OF FIXED ASSETS (391)   |                                  |                        |                        |                        |                        |                        |                       |
| 02-391-100                   | Sale of Fixed Assets             | \$ 20,000.00           | \$ -                   | \$ 10,000.00           | \$ 10,000.00           | \$ 10,000.00           | \$ -                  |
|                              |                                  | <b>\$ 20,000.00</b>    | <b>\$ -</b>            | <b>\$ 10,000.00</b>    | <b>\$ 10,000.00</b>    | <b>\$ 10,000.00</b>    | <b>\$ -</b>           |
| TRANSFERS (392)              |                                  |                        |                        |                        |                        |                        |                       |
| 02-392-000                   | Transfer from State Fund Balance | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ 311,757.00          | \$ -                  |
| 02-392-100                   | Transfer from Fire Fund Balance  | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                  |
| 02-392-200                   | Transfer From Open Space Fund    | \$ -                   | \$ -                   | \$ 194,028.00          | \$ -                   | \$ 115,000.00          | \$ 194,028.00         |
|                              |                                  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 194,028.00</b>   | <b>\$ -</b>            | <b>\$ 426,757.00</b>   | <b>\$ 194,028.00</b>  |
| PRIOR YEAR EXPENSES (395)    |                                  |                        |                        |                        |                        |                        |                       |
| 02-393-130                   | Loan Proceeds                    | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                  |
|                              |                                  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>           |
| <b>TOTAL Revenue</b>         |                                  | <b>\$ 2,287,183.00</b> | <b>\$ 2,398,574.00</b> | <b>\$ 2,269,800.00</b> | <b>\$ 2,090,043.00</b> | <b>\$ 1,759,800.00</b> |                       |

2022 Proposed Budget  
Special Fund

| <u>Description</u>                     |                              | <u>2019 Actuals</u>  | <u>2020 Actuals</u>  | <u>2021 Budgeted</u> | <u>Projected</u>     | <u>2022 Proposed</u> | <u>(Over)/Under</u> |
|--|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>EXPENSES</b>                        |                              |                      |                      |                      |                      |                      |                     |
| <b>FINANCE ADMINISTRATION (402)</b>    |                              |                      |                      |                      |                      |                      |                     |
| 02-402-000                             | Bank Fees                    | \$ 32.00             | \$ 13.00             | \$ -                 | \$ -                 | \$ -                 | \$ -                |
|  |                              | <b>\$ 32.00</b>      | <b>\$ 13.00</b>      | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>LAW (404)</b>                       |                              |                      |                      |                      |                      |                      |                     |
| 02-404-710                             | Legal Fees                   | \$ 10,161.00         | \$ 9,866.00          | \$ 10,000.00         | \$ 7,600.00          | \$ 10,000.00         | \$ 2,400.00         |
|  |                              | <b>\$ 10,161.00</b>  | <b>\$ 9,866.00</b>   | <b>\$ 10,000.00</b>  | <b>\$ 7,600.00</b>   | <b>\$ 10,000.00</b>  | <b>\$ 2,400.00</b>  |
| <b>ENGINEER (408)</b>                  |                              |                      |                      |                      |                      |                      |                     |
| 02-408-314                             | Enineering/Planning          | \$ 14,269.00         | \$ 8,309.00          | \$ 40,000.00         | \$ 40,000.00         | \$ 40,000.00         | \$ -                |
| 02-408-710                             | Appraisals                   | \$ -                 | \$ 4,000.00          | \$ 20,000.00         | \$ 12,000.00         | \$ 20,000.00         | \$ 8,000.00         |
|  |                              | <b>\$ 14,269.00</b>  | <b>\$ 12,309.00</b>  | <b>\$ 60,000.00</b>  | <b>\$ 52,000.00</b>  | <b>\$ 60,000.00</b>  | <b>\$ 8,000.00</b>  |
| <b>FIRE (411)</b>                      |                              |                      |                      |                      |                      |                      |                     |
| 02-411-710                             | Fire Equip Consultation      | \$ 5,400.00          | \$ 4,499.00          | \$ 5,000.00          | \$ -                 | \$ 5,000.00          | \$ 5,000.00         |
| 02-411-840                             | Vehicle Purchase             | \$ 425,600.00        | \$ -                 | \$ 136,235.00        | \$ 134,313.35        | \$ 134,313.35        | \$ 1,921.65         |
|  |                              | <b>\$ 431,000.00</b> | <b>\$ 4,499.00</b>   | <b>\$ 141,235.00</b> | <b>\$ 134,313.35</b> | <b>\$ 139,313.35</b> | <b>\$ 6,921.65</b>  |
| <b>HIGHWAY-GENERAL SERVICES (430)</b>  |                              |                      |                      |                      |                      |                      |                     |
| 02-430-231                             | Vehicle Gasoline Oil         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                |
| 02-430-250                             | Traffic Signal M/R           | \$ 2,559.00          | \$ 2,248.00          | \$ 8,500.00          | \$ 4,000.00          | \$ 8,500.00          | \$ 4,500.00         |
| 02-430-373                             | Vehicle O/M/R                | \$ 7,607.00          | \$ 14,811.00         | \$ 25,000.00         | \$ 25,000.00         | \$ 25,000.00         | \$ -                |
| 02-430-380                             | Hgwy Equip Rental            | \$ -                 | \$ -                 | \$ 3,000.00          | \$ 3,000.00          | \$ 3,000.00          | \$ -                |
| 02-430-700                             | Highway Major Equipment      | \$ 200,000.00        | \$ 83,047.00         | \$ 100,000.00        | \$ 100,000.00        | \$ 125,000.00        | \$ -                |
| 02-430-750                             | Highway Minor Equip Purchase | \$ -                 | \$ 2,014.00          | \$ 5,000.00          | \$ 5,000.00          | \$ 5,000.00          | \$ -                |
|  |                              | <b>\$ 210,166.00</b> | <b>\$ 102,120.00</b> | <b>\$ 141,500.00</b> | <b>\$ 137,000.00</b> | <b>\$ 166,500.00</b> | <b>\$ 4,500.00</b>  |
| <b>HIGHWAY SNOW REMOVAL (432)</b>      |                              |                      |                      |                      |                      |                      |                     |
| 02-432-240                             | Road/Street Signs/Markings   | \$ 69,077.00         | \$ 68,057.00         | \$ 130,000.00        | \$ 130,000.00        | \$ 130,000.00        | \$ -                |
|  |                              | <b>\$ 69,077.00</b>  | <b>\$ 68,057.00</b>  | <b>\$ 130,000.00</b> | <b>\$ 130,000.00</b> | <b>\$ 130,000.00</b> | <b>\$ -</b>         |
| <b>HIGHWAY-TRAFFIC SIGNALS (433)</b>   |                              |                      |                      |                      |                      |                      |                     |
| 02-433-240                             | Street Signals and Markings  | \$ 16,453.00         | \$ 5,727.00          | \$ 20,000.00         | \$ 12,687.00         | \$ 25,000.00         | \$ 7,313.00         |
| 02-433-241                             | Traffic Control Devices      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                |
|  |                              | <b>\$ 16,453.00</b>  | <b>\$ 5,727.00</b>   | <b>\$ 20,000.00</b>  | <b>\$ 12,687.00</b>  | <b>\$ 25,000.00</b>  | <b>\$ 7,313.00</b>  |
| <b>HIGHWAY - STREET LIGHTING (434)</b> |                              |                      |                      |                      |                      |                      |                     |
| 02-434-360                             | Equip and Tools M/R          | \$ 32,881.00         | \$ 37,887.00         | \$ 38,000.00         | \$ 38,000.00         | \$ 38,000.00         | \$ -                |
|  |                              | <b>\$ 32,881.00</b>  | <b>\$ 37,887.00</b>  | <b>\$ 38,000.00</b>  | <b>\$ 38,000.00</b>  | <b>\$ 38,000.00</b>  | <b>\$ -</b>         |

2022 Proposed Budget  
Special Fund

| <u>Description</u>                         |                                  | <u>2019 Actuals</u>    | <u>2020 Actuals</u>    | <u>2021 Budgeted</u>   | <u>Projected</u>       | <u>2022 Proposed</u>   | <u>(Over)/Under</u>  |
|--|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|
| HIGHWAY - REPAIRS OF TOOLS/MACHINERY (437) |                                  |                        |                        |                        |                        |                        |                      |
| 02-437-240                                 | Equip and Tools M/R              | \$ -                   | \$ -                   | \$ 3,000.00            | \$ 3,000.00            | \$ 3,000.00            | \$ -                 |
|  |                                  | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ 3,000.00</u>     | <u>\$ 3,000.00</u>     | <u>\$ 3,000.00</u>     | <u>\$ -</u>          |
| HIGHWAY-REPAIRS TO HIGHWAYS                |                                  |                        |                        |                        |                        |                        |                      |
| 02-438-240                                 |                                  | \$ 80,000.00           | \$ 47,495.00           | \$ 50,000.00           | \$ 50,000.00           | \$ 50,000.00           | \$ -                 |
|  |                                  | <u>\$ 80,000.00</u>    | <u>\$ 47,495.00</u>    | <u>\$ 50,000.00</u>    | <u>\$ 50,000.00</u>    | <u>\$ 50,000.00</u>    | <u>\$ -</u>          |
| HIGHWAY - CONSTRUCTION/REBUILDING          |                                  |                        |                        |                        |                        |                        |                      |
| 02-439-240                                 | PennDot Road Project             | \$ 209,560.00          | \$ 142,876.00          | \$ 200,000.00          | \$ 141,000.00          | \$ 300,000.00          | \$ 59,000.00         |
| 02-239-241                                 | Bridge Project                   | \$ -                   | \$ -                   | \$ 84,300.00           | \$ -                   | \$ 84,300.00           | \$ 84,300.00         |
|  |                                  | <u>\$ 209,560.00</u>   | <u>\$ 142,876.00</u>   | <u>\$ 284,300.00</u>   | <u>\$ 141,000.00</u>   | <u>\$ 384,300.00</u>   | <u>\$ 143,300.00</u> |
| CONSERVATION (461)                         |                                  |                        |                        |                        |                        |                        |                      |
| 02-461-000                                 | Open Space Purchases             | \$ 187,066.00          | \$ 60,901.00           | \$ 1,000,000.00        | \$ 60,901.00           | \$ 500,000.00          | \$ 939,099.00        |
| 02-461-370                                 | Open Space Maintenance           | \$ 129,032.00          | \$ 32,720.00           | \$ 47,000.00           | \$ 23,195.00           | \$ 60,000.00           | \$ 23,805.00         |
|  |                                  | <u>\$ 316,098.00</u>   | <u>\$ 93,621.00</u>    | <u>\$ 1,047,000.00</u> | <u>\$ 84,096.00</u>    | <u>\$ 560,000.00</u>   | <u>\$ 962,904.00</u> |
| DEBT PRINCIPAL (471)                       |                                  |                        |                        |                        |                        |                        |                      |
| 02-271-000                                 | Loan Principal Payments          | \$ 48,520.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 |
|  |                                  | <u>\$ 48,520.00</u>    | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>          |
| DEBT INTEREST (472)                        |                                  |                        |                        |                        |                        |                        |                      |
| 02-472-200                                 |                                  | \$ 699.00              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 |
|  |                                  | <u>\$ 699.00</u>       | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>          |
| TRANSFERS                                  |                                  |                        |                        |                        |                        |                        |                      |
| 02-490-000                                 | Transfer to Fund Balance Open Sp | \$ -                   | \$ -                   | \$ 153,000.00          | \$ -                   | \$ -                   | \$ 153,000.00        |
| 02-490-001                                 | Transfer to Fund Balance Fire    | \$ -                   | \$ -                   | \$ 191,765.00          | \$ -                   | \$ 193,686.65          | \$ 191,765.00        |
|  |                                  | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ 344,765.00</u>   | <u>\$ -</u>            | <u>\$ 193,686.65</u>   | <u>\$ 344,765.00</u> |
| TOTAL EXPENSES                             |                                  | \$ 1,438,916.00        | \$ 524,470.00          | \$ 2,269,800.00        | \$ 789,696.35          | \$ 1,759,800.00        |                      |
| Total Annual Revenue                       |                                  | \$ 2,287,183.00        | \$ 2,398,574.00        | \$ 2,269,800.00        | \$ 2,090,043.00        | \$ 1,759,800.00        |                      |
| Total Annual Expenses                      |                                  | <u>\$ 1,438,916.00</u> | <u>\$ 524,470.00</u>   | <u>\$ 2,269,800.00</u> | <u>\$ 789,696.35</u>   | <u>\$ 1,759,800.00</u> |                      |
|  |                                  | <u>\$ 848,267.00</u>   | <u>\$ 1,874,104.00</u> | <u>\$ -</u>            | <u>\$ 1,300,346.65</u> | <u>\$ -</u>            |                      |



## Capital Fund

## Lower Saucon Township Major Sources of Revenue



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

### Major Sources of Revenue

| Revenue Source      | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|---------------------|--------------|------------------------|-------------------|
| Township Allocation | \$315,000.00 | \$50,000.00            | \$265,000.00      |

- Township allocation to this fund is presented in the Capital Plan report. Staff recommended increasing the amount to \$275,000.00 to preserve this fund for the future acquisition of depreciable infrastructure improvements and equipment. Allocations will be \$275,000.00 to the Capital Fund, \$20,000.00 to the Park Capital Fund and \$20,000.00 to the Historical Capital Fund

| Revenue Source | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------|-------------|------------------------|-------------------|
| Interest       | \$5,000.00  | -\$1,000.00            | \$6,000.00        |

- Earnings on investments increased significantly due to additional investments into the Capital Improvement Plan (CIP) during the year.

| Revenue Source | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|----------------|--------------|------------------------|-------------------|
| Grants         | \$709,855.00 | +62,297.00             | \$647,558.00      |

- Staff seeks available grant funding for projects that are scheduled to be done and/or equipment that needs to be purchased. We will receive grant funding toward parks, building/grounds expenses, the Lower Saucon Road Bridge replacement and the culvert on Reading Drive.

| Revenue Source         | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|------------------------|-------------|------------------------|-------------------|
| Developer Improvements | \$0.00      | \$0.00                 | \$0.00            |

- Road improvement or recreation fees paid by developers. We are currently are not anticipating any fees in 2022; however if we do, it will be recorded for its intended purpose.

| Revenue Source       | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------------|-------------|------------------------|-------------------|
| Sale of Fixed Assets | \$15,000.00 | \$0.00                 | \$15,000.00       |

- Selling any Public Works vehicles that will be appropriated to both Capital and State Funds.

## Capital Fund

## Lower Saucon Township Major Sources of Revenue



| Revenue Source | 2022 Budget | Dollar Value of Change | Prior Year Budget |
|----------------|-------------|------------------------|-------------------|
| Debt Proceeds  | \$0.00      | \$0.00                 | \$0.00            |

To balance the Capital Budget, \$502,145.00 is required from the fund balance leaving an estimated balance at the end of next year of \$2,309,000.00 of which \$1,732,000.00 is assigned, committed or restricted to other projects. Projects budgeted for 2022 include improvements to buildings and vehicle replacements. Grant funding will be received when the projects are completed. These include, Lower Saucon Road Bridge, Reading Drive Culvert, Polk Valley Park pervious trail, and the interior work to be done in Seidersville Hall.

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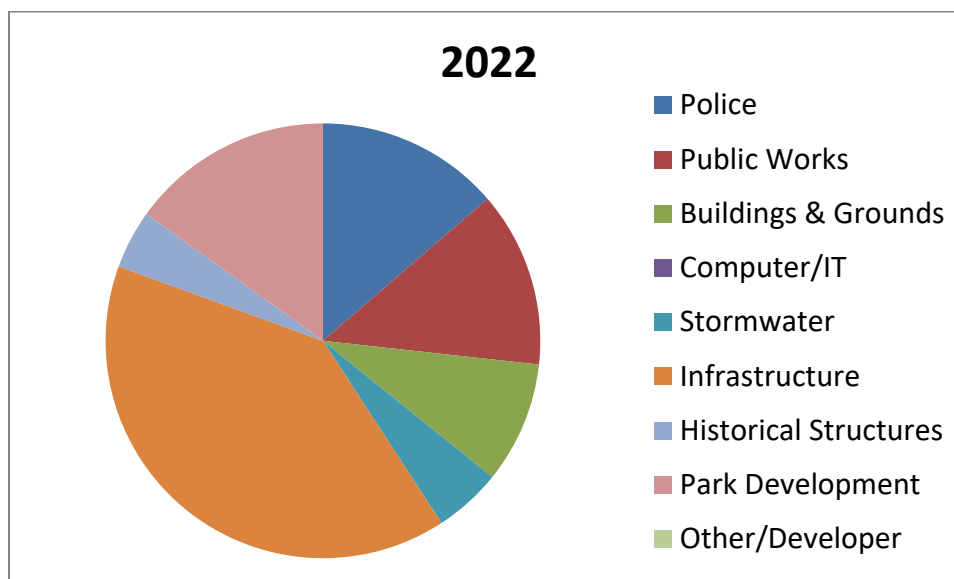
Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions 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 2022. The total of the fund balance will show what is assigned, restricted and anticipated to be spent in 2022. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have their depreciable life in our inventory listing.



### Capital Plan - Overview

| Police Vehicles & Equipment | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-----------------------------|--------------|------------------------|-------------------|
|                             | \$204,000.00 | -\$19,000.00           | \$223,000.00      |

- Police Department replaced one vehicle in 2021. Funding available for the 2<sup>nd</sup> vehicle approved in 2021 (Unit 164) and Units 161 and 166 for 2022. We are experiencing delays in the manufacturing industry. The Department is requesting a license plate reader (fixed).

| Public Works Vehicles & Equipment | 2022 Budget  | Dollar Value of Change | Prior Year Budget |
|-----------------------------------|--------------|------------------------|-------------------|
|                                   | \$250,000.00 | \$85,000.00            | \$165,000.00      |

- Replacement purchase of the backhoe and Boom mower motor head was made in 2021. The Chipper request was delayed until 2022 and we are requesting replacement of Truck #16 in the Capital Plan (Mack Dump Truck). We have also included the pick-up truck identified in the Capital Plan which has been moved up. Additional money coming from the State Liquid Fuel funds (02)



## Capital Fund

## Lower Saucon Township

| Infrastructure  | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|---|---------------|------------------------|-------------------|
| Stormwater  | \$ 75,000.00  |                        | \$75,000.00       |
| Bridge Replacement  | \$ 593,000.00 | \$362,100.00           | \$230,900.00      |
| <ul style="list-style-type: none"> <li>We are budgeting \$75,000.00 to deal with any stormwater issues the Township may be able to remediate. We are also funding the bridge replacement on Lower Saucon Road and the culvert replacement on Reading Drive, which grant funding was secured for both projects.</li> </ul> |               |                        |                   |
| Buildings   | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|   | \$135,000.00  | \$0.00                 | \$135,000.00      |
| <ul style="list-style-type: none"> <li>We completed the first two phases of building renovations at Seidersville Hall. We still have interior improvements which are supported by grant funding.</li> </ul>   |               |                        |                   |
| IT Improvements   | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|   | \$0.00        | \$0.00                 | \$0.00            |
| <ul style="list-style-type: none"> <li>No anticipated upgrades.</li> </ul>  |               |                        |                   |
| Historical Structures   | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|   | \$65,000.00   | \$0.00                 | \$65,000.00       |
| <ul style="list-style-type: none"> <li>The 2022 Proposed budget was modified due to Council's decision to postpone the Widows House Window project.</li> </ul>  |               |                        |                   |
| Park Development  | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|   | \$225,000.00  | \$170,000.00           | \$55,000.00       |
| <ul style="list-style-type: none"> <li>Funding for repairs needed to the pervious path at Polk Valley Park and park signage.</li> </ul>   |               |                        |                   |
| Other/Developer   | 2022 Budget   | Dollar Value of Change | Prior Year Budget |
|   | \$0.00        | 0%                     | \$0.00            |

**2022 Proposed Budget  
Capital Fund**

| <u>Description</u>                         | <u>2019 Actuals</u>  | <u>2020 Actuals</u>  | <u>2021 Budgeted</u>   | <u>Projected</u>       | <u>2022 Proposed</u>   | <u>(Over)/Under</u>   |
|--|----------------------|----------------------|------------------------|------------------------|------------------------|-----------------------|
| INTEREST EARNINGS (341)                    |                      |                      |                        |                        |                        |                       |
| 03-341-000 Earnings from Investments       | \$ 9,466.00          | \$ 5,026.00          | \$ 6,000.00            | \$ 1,000.00            | \$ 5,000.00            | \$ 5,000.00           |
|  | <b>\$ 9,466.00</b>   | <b>\$ 5,026.00</b>   | <b>\$ 6,000.00</b>     | <b>\$ 1,000.00</b>     | <b>\$ 5,000.00</b>     | <b>\$ 5,000.00</b>    |
| STATE CAPITAL/OPERATING GRANTS             |                      | \$ -                 |                        |                        |                        |                       |
| 03-354-050 Grants                          | \$ -                 | \$ -                 | \$ 515,319.00          | \$ 241,465.00          | \$ 219,600.00          | \$ 273,854.00         |
|  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 515,319.00</b>   | <b>\$ 241,465.00</b>   | <b>\$ 219,600.00</b>   | <b>\$ 273,854.00</b>  |
| LOCAL GRANT FUNDING (357)                  |                      |                      |                        |                        |                        |                       |
| 03-357-000 Local Grant Funding             | \$ 89,464.00         | \$ -                 | \$ 132,239.00          | \$ 152,239.00          | \$ 490,255.00          | \$ (20,000.00)        |
|  | <b>\$ 89,464.00</b>  | <b>\$ -</b>          | <b>\$ 132,239.00</b>   | <b>\$ 152,239.00</b>   | <b>\$ 490,255.00</b>   | <b>\$ (20,000.00)</b> |
| GENERAL GOVERNMENT (361)                   |                      |                      |                        |                        |                        |                       |
| 03-361-000 Developer Fees                  | \$ -                 | \$ 9,930.00          | \$ -                   | \$ 76,510.00           | \$ -                   | \$ (76,510.00)        |
|  | <b>\$ -</b>          | <b>\$ 9,930.00</b>   | <b>\$ -</b>            | <b>\$ 76,510.00</b>    | <b>\$ -</b>            | <b>\$ (76,510.00)</b> |
| SALE OF FIXED ASSETS (391)                 |                      |                      |                        |                        |                        |                       |
| 02-391-100 Sale of Fixed Assets            | \$ 51,051.00         | \$ 1,800.00          | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ -                  |
|  | <b>\$ 51,051.00</b>  | <b>\$ 1,800.00</b>   | <b>\$ 15,000.00</b>    | <b>\$ 15,000.00</b>    | <b>\$ 15,000.00</b>    | <b>\$ -</b>           |
| TRANSFERS (392)                            |                      |                      |                        |                        |                        |                       |
| 03-392-000 Transfer from other Funds       | \$ -                 |                      | \$ 932.00              | \$ 699,974.00          | \$ 315,000.00          |                       |
| 03-392-001 Transfer from Fund Balance      | \$ 646,345.00        | \$ 765,000.00        | \$ 965,000.00          | \$ -                   | \$ 334,345.00          | \$ 965,000.00         |
| 03-392-002 Transfer from Park Fund Balance | \$ -                 | \$ -                 | \$ -                   | \$ -                   | \$ 102,800.00          | \$ -                  |
| 03-392-003 Transfer From Historical Fund   | \$ -                 | \$ -                 | \$ -                   | \$ -                   | \$ 65,000.00           | \$ -                  |
|  | <b>\$ 646,345.00</b> | <b>\$ 765,000.00</b> | <b>\$ 965,932.00</b>   | <b>\$ 699,974.00</b>   | <b>\$ 817,145.00</b>   | <b>\$ 265,958.00</b>  |
| <b>TOTAL Revenue</b>                       | <b>\$ 796,326.00</b> | <b>\$ 781,756.00</b> | <b>\$ 1,634,490.00</b> | <b>\$ 1,186,188.00</b> | <b>\$ 1,547,000.00</b> |                       |

**2022 Proposed Budget  
Capital Fund**

| <u>Description</u>                    |                              | <u>2019 Actuals</u>  | <u>2020 Actuals</u>  | <u>2021 Budgeted</u>   | <u>Projected</u>       | <u>2022 Proposed</u>   | <u>(Over)/Under</u>  |
|---------------------------------------|------------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|----------------------|
| <b>EXPENSES</b>                       |                              |                      |                      |                        |                        |                        |                      |
| <b>BUILDINGS (409)</b>                |                              |                      |                      |                        |                        |                        |                      |
| 03-409-730                            | Building Improvements        | \$ -                 | \$ 169,401.00        | \$ 135,000.00          | \$ 57,996.00           | \$ 135,000.00          |                      |
| 03-409-730                            | IT Improvements              | \$ -                 | \$ -                 | \$ -                   | \$ -                   | \$ -                   | \$ -                 |
|                                       |                              | <b>\$ -</b>          | <b>\$ 169,401.00</b> | <b>\$ 135,000.00</b>   | <b>\$ 57,996.00</b>    | <b>\$ 135,000.00</b>   | <b>\$ 77,004.00</b>  |
| <b>POLICE (410)</b>                   |                              |                      |                      |                        |                        |                        |                      |
| 03-410-840                            | Vehicle Purchase             | \$ -                 | \$ 48,240.00         | \$ 100,000.00          | \$ 58,000.00           | \$ 174,000.00          |                      |
| 03-410-850                            | Police Capital Equipment     | \$ -                 | \$ 221,362.00        | \$ 123,000.00          | \$ 95,591.00           | \$ 30,000.00           | \$ 27,409.00         |
|                                       |                              | <b>\$ -</b>          | <b>\$ 269,602.00</b> | <b>\$ 223,000.00</b>   | <b>\$ 153,591.00</b>   | <b>\$ 204,000.00</b>   | <b>\$ 69,409.00</b>  |
| <b>HIGHWAY-GENERAL SERVICES (430)</b> |                              |                      |                      |                        |                        |                        |                      |
| 03-430-840                            | Vehicle Purchases            | \$ 144,772.00        | \$ 100,000.00        | \$ 165,000.00          | \$ 97,668.00           | \$ 250,000.00          | \$ 67,332.00         |
|                                       |                              | <b>\$ 144,772.00</b> | <b>\$ 100,000.00</b> | <b>\$ 165,000.00</b>   | <b>\$ 97,668.00</b>    | <b>\$ 250,000.00</b>   | <b>\$ 67,332.00</b>  |
| <b>STORM WATER (436)</b>              |                              |                      |                      |                        |                        |                        |                      |
| 03-436-810                            | Storm Water Improvements     | \$ 14,964.00         | \$ 11,000.00         | \$ 75,000.00           | \$ 50,000.00           | \$ 75,000.00           | \$ 25,000.00         |
|                                       |                              | <b>\$ 14,964.00</b>  | <b>\$ 11,000.00</b>  | <b>\$ 75,000.00</b>    | <b>\$ 50,000.00</b>    | <b>\$ 75,000.00</b>    | <b>\$ 25,000.00</b>  |
| <b>HIGHWAY RECONSTRUCTION</b>         |                              |                      |                      |                        |                        |                        |                      |
| 03-439-810                            | Road Improvements            | \$ -                 | \$ 14,410.00         | \$ 216,490.00          | \$ -                   | \$ 593,000.00          | \$ 216,490.00        |
|                                       |                              | <b>\$ -</b>          | <b>\$ 14,410.00</b>  | <b>\$ 216,490.00</b>   | <b>\$ -</b>            | <b>\$ 593,000.00</b>   | <b>\$ 216,490.00</b> |
| <b>PARTICIPANT RECREATION (452)</b>   |                              |                      |                      |                        |                        |                        |                      |
| 03-452-810                            | Park Improvement             | \$ 96,148.00         | \$ 3,749.00          | \$ 55,000.00           | \$ 30,417.00           | \$ 225,000.00          | \$ 24,583.00         |
|                                       |                              | <b>\$ 96,148.00</b>  | <b>\$ 3,749.00</b>   | <b>\$ 55,000.00</b>    | <b>\$ 30,417.00</b>    | <b>\$ 225,000.00</b>   | <b>\$ 24,583.00</b>  |
| <b>HISTORICAL BUILDINGS (459)</b>     |                              |                      |                      |                        |                        |                        |                      |
| 03-459-810                            | Historical Bldg Improvements | \$ 8,257.00          | \$ 3,110.00          | \$ 65,000.00           | \$ -                   | \$ 65,000.00           | \$ 65,000.00         |
|                                       |                              | <b>\$ 8,257.00</b>   | <b>\$ 3,110.00</b>   | <b>\$ 65,000.00</b>    | <b>\$ -</b>            | <b>\$ 65,000.00</b>    | <b>\$ 65,000.00</b>  |
| <b>INTEROPERATING TRANSFERS</b>       |                              |                      |                      |                        |                        |                        |                      |
| 03-492-000                            | TRANSFERS                    | \$ -                 | \$ -                 | \$ 700,000.00          | \$ -                   | \$ -                   | \$ 700,000.00        |
| 03-492.001                            | Fund Balance                 | \$ -                 | \$ -                 | \$ 700,000.00          | \$ -                   | \$ -                   | \$ 700,000.00        |
| <b>TOTAL EXPENSES</b>                 |                              | <b>\$ 264,141.00</b> | <b>\$ 571,272.00</b> | <b>\$ 1,634,490.00</b> | <b>\$ 389,672.00</b>   | <b>\$ 1,547,000.00</b> |                      |
| <b>Total Annual Revenue</b>           |                              | <b>\$ 796,326.00</b> | <b>\$ 781,756.00</b> | <b>\$ 1,634,490.00</b> | <b>\$ 1,186,188.00</b> | <b>\$ 1,547,000.00</b> |                      |
| <b>Total Annual Expenses</b>          |                              | <b>\$ 264,173.00</b> | <b>\$ 571,272.00</b> | <b>\$ 1,634,490.00</b> | <b>\$ 389,672.00</b>   | <b>\$ 1,547,000.00</b> |                      |
|                                       |                              | <b>\$ 532,153.00</b> | <b>\$ 210,484.00</b> | <b>\$ -</b>            | <b>\$ 796,516.00</b>   | <b>\$ -</b>            |                      |

# Statement of Cash Balances

12/31/2022

## Fund 1 General

|                   |             |   |    |                     |                         |
|-------------------|-------------|---|----|---------------------|-------------------------|
|                   | <b>2022</b> | Operating Fund Balance                    | \$ | 1,649,548.00        |                         |
| <b>Reserved</b>   | <b>2022</b> | Savings                                   | \$ | 4,897,400.00        |                         |
|                   |             | <b>2022 Revenue</b>                       | \$ | 8,458,757.00        |                         |
|                   |             | <b>2022 Expenses</b>                      | \$ | (7,536,002.00)      |                         |
|                   |             | Transfer to Capital                       | \$ | (315,000.00)        |                         |
|                   |             | Receipts over expenses                    | \$ | 607,755.00          |                         |
|                   |             |   | \$ | <b>7,154,703.00</b> |                         |
| *                 |             | <b>Interfund General - Compost Center</b> | \$ | <b>(25,500.00)</b>  |                         |
|                   |             |   | \$ | <b>(25,000.00)</b>  |                         |
|                   | <b>2022</b> | <b>Year end Fund Balance</b>              |    |                     | \$ <b>7,104,203.00</b>  |
| <b>Committed</b>  |             | <b>Operational Reserve</b>                | \$ | <b>5,417,140.00</b> |                         |
| <b>Committed</b>  |             | <b>Environmental Reserve</b>              | \$ | <b>315,783.00</b>   |                         |
|                   |             | <b>Interest</b>                           | \$ | <b>10,000.00</b>    |                         |
|                   |             |   |    |                     | \$ <b>5,742,923.00</b>  |
| *                 |             | <b>Compost Center Fund</b>                | \$ | <b>17,000.00</b>    |                         |
| <b>Restricted</b> |             | <b>2021 Revenue</b>                       | \$ | <b>25,500.00</b>    |                         |
|                   |             | <b>2021 Expenses</b>                      | \$ | <b>(31,000.00)</b>  |                         |
|                   |             |   |    |                     | \$ <b>11,500.00</b>     |
|                   |             | <b>NCGREGA</b>                            | \$ | <b>-</b>            |                         |
| <b>Restricted</b> |             | <b>Inter Fund</b>                         | \$ | <b>2,023.00</b>     |                         |
|                   |             | <b>Inter Fund</b>                         | \$ | <b>-</b>            |                         |
|                   |             |   | \$ | <b>-</b>            | \$ <b>2,023.00</b>      |
| <b>Restricted</b> |             | <b>ARPA Funding</b>                       | \$ | <b>1,084,404.00</b> |                         |
|                   |             |   |    |                     | \$ <b>1,084,404.00</b>  |
|                   |             | <b>TOTAL OF ALL GENERAL FUNDS</b>         |    |                     | \$ <b>13,945,053.00</b> |

|                   |                      |                   |                                   |                  |
|-------------------|----------------------|-------------------|-----------------------------------|------------------|
| <b>Fund 2</b>     | <b>Special Funds</b> | <b>Open Space</b> |                                   |                  |
|                   |                      | <b>2021</b>       | Projected Ending Balance          | \$ 10,848,128.00 |
| <b>Restricted</b> |                      |                   | Open Space                        |                  |
|                   |                      |                   | 2022 Revenue                      | \$ 515,000.00    |
|                   |                      |                   | 2022 Expenses                     | \$ (630,000.00)  |
|                   |                      |                   | Revenue/Expense                   | \$ (115,000.00)  |
|                   |                      | <b>2022</b>       | Year End Fund Balance             | \$ 10,733,128.00 |
|                   |                      |                   | <b>Fire Fund</b>                  |                  |
|                   |                      | <b>2021</b>       | Projected Ending Balance          | \$ 906,571.82    |
| <b>Restricted</b> |                      |                   | 2021 Revenue                      | \$ 332,000.00    |
|                   |                      |                   | 2021 Expense                      | \$ (139,313.35)  |
|                   |                      |                   |                                   | \$ 192,686.65    |
|                   |                      | <b>2022</b>       | Year End Fund Balance             | \$ 1,099,258.47  |
| <b>Restricted</b> |                      |                   | <b>2021 State Liquid Fuel</b>     |                  |
|                   |                      |                   | Projected Ending Balance          | \$ 1,397,305.00  |
|                   |                      |                   | 2022 Revenue                      | \$ 485,043.00    |
|                   |                      |                   | 2022 Expenses                     | \$ (796,800.00)  |
|                   |                      |                   |                                   | \$ (311,757.00)  |
|                   |                      |                   | Year End Fund Balance             | \$ 1,085,548.00  |
|                   |                      |                   | <b>TOTAL OF ALL SPECIAL FUNDS</b> | \$ 12,917,934.47 |



|                       |   |    |                       |                         |
|-----------------------|---|----|-----------------------|-------------------------|
| <b>Fund 3 Capital</b> | Checking                                      | \$ | 2,000.00              |                         |
|                       | 2021 Projected Ending Balance                 | \$ | 2,458,300.00          |                         |
|                       | 2022 Inter fund transfer                      | \$ | 275,000.00            |                         |
|                       | 2022 Revenue                                  | \$ | 567,655.00            |                         |
|                       | Loan Proceeds                                 | \$ | -                     |                         |
|                       | 2022 Expenses                                 | \$ | <u>(1,257,000.00)</u> |                         |
|                       |   |    |                       | \$ 2,045,955.00         |
|                       | Committed                                     |    |                       | \$ (286,966.37)         |
|                       | Assigned                                      |    |                       | \$ (235,773.68)         |
|                       | Assigned                                      |    |                       | \$ (700,000.00)         |
|                       | Restricted                                    |    |                       | \$ <u>(509,600.00)</u>  |
|                       | Unrestricted                                  |    |                       | \$ 313,614.95           |
|                       |   |    |                       |                         |
|                       | Parks   |    |                       |                         |
|                       | Projected 2021 Ending Balance                 | \$ | 245,225.00            |                         |
|                       | 2022 Revenue                                  | \$ | 117,220.00            |                         |
|                       | 2022 Expenses                                 | \$ | <u>(225,000.00)</u>   |                         |
|                       |   | \$ | -                     | \$ 137,445.00           |
|                       | Historical Str. Fund Projected Ending Balance | \$ | 65,500.00             |                         |
|                       | 2022 Revenue                                  | \$ | 20,000.00             |                         |
|                       | 2022 Expense                                  | \$ | <u>(65,000.00)</u>    | \$ 20,500.00            |
|                       | TOTAL OF ALL CAPITAL FUNDS                    |    |                       | <u>\$ 471,559.95</u>    |
|                       |   |    |                       |                         |
|                       | <b>Year End Fund Balance - ALL FUNDS</b>      |    |                       | <b>\$ 27,334,547.42</b> |

## Fiduciary Funds

Balance as of August 31, 2021

|                    |                |
|--------------------|----------------|
| Non-Uniformed Plan | \$3,364,569.63 |
| Uniformed Plan     | \$9,964,161.79 |

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 2021, Council approved an updated mortality table that is more in line with municipal workers life expectancy.

We have our actuarial evaluations done in 2021. Our unfunded actuarial accrued liability for both plans is \$1,092,043.00; \$704,520 less than the 2019 valuation.

# Contributions for 2022

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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 | \$ 235,000.00* with conditions |
|--------------------------------|--------------------------------|

**Public Works 5-Year Capital Plan 2005-2009**

| <b>Capital Project</b>  | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    | <b>Totals</b>    |
|-------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| 2008 Aerial Truck #8    | 175,000        |                |                |                |                | 175,000          |
| 2008 Case DM-204 Roller | 50,000         |                |                |                |                | 50,000           |
| Pickup/Utility Vehicle  | 85,000         |                |                |                |                | 85,000           |
| 2005 Case 590SM Backhoe |                | 200,000        |                |                |                | 200,000          |
| 2011 Dump Truck #5      |                |                | 250,000        |                |                | 250,000          |
| 2001 Cat BG-225C Paver  |                |                |                | 300,000        |                | 300,000          |
| 2012 Dump Truck #2      |                |                |                |                | 250,000        | 250,000          |
| 2015 F550 Truck #6      |                |                |                |                | 120,000        | 120,000          |
| 2015 F550 Truck #9      |                |                |                |                | 120,000        | 120,000          |
| Less State Fund         |                |                |                |                |                | 0                |
| <b>Total</b>            | <b>310,000</b> | <b>200,000</b> | <b>250,000</b> | <b>300,000</b> | <b>490,000</b> | <b>1,550,000</b> |

**CAPITAL IMPROVEMENT PLAN  
(MAJOR PURCHASES)  
POLICE – PROPOSED 2022 - 2026**

**2022**

|  |          |
|--|----------|
| Patrol Unit 162 (current mileage 59,300) | \$58,000 |
| Patrol Unit 161 (current mileage 61,000) | \$58,000 |
| License Plate Reader (Fixed)             | \$30,000 |

**2023**

|  |          |
|--|----------|
| Patrol Unit 164 (sedan) (current mileage 120, 066) | \$63,000 |
| Patrol Unit 165 (current mileage 56,047)           | \$60,000 |
| License Plate Reader (2 camera for patrol unit)    | \$25,000 |
| Replace Mobile/Base radio(s) (10)                  | \$45,000 |

**2024**

|  |          |
|--|----------|
| Patrol Unit 168 (current mileage 51,728)               | \$62,000 |
| Patrol Unit 160 ( <b>K9</b> ) (current mileage 34,100) | \$68,000 |
| Records Management System                              | \$85,000 |

**2025**

|   |          |
|---|----------|
| Patrol Unit 167 (current mileage 13427) | \$64,000 |
| Patrol Unit 163 (current mileage 1200)  | \$64,000 |

**2026**

|   |          |
|---|----------|
| Patrol Unit 166 (will be replaced 2021) | \$66,000 |
|---|----------|

09-23-2021