

# Lower Saucon Township



## Proposed Budget 2023

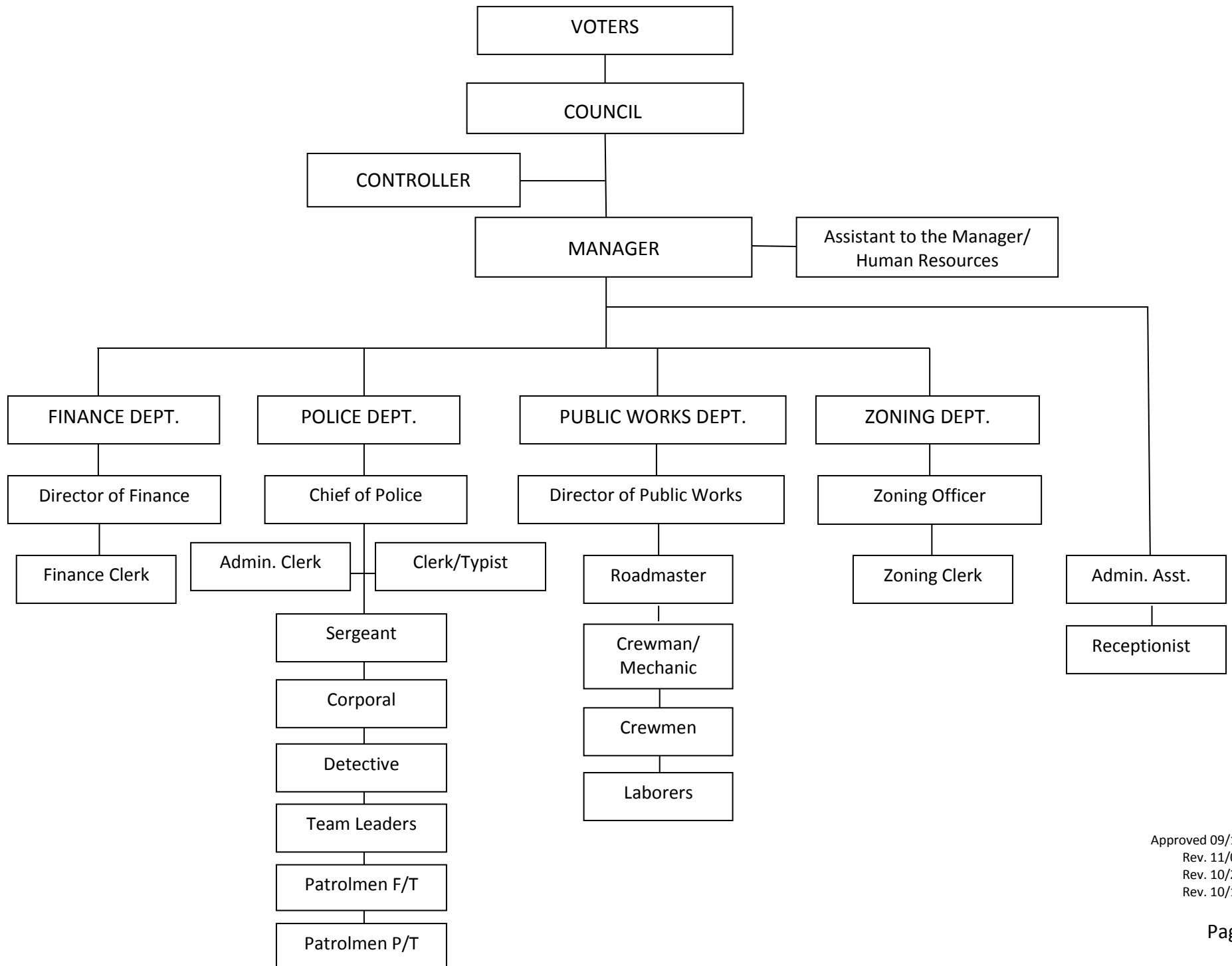
Submitted to Council

October 19, 2022

Mark Hudson, Township Manager

Cathy Gorman, Asst. Mgr./Dir. of Finance

## LOWER SAUCON TOWNSHIP ORGANIZATION CHART



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



# COUNTY OF NORTHAMPTON

## DEPARTMENT OF FISCAL AFFAIRS

### ASSESSMENT DIVISION

NORTHAMPTON COUNTY GOVERNMENT CENTER

669 WASHINGTON STREET

EASTON, PENNSYLVANIA 18042-7477

PHONE: (610) 829-6155 FAX (610) 559-3796

**JULIE AZZALINA**  
ASSESSMENT MANAGER

### 2022-2023 MILLAGE RATES AS OF JULY 12, 2022

<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	71.51	Bangor	18.07	56.36	85.23
Bethlehem	7.74	58.45	76.99	Bath	15.25	55.71	81.76
Bushkill	7.50	56.80	75.10	Chapman	4.0	55.71	70.51
East Allen	6.50	55.71	73.01	East Bangor	12.47	56.36	79.63
Forks	7.50	67.99	86.29	Freemansburg	16.26	58.45	85.51
Hanover	3.90	58.45	73.15	Glendon	11.64	59.569	82.009
Lehigh	5.70	55.71	72.21	Hellertown	21.50	54.6589	86.9589
Lo. Mt. Bethel (E)	5.1	67.99	83.89	Nazareth	16.0	56.80	83.60
Lo. Mt. Bethel Ind. (B)	5.1	56.36	72.26	Northampton	11.50	55.71	78.01
Lo. Nazareth	4.50	56.80	72.10	N Catasauqua	13.7	53.7576	78.2576
Lower Saucon	5.14	54.6589	70.5989	Pen Argyl	13.0	57.06	80.86
Moore	6.0	55.71	72.51	Portland	20.0	56.36	87.16
Palmer	8.25	67.99	87.04	Roseto	13.0	56.36	80.16
Plainfield	7.0	57.06	74.86	Stockertown	16.5	56.80	84.10
Upper Mt. Bethel	6.5	56.36	73.66	Tatamy	13.0	56.80	80.60
Upper Nazareth	7.59	56.80	75.19	Walnutport	19.25	68.8022	98.8522
Washington	8.00	56.36	75.16	West Easton	11.7	59.569	82.069
Williams	2.25	59.569	72.619	Wilson	23.5	59.569	93.869
				Wind Gap	17.0	57.06	84.86
City of Bethlehem	19.14	58.45	88.39				
City of Easton	24.95	67.99	103.74				
County of Northampton			10.8				

## All Funds

## Lower Saucon Township Budget Overview



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

The 2023 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. Restricted funds cannot be used for any purposes other than what is approved by Ordinance or law. Council can approve fund transfers to any fund within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following pages.

For 2023, the Township's estimated primary sources of revenue are Real Estate Tax (22.5%), Enabling Taxes (40%) and the Landfill Host fees (24.9%). The 2023 budget reflects similar revenues whereas the landfill fees are being assumed annually as the amount can fluctuate due to corporate decisions. 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. 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 revenues over expenses will be appropriated to the Capital or Reserve funds. The 2023 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 2023, to be in a sound financial position as previous receipts over expenditures in the general operating budget has offset the necessity of increased expenses in 2022 due to inflation and the amount of infrastructure improvements Council approved that required engineering.

The Township's major expenditures include: Police Department (38%), Public Works Department (19.6%), Administration (5.8%), Fire and EMS appropriations (4.7%), Insurances (3%), and Parks and Library costs (3.9%) of the Township's approved \$8,247,570.00 million General Fund expense budget.

Other expenses include building and facilities maintenance, emergency management operations, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2023 budget.



## 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
- Storm water repairs and improvements
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library Expense
- 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 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. (\*\* Please see Park Budget page)
- Acquisitions of open space interests to preserve and protect natural areas and historic and culturally significant sites in the Township.



## All Funds

## Lower Saucon Township Budget Future Forecast



### Financial Forecast

In the appendix of this document is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or notable increases during the budget year. Examples of this are moving permits, where we have averaged approximately 30 residents moving each year between 2018 through 2020. In 2021 and 2022, 231 permits were issued.

The region has seen an influx of property sales indicating a desire to live in our community. We saw a spike in 2020 and 2021 due to the lowered interest rates which is continued in 2022. There are several approved housing and land development projects that will increase revenue and housing values. It is in our best interest not assume the consistency of this revenue tax; as in 2008-2009; the housing market may reset to normal levels.

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 flooding, 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.

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 ongoing operational expenses if we are to maintain a certain level of service. 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.

This is all subject to demographics changes, income levels, new businesses come into the Township, overall assessment increases, or if the level of services changes based upon the needs of the Township residents.

## All Funds

## Lower Saucon Township Budget Future Forecast



### Demographics

In the 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.

The Multi-Municipal Comprehensive Plan approved early in 2022 has included mapping ideas presented in 2013 by the Economic Development Task Force; established to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township.

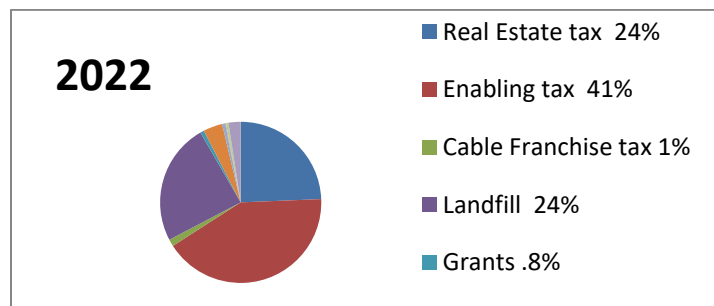
The population in Lower Saucon Township grew by 2.9% from 2010 to 2020. During this same period, the populations in Northampton and Lehigh Counties grew by 2.5% and 5.6% respectively. The Township experienced an age shift in population whereas now 22.7% of our population is over the age of 65. Of the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

The education data collected shows that Township residents over the age of 25. 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 is higher than Northampton County's mean family household income of \$70,741.

The owners of the landfill were permitted a modification to utilize space within their property to extend the useful life for several more years. Council approved in 2022 the use of \$1,070,000.00 of the reserves for a repaving project, the Township still has \$5,273,338.00 identified as restricted funds and \$3,000,000.00 unrestricted from prior year landfill fees received. In the 2023 budget, we are recognizing that the funding from the landfill will go to the Capital fund for projects Council has already intends on pursuing.



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 tipping fees. The assessment value of the Township as of September 2022 is 457,393,800. Lower Saucon Township is the 6<sup>th</sup> lowest taxed township of the 17 townships in Northampton County with the millage of 5.14. And more importantly, Lower Saucon Township is the 2<sup>nd</sup> least taxed jurisdiction in Northampton County; Chapman Borough being the least taxed. A testament to the resolve of the local governing bodies. Revenue reported also includes the American Rescue Plan Act of 2021 Funding that is maintained in a separate account and will be disbursed pursuant to the ARPA regulations. An accounting of these funds is provided in the appendix of this document.

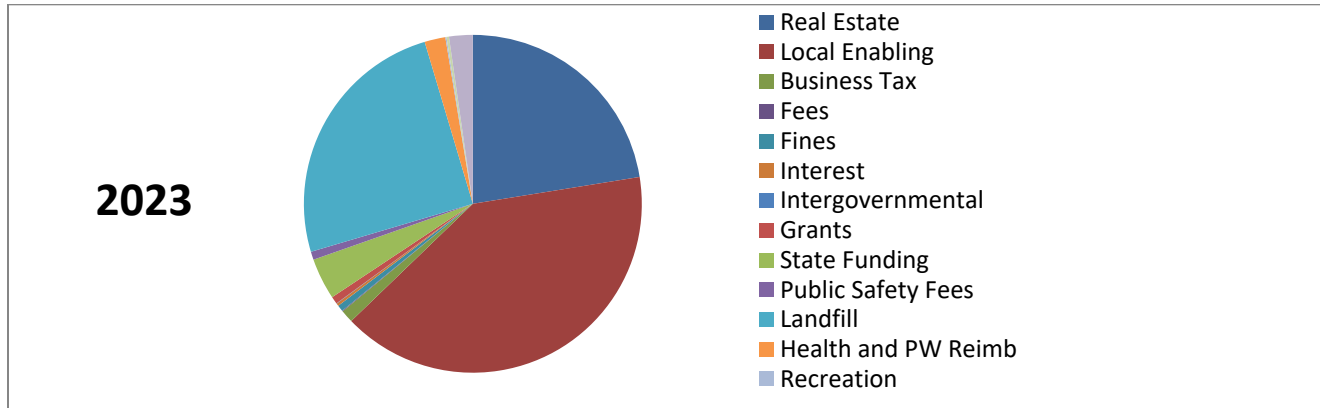


The landfill received DEP approval to continue operations within their property zoned extending the life of the landfill.

There are a few projects that have the potential for future revenue growth in real estate taxes. A twenty-six (26) acre tract located in Lower Saucon Township and part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. Any property in a LERTA zone has a 10-year phasing in of real estate taxes, whereby the property tax is 100 percent abated in the first year, 90 percent in the second year, 80 percent in the third and so on for 10 years – equating to 50 percent abatement per year for 10 years once construction is complete. The land development proposed at the Steel Club is still in process. The estimated real estate tax value of this development on an annual basis is \$115,650.00. Earned income tax projections have exceeded expectations for two years and now, due to the amounts received and the construction growth already approved by the Township Council, we are now recognizing some of the revenue increases.

The 10-year update to the Saucon Valley Multi-Municipal Comprehensive Plan is complete and areas identified continue to be reviewed. The Economic Development Task Force report and the adoption of the ATP plan will promote businesses and home ownership in Lower Saucon as Council continues to advocate for infrastructure improvements to enhance residents' quality of life.

## Major Sources of Revenue



Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Real Estate Taxes	\$1,985,000.00	-\$15,940.00	\$2,000,940.00

- The tax rate to 5.14 mills for the 457,393,800 assessed value of the Township; Real Estate tax for General Fund purposes is 4.39, and the Fire Tax assessment .75 mills. Estimating less as we continue to see assessment appeals decisions and construction of new homes is not materializing as anticipated due to the economy.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Enabling Taxes	\$3,564,500.00	+\$150,000.00	\$3,414,500.00

- This encompasses the Earned Income, Local Services, and Real Estate Transfer taxes. We are seeing slight increase in earned income tax. Local Services Tax is rebounding. Deed Transfer tax has recognized a significant increase in 2020, 2021, and 2022 however; we believe this is increase will drop due to the increasing interest rates and we are hesitant to project much higher for next year.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Cable Franchise Tax	\$107,000.00	-\$8,575.00	\$115,575.00

- Tax received from cable companies who provide service within Lower Saucon Township's jurisdiction. Local Township tax is 3% on the companies' gross revenue. Amount budgeted is based on previous year's receipts and the probability of not only residents using other streaming options but also an increase in new construction.

## General Fund

## Lower Saucon Township

### Major Sources of Revenue



Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Landfill Host</b>	\$2,200,000.00	+\$200,000.00	\$2,000,000.00

- Money received from the operator of the landfill in accordance with our landfill Host Agreement which provides an annual 4% price increase. Due to latest approval, we are anticipating more in revenue due to the life span increasing.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Grants</b>	\$62,500.00	\$0.00	\$62,500.00

- Grants received are Federal Grants; DUI and Bullet Proof Vest Reimbursements. State grants include; Landfill, Host Municipal Inspections, PA Aggressive Driving, and Buckle-Up PA. Grant consideration from Gaming funding will be utilized for capital and general expenses.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>State Shared Services</b>	\$349,978.00	+\$32,094.00	\$317,884.00

- 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); liquor licenses increased by one license. Fire Insurance Tax is a pass-through account. The amount received is passed on to the LST Fireman's Relief Association.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Fines</b>	\$52,800.00	+\$3,000.00	\$49,800.00

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

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Police Services &amp; Fees</b>	\$ 37,610.00	+\$24,410.00	\$13,200.00

- Funding received from local businesses and institutions requesting police services, accident report processing and security alarm fees. We are projecting increases for billable services for the Police Department.

## General Fund

## Lower Saucon Township

### Major Sources of Revenue



Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Permits Business Licenses</b>	\$ 43,250.00	+\$1,800.00	\$41,450.00

- Due to Council's approval of contracting a deputy tax collector, we will lose some revenue for some processing fees. However, newly implemented zoning reporting changes will increase fees handled by the Township.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Self-Insurance Funding</b>	\$200,000.00	\$0.00	\$200,000.00

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

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>All Other Revenue</b>	235,150.00	-\$12,072.00	\$236,308.00

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

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
<b>Fund Balance</b>	\$0.00	\$0.00	\$0.00

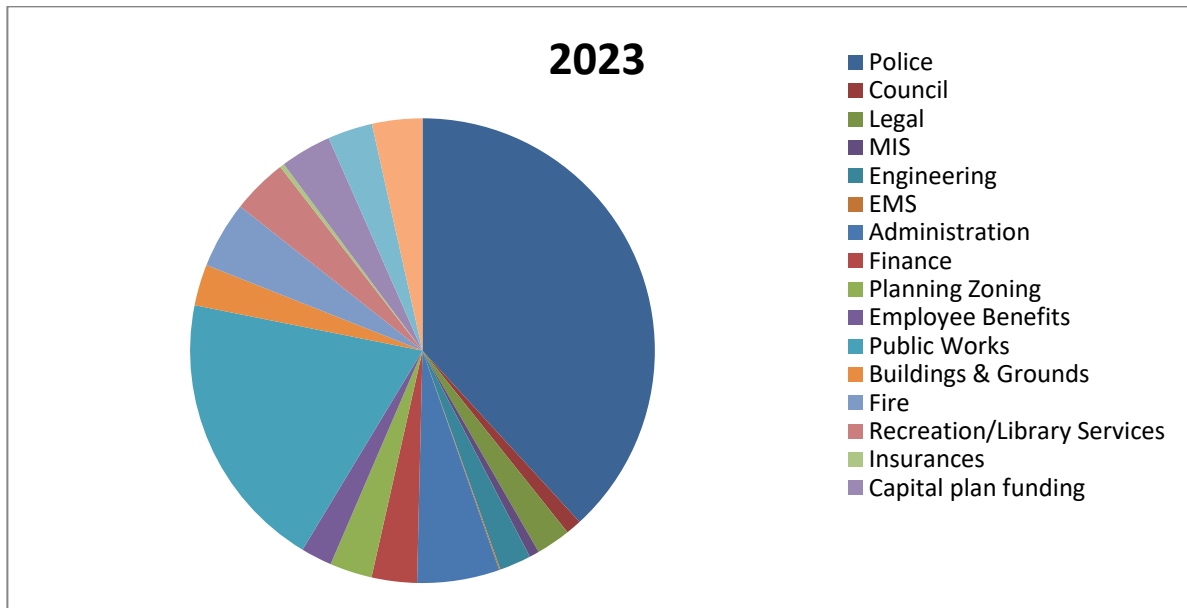
- Budgetary Fund Balance required in order to balance the operating budget.
- Revenues are projected to exceeded expenditures again in 2022. During the 2023 LSTCAFR presentation staff will make recommendations regarding allocating those funds.



## General Fund

## Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2023. 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 5 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 Hellertown Halloween Parade, Lehigh Valley Affordable Housing, Northampton County Miracle League, Second Harvest and Meals on Wheels and any other donations Council approves. Funding is provided for Council attendance at PSATS, other conferences and IT expenses. Also included is funding to replace carpeting in Council chambers and funding for live streaming meetings options for Council to consider.

400	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$17,494.00	\$0.00	\$17,494.00
Donations	\$22,200.00	+\$1,000.00	\$21,200.00
Other	\$56,955.00	+\$48,655.00	\$8,300.00



## 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 which oversees all municipal operations. 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 budgeting for an increase of 3% for salaried employees pending a study. The budget for this department includes hiring costs, newsletter, codification costs, IT costs and required advertising costs. PSATS membership, seminars, and subscriptions are included as well as, funding for special events.

401 -406	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$291,670.00	+\$24,145.00	\$267,525.00
Expenses	\$214,707.00	-\$25,454.00	\$240,161.00

#### 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 budgeted but pending due to a study in process. Other wages are covered under the Township Code and the Non-Uniform Contract. A modest increase for auditing services is included along with funding if a single audit is required.

402 – 403	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$148,758.00	+\$6,735.00	\$142,023.00
Audit Expenses	\$23,500.00	+\$2,300.00	\$21,200.00
Other Expenses	\$107,057.00	-\$15,078.00	\$122,135.00

#### Legal

Lower Saucon Township currently contracts with several solicitors on a per hour fee basis for legal services for general, zoning, environmental and labor matters. Funds are available for specialized counsel. All rates are set by resolution at re-organization. Amount is based on hourly rate and amount of work requested.



## General Fund

## Lower Saucon Township Expenditures

404	2023 Budget	Dollar Value of Change	Prior Year Budget
Legal Services	\$211,180.00	-\$33,920.00	\$245,100.00

### 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. Increased funding is for ongoing programming for security.

407	2023 Budget	Dollar Value of Change	Prior Year Budget
Equipment	\$23,000.00	\$0.00	\$23,000.00
Services	\$37,820.00	-7,380.00	\$45,200.00

### 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; unless grant or special fund approved. Primary items include engineering for MS4, Black River Road culvert, Reading Drive culvert, and anything that may present itself over the course of the year. The Township took over administration of the sewage enforcement and grading application process, but there are several accounts that are still open under the fee-based system.

408	2023 Budget	Dollar Value of Change	Prior Year Budget
Engineering Services	\$194,636.00	-\$131,864.00	\$326,500.00

### 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, communications, electrical, water and trash removal. Fuel costs have been reallocated to the departmental operational costs. The utilities for the buildings used by outside entities are billed and that revenue is reported in intergovernmental revenues. Ten percent of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. We added funding for repairs to the tile in the lobby, stairs in the parking lot and removal fencing and stones at the barn ruins at the Heller Homestead.



## General Fund

## Lower Saucon Township Expenditures

409	2023 Budget	Dollar Value of Change	Prior Year Budget
Building Expenses	\$253,655.00	-\$132,320.00	\$385,975.00

### 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 included and the Department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program. Major equipment requested is for Bullet Proof Vest and LPR equipment. Wages include approved salary increases of three percent based on Council's request and subject to salary study and wage and benefit expenses are based on employment contracts. Partial funding for an SRO is also included.

Expenses itemized 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	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$1,952,357.00	+\$116,155.48	\$1,836,201.52
Police Equipment, Supplies and other contractual items	\$1,422,189.00	+\$206,560.00	\$1,215,629.00

### Fire and Emergency Services \*

Lower Saucon Township has one recognized Lower Saucon Fire Rescue for providing coverage for Lower Saucon Township 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 with their operational costs and an additional \$5,000.00 has been provided. The Township also pays for the annual testing of the volunteer fire departments' fire hoses and purchases supplies or equipment needed by the Township Fire Marshal. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority and Hellertown Borough Authority for fire hydrant service. The state aid amount is allocated to the Firemen's Relief Association.

411	2023 Budget	Dollar Value of Change	Prior Year Budget
Contribution Amounts and expenses	\$318,492.00	-\$56,900.00	\$375,392.00
State Aid	\$92,290.00	+\$17,972.00	\$74,318.00



## General Fund

## Lower Saucon Township Expenditures

### Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two. The department is responsible for issuing zoning and building permits, land development applications and addressing any zoning issues or complaints. Also included is a 3% increase for salaried staff pending a study and contractual obligations for non-uniform wages and benefits. Funding was also requested to purchase an interactive database for zoning purposes.

414	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$144,039.00	+\$5,031.00	\$139,008.00
Consulting Services	\$10,000.00	-\$30,000.00	\$40,000.00
Other Expenses	\$106,099.00	-\$21,722.00	\$84,377.00

### 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. Additional amount added for potential hazmat issues.

415	2023 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$2,000.00	\$0.00	\$2,000.00
Other Expenses	\$5,500.00	-\$5,000.00	\$10,500.00

- Lower Saucon Township Council approved a one-time payment of \$25,192.16 from the ARPA funds to Dewey Ambulance for items 4 and 5 identified on their Capital plan attached to the appendix of this document contingent upon Hellertown Borough appropriating \$15,892.00 to pay for item #6 and the completion of that project.***

### 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	2023 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 by the Police Department. Stray dogs without identification are responsibility of the Township for 48 hours after their seizure and the Township has set procedures in place in accordance with the PA Dog Laws. Included in this line item is an additional amount to continue with the feral cat "catch and release" program adopted by Council.

419	2023 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$3,000.00	\$0.00	\$3,000.00
Expenses	\$1,400.00	+\$400.00	\$1,000.00
Contracted Expenses	\$4,500.00	+\$1,000.00	\$3,500.00

### Recycling

Funding is provided to continue operations for the Township. If operations continue as historically expenses would be needed to maintain the accounting or funding, as described, would be municipal only costs.

426	2023 Budget	Dollar Value of Change	Prior Year Budget
Contribution	\$11,000.00	+\$30,500.00	\$41,500.00

### Public Works – Highway

The Township Public Works Department is staffed with eleven 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. Compensation includes assumed wage increases for the Non-Uniform employees and a three percent increase for salaried staff based on Council direction and pending study results. 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 2023 as well as additional funding for the removal of dead ash trees.



## General Fund

## Lower Saucon Township Expenditures

430	2023 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$879,761.00	+\$45,411.00	\$834,350.00
Material Costs	\$155,000.00	+\$30,000.00	\$125,000.00
Supplies/Benefits	\$686,549.00	+\$263,989.00	\$422,651.00
Major Road Project	\$0.00	-\$1,070,793.00	1,070,793.00
Equipment	\$5,000.00	-3,000.00	\$8,000.00

### Parks – Public Recreation and Library Contribution

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. Funding level increased for this due to the inclusion of a program at Steel City. Additional funds were added to maintenance and repairs and equipment replacement as amenities are aging. The pool pass program and funding for library use are as follows:

- **At the October 5<sup>th</sup> Council meeting Council identified the following:**
  - 1) **Lower Saucon Township will pay up to \$75.00 for a seasonal pool pass to residents who purchase memberships to a non-profit (not private) pool such as Hellertown, Southern Lehigh or Fountain Hill. Proof of payment must be provided and will be administered by the Township staff.**
  - 2) **Lower Saucon Township will pay up to \$20.00 per individual or \$40.00 per household for library non-resident fees assessed to Lower Saucon residents for membership fees to any library of their choosing. Proof of payment must be provided and will be administered by the Township staff.**

452 and 453	2023 Budget	Dollar Value of Change	Prior Year Budget
Contracted Services	\$80,000.00	\$0	\$80,000.00
Supplies/Maintenance	\$30,540.00	+\$12,529.00	\$18,011.00
Equipment	\$1,000.00	\$0.00	\$1,000.00
Recreation & other programs	\$45,900.00	+\$7,022.00	\$38,878.00
Pool Pass Program	\$15,000.00	+\$4,345.00	\$10,655.00
Capital Item	\$9,000.00	+\$5,500.00	\$3,500.00
*Library Funding	\$160,000.00	+\$52,832.00	\$107,168.00



## General Fund

## Lower Saucon Township Expenditures

### Conservation of Natural Resources, EAC

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

461	2023 Budget	Dollar Value of Change	Prior Year Budget
Dues, Supplies, etc.	\$1,100.00	\$0.00	\$0.00

### Debt

The Township currently has no debt.

471 – 472	2023 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	2023 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	2023 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$269,851.00	-\$6,949.00	\$276,800.00



## General Fund

## Lower Saucon Township Expenditures

### 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	2023 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$191,371.00	+\$27,448.00	\$163,923.00

### Prior Year Payments

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

489 - 491	2023 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$22,000.00	\$0.00	\$22,000.00

### Inter Fund Transfers

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

492	2023 Budget	Dollar Value of Change	Prior Year Budget
Inter fund transfers	\$315,000.00	\$0.00	\$315,000.00

The 2023 budget estimates income over expenses in the amount of \$275,218.00

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.

**2023 Proposed Budget  
General Fund**

<u>Description</u>		<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budgeted</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under Actual</u>
REAL PROPERTY TAXES (301)							
01-301-100	Real Estate Taxes - Current Ye	\$2,364,479.22	\$1,929,645.13	\$1,938,640.00	\$1,938,000.00	\$1,938,000.00	-\$640.00
01-301-200	Real Estate Taxes - Prior Year	\$15,405.72	\$16,912.92	\$15,000.00	\$14,038.31	\$0.00	-\$961.69
01-301-400	Real Estate Taxes - Delinquent	\$61,430.12	\$49,073.37	\$45,000.00	\$40,000.00	\$45,000.00	-\$5,000.00
01-301-600	Real Estate Taxes - Interim	\$1,641.13	\$2,057.62	\$800.00	\$3,000.00	\$1,000.00	\$2,200.00
01-301-601	Real Estate Tax-Interim-Prior	\$1,460.98	\$1,049.60	\$1,500.00	\$200.00	\$1,000.00	-\$1,300.00
		<b>\$2,444,417.17</b>	<b>\$1,998,738.64</b>	<b>\$2,000,940.00</b>	<b>\$1,995,238.31</b>	<b>\$1,985,000.00</b>	-\$5,701.69
LOCAL TAX ENABLING ACT (310)							
01-310-100	Real Estate Transfer Tax	\$435,379.89	\$551,057.47	\$350,000.00	\$410,000.00	\$360,000.00	\$60,000.00
01-310-210	Earned Income Tax - Current Ye	\$1,798,271.50	\$2,157,826.89	\$2,036,000.00	\$2,100,000.00	\$2,150,000.00	\$64,000.00
01-310-220	Earned Income Tax - Prior Year	\$976,073.24	\$961,745.31	\$945,000.00	\$1,006,262.00	\$978,000.00	\$61,262.00
01-310-510	Local Services Tax	\$64,460.23	\$63,922.40	\$65,000.00	\$63,000.00	\$64,000.00	-\$2,000.00
01-310-520	Local Services Tax Prior year	\$18,157.43	\$18,625.49	\$18,500.00	\$12,583.76	\$12,500.00	-\$5,916.24
		<b>\$3,292,342.29</b>	<b>\$3,753,177.56</b>	<b>\$3,414,500.00</b>	<b>\$3,591,845.76</b>	<b>\$3,564,500.00</b>	\$177,345.76
BUSINESS LICENSES AND PERMITS (321)							
01-321-320	Junkyard Licenses	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00
01-321-800	Cable TV Franchise	\$115,434.30	\$114,824.90	\$114,825.00	\$111,201.28	\$107,000.00	-\$3,623.72
		<b>\$116,184.30</b>	<b>\$115,574.90</b>	<b>\$115,575.00</b>	<b>\$111,951.28</b>	<b>\$107,750.00</b>	-\$3,623.72
NON-BUSINESS LICENSES/PERMITS (322)							
01-322-100	Moving Permits	\$590.00	\$635.00	\$385.00	\$560.00	\$500.00	\$175.00
01-322-101	Occupancy Permits	\$0.00	\$0.00	\$100.00	\$1,300.00	\$1,500.00	\$1,200.00
01-322-820	Road Encroachment Permits	\$6,710.00	\$6,010.00	\$4,100.00	\$4,600.00	\$4,500.00	\$500.00
		<b>\$7,300.00</b>	<b>\$6,645.00</b>	<b>\$4,585.00</b>	<b>\$6,460.00</b>	<b>\$6,500.00</b>	\$1,700.00
FINES (331)							
01-331-100	County Court Fines	\$9,332.07	\$7,670.75	\$10,000.00	\$8,200.00	\$10,000.00	-\$1,800.00
01-331-110	Motor Veh Code Violations (ST)	\$6,679.02	\$5,844.34	\$6,000.00	\$5,500.00	\$6,000.00	-\$500.00
01-331-120	Ordinance Violations (JP)	\$3,293.86	\$2,710.14	\$3,500.00	\$7,855.00	\$6,500.00	\$4,355.00
01-331-130	Crimes Code Violations	\$3,239.87	\$3,928.46	\$5,000.00	\$931.12	\$5,000.00	-\$4,068.88
01-331-140	Motor Veh Code Violations (JP)	\$21,618.57	\$19,869.48	\$25,000.00	\$20,000.00	\$25,000.00	-\$5,000.00
01-331-150	Parking Tickets	\$160.00	\$160.00	\$300.00	\$500.00	\$300.00	\$200.00
		<b>\$44,323.39</b>	<b>\$40,183.17</b>	<b>\$49,800.00</b>	<b>\$42,986.12</b>	<b>\$52,800.00</b>	-\$6,813.88
INTEREST EARNINGS (341)							
01-341-000	Earnings from Investments	\$46,925.05	\$28,489.10	\$20,000.00	\$20,000.00	\$22,000.00	\$0.00
		<b>\$46,925.05</b>	<b>\$28,489.10</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$22,000.00</b>	\$0.00
INTERGOVERNMENT (350)							
01-350-000	Intergovernmental Revenues	\$0.00	\$0.00	\$3,000.00	\$5,400.00	\$3,000.00	\$2,400.00
		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$5,400.00</b>	<b>\$3,000.00</b>	<b>\$2,400.00</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b><u>2020 Actuals</u></b>	<b><u>2021 Actuals</u></b>	<b><u>2022 Budgeted</u></b>	<b><u>Projected</u></b>	<b><u>2023 Proposed</u></b>	<b><u>(Over)/Under Actual</u></b>
FEDERAL GRANTS (351)							
01-351-000	Federal Grants	\$41,084.68	\$75,820.68	\$11,900.00	\$16,500.00	\$11,900.00	\$4,600.00
		<b>\$41,084.68</b>	<b>\$75,820.68</b>	<b>\$11,900.00</b>	<b>\$16,500.00</b>	<b>\$11,900.00</b>	\$4,600.00
FEDERAL RELIEF FUNDS (352)							
01-352-530	American Rescue Funds	\$0.00	\$567,202.46	\$0.00	\$570,789.16	\$0.00	\$570,789.16
		<b>\$0.00</b>	<b>\$567,202.46</b>	<b>\$0.00</b>	<b>\$570,789.16</b>	<b>\$0.00</b>	\$570,789.16
STATE CAPITAL/OPERATING GRANTS (354)							
01-354-000	Other State Grants	\$7,984.89	\$20,000.00	\$40,000.00	\$29,000.00	\$40,000.00	-\$11,000.00
01-354-020	Public Safety Grants	\$9,254.75	\$0.00	\$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>\$17,239.64</b>	<b>\$20,000.00</b>	<b>\$50,600.00</b>	<b>\$39,600.00</b>	<b>\$50,600.00</b>	-\$11,000.00
STATE SHARED REVENUE (355)							
01-355-010	Utility Tax Reimbursement	\$6,957.52	\$7,544.72	\$6,900.00	\$7,428.00	\$7,428.00	\$528.00
01-355-020	Pension State Aid	\$241,267.83	\$235,066.84	\$235,066.00	\$248,661.68	\$248,660.00	\$13,595.68
01-355-070	Fire Insurance Tax Reimb	\$82,913.93	\$74,318.57	\$74,318.00	\$92,289.77	\$92,290.00	\$17,971.77
01-355-080	Beverage Licenses	\$1,600.00	\$400.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00
		<b>\$332,739.28</b>	<b>\$317,330.13</b>	<b>\$317,884.00</b>	<b>\$349,979.45</b>	<b>\$349,978.00</b>	\$32,095.45
GENERAL GOVERNMENT (361)							
01-361-300	Zoning Permits and Fees	\$5,925.00	\$3,000.00	\$5,000.00	\$1,500.00	\$5,000.00	-\$3,500.00
01-361-310	Subdivision Fees	\$23,672.50	\$2,222.50	\$5,000.00	\$5,500.00	\$5,000.00	\$500.00
01-361-650	Tax Collection Fees	\$9,080.00	\$8,880.00	\$0.00	\$620.00	\$0.00	\$620.00
01-361-700	Duplicate Bill Fee	\$287.50	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00
01-361-800	Administration	\$3,150.73	\$2,646.49	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
		<b>\$42,115.73</b>	<b>\$17,398.99</b>	<b>\$12,000.00</b>	<b>\$9,620.00</b>	<b>\$12,000.00</b>	-\$2,380.00
PUB SAFETY-CHARGES FOR SERVICE (362)							
01-362-100	Police Services	\$4,513.48	\$9,049.79	\$10,000.00	\$40,000.00	\$34,410.00	\$30,000.00
01-362-110	Accident Report Requests	\$2,125.00	\$3,280.00	\$2,000.00	\$2,300.00	\$2,000.00	\$300.00
01-362-130	Security Alarm Monitoring Fee	\$765.00	\$1,425.00	\$1,200.00	\$1,000.00	\$1,200.00	-\$200.00
01-362-410	Building Permits - Public Safe	\$20,220.00	\$22,990.00	\$23,000.00	\$33,000.00	\$25,000.00	\$10,000.00
01-362-411	Zoning Sevices-Reviews-Grading	\$0.00	\$0.00	\$2,000.00	\$500.00	\$2,000.00	-\$1,500.00
01-362-440	Sanitation Permits	\$35,095.00	\$12,020.00	\$3,750.00	\$3,500.00	\$3,750.00	-\$250.00
01-362-460	State UCC Fees	\$630.00	\$710.50	\$500.00	\$750.00	\$500.00	\$250.00
		<b>\$63,348.48</b>	<b>\$49,475.29</b>	<b>\$42,450.00</b>	<b>\$81,050.00</b>	<b>\$68,860.00</b>	\$38,600.00
HIGHWAY-CHARGES FOR SERVICES (363)							
01-363-000	Highway Street Charges	\$5,897.73	\$4,996.72	\$5,000.00	\$5,100.00	\$5,000.00	\$100.00
		<b>\$5,897.73</b>	<b>\$4,996.72</b>	<b>\$5,000.00</b>	<b>\$5,100.00</b>	<b>\$5,000.00</b>	\$100.00

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>2022 Budgeted</b>	<b>Projected</b>	<b>2023 Proposed</b>	<b>(Over)/Under Actual</b>
<b>SANITATION/LANDFILL HOSTING (364)</b>							
01-364-500	Contributions	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,545,992.47	\$2,181,231.56	\$2,000,000.00	\$2,412,155.20	\$2,200,000.00	\$412,155.20
01-364-610	Gas Royalty Fees	\$6,189.54	\$3,077.96	\$3,000.00	\$0.00	\$8,000.00	-\$3,000.00
01-364-620	Compost Sales	\$860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$2,577,542.01</b>	<b>\$2,208,809.52</b>	<b>\$2,027,500.00</b>	<b>\$2,436,655.20</b>	<b>\$2,208,000.00</b>	<b>\$409,155.20</b>
<b>HEALTH-CHARGES FOR SERVICES (365)</b>							
01-365-000	Health - Charges for Services	\$164,719.94	\$169,094.04	\$163,923.00	\$162,300.00	\$176,300.00	-\$1,623.00
		<b>\$164,719.94</b>	<b>\$169,094.04</b>	<b>\$163,923.00</b>	<b>\$162,300.00</b>	<b>\$176,300.00</b>	<b>-\$1,623.00</b>
<b>RECREATION-CHARGES FOR SRVCS (367)</b>							
01-367-120	Playground Fees (Programs)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01-367-710	Recreation Fees	\$4,400.00	\$8,875.00	\$8,500.00	\$10,325.00	\$9,500.00	\$1,825.00
		<b>\$4,400.00</b>	<b>\$8,875.00</b>	<b>\$8,500.00</b>	<b>\$10,325.00</b>	<b>\$9,500.00</b>	<b>\$1,825.00</b>
<b>MISCELLANEOUS (380)</b>							
01-380-000	Miscellaneous Income	\$30,661.62	\$44,767.79	\$3,000.00	\$55,000.00	\$3,000.00	\$52,000.00
		<b>\$30,661.62</b>	<b>\$44,767.79</b>	<b>\$3,000.00</b>	<b>\$55,000.00</b>	<b>\$3,000.00</b>	<b>\$52,000.00</b>
<b>CONTRIBUTIONS (387)</b>							
01-387-000	Contributions	\$6,710.30	\$234.65	\$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	\$200.00	\$1,060.19	\$100.00	\$0.00	\$100.00	-\$100.00
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$0.00	\$3,121.00	\$500.00	\$3,121.00
		<b>\$6,910.30</b>	<b>\$1,294.84</b>	<b>\$100.00</b>	<b>\$3,121.00</b>	<b>\$600.00</b>	<b>\$3,021.00</b>
<b>SALE OF FIXED ASSETS (391)</b>							
01-391-100	Sale of General Fixed Assets	\$246.75	\$56.90	\$500.00	\$82.75	\$500.00	-\$417.25
		<b>\$246.75</b>	<b>\$56.90</b>	<b>\$500.00</b>	<b>\$82.75</b>	<b>\$500.00</b>	<b>-\$417.25</b>
<b>TRANSFERS (392)</b>							
01-392-011	Transfer from Fund Balance Compost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01-392-012	Transfer from Fund Balance	\$0.00	\$0.00	\$1,456,193.00	\$1,070,793.00	\$0.00	-\$385,400.00
01-392-013	Transfer	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00	-\$7,000.00
		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,463,193.00</b>	<b>\$1,070,793.00</b>	<b>\$0.00</b>	<b>-\$392,400.00</b>
<b>PRIOR YEAR EXPENSES (395)</b>							
01-395-000	Refund of Prior Year Expend	\$385,110.72	\$459,615.56	\$200,000.00	\$353,042.00	\$200,000.00	\$0.00
		<b>\$385,110.72</b>	<b>\$459,615.56</b>	<b>\$200,000.00</b>	<b>\$353,042.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$9,623,509.08</b>	<b>\$9,887,546.29</b>	<b>\$9,914,950.00</b>	<b>\$10,937,839.03</b>	<b>\$8,837,788.00</b>	<b>\$869,672.03</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b><u>2020 Actuals</u></b>	<b><u>2021 Actuals</u></b>	<b><u>2022 Budgeted</u></b>	<b><u>Projected</u></b>	<b><u>2023 Proposed</u></b>	<b><u>(Over)/Under Actual</u></b>
GENERAL GOVERNMENT (400)							
01-400-110	Council Compensation	\$9,343.74	\$9,750.00	\$16,250.00	\$7,583.52	\$16,250.00	\$8,666.48
01-400-161	Social Security Taxes	\$579.33	\$604.51	\$1,008.00	\$471.00	\$1,008.00	\$537.00
01-400-168	Medicare Tax	\$135.48	\$133.51	\$236.00	\$110.00	\$236.00	\$126.00
01-400-420	Council Expenses	\$907.55	\$1,271.61	\$8,300.00	\$6,600.00	\$9,880.00	\$1,700.00
01-400-500	Contributions/Grants/Subsidies	\$14,500.00	\$20,625.00	\$21,200.00	\$21,200.00	\$22,200.00	\$0.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-400-751	Council IT	\$0.00	\$0.00	\$0.00	\$0.00	\$7,075.00	\$0.00
01.400.800	Council Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00
		<b>\$25,466.10</b>	<b>\$32,384.63</b>	<b>\$46,994.00</b>	<b>\$35,964.52</b>	<b>\$96,649.00</b>	<b>\$11,029.48</b>
EXECUTIVE (401)							
01-401-120	Manager Secretary Compensation	\$97,858.80	\$104,273.10	\$104,827.00	\$105,194.00	\$131,840.00	-\$367.00
01-401-121	Administrative Assistant	\$46,637.50	\$32,978.26	\$49,478.00	\$48,922.41	\$50,593.00	\$555.59
01-401-140	Office Personnel Compensation	\$45,407.50	\$50,536.63	\$52,355.00	\$51,780.00	\$49,440.00	\$575.00
01-401-142	Office Personnel Overtime Comp	\$0.00	\$77.58	\$300.00	\$0.00	\$300.00	\$300.00
01-401-143	Receptionist	\$37,001.57	\$39,095.76	\$40,928.00	\$41,747.65	\$37,900.00	-\$819.65
01-401-144	Transcriptionist Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
01-401-150	Benefits	\$138,888.68	\$125,081.45	\$140,000.00	\$83,585.93	\$89,500.00	\$56,414.07
01-401-161	Social Security Taxes	\$14,085.17	\$14,080.21	\$15,226.00	\$12,513.00	\$16,745.00	\$2,713.00
01-401-165	Pension Administration Fees	\$4,320.00	\$6,000.00	\$6,000.00	\$6,000.00	\$14,848.00	\$0.00
01-401-166	Minimum Pension Obligation Non	\$26,356.00	\$25,247.00	\$33,971.00	\$33,971.00	\$36,114.00	\$0.00
01-401-168	Medicare Tax	\$3,294.23	\$3,300.91	\$3,561.00	\$2,938.00	\$3,912.00	\$623.00
01-401-169	Unemployment	\$340.25	\$467.48	\$850.00	\$1,500.00	\$840.00	-\$650.00
01-401-210	Supplies	\$2,634.70	\$2,182.08	\$5,000.00	\$5,000.00	\$6,350.00	\$0.00
01-401-329	Newletter Expense	\$3,108.30	\$3,114.33	\$10,000.00	\$7,100.00	\$12,300.00	\$2,900.00
01-401-330	Transportation Expenses	\$14.30	\$0.00	\$3,250.00	\$4,721.00	\$1,000.00	-\$1,471.00
01-401-340	Advertising and Printing	\$6,408.30	\$4,463.84	\$10,000.00	\$9,100.00	\$11,550.00	\$900.00
01-401-341	Ordinance Codification Updates	\$1,195.00	\$1,195.00	\$6,000.00	\$6,000.00	\$7,200.00	\$0.00
01-401-410	Community Events	\$0.00	\$0.00	\$1,500.00	\$2,332.00	\$2,000.00	-\$832.00
01-401-420	General Expenses	\$8,043.08	\$8,589.54	\$10,400.00	\$10,400.00	\$12,500.00	\$0.00
01-401-453	Admin Contract Services	\$0.00	\$0.00	\$2,000.00	\$830.00	\$2,000.00	\$1,170.00
01-401-470	Hiring Expenses	\$441.00	\$577.00	\$4,000.00	\$4,618.00	\$4,500.00	-\$618.00
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
01-401-751	Admin IT	\$0.00	\$1,095.60	\$8,040.00	\$8,000.00	\$8,945.00	\$40.00
		<b>\$436,034.38</b>	<b>\$422,355.77</b>	<b>\$507,686.00</b>	<b>\$446,252.99</b>	<b>\$506,377.00</b>	<b>\$61,433.01</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b><u>2020 Actuals</u></b>	<b><u>2021 Actuals</u></b>	<b><u>2022 Budgeted</u></b>	<b><u>Projected</u></b>	<b><u>2023 Proposed</u></b>	<b><u>(Over)/Under Actual</u></b>
FINANCE ADMINISTRATION (402)							
01-402-110	Controller Compensation	\$2,677.50	\$2,617.50	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00
01-402-120	Administrative Compensation	\$67,957.50	\$72,496.16	\$83,000.00	\$75,937.00	\$85,463.00	\$7,063.00
01-402-140	Office Personnel Compensation	\$51,562.70	\$52,370.75	\$46,655.00	\$34,006.98	\$49,500.00	\$12,648.02
01-402-142	Office Personnel Overtime Comp	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00
01-402-150	Benefits	\$69,451.68	\$68,263.36	\$70,000.00	\$45,068.00	\$50,000.00	\$24,932.00
01-402-161	Social Security Taxes	\$7,576.21	\$7,961.48	\$7,552.00	\$6,984.00	\$8,368.00	\$568.00
01-402-165	Pension Administration Fees	\$2,376.00	\$4,000.00	\$5,000.00	\$5,000.00	\$7,436.00	\$0.00
01-402-166	Minimum Pension Obligation-Non	\$14,021.00	\$13,359.00	\$17,975.00	\$17,975.00	\$18,086.00	\$0.00
01-402-168	Medicare Tax	\$1,772.06	\$1,861.98	\$1,766.00	\$1,634.00	\$1,957.00	\$132.00
01-402-169	Unemployment	\$180.78	\$148.80	\$410.00	\$616.00	\$420.00	-\$206.00
01-402-210	Supplies	\$117.59	\$798.83	\$500.00	\$500.00	\$1,100.00	\$0.00
01-402-311	Auditing Services	\$14,600.00	\$14,900.00	\$22,100.00	\$17,000.00	\$23,500.00	\$5,100.00
01-402-323	Real Estate Tax Prep/Mailing	\$7,490.65	\$7,459.83	\$11,900.00	\$11,900.00	\$12,000.00	\$0.00
01-402-420	General Expenses	\$308.00	\$410.00	\$800.00	\$800.00	\$1,345.00	\$0.00
01-402-430	Taxes	\$575.32	\$575.32	\$600.00	\$600.00	\$1,000.00	\$0.00
01-402-451	Bank Services	\$946.13	\$1,042.19	\$1,200.00	\$1,200.00	\$2,400.00	\$0.00
01-402-453	Contracted Services	\$2,232.00	\$2,303.60	\$2,500.00	\$2,500.00	\$2,800.00	\$0.00
01-402-454	Payroll Services	\$4,614.27	\$4,235.32	\$4,650.00	\$4,650.00	\$4,610.00	\$0.00
01-402-710	Finance IT	\$3,554.19	\$3,722.80	\$5,050.00	\$3,723.00	\$5,630.00	\$1,327.00
		<b>\$252,013.58</b>	<b>\$258,526.92</b>	<b>\$284,708.00</b>	<b>\$232,793.98</b>	<b>\$278,665.00</b>	<b>\$51,914.02</b>
TAX COLLECTION (403)							
01-403-316	Consulting Services -Accounting	\$0.00	\$912.00	\$650.00	\$600.00	\$650.00	\$50.00
		<b>\$0.00</b>	<b>\$912.00</b>	<b>\$650.00</b>	<b>\$600.00</b>	<b>\$650.00</b>	<b>\$50.00</b>
LAW (404)							
01-404-310	Legal Services	\$135,578.50	\$131,410.00	\$177,000.00	\$177,000.00	\$163,320.00	\$0.00
01-404-311	Legal Services-Planning/Zoning	\$5,387.80	\$2,131.76	\$15,000.00	\$2,000.00	\$14,040.00	\$13,000.00
01-404-312	Special Counsel	\$32,780.35	\$23,839.00	\$52,000.00	\$40,000.00	\$31,300.00	\$12,000.00
01-404-313	Court Stenographer	\$1,060.00	\$465.00	\$1,100.00	\$800.00	\$2,520.00	\$300.00
		<b>\$174,806.65</b>	<b>\$157,845.76</b>	<b>\$245,100.00</b>	<b>\$219,800.00</b>	<b>\$211,180.00</b>	<b>\$25,300.00</b>
DATA PROCESSING (407)							
01-407-314	Website Operation/Maintenance	\$3,600.00	\$3,600.00	\$8,600.00	\$8,600.00	\$3,600.00	\$0.00
01-407-370	Maintenance/Repair Office Equi	\$3,341.35	\$472.41	\$4,000.00	\$4,000.00	\$10,920.00	\$0.00
01-407-700	Major Equipment	\$13,352.70	\$1,134.99	\$20,000.00	\$13,000.00	\$20,000.00	\$7,000.00
01-407-750	Minor Equipment Purchase	\$1,609.87	\$526.77	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
01-407-751	Software/Licenses Purchase	\$6,349.26	\$2,611.79	\$32,600.00	\$27,000.00	\$23,300.00	\$5,600.00
		<b>\$28,253.18</b>	<b>\$8,345.96</b>	<b>\$68,200.00</b>	<b>\$55,600.00</b>	<b>\$60,820.00</b>	<b>\$12,600.00</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>2022 Budgeted</b>	<b>Projected</b>	<b>2023 Proposed</b>	<b>(Over)/Under Actual</b>
<b>ENGINEER (408)</b>							
01-408-310	Engineering Services	\$133,114.31	\$103,638.00	\$300,000.00	\$295,000.00	\$165,796.00	\$5,000.00
01-408-311	Engineering Services-Plan/Zon	\$3,606.39	\$5,711.22	\$5,000.00	\$5,000.00	\$8,840.00	\$0.00
01-408-312	Consulting Services	\$0.00	\$0.00	\$1,000.00	\$0.00	\$5,000.00	\$1,000.00
01-408-313	Bldg Code Enforcement Services	\$0.00	\$0.00	\$500.00	\$500.00	\$3,000.00	\$0.00
01-408-314	Sewage Enforcement Officer	\$53,620.59	\$24,015.51	\$20,000.00	\$20,000.00	\$12,000.00	\$0.00
		<b>\$190,341.29</b>	<b>\$133,364.73</b>	<b>\$326,500.00</b>	<b>\$320,500.00</b>	<b>\$194,636.00</b>	<b>\$6,000.00</b>
<b>BUILDINGS AND PLANT (409)</b>							
01-409-140	Maintenance Personnel Compensa	\$1,969.55	\$4,947.00	\$0.00	\$0.00	\$0.00	\$0.00
01-409-161	Social Security Taxes	\$122.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-409-168	Medicare Tax	\$28.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-409-169	Unemployment	\$15.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-409-200	Building Materials/Supplies	\$3,531.01	\$1,951.36	\$3,600.00	\$3,600.00	\$7,000.00	\$0.00
01-409-230	Heating Oil/Diesel Fuel	\$20,842.17	\$25,030.80	\$75,000.00	\$75,000.00	\$5,000.00	\$0.00
01-409-231	Unleaded Gasoline	\$35,366.80	\$35,552.18	\$73,000.00	\$73,000.00	\$0.00	\$0.00
01-409-234	Oils/Lubricants	\$1,806.54	\$3,157.79	\$2,500.00	\$2,500.00	\$0.00	\$0.00
01-409-320	Communication Expense	\$37,554.39	\$39,015.61	\$43,000.00	\$41,440.00	\$42,216.00	\$1,560.00
01-409-360	Water Usage	\$5,824.06	\$4,114.07	\$4,400.00	\$4,200.00	\$5,120.00	\$200.00
01-409-361	Electricity	\$45,669.20	\$40,184.46	\$48,000.00	\$48,000.00	\$51,200.00	\$0.00
01-409-362	Gas ( Heating )	\$3,372.69	\$6,971.50	\$8,500.00	\$8,000.00	\$9,000.00	\$500.00
01-409-367	Refuse Removal	\$2,113.61	\$2,560.95	\$2,225.00	\$2,140.00	\$2,160.00	\$85.00
01-409-370	Maint/Repair of Building	\$57,784.19	\$33,326.43	\$42,000.00	\$35,000.00	\$45,530.00	\$7,000.00
01-409-374	Office Equip Maint/Repair	\$232.72	\$139.63	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-409-384	Office Equipment Rental	\$15,747.96	\$11,781.79	\$10,000.00	\$8,000.00	\$11,159.00	\$2,000.00
01-409-420	General Expenses	\$571.50	\$0.00	\$1,000.00	\$0.00	\$4,000.00	\$1,000.00
01-409-450	Contracted Services	\$0.00	\$0.00	\$18,750.00	\$11,136.21	\$17,270.00	\$7,613.79
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
01-409-800	Capital Outlay	\$1,065.94	\$0.00	\$50,000.00	\$31,839.00	\$50,000.00	\$18,161.00
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$233,618.75</b>	<b>\$208,733.57</b>	<b>\$385,975.00</b>	<b>\$344,855.21</b>	<b>\$253,655.00</b>	<b>\$41,119.79</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>2022 Budgeted</b>	<b>Projected</b>	<b>2023 Proposed</b>	<b>(Over)/Under Actual</b>
POLICE (410)							
01-410-120	Administrative Compensation	\$97,729.16	\$104,638.42	\$107,000.52	\$107,000.00	\$110,210.00	\$0.52
01-410-130	Police Compensation (FT)	\$1,306,935.96	\$1,285,403.92	\$1,392,000.00	\$1,330,000.00	\$1,443,409.00	\$62,000.00
01-410-131	Police Compensation (PT)	\$24,208.33	\$13,460.76	\$50,000.00	\$41,685.00	\$83,670.00	\$8,315.00
01-410-132	Police Overtime Compensation	\$93,326.32	\$86,100.24	\$70,000.00	\$70,000.00	\$86,025.00	\$0.00
01-410-133	Overtime Billable	\$0.00	\$18,771.73	\$30,000.00	\$50,000.00	\$34,410.00	-\$20,000.00
01-410-140	Office Personnel Compensation	\$50,631.05	\$54,780.44	\$53,822.00	\$53,404.00	\$55,506.00	\$418.00
01-410-142	Office Personnel Overtime	\$0.00	\$0.00	\$200.00	\$0.00	\$385.00	\$200.00
01-410-150	Benefits	\$547,004.96	\$523,471.23	\$559,500.00	\$564,000.00	\$563,100.00	-\$4,500.00
01-410-161	Social Security Taxes	\$97,708.06	\$97,456.73	\$105,444.00	\$96,780.00	\$112,444.00	\$8,664.00
01-410-165	Pension Administration Fees	\$59,315.25	\$77,399.88	\$62,000.00	\$65,800.00	\$78,000.00	-\$3,800.00
01-410-166	Minimum Pension Obligation-Non	\$5,400.00	\$5,829.00	\$7,842.00	\$5,829.00	\$7,703.00	\$2,013.00
01-410-167	Minimum Pension Obligation-Pol	\$454,698.00	\$467,907.00	\$430,113.00	\$467,907.00	\$426,673.00	-\$37,794.00
01-410-168	Medicare Tax	\$22,050.48	\$22,792.20	\$24,660.00	\$22,436.00	\$26,298.00	\$2,224.00
01-410-169	Unemployment	\$1,525.26	\$1,407.66	\$3,075.00	\$4,100.00	\$3,708.00	-\$1,025.00
01-410-210	Supplies	\$1,683.57	\$1,915.33	\$2,000.00	\$3,000.00	\$2,500.00	-\$1,000.00
01-410-228	K-9 Expenses	\$4,670.31	\$5,148.88	\$5,750.00	\$3,250.00	\$5,750.00	\$2,500.00
01-410-231	Unleaded	\$0.00	\$0.00	\$0.00	\$0.00	\$72,000.00	\$0.00
01-410-234	Oil/Lubricants	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
01-410-241	Uniforms	\$8,496.87	\$24,265.45	\$11,400.00	\$11,400.00	\$21,000.00	\$0.00
01-410-242	Firearms	\$483.75	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
01-410-243	Ammunition	\$5,721.55	\$397.54	\$8,000.00	\$5,800.00	\$6,000.00	\$2,200.00
01-410-300	Contracted Services	\$6,878.87	\$7,960.34	\$7,320.00	\$7,320.00	\$6,980.00	\$0.00
01-410-316	Training	\$15,049.62	\$17,081.05	\$17,400.00	\$17,400.00	\$28,000.00	\$0.00
01-410-340	Advertising and Printing	\$572.35	\$377.95	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
01-410-370	Communication Equip - O/M/R	\$743.90	\$253.95	\$2,000.00	\$2,000.00	\$2,150.00	\$0.00
01-410-372	Maint/Repair Equipment	\$3,957.40	\$3,972.20	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
01-410-373	Vehicle - O/M/R	\$19,342.65	\$21,425.36	\$20,000.00	\$20,000.00	\$30,000.00	\$0.00
01-410-420	General Expenses	\$10,130.67	\$4,342.67	\$7,000.00	\$6,800.00	\$7,000.00	\$200.00
01-410-421	Community Events	\$455.00	\$350.00	\$6,804.00	\$4,163.00	\$4,000.00	\$2,641.00
01-410-440	Uniform Maintenance	\$1,181.24	\$1,158.64	\$5,500.00	\$4,000.00	\$0.00	\$1,500.00
01-410-470	Investigation Expense	\$2,245.40	\$2,155.25	\$2,000.00	\$2,000.00	\$2,500.00	\$0.00
01-410-700	Major Equipment Purchase	\$945.00	\$981.00	\$4,000.00	\$4,000.00	\$50,000.00	\$0.00
01-410-710	Police Computer- IT	\$16,988.47	\$18,060.77	\$24,500.00	\$33,000.00	\$51,625.00	-\$8,500.00
01-410-750	Minor Equipment Purchase	\$3,919.99	\$4,106.81	\$5,000.00	\$5,000.00	\$17,000.00	\$0.00
01-410-800	Capital Outlay	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$25,000.00	\$0.00
		<b>\$2,863,999.44</b>	<b>\$2,873,372.40</b>	<b>\$3,051,830.52</b>	<b>\$3,035,574.00</b>	<b>\$3,374,546.00</b>	<b>\$16,256.52</b>

**2023 Proposed Budget  
General Fund**

<u>Description</u>		<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budgeted</u>	<u>Projected</u>	<u>2023 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	\$7,823.72	\$10,717.15	\$12,000.00	\$10,000.00	\$12,000.00	\$2,000.00
01-411-354	Workmen's Compensation	\$24,885.00	\$28,179.00	\$32,000.00	\$18,459.00	\$21,000.00	\$13,541.00
01-411-360	Hydrant Service	\$22,392.00	\$22,392.00	\$22,392.00	\$22,392.00	\$22,392.00	\$0.00
01-411-373	Vehicle - O/M/R	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
01-411-420	General Expense	\$2,792.96	\$343.80	\$7,000.00	\$6,000.00	\$8,100.00	\$1,000.00
01-411-500	Contribution to Fire Cos.	\$200,000.00	\$202,100.00	\$285,000.00	\$285,000.00	\$235,000.00	\$0.00
01-411-501	Cont. to Fireman's Relief	\$82,913.93	\$74,318.57	\$74,318.00	\$74,318.00	\$92,290.00	\$0.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$20,000.00	\$0.00
01-411-740	Fire and Rescue Equip	\$0.00	\$66,666.67	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$355,807.61</b>	<b>\$419,717.19</b>	<b>\$449,710.00</b>	<b>\$431,169.00</b>	<b>\$410,782.00</b>	<b>\$18,541.00</b>
PLANNING AND ZONING (414)							
01-414-120	Zoning Officer Comp	\$70,048.50	\$74,650.00	\$74,315.00	\$74,315.00	\$76,545.00	\$0.00
01-414-130	Officials Compensation	\$120.00	\$30.00	\$360.00	\$210.00	\$360.00	\$150.00
01-414-140	Office Personnel Compensation	\$53,079.63	\$54,406.77	\$53,774.00	\$53,304.00	\$55,907.00	\$470.00
01-414-142	Office Personnel Overtime Comp	\$765.31	\$127.74	\$300.00	\$365.00	\$600.00	-\$65.00
01-414-150	Benefits	\$49,277.59	\$48,418.96	\$47,500.00	\$47,500.00	\$50,000.00	\$0.00
01-414-161	Social Security Taxes	\$7,688.77	\$8,011.37	\$7,982.00	\$7,948.00	\$8,272.00	\$34.00
01-414-165	Pension Administration Fees	\$2,376.00	\$4,000.00	\$5,000.00	\$5,000.00	\$7,400.00	\$0.00
01-414-166	Minimum Pension Obligation-Non	\$13,991.00	\$13,621.00	\$18,327.00	\$18,327.00	\$17,999.00	\$0.00
01-414-168	Medicare Tax	\$1,798.31	\$1,873.63	\$1,867.00	\$1,859.00	\$1,935.00	\$8.00
01-414-169	Unemployment	\$166.45	\$155.48	\$410.00	\$410.00	\$420.00	\$0.00
01-414-210	Supplies	\$364.32	\$1,000.00	\$1,000.00	\$1,000.00	\$1,100.00	\$0.00
01-414-312	Consulting Services	\$30,537.32	\$21,472.50	\$40,000.00	\$5,000.00	\$10,000.00	\$35,000.00
01-414-340	Advertising and Printing	\$5,436.00	\$1,221.42	\$6,000.00	\$2,000.00	\$7,000.00	\$4,000.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$84.26	\$65.48	\$750.00	\$1,000.00	\$2,300.00	-\$250.00
01-414-420	General Expenses	\$560.00	\$681.69	\$1,500.00	\$1,500.00	\$500.00	\$0.00
01-414-450	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
01-414-460	Seminar/Education/Meetings	\$0.00	\$775.00	\$800.00	\$800.00	\$1,200.00	\$0.00
01-414-750	Minor Equipment Purchase	\$0.00	\$2,957.99	\$500.00	\$3,000.00	\$1,000.00	-\$2,500.00
01-414-751	Zoning IT	\$0.00	\$1,000.00	\$3,000.00	\$2,500.00	\$12,600.00	\$500.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$236,293.46</b>	<b>\$234,469.03</b>	<b>\$263,385.00</b>	<b>\$226,038.00</b>	<b>\$260,138.00</b>	<b>\$37,347.00</b>

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b><u>2020 Actuals</u></b>	<b><u>2021 Actuals</u></b>	<b><u>2022 Budgeted</u></b>	<b><u>Projected</u></b>	<b><u>2023 Proposed</u></b>	<b><u>(Over)/Under Actual</u></b>
<b>EMERGENCY MANAGEMENT (415)</b>							
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	\$4,771.25	\$10,000.00	\$8,105.00	\$5,000.00	\$1,895.00
01-415-700	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$2,000.00</b>	<b>\$6,771.25</b>	<b>\$12,500.00</b>	<b>\$10,105.00</b>	<b>\$7,500.00</b>	<b>\$2,395.00</b>
<b>CROSSING GUARDS (419)</b>							
01-419-150	Crossing Guard Wages	\$3,278.37	\$2,344.86	\$5,000.00	\$2,586.17	\$5,000.00	\$2,413.83
		<b>\$3,278.37</b>	<b>\$2,344.86</b>	<b>\$5,000.00</b>	<b>\$2,586.17</b>	<b>\$5,000.00</b>	<b>\$2,413.83</b>
<b>DOG CONTROL (421)</b>							
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	\$215.80	\$826.01	\$1,000.00	\$1,000.00	\$1,400.00	\$0.00
01-421-450	Dog Control Contracted Service	\$248.79	\$925.39	\$3,500.00	\$2,500.00	\$4,500.00	\$1,000.00
		<b>\$3,464.59</b>	<b>\$4,751.40</b>	<b>\$7,500.00</b>	<b>\$6,500.00</b>	<b>\$8,900.00</b>	<b>\$1,000.00</b>
<b>RECYCLING (426)</b>							
01-426-200	Recycling Supplies	\$124.72	\$0.00	\$500.00	\$109.00	\$500.00	\$391.00
01-426-230	Compost Center Fuel/Vehicle	\$1,371.67	\$1,660.23	\$2,200.00	\$1,400.00	\$0.00	\$800.00
01-426-260	Small Tools	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-426-320	Communications	\$439.96	(\$9.43)	\$0.00	\$0.00	\$0.00	\$0.00
01-426-340	Advertising and Printing	\$465.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00
01-426-360	Utilities	\$1,499.17	\$1,463.06	\$2,200.00	\$2,000.00	\$0.00	\$200.00
01-426-370	Maint/Repairs Facility	\$88,446.23	\$20,035.50	\$25,000.00	\$598.13	\$10,500.00	\$24,401.87
01-426-500	Compost Center Appropriation	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	\$0.00
01-426-700	Minor equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$102,846.75</b>	<b>\$33,649.36</b>	<b>\$41,500.00</b>	<b>\$15,207.13</b>	<b>\$11,000.00</b>	<b>\$26,292.87</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>							
01-430-120	Administrative Compensation	\$76,635.15	\$81,434.18	\$85,000.00	\$78,935.00	\$87,824.00	\$6,065.00
01-430-121	Roadmaster Compensation	\$59,364.96	\$63,084.92	\$63,385.00	\$62,000.00	\$65,722.00	\$1,385.00
01-430-140	Maintenance Compensation	\$423,837.32	\$465,570.38	\$542,322.00	\$459,800.00	\$569,178.00	\$82,522.00
01-430-141	Seasonal Employee Comp	\$0.00	\$5,105.89	\$21,240.00	\$5,106.00	\$24,120.00	\$16,134.00
01-430-142	Maintenance Personnel Overtime	\$25,450.90	\$36,693.32	\$61,000.00	\$59,100.00	\$67,667.00	\$1,900.00
01-430-150	Benefits	\$305,720.11	\$296,975.10	\$365,000.00	\$333,000.00	\$348,442.00	\$32,000.00
01-430-161	Social Security Taxes	\$36,287.86	\$40,417.13	\$47,694.00	\$41,226.00	\$50,500.00	\$6,468.00
01-430-165	Pension Administration Fees	\$15,161.27	\$20,960.27	\$10,000.00	\$16,000.00	\$37,100.00	-\$6,000.00

**2023 Proposed Budget  
General Fund**

<u>Description</u>		<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budgeted</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under Actual</u>
01-430-166	Minimum Pension Obligation-Non	\$71,433.00	\$76,437.00	\$102,851.00	\$76,438.00	\$90,357.00	\$26,413.00
01-430-168	Medicare Tax	\$8,486.69	\$9,452.39	\$11,154.00	\$9,641.64	\$11,810.00	\$1,512.36
01-430-169	Unemployment	\$978.39	\$1,000.85	\$2,255.00	\$1,000.00	\$2,940.00	\$1,255.00
01-430-200	Materials/Supplies	\$1,855.60	\$2,496.06	\$4,000.00	\$3,500.00	\$4,000.00	\$500.00
01-430-210	Office Supplies	\$808.00	\$501.68	\$1,000.00	\$850.00	\$1,500.00	\$150.00
01.430.230	Fuel - Diesel	\$0.00	\$0.00	\$0.00	\$0.00	\$77,850.00	\$0.00
01-430-234	Oils/Lubricants	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
01-430-250	Traffic Sign - M/R	\$4,531.56	\$4,758.46	\$5,000.00	\$2,424.00	\$5,750.00	\$2,576.00
01-430-373	Vehicle - O/M/R	\$18,820.45	\$22,953.43	\$25,000.00	\$20,000.00	\$27,000.00	\$5,000.00
01-430-380	Equipment Rental	\$2,855.00	\$2,920.00	\$4,000.00	\$4,000.00	\$5,000.00	\$0.00
01-430-420	General Expenses	\$13,195.24	\$8,048.84	\$10,100.00	\$8,000.00	\$9,950.00	\$2,100.00
01-430-450	Contracted Services	\$12,773.96	\$5,904.70	\$18,000.00	\$18,000.00	\$38,000.00	\$0.00
01-430-700	Major Equipment Purchase	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
01-430-750	Minor Equipment Purchase	\$4,885.60	\$4,513.63	\$4,000.00	\$4,000.00	\$5,000.00	\$0.00
01-430-751	Public Works IT	\$0.00	\$2,356.55	\$3,000.00	\$3,500.00	\$5,600.00	-\$500.00
		<b>\$1,083,081.06</b>	<b>\$1,151,584.78</b>	<b>\$1,390,001.00</b>	<b>\$1,210,520.64</b>	<b>\$1,538,310.00</b>	<b>\$179,480.36</b>
HIGHWAY-TRAFFIC SIGNALS (433)							
01-433-240	Road/Street Signs/Markings	\$14,918.46	\$20,784.24	\$22,000.00	\$20,800.00	\$33,000.00	\$1,200.00
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$14,918.46</b>	<b>\$20,784.24</b>	<b>\$22,000.00</b>	<b>\$20,800.00</b>	<b>\$33,000.00</b>	<b>\$1,200.00</b>
HIGHWAY-REPAIRS TO HIGHWAYS (438)							
01-438-240	Road Materials/Supplies	\$37,398.38	\$79,143.95	\$125,000.00	\$80,000.00	\$155,000.00	\$45,000.00
		<b>\$37,398.38</b>	<b>\$79,143.95</b>	<b>\$125,000.00</b>	<b>\$80,000.00</b>	<b>\$155,000.00</b>	<b>\$45,000.00</b>
HIGHWAY CONSTR AND REBUILDING (439)							
01-439-600	Capital Construction	\$0.00	\$0.00	\$1,070,793.00	\$1,070,793.00	\$0.00	\$0.00
		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070,793.00</b>	<b>\$1,070,793.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
PARTICIPANT RECREATION (452)							
01-452-200	Materials/Supplies	\$2,168.72	\$3,466.72	\$3,500.00	\$3,500.00	\$4,860.00	\$0.00
01-452-367	Refuse Removal	\$4,697.25	\$4,451.08	\$5,000.00	\$5,000.00	\$4,340.00	\$0.00
01-452-370	Maintenance/Repairs	\$6,554.57	\$11,905.90	\$5,500.00	\$5,000.00	\$14,300.00	\$500.00
01-452-420	General Expenses	\$3,484.00	\$2,299.17	\$4,000.00	\$1,000.00	\$7,040.00	\$3,000.00
01-452-450	Park Contracted Services	\$48,105.44	\$60,221.68	\$80,000.00	\$70,000.00	\$80,000.00	\$10,000.00
01-452-500	Summer Youth Program (SVCC)	\$0.00	\$14,097.32	\$25,000.00	\$25,000.00	\$34,900.00	\$0.00
01-452-501	Senior Program	\$3,469.50	\$0.00	\$13,878.00	\$6,939.00	\$11,000.00	\$6,939.00
01-452-510	Pool Pass Reimbursement	\$9,950.00	\$0.00	\$10,665.00	\$0.00	\$15,000.00	\$10,665.00
01-452-700	Major Equipment Purchase	\$1,070.00	\$2,642.11	\$3,500.00	\$3,500.00	\$9,000.00	\$0.00

**2023 Proposed Budget  
General Fund**

<u>Description</u>		<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budgeted</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under Actual</u>
LIBRARIES (456)	01-452-750 Minor Equipment Purchase	\$0.00	\$5,222.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
		<b>\$79,499.48</b>	<b>\$104,305.98</b>	<b>\$152,043.00</b>	<b>\$120,939.00</b>	<b>\$181,440.00</b>	\$31,104.00
CONSERVATION (461)	01-456-500 Library Contribution	\$100,264.00	\$100,264.00	\$107,169.00	\$58,355.00	\$160,000.00	\$48,814.00
		<b>\$100,264.00</b>	<b>\$100,264.00</b>	<b>\$107,169.00</b>	<b>\$58,355.00</b>	<b>\$160,000.00</b>	\$48,814.00
DEBT PRINCIPAL (471)	01-461-200 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
	01-461-420 Dues, Subscriptions etc	\$352.79	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
DEBT INTEREST (472)	01-461-540 Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
	01-461-750 Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTERGOVERNMENT EXPENSES (481)		\$352.79	\$0.00	\$0.00	\$0.00	\$1,100.00	\$0.00
	01-471-200 Loan Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INSURANCE (486)		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00
	01-472-200 Loan Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS (489)		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00
	01-481-000 Intergovernmental Expenditures	\$0.00	\$1,571.62	\$15,000.00	\$67,802.00	\$15,000.00	-\$52,802.00
EMPLOYEE BENEFITS (487)		<b>\$0.00</b>	<b>\$1,571.62</b>	<b>\$15,000.00</b>	<b>\$67,802.00</b>	<b>\$15,000.00</b>	-\$52,802.00
	01-486-150 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARIES (456)	01-486-351 Business Insurance	\$73,419.00	\$83,995.00	\$92,400.00	\$84,000.00	\$111,706.00	\$8,400.00
	01-486-352 Vehicle Insurance	\$34,666.00	\$29,760.00	\$33,000.00	\$30,000.00	\$31,095.00	\$3,000.00
CONSERVATION (461)	01-486-354 Workmen's Compensation	\$143,747.12	\$141,738.76	\$148,400.00	\$149,000.00	\$126,000.00	-\$600.00
	01-486-356 Public Officials Bond	\$1,173.00	\$2,511.00	\$3,000.00	\$3,000.00	\$1,050.00	\$0.00
DEBT INTEREST (472)		<b>\$253,005.12</b>	<b>\$258,004.76</b>	<b>\$276,800.00</b>	<b>\$266,000.00</b>	<b>\$269,851.00</b>	\$10,800.00
	01-487-150 Benefits	\$160,258.62	\$158,558.05	\$163,923.00	\$162,300.00	\$191,371.00	\$1,623.00
MISCELLANEOUS (489)		<b>\$160,258.62</b>	<b>\$158,558.05</b>	<b>\$163,923.00</b>	<b>\$162,300.00</b>	<b>\$191,371.00</b>	\$1,623.00
	01-489-000 Intergovernmental DCED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARIES (456)	01-489-410 Legal Settlements	\$0.00	\$7,378.75	\$1,000.00	\$0.00	\$0.00	\$1,000.00
	01-489-541 Matching Grant Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CONSERVATION (461)		<b>\$0.00</b>	<b>\$7,378.75</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$1,000.00

**2023 Proposed Budget  
General Fund**

<b>Description</b>		<b><u>2020 Actuals</u></b>	<b><u>2021 Actuals</u></b>	<b><u>2022 Budgeted</u></b>	<b><u>Projected</u></b>	<b><u>2023 Proposed</u></b>	<b><u>(Over)/Under Actual</u></b>
TRANSFER (490)							
01-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
REFUNDS-PRIOR YEAR EXPENSES (491)							
01-491-001	Refund of Prior Year Revenue	\$0.00	\$184.25	\$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
		<u>\$0.00</u>	<u>\$184.25</u>	<u>\$22,000.00</u>	<u>\$21,902.00</u>	<u>\$22,000.00</u>	<u>\$98.00</u>
INTERFUND OPERATING TRANSFERS (492)							
01-492-000	Transfer to Other Funds	\$765,000.00	\$965,000.00	\$315,000.00	\$315,000.00	\$315,000.00	\$0.00
01-492-100	Transfer to Fund Balance	\$0.00	\$0.00	\$556,982.48	\$0.00	\$275,218.00	\$0.00
01-492-120	Compost CTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<u>\$765,000.00</u>	<u>\$965,000.00</u>	<u>\$871,982.48</u>	<u>\$315,000.00</u>	<u>\$590,218.00</u>	<u>\$0.00</u>
	Total Expense	<b>\$7,402,002.06</b>	<b>\$7,644,325.21</b>	<b>\$9,914,950.00</b>	<b>\$8,777,957.64</b>	<b>\$8,837,788.00</b>	<b>\$580,009.88</b>
Total REVENUE		\$9,623,509.08	\$9,887,546.29	\$9,914,950.00	\$10,937,839.03	\$8,837,788.00	
Total EXPENSE		\$7,402,002.06	\$7,644,325.21	\$9,914,950.00	\$8,777,957.64	\$8,837,788.00	
Revenue/Expense =		<b>\$2,221,507.02</b>	<b>\$2,243,221.08</b>	<b>\$0.00</b>	<b>\$2,159,881.39</b>	<b>\$0.00</b>	
Beginning Balance 2022					\$2,519,139.00		
Revenue					\$10,937,839.03		
Less Landfill/ARPA					-\$2,982,944.36		
Less Expenses (less transfers)					<u>-\$8,462,957.64</u>		
Anticipated Beginning Balance					\$2,011,076.03		



## Special Funds

## Lower Saucon Township

### Major Sources of Revenue

Revenue Source	2023 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	2023 Budget	Dollar Value of Change	Prior Year Budget
Earned Income Tax – Open Space	\$5,000.00	-\$450,000.00	\$500,000.00

- Funding is only for those delinquent taxes received.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
State Aid – Liquid Fuels	\$481,339.00	+\$8,296.00	\$473,043.00

- 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. Received confirmation of the estimated amount to be received for the 2023 fiscal year.

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Other Sources	\$19,000.00	-\$11,000.00	\$30,000.00

- Funds are interest and sale of equipment

*Of the three funds, the State Liquid Fuel Account would require \$445,661.00 to be used of the account's fund balance. This is to complete more roadwork and vehicles ordered but not received in 2022 along with replacements noted in the Capital Plan for 2023. We will also assume using \$1,127,000.00 of the Open Space Fund balance in the event a property or easement is purchase in 2023, annual maintenance expenses and assistance in funding the Easton Road Ballfield development.*

## Special Funds

## Lower Saucon Township Expenditures



### Expenditures

Expense	2023 Budget	Dollar Value of Change	Prior Year Budget
Fire Equipment	\$139,313.35	\$0.00	\$139,313.35

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire company. In 2023 we are proposing the \$5,000 for grant consultation, and \$134,313.00 to Lower Saucon Fire and Rescue.

Expense	2023 Budget	Dollar Value of Change	Prior Year Budget
Open Space Purchases	\$1,137,000.00	+\$507,000.00	\$630,000.00

- 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. Also additional funding to assist in payment of the development of the Easton Road Ballfield.

Expense	2023 Budget	Dollar Value of Change	Prior Year Budget
State Aid Approved Highway Related Expenses	\$939,000.00	+\$114,200.00	\$796,800.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$250,000) due to delays in receipts of ordered vehicles 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. We are also allocating some funding to the Black River Road Culvert.

\$192,687.00 is anticipated to be excess revenue in the Fire Equip Fund. We will have sufficient funds in both the State Liquid Fuel funds and Open Space Funds going into 2023.

2023 Proposed Budget  
Special Fund

<u>Description</u>		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under</u>
REAL ESTATE PROPERTY TAX							
02-301-100	Real Estate Taxes - Current Year	\$ 448,596.00	\$ 343,069.23	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	\$ -
		<b>\$ 448,596.00</b>	<b>\$ 343,069.23</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	\$ 910,189.00	\$ 1,070,314.51	\$ -	\$ -	\$ -	\$ -
02-310-220	Earned Income Tax - Prior Year	\$ 465,784.00	\$ 476,966.34	\$ 500,000.00	\$ 510,000.00	\$ 5,000.00	\$ (10,000.00)
		<b>\$ 1,375,973.00</b>	<b>\$ 1,547,280.85</b>	<b>\$ 500,000.00</b>	<b>\$ 510,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ (10,000.00)</b>
INTEREST EARNINGS (341)							
02-341-000	Earnings from Investments	\$ 63,222.00	\$ 36,766.36	\$ 20,000.00	\$ 22,000.00	\$ 9,000.00	\$ (2,000.00)
		<b>\$ 63,222.00</b>	<b>\$ 36,766.36</b>	<b>\$ 20,000.00</b>	<b>\$ 22,000.00</b>	<b>\$ 9,000.00</b>	<b>\$ (2,000.00)</b>
STATE SHARED REVENUE (355)							
02-355-050	Motor Vehicle Tax - Liquid Fuels	\$ 505,527.00	\$ 473,043.35	\$ 473,043.00	\$ 477,029.28	\$ 481,339.00	\$ (3,986.28)
		<b>\$ 505,527.00</b>	<b>\$ 473,043.35</b>	<b>\$ 473,043.00</b>	<b>\$ 477,029.28</b>	<b>\$ 481,339.00</b>	<b>\$ (3,986.28)</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	\$ 54,102.43	\$ -	\$ -	\$ -	\$ -
		<b>\$ 218.00</b>	<b>\$ 54,102.43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
DONATIONS (387)							
02-387-000	Miscellaneous Donations	\$ 5,038.00	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 5,038.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
SALE OF FIXED ASSETS (391)							
02-391-100	Sale of Fixed Assets	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 28,500.00	\$ 10,000.00	\$ (18,500.00)
		<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 28,500.00</b>	<b>\$ 10,000.00</b>	<b>\$ (18,500.00)</b>
TRANSFERS (392)							
02-392-000	Transfer from State Fund Balance	\$ -	\$ -	\$ 311,757.00	\$ -	\$ 445,661.00	\$ 311,757.00
02-392-100	Transfer from Fire Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-392-200	Transfer From Open Space Fund	\$ -	\$ -	\$ 115,000.00	\$ -	\$ 1,127,000.00	\$ 115,000.00
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 426,757.00</b>	<b>\$ -</b>	<b>\$ 1,572,661.00</b>	<b>\$ 426,757.00</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>\$ 2,398,356.00</b>	<b>\$ 2,464,262.22</b>	<b>\$ 1,759,800.00</b>	<b>\$ 1,367,529.28</b>	<b>\$ 2,408,000.00</b>	

2023 Proposed Budget  
Special Fund

<u>Description</u>		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under</u>
<b>EXPENSES</b>							
<b>FINANCE ADMINISTRATION (402)</b>							
02-402-000	Bank Fees	\$ 13.00	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 13.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LAW (404)</b>							
02-404-710	Legal Fees	\$ 9,866.00	\$ 6,260.00	\$ 10,000.00	\$ 5,600.00	\$ 10,000.00	\$ 4,400.00
		<b>\$ 9,866.00</b>	<b>\$ 6,260.00</b>	<b>\$ 10,000.00</b>	<b>\$ 5,600.00</b>	<b>\$ 10,000.00</b>	<b>\$ 4,400.00</b>
<b>ENGINEER (408)</b>							
02-408-314	Eningeering/Planning	\$ 8,309.00	\$ 1,170.01	\$ 40,000.00	\$ 5,000.00	\$ 40,000.00	\$ 35,000.00
02-408-710	Appraisals	\$ 4,000.00	\$ 6,200.00	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00
		<b>\$ 12,309.00</b>	<b>\$ 7,370.01</b>	<b>\$ 60,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 45,000.00</b>
<b>FIRE (411)</b>							
02-411-540	Fire Contribution		\$ 134,313.35				
02-411-710	Fire Equip Consultation	\$ 4,499.00	\$ 1,000.00	\$ 5,000.00	\$ 2,250.00	\$ 5,000.00	\$ 2,750.00
02-411-720	Fire Allocations	\$ -	\$ -	\$ 213,833.00	\$ 213,833.35	\$ 134,313.00	\$ (0.35)
		<b>\$ 4,499.00</b>	<b>\$ 135,313.35</b>	<b>\$ 218,833.00</b>	<b>\$ 216,083.35</b>	<b>\$ 139,313.00</b>	<b>\$ 2,749.65</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>							
02-430-231	Vehicle Gasoline Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-430-250	Traffic Signal M/R	\$ 2,248.00	\$ 2,195.26	\$ 8,500.00	\$ 6,000.00	\$ 10,000.00	\$ 2,500.00
02-430-373	Vehicle O/M/R	\$ 14,811.00	\$ 20,504.28	\$ 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	\$ 83,047.00	\$ 75,000.00	\$ 125,000.00	\$ -	\$ 250,000.00	\$ 125,000.00
02-430-750	Highway Minor Equip Purchase	\$ 2,014.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
		<b>\$ 102,120.00</b>	<b>\$ 97,699.54</b>	<b>\$ 166,500.00</b>	<b>\$ 39,000.00</b>	<b>\$ 293,000.00</b>	<b>\$ 127,500.00</b>
<b>HIGHWAY SNOW REMOVAL (432)</b>							
02-432-240	Snow Removal	\$ 68,057.00	\$ 71,996.78	\$ 130,000.00	\$ 110,000.00	\$ 130,000.00	\$ 20,000.00
		<b>\$ 68,057.00</b>	<b>\$ 71,996.78</b>	<b>\$ 130,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ 130,000.00</b>	<b>\$ 20,000.00</b>
<b>HIGHWAY-TRAFFIC SIGNALS (433)</b>							
02-433-240	Street Signals and Markings	\$ 5,727.00	\$ 12,686.63	\$ 25,000.00	\$ 22,000.00	\$ 25,000.00	\$ 3,000.00
02-433-241	Traffic Control Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 5,727.00</b>	<b>\$ 12,686.63</b>	<b>\$ 25,000.00</b>	<b>\$ 22,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 3,000.00</b>
<b>HIGHWAY - STREET LIGHTING (434)</b>							
02-434-360	Street Lighting	\$ 37,887.00	\$ 33,613.61	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -
		<b>\$ 37,887.00</b>	<b>\$ 33,613.61</b>	<b>\$ 38,000.00</b>	<b>\$ 38,000.00</b>	<b>\$ 38,000.00</b>	<b>\$ -</b>

2023 Proposed Budget  
Special Fund

<u>Description</u>		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under</u>
HIGHWAY - REPAIRS OF TOOLS/MACHINERY (437)							
02-437-240	Equip and Tools M/R	\$ -	\$ 76.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
		<u>\$ -</u>	<u>\$ 76.00</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		\$ 47,495.00	\$ 1,557.21	\$ 50,000.00	\$ 10,000.00	\$ 50,000.00	\$ 40,000.00
		<u>\$ 47,495.00</u>	<u>\$ 1,557.21</u>	<u>\$ 50,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 40,000.00</u>
HIGHWAY - CONSTRUCTION/REBUILDING							
02-439-240	PennDot Road Project	\$ 142,876.00	\$ 101,302.69	\$ 300,000.00	\$ 282,765.20	\$ 300,000.00	\$ 17,234.80
02-239-241	Bridge Project	\$ -	\$ -	\$ 84,300.00	\$ 84,300.00	\$ 100,000.00	\$ -
		<u>\$ 142,876.00</u>	<u>\$ 101,302.69</u>	<u>\$ 384,300.00</u>	<u>\$ 367,065.20</u>	<u>\$ 400,000.00</u>	<u>\$ 17,234.80</u>
CONSERVATION (461)							
02-461-000	Open Space Purchases	\$ 60,901.00	\$ 436,592.30	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -
02-461-370	Open Space Maintenance	\$ 32,720.00	\$ 32,350.00	\$ 60,000.00	\$ 45,000.00	\$ 567,000.00	\$ 15,000.00
		<u>\$ 93,621.00</u>	<u>\$ 468,942.30</u>	<u>\$ 560,000.00</u>	<u>\$ 545,000.00</u>	<u>\$ 1,067,000.00</u>	<u>\$ 15,000.00</u>
DEBT PRINCIPAL (471)							
02-271-000	Loan Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT INTEREST (472)							
02-472-200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS							
02-490-000	Transfer to Fund Balance Open Sp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-490-001	Transfer to Fund Balance Fire	\$ -	\$ -	\$ 114,167.00	\$ -	\$ 192,687.00	\$ 114,167.00
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,167.00</u>	<u>\$ -</u>	<u>\$ 192,687.00</u>	<u>\$ 114,167.00</u>
TOTAL EXPENSES		<u>\$ 524,470.00</u>	<u>\$ 936,818.12</u>	<u>\$ 1,759,800.00</u>	<u>\$ 1,370,748.55</u>	<u>\$ 2,408,000.00</u>	
Total Annual Revenue		\$ 2,398,356.00	\$ 2,464,262.22	\$ 1,759,800.00	\$ 1,367,529.28	\$ 2,408,000.00	
Total Annual Expenses		<u>\$ 524,470.00</u>	<u>\$ 936,818.12</u>	<u>\$ 1,759,800.00</u>	<u>\$ 1,370,748.55</u>	<u>\$ 2,408,000.00</u>	
		<u>\$ 1,873,886.00</u>	<u>\$ 1,527,444.10</u>	<u>\$ -</u>	<u>\$ (3,219.27)</u>	<u>\$ -</u>	

## Capital Fund

## Lower Saucon Township Major Sources of Revenue



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

### Major Sources of Revenue

Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Township Allocation	\$315,000.00	\$0.00	\$315,000.00
<ul style="list-style-type: none"><li>Township allocation to this fund is presented in the Capital Plan report. Transfers 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</li></ul>			
Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Interest	\$6,000.00	-\$1,000.00	\$5,000.00
<ul style="list-style-type: none"><li>Earnings on investments increased significantly due to additional investments into the CIP during the year.</li></ul>			
Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Grants	\$1,360,757.00	+62,297.00	\$709,855.00
<ul style="list-style-type: none"><li>Grants reported are ones awarded and currently working on finalizing and ones applied for. If funding is not awarded modifications will need to be made to the projects to lessen the cost or reapply for other grants.</li></ul>			
Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Developer Improvements	\$0.00	\$0.00	\$0.00
<ul style="list-style-type: none"><li>Road improvement or recreation fees paid by developers, developer bonds for construction. We are currently unaware of any fees that may be accepted in 2022, however if we do, it will be internally recorded for its intended purpose.</li></ul>			
Revenue Source	2023 Budget	Dollar Value of Change	Prior Year Budget
Sale of Fixed Assets	\$25,000.00	+\$10,000.00	\$15,000.00
<ul style="list-style-type: none"><li>Anticipating selling Public Works vehicles that will be appropriated to both Capital and State Funds. Equipment receipt delays will increase the amount this year from last year.</li></ul>			
Revenue Source	2022 Budget	Dollar Value of Change	Prior Year Budget
Debt Proceeds	\$0.00	\$0.00	\$0.00

## Capital Fund

## Lower Saucon Township Major Sources of Revenue



To balance the Capital Budget \$3,833,532.00 is required from the fund balance or other funding sources to balance the budget of \$5,715,544.00. Receipt over expenditures projected in 2022 will need to be appropriated to the Capital plans, to complete projects such as the Easton Road Ballfield (Open Space and ARPA funds). Steel City paving, Polk Valley Park trail, Black River Rd and Reading Drive culvert replacements

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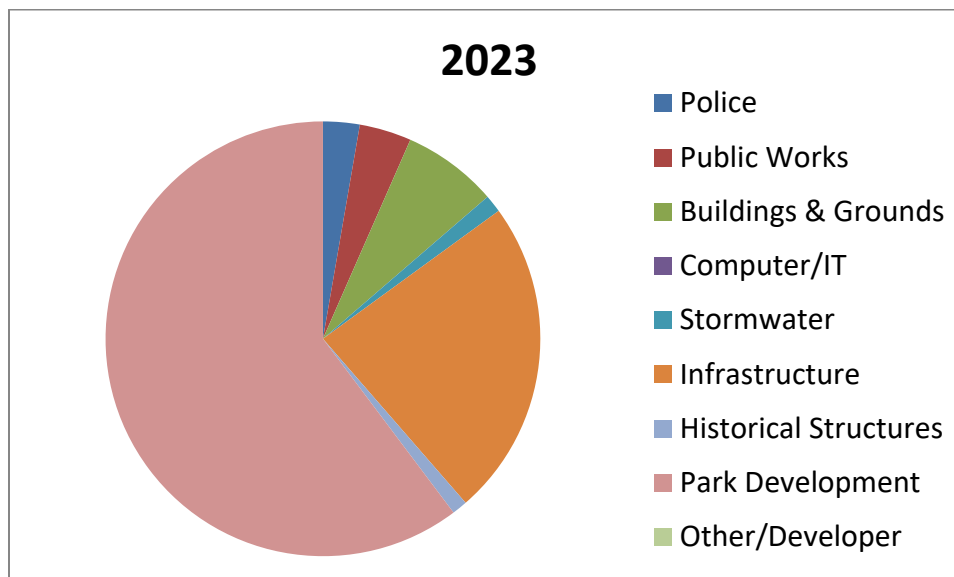
Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions 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 2023. 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	2023 Budget	Dollar Value of Change	Prior Year Budget
	\$155,529.00	-\$ 48,471.00	\$204,000.00

- All order vehicles are anticipated to be received this year. Funding available for units 165 and 163. Replacement of radios is also budgeted.

Public Works Vehicles & Equipment	2023 Budget	Dollar Value of Change	Prior Year Budget
	\$220,985.00	+\$85,000.00	\$250,000.00

- Truck #16 and the pick-up truck from 2022 will carry over to 2023. For 2023, budget includes replacement for the aerial truck #8 (175,000.00, Skid Steer blade - \$45,000.00 and the case roller - \$50,000.00



## Capital Fund

## Lower Saucon Township

Infrastructure	2023 Budget	Dollar Value of Change	Prior Year Budget
Stormwater	\$ 75,000.00		\$75,000.00
Bridge Replacement	\$1,350,000.00	+\$757,000.00	\$593,000.00
<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 culvert replacements at Black River Rd and Reading Drive, ATP funding and repaving Steel City.</li> </ul>			
Buildings	2023 Budget	Dollar Value of Change	Prior Year Budget
	\$405,000.00	+\$270,000.00	\$135,000.00
<ul style="list-style-type: none"> <li>Funding for Seidersville Hall interior work, Signage and Security Cameras. (grants pending)</li> </ul>			
IT Improvements	2023 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	2023 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	2023 Budget	Dollar Value of Change	Prior Year Budget
	\$3,444,030.00	+\$170,000.00	\$225,000.00
<ul style="list-style-type: none"> <li>Funding for many items most tied to grant applications: Easton Road Ballfield. Polk Valley Park trail, tot lot at Town Hall Park and misc. other items.</li> </ul>			
Other/Developer	2022 Budget	Dollar Value of Change	Prior Year Budget
	\$0.00	0%	\$0.00

**2023 Proposed Budget  
Capital Fund**

<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under</u>
INTEREST EARNINGS (341)						
03-341-000 Earnings from Investments	\$ 5,025.77	\$ 987.51	\$ 5,000.00	\$ 9,500.00	\$ 6,000.00	\$ (4,500.00)
	<b>\$ 5,025.77</b>	<b>\$ 987.51</b>	<b>\$ 5,000.00</b>	<b>\$ 9,500.00</b>	<b>\$ 6,000.00</b>	<b>\$ (4,500.00)</b>
FEDERAL GRANTS						
03-354-050 Grants	\$ -	\$ 170,857.82	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ 170,857.82</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
STATE CAPITAL/OPERATING GRANTS						
03-354-050 Grants	\$ -	\$ -	\$ 219,600.00	\$ 219,600.00	\$ 1,360,757.00	\$ -
	<b>\$ -</b>	<b>\$ 70,607.00</b>	<b>\$ 219,600.00</b>	<b>\$ 219,600.00</b>	<b>\$ 1,360,757.00</b>	<b>\$ -</b>
LOCAL GRANT FUNDING (357)						
03-357-000 Local Grant Funding	\$ -	\$ 152,239.00	\$ 490,255.00	\$ 174,809.00	\$ 490,255.00	\$ 315,446.00
	<b>\$ -</b>	<b>\$ 152,239.00</b>	<b>\$ 490,255.00</b>	<b>\$ 174,809.00</b>	<b>\$ 490,255.00</b>	<b>\$ 315,446.00</b>
GENERAL GOVERNMENT (361)						
03-361-000 Developer Fees	\$ 9,930.00	\$ 123,255.13	\$ -	\$ 3,310.00	\$ -	\$ (3,310.00)
	<b>\$ 9,930.00</b>	<b>\$ 123,255.13</b>	<b>\$ -</b>	<b>\$ 3,310.00</b>	<b>\$ -</b>	<b>\$ (3,310.00)</b>
SALE OF FIXED ASSETS (391)						
02-391-100 Sale of Fixed Assets	\$ 1,800.00	\$ 13,850.00	\$ 15,000.00	\$ -	\$ 25,000.00	\$ 15,000.00
	<b>\$ 1,800.00</b>	<b>\$ 13,850.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 15,000.00</b>
TRANSFERS (392)						
03-392-000 Transfer from other Funds	\$ -		\$ 502,145.00	\$ 1,000,000.00	\$ 1,315,000.00	
03-392-001 Transfer from Fund Balance	\$ 765,000.00	\$ 965,000.00	\$ 315,000.00	\$ 315,000.00	\$ 500,000.00	\$ -
03-392-002 Transfer from Park Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,018,532.00	\$ -
03-392-003 Transfer From Historical Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 765,000.00</b>	<b>\$ 965,000.00</b>	<b>\$ 817,145.00</b>	<b>\$ 1,315,000.00</b>	<b>\$ 3,833,532.00</b>	<b>\$ (497,855.00)</b>
<b>TOTAL Revenue</b>	<b>\$ 781,755.77</b>	<b>\$ 1,496,796.46</b>	<b>\$ 1,547,000.00</b>	<b>\$ 1,722,219.00</b>	<b>\$ 5,715,544.00</b>	

**2023 Proposed Budget  
Capital Fund**

<u>Description</u>		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Projected</u>	<u>2023 Proposed</u>	<u>(Over)/Under</u>
<b>EXPENSES</b>							
<b>BUILDINGS (409)</b>							
03-409-730	Building Improvements	\$ 169,401.00	\$ 57,995.00	\$ 135,000.00	\$ -	\$ 405,000.00	
03-409-730	IT Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 169,401.00</b>	<b>\$ 57,995.00</b>	<b>\$ 135,000.00</b>	<b>\$ -</b>	<b>\$ 405,000.00</b>	<b>\$ 135,000.00</b>
<b>POLICE (410)</b>							
03-410-840	Vehicle Purchase	\$ 48,240.00	\$ -	\$ 174,000.00	\$ 174,000.00	\$ 110,529.00	
03-410-850	Police Capital Equipment	\$ 221,362.00	\$ 88,172.27	\$ 30,000.00	\$ 24,990.00	\$ 45,000.00	\$ 5,010.00
		<b>\$ 269,602.00</b>	<b>\$ 88,172.27</b>	<b>\$ 204,000.00</b>	<b>\$ 198,990.00</b>	<b>\$ 155,529.00</b>	<b>\$ 5,010.00</b>
<b>HIGHWAY-GENERAL SERVICES (430)</b>							
03-430-840	Vehicle Purchases	\$ 100,000.00	\$ 83,662.18	\$ 250,000.00	\$ 93,450.00	\$ 220,985.00	\$ 156,550.00
		<b>\$ 100,000.00</b>	<b>\$ 83,662.18</b>	<b>\$ 250,000.00</b>	<b>\$ 93,450.00</b>	<b>\$ 220,985.00</b>	<b>\$ 156,550.00</b>
<b>STORM WATER (436)</b>							
03-436-810	Storm Water Improvements	\$ 11,000.00	\$ 14,528.32	\$ 75,000.00	\$ 20,000.00	\$ 75,000.00	\$ 55,000.00
		<b>\$ 11,000.00</b>	<b>\$ 14,528.32</b>	<b>\$ 75,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 55,000.00</b>
<b>HIGHWAY RECONSTRUCTION</b>							
03-439-810	Road Improvements	\$ 14,410.00	\$ 14,410.00	\$ 593,000.00	\$ 440,641.70	\$ 1,350,000.00	\$ 152,358.30
		<b>\$ 14,410.00</b>	<b>\$ 14,410.00</b>	<b>\$ 593,000.00</b>	<b>\$ 440,641.70</b>	<b>\$ 1,350,000.00</b>	<b>\$ 152,358.30</b>
<b>PARTICIPANT RECREATION (452)</b>							
03-452-810	Park Improvement	\$ 3,749.00	\$ 30,116.88	\$ 225,000.00	\$ -	\$ 3,444,030.00	\$ 225,000.00
		<b>\$ 3,749.00</b>	<b>\$ 30,116.88</b>	<b>\$ 225,000.00</b>	<b>\$ -</b>	<b>\$ 3,444,030.00</b>	<b>\$ 225,000.00</b>
<b>HISTORICAL BUILDINGS (459)</b>							
03-459-810	Historical Bldg Improvements	\$ 3,110.00	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 65,000.00
		<b>\$ 3,110.00</b>	<b>\$ -</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-492.001	Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>		<b>\$ 571,272.00</b>	<b>\$ 288,884.65</b>	<b>\$ 1,547,000.00</b>	<b>\$ 753,081.70</b>	<b>\$ 5,715,544.00</b>	
<b>Total Annual Revenue</b>		<b>\$ 781,755.77</b>	<b>\$ 1,496,796.46</b>	<b>\$ 1,547,000.00</b>	<b>\$ 1,722,219.00</b>	<b>\$ 5,715,544.00</b>	
<b>Total Annual Expenses</b>		<b>\$ 571,272.00</b>	<b>\$ 288,884.65</b>	<b>\$ 1,547,000.00</b>	<b>\$ 753,081.70</b>	<b>\$ 5,715,544.00</b>	
		<b>\$ 210,483.77</b>	<b>\$ 1,207,911.81</b>	<b>\$ -</b>	<b>\$ 969,137.30</b>	<b>\$ -</b>	

# Statement of Cash Balances

12/31/2023

## Fund 1 General

	<b>2022</b>	Operating Fund Balance	\$	2,011,000.00	
<b>Reserved</b>	<b>2022</b>	Savings	\$	5,103,692.00	
	<b>2023</b>	Revenue	\$	8,837,788.00	
	<b>2023</b>	Expenses	\$	(8,247,570.00)	
	<b>*2023</b>	Reserve Transfer to Park Capital	\$	(2,100,000.00)	
		Transfer to Capital	\$	(315,000.00)	
		Receipts over expenses	\$	(1,824,782.00)	
					\$ 5,289,910.00
<b>Committed</b>		Operational Reserve	\$	5,273,500.00	
<b>Committed</b>		Environmental Reserve	\$	316,270.00	
		Interest	\$	10,000.00	
					\$ 5,599,770.00
		NCGREGA	\$	-	
<b>Restricted</b>		Inter Fund	\$	2,023.00	
		Inter Fund	\$	-	
			\$	-	\$ 2,023.00
<b>Restricted</b>		ARPA Funding (2021-2022)	\$	1,131,993.02	
		2021 Expensed/noted Premium pay	\$	(142,500.00)	
		2022 PT Off Premium pay	\$	(3,000.00)	
		2022 Expensed and noted Premium Pay	\$	(87,500.00)	
		2023 Budgeted Easton Rd Ballfield	\$	(500,000.00)	
		2023 Dewey Ambulance contribution	\$	(25,192.16)	
					\$ 373,800.86
		<b>TOTAL OF ALL GENERAL FUNDS</b>			\$ 11,265,503.86

\* Easton Road Ballfield subject to review and grants received

<b>Fund 2</b>	<b>Special Funds</b>	<b>Open Space</b>		
	<b>2022</b>	Projected Ending Balance	\$	11,305,000.00
<b>Restricted</b>		Open Space		
		2022 Revenue	\$	10,000.00
		2022 Expenses	\$	(1,137,000.00)
		Revenue/Expense	\$	(1,127,000.00)
	<b>2023</b>	Year End Fund Balance	\$	10,178,000.00
		<b>Fire Fund</b>		
	<b>2022</b>	Projected Ending Balance	\$	1,057,877.00
<b>Restricted</b>		2021 Revenue	\$	332,000.00
		2021 Expense	\$	(139,313.00)
			\$	192,687.00
	<b>2023</b>	Year End Fund Balance	\$	1,250,564.00
<b>Restricted</b>		<b>2022 State Liquid Fuel</b>		
		Projected Ending Balance	\$	1,542,834.17
		2023 Revenue	\$	493,339.00
		2023 Expenses	\$	(939,000.00)
			\$	(445,661.00)
		Year End Fund Balance	\$	1,097,173.17
		<b>TOTAL OF ALL SPECIAL FUNDS</b>	\$	12,525,737.17

<b>Fund 3 Capital</b>	Checking	\$	2,000.00	
	2022 Projected Ending Balance	\$	4,343,149.00	
	2023 Inter fund transfer	\$	275,000.00	
	2023 Revenue	\$	481,000.00	
	Loan Proceeds	\$	-	
	2023 Expenses	\$	<u>(2,206,514.00)</u>	
				\$ 2,894,635.00
	Committed			\$ (286,966.37)
	Assigned			\$ (235,773.68)
	Assigned			\$ (700,000.00)
	Restricted			\$ <u>(509,600.00)</u>
	Unrestricted			\$ 1,162,294.95
	Parks			
	Projected 2022 Ending Balance	\$	323,914.00	
	2023 Revenue	\$	1,400,000.00	
	Reserve transfer	\$	2,100,000.00	
	2023 Expenses	\$	<u>(3,444,030.00)</u>	
		\$	-	\$ 379,884.00
	Historical Str. Fund Projected Ending Balance	\$	85,500.00	
	2023 Revenue	\$	20,000.00	
	2023 Expense	\$	<u>(65,000.00)</u>	\$ 40,500.00
	TOTAL OF ALL CAPITAL FUNDS			<u>\$ 1,582,678.95</u>
<b>Year End Fund Balance - ALL FUNDS</b>				<b>\$ 25,373,919.98</b>

# Contributions for 2023

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01.400.500

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

**2023 Projected Consultants Costs**

**LAW**

**Fund 01 - General**

Solicitor	\$163,300.00
Labor Solicitor	\$ 25,300.00
Environmental	\$ 5,000.00
Solicitor Planning/Zoning	\$ 14,040.00

**Fund 02 – Open Space**

Solicitor – Open Space	\$ 10,000.00
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**Engineering**

**Fund 01 - General**

General Engineering	\$ 45,796.00
MS4	\$ 30,000.00
Landfill Engineering	\$ 30,000.00
Reading/Black River	\$ 20,000.00
Planning/Zoning (Fee based)	\$ 8,840.00
SEO – Complaints and reporting	\$ 12,000.00
Other Assignments – Grants	\$ 40,000.00

**Fund 02 – Open Space**

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

Lower Saucon Rd Bridge 10% Engineering	\$ 22,000.00
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**Fund 03 - Capital**

Reading Drive	\$ 23,845.00
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**Planning/Consulting**

Other Consulting	\$ 10,000.00
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## Fiduciary Funds

Balance as of August 31, 2022

Non-Uniformed Plan	\$2,758,040.78
Uniformed Plan	\$9,107,436.21

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.

New evaluations will be needed next year.

**CAPITAL IMPROVEMENT PLAN  
(MAJOR PURCHASES)  
POLICE – PROPOSED 2023 - 2027**

**2023**

Patrol Unit 165 (current mileage 76, 216)	\$59,000
Patrol Unit 162 (current mileage 74, 200)	\$59,000
Mobile License Plate Reader	\$12, 500
License Plate Reader (Fixed)	\$30,000
Replace Mobile/Base radio(s) (10)	\$45,000 (Waiting to hear on a PCCD grant)

**2024**

Patrol Unit 168 (sedan) (current mileage 73,900)	\$62,000
Patrol Unit 160 ( <b>K9</b> ) (current mileage 40, 400)	\$66,000
Unmarked SUV	\$66,000
License Plate Reader	\$12,500

**2025**

Unmarked Unit 167 (current mileage 17,000)	\$64,000
Patrol Unit 163 (current mileage 11,800)	\$64,000
FUSUS – Video/Data Intell Year 1	\$45,000
Records Management System	\$85,000

**2026**

Patrol Unit 166 (current mileage 281)	\$65,000
Patrol Unit 161 (replaced in 2022)	\$65,000
FUSUS – Video/Data Intell Year 2	\$45,000

**2027**

Patrol Unit 164 (will be replaced 2022)	\$66,000
FUSUS – Video/Data Intell Year 3	\$45,000

[illegible]

## 2022 Capital Projects

1. Two, Stryker Power Stretchers and two, Power Load systems to complete the last two trucks that have stretchers that are over 20 years old. These systems work together to give the safest way to transport a patient from start to finish. The power system prevents injuries to staff and to patient by the mechanics doing the lifting. This is also the latest technology for in the truck to meet new standard of locking the stretcher into the floor for rollover protection. We have been able to purchase 3 systems so far using grant funds. Price for equipment and service plan = \$122,722.64 (see quote for break down)
  
2. The upgrade and replacement of three LifePak 15 Cardiac Monitors. This project would upgrade the current monitors that are in service, which two are 11 years old, the third being 9 years old. Unfortunately, just like computers the software and parts become outdated and obsolete. The three we currently have would need a full replacement if something would happen to them at this point. This is an important tool for the Paramedic to determine and diagnose cardiac emergencies, along with treating some of those emergencies, including cardiac arrest, fast/slow heart rates, abnormal rhythms. Price for equipment and service plan = \$140,168.28 (see quote for break down)
  
3. Three, Lucas 3 Chest Compression Systems to replace outdated LifeStat systems that are 11 years old. These newer devices will help give the best CPR for the highest chance of survival of cardiac arrest. Mechanical CPR has been proven to be better and the most consistent compared to a human rescuer. These new devices with the latest technology can be integrated and work with other equipment we currently or trying to purchase. Price for equipment and service plan = \$75,001.92 (see quote for break down)
  
4. Five, LifePak CR2 AEDs to upgrade and replace four AED's that are over 15 years old, and add an additional one for use on our ATV and Bicycles. These new AED's being the same manufacturer as our Cardiac Monitors will be able to work together. They will also work with the Lucas 3 to give us the highest possible survival rate for our patients. Price for equipment and service plan = \$12,105.20
  
5. Four, McGrath Video Laryngoscopes to bring newer technology to the hands of the Paramedics doing intubations in the field. These new devices will give a more advanced way to intubate a patient without having to in their face for the procedure. This also allows us to show proof that the tube was placed properly within certain amount of time. Price for equipment and service plan = \$13,086.96 (see quote for break down)
  
6. The upgrade and replacement of 13 windows in the second-floor portion of the building which is used for EMS. The windows are original to the building which was constructed in 2004. Most if not all are no longer able to opened properly and made of wood causing them to be very heavy. This replacement would help with energy efficiency and proper ventilation when needed. Price for equipment and installation = 15,892.00 (see quote for break down)

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b>01</b>	<b>General Fund</b>							
<b>301</b>	<b>REAL PROPERTY TAXES</b>							
01-301-100	Real Estate Taxes - Current Ye	\$1,938,640	(\$1,863,025.28)	\$1,938,000	\$1,942,390	\$1,946,780	\$1,951,170	\$1,955,560
01-301-200	Real Estate Taxes - Prior Year	\$15,000	(\$14,038.31)	\$0	\$0	\$0	\$0	\$0
01-301-400	Real Estate Taxes - Delinquent	\$45,000	(\$28,379.24)	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
01-301-600	Real Estate Taxes - Interim	\$800	(\$2,974.33)	\$1,000	\$1,500	\$1,500	\$1,600	\$1,600
01-301-601	Real Estate Tax-Interim-Prior	\$1,500	(\$125.54)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	<b>Dept Totals:</b>	\$2,000,940	(\$1,908,542.70)	\$1,985,000	\$1,989,890	\$1,994,280	\$1,998,770	\$2,003,160
<b>310</b>	<b>LOCAL TAX ENABLING ACT</b>							
01-310-100	Real Estate Transfer Tax	\$350,000	(\$294,443.16)	\$360,000	\$365,000	\$370,000	\$375,000	\$380,000
01-310-210	Earned Income Tax - Current Ye	\$2,036,000	(\$1,545,799.79)	\$2,150,000	\$2,214,500	\$2,280,935	\$2,449,363	\$2,522,844
01-310-220	Earned Income Tax - Prior Year	\$945,000	(\$1,006,262.01)	\$978,000	\$978,000	\$978,000	\$978,000	\$978,000
01-310-510	Local Services Tax	\$65,000	(\$55,476.15)	\$64,000	\$64,000	\$66,000	\$66,000	\$67,000
01-310-520	Local Services Tax Prior year	\$18,500	(\$12,583.76)	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
	<b>Dept Totals:</b>	\$3,414,500	(\$2,914,564.87)	\$3,564,500	\$3,634,000	\$3,707,435	\$3,880,863	\$3,960,344
<b>321</b>	<b>BUSINESS LICENSES AND</b>							
01-321-320	Junkyard Licenses	\$750	(\$750.00)	\$750	\$750	\$750	\$750	\$750
01-321-800	Cable TV Franchise	\$114,825	(\$111,201.28)	\$107,000	\$106,300	\$105,700	\$105,200	\$104,900
	<b>Dept Totals:</b>	\$115,575	(\$111,951.28)	\$107,750	\$107,050	\$106,450	\$105,950	\$105,650
<b>322</b>	<b>NON-BUSINESS</b>							
01-322-100	Moving Permits	\$385	(\$515.00)	\$500	\$500	\$550	\$550	\$560
01-322-101	Occupancy Permits	\$100	(\$1,235.00)	\$1,500	\$1,600	\$1,600	\$1,700	\$1,700
01-322-820	Road Encroachment Permits	\$4,100	(\$4,350.00)	\$4,500	\$4,500	\$4,500	\$4,000	\$4,000
	<b>Dept Totals:</b>	\$4,585	(\$6,100.00)	\$6,500	\$6,600	\$6,650	\$6,250	\$6,260
<b>331</b>	<b>FINES</b>							
01-331-100	County Court Fines	\$10,000	(\$3,184.92)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
01-331-110	Motor Veh Code Violations (ST)	\$6,000	(\$2,737.48)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-331-120	Ordinance Violations (JP)	\$3,500	(\$7,855.06)	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-331-130	Crimes Code Violations	\$5,000	(\$931.12)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-331-140	Motor Veh Code Violations (JP)	\$25,000	(\$11,071.25)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
01-331-150	Parking Tickets	\$300	(\$340.00)	\$300	\$300	\$300	\$300	\$300
	<b>Dept Totals:</b>	\$49,800	(\$26,119.83)	\$52,800	\$52,800	\$52,800	\$52,800	\$52,800
<b>341</b>	<b><u>INTEREST EARNINGS</u></b>							
01-341-000	Earnings from Investments	\$20,000	(\$15,755.59)	\$22,000	\$25,000	\$25,000	\$30,000	\$30,000
	<b>Dept Totals:</b>	\$20,000	(\$15,755.59)	\$22,000	\$25,000	\$25,000	\$30,000	\$30,000
<b>350</b>	<b><u>INTERGOVERNMENT</u></b>							
01-350-000	Intergovernmental Revenues	\$3,000	(\$3,934.45)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	<b>Dept Totals:</b>	\$3,000	(\$3,934.45)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
<b>351</b>	<b><u>FEDERAL GRANTS</u></b>							
01-351-000	Federal Grants	\$11,900	(\$14,189.05)	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900
	<b>Dept Totals:</b>	\$11,900	(\$14,189.05)	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900
<b>352</b>	<b><u>FEDERAL RELIEF FUNDS</u></b>							
01-352-530	American Rescue Funds	\$0	(\$570,789.16)	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$0	(\$570,789.16)	\$0	\$0	\$0	\$0	\$0
<b>354</b>	<b><u>STATE CAPITAL/OPERATING</u></b>							
01-354-000	Other State Grants	\$40,000	(\$19,605.02)	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
01-354-020	Public Safety Grants	\$10,600	(\$4,634.16)	\$10,600	\$10,600	\$10,600	\$10,600	\$10,600
01-354-030	Highway Grants	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$50,600	(\$24,239.18)	\$50,600	\$50,600	\$50,600	\$50,600	\$50,600
<b>355</b>	<b><u>STATE SHARED REVENUE</u></b>							
01-355-010	Utility Tax Reimbursement	\$6,900	\$0.00	\$7,428	\$7,500	\$7,500	\$7,500	\$7,500
01-355-020	Pension State Aid	\$235,066	(\$248,661.68)	\$248,660	\$249,000	\$250,000	\$250,000	\$252,000
01-355-070	Fire Insurance Tax Reimb	\$74,318	(\$92,289.77)	\$92,290	\$92,290	\$92,290	\$92,290	\$92,290
01-355-080	Beverage Licenses	\$1,600	(\$1,600.00)	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
	<b>Dept Totals:</b>	\$317,884	(\$342,551.45)	\$349,978	\$350,390	\$351,390	\$351,390	\$353,390

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b><u>361</u></b>	<b><u>GENERAL GOVERNMENT</u></b>							
01-361-300	Zoning Permits and Fees	\$5,000	(\$1,200.00)	\$5,000	\$6,000	\$6,000	\$6,500	\$6,500
01-361-310	Subdivision Fees	\$5,000	(\$3,075.00)	\$5,000	\$5,000	\$6,000	\$6,000	\$6,550
01-361-650	Tax Collection Fees	\$0	(\$620.00)	\$0	\$0	\$0	\$0	\$0
01-361-700	Duplicate Bill Fee	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-361-800	Administration	\$2,000	(\$1,150.00)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	<b>Dept Totals:</b>	\$12,000	(\$6,045.00)	\$12,000	\$13,000	\$14,000	\$14,500	\$15,050
<b><u>362</u></b>	<b><u>PUB SAFETY-CHARGES</u></b>							
01-362-100	Police Services	\$10,000	(\$30,583.87)	\$34,410	\$36,500	\$37,200	\$37,900	\$38,500
01-362-110	Accident Report Requests	\$2,000	(\$2,111.00)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-362-130	Security Alarm Monitoring Fee	\$1,200	(\$1,000.00)	\$1,200	\$1,200	\$1,220	\$1,240	\$1,260
01-362-410	Building Permits - Public Safe	\$23,000	(\$22,900.00)	\$25,000	\$25,000	\$26,000	\$26,000	\$27,000
01-362-411	Zoning Sevices-Reviews	\$2,000	\$0.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-362-440	Sanitation Permits	\$3,750	(\$2,800.00)	\$3,750	\$3,750	\$3,750	\$4,000	\$4,000
01-362-460	State UCC Fees	\$500	(\$737.50)	\$500	\$600	\$600	\$600	\$600
	<b>Dept Totals:</b>	\$42,450	(\$60,132.37)	\$68,860	\$71,050	\$72,770	\$73,740	\$75,360
<b><u>363</u></b>	<b><u>HIGHWAY-CHARGES FOR</u></b>							
01-363-000	Highway Street Charges	\$5,000	(\$3,526.68)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	<b>Dept Totals:</b>	\$5,000	(\$3,526.68)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b><u>364</u></b>	<b><u>SANITATION/LANDFILL</u></b>							
01-364-500	Contributions	\$24,500	(\$24,500.00)	\$0	\$0	\$0	\$0	\$0
01-364-600	Host Municipality Fee - Solid	\$2,000,000	(\$1,912,155.20)	\$2,200,000	\$2,200,000	\$2,288,000	\$2,379,520	\$2,474,700
01-364-610	Gas Royalty Fees	\$3,000	\$0.00	\$8,000	\$10,000	\$20,000	\$45,000	\$60,000
01-364-620	Compost Sales	\$0	(\$10.00)	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$2,027,500	(\$1,936,665.20)	\$2,208,000	\$2,210,000	\$2,308,000	\$2,424,520	\$2,534,700
<b><u>365</u></b>	<b><u>HEALTH-CHARGES FOR</u></b>							
01-365-000	Health - Charges for Services	\$163,923	(\$130,051.85)	\$176,300	\$185,115	\$194,371	\$204,089	\$214,293
	<b>Dept Totals:</b>	\$163,923	(\$130,051.85)	\$176,300	\$185,115	\$194,371	\$204,089	\$214,293

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b><u>367</u></b>	<b><u>RECREATION-CHARGES</u></b>							
01-367-120	Playground Fees (Programs)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	\$8,500	(\$10,325.00)	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
	<b>Dept Totals:</b>	\$8,500	(\$10,325.00)	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
<b><u>380</u></b>	<b><u>MISCELLANEOUS</u></b>							
01-380-000	Miscellaneous Income	\$3,000	(\$51,873.52)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	<b>Dept Totals:</b>	\$3,000	(\$51,873.52)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
<b><u>387</u></b>	<b><u>CONTRIBUTIONS</u></b>							
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	\$100	\$0.00	\$100	\$100	\$100	\$100	\$100
01-387-030	Township Donations/Contrib	\$0	(\$3,121.00)	\$500	\$500	\$500	\$500	\$500
	<b>Dept Totals:</b>	\$100	(\$3,121.00)	\$600	\$600	\$600	\$600	\$600
<b><u>391</u></b>	<b><u>SALE OF FIXED ASSETS</u></b>							
01-391-100	Sale of General Fixed Assets	\$500	(\$82.75)	\$500	\$500	\$500	\$500	\$500
	<b>Dept Totals:</b>	\$500	(\$82.75)	\$500	\$500	\$500	\$500	\$500
<b><u>392</u></b>	<b><u>TRANSFERS</u></b>							
01-392-012	Transfer from Fund Balance	\$1,456,193	\$0.00	\$0	\$0	\$0	\$0	\$0
01-392-013	Transfer	\$7,000	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$1,463,193	\$0.00	\$0	\$0	\$0	\$0	\$0
<b><u>395</u></b>	<b><u>PRIOR YEAR EXPENSES</u></b>							
01-395-000	Refund of Prior Year Expend	\$200,000	(\$290,042.01)	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
	<b>Dept Totals:</b>	\$200,000	(\$290,042.01)	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
	<b>FundTotal:</b>	\$9,914,950	(\$8,430,602.94)	\$8,837,788	\$8,828,995	\$9,017,246	\$9,326,972	\$9,535,107
<b><u>01</u></b>	<b><u>General Fund</u></b>							
<b><u>400</u></b>	<b><u>GENERAL GOVERNMENT</u></b>							
01-400-110	Council Compensation	\$16,250	\$5,958.48	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$1,008	\$369.41	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$236	\$86.41	\$236	\$236	\$236	\$236	\$236

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-400-420	Council Expenses	\$8,300	\$5,299.74	\$9,880	\$10,000	\$10,000	\$10,500	\$10,500
01-400-500	Contributions/Grants/Subsidies	\$21,200	\$15,500.00	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200
01-400-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-400-751	Council IT	\$0	\$0.00	\$7,075	\$7,300	\$7,450	\$7,675	\$8,000
01-400-800	Council Capital	\$0	\$0.00	\$40,000	\$0	\$5,000	\$0	\$5,000
	<b>Dept Totals:</b>	\$46,994	\$27,214.04	\$96,649	\$56,994	\$62,144	\$57,869	\$63,194
<b><u>401</u></b>	<b><u>EXECUTIVE</u></b>							
01-401-120	Manager Secretary Compensation	\$104,827	\$75,654.86	\$131,840	\$135,795	\$139,869	\$144,065	\$148,387
01-401-121	Administrative Assistant	\$49,478	\$37,520.07	\$50,593	\$52,111	\$53,674	\$55,284	\$56,943
01-401-140	Office Personnel Compensation	\$52,355	\$40,089.55	\$49,440	\$50,923	\$52,451	\$54,024	\$55,645
01-401-142	Office Personnel Overtime Comp	\$300	\$0.00	\$300	\$450	\$450	\$500	\$500
01-401-143	Receptionist	\$40,928	\$33,260.85	\$37,900	\$39,037	\$40,208	\$41,765	\$43,000
01-401-144	Transcriptionist Compensation	\$0	\$0.00	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
01-401-150	Benefits	\$140,000	\$61,288.75	\$89,500	\$93,975	\$98,674	\$103,607	\$108,788
01-401-161	Social Security Taxes	\$15,226	\$8,271.08	\$16,745	\$17,247	\$17,765	\$18,298	\$18,847
01-401-162	Unemployment Compensation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-401-165	Pension Administration Fees	\$6,000	\$6,000.00	\$14,848	\$16,000	\$17,000	\$18,000	\$19,500
01-401-166	Minimum Pension Obligation Non	\$33,971	\$33,971.00	\$36,114	\$38,500	\$39,600	\$40,500	\$41,000
01-401-168	Medicare Tax	\$3,561	\$1,934.45	\$3,912	\$4,029	\$4,150	\$4,275	\$4,403
01-401-169	Unemployment	\$850	\$1,398.80	\$840	\$900	\$900	\$950	\$950
01-401-210	Supplies	\$5,000	\$3,736.97	\$6,350	\$6,540	\$6,737	\$6,939	\$7,147
01-401-329	Newletter Expense	\$10,000	\$6,707.05	\$12,300	\$12,300	\$12,600	\$12,600	\$13,000
01-401-330	Transportation Expenses	\$3,250	\$4,720.81	\$1,000	\$1,200	\$1,200	\$1,350	\$1,350
01-401-340	Advertising and Printing	\$10,000	\$7,557.68	\$11,550	\$11,896	\$12,250	\$12,250	\$12,650
01-401-341	Ordinance Codification Updates	\$6,000	\$1,195.00	\$7,200	\$7,500	\$7,800	\$8,100	\$8,400
01-401-410	Community Events	\$1,500	\$2,332.19	\$2,000	\$2,000	\$2,100	\$2,100	\$2,200
01-401-420	General Expenses	\$10,400	\$7,904.15	\$12,500	\$12,500	\$12,500	\$12,750	\$12,750
01-401-453	Admin Contract Services	\$2,000	\$830.00	\$2,000	\$2,200	\$2,500	\$2,500	\$2,750

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-401-470	Hiring Expenses	\$4,000	\$4,832.00	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
01-401-750	Minor Equipment Purchase	\$0	\$0.00	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
01-401-751	Admin IT	\$8,040	\$5,204.87	\$8,945	\$9,000	\$9,500	\$10,000	\$10,000
<b>Dept Totals:</b>		\$507,686	\$344,410.13	\$506,377	\$524,603	\$542,428	\$561,857	\$580,210
<b>402</b>	<b><u>FINANCE ADMINISTRATION</u></b>							
01-402-110	Controller Compensation	\$2,700	\$0.00	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
01-402-120	Administrative Compensation	\$83,000	\$56,789.46	\$85,463	\$88,027	\$90,667	\$93,388	\$96,189
01-402-140	Office Personnel Compensation	\$46,655	\$23,240.58	\$49,500	\$50,985	\$52,855	\$54,489	\$56,500
01-402-142	Office Personnel Overtime Comp	\$350	\$0.00	\$350	\$400	\$400	\$450	\$450
01-402-150	Benefits	\$70,000	\$29,859.84	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775
01-402-161	Social Security Taxes	\$7,552	\$4,684.06	\$8,368	\$8,619	\$8,878	\$9,144	\$9,418
01-402-165	Pension Administration Fees	\$5,000	\$5,000.00	\$7,436	\$7,808	\$8,072	\$8,283	\$8,532
01-402-166	Minimum Pension Obligation-Non	\$17,975	\$17,975.00	\$18,086	\$18,628	\$19,187	\$19,763	\$20,356
01-402-168	Medicare Tax	\$1,766	\$1,095.51	\$1,957	\$2,016	\$2,076	\$2,139	\$2,023
01-402-169	Unemployment	\$410	\$616.17	\$420	\$450	\$460	\$500	\$500
01-402-210	Supplies	\$500	\$514.98	\$1,100	\$1,150	\$1,150	\$1,200	\$1,200
01-402-311	Auditing Services	\$22,100	\$17,000.00	\$23,500	\$17,800	\$18,200	\$18,600	\$19,200
01-402-323	Real Estate Tax Prep/Mailing	\$11,900	\$10,981.02	\$12,000	\$12,200	\$12,200	\$12,400	\$12,400
01-402-420	General Expenses	\$800	\$703.95	\$1,345	\$1,385	\$1,427	\$1,470	\$1,514
01-402-430	Taxes	\$600	\$577.37	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
01-402-451	Bank Services	\$1,200	\$685.15	\$2,400	\$2,400	\$2,600	\$2,600	\$2,800
01-402-453	Contracted Services	\$2,500	\$2,023.00	\$2,800	\$2,800	\$3,000	\$3,000	\$3,000
01-402-454	Payroll Services	\$4,650	\$3,800.55	\$4,610	\$4,660	\$4,660	\$4,700	\$4,700
01-402-710	Finance IT	\$5,050	\$3,274.20	\$5,630	\$5,850	\$6,000	\$6,000	\$6,200
<b>Dept Totals:</b>		\$284,708	\$178,820.84	\$278,665	\$281,378	\$290,657	\$300,207	\$309,957
<b>403</b>	<b><u>TAX COLLECTION</u></b>							
01-403-316	Consulting Services -Accountin	\$650	\$278.00	\$650	\$850	\$850	\$850	\$850
<b>Dept Totals:</b>		\$650	\$278.00	\$650	\$850	\$850	\$850	\$850

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b><u>404</u></b>	<b><u>LAW</u></b>							
01-404-310	Legal Services	\$177,000	\$139,679.70	\$163,230	\$168,000	\$173,000	\$176,000	\$176,000
01-404-311	Legal Services-Planning/Zoning	\$15,000	\$1,000.00	\$14,040	\$16,000	\$16,000	\$18,000	\$18,000
01-404-312	Special Counsel	\$52,000	\$28,752.13	\$31,300	\$31,300	\$20,000	\$20,000	\$35,000
01-404-313	Court Stenographer	\$1,100	\$440.00	\$2,520	\$3,000	\$3,000	\$3,000	\$3,000
	<b>Dept Totals:</b>	\$245,100	\$169,871.83	\$211,090	\$218,300	\$212,000	\$217,000	\$232,000
<b><u>407</u></b>	<b><u>DATA PROCESSING</u></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	\$8,600	\$3,590.00	\$3,600	\$3,600	\$3,800	\$3,800	\$3,800
01-407-370	Maintenance/Repair Office Equi	\$4,000	\$3,450.00	\$10,920	\$15,000	\$15,000	\$15,000	\$15,000
01-407-700	Major Equipment	\$20,000	\$5,272.25	\$20,000	\$5,000	\$20,000	\$5,000	\$5,000
01-407-750	Minor Equipment Purchase	\$3,000	\$975.91	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500
01-407-751	Software/Licenses Purchase	\$32,600	\$34,333.71	\$23,300	\$23,300	\$24,300	\$24,300	\$25,300
	<b>Dept Totals:</b>	\$68,200	\$47,621.87	\$60,820	\$49,900	\$66,100	\$51,600	\$52,600
<b><u>408</u></b>	<b><u>ENGINEER</u></b>							
01-408-310	Engineering Services	\$300,000	\$212,269.73	\$165,796	\$168,000	\$172,000	\$175,000	\$178,500
01-408-311	Engineering Services-Plan/Zon	\$5,000	\$5,902.71	\$8,840	\$8,950	\$9,100	\$9,250	\$9,550
01-408-312	Consulting Services	\$1,000	\$0.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-408-313	Bldg Code Enforcement Services	\$500	\$664.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-408-314	Sewage Enforcement Officer	\$20,000	\$9,163.76	\$12,000	\$12,000	\$10,000	\$10,000	\$10,000
	<b>Dept Totals:</b>	\$326,500	\$228,000.19	\$194,636	\$196,950	\$199,100	\$202,250	\$206,050
<b><u>409</u></b>	<b><u>BUILDINGS AND PLANT</u></b>							
01-409-140	Maintenance Personnel Compensa	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-161	Social Security Taxes	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-168	Medicare Tax	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-169	Unemployment	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-200	Building Materials/Supplies	\$3,600	\$2,203.09	\$7,000	\$7,000	\$7,200	\$7,200	\$7,400

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-409-230	Heating Oil/Diesel Fuel	\$75,000	\$47,710.34	\$0	\$0	\$0	\$0	\$0
01-409-231	Unleaded Gasoline	\$73,000	\$58,657.72	\$0	\$0	\$0	\$0	\$0
01-409-234	Oils/Lubricants	\$2,500	\$2,744.46	\$0	\$0	\$0	\$0	\$0
01-409-320	Communication Expense	\$43,000	\$30,046.26	\$42,216	\$42,216	\$43,000	\$43,000	\$43,200
01-409-360	Water Usage	\$4,400	\$3,369.00	\$5,120	\$5,250	\$5,250	\$5,500	\$5,500
01-409-361	Electricity	\$48,000	\$40,161.62	\$51,200	\$51,200	\$50,200	\$50,200	\$50,200
01-409-362	Gas ( Heating )	\$8,500	\$6,780.15	\$9,000	\$10,000	\$10,000	\$11,000	\$11,000
01-409-367	Refuse Removal	\$2,225	\$2,123.46	\$2,160	\$2,160	\$2,200	\$2,200	\$2,300
01-409-370	Maint/Repair of Building	\$42,000	\$22,657.62	\$45,530	\$45,530	\$46,000	\$46,000	\$46,000
01-409-374	Office Equip Maint/Repair	\$1,000	\$474.12	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-409-384	Office Equipment Rental	\$10,000	\$6,279.63	\$11,159	\$11,159	\$11,159	\$11,159	\$13,500
01-409-420	General Expenses	\$1,000	\$0.00	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-409-450	Contracted Services	\$18,750	\$8,158.17	\$17,270	\$17,800	\$17,800	\$18,300	\$18,300
01-409-750	Minor Equipment Purchase	\$3,000	\$0.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-409-800	Capital Outlay	\$50,000	\$31,839.00	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000
01-409-820	Building Purchase/Improvement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$385,975	\$263,204.63	\$248,655	\$220,315	\$220,809	\$222,559	\$225,400
<b><u>410</u></b>	<b><u>POLICE</u></b>							
01-410-120	Administrative Compensation	\$107,001	\$82,307.60	\$110,210	\$113,516	\$116,922	\$120,429	\$124,042
01-410-130	Police Compensation (FT)	\$1,392,000	\$1,006,915.16	\$1,443,409	\$1,486,711	\$1,531,312	\$1,577,252	\$1,624,569
01-410-131	Police Compensation (PT)	\$50,000	\$26,936.13	\$83,670	\$86,180	\$88,765	\$91,425	\$94,171
01-410-132	Police Overtime Compensation	\$70,000	\$64,762.39	\$86,025	\$88,605	\$91,264	\$94,002	\$96,823
01-410-133	Overtime Billable	\$30,000	\$45,908.61	\$34,410	\$35,442	\$36,505	\$37,601	\$38,729
01-410-140	Office Personnel Compensation	\$53,822	\$41,437.22	\$55,506	\$57,171	\$5,886	\$60,653	\$62,472
01-410-142	Office Personnel Overtime	\$200	\$0.00	\$385	\$385	\$450	\$450	\$500
01-410-150	Benefits	\$559,500	\$392,289.82	\$563,100	\$591,255	\$620,817	\$651,858	\$684,451
01-410-161	Social Security Taxes	\$105,444	\$78,632.80	\$112,444	\$115,817	\$119,292	\$122,871	\$126,557
01-410-165	Pension Administration Fees	\$62,000	\$59,235.67	\$78,000	\$80,000	\$82,000	\$82,000	\$85,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-410-166	Minimum Pension Obligation-Non	\$7,842	\$7,842.00	\$7,703	\$7,934	\$8,172	\$8,417	\$8,669
01-410-167	Minimum Pension Obligation-Pol	\$430,113	\$358,427.50	\$426,673	\$439,473	\$452,657	\$466,237	\$480,224
01-410-168	Medicare Tax	\$24,660	\$18,389.82	\$26,298	\$27,087	\$27,899	\$28,736	\$29,598
01-410-169	Unemployment	\$3,075	\$4,000.60	\$3,708	\$3,900	\$4,100	\$4,100	\$4,200
01-410-200	Office Materials/Supplies	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-410-210	Supplies	\$2,000	\$3,302.04	\$2,500	\$2,500	\$3,000	\$3,000	\$3,200
01-410-228	K-9 Expenses	\$5,750	\$4,797.06	\$5,750	\$5,750	\$5,850	\$5,850	\$5,950
01-410-231	Vehicle Gasoline & Oil	\$0	\$0.00	\$72,000	\$75,000	\$75,000	\$78,500	\$78,500
01-410-234	Oils/Lubricants	\$0	\$0.00	\$2,000	\$2,200	\$2,200	\$2,300	\$2,300
01-410-241	Uniforms	\$11,400	\$11,053.63	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
01-410-242	Firearms	\$1,500	\$681.10	\$1,500	\$1,500	\$1,500	\$5,000	\$1,500
01-410-243	Ammunition	\$8,000	\$9,008.73	\$6,000	\$6,000	\$6,500	\$6,500	\$7,000
01-410-300	Contracted Services	\$7,320	\$1,580.50	\$6,980	\$7,000	\$7,000	\$7,200	\$7,200
01-410-316	Training	\$17,400	\$14,375.69	\$28,000	\$28,000	\$28,000	\$29,000	\$29,000
01-410-340	Advertising and Printing	\$1,000	\$984.09	\$1,000	\$1,200	\$1,200	\$1,300	\$1,300
01-410-370	Communication Equip - O/M/R	\$2,000	\$0.00	\$2,150	\$2,150	\$2,500	\$2,500	\$2,750
01-410-372	Maint/Repair Equipment	\$7,000	\$5,844.36	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01-410-373	Vehicle - O/M/R	\$20,000	\$9,725.73	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
01-410-410	Community Events	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-410-420	General Expenses	\$7,000	\$5,046.99	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01-410-421	Community Events	\$6,804	\$4,163.61	\$4,000	\$4,000	\$4,000	\$40,000	\$4,000
01-410-440	Uniform Maintenance	\$5,500	\$2,867.95	\$0	\$0	\$0	\$0	\$0
01-410-470	Investigation Expense	\$2,000	\$1,336.93	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
01-410-700	Major Equipment Purchase	\$4,000	\$0.00	\$50,000	\$5,000	\$5,000	\$20,000	\$5,000
01-410-710	Police Computer- IT	\$24,500	\$32,894.96	\$51,625	\$51,625	\$51,625	\$51,625	\$51,625
01-410-750	Minor Equipment Purchase	\$5,000	\$4,282.66	\$17,000	\$5,000	\$5,000	\$5,000	\$5,000
01-410-800	Capital Outlay	\$18,000	\$18,000.00	\$25,000	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		<b>\$3,051,831</b>	<b>\$2,317,031.35</b>	<b>\$3,374,546</b>	<b>\$3,397,901</b>	<b>\$3,452,416</b>	<b>\$3,671,806</b>	<b>\$3,732,330</b>

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<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	\$12,000.00	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
01-411-354	Workmen's Compensation	\$32,000	\$18,459.00	\$21,000	\$25,000	\$25,000	\$28,000	\$28,000
01-411-360	Hydrant Service	\$22,392	\$17,244.00	\$22,392	\$22,392	\$22,392	\$22,392	\$22,392
01-411-373	Vehicle - O/M/R	\$2,000	\$0.00	\$0	\$0	\$0	\$0	\$0
01-411-420	General Expense	\$7,000	\$8,335.12	\$8,100	\$8,100	\$8,300	\$8,300	\$8,500
01-411-500	Contribution to Fire Cos.	\$285,000	\$285,000.00	\$235,000	\$235,000	\$235,000	\$235,000	\$235,000
01-411-501	Cont. to Fireman's Relief	\$74,318	\$92,289.77	\$92,290	\$92,290	\$92,290	\$92,290	\$92,290
01-411-502	Contribution to EMS Services	\$15,000	\$15,000.00	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
01-411-740	Fire and Rescue Equip	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	<b>\$449,710</b>	<b>\$448,327.89</b>	<b>\$410,782</b>	<b>\$414,782</b>	<b>\$414,982</b>	<b>\$417,982</b>	<b>\$418,182</b>
<b>414</b>	<b><u>PLANNING AND ZONING</u></b>							
01-414-120	Zoning Officer Comp	\$74,315	\$57,465.86	\$76,545	\$78,841	\$81,206	\$83,643	\$86,152
01-414-130	Officials Compensation	\$360	\$45.00	\$360	\$360	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$53,774	\$41,337.84	\$55,907	\$57,584	\$59,311	\$61,091	\$62,923
01-414-142	Office Personnel Overtime Comp	\$300	\$364.60	\$600	\$600	\$600	\$680	\$680
01-414-150	Benefits	\$47,500	\$34,444.73	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775
01-414-161	Social Security Taxes	\$7,982	\$5,831.63	\$8,272	\$8,520	\$8,775	\$9,039	\$9,310
01-414-165	Pension Administration Fees	\$5,000	\$3,813.60	\$7,400	\$7,800	\$8,100	\$8,300	\$8,600
01-414-166	Minimum Pension Obligation-Non	\$18,327	\$18,327.00	\$17,999	\$18,539	\$19,095	\$19,667	\$20,258
01-414-168	Medicare Tax	\$1,867	\$1,434.17	\$1,935	\$1,993	\$2,052	\$2,114	\$2,177
01-414-169	Unemployment	\$410	\$410.00	\$420	\$460	\$460	\$480	\$485
01-414-210	Supplies	\$1,000	\$296.70	\$1,100	\$1,300	\$1,300	\$1,500	\$1,500
01-414-312	Consulting Services	\$40,000	\$2,850.00	\$10,000	\$15,000	\$15,000	\$20,000	\$20,000
01-414-340	Advertising and Printing	\$6,000	\$697.50	\$7,000	\$7,000	\$7,500	\$7,500	\$7,900
01-414-371	Vehicle Maint/Repair - O/M/R	\$750	\$914.32	\$2,300	\$2,500	\$2,500	\$2,800	\$2,800
01-414-420	General Expenses	\$1,500	\$1,210.49	\$500	\$600	\$800	\$800	\$1,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-414-450	Planning Services (Contracted)	\$0	\$0.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-414-460	Seminar/Education/Meetings	\$800	\$565.00	\$1,200	\$1,500	\$1,500	\$1,800	\$1,800
01-414-750	Minor Equipment Purchase	\$500	\$68.67	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500
01-414-751	Zoning IT	\$3,000	\$2,097.20	\$12,600	\$5,000	\$5,000	\$5,000	\$5,000
01-414-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$263,385	\$172,174.31	\$260,138	\$266,097	\$275,724	\$289,695	\$298,760
<b><u>415</u></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	\$10,000	\$8,105.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-415-700	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$12,500	\$9,605.03	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b><u>419</u></b>	<b><u>CROSSING GUARDS</u></b>							
01-419-150	Crossing Guard Wages	\$5,000	\$2,586.17	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Dept Totals:</b>		\$5,000	\$2,586.17	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b><u>421</u></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	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
01-421-450	Dog Control Contracted Service	\$3,500	\$1,740.00	\$4,500	\$4,500	\$4,750	\$4,750	\$5,200
<b>Dept Totals:</b>		\$7,500	\$3,990.00	\$8,900	\$8,900	\$9,150	\$9,150	\$9,600
<b><u>426</u></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	\$109.30	\$0	\$0	\$0	\$0	\$0
01-426-230	Compost Center Fuel	\$2,200	\$1,655.42	\$0	\$0	\$0	\$0	\$0
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	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-340	Advertising and Printing	\$600	\$0.00	\$0	\$0	\$0	\$0	\$0

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-426-360	Utilities	\$2,200	\$1,391.47	\$0	\$0	\$0	\$0	\$0
01-426-370	Maint/Repairs Facility	\$25,000	\$598.13	\$10,500	\$10,500	\$11,000	\$12,500	\$12,500
01-426-500	Compost Center Appropriation	\$10,500	\$10,500.00	\$0	\$0	\$0	\$0	\$0
01-426-700	Minor equipment	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$41,500	\$14,254.32	\$11,000	\$11,000	\$11,500	\$13,000	\$13,000
<b>430</b>	<b><u>HIGHWAY-GENERAL</u></b>							
01-430-120	Administrative Compensation	\$85,000	\$63,016.61	\$87,824	\$90,459	\$93,173	\$95,968	\$98,847
01-430-121	Roadmaster Compensation	\$63,385	\$47,532.95	\$65,722	\$67,694	\$69,725	\$71,816	\$73,971
01-430-140	Maintenance Compensation	\$542,322	\$383,594.91	\$569,178	\$584,193	\$601,719	\$619,770	\$638,364
01-430-141	Seasonal Employee Comp	\$21,240	\$19,305.00	\$24,120	\$24,843	\$25,590	\$26,357	\$27,147
01-430-142	Maintenance Personnel Overtime	\$61,000	\$30,051.05	\$67,667	\$69,697	\$71,787	\$73,941	\$76,159
01-430-150	Benefits	\$365,000	\$246,431.88	\$348,442	\$365,864	\$384,157	\$403,365	\$415,466
01-430-151	Benefits	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-430-161	Social Security Taxes	\$47,694	\$33,697.01	\$50,500	\$52,015	\$53,575	\$55,182	\$56,838
01-430-165	Pension Administration Fees	\$10,000	\$7,215.33	\$37,100	\$38,213	\$39,359	\$40,540	\$41,750
01-430-166	Minimum Pension Obligation-Non	\$102,851	\$72,688.80	\$90,357	\$93,067	\$95,859	\$98,734	\$101,696
01-430-168	Medicare Tax	\$11,154	\$7,880.77	\$11,810	\$12,164	\$12,529	\$12,905	\$13,295
01-430-169	Unemployment	\$2,255	\$2,791.85	\$2,940	\$3,028	\$3,028	\$3,120	\$3,120
01-430-200	Materials/Supplies	\$4,000	\$3,117.36	\$4,000	\$4,000	\$4,000	\$4,200	\$4,200
01-430-210	Office Supplies	\$1,000	\$89.86	\$1,500	\$1,500	\$1,500	\$1,650	\$1,650
01-430-250	Traffic Sign - M/R	\$5,000	\$4,618.07	\$5,750	\$5,750	\$6,000	\$6,000	\$6,250
01-430-373	Vehicle - O/M/R	\$25,000	\$11,962.62	\$27,000	\$27,000	\$28,500	\$28,500	\$30,000
01-430-380	Equipment Rental	\$4,000	\$0.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$10,100	\$8,404.10	\$9,950	\$12,000	\$12,000	\$12,000	\$12,000
01-430-450	Contracted Services	\$18,000	\$19,010.35	\$38,000	\$38,000	\$38,000	\$10,000	\$10,000
01-430-700	Major Equipment Purchase	\$4,000	\$0.00	\$0	\$0	\$0	\$0	\$0
01-430-750	Minor Equipment Purchase	\$4,000	\$2,005.98	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-751	Public Works IT	\$3,000	\$3,674.19	\$5,600	\$5,600	\$6,000	\$6,000	\$6,000

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b>Dept Totals:</b>		\$1,390,001	\$967,088.69	\$1,457,460	\$1,505,087	\$1,556,501	\$1,580,048	\$1,626,753
<b><u>433</u></b>	<b><u>HIGHWAY-TRAFFIC SIGNALS</u></b>							
01-433-240	Road/Street Signs/Markings	\$22,000	\$20,665.07	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
01-433-250	Traffic Signal Purchase/Improv	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$22,000	\$20,665.07	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
<b><u>438</u></b>	<b><u>HIGHWAY-REPAIRS TO</u></b>							
01-438-240	Road Materials/Supplies	\$125,000	\$121,656.92	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$125,000	\$121,656.92	\$0	\$0	\$0	\$0	\$0
<b><u>439</u></b>	<b><u>HIGHWAY CONSTR AND</u></b>							
01-439-600	Capital Construction	\$1,070,793	\$0.00	\$0	\$0	\$0	\$0	\$0
<b>Dept Totals:</b>		\$1,070,793	\$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	\$3,345.34	\$4,860	\$5,000	\$5,000	\$5,200	\$5,200
01-452-367	Refuse Removal	\$5,000	\$3,528.37	\$4,340	\$5,000	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$5,500	\$4,988.48	\$14,300	\$15,000	\$15,000	\$15,000	\$15,000
01-452-420	General Expenses	\$4,000	\$741.97	\$7,040	\$7,040	\$7,040	\$8,000	\$8,000
01-452-450	Park Contracted Services	\$80,000	\$69,401.75	\$80,000	\$90,000	\$90,000	\$100,000	\$100,000
01-452-500	Summer Youth Program (SVCC)	\$25,000	\$20,582.70	\$34,900	\$34,900	\$34,900	\$34,900	\$34,900
01-452-501	Senior Program	\$13,878	\$6,049.00	\$11,000	\$11,000	\$12,000	\$12,000	\$12,000
01-452-510	Pool Pass Reimbursement	\$10,665	\$20,365.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
01-452-700	Major Equipment Purchase	\$3,500	\$3,500.00	\$9,000	\$10,000	\$10,000	\$10,000	\$10,000
01-452-750	Minor Equipment Purchase	\$1,000	\$474.42	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<b>Dept Totals:</b>		\$152,043	\$132,977.03	\$181,440	\$193,940	\$194,940	\$206,100	\$206,100
<b><u>456</u></b>	<b><u>LIBRARIES</u></b>							
01-456-500	Library Contribution	\$107,169	\$58,355.33	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000
<b>Dept Totals:</b>		\$107,169	\$58,355.33	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000
<b><u>461</u></b>	<b><u>CONSERVATION</u></b>							
01-461-200	Supplies	\$0	\$0.00	\$100	\$100	\$100	\$100	\$100

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
01-461-420	Dues, Subscriptions etc	\$0	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-540	Contribution	\$0	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$0	\$0.00	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
<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
<b><u>481</u></b>	<b><u>INTERGOVERNMENT</u></b>							
01-481-000	Intergovernmental Expenditures	\$15,000	\$1,374.64	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	<b>Dept Totals:</b>	\$15,000	\$1,374.64	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
<b><u>486</u></b>	<b><u>INSURANCE</u></b>							
01-486-150	Benefits	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-486-351	Business Insurance	\$92,400	\$97,376.00	\$111,706	\$115,000	\$115,000	\$125,000	\$125,000
01-486-352	Vehicle Insurance	\$33,000	\$28,268.00	\$31,095	\$35,000	\$35,000	\$37,000	\$37,000
01-486-354	Workmen's Compensation	\$148,400	\$99,374.64	\$126,000	\$145,000	\$150,000	\$125,000	\$125,000
01-486-356	Public Officials Bond	\$3,000	\$1,650.00	\$1,050	\$1,100	\$1,200	\$1,200	\$1,200
	<b>Dept Totals:</b>	\$276,800	\$226,668.64	\$269,851	\$296,100	\$301,200	\$288,200	\$288,200
<b><u>487</u></b>	<b><u>EMPLOYEE BENEFITS</u></b>							
01-487-150	Benefits	\$163,923	\$108,806.89	\$191,371	\$200,000	\$200,000	\$220,000	\$220,000
	<b>Dept Totals:</b>	\$163,923	\$108,806.89	\$191,371	\$200,000	\$200,000	\$220,000	\$220,000
<b><u>489</u></b>	<b><u>MISCELLANEOUS</u></b>							
01-489-000	Intergovernmental DCED	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-489-410	Legal Settlements	\$1,000	\$256.00	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$1,000	\$256.00	\$0	\$0	\$0	\$0	\$0

## Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2022 Budget	2022 YTD	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
<b><u>490</u></b>	<b><u>Transfer</u></b>							
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><u>491</u></b>	<b><u>REFUNDS-PRIOR YEAR</u></b>							
01-491-001	Refund of Prior Year Revenue	\$2,000	\$5.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years	\$20,000	\$34,394.82	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	<b>Dept Totals:</b>	\$22,000	\$34,399.82	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
<b><u>492</u></b>	<b><u>INTERFUND OPERATING</u></b>							
01-492-000	Transfer to Other Funds	\$315,000	\$1,315,000.00	\$315,000	\$350,000	\$350,000	\$350,000	\$375,000
01-492-100	Transfer to Fund Balance	\$556,982	\$0.00	\$0	\$0	\$0	\$0	\$0
01-492-120	Compost CTR	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Dept Totals:</b>	\$871,982	\$1,315,000.00	\$315,000	\$350,000	\$350,000	\$350,000	\$375,000
	<b>FundTotal:</b>	\$9,914,950	\$7,214,639.63	\$8,321,630	\$8,436,697	\$8,604,101	\$8,903,773	\$9,101,786

# ARPA – Covid Money

In 2021 the township received 1/2 of our allotment:	\$567,202.46
In 2022 the township received 1/2 of our allotment:	\$568,995.81
In 2022 the township received an extra payment:	\$ 1,793.35

Total ARPA Money:	\$1,137,991.62
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In 2021 the township spent

Employee Premium Pay:	\$ 92,500.00
Donation to HSA:	\$ 3,000.00
Donation to LSFR:	\$ 50,000.00

Total Spent:	\$145,500.00
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Total Remaining:	\$992,491.62
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The township needs to have all of these funds allocated by the end of 2024 and the funds need to be spent by the end of 2026.

American Rescue Plan Act funding

2021 Funding Received:	\$ 567,202.46
2022 Funding Received:	\$ 570,789.16
Total:	\$1,137,991.62

Spent to date	\$ 50,000.00	Lower Saucon Fire Rescue
	\$ 3,000.00	Hellertown Sportmen's Club
	<u>\$ 92,500.00</u>	Premium Pay for essential workers

<u>Balance to date</u>	<u>\$ 992,491.62</u>
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Assigned	\$ 500,000.00	Easton Road Ballfield
	\$ 91,250.00	Premium Pay
	<u>\$ 25,192.16</u>	Dewey Ambulance
Unassigned	\$ 376,049.46	

\*\$3,000.00 issued in 2022 not transferred

Interest accrual not presented but totals \$114.45