



LOWER SAUCON TOWNSHIP

2024 Draft Budget Presentation

Budget Time Line

- 10/4/2023 Present 2024 Proposed Budget for discussion
- 10/18/2023 Present revised 2024 Budget for approval
- 10/19/2023 Prepare for Public Inspection & Advertisement
- 11/15/2023 Approve 2024 Final Budget

2023 Accomplishments

- ❑ Hired 4 Additional Police Officers
- ❑ Police: 2 SUVs, 3 Mobile License Plate Readers, 1 Fixed License Plate Reader
- ❑ Public Works: Roller, Wood Chipper, Grader Attachment for the Skid Steer
- ❑ Old Philadelphia Pike Bridge Rehabilitation
- ❑ Black River Road Culvert Replacement (Fall 2023)
- ❑ Steel City Paving Project
- ❑ Polk Valley Park Pickle Ball Courts (Fall 23/Spring 24)
- ❑ Easton Road Baseball Field (Fall 23/Spring 24)
- ❑ Heller Homestead Improvements (Widows House & Sun Porch)

2024 General Fund

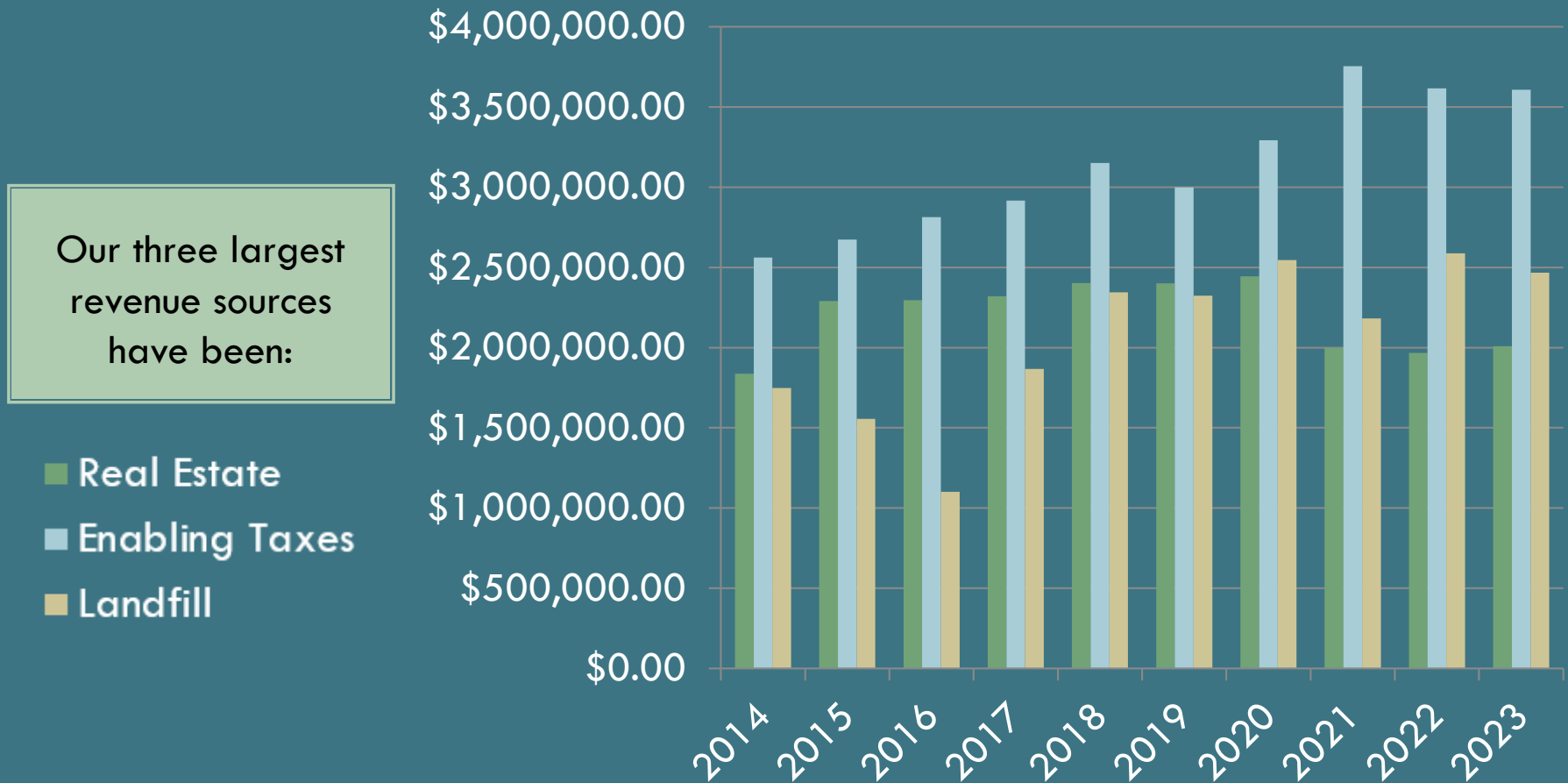


2024 Revenue

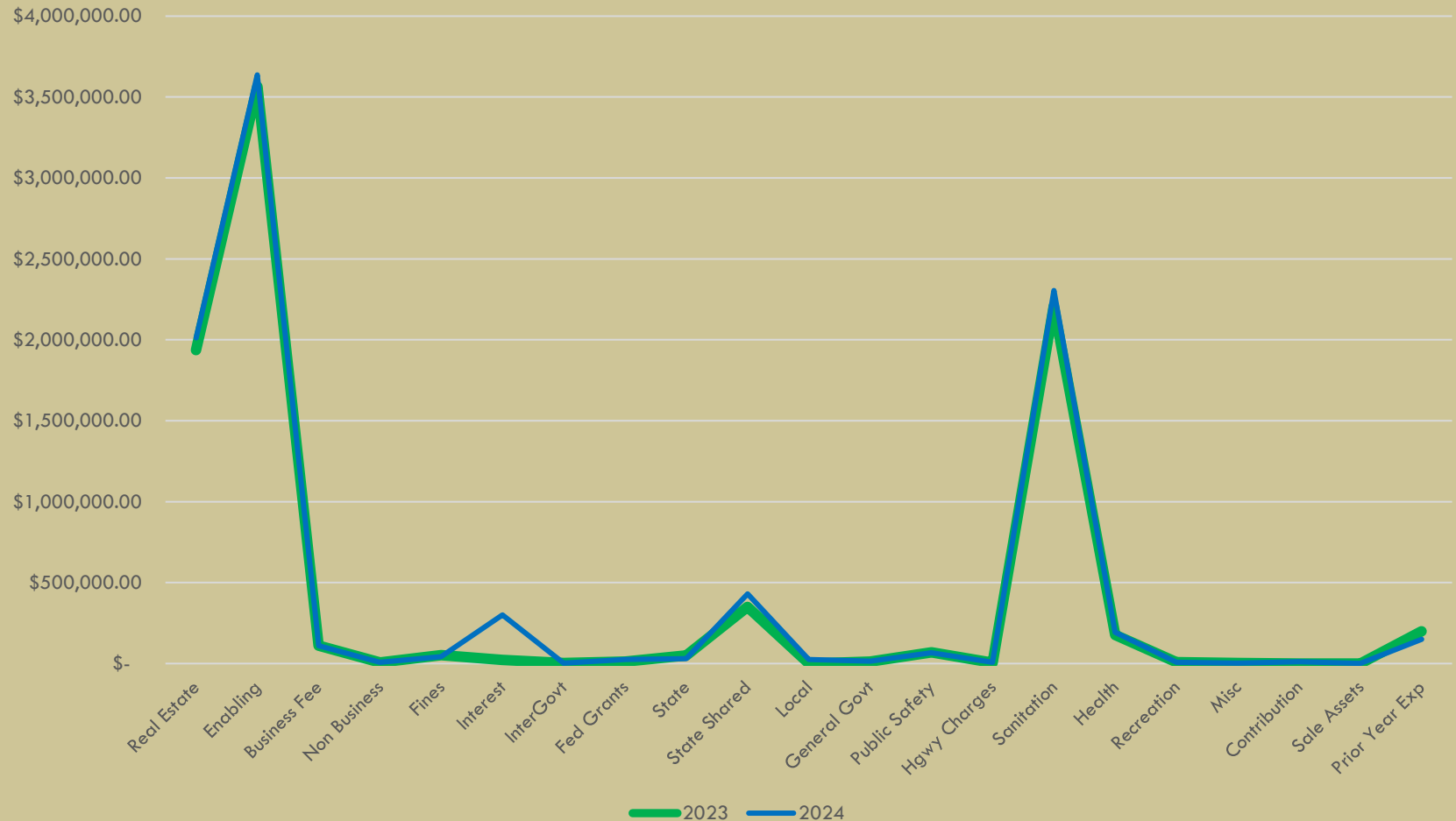
Sources of Revenue

Real Estate for General Fund Purposes	\$ 2,012,500
Enabling Taxes (EIT)	\$ 3,636,500
Landfill Host Fees	\$ 2,300,000
County, State and Federal Shared Funds/Grants	\$ 510,628
Other	\$ 622,850
Interest	<u>\$ 300,000</u>
Total Projected Revenue	\$ 9,382,478
Transfers from Reserves — (Reserves and ARPA)	<u>\$ 1,500,000</u>
Total Budget Revenue	\$10,882,478

Revenue



2023 – 2024 Revenue Comparison

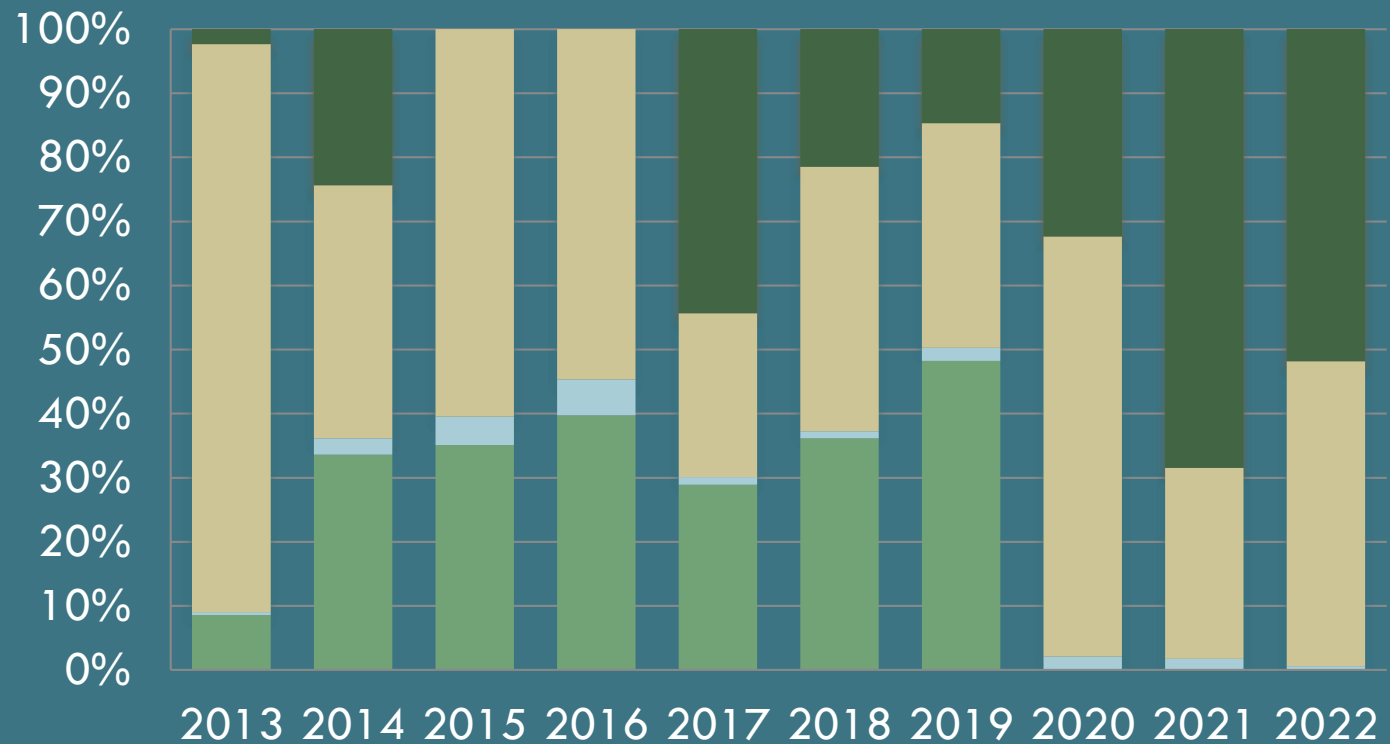


Landfill Funding Use

Landfill Host Fees historically have been used for paying debt, funding Capital Plans and future savings, as well as balancing our yearly budget.



Landfill Funding Use



2023 Real Estate Taxes

Taxing Agency	Mills
❑ Lower Saucon Township	5.14
❑ Northampton County	10.8
❑ Saucon Valley School	54.6589

For every dollar spent in taxes



School District
77.4%



County
15.3%

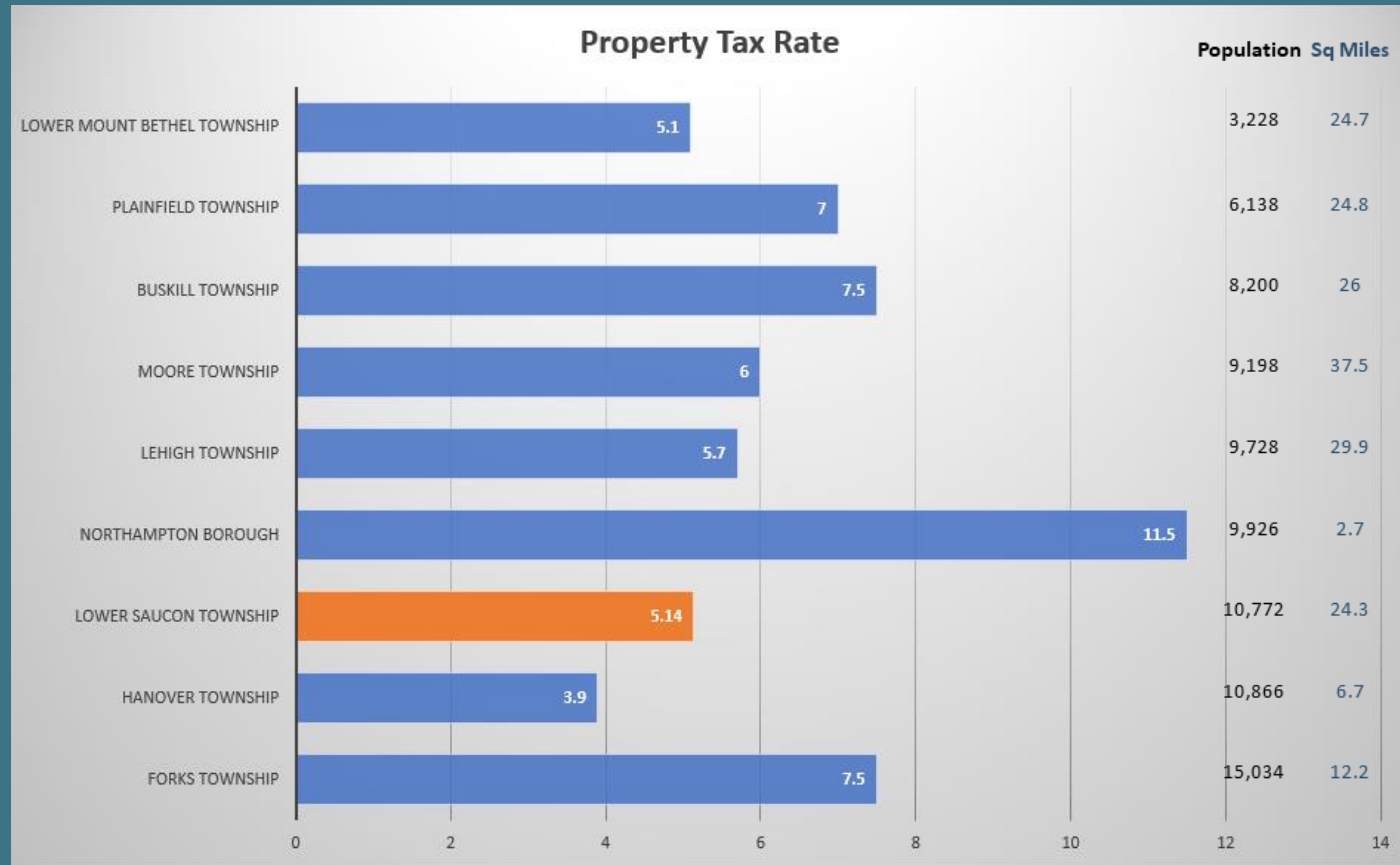


Township
7.3%

Property Tax Comparison

Lower Saucon Township has the 7th lowest property tax in Northampton County.

Please see a comparison of other local municipalities close in population or square miles.



Projects With Grant Funding

Lower Saucon Township has applied for grants to offset the expenses of current and future projects.

Please see a list of projects that have received grant funding.

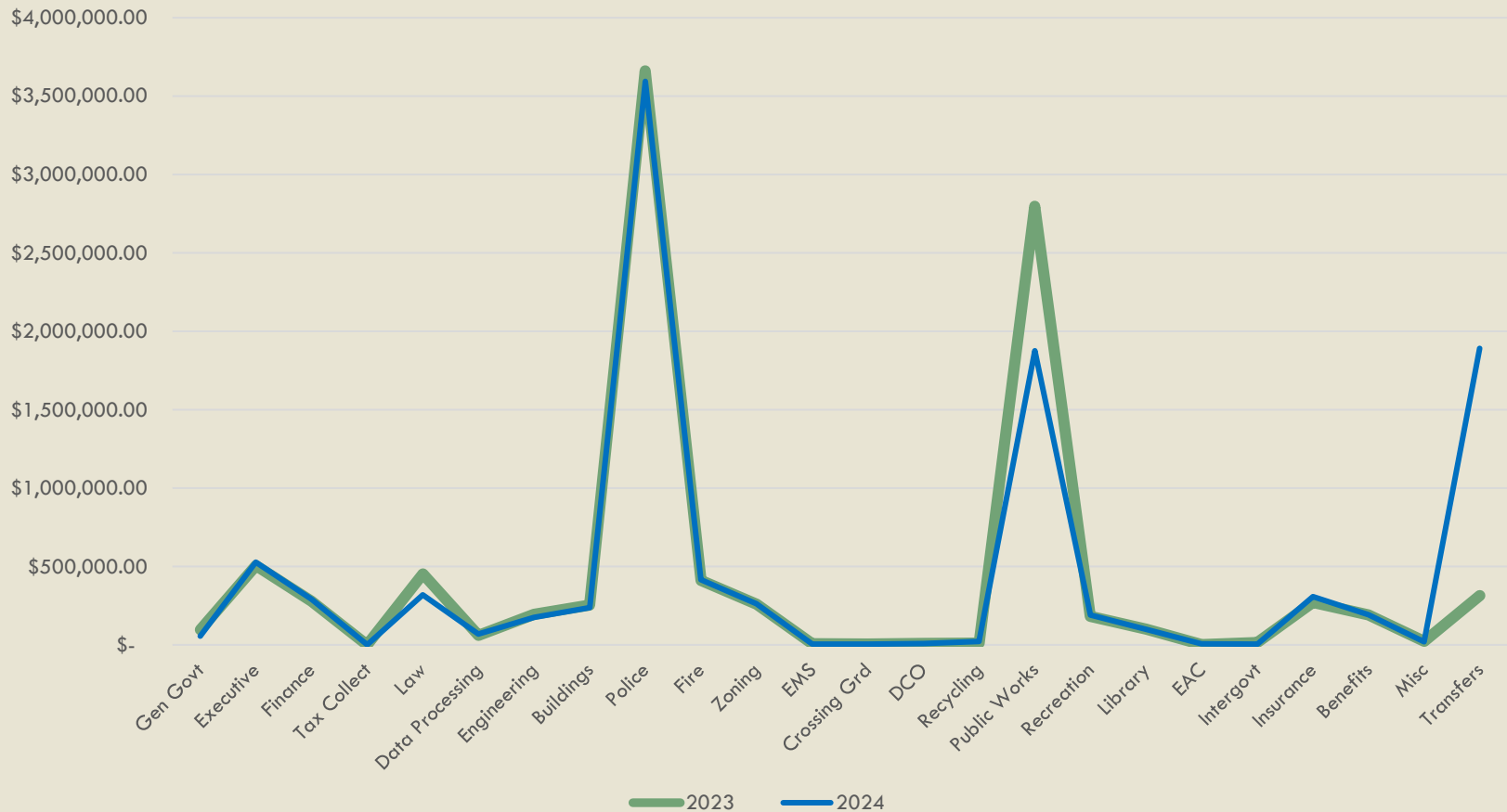
□ Easton Road Ballfield		
■ Northampton/Lehigh Local Share Grant	\$	114,530
■ Monroe County Local Share Grant	\$	394,330
□ Polk Valley Park Trail Improvement		
■ Northampton County Open Space Grant	\$	96,200
■ DCNR Grant	\$	76,200
□ Town Hall Park Playground Improvements		
■ State Local Share Grant	\$	200,000
■ Keystone Communities Grant	\$	64,030
□ Reading Drive Culvert Replacement		
■ Northampton County Conservation District Grant	\$	262,000
□ Heller Homestead Widows House Window Replacement		
■ Monroe County Local Share Grant	\$	50,000
□ Police Automated License Plate Readers		
■ State Local Share Grant	\$	50,000
□ Police Automated License Plate Readers		
■ Northampton County Public Service Grant	\$	14,300
□ Park Security Camera		
■ Northampton County Grant	\$	15,000
Total Awarded		\$1,336,590

2024 Expenses

Overall Financial Outlook for Expenses

❑ Expense Budget for 2024:		
❑ Operating Expenses	\$	8,684,027
❑ Transfer to Capital Funds from reserves/ARPA	\$	1,890,000
❑ Reserves if received	\$	<u>308,451</u>
❑ Total		\$10,882,478

2023 – 2024 Expenses Comparison



Council

Council Expenses

Council expenses total \$56,194

- \$40,455 decrease from 2023
 - This includes Council compensation, funding for attendance at the annual PSATS Conference, donations to Saucon Youth Sports and other 501c3 groups that serve Lower Saucon residents.



Administration

Administration includes the office of the Manager, Administrative Assistants and Receptionist.

Budget amount requested - \$526,600

- An increase of \$20,223
 - Increase is for staff, the newsletter, IT funding, codification/advertising expenses and benefit costs are expected to increase by close to 10%.



Finance

Finance includes the Assistance Township Manager/Director of Finance and Finance Clerk.

Budget Amount Requested - \$291,850

- ❑ An increase of \$12,535
 - ❑ Increase is for staff, pension obligations, auditor fees, tax collections, payroll processing, tax filings, investment/banking fees and benefit costs are expected to increase by close to 10%.



Legal

Legal
encompasses
fees for
General
Business,
Labor, Zoning
and
Specialized
Solicitors

Budget Amount Requested – \$318,500

- ❑ \$133,560 decrease from 2023
 - ❑ In 2023 the Township increased funding in Legal by \$240,000 due to billing and expected future billing.
 - ❑ This budget projection is an increase from the original budgeted amount of \$211,180 presented in 2023.



Information Technology

IT Dept.
includes
contracted
services,
software,
hardware,
security and
the Township
website

Budget Amount Requested – \$70,000

- ❑ An increase of \$9,720
 - ❑ IT services and software updates are important to keep the Township's computers safe.
 - ❑ Staff is looking to upgrade the Township website in 2024.
 - ❑ Computer hardware replacement program is in process.



Engineering

Engineering services for general business, landfill, special projects and sewage enforcement

Budget Amount Requested – \$175,000

- ❑ \$19,636 decrease from 2023
 - ❑ Ongoing projects include MS4, road construction, parks projects & ordinance revisions as requested.
 - ❑ We have over 45 active septic system applications open, the Sewage Enforcement Officer (SEO) line items will phase down to complaints only during the upcoming couple of years.



Buildings and Grounds

Maintenance of municipal buildings and general (non-capital) maintenance of our historic buildings.

Budget Amount Requested - \$238,550

- ❑ \$15,105 decrease from 2023
 - ❑ The Township continues to install energy efficient equipment to limit our electric and gas generation cost exposure. Internal building and grounds repairs are addressed as needed.
 - ❑ Funding for the lobby and Council room flooring and wall painting has been included in the budget.



Police Department

Funding for
Police
Department
for payroll
and operating
expenses.

Budget Amount Requested – \$3,592,772

- ❑ \$66,874 decrease from 2023
 - ❑ In 2023 the Township increased funding in Police by \$291,004 due to hiring of 4 additional officers
 - ❑ Wages and benefits are contractual and the Township will see minor increases in those line items. The decrease comes from a lower Minimum Municipal Obligation (MMO) payment for the pension plan.
 - ❑ Chief of Police is requesting to upgrade two patrol bikes.



Fire

Funding for
Fire Marshal,
Relief Fund,
Fire and
Ambulance
Services

Budget Amount Requested – \$414,992

- ❑ An increase of \$4,210
 - ❑ Increase of Fire Association Aid received.
 - ❑ \$225,000.00 contribution to LSFR and \$10,000.00 for recruitment and retention.
 - ❑ Dewey Ambulance continue same contribution.



Planning/Zoning

Planning includes wages for the Zoning Dept. staff as well as the expenses for Planning and Landfill Consultants.

Budget Amount Requested – \$262,610

- ❑ An increase of \$2,472
 - ❑ Staff and benefit costs expected to increase by close to 10%.
 - ❑ Decreased funding in consultation.
 - ❑ Requesting \$10,000.00 for procurement for a new computer software.



EMC and Crossing Guard Expenses

Emergency Management



School Safety

- The Township is required to have an Emergency Management Coordinator who in the event of an emergency, would be in charge of coordinating efforts of the Police, Emergency/Fire personnel and Public Works. Increase requested to pay for the possibility of a hazmat clean up.
- The Township shares the costs of the School Crossing Guards with the Saucon Valley School District and Hellertown Borough. Program is managed by Hellertown Borough. No Change



Recycling – Yard Waste Collection Facility

The Lower Saucon Yard Waste Collection

Budget Amount Requested – \$21,500.00

- An increase of \$10,500
 - The Township is reviewing alternate options for the removal of yard waste that is dropped off by township residents. From the storms that we have experienced this year the Yard Waste Collection Facility has been very busy.



Public Works

Public Works
Dept. is
responsible
for
construction
projects, road
maintenance
and repair,
snow removal,
park upkeep
and building
maintenance.

Budget Amount Requested – \$1,875,959.00

- ❑ An increase of \$149,649.00 from original 2023 budget number. A budget amendment was completed in 2023 to fund a paving project in the amount of \$1,070,793 (Saucon Terrace Project)
- ❑ Requesting funding an assistant for the Director.
- ❑ \$20,000.00 for tree removal.
- ❑ Additional funds added to clean the oil & grit separator.
- ❑ Additional funding provided in ro



Parks and Recreation

Parks Dept.
includes park
maintenance,
SV Community
Center
summer
programs,
senior
program and
Library

Budget Amount Requested – \$190,500.00

- ❑ An increase of \$9,060
 - ❑ Contracted services: mowing, field treatments are expected to be consistent.
 - ❑ Pool pass reimbursement has decreased.
 - ❑ Funding for community programs through the Saucon Valley Community Center is remaining the same.
 - ❑ An increase has been added for maintenance to replace or repair park amenities.
 - ❑ Library - \$100,000



Insurance / Conservation / Benefits

Includes
property,
vehicle, Workers'
Comp. and
bonding
insurance.

Funding for EAC
efforts

Reimbursements

Budget Amount Requested – \$307,050.00

- ❑ Insurance has an increase of \$37,200.00
 - ❑ We have had an increase in significant workers compensation claims over the last two years. The Township will see an increase in coverage costs over the next couple of years, and we are also planning for an increase in property and liability insurance coverage.
- ❑ Conservation – \$5,950.00
 - ❑ Funds available for EAC for supplies, seminars and moved the electronic recycling event under this department.
- ❑ Reimbursements – 192,500.00
 - ❑ Payment for expenses for the Authority, Cobra, retirees, and anything that would applicable to the prior year's budget.
 - ❑ Expenses from grants to other entities the Township has a partnership.



Expenses & Revenue

Balanced budget utilizing funds from reserves and ARPA, this is the transfers to the Capital Fund

☐ Expense Budget for 2024:

- ☐ Operating Expenses \$ 8,684,027
- ☐ Transfer to Capital Funds from reserves/ARPA \$ 1,890,000
- ☐ Reserves if received \$ 308,451

☐ **Total Expenses** **\$ 10,882,478**

☐ Revenue Budget for 2024:

- ☐ Real Estate for General Fund Purposes \$ 2,012,500
- ☐ Enabling Taxes (EIT) \$ 3,636,500
- ☐ Landfill Host fees \$ 2,300,000
- ☐ County, State and Federal Shared funds/grants \$ 510,628
- ☐ Interest - \$ 300,000
- ☐ Total Projected Revenue - \$ 9,382,478
- ☐ Transfers from Reserves – (Reserves and ARPA) \$ 1,500,000

☐ **Total Revenue** **\$ 10,882,478**

Comparison from 2023 to 2024

Department	2023 Budget w/ Amendments	2024 Proposed Budget	Percentage Difference
Legislative 400	\$ 96,649	\$ 56,194	(41.86)
Administration 401 –406	\$ 506,377	\$ 526,600	3.99
Finance 402 Tax Collection 403	\$ 279,315	\$ 291,850	4.49
Legal 404	\$ 452,060	\$ 318,500	(29.54)
Data Processing/IT 407	\$ 60,280	\$ 70,000	16.12
Engineering 408	\$ 194,636	\$ 175,000	(10.09)
Buildings and Grounds 409	\$ 253,655	\$ 238,550	(5.95)
Police 410	\$ 3,659,646	\$ 3,592,772	(1.83)
Fire 411	\$ 410,782	\$ 414,992	1.02
Planning/Zoning 414	\$ 260,138	\$ 262,610	0.95
EMS 415 / Crossing Guards 419 Dog Control 421	\$ 21,400	\$ 18,500	(13.55)
Recycling 426	\$ 11,000	\$ 21,500	95.45
Highway 430 433 438 439	\$ 2,797,103	\$ 1,875,959	(32.93)
Parks & Recreation 452	\$ 181,440	\$ 190,500	4.99
Library Services 453	\$ 160,000	\$ 100,000	(37.50)
Insurance 486	\$ 269,851	\$ 307,050	13.79
Benefits 487	\$ 191,371	\$ 192,500	0.59
Conservation 461 / Inter Gov 481 Misc 489 491	\$ 38,100	\$ 30,950	(18.77)
Transfers 492	\$ 590,218	\$ 2,198,451	272.48
TOTAL	\$ 10,434,021	\$ 10,882,478	4.30

2024 Special Funds



Special Taxes – Fire Tax Assessment

411

Special Taxes
include:

Fire Tax

Current Fund
Balance is:
\$1,313,695

Funding received from .75 mill Fire Assessment Tax

Fire Tax	\$332,000
Interest anticipated to receive	\$ 50,000
Fund Balance required from savings	<u>\$323,000</u>
	\$705,000
Expenses	
Grant Writer services	\$ 5,000
Ladder Truck payment #4	\$134,313
Funding for new request	<u>\$565,687</u>
	\$705,000

Special Taxes – State Liquid Fuel

430

Funding
provided by
the State to
maintain
local
roadways

Current Fund
Balance is:
\$1,736,971

Revenue

Funding Received from the State	\$482,880
Interest anticipated to receive	\$ 50,000
Sale of Fixed Assets	\$ 10,000
Fund Balance needed	<u>\$356,120</u>
	\$899,000

Expenses

Paving Material for project	\$300,000
Equipment Purchases	\$250,000
Road Material	\$ 50,000
Winter Maintenance	\$130,000
Sensor Detection Cameras	\$ 48,000
Street Lighting	\$ 40,000
Other	<u>\$ 81,000</u>
	\$899,000

Special Taxes – Open Space Fund

461

Special Taxes
include:

Open Space

Current Fund
Balance is:
\$11,481,362

Revenue

Delinquent Tax Filing	\$ 5,000
Interest on Investments	\$ 200,000
Fund Balance needed	<u>\$1,416,000</u>
	\$1,621,000

Expenses

Professional Services	\$ 46,000
Potential Open Space Purchases	\$1,000,000
Maintenance of Open Space	\$ 75,000
Easton Road Ballfield Construction	<u>\$ 500,000</u>
(Open Space Property Development)	
	\$1,621,000

2024 Capital Fund



Capital Fund

Proposed Capital Projects and Expenses

Budget Amount Requested – \$5,089,000.00

- ❑ Repairs and remodeling of Seidersville Hall – \$150,000 (grant \$75,562)
- ❑ Security Cameras – \$30,000
- ❑ Replacement of Police Patrol Units No. 160 and No. 168 – \$155,000
- ❑ Public Works – Backhoe and Paver (grant filed) – \$569,000
- ❑ Stormwater Repairs – \$150,000
- ❑ Reading Dr. Culvert Replacement – \$300,000 (Grant \$238,000)
- ❑ ATP – \$50,000
- ❑ Robin Court Stormwater Replacement – \$90,000
- ❑ Paving project by contractor – \$1,000,000
- ❑ Parks – \$2,500,000 Easton Road Ballfield, Town Hall Park playground, Polk Valley Park trail.
- ❑ Historical Sites – Final Payments for Heller Homestead Windows Projects – \$95,000

Capital Fund

2024 Budgeted Revenue				2023 Budget	2023 Projected	2024 Proposed	Plus/minus
Grants				\$ 1,851,012.00	\$ 269,640.00	\$ 1,180,000.00	\$ - 671,012.00
Developer Fees				\$ -	\$ 36,410.00		
Interest				\$ 6,000.00	\$ 247,000.00	\$ 150,000.00	\$ 144,000.00
Sale of Fixed Assets				\$ 25,000.00	\$ 52,100.00	\$ 20,000.00	\$ -5,000.00
Transfer from American Recovery Funds				\$ 500,000.00		\$ 500,000.00	
Transfer from Gen. Funds Fund Balance				\$	\$ 1,815,000.00	\$ 1,390,000.00	
Transfer from Capital Fund Balance				\$ 3,706,032.00		\$ 1,849,000.00	
				\$ 6,088,044.00	\$ 2,420,150.00	\$ 5,089,500.00	

2024 Budgeted Expenses				2023 Budget	2023 Actual	2024 Proposed	Plus/minus
Buildings				\$ 405,000.00	\$ 5,754.00	\$ 180,000.00	\$ (225,000.00)
Police Vehicles				\$ 278,029.00	\$ 222,842.74	\$ 155,000.00	\$ (123,029.00)
Police Equipment				\$ 30,000.00	\$ 11,584.74	\$ 0.00	\$ (30,000.00)
PW Vehicles				\$ 470,985.00	\$ 272,841.70	\$ 569,000.00	\$ 98,015.00
Storm Water Improvements				\$ 75,000.00	\$ 7,232.00	\$ 150,000.00	\$ 75,000.00
Road Improvements				\$ 1,350,000.00	\$ 1,250,500.00	\$ 1,440,000.00	\$ 90,000.00
Park Improvements				\$ 3,444,030.00	\$ 110,000.00	\$ 2,500,000.00	\$ (944,030.00)
Historical Sites				\$ 65,000.00	\$ 62,640.00	\$ 95,000.00	\$ 30,000.00
				\$ 1,547,000.00	\$ 1,939,003.30	\$ 5,089,000.00	

2024 Projects & Improvements

- ❑ Reading Drive Culvert Replacement
- ❑ Polk Valley Trail Resurfacing
- ❑ Complete Polk Valley Pickleball Courts
- ❑ Complete Easton Road Ball Field
- ❑ Purchase 2 new Police Vehicles
- ❑ Purchase an Asphalt Paver and a Backhoe for PW
- ❑ Upgrade to Township website
- ❑ Retrofit 2 Stormwater basins (Glen View & Woodfield)
- ❑ Repair old degraded Stormwater pipe (Robin Ct)
- ❑ Replace Upper Playground in Town Hall Park
- ❑ PW department paving and chip program
- ❑ Paving and Stormwater Project by contractor

Questions

