

Lower Saucon Township



Final Budget 2016

Submitted to Council
December 16, 2015
Jack Cahalan, Township Manager
Cathy Gorman, Director of Finance

2016 Budget Message

I am pleased to submit to you the Township's preliminary budget for 2016. In an effort to present the Township's financial picture in the most transparent manner, the Finance Director has prepared a budget with a narrative, graphs and financial charts. In addition, a draft copy of document has been posted on the Township website.

Since the market downturn in 2007, Lower Saucon Township, like many other municipalities, has had to struggle with the challenges of maintaining the same level of services expected by our residents in the face of flat or declining revenues and without a consistent rate of growth in the Township. Only by diligently limiting our spending to essential items, taking advantage of grant funding, and by utilizing our Public Works Department whenever possible to complete projects, has the Township been able to balance its budgets during this period. The budget we will be presenting to you tonight continues this pattern and projects an increase in spending of only .9% from last year's budget with no tax increase.

The Township's two pension funds for our police and non-uniformed employees are currently well funded but will require a contribution of \$373,505.00 to meet our minimum municipal obligations in 2016. Labor negotiations with both the non-uniformed and police bargaining groups have been successfully concluded with contract settlements that will run until 2018.

In July 2015, Council approved increasing its debt by \$265,030.00 to be paid from the Fire Fund for the purchase of a vehicle for the Southeastern Fire Company. Funding the purchase of new fire trucks for our volunteer fire companies has been a continual budget strain, but in this case, with Council's adoption of the .25 mill fire tax in 2013, which provides approximately \$112,000 in revenue a year, we were able to finance this purchase without having to resort to the use of the General Fund or landfill revenue. The volunteers from the Township's three (3) Fire Departments continue to do an outstanding job of providing fire protection services to our residents. Township Council and staff continue to meet regularly with the fire departments to explore ways we can help them economize their expenses and maximize the use of their equipment.

During the past year, utilizing grant funding and the services of our Public Works Department, the Township finished the installation of the playground and pavilion at Polk Valley Park. With the exception of Steel City Park, where the Phase 1 improvements will be started shortly by our PW Department after they complete their road re-surfacing projects, and Easton Road Fields, where the parking lot will be installed in 2016 also by our PW Department, the Township has completed the major work on all of its parks and we now have a system of seven (7) parks that adequately serve the

recreational needs of our residents. The total cost of maintaining these parks each year, which involves only lawn mowing and field treatments, amounts to \$68,500, which I believe is well worth the cost to maintain these facilities which are highly valued by our local sports organizations and by the residents and visitors that utilize them.

Utilizing grant funds from the state DCNR and from Northampton County to augment our Open Space funding, the Township was able to acquire the former Woodland Hills Golf Course, a beautiful 148-acre parcel that will be allowed to revert to its natural state and be used for passive recreational activities. The Township Public Works Department installed a driveway and parking lot off of Countryside Lane to provide public access to the property and grass trails have been mown through the property to allow visitors to hike, bird watch, walk their dogs, and cross country ski in the winter. In addition, we were able to acquire the adjacent 76- acre Benner-Whitmore property with open space funds this year which has increased the Township's total preserved parcels to over 705 acres.

Also in 2015, the Township and Hellertown Borough supported the Hellertown Area Library's Keystone grant application for renovations to the building on Constitution Avenue and the Library was awarded a grant in the amount of \$117,000 augmenting the capital contribution provided by Lower Saucon Township which will enable the library to carry out the interior improvements to the library building that were recommended by the Library Task Force. This construction is currently underway and will be completed before the end of the year.

In 2016 the Township will be undertaking a major project to install storm sewers along Black River Road to help alleviate the ponding and winter icing problems at the Fire Lane intersection and convey stormwater flows that have caused damage to properties along Black River Road. Funding for this project was earmarked in the re-financing of the Township notes that was accomplished this year. The Township Engineer is completing the final engineering plans for this project.

Unfortunately, even with the projected savings from this debt refinancing and frugal budget spending, Township revenues in the near future will continue to be impacted by the uncertain level of the landfill tipping fees. New land development projects and economic development efforts may help minimize the impact of these potential losses.

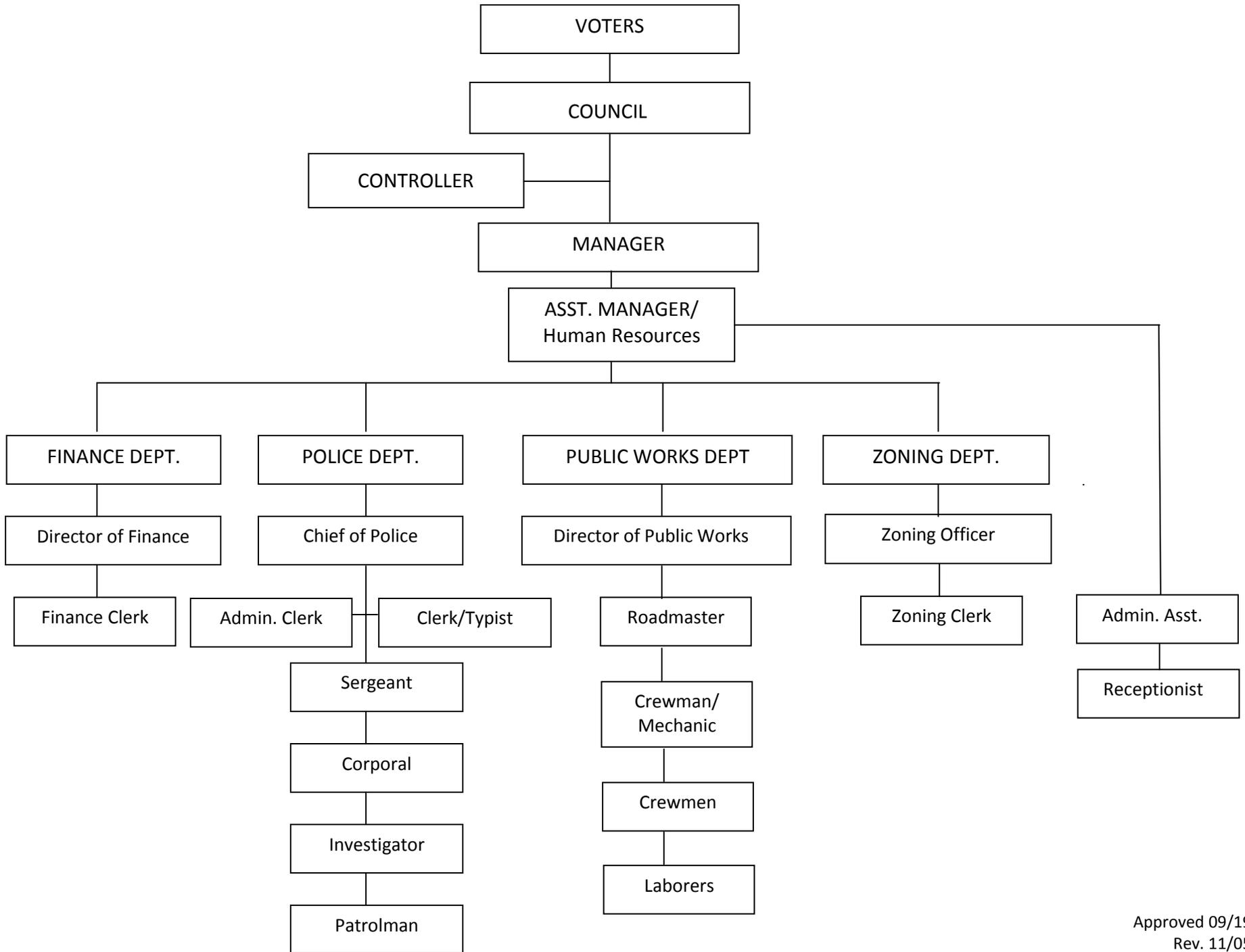
This is the final budget that I will be presenting to the Council. During my 12 years as the Township Manager my administration has always strived to provide you with annual operating budgets that adequately funded the services, projects, and programs that the Council had approved and authorized, at the lowest possible cost to the taxpayers. For major capital projects such as this building and our parks, we have incurred reasonable debt which will be paid off in 8 years. I believe that I am leaving you with a well-run, efficient, and productive Township administration; with a roadway, recreational, and

parks infrastructure that is superior to our neighboring municipalities, and with a police department that is highly effective, responsive, and professional.

Thank you, The Director of Finance will now present an overview of the 2016 preliminary budget.

Jack Cahalan

LOWER SAUCON TOWNSHIP ORGANIZATION CHART



Approved 09/19/07
Rev. 11/05/14



COUNTY OF NORTHAMPTON

DEPARTMENT OF FISCAL AFFAIRS

ASSESSMENT DIVISION

NORTHAMPTON COUNTY COURTHOUSE
 669 WASHINGTON STREET
 EASTON, PENNSYLVANIA 18042-7477
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CHERYL L. JOHNSON
 ASSESSMENT MANAGER

2015 MILLAGE RATES AS OF JULY 1, 2015

<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	50.00	66.80	Bangor	13.5	53.315	78.62
Bethlehem	5.99	52.51	70.30	Bath	13.5	50.00	75.30
Bushkill	7.50	51.08	70.38	Chapman	4.0	50.00	65.80
East Allen	6.50	50.00	68.30	East Bangor	11.72	53.315	76.84
Forks	6.35	58.99	77.14	Freemansburg	16.26	52.51	80.57
Hanover	3.90	52.51	68.21	Glendon	12.95	52.50	77.25
Lehigh	5.70	50.00	67.50	Hellertown	18.75	51.74	82.29
Lo. Mt. Bethel (E)	5.1	58.99	75.89	Nazareth	15.0	51.08	77.88
Lo. Mt. Bethel Ind. (B)	5.1	53.315	70.22	Northampton	9.0	50.00	70.80
Lo. Nazareth	4.15	51.08	67.03	*N Catasauqua	10.7	53.72	76.12
Lower Saucon	5.39	51.74	68.93	Pen Argyl	9.75	50.38	71.93
Moore	3.0	50.00	64.80	Portland	13.0	53.315	78.12
Palmer	7.00	58.99	77.79	Roseto	10.75	53.315	75.87
Plainfield	6.5	50.38	68.68	Stockertown	13.5	51.08	76.38
Upper Mt. Bethel	5.5	53.315	70.62	Tatamy	12.5	51.08	75.38
Upper Nazareth	5.95	51.08	68.83	*Walnutport	18.0	59.1363	88.84
Washington	7.00	53.315	72.12	West Easton	14.2	52.50	78.50
Williams	4.00	52.50	68.30	Wilson	15.5	52.50	79.80
				Wind Gap	11.75	50.38	73.93
*City of Bethlehem	16.78	52.51	80.99				
City of Easton	24.95	58.99	95.74				
County of Northampton			11.8				

*These districts reflect an 11.7 County of Northampton millage rate due to a 911 service tax credit. This is for the original bill only.



All Funds

Lower Saucon Township Budget Overview

Budget Overview

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

The 2016 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self- balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. The compartmentalization of resources, transactions, and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following page.

For 2016 the Township's estimated primary sources of revenue are Real Estate Tax (32%), Earned Income tax (35%) and the Landfill tipping fees (10%). This has changed since the 2015 budget whereas the landfill fees again are reducing due to the capacity limitations. In 2015 a 1 mill tax increase was approved to offset the potential loss of revenue from the landfill which is the largest business in the Township. The Township also has an EIT Open Space tax which is due to expire at the end 2016 which produces over a million dollars annually toward the total Township revenue that is separate from the general purpose funding. Additional revenue is received from the State, fines, permits, grants and other non-tax revenue.

The Township's major expenditures include the Township Police Department (24.7%), Public Works Dept (11.6%), employee benefits (19.6%), insurances (3.7%), Fire and EMS Department appropriations (4.8%), debt costs (7.5%) and parks and library costs (3.6%) which account for (75.5%) of the annual Township expenditures. Other expenses include park facilities maintenance, emergency management operations, administration costs, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2016 budget.



All Funds

Lower Saucon Township Budget Overview

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

- Police and Fire Protection
- Emergency Medical Services through Dewey Fire Ambulance
- Maintenance of 85.63 miles of Township owned roads; an additional 30.23 miles are State Roads maintained by Penn Dot.
- Storm water repairs and improvements
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library services
- Recreational services including the Saucon Valley Community Center children's summer recreation program, senior programs, and the maintenance of the seven parks within the Township which provide a variety of recreational opportunities, for Saucon Valley area children under the supervision of the local youth sports organizations.
- Acquisitions of open space interests to preserve and protect natural areas and historic and culturally significant sites in the Township, as well as slowing the sprawl of development that can impact the local school district.



All Funds

Lower Saucon Township
Budget Future Forecast



Financial Forecast

Attached is the budget forecast for the next five years. Growth in revenue in most areas is modest given that much of it is generated by fixed fees or moderate increases during the budget year. Examples of this are moving permits, where we have averaged approximately thirty (30) residents moving each year, and junk yard permits which have remained static for four (4) years with a fixed annual fee of \$250.00.

Since the region has not experienced a rebound in real estate values, we do not anticipate significant increases in real estate or earned income tax collections. In addition, real estate values tend to balance out the increases in assessed value with successful appeals by other homeowners to lower their assessments. Earn Income Tax revenues have stabilized since the transition to a County-wide tax collector and revenues cash flows are more predictable than before the enactment of the law.

Expenses may also be increased due to historical trends, market reports and studies, negotiated contracts and, requests from department heads that are approved by the Manager or the Council during the year. Forecasting a budget line item for volatile expenses such as diesel, gas and oil, is extremely challenging due to the fluctuation in prices, sometimes on a daily basis, and the unpredictability of natural events occurring such as snow storms and flooding, which can increase the unanticipated costs of these expenses. We account for the known and try to anticipate the unknown in order to present a clear and realistic forecast of future expenses.

If revenues exceed our expenses, Council can direct that these additional collections be used to fund the reserve or capital accounts, or the fund balance can be increased. If expenses exceed revenues, Council can opt to raise taxes to meet any shortfall, cut expenses, use the funds in the fund balance, or a combination of the above.

Recommendations for the 2016 Budget will be discussed later in this document.



All Funds

Lower Saucon Township Budget Future Forecast

Demographics

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

In 2013 the Township established an Economic Development Task Force to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township.

As a part of its work the Task Force collected demographic data which showed that the population in Lower Saucon Township grew by 9.0% from 2000 to 2010. During this same period, the populations in Northampton and Lehigh Counties grew by 11.5 % and 12.0% respectively. The Township experienced an "aging of its population with the median age increasing from 41.1 in 2000 to 45.9 by the 2010 census. There was also a 73.77 percent increase in the number of residents aged 60-64, and the population of residents over 85 years of age more than doubled. While Lower Saucon Township saw an overall increase in its number of households from 2000 to 2010, there was a shift in size from family households to non-family households and both the average family and household size decreased during this period.

Education data collected showed that 93.3 percent of Township residents over the age of 25 had a high school diploma and 41.3% have a college degree or other higher education.

The average household income of \$113,667 and the average family income of \$131,737 was significantly higher than Northampton County's mean family income of \$75,527 and household income of \$87,646.

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01	General Fund							
301	REAL PROPERTY TAXES							
01-301-100	Real Estate Taxes - Current Ye	\$2,305,769	(\$2,300,241.08)	\$2,305,767	\$2,309,694	\$2,311,694	\$2,312,694	\$2,314,694
01-301-200	Real Estate Taxes - Prior Year	\$25,000	(\$19,725.14)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	\$35,000	(\$72,214.18)	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
01-301-600	Real Estate Taxes - Interim	\$800	(\$1,528.32)	\$800	\$800	\$800	\$900	\$900
01-301-601	Real Estate Tax-Interim-Prior	\$400	(\$1,517.50)	\$400	\$400	\$400	\$400	\$400
	Dept Totals:	\$2,366,969	(\$2,395,226.22)	\$2,376,967	\$2,380,894	\$2,382,894	\$2,383,994	\$2,385,994
310	LOCAL TAX ENABLING ACT							
01-310-100	Real Estate Transfer Tax	\$275,000	(\$304,611.77)	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
01-310-210	Earned Income Tax - Current Ye	\$1,550,000	(\$1,564,173.65)	\$1,560,000	\$1,600,000	\$1,625,000	\$1,650,000	\$1,675,000
01-310-220	Earned Income Tax - Prior Year	\$800,000	(\$650,347.98)	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
01-310-510	Local Services Tax	\$35,000	(\$39,455.22)	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
01-310-520	Local Services Tax Prior year	\$15,000	(\$9,460.90)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	Dept Totals:	\$2,675,000	(\$2,568,049.52)	\$2,622,000	\$2,662,000	\$2,687,000	\$2,712,000	\$2,737,000
321	BUSINESS LICENSES AND							
01-321-320	Junkyard Licenses	\$1,000	(\$1,000.00)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-321-800	Cable TV Franchise	\$98,000	(\$108,539.37)	\$108,500	\$111,500	\$114,500	\$117,500	\$120,500
	Dept Totals:	\$99,000	(\$109,539.37)	\$109,500	\$112,500	\$115,500	\$118,500	\$121,500
322	NON-BUSINESS							
01-322-100	Moving Permits	\$150	(\$190.00)	\$175	\$175	\$175	\$175	\$175
01-322-820	Road Encroachment Permits	\$1,700	(\$1,810.00)	\$1,700	\$1,700	\$1,500	\$1,200	\$1,200
	Dept Totals:	\$1,850	(\$2,000.00)	\$1,875	\$1,875	\$1,675	\$1,375	\$1,375
331	FINES							
01-331-100	County Court Fines	\$21,210	(\$11,314.63)	\$21,069	\$22,000	\$22,000	\$23,000	\$23,000
01-331-110	Motor Veh Code Violations (ST)	\$10,780	(\$7,344.83)	\$6,500	\$7,400	\$7,400	\$7,400	\$7,400
01-331-120	Ordinance Violations (JP)	\$4,564	(\$4,244.19)	\$5,223	\$5,500	\$5,800	\$6,000	\$6,200
01-331-130	Crimes Code Violations	\$13,929	(\$8,771.40)	\$12,625	\$10,000	\$10,500	\$10,500	\$11,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-331-140	Motor Veh Code Violations (JP)	\$53,521	(\$46,245.50)	\$53,273	\$53,000	\$53,000	\$54,000	\$54,000
01-331-150	Parking Tickets	\$1,108	(\$745.00)	\$1,421	\$1,100	\$1,200	\$1,200	\$1,200
	Dept Totals:	\$105,112	(\$78,665.55)	\$100,111	\$99,000	\$99,900	\$102,100	\$102,800
341	<u>INTEREST EARNINGS</u>							
01-341-000	Earnings from Investments	\$5,000	(\$7,257.37)	\$6,500	\$7,000	\$7,000	\$7,500	\$7,500
	Dept Totals:	\$5,000	(\$7,257.37)	\$6,500	\$7,000	\$7,000	\$7,500	\$7,500
350	<u>INTERGOVERNMENT</u>							
01-350-000	Intergovernmental Revenues	\$10,000	(\$5,898.92)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Dept Totals:	\$10,000	(\$5,898.92)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
351	<u>FEDERAL GRANTS</u>							
01-351-000	Federal Grants	\$2,000	(\$40,111.03)	\$19,000	\$22,000	\$22,000	\$23,000	\$23,000
	Dept Totals:	\$2,000	(\$40,111.03)	\$19,000	\$22,000	\$22,000	\$23,000	\$23,000
354	<u>STATE</u>							
01-354-000	Other State Grants	\$50,000	(\$148,750.57)	\$100,000	\$110,000	\$120,000	\$125,000	\$130,000
01-354-020	Public Safety Grants	\$39,000	(\$7,319.05)	\$8,000	\$8,000	\$8,500	\$8,500	\$8,500
01-354-030	Highway Grants	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-354-040	Santitation Grant	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$89,000	(\$156,069.62)	\$108,000	\$118,000	\$128,500	\$133,500	\$138,500
355	<u>STATE SHARED REVENUE</u>							
01-355-010	Utility Tax Reimbursement	\$7,000	(\$6,439.76)	\$6,437	\$6,437	\$6,437	\$6,437	\$6,437
01-355-020	Pension State Aid	\$197,000	(\$199,962.57)	\$199,963	\$199,963	\$200,900	\$202,900	\$204,500
01-355-070	Fire Insurance Tax Reimb	\$106,000	(\$94,573.10)	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573
01-355-080	Beverage Licenses	\$1,750	(\$1,950.00)	\$1,950	\$1,950	\$1,950	\$1,950	\$1,950
	Dept Totals:	\$311,750	(\$302,925.43)	\$302,923	\$302,923	\$303,860	\$305,860	\$307,460
361	<u>GENERAL GOVERNMENT</u>							
01-361-300	Zoning Permits and Fees	\$6,000	(\$11,121.00)	\$8,000	\$8,000	\$8,500	\$8,500	\$8,500
01-361-310	Subdivision Fees	\$1,500	(\$3,567.50)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-361-360	ZHB Compensation Reimbursement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-361-650	Tax Collection Fees	\$9,600	(\$9,000.00)	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600
01-361-660	Notary Fees	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-361-700	Duplicate Bill Fee	\$700	(\$600.00)	\$500	\$500	\$500	\$500	\$500
01-361-800	Administration	\$3,000	(\$2,489.90)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$20,800	(\$26,778.40)	\$25,100	\$25,100	\$25,600	\$25,600	\$25,600
362	<u>PUB SAFETY-CHARGES</u>							
01-362-100	Police Services	\$15,000	(\$20,142.98)	\$20,000	\$20,000	\$22,000	\$22,000	\$22,500
01-362-110	Accident Report Requests	\$2,627	(\$3,840.00)	\$2,891	\$3,000	\$3,000	\$3,500	\$3,500
01-362-120	Incident Report Fees	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-362-130	Security Alarm Monitoring Fee	\$1,362	(\$1,460.00)	\$1,465	\$1,125	\$1,125	\$1,125	\$1,125
01-362-410	Building Permits - Public Safe	\$15,000	(\$17,839.00)	\$15,000	\$16,000	\$16,000	\$17,000	\$17,000
01-362-440	Sanitation Permits	\$20,000	(\$41,470.00)	\$40,000	\$35,000	\$35,000	\$38,000	\$38,000
01-362-460	State UCC Fees	\$600	(\$568.00)	\$600	\$600	\$600	\$600	\$600
	Dept Totals:	\$54,589	(\$85,319.98)	\$79,956	\$75,725	\$77,725	\$82,225	\$82,725
363	<u>HIGHWAY-CHARGES FOR</u>							
01-363-000	Highway Street Charges	\$16,000	(\$14,873.96)	\$4,000	\$0	\$0	\$0	\$0
	Dept Totals:	\$16,000	(\$14,873.96)	\$4,000	\$0	\$0	\$0	\$0
364	<u>SANITATION/LANDFILL</u>							
01-364-500	Contributions	\$0	(\$20,000.00)	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$1,200,000	(\$1,555,673.53)	\$700,000	\$0	\$0	\$0	\$0
01-364-610	BRE Sales	\$6,000	(\$13,112.09)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
01-364-620	Compost Sales	\$8,000	(\$7,360.00)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	Dept Totals:	\$1,214,000	(\$1,596,145.62)	\$736,500	\$36,500	\$36,500	\$36,500	\$36,500
365	<u>HEALTH-CHARGES FOR</u>							
01-365-000	Health - Charges for Services	\$115,000	(\$121,822.96)	\$145,000	\$159,500	\$175,450	\$192,995	\$212,294
	Dept Totals:	\$115,000	(\$121,822.96)	\$145,000	\$159,500	\$175,450	\$192,995	\$212,294
367	<u>RECREATION-CHARGES</u>							
01-367-120	Playground Fees (Programs)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-367-710	Recreation Fees	\$7,000	(\$6,660.00)	\$6,500	\$6,500	\$6,700	\$6,700	\$6,700
	Dept Totals:	\$7,000	(\$6,660.00)	\$6,500	\$6,500	\$6,700	\$6,700	\$6,700
379	<u>PURCHASED SERVICES</u>							
01-379-000	Other Purchased Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
380	<u>MISCELLANEOUS</u>							
01-380-000	Miscellaneous Income	\$10,000	(\$11,370.40)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Dept Totals:	\$10,000	(\$11,370.40)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
387	<u>CONTRIBUTIONS</u>							
01-387-000	Contributions	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	\$150	(\$1,979.00)	\$150	\$150	\$150	\$150	\$150
01-387-020	Police Misc Donations	\$1,000	(\$11,416.00)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-387-030	Township Donations/Contrib	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,150	(\$13,395.00)	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150
391	<u>SALE OF FIXED ASSETS</u>							
01-391-100	Sale of General Fixed Assets	\$500	(\$14.40)	\$500	\$500	\$500	\$500	\$500
	Dept Totals:	\$500	(\$14.40)	\$500	\$500	\$500	\$500	\$500
392	<u>TRANSFERS</u>							
01-392-012	Transfer from Fund Balance	\$196,580	\$0.00	\$618,213	\$0	\$0	\$0	\$0
01-392-014	Transfer from Casino	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$196,580	\$0.00	\$618,213	\$0	\$0	\$0	\$0
395	<u>PRIOR YEAR EXPENSES</u>							
01-395-000	Refund of Prior Year Expend	\$90,000	(\$138,556.06)	\$90,000	\$80,000	\$80,000	\$80,000	\$80,000
	Dept Totals:	\$90,000	(\$138,556.06)	\$90,000	\$80,000	\$80,000	\$80,000	\$80,000
	FundTotal:	\$7,391,300	(\$7,680,679.81)	\$7,378,795	\$6,116,167	\$6,176,954	\$6,238,499	\$6,295,598
01	<u>General Fund</u>							
400	<u>GENERAL GOVERNMENT</u>							
01-400-110	Council Compensation	\$16,250	\$15,708.48	\$16,250	\$16,250	\$16,250	\$16,250	\$16,250

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
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	\$86.43	\$236	\$236	\$236	\$236	\$236
01-400-500	Contributions/Grants/Subsidies	\$21,088	\$18,539.54	\$21,088	\$21,088	\$21,088	\$21,088	\$21,088
01-400-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$38,582	\$34,703.86	\$38,582	\$38,582	\$38,582	\$38,582	\$38,582
401	<u>EXECUTIVE</u>							
01-401-120	Manager/Secretary Compensation	\$90,431	\$86,952.50	\$90,431	\$93,144	\$95,938	\$98,816	\$101,780
01-401-121	Assistant Manager Compensation	\$64,491	\$62,023.00	\$66,415	\$66,415	\$68,397	\$70,438	\$72,541
01-401-140	Office Personnel Compensation	\$39,360	\$39,340.70	\$40,540	\$40,541	\$41,757	\$43,010	\$44,300
01-401-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-401-143	Receptionist	\$28,248	\$27,142.10	\$31,030	\$31,332	\$32,331	\$33,283	\$34,413
01-401-144	Transcriptionist Compensation	\$2,500	\$0.00	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
01-401-161	Social Security Taxes	\$13,797	\$13,277.52	\$14,174	\$14,350	\$14,789	\$15,230	\$15,695
01-401-168	Medicare Tax	\$3,227	\$3,105.17	\$3,315	\$3,356	\$3,459	\$3,562	\$3,670
01-401-300	Purchased Services	\$918	\$917.67	\$0	\$0	\$0	\$0	\$0
01-401-330	Transportation Expenses	\$500	\$64.60	\$500	\$500	\$500	\$500	\$500
01-401-340	Advertising and Printing	\$11,000	\$6,802.33	\$11,000	\$12,000	\$12,000	\$13,000	\$13,000
01-401-341	Ordinance Codification Updates	\$7,000	\$1,195.00	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01-401-420	General Expenses	\$11,000	\$9,734.51	\$11,300	\$11,300	\$11,500	\$11,500	\$11,500
01-401-470	Hiring Expenses	\$711	\$1,161.15	\$650	\$700	\$700	\$700	\$700
01-401-750	Minor Equipment Purchase	\$0	\$0.00	\$3,198	\$0	\$500	\$500	\$500
	Dept Totals:	\$273,383	\$251,716.25	\$282,253	\$283,338	\$291,571	\$300,239	\$308,299
402	<u>FINANCE ADMINISTRATION</u>							
01-402-110	Controller Compensation	\$2,000	\$1,867.50	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000
01-402-120	Administrative Compensation	\$58,383	\$56,136.75	\$60,134	\$60,135	\$61,939	\$63,797	\$65,711
01-402-140	Office Personnel Compensation	\$42,500	\$23,157.67	\$41,040	\$43,758	\$45,421	\$46,773	\$48,316
01-402-142	Office Personnel Overtime Comp	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-402-161	Social Security Taxes	\$6,445	\$5,124.79	\$6,409	\$6,640	\$6,855	\$7,054	\$7,268

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-402-168	Medicare Tax	\$1,496	\$1,198.52	\$1,499	\$1,553	\$1,603	\$1,650	\$1,700
01-402-311	Auditing Services	\$16,900	\$16,900.00	\$14,300	\$14,500	\$14,700	\$14,900	\$15,100
01-402-323	Real Estate Tax Prep/Mailing	\$11,000	\$8,295.43	\$9,500	\$9,500	\$9,600	\$9,600	\$9,800
01-402-420	General Expenses	\$750	\$220.00	\$750	\$850	\$850	\$900	\$900
01-402-430	Taxes	\$35,700	\$560.43	\$5,000	\$6,000	\$8,000	\$8,000	\$9,000
01-402-451	Bank Services	\$1,500	\$1,260.36	\$1,500	\$1,500	\$1,500	\$1,545	\$1,545
01-402-453	Contracted Services	\$0	\$0.00	\$2,000	\$2,000	\$2,100	\$2,200	\$2,200
01-402-454	Payroll Services	\$4,500	\$3,949.29	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000
01-402-700	Capital Purchases	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$181,374	\$118,670.74	\$148,832	\$154,636	\$160,768	\$164,619	\$169,740
403	<u>TAX COLLECTION</u>							
01-403-316	Consulting Services -Accountin	\$2,000	\$593.27	\$2,000	\$2,000	\$1,500	\$1,500	\$1,500
	Dept Totals:	\$2,000	\$593.27	\$2,000	\$2,000	\$1,500	\$1,500	\$1,500
404	<u>LAW</u>							
01-404-310	Legal Services	\$110,000	\$99,929.05	\$110,000	\$115,000	\$115,000	\$115,000	\$120,000
01-404-311	Legal Services-Planning/Zoning	\$15,000	\$10,595.32	\$10,000	\$10,000	\$15,000	\$15,000	\$20,000
01-404-312	Special Counsel	\$75,700	\$60,827.51	\$20,000	\$20,000	\$45,000	\$45,000	\$20,000
01-404-313	Court Stenographer	\$2,200	\$960.00	\$2,000	\$2,200	\$2,200	\$2,200	\$2,200
	Dept Totals:	\$202,900	\$172,311.88	\$142,000	\$147,200	\$177,200	\$177,200	\$162,200
406	<u>PERSONNEL</u>							
01-406-200	Office Materials/Supplies	\$8,500	\$6,190.67	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
01-406-201	Computer Supplies	\$3,500	\$2,148.24	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$12,000	\$8,338.91	\$12,000	\$11,500	\$11,500	\$11,500	\$11,500
407	<u>DATA PROCESSING</u>							
01-407-140	Systems Management Coordinator	\$3,000	\$2,749.91	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-407-161	Social Security Taxes	\$186	\$170.50	\$186	\$186	\$186	\$18,600	\$186
01-407-168	Medicare Tax	\$44	\$39.93	\$44	\$44	\$44	\$44	\$44
01-407-314	Website Operation/Maintenance	\$10,000	\$5,100.00	\$10,000	\$7,500	\$7,800	\$7,800	\$7,800

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-407-370	Maintenance/Repair Office Equi	\$12,000	\$7,255.90	\$12,000	\$13,000	\$13,000	\$15,000	\$16,000
01-407-700	Major Equipment	\$15,000	\$0.00	\$13,500	\$13,500	\$23,500	\$13,500	\$13,500
01-407-750	Minor Equipment Purchase	\$3,000	\$1,026.42	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-407-751	Software/Licenses Purchase	\$22,500	\$13,057.97	\$24,309	\$20,000	\$20,000	\$22,000	\$22,000
	Dept Totals:	\$65,730	\$29,400.63	\$66,039	\$60,230	\$70,530	\$82,944	\$65,530
408	<u>ENGINEER</u>							
01-408-310	Engineering Services	\$100,000	\$60,354.58	\$70,000	\$75,000	\$80,550	\$85,550	\$90,176
01-408-311	Engineering Services-Plan/Zon	\$20,000	\$14,775.13	\$20,000	\$20,000	\$20,600	\$20,600	\$21,200
01-408-312	Consulting Services	\$5,000	\$2,048.10	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-408-313	Bldg Code Enforcement Services	\$1,500	\$0.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-408-314	Sewage Enforcement Officer	\$65,000	\$47,287.87	\$56,000	\$60,000	\$62,000	\$63,000	\$63,000
	Dept Totals:	\$191,500	\$124,465.68	\$150,500	\$159,500	\$167,650	\$173,650	\$178,876
409	<u>BUILDINGS AND PLANT</u>							
01-409-140	Maintenance Personnel Compensa	\$10,582	\$6,716.00	\$8,500	\$9,000	\$9,000	\$9,500	\$9,500
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
01-409-200	Building Materials/Supplies	\$4,000	\$2,944.62	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
01-409-230	Heating Oil/Diesel Fuel	\$79,000	\$63,456.62	\$75,480	\$80,500	\$85,550	\$87,500	\$90,500
01-409-231	Unleaded Gasoline	\$85,000	\$60,786.16	\$80,475	\$83,500	\$86,005	\$88,585	\$91,242
01-409-234	Oils/Lubricants	\$5,500	\$2,173.26	\$5,000	\$5,500	\$5,500	\$5,500	\$5,500
01-409-320	Communication Expense	\$48,100	\$40,633.86	\$47,000	\$47,000	\$48,000	\$48,700	\$49,000
01-409-360	Water Usage	\$5,000	\$4,887.47	\$5,200	\$5,500	\$5,600	\$5,600	\$5,700
01-409-361	Electricity	\$55,000	\$49,371.53	\$60,000	\$62,000	\$65,000	\$66,000	\$68,000
01-409-362	Gas (Heating)	\$15,000	\$12,606.66	\$15,000	\$16,000	\$16,500	\$16,500	\$17,000
01-409-367	Refuse Removal	\$3,180	\$2,212.72	\$3,000	\$3,200	\$3,200	\$3,300	\$3,300
01-409-370	Maint/Repair of Building	\$60,000	\$40,071.37	\$50,000	\$56,050	\$57,750	\$59,500	\$60,500
01-409-374	Office Equip Maint/Repair	\$5,000	\$1,938.72	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-409-384	Office Equipment Rental	\$15,500	\$12,038.53	\$15,500	\$15,500	\$15,500	\$16,000	\$16,000

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-409-420	General Expenses	\$300	\$134.95	\$300	\$300	\$300	\$300	\$300
01-409-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$35,000	\$27,658.20	\$35,000	\$0	\$0	\$0	\$0
01-409-820	Building Purchase/Improvement	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$426,162	\$327,630.67	\$409,455	\$393,050	\$406,905	\$415,985	\$425,542
410	<u>POLICE</u>							
01-410-120	Administrative Compensation	\$89,603	\$86,222.92	\$92,238	\$92,239	\$94,954	\$97,750	\$100,630
01-410-130	Police Compensation (FT)	\$1,130,902	\$1,064,423.89	\$1,176,893	\$1,248,100	\$1,286,769	\$1,327,365	\$1,367,502
01-410-131	Police Compensation (PT)	\$120,000	\$117,402.16	\$130,000	\$135,000	\$135,000	\$140,000	\$140,000
01-410-132	Police Overtime Compensation	\$110,000	\$92,871.98	\$100,000	\$103,000	\$106,090	\$109,272	\$112,550
01-410-140	Office Personnel Compensation	\$81,864	\$78,722.24	\$87,601	\$84,759	\$84,909	\$87,414	\$90,094
01-410-142	Office Personnel Overtime	\$400	\$0.00	\$400	\$400	\$400	\$400	\$400
01-410-161	Social Security Taxes	\$95,032	\$89,288.81	\$98,402	\$103,137	\$105,904	\$109,256	\$112,293
01-410-168	Medicare Tax	\$22,222	\$20,874.91	\$23,014	\$24,121	\$24,768	\$25,552	\$26,262
01-410-228	K-9 Expenses	\$6,000	\$6,122.77	\$5,750	\$5,750	\$5,750	\$5,825	\$5,850
01-410-241	Uniforms	\$12,000	\$7,481.24	\$13,200	\$13,200	\$13,200	\$14,700	\$14,700
01-410-242	Firearms	\$1,500	\$1,286.78	\$5,200	\$1,500	\$1,500	\$1,500	\$5,200
01-410-243	Ammunition	\$5,800	\$5,763.90	\$5,800	\$5,800	\$5,900	\$5,900	\$6,000
01-410-300	Contracted Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-410-316	Training	\$10,000	\$9,825.33	\$15,500	\$12,000	\$12,000	\$12,000	\$13,000
01-410-340	Advertising and Printing	\$3,000	\$427.56	\$3,000	\$3,000	\$3,200	\$3,200	\$3,300
01-410-370	Communication Equip - O/M/R	\$3,000	\$965.40	\$3,000	\$3,200	\$3,200	\$3,300	\$3,300
01-410-372	Maint/Repair Equipment	\$12,800	\$13,638.85	\$12,800	\$13,000	\$13,000	\$13,200	\$13,200
01-410-373	Vehicle - O/M/R	\$25,285	\$25,962.74	\$26,956	\$25,000	\$25,000	\$25,000	\$25,000
01-410-400	Return Investigation Confiscat	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-410-420	General Expenses	\$10,000	\$7,100.86	\$12,000	\$12,000	\$12,000	\$12,200	\$12,200
01-410-440	Uniform Maintenance	\$4,600	\$457.70	\$5,200	\$5,200	\$5,200	\$5,400	\$5,400
01-410-470	Investigation Expense	\$2,000	\$1,346.23	\$2,000	\$2,000	\$2,000	\$2,200	\$2,200

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-410-700	Major Equipment Purchase	\$35,485	\$23,161.27	\$7,050	\$30,000	\$30,000	\$30,000	\$30,000
01-410-750	Minor Equipment Purchase	\$6,000	\$873.23	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
01-410-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,787,494	\$1,654,220.77	\$1,832,004	\$1,928,406	\$1,976,744	\$2,037,434	\$2,095,081
411	<u>FIRE</u>							
01-411-130	Police Services	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-411-360	Hydrant Service	\$22,392	\$20,701.74	\$22,392	\$22,392	\$22,392	\$22,392	\$22,392
01-411-373	Vehicle - O/M/R	\$600	\$0.00	\$600	\$600	\$600	\$600	\$600
01-411-420	General Expense	\$46,455	\$36,263.67	\$20,000	\$20,000	\$21,000	\$22,000	\$22,000
01-411-500	Contribution to Fire Cos.	\$200,000	\$200,000.00	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
01-411-501	Cont. to Fireman's Relief	\$106,000	\$94,573.10	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573
01-411-502	Contribution to EMS Services	\$15,000	\$15,000.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Dept Totals:	\$391,447	\$366,538.51	\$353,565	\$353,565	\$354,565	\$355,565	\$355,565
414	<u>PLANNING AND ZONING</u>							
01-414-120	Zoning Officer Comp	\$70,370	\$67,662.52	\$72,481	\$72,481	\$72,503	\$77,678	\$80,008
01-414-130	Officials Compensation	\$900	\$405.00	\$900	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$44,475	\$41,726.06	\$46,353	\$47,452	\$48,195	\$49,609	\$51,065
01-414-142	Office Personnel Overtime Comp	\$200	\$54.52	\$200	\$250	\$250	\$300	\$300
01-414-161	Social Security Taxes	\$7,189	\$6,810.53	\$7,436	\$7,508	\$7,555	\$7,966	\$8,201
01-414-168	Medicare Tax	\$1,683	\$1,592.64	\$1,739	\$1,756	\$1,767	\$1,863	\$1,918
01-414-312	Consulting Services	\$80,000	\$62,114.18	\$80,000	\$40,000	\$40,000	\$30,000	\$20,000
01-414-340	Advertising and Printing	\$6,500	\$5,651.46	\$5,000	\$5,000	\$5,100	\$5,200	\$5,200
01-414-341	Township Newsletter	\$8,500	\$8,387.46	\$8,700	\$9,000	\$9,000	\$9,000	\$9,000
01-414-371	Vehicle Maint/Repair - O/M/R	\$800	\$783.27	\$600	\$600	\$600	\$600	\$600
01-414-420	General Expenses	\$3,000	\$259.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-414-450	Planning Services (Contracted)	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-414-460	Seminar/Education/Meetings	\$200	\$0.00	\$1,250	\$1,000	\$1,000	\$1,000	\$1,000
01-414-750	Minor Equipment Purchase	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-414-800	Capital Outlay	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$224,317	\$195,446.64	\$227,159	\$188,447	\$189,370	\$186,616	\$180,692
415	<u>EMERGENCY MANAGEMENT</u>							
01-415-120	Administrative Person. Comp.	\$2,000	\$1,833.26	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$500	\$373.05	\$500	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$3,000	\$375.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$6,500	\$2,581.31	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
419	<u>CROSSING GUARDS</u>							
01-419-150	Crossing Guard Wages	\$6,000	\$4,811.24	\$5,300	\$5,300	\$5,500	\$5,500	\$6,000
	Dept Totals:	\$6,000	\$4,811.24	\$5,300	\$5,300	\$5,500	\$5,500	\$6,000
421	<u>DOG CONTROL</u>							
01-421-150	Dog Control Wages	\$3,000	\$3,000.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$1,000	\$1,035.19	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
01-421-450	Dog Control Contracted Service	\$5,000	\$415.48	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Dept Totals:	\$9,000	\$4,450.67	\$6,000	\$6,000	\$6,000	\$6,500	\$6,500
426	<u>RECYCLING</u>							
01-426-140	Recycling Coordinator	\$2,000	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$1,000	\$0.00	\$500	\$500	\$500	\$600	\$600
01-426-260	Small Tools	\$1,000	\$0.00	\$500	\$500	\$500	\$500	\$500
01-426-310	Professional Services	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$500	\$412.18	\$400	\$400	\$400	\$400	\$400
01-426-340	Advertising and Printing	\$2,000	\$483.86	\$600	\$600	\$600	\$600	\$600
01-426-360	Utilities	\$2,500	\$1,235.04	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-426-370	Maint/Repairs Facility	\$18,000	\$11,500.00	\$38,000	\$18,000	\$18,000	\$18,500	\$18,500
01-426-500	Compost Center Appropriation	\$10,000	\$10,000.00	\$10,500	\$10,000	\$10,000	\$10,000	\$10,000
01-426-700	Minor equipment	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$37,000	\$23,631.08	\$52,000	\$31,500	\$31,500	\$32,100	\$32,100

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
430	<u>HIGHWAY-GENERAL</u>							
01-430-120	Administrative Compensation	\$65,654	\$63,157.00	\$67,601	\$67,601	\$69,606	\$71,672	\$73,800
01-430-121	Roadmaster Compensation	\$49,862	\$44,892.00	\$51,493	\$52,001	\$53,540	\$55,124	\$56,755
01-430-140	Maintenance Compensation	\$410,000	\$356,596.46	\$419,508	\$432,093	\$428,227	\$440,894	\$453,940
01-430-141	Seasonal Employee Comp	\$11,845	\$10,725.86	\$11,587	\$12,306	\$12,706	\$13,087	\$13,500
01-430-142	Maintenance Personnel Overtime	\$63,000	\$59,857.03	\$65,500	\$67,490	\$69,514	\$71,600	\$73,748
01-430-161	Social Security Taxes	\$36,926	\$33,184.18	\$38,173	\$38,162	\$39,283	\$40,447	\$41,648
01-430-168	Medicare Tax	\$8,935	\$7,760.77	\$8,927	\$8,882	\$9,187	\$9,459	\$9,740
01-430-200	Materials/Supplies	\$3,500	\$3,290.57	\$3,500	\$4,000	\$4,500	\$4,500	\$5,000
01-430-250	Traffic Sign - M/R	\$15,000	\$1,050.22	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
01-430-373	Vehicle - O/M/R	\$30,000	\$22,494.48	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
01-430-380	Equipment Rental	\$5,000	\$4,928.17	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$7,250	\$6,859.56	\$7,750	\$9,000	\$9,000	\$9,000	\$9,000
01-430-450	Contracted Services	\$6,200	\$3,790.80	\$4,000	\$0	\$0	\$0	\$0
01-430-700	Major Equipment Purchase	\$0	\$0.00	\$4,610	\$0	\$0	\$0	\$0
01-430-750	Minor Equipment Purchase	\$5,000	\$4,246.76	\$6,750	\$5,000	\$5,000	\$5,000	\$5,000
	Dept Totals:	\$718,172	\$622,833.86	\$729,399	\$736,535	\$740,563	\$760,783	\$782,132
433	<u>HIGHWAY-TRAFFIC SIGNALS</u>							
01-433-240	Road/Street Signs/Markings	\$24,650	\$24,503.55	\$24,650	\$25,390	\$25,390	\$26,150	\$26,150
01-433-250	Traffic Signal Purchase/Improv	\$6,200	\$1,921.00	\$6,200	\$6,500	\$6,500	\$6,800	\$6,800
	Dept Totals:	\$30,850	\$26,424.55	\$30,850	\$31,890	\$31,890	\$32,950	\$32,950
438	<u>HIGHWAY-REPAIRS TO</u>							
01-438-240	Road Materials/Supplies	\$100,000	\$98,363.12	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01-438-370	Bridge Inspections	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$100,000	\$98,363.12	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
439	<u>HIGHWAY CONSTR AND</u>							
01-439-600	Capital Construction	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
<u>452</u>	<u>PARTICIPANT</u>							
01-452-200	Materials/Supplies	\$3,500	\$2,248.27	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
01-452-367	Refuse Removal	\$5,000	\$3,757.14	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$10,000	\$5,259.62	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
01-452-420	General Expenses	\$5,000	\$873.98	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-452-450	Park Contracted Services	\$86,000	\$62,610.89	\$85,000	\$85,000	\$86,000	\$88,000	\$88,000
01-452-500	Summer Youth Program (SVCC)	\$28,613	\$23,109.92	\$29,079	\$30,000	\$30,500	\$30,800	\$31,000
01-452-501	Senior Program	\$16,194	\$16,034.00	\$16,219	\$16,219	\$16,219	\$16,219	\$16,219
01-452-510	Pool Pass Reimbursement	\$7,890	\$7,890.00	\$8,035	\$8,050	\$8,000	\$8,000	\$8,000
01-452-700	Major Equipment Purchase	\$0	\$0.00	\$8,909	\$3,000	\$3,000	\$3,000	\$3,000
01-452-750	Minor Equipment Purchase	\$3,000	\$913.21	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Dept Totals:	\$165,197	\$122,697.03	\$171,742	\$166,769	\$168,219	\$170,519	\$170,719
<u>456</u>	<u>LIBRARIES</u>							
01-456-500	Library Contribution	\$172,500	\$171,132.67	\$93,617	\$93,617	\$96,425	\$96,425	\$99,318
	Dept Totals:	\$172,500	\$171,132.67	\$93,617	\$93,617	\$96,425	\$96,425	\$99,318
<u>461</u>	<u>CONSERVATION</u>							
01-461-200	Supplies	\$200	\$0.00	\$200	\$200	\$200	\$200	\$200
01-461-420	Dues, Subscriptions etc	\$400	\$33.94	\$400	\$400	\$400	\$400	\$400
01-461-540	Contribution	\$500	\$0.00	\$500	\$500	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$1,100	\$33.94	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
<u>471</u>	<u>DEBT PRINCIPAL</u>							
01-471-200	Loan Principal Payments	\$433,058	\$433,058.59	\$444,974	\$457,807	\$470,711	\$483,978	\$497,471
	Dept Totals:	\$433,058	\$433,058.59	\$444,974	\$457,807	\$470,711	\$483,978	\$497,471
<u>472</u>	<u>DEBT INTEREST</u>							
01-472-200	Loan Interest Payments	\$118,644	\$118,643.85	\$106,730	\$93,896	\$80,992	\$67,724	\$54,231
	Dept Totals:	\$118,644	\$118,643.85	\$106,730	\$93,896	\$80,992	\$67,724	\$54,231
<u>481</u>	<u>INTERGOVERNMENT</u>							

Lower Saucon Township Five Year Budget Projection Report

Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
01-481-000	Intergovernmental Expenditures	\$20,000	\$8,627.29	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Dept Totals:	\$20,000	\$8,627.29	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
486	<u>INSURANCE</u>							
01-486-351	Business Insurance	\$55,000	\$59,237.00	\$64,889	\$68,142	\$71,550	\$75,100	\$79,606
01-486-352	Vehicle Insurance	\$35,000	\$25,177.00	\$35,000	\$32,000	\$32,000	\$30,000	\$30,000
01-486-354	Workmen's Compensation	\$178,000	\$168,796.40	\$170,000	\$178,000	\$185,500	\$192,920	\$200,636
01-486-356	Public Officials Bond	\$1,330	\$1,260.00	\$1,300	\$1,300	\$1,300	\$1,330	\$1,330
	Dept Totals:	\$269,330	\$254,470.40	\$271,189	\$279,442	\$290,350	\$299,350	\$311,572
487	<u>EMPLOYEE BENEFITS</u>							
01-487-152	Dental Insurance	\$26,000	\$20,342.40	\$25,000	\$25,000	\$25,000	\$26,000	\$27,000
01-487-153	Vision	\$6,000	\$4,579.95	\$5,600	\$5,600	\$5,600	\$5,800	\$5,800
01-487-156	Hospitalization Insurance	\$834,094	\$762,234.31	\$921,400	\$1,020,250	\$1,122,275	\$1,133,497	\$1,246,846
01-487-159	Group Term Life Insurance	\$7,600	\$6,566.70	\$8,000	\$8,592	\$8,851	\$8,854	\$9,119
01-487-162	Unemployment Compensation	\$25,000	\$15,532.41	\$16,500	\$16,500	\$16,800	\$16,800	\$17,000
01-487-163	Vocational Training	\$3,000	\$1,093.00	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-487-164	Income Protection	\$18,000	\$16,043.18	\$18,000	\$20,808	\$21,484	\$22,128	\$22,792
01-487-165	Pension Administration Fees	\$70,000	\$74,138.75	\$70,000	\$70,000	\$72,000	\$75,000	\$76,000
01-487-166	Minimum Pension Obligation-Non	\$86,546	\$86,546.00	\$83,613	\$85,320	\$86,095	\$86,870	\$87,945
01-487-167	Minimum Pension Obligation-Pol	\$278,821	\$278,821.00	\$289,892	\$292,870	\$288,596	\$294,435	\$300,238
	Dept Totals:	\$1,355,061	\$1,265,897.70	\$1,441,005	\$1,547,940	\$1,649,701	\$1,672,384	\$1,795,740
489	<u>MISCELLANEOUS</u>							
01-489-410	Legal Settlements	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation	\$5,000	\$0.00	\$0	\$0	\$0	\$0	\$0
	Dept Totals:	\$5,000	\$0.00	\$0	\$0	\$0	\$0	\$0
491	<u>REFUNDS-PRIOR YEAR</u>							
01-491-001	Refund of Prior Year Revenue	\$5,000	\$677.68	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years	\$30,000	\$19,920.41	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Dept Totals:	\$35,000	\$20,598.09	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000

Lower Saucon Township Five Year Budget Projection Report

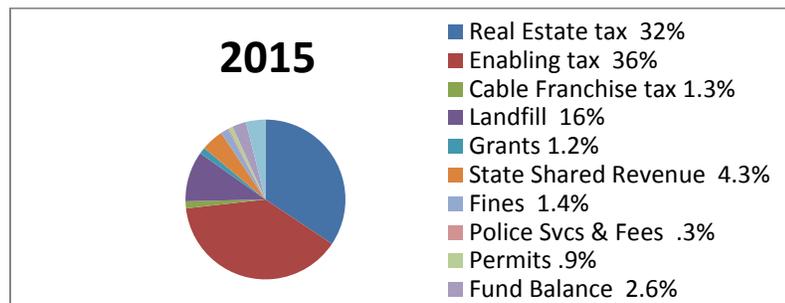
Ledger Account	Description	2015 Budget	2015 YTD	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
492	<u>INTERFUND OPERATING</u>							
01-492-000	Transfer to Other Funds	\$0	\$59,521.35	\$100,000	\$0	\$0	\$0	\$0
01-492-100	Transfer to Other Funds - Fire	\$112,000	\$109,234.33	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000
	Dept Totals:	\$112,000	\$168,755.68	\$212,000	\$112,000	\$112,000	\$112,000	\$112,000
	FundTotal:	\$7,391,300	\$6,631,048.88	\$7,378,795	\$7,432,749	\$7,680,335	\$7,835,648	\$8,043,440

General Fund

Lower Saucon Township Major Sources of Revenue



The chart below shows the Township's revenue sources and the percentage of the total income estimated to be received by the Township. Lower Saucon Township does not have business fees or taxes. The majority of the Township's operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of October 2015 was 447,223,600. Lower Saucon Township is also the 7th lowest in millage of the 17 townships in Northampton County (Please refer to the County local millage rate report).

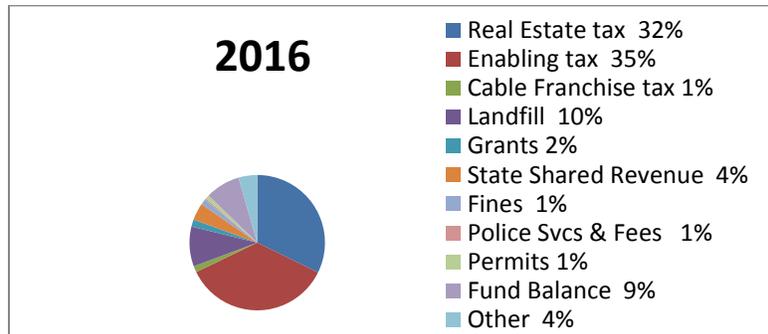


According to the IESI's Bethlehem Landfill 2014 Annual Operations Report the facility has 2.79 years of estimated remaining life. Due to their inability to secure approval for a proposed westward expansion the facility has been limiting the tonnage of waste received at the facility which is projected to decrease the Township's annual tipping fee income by approximately \$500,000.00 less than what was is projected to be received in 2015. IESI has proposed an alternate southeastern realignment at their facility, which if approved, would extend the life of the facility by approximately four years. Tipping fees received from the landfill represent 16% of the Township budget and steps must be taken to address the loss of this income when the facility closes.

There are a few projects that have the potential for future revenue growth in real estate taxes. One is the Majestic Realty site located on Commerce Center Boulevard in Bethlehem, PA that is in the process of developing 4,000 acres of prime industrial land for large manufacturing and distribution facilities. Twenty six (26) acres of this tract are located in Lower Saucon Township and are part of a LERTA zone which abates property taxes on new construction to encourage investment and job creation. The Majestic Bethlehem Center has a 10-year LERTA, 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 a 50 percent abatement per year for 10 years once construction is complete. Additionally, there are also several other smaller land developments and subdivisions currently in consideration by Lower Saucon Township Council. The following chart represents the revenue anticipated for 2016.

General Fund

Lower Saucon Township Major Sources of Revenue



Major Sources of Revenue

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Real Estate Taxes	\$2,376,967.00 32%	+9,998.00	\$2,366,969.00

- Lower Saucon tax rate is at 5.39 mills for the 447,223,600 assessed value of the Township; .25 is a special tax for fire equipment and is shown as a pass through transaction in the General Fund. See Special Tax Budget for the Fire Assessment. Total amount also includes past due, delinquent or interim taxes received during the course of the year. No increase is being asked for at this time. Increase in delinquent tax due to the amounts previously received.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Enabling Taxes	\$2,622,000.00 35%	-\$53,000.00	\$2,675,000.00

- Earned Income, Local Services, Real Estate Transfer taxes. Decrease in the amount projected for prior year taxes received in the 4th quarter along with projected increases in deed transfer taxes received.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Cable Franchise Tax	\$108,500.00 1.3%	\$10,539.00	\$98,000.00

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

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Landfill Tipping	\$700,000.00 10%	-\$500,000.00	\$1,200,000.00

- Money received from the operator of the landfill in accordance with our landfill Host Agreement which provides an annual 4% price increase. Lower amount projected as operator of landfill is reducing waste tonnage. In 2015 we are projecting to receive approximately \$200,000.00 more than budgeted.

General Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Grants	\$127,000.00 2%	+\$36,000.00	\$91,000.00

- 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. We also receive funding through County Gaming Authority Grant applications.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
State shared services	\$300,973.00 4%	-\$10,777.00	\$311,750.00

- Funding received from the State for specific expenses includes pension and Fire Relief Association funding. Increase of 1.2% due in state aid for the pension plans. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio); liquor licenses increased by one license. Fire Insurance Tax is a pass through account. Whatever the amount received is then passed on to the LST Fireman’s Relief Association. Less was received than anticipated last year, therefore we budgeted the same amount.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Fines	\$100,111.00 1%	-\$5,001.00	\$105,112.00

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

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Police Services & Fees	\$24,356.00 Less than 1%	\$5,367.00	\$18,989.00

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

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Permits Business Licenses	\$72,100.00 1%	\$16,300.00	\$55,800.00

- All other sources of funding including building permits, subdivision fees, SEO fees, tax certification fees and duplicate bill fees. Increases are assumed in building and sanitation permits being issued. SEO has increased due to the SEO billing a higher percentage of the cost to the homeowner permitting fees as the Township has not received reimbursement from the State DEP office in several years.

General Fund

Lower Saucon Township
Major Sources of Revenue



Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
All Other Revenue	\$328,575.00 4.5%	\$52,476.00	\$272,099.00

- Other smaller revenue sources unlikely to change enough to impact budgetary projections such as insurances, refunds on insurance premiums, administrative expenses, and pass through payments. Increase due to health insurance costs increasing by 10%. These costs are billed to the Lower Saucon Authority and retirees.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Fund Balance	\$618,213.00 8.2%	\$426,791.00	\$191,422.00 ¹

- Budgetary Fund Balance required to balance budget. Increase due to projected loss if revenue from landfill fees.

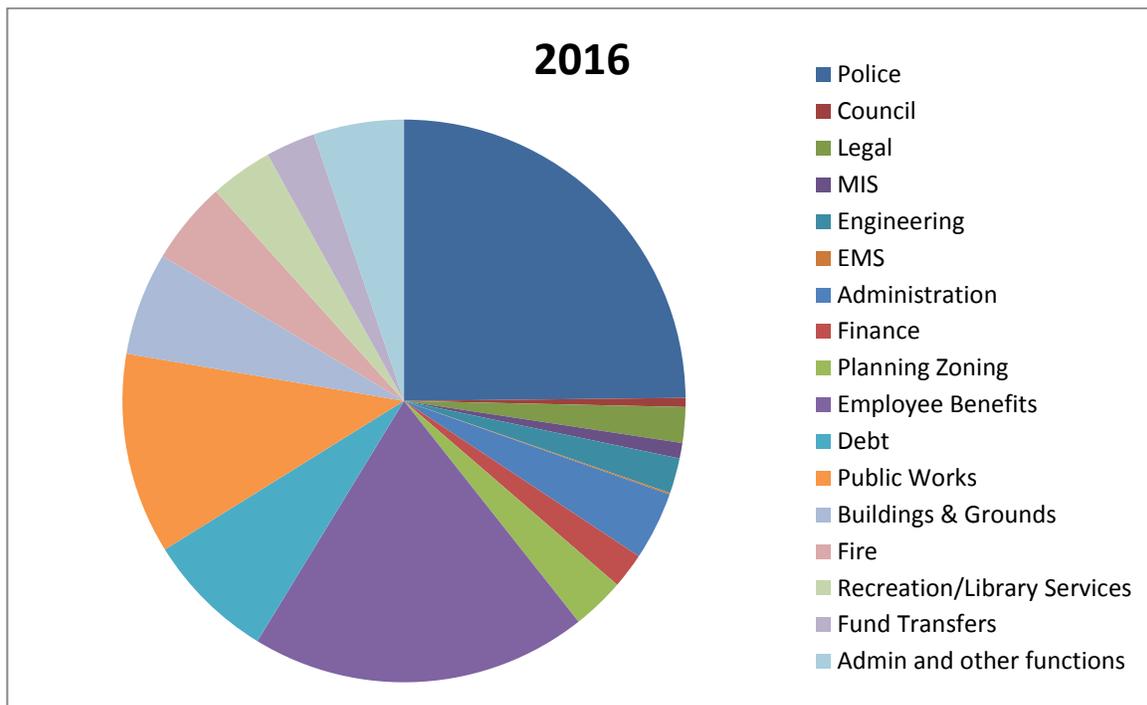
¹Total has been reduced by Council authorized transfer of money resolutions throughout the year.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2016. 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 5 member Council whose compensation is determined by the State of Pennsylvania Second Class Township Code. Compensation is directly tied to the population size served. Lower Saucon Township’s population at the last census is 10,772. Therefore, compensation of each member is \$3,250.00 annually.

Historically, Council has also appropriated funding that is donated to area programs such as the Saucon Valley youth sports programs. Contributions are annually requested and itemized in the appendix of this document. Council also donates to the Lehigh Valley Coalition for Affordable Housing and other organizations and annual sponsors a volunteer picnic. No changes have been made from last year. However, Council approved providing the Spirit Parade \$1,000.00 from the previous \$400.00 contribution.



General Fund

Lower Saucon Township Expenditures

400	Percentage 2016 Budget .5%	Percentage of Change	Prior Year Budget
Compensation	\$17,494.00	0%	\$17,494.00
Donations	\$21,088.00	0%	\$21,088.00
New Equipment	\$0.00	0%	\$0.00

EXECUTIVE BRANCH

Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff appointed by the Manager. Expenses are related to the operation of government. An itemized list is presented in the budget spreadsheet. Under compensation the increases include is in union wages and an approved 3% increase for salaried compensation. The Budget for this department also includes transportation reimbursement costs, hiring costs, and required advertising costs, as well as costs for PSATS membership and conference attendance, in addition to Council and staff attendance at seminars, and subscriptions. The total amount permitted for each of these accounts is noted in the financial documents attached. Staff is also requesting an additional \$3,198.00 for two AED's recommended by the Safety Committee for installation in the building.

401 -406	Percentage 2016 Budget 3.9%	Percentage of Change	Prior Year Budget
Compensation	\$246,105.00	\$7,050.00 2.9%	\$239,055.00
Expenses	\$48,148.00	\$3,498.00 10.7%	\$44,650.00

Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, tax collection, insurance claim processing, payroll, grant writing, audit preparation and project management. The Department consists of two people and the elected Controller. The modest increase in wages is attributed to an increase in the hours for the Controller, an anticipated wage increases for a recently hired non-uniform staff member, and a 3% increase for salaried compensation. A decreased amount is being budgeted for property taxes on acquisitions made through the Open Space Program as the exemption on the properties was approved. The Township is responsible for County and School Taxes on any parcel purchased with Open Space Funding until assessment appeals are filed and an exemption is granted. Decreased amounts are projected in taxes paid by the Township, auditing fees and new staffing. Also, Council approved contracting ACA services through our payroll processor. This is a new expense and the payroll processing company to file federal IRS forms in compliance with the ACA will cost the Township less than \$2,000.00



General Fund

Lower Saucon Township Expenditures

402 – 403	Percentage 2016 Budget 2%	Percentage of Change	Prior Year Budget
Compensation	\$111,282.00	\$758.00 .07%	\$110,524.00
Audit Expenses	\$14,300.00	-\$2,600.00 15.4%	\$16,900.00
Other Expenses	\$25,250.00	-\$31,200.00 58%	\$56,450.00

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. Funding for legal expenses for labor and environmental (Pipeline) has been included. A Budget adjustment increased legal services in 2015 to \$202,900.00

404	Percentage 2016 Budget 2%	Percentage of Change	Prior Year Budget
Legal Services	\$142,000.00	-\$50,900.00 25%	\$202,900.00

IT

The Township pays a stipend to a Public Works Director and the Police Clerk to handle its IT needs. If they cannot be resolved in house, we contract with an IT specialist to deal with the more technical computer issues which are required to maintain existing operations. Responsibilities include maintenance and repair of all computers, five servers (4 on site, 1 off site), and updating software as required. Funding specific to a department for IT services or software expenses are included in the corresponding Departmental Budget.

407	Percentage 2016 Budget .9%	Percentage of Change	Prior Year Budget
Stipends	\$3,230.00	0%	\$3,230.00
Equipment	\$40,809.00	\$309.00 .8%	\$40,500.00
Services	\$22,000.00	\$0.00	\$22,000.00

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, 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. Funding for engineering services needed for the Black River Road – Fire Lane Storm Water Project will be attributed to the debt funding for the project and will be itemized in the Capital Fund. A new expense item included is the cost of Hanover Engineering assisting the Zoning Department with GIS updates (budgeted at \$5,000.00)



General Fund

Lower Saucon Township Expenditures

408	Percentage 2016 Budget 2%	Percentage of Change	Prior Year Budget
Engineering Services	\$150,500.00	-\$41,000.00 21%	\$191,500.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, a Public Works garage, and Seidersville Hall. The township also maintains several other historical properties. Expenses in this account are directly related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities the Township is responsible for such as fuel, communications, electrical, water and trash removal. The utilities for the buildings used by outside entities are internal billed and that revenue is reported in intergovernmental revenues. 29% of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. The remainder is for the additional expenses required to maintain the Township's buildings. One capital expense was carried over from 2015. The amount originally budgeted was not sufficient to complete the project so it has been delayed. The delayed project is the conversion of the sprinkler system. Although the projected cost of this essential work is higher than originally quoted, staff is exploring several options to obtain a vendor to complete the work. The 2015 Budget was increased for additional electric costs (\$5,000.00). We are anticipating a higher cost in electric for 2016.

409	Percentage 2016 Budget 5.5%	Percentage of Change	Prior Year Budget
Building Expenses	\$409,455.00	-\$11,707.00 2.8%	\$421,162.00

Police Department

Our police department is comprised of 15 full-time and 6 part-time police officers who provide a 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. The department handles approximately 4,300 calls annually ranging from minor incidents to serious crimes. All officers receive a minimum of approximately 36 hours of training per year; however a significant amount of additional training is completed covering numerous topics. The department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program, which is achieved by less than 10% of all PD's throughout the Commonwealth. Major equipment items are listed in the appendix of this document. Wage and benefit expenses are based on current contracts and salaried compensation is increased by 3%. Expenses itemized in the ledger are for printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, training and uniform expenses. The Police Department wishes to purchase another License Plate Recognition system and a second truck weighing scale. These requests will be requested in future applications to the Gaming Authority.



General Fund

Lower Saucon Township
Expenditures

410	Percentage 2016 Budget 24.7%	Percentage of Change	Prior Year Budget
Compensation	\$ 1,708,548.00	\$59,230.00 3.6%	\$1,649,325.00
Police Equipment, Supplies and other contractual items	\$123,456.00	-\$12,014.00 8.9%	\$135,470.00

Fire and Emergency Services

Lower Saucon Township has three volunteer fire departments and contracts with Hellertown’s Dewey Ambulance for ALS and BLS services. The Township allocates funding to the four organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation towards the cost of a new ambulance. The Township also pays for the annual testing of the volunteer fire departments’ fire equipment and supplies or equipment needed by the Township Fire Marshall. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority for fire hydrant service and the pass through. The state aid amount is allocated to the Firemen’s Relief Association. The 2016 decrease in funding is due to the fact that the turn out gear for the Public Works employees was purchased in 2015. Also there was a decrease in State Aid funding as shown in the spreadsheets attached.

411	Percentage 2016 Budget 4.8%	Percentage of Change	Prior Year Budget
Contribution Amounts and expenses	\$258,992.00	-26,445.00 9.3%	\$285,447.00
State Aid	\$94,573.00	-\$11,427.00 10%	\$106,000.00

Planning and Zoning

Lower Saucon Township has a Zoning Department with a staff of two who are responsible for enforcing zoning regulations, issuing building permits and expediting land use applications in accordance to Township and State regulations. Also included in this account are the services provided by our consultants, such as planners and landfill consultants, who monitor the operations of the landfill. Expenses are included for the next phase of the Economic Task Force. Increases in compensation are for Non Uniformed personnel and a 3% increase for salaried personnel.

414	Percentage 2016 Budget 3%	Percentage of Change	Prior Year Budget
Compensation	\$129,109.00	\$4,292.00 3.4%	\$124,817.00
Consulting Services	\$80,000.00	\$0.00	\$80,000.00
Other Expenses	\$18,050.00	\$250.00 1.4%	\$17,800.00



General Fund

Lower Saucon Township Expenditures

Emergency Management

Lower Saucon Township appoints an Emergency Management Coordinator who is responsible for coordinating emergency and disaster preparedness, response, and recovery efforts for the Township. The coordinator is paid an annual stipend for this position. No change in funding. Minor equipment is for a light bar installation to a future decommissioned PD SUV that will be used by the Emergency Management Coordinator.

415	Percentage 2016 Budget .1%	Percentage of Change	Prior Year Budget
Stipend	\$2,000.00	0%	\$2,000.00
Other Expenses	\$4,500.00	0%	\$4,500.00

Crossing Guards

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

419	Percentage 2016 Budget .1%	Percentage of Change	Prior Year Budget
Compensation	\$5,300.00	-\$700.00 11.7%	\$6,000.00

Dog Control Officer

Lower Saucon Township annually appoints a qualified individual to the position of Dog Control Officer whose responsibility it is to provide care for stray dogs that are detained by the Police Department. Stray dogs without identification are responsibility of the Township for 48 hours after their seizure and the Township has set procedures in place in accordance with the PA Dog Laws.

419	Percentage 2016 Budget .1%	Percentage of Change	Prior Year Budget
Stipend	\$3,000.00	0%	\$3,000.00
Expenses	\$1,000.00	0%	\$1,000.00
Contracted Expenses	\$2,000.00	-\$3,000.00 60%	\$5,000.00



General Fund

Lower Saucon Township Expenditures

Recycling

Per an Intergovernmental Agreement with Hellertown Borough, Lower Saucon Township contributes 50% of the operational costs at the Saucon Valley Compost Center. The annual payments are deposited into an account maintained by the Township. Public Works Department members from Lower Saucon and Hellertown man the facility and the allocations cover utilities, maintenance and grinding costs. Budget presented in Department 426 is for the Compost Center operations and expenses come directly from their funding. Increase is requested to cover the cost of paving the remainder of the access road to the facility.

426	Percentage 2016 Budget .1%	Percentage of Change	Prior Year Budget
Contribution	\$10,500.00	\$500.00 5%	\$10,000.00

Public Works – Highway

The Township Public Works Department is staffed with 10 employees who perform various functions such as maintaining, resurfacing and plowing 86 miles of Township roads; repairing road problems such as sinkholes; construction jobs such as parking lots, park development, and repair and maintenance of Township buildings and properties. Compensation includes increased based in contract with the Non-Uniformed employees, and a 3% increase for salaried compensation. Additional expenses also include funding to cover clothing allowances, minor equipment, signs, street markings (including additional funding for fog line striping), expense for repairs to vehicles and materials for road repair and maintenance. Deviations from 2015 include funding for signs, vehicle maintenance, rain gear for PW employees, and \$4,610.00 for the installation of a heater/air conditioning unit in the Public Works Garage Office area. Also included is \$4,000.00 for GIS service and \$1,750 for the GIS units to be placed in the PW vehicles to track vehicle usage and performance.

430	Percentage 2016 Budget 11.6%	Percentage of Change	Prior Year Budget
Compensation	\$662,789.00	\$16,567.00 2.6%	\$646,222.00
Material Costs	\$100,000.00	0%	\$100,000.00
Supplies – Contracts	\$86,100.00	-\$11,520.00 -12%	\$97,800.00
Equipment	\$11,360.00	\$6,360.00 127%	\$5,000.00



General Fund

Lower Saucon Township Expenditures

Parks – Public Recreation and Library Services

Lower Saucon Township has 7 parks and 1 nature preserve throughout the Township that provide active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and bathroom facilities at the parks. The Township provides a summer recreation program in the parks for Township youth and financially supports Saucon Valley youth sports organizations. Under the consolidated library plan that was adopted in 2013, the Township contributes to the Hellertown Area Library for library services for its residents. The major increases and decreases are due to the addition of Polk Valley Park as a site for the summer recreation program and the planned reduction in contributions to the Hellertown Area Library. Also, funding has been added to purchase several additional picnic tables for the Polk Valley Park pavilion.

452 and 453	Percentage 2016 Budget 3.6%	Percentage of Change	Prior Year Budget
Contracted Services	\$85,000.00	-\$1,000.00 1%	\$86,000.00
Supplies/Maintenance	\$21,500.00	-\$2,000.00 8.5%	\$23,500.00
Equipment	\$11,909.00	\$8,909.00 297%	\$3,000.00
Recreation & other programs	\$53,333.00	\$636.00 1.2%	\$52,697.00
Library Services	\$93,617.00	-\$78,883.00 -45.7%	\$172,500.00

Conservation of Natural Resources, EAC

The Township Environmental Advisory Council (EAC) is an advisory body that reviews and provides recommendations to the Township Council on environmental issues facing the Township. The EAC's Open Space Sub-Committee is charged with evaluating and recommending potential open space acquisitions in conjunction with the Open Space Plan.

461	Percentage 2016 Budget .01%	Percentage of Change	Prior Year Budget
Dues, Supplies, etc	\$1,100.00	0%	\$1,100.00

Debt

Lower Saucon Township has three GON (General Obligation Notes) that extend the Township debt until 2020. In October 2014, Council voted to approve the refinancing of existing debt and to include an amount to pay for storm water improvements on Fire Lane and Black River Road. Refinancing the existing debt lowered the interest rate. We are scheduled to make payment 3 of 10 in 2016 on a fixed loan.



General Fund

Lower Saucon Township
Expenditures

471 – 472	Percentage 2016 Budget 7.4%	Percentage of Change	Prior Year Budget
Debt Payments	\$551,704.00	0%	\$551,704.00

Inter-Governmental Expenses

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

481	Percentage 2016 Budget .3%	Percentage of Change	Prior Year Budget
Miscellaneous	\$20,000.00	\$0.00	\$20,000.00

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker’s Compensation and Bonding insurances for the Controller and Manager. Also included is the cyber insurance coverage approved by Council in 2015.

486	Percentage 2016 Budget 3.7%	Percentage of Change	Prior Year Budget
Expenses	\$271,189.00	\$1,859.00 .7%	\$269,330.00

Employee Benefits

The Township’s employee benefits include payment for medical, dental, vision, short term disability, life insurance as well as payments required to be made to Township pension plans. (Please see Fiduciary Funds), and other contractually required obligations. The majority of the increase is due to a projected 10% increase in health insurance benefits. The Township’s obligation to the pension plans has increased slightly based on projected payroll and investment returns reported in the 2015 actuarial valuations.

487	Percentage 2016 Budget 19.4%	Percentage of Change	Prior Year Budget
Expenses	\$1,441,005.00	\$85,944.00 6.3%	\$1,355,061.00



General Fund

Lower Saucon Township Expenditures

Prior year payments

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

489 - 491	Percentage 2016 Budget .4%	Percentage of Change	Prior Year Budget
Expenses	\$22,000.00	-\$13,000.00 -37%	\$35,000.00

Inter fund transfers

Funding received in any given year that is allocated to a specific project or secured savings. With the change in our budgeting process the revenue received from the .25 fire tax of \$112,000.00 will be transferred to Fund 2. Also we are requesting \$100,000.00 to be transferred to the Capital Fund.

492	Percentage 2016 Budget 2.9%	Percentage of Change	Prior Year Budget
Inter fund transfers	\$212,000.00	\$100,000.00 89%	\$112,000.00

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.



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Fire Tax	\$112,000.00 5.6%	\$0.00	112,000.00

- .25 mill tax assessed in 2012 for the purchase of fire equipment vehicles for the local Volunteer Fire Companies, Se-Wy-CO/Leithsville, Southeastern and Steel City. The annual amount may gradually increase as the assessment values of the Township increase.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Earned Income Tax – Open Space	\$1,050,000.00 52.8%	-\$50,000.00	\$1,100,000.00

- .25% increase in Earned Income Tax to support the purchase of Open Space property interests in accordance with Act 153. The voter approved referendum is set to expire at the end of 2016. This budget includes Council consideration of implementing Act 115 where as 25% of the fund balance and on-going receipts can be used for construction or general maintenance of properties acquired under the program. The fund balance sheet will show the allocation of the funds that will be appropriated to this provision. Also modified is the budget to show the consulting services and construction amounts to be applied to the project.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
State Aid – Liquid Fuels	\$402,515.00 20.3%	+\$29,015.00	\$373,500.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding is anticipated to increase by 40% due to the passage of Act 89 of 2013 which increased gasoline taxes to provide additional funding to Pennsylvania municipalities to assist with the repair of roads and bridges. We anticipate that this funding will increase gradually over the next five years.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Other Sources	\$41,750.00 2.1%	-\$281,750.00	\$323,500.00

- Other revenues include interest earned on investments, donations or grant awards for the respective accounts. Donations include Council President Horiszny's compensation donated to the Fire Equipment Fund and Council Vice-President Maxfield's and Councilman Kern's compensation donated to the Open Space Fund. Funding is also included for the sale of Township vehicles. No grant funding is anticipated in 2016.

Of the three funds, the State Liquid Fuel Account would require \$175,010.00 to be used of the account's fund balance. This is to complete roadwork that was delayed in 2015. Also, \$206,442.00 in the Fire Equipment Fund to pay for the 2nd payment on the fire truck purchased for the use by the Southeastern Fire Company (loan proceeds).

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Fire Equipment	\$322,692.00 16.2%	\$524.00 .2%	\$322,168.00 ¹

- The tax is for the purpose of purchasing fire equipment and services for the Township's volunteer fire companies. In 2015 Council approved the purchase of a tanker truck for Southeastern Vol. Fire Company. 50% of the funding came from the fund balance and 50% came from a 5 year loan which, in 2016 we will be making payment 4 of 5 in the amount of \$57,137.23.

Expense	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Open Space Purchases	\$1,061,500.00 53.4%	-\$8,500.00 .8%	\$1,070,000.00

- \$1,000,000.00 is budgeted for the purchase of open space property interests. The remaining amount is for consulting services permitted by ordinance and bank fees if applicable. Council may also consider funding for maintenance of the Open Space parcels pursuant to Act 115. \$1,500.00 will go back into the fund balance.

Expense	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
State Aid Approved Highway Related Expenses	\$603,525.00 30.4%	-\$48,975.00 7.5%	\$652,500.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases and other items. Funding is only to be used on township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. The budgetary decrease from 2015 to 2016 is due to less money needed for vehicle purchases from this fund. ²

¹ Budget amended by resolution in 2015 to reflect the debt payment and approval of fire vehicle truck purchase

² These expenses are made from restricted funding sources

Capital Fund

Lower Saucon Township Major Sources of Revenue



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

Major Sources of Revenue

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Township Allocation	\$100,000.00 7.9%	\$100,000.00 100%	\$0.00

- Township allocation to this fund is presented in the Capital Plan report. Funding of \$200,000.00 to \$300,000.00 annually is recommended to preserve this fund for the future acquisition of depreciable infrastructure improvements and equipment. We are recommending a small allocation to be made in 2016 due to the uncertainty with the receipt of the landfill tipping fees. .

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Interest	\$4,000.00 .3%	-\$2,000.00	\$6,000.00

- Earnings on investments was decreased by \$2,000.00 due to interest rates remaining the same.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Grants	\$159,000.00 12.6%	+\$129,000.00	\$30,000.00

- Staff always seeks available grant funding for purchases that are scheduled to be done and or equipment that requires replacement. We do not recognize grant funding until it is awarded which may or may not be known during budget presentations. We are anticipating the release of Northampton County funding for the phase 1 improvements to Steel City Park.

Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Developer Improvements	\$0.00	-\$0.00	\$0.00

- Developer road improvement fees or recreation fees, developer bonds for construction.³ Not aware of any this time. Recreational Fees were received in 2015 for the Petrie Subdivision which will increase the fund balance of the Park Capital Account as noted in the fund balance. No receipts are budgeted at this time as no developments have been formally approved.

Capital Fund

Lower Saucon Township Major Sources of Revenue



Revenue Source	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Debt Proceeds	\$0.00	\$0.00	\$0.00

To balance the Capital Budget \$994,428.00 is required from the fund balance leaving an estimated balance next year of \$1,129,839.00, of which \$894,057.72 assigned or restricted to other projects. Projects budgeted last year are still in the planning stage which includes the Fire Lane stormwater project for which bank funding was secured to complete.

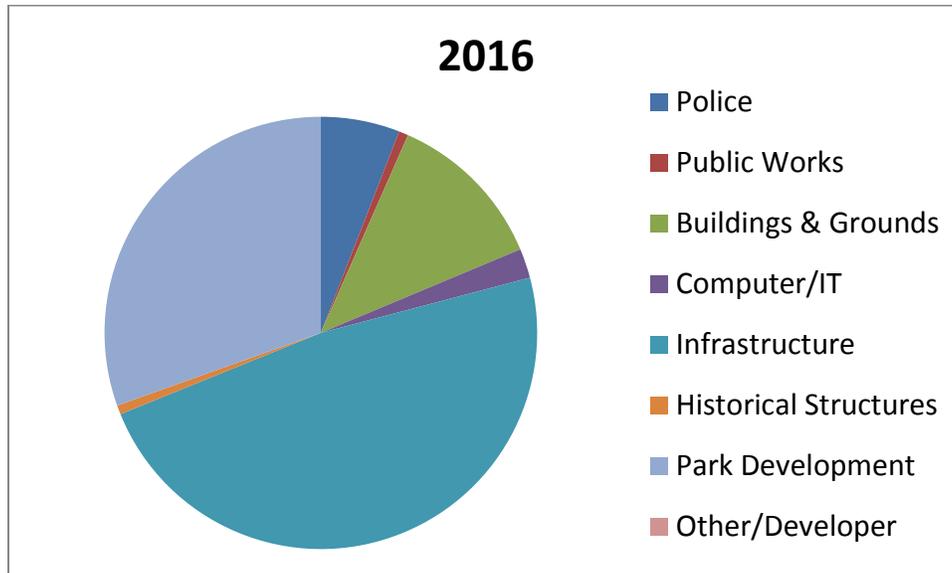
¹ Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions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



Capital Fund

Lower Saucon Township

The chart below shows the Township’s capital fund anticipated expenditures for 2016. The total of the fund balance will show what is assigned, restricted and anticipated to be expensed in 2016. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have a depreciable life in our inventory listing.



Capital Plan - Overview

Police Vehicles & Equipment	Percentage Increase 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$67,000.00 5.3%	-\$3,000.00 4.3%	\$70,000.00

- Police Department is requesting approval to replace units 162 and 164. We are evaluating the required maintenance for the new cruisers and determining the need to revise the safest replacement mileage point on these new vehicles. NCERGA grant funding will be applied for the purchase of these vehicles.

Public Works Vehicles & Equipment	Percentage 2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$80,000.00 6.3%	-\$229,645.00	🚧 \$309,645.00

- Council approved the purchase of 1 vehicle last year. Public Works is requesting the replacement of the road mower at an estimated cost of \$130,000.00. We will be utilizing \$50,000.00 of State Aid/Liquid Fuel Funding for this purchase.



Capital Fund

Lower Saucon Township

Infrastructure	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
Storm water	\$600,000.00 47.4%	\$25,000.00	\$575,000.00

- Based on engineering estimates, Council approved an increase in the Township debt. The original estimate provided was \$522,000.00. Township Engineers advised that the project should be increased to \$600,000.00 for completion.

Buildings	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$140,000.00 11.1%	\$0.00	\$140,000.00

- For 2015-2016 we wish to focus on the roof repairs to the Public Works and Seidersville Hall buildings and the repainting of the exterior buildings. Advertising for bids for the PW Garage will be complete in 2015 with the work projected for spring 2016.

IT Improvements	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$25,000.00 2%	\$0.00	\$25,000.00

- Audio and video upgrades are needed for Council meeting room. Staff is reviewing new technology to accommodate these needs. This is a carry over project from 2015.

Historical Structures	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$9,425.00 .6%	-\$47,575.00	\$57,000.00

- Roof repairs for the Heller Homestead were completed under budget in 2015. Work requested from the SV Conservancy for the Heller Homestead buildings includes; Council approved \$5,500.00 for the chimney repairs and \$3,925.00 for tree removal in barn ruins.

Park Development	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$345,953.00 27.3%	-\$25,000.00	\$370,953.00

- 2016 planned is Steel City Park (\$211,655.42); Easton Road Fields parking lot (\$40,000.00) and composting restroom at the Reading Drive trailhead (\$83,000.00). If approved, Open Space Maintenance Funding can be used for the trailhead restroom and the Easton Road Ballfields. (\$11,297.58 is remaining for the Heller Homestead park).

Capital Fund

Lower Saucon Township



Other/Developer	2016 Budget	Dollar Value of Change	2015 Budgeted Amount
	\$0.00	-\$100,000.00	\$100,000.00

- Complete Engineer’s punch list of improvements needed for Orchard View Development – remaining funds will be reserved to complete any unfinished work.
- + Public Works Vehicle Budget modified in 2015 to reflect approved budgeted expenses in 2014 paid for in 2015.

Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-301-100	Real Estate Taxes - Current Ye	(\$1,766,508)	\$2,305,769	(\$2,300,241)	(\$2,295,000)	\$2,305,767	\$2,305,767	\$2,305,767
01-301-200	Real Estate Taxes - Prior Year	(\$21,074)	\$25,000	(\$19,725)	(\$19,725)	\$25,000	\$25,000	\$25,000
01-301-400	Real Estate Taxes - Delinquent	(\$48,158)	\$35,000	(\$72,214)	(\$72,500)	\$40,000	\$45,000	\$45,000
01-301-600	Real Estate Taxes - Interim	(\$959)	\$800	(\$1,528)	(\$1,300)	\$800	\$800	\$800
01-301-601	Real Estate Tax-Interim-Prior	(\$71)	\$400	(\$1,518)	(\$1,518)	\$400	\$400	\$400
01-310-100	Real Estate Transfer Tax	(\$295,853)	\$275,000	(\$304,612)	(\$300,000)	\$275,000	\$310,000	\$310,000
01-310-210	Earned Income Tax - Current Ye	(\$1,448,408)	\$1,550,000	(\$1,564,174)	(\$1,520,000)	\$1,575,000	\$1,560,000	\$1,560,000
01-310-220	Earned Income Tax - Prior Year	(\$770,103)	\$800,000	(\$650,348)	(\$700,000)	\$700,000	\$700,000	\$700,000
01-310-510	Local Services Tax	(\$35,955)	\$35,000	(\$39,455)	(\$40,000)	\$35,000	\$40,000	\$40,000
01-310-520	Local Services Tax Prior year	(\$11,030)	\$15,000	(\$9,461)	(\$11,850)	\$12,000	\$12,000	\$12,000
01-321-320	Junkyard Licenses	(\$1,000)	\$1,000	(\$1,000)	(\$1,000)	\$1,000	\$1,000	\$1,000
01-321-800	Cable TV Franchise	(\$97,653)	\$98,000	(\$108,539)	(\$108,539)	\$108,500	\$108,500	\$108,500
01-322-100	Moving Permits	(\$135)	\$150	(\$190)	(\$200)	\$150	\$175	\$175
01-322-820	Road Encroachment Permits	(\$4,507)	\$1,700	(\$1,810)	(\$1,760)	\$1,700	\$1,700	\$1,700
01-331-100	County Court Fines	(\$21,078)	\$21,210	(\$11,315)	(\$16,800)	\$21,069	\$21,069	\$21,069
01-331-110	Motor Veh Code Violations (ST)	(\$7,492)	\$10,780	(\$7,345)	(\$7,000)	\$6,500	\$6,500	\$6,500
01-331-120	Ordinance Violations (JP)	(\$3,292)	\$4,564	(\$4,244)	(\$5,000)	\$5,223	\$5,223	\$5,223
01-331-130	Crimes Code Violations	(\$12,615)	\$13,929	(\$8,771)	(\$10,000)	\$12,625	\$12,625	\$12,625
01-331-140	Motor Veh Code Violations (JP)	(\$50,435)	\$53,521	(\$46,246)	(\$52,500)	\$53,273	\$53,273	\$53,273
01-331-150	Parking Tickets	(\$1,400)	\$1,108	(\$745)	(\$1,000)	\$1,421	\$1,421	\$1,421
01-341-000	Earnings from Investments	(\$2,035)	\$5,000	(\$7,257)	(\$6,900)	\$6,000	\$6,500	\$6,500
01-350-000	Intergovernmental Revenues	\$0	\$10,000	(\$5,899)	(\$8,500)	\$10,000	\$10,000	\$10,000
01-351-000	Federal Grants	(\$38,231)	\$2,000	(\$40,111)	(\$34,301)	\$19,000	\$19,000	\$19,000
01-354-000	Other State Grants	(\$9,056)	\$50,000	(\$148,751)	(\$153,713)	\$100,000	\$100,000	\$100,000
01-354-020	Public Safety Grants	(\$9,541)	\$39,000	(\$7,319)	(\$7,900)	\$8,000	\$8,000	\$8,000
01-354-030	Highway Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-355-010	Utility Tax Reimbursement	(\$7,157)	\$7,000	(\$6,440)	(\$6,437)	\$7,000	\$6,437	\$6,437

18-Dec-2015

Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-355-020	Pension State Aid	(\$205,275)	\$197,000	(\$199,963)	(\$199,963)	\$199,200	\$199,963	\$199,963
01-355-070	Fire Insurance Tax Reimb	(\$100,067)	\$106,000	(\$94,573)	(\$94,573)	\$106,000	\$94,573	\$94,573
01-355-080	Beverage Licenses	(\$1,550)	\$1,750	(\$1,950)	(\$1,950)	\$1,950	\$1,950	\$1,950
01-361-300	Zoning Permits and Fees	(\$7,950)	\$6,000	(\$11,121)	(\$12,000)	\$7,000	\$8,000	\$8,000
01-361-310	Subdivision Fees	(\$3,315)	\$1,500	(\$3,568)	(\$3,800)	\$3,000	\$4,000	\$4,000
01-361-650	Tax Collection Fees	(\$7,470)	\$9,600	(\$9,000)	(\$9,600)	\$9,600	\$9,600	\$9,600
01-361-700	Duplicate Bill Fee	(\$720)	\$700	(\$600)	(\$540)	\$500	\$500	\$500
01-361-800	Administration	(\$1,985)	\$3,000	(\$2,490)	(\$2,900)	\$3,000	\$3,000	\$3,000
01-362-100	Police Services	(\$37,151)	\$15,000	(\$20,143)	(\$20,000)	\$20,000	\$20,000	\$20,000
01-362-110	Accident Report Requests	(\$3,113)	\$2,627	(\$3,840)	(\$3,200)	\$2,891	\$2,891	\$2,891
01-362-120	Incident Report Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-362-130	Security Alarm Monitoring Fee	(\$1,685)	\$1,362	(\$1,460)	(\$1,460)	\$1,465	\$1,465	\$1,465
01-362-410	Building Permits - Public Safe	(\$20,472)	\$15,000	(\$17,839)	(\$17,000)	\$15,000	\$15,000	\$15,000
01-362-440	Sanitation Permits	(\$37,295)	\$20,000	(\$41,470)	(\$38,500)	\$30,000	\$40,000	\$40,000
01-362-460	State UCC Fees	(\$556)	\$600	(\$568)	(\$550)	\$600	\$600	\$600
01-363-000	Highway Street Charges	(\$21,347)	\$16,000	(\$14,874)	(\$16,000)	\$16,000	\$4,000	\$4,000
01-364-500	Contributions	\$0	\$0	(\$20,000)	(\$23,500)	\$20,000	\$24,500	\$24,500
01-364-600	Host Municipality Fee - Solid	\$0	\$1,200,000	(\$1,555,674)	(\$1,555,673)	\$1,200,000	\$700,000	\$700,000
01-364-610	BRE Sales	\$0	\$6,000	(\$13,112)	(\$13,112)	\$8,000	\$8,000	\$8,000
01-364-620	Compost Sales	\$0	\$8,000	(\$7,360)	(\$3,700)	\$5,000	\$4,000	\$4,000
01-365-000	Health - Charges for Services	(\$113,114)	\$115,000	(\$121,823)	(\$118,000)	\$118,000	\$145,000	\$145,000
01-367-120	Playground Fees (Programs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-367-710	Recreation Fees	(\$7,850)	\$7,000	(\$6,660)	(\$6,660)	\$6,500	\$6,500	\$6,500
01-379-000	Other Purchased Services	(\$1,025)	\$0	\$0	\$0	\$0	\$0	\$0
01-380-000	Miscellaneous Income	(\$33,541)	\$10,000	(\$11,370)	(\$10,000)	\$10,000	\$10,000	\$10,000
01-387-000	Contributions	(\$7,532)	\$0	\$0	\$0	\$0	\$0	\$0
01-387-010	Dare/Crime Preven Donations	(\$2,590)	\$150	(\$1,979)	(\$1,979)	\$150	\$150	\$150

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Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01	General Fund							
01-387-020	Police Misc Donations	(\$1,550)	\$1,000	(\$11,416)	(\$11,116)	\$1,000	\$6,000	\$6,000
01-387-030	Township Donations/Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-391-100	Sale of General Fixed Assets	(\$1,073)	\$500	(\$14)	(\$500)	\$500	\$500	\$500
01-392-012	Transfer from Fund Balance	\$0	\$145,504	\$0	\$0	\$338,150	\$618,213	\$618,213
01-395-000	Refund of Prior Year Expend	(\$92,582)	\$90,000	(\$138,556)	(\$137,865)	\$90,000	\$90,000	\$90,000
	Fund Totals:	(\$5,374,552)	\$7,340,224	(\$7,680,680)	(\$7,687,584)	\$7,543,934	\$7,378,795	\$7,378,795

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Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-400-110	Council Compensation	\$16,250	\$16,250	\$15,708	\$16,250	\$16,250	\$16,250	\$16,250
01-400-161	Social Security Taxes	\$605	\$1,008	\$369	\$740	\$1,008	\$1,008	\$1,008
01-400-168	Medicare Tax	\$141	\$236	\$86	\$95	\$236	\$236	\$236
01-400-500	Contributions/Grants/Subsidies	\$15,624	\$21,088	\$18,540	\$17,800	\$21,088	\$21,088	\$21,088
01-400-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 400	GENERAL GOVERNMENT	Totals	\$32,620	\$38,582	\$34,704	\$34,885	\$38,582	\$38,582
01-401-120	Manager/Secretary Compensation	\$87,797	\$90,431	\$86,953	\$90,431	\$90,431	\$90,431	\$90,431
01-401-121	Assistant Manager Compensation	\$62,622	\$64,491	\$62,023	\$64,491	\$64,491	\$66,415	\$66,415
01-401-140	Office Personnel Compensation	\$38,213	\$39,360	\$39,341	\$39,360	\$39,360	\$40,540	\$40,540
01-401-142	Office Personnel Overtime Comp	\$37	\$200	\$0	\$0	\$200	\$200	\$200
01-401-143	Receptionist	\$23,836	\$27,600	\$27,142	\$28,248	\$31,030	\$31,030	\$31,030
01-401-144	Transcriptionist Compensation	\$0	\$2,500	\$0	\$0	\$2,500	\$2,500	\$2,500
01-401-161	Social Security Taxes	\$13,282	\$13,756	\$13,278	\$13,797	\$13,982	\$14,174	\$14,174
01-401-168	Medicare Tax	\$3,106	\$3,217	\$3,105	\$3,227	\$3,270	\$3,315	\$3,315
01-401-300	Purchased Services	\$0	\$0	\$918	\$918	\$0	\$0	\$0
01-401-330	Transportation Expenses	\$243	\$500	\$65	\$200	\$500	\$500	\$500
01-401-340	Advertising and Printing	\$10,514	\$11,000	\$6,802	\$10,200	\$11,000	\$11,000	\$11,000
01-401-341	Ordinance Codification Updates	\$5,468	\$7,000	\$1,195	\$1,195	\$7,000	\$7,000	\$7,000
01-401-420	General Expenses	\$8,583	\$11,000	\$9,735	\$10,600	\$11,300	\$11,300	\$11,300
01-401-470	Hiring Expenses	\$252	\$650	\$1,161	\$711	\$6,000	\$650	\$650
01-401-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$2,000	\$3,198	\$3,198
Department 401	EXECUTIVE	Totals	\$253,951	\$271,705	\$251,716	\$263,378	\$282,253	\$282,253
01-402-110	Controller Compensation	\$1,335	\$2,000	\$1,868	\$1,500	\$2,000	\$2,000	\$2,000
01-402-120	Administrative Compensation	\$56,682	\$58,383	\$56,137	\$58,383	\$58,383	\$60,134	\$60,134
01-402-140	Office Personnel Compensation	\$40,499	\$42,500	\$23,158	\$26,145	\$41,040	\$41,040	\$41,040
01-402-142	Office Personnel Overtime Comp	\$0	\$200	\$0	\$0	\$200	\$200	\$200
01-402-161	Social Security Taxes	\$6,108	\$6,445	\$5,125	\$5,334	\$6,300	\$6,409	\$6,409
01-402-168	Medicare Tax	\$1,429	\$1,496	\$1,199	\$1,276	\$1,475	\$1,499	\$1,499
01-402-311	Auditing Services	\$16,700	\$16,900	\$16,900	\$16,900	\$16,000	\$14,300	\$14,300
01-402-323	Real Estate Tax Prep/Mailing	\$8,835	\$11,000	\$8,295	\$9,035	\$11,000	\$9,500	\$9,500
01-402-420	General Expenses	\$252	\$750	\$220	\$750	\$750	\$750	\$750

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Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-402-430	Taxes	\$1,638	\$35,700	\$560	\$1,200	\$5,000	\$5,000	\$5,000
01-402-451	Bank Services	\$1,559	\$1,500	\$1,260	\$1,500	\$1,500	\$1,500	\$1,500
01-402-453	Contracted Services	\$6,000	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
01-402-454	Payroll Services	\$3,731	\$4,500	\$3,949	\$4,200	\$4,500	\$4,500	\$4,500
01-402-700	Capital Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 402	FINANCE	Totals	\$144,767	\$181,374	\$118,671	\$126,223	\$150,148	\$148,832
01-403-316	Consulting Services -Accountin	\$1,175	\$2,000	\$593	\$593	\$2,000	\$2,000	\$2,000
Department 403	TAX COLLECTION	Totals	\$1,175	\$2,000	\$593	\$593	\$2,000	\$2,000
01-404-310	Legal Services	\$83,788	\$90,000	\$99,929	\$110,000	\$95,000	\$110,000	\$110,000
01-404-311	Legal Services-Planning/Zoning	\$13,932	\$35,000	\$10,595	\$15,000	\$20,000	\$10,000	\$10,000
01-404-312	Special Counsel	\$47,754	\$35,700	\$60,828	\$62,000	\$51,500	\$20,000	\$20,000
01-404-313	Court Stenographer	\$2,130	\$2,200	\$960	\$1,000	\$2,000	\$2,000	\$2,000
Department 404	LAW	Totals	\$147,604	\$162,900	\$172,312	\$188,000	\$168,500	\$142,000
01-406-200	Office Materials/Supplies	\$7,480	\$8,500	\$6,191	\$6,985	\$8,500	\$8,500	\$8,500
01-406-201	Computer Supplies	\$1,515	\$3,500	\$2,148	\$2,400	\$3,500	\$3,500	\$3,500
Department 406	PERSONNEL	Totals	\$8,995	\$12,000	\$8,339	\$9,385	\$12,000	\$12,000
01-407-140	Systems Management Coordinator	\$3,000	\$3,000	\$2,750	\$3,000	\$3,000	\$3,000	\$3,000
01-407-161	Social Security Taxes	\$186	\$186	\$171	\$186	\$186	\$186	\$186
01-407-168	Medicare Tax	\$44	\$44	\$40	\$44	\$44	\$44	\$44
01-407-314	Website Operation/Maintenance	\$6,100	\$10,000	\$5,100	\$5,800	\$10,000	\$10,000	\$10,000
01-407-370	Maintenance/Repair Office Equi	\$3,101	\$12,000	\$7,256	\$10,000	\$12,000	\$12,000	\$12,000
01-407-700	Major Equipment	\$5,681	\$15,000	\$0	\$5,000	\$13,500	\$13,500	\$13,500
01-407-750	Minor Equipment Purchase	\$831	\$3,000	\$1,026	\$3,000	\$3,000	\$3,000	\$3,000
01-407-751	Software/Licenses Purchase	\$8,253	\$22,500	\$13,058	\$17,500	\$24,309	\$24,309	\$24,309
Department 407	DATA PROCESSING	Totals	\$27,195	\$65,730	\$29,401	\$44,530	\$66,039	\$66,039
01-408-310	Engineering Services	\$38,532	\$100,000	\$60,355	\$65,000	\$65,500	\$70,000	\$70,000
01-408-311	Engineering Services-Plan/Zon	\$16,209	\$20,000	\$14,775	\$15,700	\$20,000	\$20,000	\$20,000
01-408-312	Consulting Services	\$670	\$5,000	\$2,048	\$3,000	\$3,000	\$3,000	\$3,000

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Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-408-313	Bldg Code Enforcement Services	\$50	\$1,500	\$0	\$0	\$1,500	\$1,500	\$1,500
01-408-314	Sewage Enforcement Officer	\$62,868	\$65,000	\$47,288	\$55,000	\$56,000	\$56,000	\$56,000
Department 408	ENGINEER	Totals	\$118,329	\$191,500	\$124,466	\$138,700	\$146,000	\$150,500
01-409-140	Maintenance Personnel Compensa	\$7,373	\$10,582	\$6,716	\$7,550	\$8,500	\$8,500	\$8,500
01-409-161	Social Security Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-409-168	Medicare Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-409-200	Building Materials/Supplies	\$4,181	\$4,000	\$2,945	\$3,780	\$4,000	\$4,000	\$4,000
01-409-230	Heating Oil/Diesel Fuel	\$81,246	\$79,000	\$63,457	\$68,500	\$75,480	\$75,480	\$75,480
01-409-231	Unleaded Gasoline	\$81,467	\$85,000	\$60,786	\$68,500	\$80,475	\$80,475	\$80,475
01-409-234	Oils/Lubricants	\$4,923	\$5,500	\$2,173	\$3,800	\$5,000	\$5,000	\$5,000
01-409-320	Communication Expense	\$38,689	\$48,100	\$40,634	\$45,700	\$47,000	\$47,000	\$47,000
01-409-360	Water Usage	\$3,977	\$5,000	\$4,887	\$5,000	\$5,200	\$5,200	\$5,200
01-409-361	Electricity	\$52,041	\$50,000	\$49,372	\$55,000	\$55,000	\$60,000	\$60,000
01-409-362	Gas (Heating)	\$13,028	\$15,000	\$12,607	\$14,500	\$15,000	\$15,000	\$15,000
01-409-367	Refuse Removal	\$2,471	\$3,180	\$2,213	\$2,500	\$3,000	\$3,000	\$3,000
01-409-370	Maint/Repair of Building	\$64,041	\$60,000	\$40,071	\$44,500	\$50,000	\$50,000	\$50,000
01-409-374	Office Equip Maint/Repair	\$3,060	\$5,000	\$1,939	\$3,200	\$5,000	\$5,000	\$5,000
01-409-384	Office Equipment Rental	\$13,511	\$15,500	\$12,039	\$15,500	\$15,500	\$15,500	\$15,500
01-409-420	General Expenses	\$19	\$300	\$135	\$300	\$300	\$300	\$300
01-409-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-409-800	Capital Outlay	\$49,827	\$35,000	\$27,658	\$27,658	\$65,000	\$35,000	\$35,000
01-409-820	Building Purchase/Improvement	(\$2,400)	\$0	\$0	\$0	\$0	\$0	\$0
Department 409	BUILDINGS AND PLANT	Totals	\$417,454	\$421,162	\$327,631	\$365,988	\$434,455	\$409,455
01-410-120	Administrative Compensation	\$87,043	\$89,603	\$86,223	\$89,603	\$89,603	\$92,238	\$92,238
01-410-130	Police Compensation (FT)	\$1,058,972	\$1,130,902	\$1,064,424	\$1,109,900	\$1,176,893	\$1,176,893	\$1,176,893
01-410-131	Police Compensation (PT)	\$121,101	\$120,000	\$117,402	\$120,000	\$130,000	\$130,000	\$130,000
01-410-132	Police Overtime Compensation	\$103,952	\$110,000	\$92,872	\$97,420	\$100,000	\$100,000	\$100,000
01-410-140	Office Personnel Compensation	\$79,828	\$81,215	\$78,722	\$83,032	\$87,601	\$87,601	\$87,601
01-410-142	Office Personnel Overtime	\$0	\$400	\$0	\$0	\$400	\$400	\$400
01-410-161	Social Security Taxes	\$89,956	\$94,992	\$89,289	\$91,627	\$98,239	\$98,402	\$98,402
01-410-168	Medicare Tax	\$21,038	\$22,213	\$20,875	\$21,429	\$24,400	\$23,014	\$23,014

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Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-410-228	K-9 Expenses	\$5,326	\$5,500	\$6,123	\$6,000	\$5,750	\$5,750	\$5,750
01-410-241	Uniforms	\$11,318	\$12,000	\$7,481	\$10,500	\$13,200	\$13,200	\$13,200
01-410-242	Firearms	\$1,509	\$1,500	\$1,287	\$1,158	\$5,200	\$5,200	\$5,200
01-410-243	Ammunition	\$5,730	\$5,800	\$5,764	\$5,764	\$5,800	\$5,800	\$5,800
01-410-300	Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-410-316	Training	\$8,417	\$10,000	\$9,825	\$10,000	\$15,500	\$15,500	\$15,500
01-410-340	Advertising and Printing	\$389	\$3,000	\$428	\$1,000	\$3,000	\$3,000	\$3,000
01-410-370	Communication Equip - O/M/R	\$934	\$3,000	\$965	\$1,000	\$3,000	\$3,000	\$3,000
01-410-372	Maint/Repair Equipment	\$12,924	\$12,800	\$13,639	\$12,500	\$12,800	\$12,800	\$12,800
01-410-373	Vehicle - O/M/R	\$38,377	\$23,785	\$25,963	\$25,285	\$26,956	\$26,956	\$26,956
01-410-400	Return Investigation Confiscat	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-410-420	General Expenses	\$10,226	\$10,000	\$7,101	\$8,950	\$12,000	\$12,000	\$12,000
01-410-440	Uniform Maintenance	\$1,486	\$4,600	\$458	\$1,000	\$5,200	\$5,200	\$5,200
01-410-470	Investigation Expense	\$1,968	\$2,000	\$1,346	\$2,000	\$2,000	\$2,000	\$2,000
01-410-700	Major Equipment Purchase	\$6,359	\$35,485	\$23,161	\$27,241	\$32,295	\$7,050	\$7,050
01-410-750	Minor Equipment Purchase	\$6,889	\$6,000	\$873	\$4,000	\$6,000	\$6,000	\$6,000
01-410-800	Capital Outlay	\$78,779	\$0	\$0	\$0	\$0	\$0	\$0
Department 410	POLICE	Totals	\$1,752,522	\$1,784,795	\$1,654,221	\$1,729,409	\$1,855,837	\$1,832,004
01-411-130	Police Services	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
01-411-360	Hydrant Service	\$22,392	\$22,392	\$20,702	\$22,392	\$22,392	\$22,392	\$22,392
01-411-373	Vehicle - O/M/R	\$0	\$600	\$0	\$400	\$600	\$600	\$600
01-411-420	General Expense	\$12,238	\$46,455	\$36,264	\$40,000	\$20,000	\$20,000	\$20,000
01-411-500	Contribution to Fire Cos.	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
01-411-501	Cont. to Fireman's Relief	\$100,067	\$106,000	\$94,573	\$94,573	\$106,000	\$94,573	\$94,573
01-411-502	Contribution to EMS Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Department 411	FIRE	Totals	\$349,697	\$391,447	\$366,539	\$372,365	\$364,992	\$353,565
01-414-120	Zoning Officer Comp	\$68,320	\$70,370	\$67,663	\$70,370	\$70,370	\$72,481	\$72,481
01-414-130	Officials Compensation	\$525	\$900	\$405	\$900	\$900	\$900	\$900
01-414-140	Office Personnel Compensation	\$42,392	\$44,475	\$41,726	\$43,952	\$46,353	\$46,353	\$46,353
01-414-142	Office Personnel Overtime Comp	\$120	\$200	\$55	\$0	\$200	\$200	\$200
01-414-161	Social Security Taxes	\$6,904	\$7,189	\$6,811	\$7,144	\$7,305	\$7,436	\$7,436

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01 General Fund								
01-414-168	Medicare Tax	\$1,615	\$1,683	\$1,593	\$1,671	\$1,708	\$1,739	\$1,739
01-414-312	Consulting Services	\$90,459	\$80,000	\$62,114	\$70,500	\$72,000	\$80,000	\$80,000
01-414-340	Advertising and Printing	\$4,178	\$5,000	\$5,651	\$6,500	\$5,000	\$5,000	\$5,000
01-414-341	Township Newsletter	\$8,387	\$8,500	\$8,387	\$8,500	\$8,700	\$8,700	\$8,700
01-414-371	Vehicle Maint/Repair - O/M/R	\$76	\$600	\$783	\$800	\$600	\$600	\$600
01-414-420	General Expenses	\$233	\$3,000	\$259	\$1,000	\$2,000	\$2,000	\$2,000
01-414-450	Planning Services (Contracted)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-414-460	Seminar/Education/Meetings	\$250	\$200	\$0	\$250	\$1,250	\$1,250	\$1,250
01-414-750	Minor Equipment Purchase	\$0	\$500	\$0	\$500	\$500	\$500	\$500
01-414-800	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 414	PLANNING AND ZONING	Totals	\$223,458	\$222,617	\$195,447	\$212,087	\$216,886	\$227,159
01-415-120	Administrative Person. Comp.	\$2,000	\$2,000	\$1,833	\$2,000	\$2,000	\$2,000	\$2,000
01-415-200	Materials/Supplies	\$0	\$500	\$373	\$500	\$500	\$500	\$500
01-415-300	Haz Mat Clean-up	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
01-415-700	Minor Equipment Purchase	\$971	\$3,000	\$375	\$375	\$3,000	\$3,000	\$3,000
Department 415	EMERGENCY	Totals	\$2,971	\$6,500	\$2,581	\$2,875	\$6,500	\$6,500
01-419-150	Crossing Guard Wages	\$4,186	\$6,000	\$4,811	\$4,811	\$5,300	\$5,300	\$5,300
Department 419	CROSSING GUARDS	Totals	\$4,186	\$6,000	\$4,811	\$4,811	\$5,300	\$5,300
01-421-150	Dog Control Wages	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
01-421-220	Dog Control Supplies	\$185	\$1,000	\$1,035	\$1,000	\$1,000	\$1,000	\$1,000
01-421-450	Dog Control Contracted Service	\$0	\$5,000	\$415	\$500	\$5,000	\$2,000	\$2,000
Department 421	DOG CONTROL	Totals	\$2,685	\$9,000	\$4,451	\$4,500	\$9,000	\$6,000
01-426-140	Recycling Coordinator	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
01-426-200	Recycling Supplies	\$3,444	\$1,000	\$0	\$500	\$500	\$500	\$500
01-426-260	Small Tools	\$0	\$1,000	\$0	\$300	\$1,000	\$500	\$500
01-426-310	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-426-320	Communications	\$0	\$500	\$412	\$400	\$500	\$400	\$400
01-426-340	Advertising and Printing	\$0	\$2,000	\$484	\$500	\$1,000	\$600	\$600
01-426-360	Utilities	\$0	\$2,500	\$1,235	\$1,100	\$1,500	\$1,500	\$1,500

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01 General Fund								
01-426-370	Maint/Repair Office Equipment	\$0	\$18,000	\$11,500	\$11,500	\$18,000	\$38,000	\$38,000
01-426-500	Compost Center Appropriation	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,500	\$10,500
01-426-700	Minor equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 426	RECYCLING	Totals	\$8,444	\$37,000	\$23,631	\$24,300	\$32,500	\$52,000
01-430-120	Administrative Compensation	\$63,763	\$65,654	\$63,157	\$65,654	\$65,654	\$67,601	\$67,601
01-430-121	Roadmaster Compensation	\$44,325	\$49,862	\$44,892	\$48,602	\$51,493	\$51,493	\$51,493
01-430-140	Maintenance Compensation	\$369,878	\$410,000	\$356,596	\$385,100	\$419,508	\$419,508	\$419,508
01-430-141	Seasonal Employee Comp	\$7,465	\$11,845	\$10,726	\$10,726	\$11,587	\$11,587	\$11,587
01-430-142	Maintenance Personnel Overtime	\$50,471	\$63,000	\$59,857	\$63,000	\$65,500	\$65,500	\$65,500
01-430-161	Social Security Taxes	\$33,226	\$36,926	\$33,184	\$35,490	\$38,052	\$38,173	\$38,173
01-430-168	Medicare Tax	\$7,771	\$8,935	\$7,761	\$8,300	\$8,900	\$8,927	\$8,927
01-430-200	Materials/Supplies	\$3,429	\$3,500	\$3,291	\$3,500	\$3,500	\$3,500	\$3,500
01-430-250	Traffic Sign - M/R	\$5,715	\$15,000	\$1,050	\$5,000	\$10,000	\$10,000	\$10,000
01-430-373	Vehicle - O/M/R	\$32,484	\$30,000	\$22,494	\$25,000	\$25,000	\$25,000	\$25,000
01-430-380	Equipment Rental	\$2,400	\$5,000	\$4,928	\$5,000	\$5,000	\$5,000	\$5,000
01-430-420	General Expenses	\$6,310	\$7,250	\$6,860	\$7,250	\$7,750	\$7,750	\$7,750
01-430-450	Contracted Services	\$0	\$6,200	\$3,791	\$3,791	\$4,000	\$4,000	\$4,000
01-430-700	Major Equipment Purchase	\$0	\$0	\$0	\$0	\$6,170	\$4,610	\$4,610
01-430-750	Minor Equipment Purchase	\$5,033	\$5,000	\$4,247	\$5,000	\$6,750	\$6,750	\$6,750
Department 430	HIGHWAY-GENERAL	Totals	\$632,269	\$718,172	\$622,834	\$671,413	\$729,399	\$729,399
01-433-240	Road/Street Signs/Markings	\$18,463	\$24,650	\$24,504	\$24,000	\$24,650	\$24,650	\$24,650
01-433-250	Traffic Signal Purchase/Improv	\$0	\$6,200	\$1,921	\$6,200	\$6,200	\$6,200	\$6,200
Department 433	HIGHWAY-TRAFFIC	Totals	\$18,463	\$30,850	\$26,425	\$30,200	\$30,850	\$30,850
01-438-240	Road Materials/Supplies	\$70,287	\$100,000	\$98,363	\$100,000	\$100,000	\$100,000	\$100,000
01-438-370	Bridge Inspections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 438	HIGHWAY-REPAIRS TO	Totals	\$70,287	\$100,000	\$98,363	\$100,000	\$100,000	\$100,000
01-439-600	Capital Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 439	HIGHWAY CONSTR AND	Totals	\$0	\$0	\$0	\$0	\$0	\$0

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Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund								
01-452-200	Materials/Supplies	\$659	\$3,500	\$2,248	\$3,000	\$3,500	\$3,500	\$3,500
01-452-367	Refuse Removal	\$4,196	\$5,000	\$3,757	\$4,000	\$5,000	\$5,000	\$5,000
01-452-370	Maintenance/Repairs	\$2,389	\$10,000	\$5,260	\$7,500	\$10,000	\$10,000	\$10,000
01-452-420	General Expenses	\$2,663	\$5,000	\$874	\$2,000	\$5,000	\$3,000	\$3,000
01-452-450	Park Contracted Services	\$70,831	\$86,000	\$62,611	\$70,000	\$85,000	\$85,000	\$85,000
01-452-500	Summer Youth Program (SVCC)	\$22,308	\$28,613	\$23,110	\$23,110	\$28,613	\$29,079	\$29,079
01-452-501	Senior Program	\$16,099	\$16,194	\$16,034	\$16,024	\$16,194	\$16,219	\$16,219
01-452-510	Pool Pass Reimbursement	\$7,585	\$7,890	\$7,890	\$7,890	\$8,035	\$8,035	\$8,035
01-452-700	Major Equipment Purchase	\$0	\$0	\$0	\$0	\$7,000	\$8,909	\$8,909
01-452-750	Minor Equipment Purchase	\$0	\$3,000	\$913	\$3,000	\$3,000	\$3,000	\$3,000
Department 452	PARTICIPANT	Totals	\$126,731	\$165,197	\$122,697	\$136,524	\$171,342	\$171,742
01-456-500	Library Contribution	\$171,133	\$172,500	\$171,133	\$172,500	\$93,617	\$93,617	\$93,617
Department 456	LIBRARIES	Totals	\$171,133	\$172,500	\$171,133	\$172,500	\$93,617	\$93,617
01-461-200	Supplies	\$0	\$200	\$0	\$0	\$200	\$200	\$200
01-461-420	Dues, Subscriptions etc	\$271	\$400	\$34	\$34	\$400	\$400	\$400
01-461-540	Contribution	\$0	\$500	\$0	\$0	\$500	\$500	\$500
01-461-750	Minor Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 461	CONSERVATION	Totals	\$271	\$1,100	\$34	\$34	\$1,100	\$1,100
01-471-200	Loan Principal Payments	\$0	\$433,058	\$433,059	\$433,058	\$444,974	\$444,974	\$444,974
Department 471	DEBT PRINCIPAL	Totals	\$0	\$433,058	\$433,059	\$433,058	\$444,974	\$444,974
01-472-200	Loan Interest Payments	\$0	\$118,644	\$118,644	\$118,644	\$106,730	\$106,730	\$106,730
Department 472	DEBT INTEREST	Totals	\$0	\$118,644	\$118,644	\$118,644	\$106,730	\$106,730
01-481-000	Intergovernmental Expenditures	\$24,693	\$20,000	\$8,627	\$5,244	\$20,000	\$20,000	\$20,000
Department 481	INTERGOVERNMENT	Totals	\$24,693	\$20,000	\$8,627	\$5,244	\$20,000	\$20,000
01-486-351	Business Insurance	\$49,095	\$55,000	\$59,237	\$58,997	\$64,889	\$64,889	\$64,889
01-486-352	Vehicle Insurance	\$27,185	\$35,000	\$25,177	\$25,177	\$35,000	\$35,000	\$35,000
01-486-354	Workmen's Compensation	\$168,883	\$178,000	\$168,796	\$168,000	\$170,000	\$170,000	\$170,000

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Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
01 General Fund									
01-486-356	Public Officials Bond		\$720	\$1,330	\$1,260	\$1,260	\$1,100	\$1,300	\$1,300
Department 486	INSURANCE	Totals	\$245,883	\$269,330	\$254,470	\$253,434	\$270,989	\$271,189	\$271,189
01-487-152	Dental Insurance		\$22,417	\$26,000	\$20,342	\$23,000	\$25,000	\$25,000	\$25,000
01-487-153	Vision		\$4,916	\$6,000	\$4,580	\$5,018	\$5,600	\$5,600	\$5,600
01-487-156	Hospitalization Insurance		\$791,312	\$834,094	\$762,234	\$842,525	\$919,460	\$921,400	\$921,400
01-487-159	Group Term Life Insurance		\$7,031	\$7,600	\$6,567	\$6,823	\$7,600	\$8,000	\$8,000
01-487-162	Unemployment Compensation		\$21,732	\$25,000	\$15,532	\$15,442	\$17,500	\$16,500	\$16,500
01-487-163	Vocational Training		\$525	\$3,000	\$1,093	\$1,900	\$3,000	\$3,000	\$3,000
01-487-164	Income Protection		\$17,389	\$18,000	\$16,043	\$16,500	\$18,000	\$18,000	\$18,000
01-487-165	Pension Administration Fees		\$54,629	\$70,000	\$74,139	\$76,104	\$70,000	\$70,000	\$70,000
01-487-166	Minimum Pension Obligation-Non		\$88,862	\$86,546	\$86,546	\$86,546	\$83,613	\$83,613	\$83,613
01-487-167	Minimum Pension Obligation-Pol		\$272,162	\$278,821	\$278,821	\$278,821	\$289,892	\$289,892	\$289,892
Department 487	EMPLOYEE BENEFITS	Totals	\$1,280,976	\$1,355,061	\$1,265,898	\$1,352,679	\$1,439,665	\$1,441,005	\$1,441,005
01-489-410	Legal Settlements		\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-489-541	Matching Grant Allocation		\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
Department 489	MISCELLANEOUS	Totals	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
01-491-001	Refund of Prior Year Revenue		\$2,085	\$5,000	\$678	\$678	\$2,000	\$2,000	\$2,000
01-491-280	Unpaid Bills Prior Years		\$1,954	\$30,000	\$19,920	\$19,754	\$30,000	\$20,000	\$20,000
Department 491	REFUNDS-PRIOR YEAR	Totals	\$4,040	\$35,000	\$20,598	\$20,432	\$32,000	\$22,000	\$22,000
01-492-000	Transfer to Other Funds		\$0	\$0	\$29,342	\$29,342	\$200,000	\$100,000	\$100,000
01-492-100	Transfer to Other Funds - Fire		\$0	\$112,000	\$109,234	\$112,000	\$112,000	\$112,000	\$112,000
Department 492	INTERFUND OPERATING	Totals	\$0	\$112,000	\$138,576	\$141,342	\$312,000	\$212,000	\$212,000
Fund Totals:			\$6,070,799	\$7,340,224	\$6,600,870	\$6,957,532	\$7,543,934	\$7,378,795	\$7,378,795

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Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02	Special Taxes							
02-301-100	Fire Tax	\$0	\$112,000	(\$110,377)	(\$111,000)	\$112,000	\$112,000	\$112,000
02-310-210	Earned Income Tax - Current Ye	\$0	\$900,000	(\$713,375)	(\$800,000)	\$750,000	\$750,000	\$750,000
02-310-220	Open Space EIT - Prior Year	\$0	\$200,000	(\$385,293)	(\$376,393)	\$300,000	\$300,000	\$300,000
02-341-000	Interest	(\$1,026)	\$7,000	(\$7,178)	(\$6,500)	\$7,000	\$7,000	\$7,000
02-350-000	Grant Funding	\$0	\$1,042,000	(\$1,042,000)	(\$1,042,000)	\$0	\$0	\$0
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$0	\$390,000	(\$406,387)	(\$406,387)	\$406,387	\$402,515	\$402,515
02-380-000	Misc Revenue	\$0	\$0	(\$12,390)	(\$12,390)	\$0	\$0	\$0
02-387-000	Donation/Contributions	\$0	\$6,500	(\$9,750)	(\$9,750)	\$9,750	\$9,750	\$9,750
02-391-100	Sale of Fixed Assets	\$0	\$10,000	(\$46,109)	(\$46,109)	\$25,000	\$25,000	\$25,000
02-392-000	Fund Balance - State Fund	\$0	\$251,550	\$0	(\$142,104)	\$71,163	\$175,010	\$175,010
02-392-100	Fire Fund Balance	\$0	\$0	\$0	(\$57,137)	\$206,417	\$206,442	\$206,442
02-392-200	Open Space Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02-393-130	Loan Proceeds	\$0	\$0	(\$265,030)	(\$265,030)	\$0	\$0	\$0
	Fund Totals:	(\$1,026)	\$2,919,050	(\$2,997,889)	(\$3,274,800)	\$1,887,717	\$1,987,717	\$1,987,717

Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02 Special Taxes								
02-400-000	Open Space Purchases	\$0	\$1,000,000	\$920,564	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
02-400-370	Open Space Property Maint	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 400	GENERAL GOVERNMENT	Totals	\$0	\$1,000,000	\$920,564	\$1,000,000	\$1,000,000	\$1,000,000
02-402-000	Bank Fees	\$0	\$50	\$46	\$50	\$50	\$50	\$50
Department 402	FINANCE	Totals	\$0	\$50	\$46	\$50	\$50	\$50
02-404-710	Legal Fees	\$0	\$20,000	\$12,590	\$15,000	\$20,000	\$20,000	\$20,000
Department 404	LAW	Totals	\$0	\$20,000	\$12,590	\$15,000	\$20,000	\$20,000
02-408-314	Engineering/Planning Fees	\$0	\$30,000	\$15,315	\$30,000	\$20,000	\$20,000	\$20,000
02-408-710	Appraisal Costs	\$0	\$20,000	\$6,630	\$11,630	\$20,000	\$20,000	\$20,000
Department 408	ENGINEER	Totals	\$0	\$50,000	\$21,945	\$41,630	\$40,000	\$40,000
02-411-700	Fire Equip Costs	\$0	\$0	\$300	\$300	\$0	\$0	\$0
02-411-710	Fire Equip Consultation	\$0	\$0	\$0	\$0	\$500	\$500	\$500
02-411-840	Vehicle Purchase	\$0	\$0	\$525,848	\$265,030	\$265,030	\$265,030	\$265,030
Department 411	FIRE	Totals	\$0	\$0	\$526,148	\$265,330	\$265,530	\$265,530
02-430-231	Vehicle Gasoline Oil	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$2,000
02-430-250	Traffic Signal M/R	\$0	\$10,000	\$1,748	\$5,600	\$8,500	\$8,500	\$8,500
02-430-373	Vehicle - O/M/R	\$0	\$30,000	\$23,344	\$30,000	\$30,000	\$30,000	\$30,000
02-430-380	Hgwy Equipment Rentals	\$0	\$5,500	\$5,242	\$2,000	\$5,500	\$5,500	\$5,500
02-430-700	Highway Major Equipment	\$0	\$100,000	\$200,000	\$100,000	\$50,000	\$50,000	\$50,000
02-430-750	Minor Equipment Purchase	\$0	\$10,000	\$0	\$5,000	\$10,000	\$10,000	\$10,000
Department 430	HIGHWAY-GENERAL	Totals	\$0	\$157,500	\$230,334	\$144,600	\$106,000	\$106,000
02-432-240	Snow Removal Expenses	\$0	\$140,000	\$137,685	\$140,000	\$140,000	\$140,000	\$140,000
Department 432	HIGHWAY-SNOW/ICE	Totals	\$0	\$140,000	\$137,685	\$140,000	\$140,000	\$140,000
02-433-240	Street Signs and Markings	\$0	\$16,000	\$16,758	\$12,000	\$16,000	\$16,000	\$16,000
Department 433	HIGHWAY-TRAFFIC	Totals	\$0	\$16,000	\$16,758	\$12,000	\$16,000	\$16,000

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Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description		Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
02 Special Taxes									
02-434-360	Street Lighting		\$0	\$36,000	\$32,274	\$36,000	\$38,500	\$38,500	\$38,500
Department 434	HIGHWAY-STREET	Totals	\$0	\$36,000	\$32,274	\$36,000	\$38,500	\$38,500	\$38,500
02-437-240	Equip and Tools M/R		\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Department 437	HIGHWAY-REPAIRS OF	Totals	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000
02-438-240	Road Materials and Suppl		\$0	\$50,000	\$6,530	\$10,000	\$50,000	\$50,000	\$50,000
Department 438	HIGHWAY-REPAIRS TO	Totals	\$0	\$50,000	\$6,530	\$10,000	\$50,000	\$50,000	\$50,000
02-439-240	PennDot Road Projects		\$0	\$250,000	\$167,259	\$250,000	\$150,000	\$250,000	\$250,000
Department 439	HIGHWAY CONSTR AND	Totals	\$0	\$250,000	\$167,259	\$250,000	\$150,000	\$250,000	\$250,000
02-471-200	Principal payment		\$0	\$0	\$56,581	\$56,581	\$51,797	\$51,797	\$51,797
Department 471	DEBT PRINCIPAL	Totals	\$0	\$0	\$56,581	\$56,581	\$51,797	\$51,797	\$51,797
02-472-200	Interest payment		\$0	\$0	\$557	\$557	\$5,340	\$5,340	\$5,340
Department 472	DEBT INTEREST	Totals	\$0	\$0	\$557	\$557	\$5,340	\$5,340	\$5,340
02-490-000	Transfer to Fund Balance - Ope		\$0	\$1,080,250	\$0	\$0	\$1,500	\$1,500	\$1,500
02-490-001	Transfer to Fund Balance - Fir		\$0	\$116,250	\$0	\$0	\$0	\$0	\$0
Department 490	Transfer	Totals	\$0	\$1,196,500	\$0	\$0	\$1,500	\$1,500	\$1,500
Fund Totals:			\$0	\$2,919,050	\$2,129,270	\$1,974,748	\$1,887,717	\$1,987,717	\$1,987,717

Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
03	Capital Fund							
03-341-000	Earnings from Investments	\$0	\$6,000	(\$3,182)	\$3,000	\$4,000	\$4,000	\$4,000
03-350-100	Loan Proceeds	\$0	\$575,000	\$0	\$0	\$0	\$0	\$0
03-354-000	Grants	\$0	\$30,000	\$0	\$32,000	\$159,000	\$159,000	\$159,000
03-361-300	Developer Fees	\$0	\$0	\$0	\$8,275	\$0	\$0	\$0
03-387-000	Donations/Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-391-000	Sale of Fixed Assets	\$0	\$30,000	(\$30,150)	(\$30,150)	\$10,000	\$10,000	\$10,000
03-392-000	Fund Balance Appropriation	\$0	\$1,006,598	\$0	(\$514,979)	\$1,037,233	\$994,428	\$994,428
03-392-001	Transfer from other funds		\$0	(\$29,342)	(\$29,342)	\$200,000	\$100,000	\$100,000
	Fund Totals:	\$0	\$1,647,598	(\$62,674)	(\$531,196)	\$1,410,233	\$1,267,428	\$1,267,428

Fiscal Year 2016 Budget

Model:

Lower Saucon Township

Ledger Account	Description	Last Yr Actual	Current Budget	Current Actual	Projected	Requested	Recommended	Approved
03 Capital Fund								
03-402-451	Bank Fee		\$0	\$40	\$48	\$50	\$50	\$50
Department 402	FINANCE		Totals \$0	\$40	\$48	\$50	\$50	\$50
03-407-829	Video Equip	\$0	\$25,000	\$0	\$0	\$25,000	\$25,000	\$25,000
Department 407	DATA PROCESSING	Totals \$0	\$25,000	\$0	\$0	\$25,000	\$25,000	\$25,000
03-409-730	Building Purchase/Improvement	\$0	\$140,000	\$0	\$0	\$137,230	\$140,000	\$140,000
03-409-800	IT Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 409	BUILDINGS AND PLANT	Totals \$0	\$140,000	\$0	\$0	\$137,230	\$140,000	\$140,000
03-410-840	Vehicle Purchase	\$0	\$70,000	\$65,220	\$70,000	\$95,000	\$67,000	\$67,000
Department 410	POLICE	Totals \$0	\$70,000	\$65,220	\$70,000	\$95,000	\$67,000	\$67,000
03-430-840	Vehicle Purchase	\$55,479	\$309,645	\$325,326	\$309,645	\$205,000	\$80,000	\$80,000
Department 430	HIGHWAY-GENERAL	Totals \$55,479	\$309,645	\$325,326	\$309,645	\$205,000	\$80,000	\$80,000
03-436-810	Storm Water Improvements	\$0	\$575,000	\$28,036	\$30,000	\$545,000	\$600,000	\$600,000
Department 436	Storm Water	Totals \$0	\$575,000	\$28,036	\$30,000	\$545,000	\$600,000	\$600,000
03-439-810	Road Improvement	\$0	\$100,000	\$12,446	\$88,725	\$0	\$0	\$0
Department 439	HIGHWAY CONSTR AND	Totals \$0	\$100,000	\$12,446	\$88,725	\$0	\$0	\$0
03-452-810	Park Improvement	\$0	\$370,953	\$9,551	\$25,000	\$345,953	\$345,953	\$345,953
Department 452	PARTICIPANT	Totals \$0	\$370,953	\$9,551	\$25,000	\$345,953	\$345,953	\$345,953
03-459-810	Historical Bldg Improvements	\$0	\$57,000	\$16,053	\$14,353	\$57,000	\$9,425	\$9,425
Department 459	Historical Bldg	Totals \$0	\$57,000	\$16,053	\$14,353	\$57,000	\$9,425	\$9,425
Fund Totals:		\$55,479	\$1,647,598	\$456,673	\$537,771	\$1,410,233	\$1,267,428	\$1,267,428

18-Dec-2015

Statement of Cash Balances

12/31/2016

Fund 1 General			
	2015 Beginning Balance	\$ 2,961,905.00	
	2015 Projected Ending Balance	\$ 3,691,029.00	
	2016 Revenue	\$ 6,760,582.00	
	2016 Expenses	\$ (7,166,795.00)	
	Transfer to Capital & Fire Funds	<u>\$ (212,000.00)</u>	
		\$ (618,213.00)	
		\$ 3,072,816.00	
*	Interfund General	\$ (28,500.00)	
		<u>\$ 41,500.00</u>	
	2016 Year end Fund Balance		\$ 3,085,816.00
Committed	Operational Reserve	\$ 915,598.00	\$ 916,900.00
Committed	Environmental Reserve	\$ 307,282.00	\$ 308,000.00
*	Compost Center Fund	\$ 23,877.00	
Restricted	2016 Revenue	\$ 28,500.00	
	2016 Expenses	\$ (41,500.00)	
			\$ 10,877.00
Restricted	NCGREGA	\$ 70,280.17	
	Inter Fund	\$ 95,000.00	
	Inter Fund	\$ (138,000.00)	
		\$ -	\$ 27,280.17
	TOTAL OF ALL GENERAL FUNDS		\$ 4,348,873.17

Fund 2 Special Funds			
	Open Space		
	2015 Beginning Balance	\$ 3,241,957.61	
	2015 Projected Ending Balance	\$ 4,427,610.00	
Restricted	Open Space	\$ 4,427,610.00	
	2016 Revenue	\$ 1,061,500.00	
	2016 Expenses	<u>\$ (1,060,000.00)</u>	
	Year End Fund Balance		\$ 4,429,110.00
	Fire Fund		
	2015 Beginning Balance	\$ 232,750.00	
	2015 Projected Ending Balance	\$ 290,612.00	
Restricted	2016 Revenue	\$ 116,250.00	
	2016 Expense	<u>\$ (322,693.00)</u>	
	Year End Fund Balance		\$ 84,169.00

Restricted	State Liquid Fuel			
	2015 Beginning Balance	\$	930,696.00	
	2015 Projected Ending Balance	\$	788,567.00	
	2016 Revenue	\$	428,515.00	
	2016 Expenses	\$	<u>(603,500.00)</u>	
	Year End Fund Balance			\$ 613,582.00
	TOTAL OF ALL SPECIAL FUNDS			\$ 5,126,861.00
Fund 3 Capital	Checking	\$	2,000.00	
	2015 Projected Ending Balance	\$	1,750,200.00	
	Interfund Trans	\$	100,000.00	
	2016 Revenue	\$	46,000.00	
	Loan Proceeds	\$	-	
	2016 Expenses	\$	<u>(912,050.00)</u>	
				\$ 986,150.00
	Committed			\$ (550,317.72)
	Assigned			\$ (70,000.00)
	Restricted			\$ <u>(273,740.00)</u>
	Unrestricted			\$ 92,092.28
	Parks Projected 2015 Ending Balance	\$	353,534.65	
	2016 Revenue	\$	127,000.00	
	2016 Expenses	\$	<u>(345,953.00)</u>	
		\$	-	\$ 134,581.65
	Historical Str. Fund Projected Ending Balance	\$	30,772.00	
	Assign to Structures	\$	-	
	2016 Expenses	\$	<u>(9,425.00)</u>	\$ 21,347.00
	TOTAL OF ALL CAPITAL FUNDS			\$ 248,020.93
	Year End Fund Balance - ALL FUNDS			\$ 9,723,755.10

Fiduciary Funds

Balance as of September 30, 2015

Non-Uniformed Plan	\$1,766,280.01
Uniformed Plan	\$5,229.676.84

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

The December 2014 Public Employee Retirement Commission reports that:

Lower Saucon Township Non-Uniform Plan is 97% funded

Lower Saucon Township Uniformed Plan is 86% funded.

Contributions for 2016

• David Lang Scholarship Fund	\$ 150.00
• Lehigh Valley Coalition on Affordable Housing	\$ 2,000.00
• Saucon Valley Baseball	\$ 2,000.00
• Saucon Valley Basketball	\$ 2,000.00
• Saucon Valley Cheerleading	\$ 1,500.00
• Saucon Valley Football	\$ 2,500.00
• Saucon Valley Lacrosse	\$ 1,000.00
• Saucon Valley Soccer League	\$ 2,000.00
• Saucon Valley Spirit Parade	\$ 1,000.00
• Saucon Valley Wrestling	\$ 1,500.00
• The Miracle League of Northampton County	\$ 2,500.00
• Se-Wy-Co Volunteer Fire Company	\$ 100,000.00
• Southeastern Volunteer Fire Company	\$ 50,000.00
• Steel City Volunteer Fire Company	\$ 50,000.00

2016 Projected Consultants Costs

LAW

Fund 01 - General

Solicitor	\$190.00 per hour	\$110,000.00
Labor Solicitor	\$355.00 per hour	\$10,000.00
Environmental	\$175.00 per hour	\$10,000.00
Solicitor Planning/Zoning	\$190.00 per hour	\$10,000.00

Fund 02 – Open Space

Solicitor – Open Space		\$20,000.00
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Engineering

Fund 01 - General

General Engineering 2% fee increase		\$30,000.00
MS4 GIS Support		\$ 5,000.00
Landfill Engineering		\$30,000.00
Outstanding Projects - Steel City Park/Easton Road Park		\$ 5,000.00
Planning/Zoning (Fee based)		\$20,000.00
SEO – Fee based and grant*		\$56,000.00

Fund 02 – Open Space

Surveys, Appraisals, Baseline Plans		\$40,000.00
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Fund 03 - Capital

Black River Rd/Fire Lane Stormwater Improvements		\$33,500.00
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Planning/Consulting

Landfill Consulting		\$27,000.00
SRT Small Scale Management Plan		\$13,000.00
Outstanding Ordinance Reviews (SALDO/Wind/Solar, etc.)		\$10,000.00
Misc Reviews/Additional Projects (General Planning)		\$ 6,500.00
Economic Development Task Force Assignments		\$23,500.00

**CAPITAL IMPROVEMENT PLAN
(MAJOR PURCHASES)
POLICE – PROPOSED**

2015

Police 162	\$30,000
Police 164	\$30,000
Police 167 (Unmarked)	\$30,000
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 900

2016

Police 160 (K9)	\$35,000
Police 163	\$32,000
Police 167 (Unmarked)	\$28,000 (delay)
Desktop Computer (Sergeant/Corporal & Detective)	\$ 2,000 (delay)
Soft Body Armor – 2 Vests (Approx. 50% Reimbursed by BVP)	\$ 1,800
Two Portable Weight Scales and Carry Case	\$10,500 (purchase 1)
License Plate Recognition for second vehicle	\$19,995 (delay)

2017

Police 161	\$30,000
Police 166 (DARE)	\$35,000
Soft Body Armor – 4 Vests (Approx. 50% Reimbursed by BVP)	\$ 3,600
Police RMS Server	\$ 3,500
Police Citrix Server	\$ 3,500
(4) Desktop Computers (Chief/Clerk/Admin Clerk/Squad)	\$ 4,000

2018

Police 164	\$32,000
Police 165	\$32,000
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 900

2019

Police 162	\$30,000
Police 163	\$30,000
(5) Laptop Computers for Patrol Vehicles/Related Equipment	\$25,000
Soft Body Armor – 7 Vests (Approx. 50% Reimbursed by BVP)	\$ 6,300

2020

Police 161	\$32,000
Police 166 (DARE)	\$32,000
Soft Body Armor – 1 Vest (Approx. 50% Reimbursed by BVP)	\$ 900