

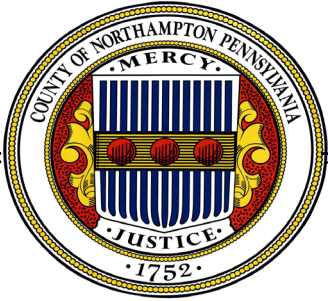
# Lower Saucon Township



## Final Budget 2025

Submitted to Council  
December 18, 2024

Cathy Gorman, Acting Township Manager/Director of Finance



# COUNTY OF NORTHAMPTON

## DEPARTMENT OF FISCAL AFFAIRS

### ASSESSMENT DIVISION

NORTHAMPTON COUNTY GOVERNMENT CENTER

669 WASHINGTON STREET

EASTON, PENNSYLVANIA 18042-7477

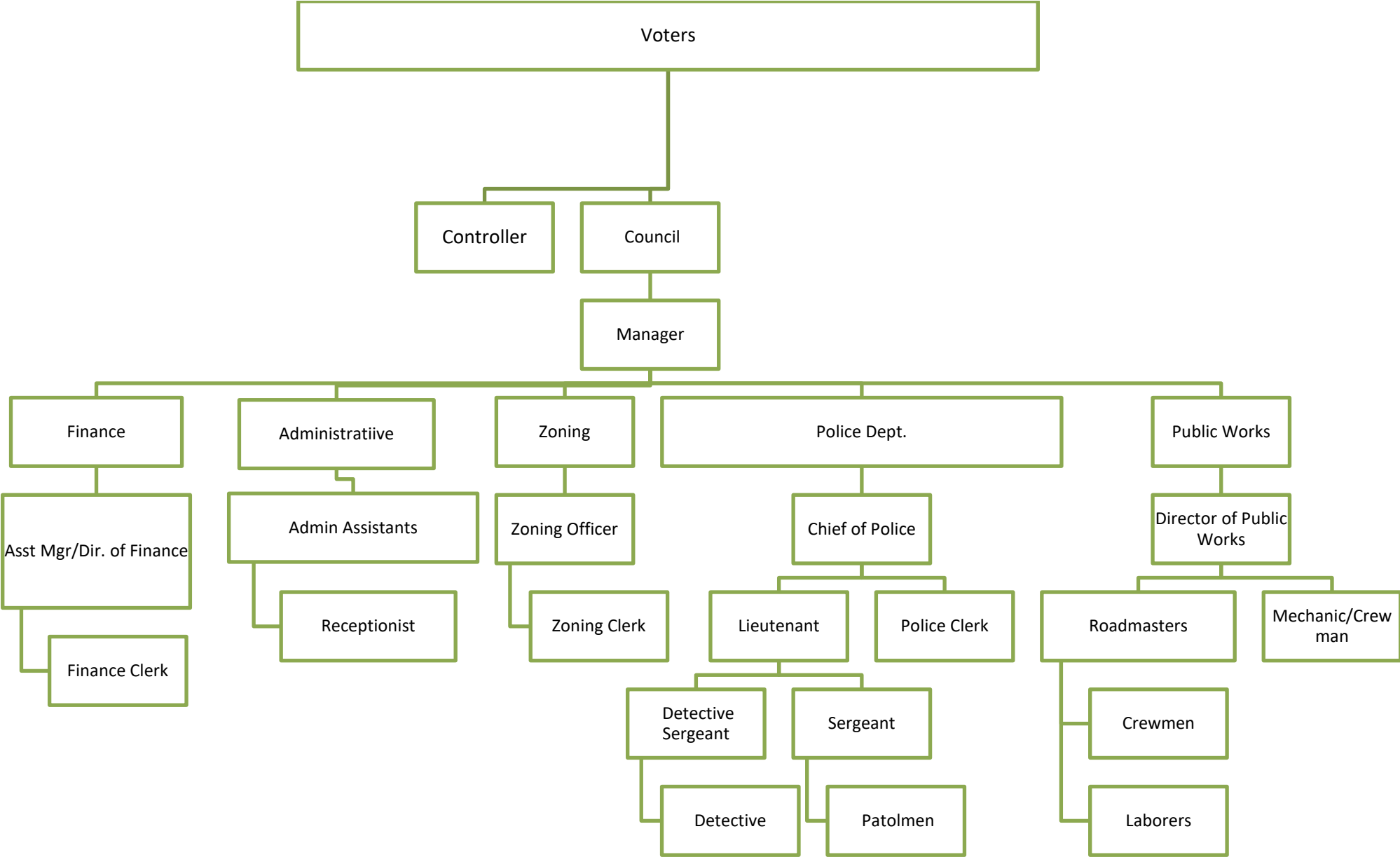
PHONE: (610) 829-6155 FAX (610) 559-3796

**JULIE AZZALINA**  
ASSESSMENT MANAGER

### 2024-2025 MILLAGE RATES AS OF JUNE 27, 2024

<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	56.27	72.07	Bangor	18.88	56.85	86.53
Bethlehem	7.74	59.99	78.53	Bath	17.45	56.27	84.52
Bushkill	7.50	58.23	76.53	Chapman	4.00	56.27	71.07
East Allen	6.50	56.27	73.57	East Bangor	12.97	56.85	80.62
Forks	7.50	70.85	89.15	Freemansburg	18.26	59.99	89.05
Hanover	3.90	59.99	74.69	Glendon	11.64	60.466	82.906
Lehigh	7.00	56.27	74.07	Hellertown	21.5	55.2055	87.5055
Lo. Mt. Bethel (E)	7.70	70.85	89.35	Nazareth	17.0	58.23	86.03
Lo. Mt. Bethel Ind. (B)	7.70	56.85	75.35	Northampton	13.5	56.27	80.57
Lo. Nazareth	4.50	58.23	73.53	N Catasauqua	16.5	61.3196	88.6196
Lower Saucon	5.14	55.2055	71.1455	Pen Argyl	13.0	56.80	80.60
Moore	6.00	56.27	73.07	Portland	22.0	56.85	89.65
Palmer	8.50	70.85	90.15	Roseto	13.0	56.85	80.65
Plainfield	7.50	56.80	75.10	Stockertown	18.0	58.23	87.03
Upper Mt. Bethel	8.50	56.85	76.15	Tatamy	13.5	58.23	82.53
Upper Nazareth	7.59	58.23	76.62	Walnutport	20.25	75.6628	106.7128
Washington	8.00	56.85	75.65	West Easton	11.7	60.466	82.966
Williams	2.25	60.466	73.516	Wilson	25.5	60.466	96.766
				Wind Gap	17.0	56.80	84.60
City of Bethlehem	19.64	59.99	90.43				
City of Easton	24.95	70.85	106.60				
County of Northampton			10.8				

# Lower Saucon Township Organizational Chart



# 2025 Proposed Budget General Fund Revenue

Version: Wednesday, December 18, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(01) General Fund</b>							
<b><u>(301) REAL PROPERTY TAXES</u></b>							
01-301-100	Real Estate Taxes - Current Ye	\$1,912,677.40	\$1,921,272.68	\$1,934,500.00	\$1,821,530.01	\$1,900,000.00	<b>\$1,900,000.00</b>
01-301-200	Real Estate Taxes - Prior Year	\$14,038.31	\$25,786.28	\$25,000.00	\$26,168.00	\$26,168.00	\$25,000.00
01-301-400	Real Estate Taxes - Delinquent	\$34,731.64	\$35,622.49	\$40,000.00	\$21,327.06	\$30,000.00	\$30,000.00
01-301-600	Real Estate Taxes - Interim	\$5,801.79	\$6,869.24	\$1,500.00	\$6,416.87	\$8,000.00	\$10,000.00
01-301-601	Real Estate Tax-Interim-Prior	\$125.54	\$697.46	\$1,000.00	\$557.76	\$560.00	\$1,000.00
<b>Subtotal (301) REAL PROPERTY TAXES:</b>		<b>\$1,967,374.68</b>	<b>\$1,990,248.15</b>	<b>\$2,002,000.00</b>	<b>\$1,875,999.70</b>	<b>\$1,964,728.00</b>	<b>\$1,966,000.00</b>

**Notes**

- 01-301-100 Assessment is currently 461,419,300., Estimating the same as the increase in assessment projected came in later in the year, providing for a higher projection in interim tax
- 01-301-200 Taxes funding from prior year collections received in January prior to closing the year.
- 01-301-400 Accounts not paid and turned over to Northampton County. Northampton County is the delinquent tax
- 01-301-600 Identifying the projected developments and potential of building completion probable in 2025.
- 01-301-601 Prior year interims issued in 2024 but not collected until 2025.

**(310) LOCAL TAX ENABLING ACT**

01-310-100	Real Estate Transfer Tax	\$390,537.33	\$429,789.51	\$358,000.00	\$493,097.30	\$560,000.00	\$500,000.00
01-310-210	Earned Income Tax - Current Ye	\$2,089,769.89	\$2,156,892.68	\$2,200,000.00	\$1,939,753.01	\$2,200,000.00	\$2,250,000.00
01-310-220	Earned Income Tax - Prior Year	\$1,045,062.01	\$1,046,976.32	\$1,000,000.00	\$1,031,944.22	\$1,050,000.00	\$1,100,000.00
01-310-510	Local Services Tax	\$77,759.45	\$84,500.97	\$70,000.00	\$71,279.00	\$80,079.00	\$80,000.00
01-310-520	Local Services Tax Prior year	\$12,583.76	\$8,367.90	\$8,500.00	\$13,873.97	\$13,874.00	\$13,000.00
<b>Subtotal (310) LOCAL TAX ENABLING ACT:</b>		<b>\$3,615,712.44</b>	<b>\$3,726,527.38</b>	<b>\$3,636,500.00</b>	<b>\$3,549,947.50</b>	<b>\$3,903,953.00</b>	<b>\$3,943,000.00</b>

**Notes**

- 01-310-100 Deed Transfer tax at 1%, 50% of which goes to the municipality and 50% is remitted to the School District. Still projecting higher based on interest rates lowering and the projected number of homes to be constructed in a few subdivision projects.
- 01-310-210 Estimating slightly higher due to the sales of future houses under construction.
- 01-310-220 Budgeting based on past experience
- 01-310-510 \$52.00 per person that works ni Lower Saucon Township. Local services tax is set at the highest rate and paid. This is done through payroll processing.
- 01-310-520 Delinquent and 4th quarter filings.

**(321) BUSINESS LICENSES AND**

01-321-320	Junkyard Licenses	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00
01-321-800	Cable TV Franchise	\$111,201.28	\$109,502.62	\$109,000.00	\$104,123.64	\$104,124.00	\$100,000.00
<b>Subtotal (321) BUSINESS LICENSES AND PERMITS:</b>		<b>\$111,951.28</b>	<b>\$110,252.62</b>	<b>\$109,750.00</b>	<b>\$104,873.64</b>	<b>\$104,874.00</b>	<b>\$100,750.00</b>

**Notes**

- 01-321-320 \$250.00 licensing fee per junk yard based on ordinance.
- 01-321-800 Cable companies pay 3% on reported income. Amount lowering due to more people moving to streaming services.

# 2025 Proposed Budget General Fund Revenue

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# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(322) NON-BUSINESS</u></b>							
01-322-100	Moving Permits	\$645.00	\$530.00	\$500.00	\$500.00	\$500.00	\$500.00
01-322-101	Occupancy Permits	\$1,470.00	\$2,010.00	\$1,500.00	\$2,325.00	\$2,000.00	\$2,000.00
01-322-310	Other Business Licenses	\$0.00	\$1,000.00	\$1,000.00	\$2,600.00	\$2,800.00	\$3,000.00
01-322-820	Road Encroachment Permits	\$5,075.00	\$3,975.00	\$4,000.00	\$3,300.00	\$3,100.00	\$3,000.00
<b>Subtotal (322) NON-BUSINESS LICENSES/PERMITS:</b>		<b>\$7,190.00</b>	<b>\$7,515.00</b>	<b>\$7,000.00</b>	<b>\$8,725.00</b>	<b>\$8,400.00</b>	<b>\$8,500.00</b>

**Notes**

- 01-322-100 \$5.00 fee to report moving in, out or within the Township.
- 01-322-101 Occupancy permits are permits for improvements reportable, new construction and new businesses in the Township.
- 01-322-310 Peddlers and other operating licenses.
- 01-322-820 Permits issued for services of the Zoning and Road Dept to review driveways and road construction that is connected to municipal roads.

**(331) FINES**

01-331-100	County Court Fines	\$3,525.92	\$7,624.18	\$10,000.00	\$2,524.43	\$8,000.00	\$8,000.00
01-331-110	Motor Veh Code Violations (ST)	\$5,899.60	\$5,806.52	\$5,000.00	\$3,070.32	\$6,000.00	\$6,000.00
01-331-120	Ordinance Violations (JP)	\$6,836.23	\$1,644.31	\$3,000.00	\$1,347.86	\$3,000.00	\$2,000.00
01-331-130	Crimes Code Violations	\$1,128.95	\$3,955.46	\$4,000.00	\$2,753.13	\$3,500.00	\$4,000.00
01-331-140	Motor Veh Code Violations (JP)	\$18,822.85	\$20,685.97	\$20,000.00	\$23,832.93	\$26,000.00	\$25,000.00
01-331-150	Parking Tickets	\$355.00	\$295.00	\$300.00	\$300.00	\$350.00	\$350.00
<b>Subtotal (331) FINES:</b>		<b>\$36,568.55</b>	<b>\$40,011.44</b>	<b>\$42,300.00</b>	<b>\$33,828.67</b>	<b>\$46,850.00</b>	<b>\$45,350.00</b>

**Notes**

- 01-331-100 Fines assessed by Northampton County
- 01-331-110 Motor vehicle fines issued by the State Police within Lower Saucon Twp's jurisdiction.
- 01-331-120 Local ordinance violation fines processed through the District Magistrate's office.
- 01-331-130 Fines assessed by courts for crimes committed.
- 01-331-140 Motor vehicle fines assessed by the District Magistrate's Office.
- 01-331-150 Tickets for parking illegally to be made payment at the office.

**(332) Restitution**

01-332-000	Restitution	\$0.00	\$2,770.00	\$0.00	\$3,956.40	\$3,956.00	\$1,000.00
<b>Subtotal (332) Restitution:</b>		<b>\$0.00</b>	<b>\$2,770.00</b>	<b>\$0.00</b>	<b>\$3,956.40</b>	<b>\$3,956.00</b>	<b>\$1,000.00</b>

**Notes**

- 01-332-000 Payments received through the Courts for restitution of damage to municipal property.

**(341) INTEREST EARNINGS**

01-341-000	Earnings from Investments	\$127,466.66	\$501,780.07	\$300,000.00	\$471,212.50	\$520,000.00	\$380,000.00
<b>Subtotal (341) INTEREST EARNINGS:</b>		<b>\$127,466.66</b>	<b>\$501,780.07</b>	<b>\$300,000.00</b>	<b>\$471,212.50</b>	<b>\$520,000.00</b>	<b>\$380,000.00</b>

**Notes**

- 01-341-000 Investment earnings. Anticipating lowering as the Federal reserve has decreased once already and there is a projection of 4 more lowering if the stock market and unemployment numbers are sustainable.

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# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(350) INTERGOVERNMENT</u></b>							
01-350-000	Intergovernmental Revenues	\$0.00	\$0.00	\$3,000.00	\$9,036.64	\$9,000.00	\$5,000.00
	<b>Subtotal (350) INTERGOVERNMENT:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$9,036.64</b>	<b>\$9,000.00</b>	<b>\$5,000.00</b>
<b>Notes</b>							
01-350-000	Funding received by other government entities such as the Historical Society, Saucon Creek Watershed organization etc.						
<b><u>(351) FEDERAL GRANTS</u></b>							
01-351-000	Federal Grants	\$30,035.35	\$13,591.80	\$25,000.00	\$12,006.93	\$13,200.00	\$15,000.00
	<b>Subtotal (351) FEDERAL GRANTS:</b>	<b>\$30,035.35</b>	<b>\$13,591.80</b>	<b>\$25,000.00</b>	<b>\$12,006.93</b>	<b>\$13,200.00</b>	<b>\$15,000.00</b>
<b>Notes</b>							
01-351-000	Funds received via grants for the Bullet Proof Vest Program or any other grant program that is federally						
<b><u>(352) FEDERAL RELIEF FUNDS</u></b>							
01-352-530	American Rescue Funds	\$570,789.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (352) FEDERAL RELIEF FUNDS:</b>	<b>\$570,789.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(354) STATE CAPITAL/OPERATING</u></b>							
01-354-000	Other State Grants	\$8,605.02	\$55,378.25	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
01-354-020	Public Safety Grants	\$4,634.16	\$3,998.89	\$20,000.00	\$5,063.80	\$15,000.00	\$15,000.00
	<b>Subtotal (354) STATE CAPITAL/OPERATING</b>	<b>\$13,239.18</b>	<b>\$59,377.14</b>	<b>\$30,000.00</b>	<b>\$5,063.80</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>Notes</b>							
01-354-000	Grants received from the State such has for the Host Municipal Inspection or any other state program not specifically addressed.						
01-354-020	Grant funds received for Aggressive Driving and Buckle Up programs.						
<b><u>(355) STATE SHARED REVENUE</u></b>							
01-355-010	Utility Tax Reimbursement	\$7,428.78	\$5,768.66	\$7,428.00	\$5,813.76	\$5,600.00	\$5,600.00
01-355-020	Pension State Aid	\$248,661.68	\$291,394.41	\$330,000.00	\$346,035.54	\$346,036.00	\$366,036.00
01-355-070	Fire Insurance Tax Reimb	\$92,289.77	\$91,586.19	\$91,600.00	\$92,966.39	\$92,966.00	\$92,966.00
01-355-080	Beverage Licenses	\$1,600.00	\$2,200.00	\$1,600.00	\$2,000.00	\$2,000.00	\$2,000.00
	<b>Subtotal (355) STATE SHARED REVENUE:</b>	<b>\$349,980.23</b>	<b>\$390,949.26</b>	<b>\$430,628.00</b>	<b>\$446,815.69</b>	<b>\$446,602.00</b>	<b>\$466,602.00</b>
<b>Notes</b>							
01-355-010	PURTA tax filing (Public Utility Realty Tax Authority) Funding we receive from the State for assessment value of property used for utility purposes.						
01-355-020	State aid received to help fund pension plan. Amount projected is assuming the hiring of the additional officers from 2024.						
01-355-070	Funding received from the State to be directed to the Fire Relief Association.						
01-355-080	Licensing fees for business in the Township selling/dispensing alcohol						

# 2025 Proposed Budget General Revenue

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# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(357) Local Grant Funding</u></b>							
01-357-000	Northampton County Grants	\$11,000.00	\$6,700.00	\$25,000.00	\$15,900.00	\$15,900.00	\$25,000.00
	<b>Subtotal (357) Local Grant Funding:</b>	<b>\$11,000.00</b>	<b>\$6,700.00</b>	<b>\$25,000.00</b>	<b>\$15,900.00</b>	<b>\$15,900.00</b>	<b>\$25,000.00</b>
<b>Notes</b>							
01-357-000	Grant funding received from the NORCO/NORCO Emergency services or the Hotel tax grant funding programs.						
<b><u>(361) GENERAL GOVERNMENT</u></b>							
01-361-300	Zoning Permits and Fees	\$1,262.50	\$4,900.00	\$6,500.00	\$4,200.00	\$6,000.00	\$6,500.00
01-361-310	Subdivision Fees	\$4,200.00	\$4,060.00	\$6,500.00	\$5,500.00	\$5,600.00	\$5,000.00
01-361-800	Administration	\$1,150.00	\$9,777.55	\$2,000.00	\$425.00	\$600.00	\$1,000.00
	<b>Subtotal (361) GENERAL GOVERNMENT:</b>	<b>\$6,612.50</b>	<b>\$18,737.55</b>	<b>\$15,000.00</b>	<b>\$10,125.00</b>	<b>\$12,200.00</b>	<b>\$12,500.00</b>
<b>Notes</b>							
01-361-300	Fees for Zoning Officer reviews of permit applications.						
01-361-310	Fees set by fee schedule for subdivision and land development applications.						
01-361-800	Any receipts received for RTKs, copies, SALDO books or maps as requested.						
<b><u>(362) PUB SAFETY-CHARGES FOR</u></b>							
01-362-100	Police Services	\$32,517.69	\$13,365.19	\$35,000.00	\$10,081.61	\$20,000.00	\$30,000.00
01-362-110	Accident Report Requests	\$3,088.37	\$2,921.25	\$2,000.00	\$3,283.75	\$3,500.00	\$2,500.00
01-362-130	Security Alarm Monitoring Fee	\$1,055.00	\$1,545.00	\$1,200.00	\$1,410.00	\$1,400.00	\$1,300.00
01-362-410	Building Permits - Public Safe	\$27,575.00	\$22,518.00	\$23,000.00	\$23,130.00	\$25,000.00	\$55,000.00
01-362-411	Zoning Services-Reviews	\$0.00	\$2,400.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
01-362-440	Sanitation Permits	\$4,125.00	\$4,410.00	\$3,000.00	\$2,985.00	\$3,000.00	\$3,000.00
01-362-460	State UCC Fees	\$940.00	\$846.00	\$500.00	\$913.50	\$869.00	\$1,000.00
	<b>Subtotal (362) PUB SAFETY-CHARGES FOR</b>	<b>\$69,301.06</b>	<b>\$48,005.44</b>	<b>\$66,700.00</b>	<b>\$43,803.86</b>	<b>\$55,769.00</b>	<b>\$94,800.00</b>
<b>Notes</b>							
01-362-100	Charges for police services. Reducing amount entities may utilize other options.						
01-362-110	Charges for processing crash and accident reports.						
01-362-130	Fees and fines for registering alarm systems and any false alarm reports.						
01-362-410	Building Permit fees						
01-362-411	Grading Plan reviews						
01-362-440	Permit fees for Sanitation permit applications.						
01-362-460	Permit fees assessed by the State for the expenses of the Uniform Construction Code.						

# 2025 Proposed Budget – General Fund Revenue

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# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(363) HIGHWAY-CHARGES FOR</u></b>							
01-363-000	Highway Street Charges	\$6,206.19	\$7,178.13	\$8,000.00	\$4,940.01	\$6,000.00	\$8,000.00
	<b>Subtotal (363) HIGHWAY-CHARGES FOR SERVICES:</b>	<b>\$6,206.19</b>	<b>\$7,178.13</b>	<b>\$8,000.00</b>	<b>\$4,940.01</b>	<b>\$6,000.00</b>	<b>\$8,000.00</b>
<b>Notes</b>							
01-363-000	Funds paid by LSFR for fuel not within the \$12,000.00 donated and any worked billed by PW Dept and reimbursed.						
<b><u>(364) SANITATION/LANDFILL</u></b>							
01-364-500	Contributions	\$24,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,588,445.43	\$2,553,937.42	\$2,300,000.00	\$2,307,557.80	\$2,307,588.00	\$2,300,000.00
01-364-610	Gas Royalty Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$10,000.00
	<b>Subtotal (364) SANITATION/LANDFILL HOSTING:</b>	<b>\$2,612,945.43</b>	<b>\$2,553,937.42</b>	<b>\$2,305,000.00</b>	<b>\$2,307,557.80</b>	<b>\$2,307,588.00</b>	<b>\$2,310,000.00</b>
<b>Notes</b>							
01-364-600	Host fees from the Bethlehem Landfill						
01-364-610	3% of the funds made from the Archaea plant methane conversion to usable natural gas.						
<b><u>(365) HEALTH-CHARGES FOR</u></b>							
01-365-000	Health - Charges for Services	\$159,676.77	\$184,099.38	\$192,500.00	\$175,756.69	\$182,800.00	\$216,152.00
	<b>Subtotal (365) HEALTH-CHARGES FOR SERVICES:</b>	<b>\$159,676.77</b>	<b>\$184,099.38</b>	<b>\$192,500.00</b>	<b>\$175,756.69</b>	<b>\$182,800.00</b>	<b>\$216,152.00</b>
<b>Notes</b>							
01-365-000	Pass through revenue for expenses paid by the Authority for insurance expense and contributions from employees.						
<b><u>(367) RECREATION-CHARGES FOR</u></b>							
01-367-710	Recreation Fees	\$10,125.00	\$9,025.00	\$8,500.00	\$8,450.00	\$8,200.00	\$8,000.00
	<b>Subtotal (367) RECREATION-CHARGES FOR</b>	<b>\$10,125.00</b>	<b>\$9,025.00</b>	<b>\$8,500.00</b>	<b>\$8,450.00</b>	<b>\$8,200.00</b>	<b>\$8,000.00</b>
<b>Notes</b>							
01-367-710	Fees charged for renting municipal park pavilions.						
<b><u>(380) MISCELLANEOUS</u></b>							
01-380-000	Miscellaneous Income	\$80,065.08	\$86,518.02	\$3,000.00	\$19,564.24	\$13,500.00	\$3,000.00
	<b>Subtotal (380) MISCELLANEOUS:</b>	<b>\$80,065.08</b>	<b>\$86,518.02</b>	<b>\$3,000.00</b>	<b>\$19,564.24</b>	<b>\$13,500.00</b>	<b>\$3,000.00</b>
<b>Notes</b>							



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# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(387) CONTRIBUTIONS</u></b>							
01-387-000	Contributions	\$248.32	\$8,071.86	\$0.00	\$0.00	\$0.00	\$0.00
01-387-010	Dare/Crime Donations	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00
01-387-020	Police Misc Donations	\$6,000.00	\$7,420.00	\$4,000.00	\$11,785.00	\$11,785.00	\$10,000.00
01-387-030	Township Donations/Contrib.	\$3,121.00	\$3,600.00	\$3,600.00	\$5,665.00	\$5,665.00	\$3,000.00
	<b>Subtotal (387) CONTRIBUTIONS:</b>	<b>\$9,369.32</b>	<b>\$19,091.86</b>	<b>\$11,600.00</b>	<b>\$17,450.00</b>	<b>\$17,450.00</b>	<b>\$13,000.00</b>
<b>Notes</b>							
01-387-020	Funding received as donations for NNO and No shave events.						
<b><u>(391) SALE OF FIXED ASSETS</u></b>							
01-391-100	Sale of General Fixed Assets	\$1,466.83	\$177.30	\$500.00	\$873.53	\$874.00	\$1,000.00
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$1,466.83</b>	<b>\$177.30</b>	<b>\$500.00</b>	<b>\$873.53</b>	<b>\$874.00</b>	<b>\$1,000.00</b>
<b>Notes</b>							
01-391-100	Sale of assets not in the Capital Plan						
<b><u>(392) TRANSFERS</u></b>							
01-392-012	Transfer from Fund Balance	\$0.00	\$0.00	\$3,627,646.48	\$0.00	\$2,397,646.00	\$1,251,965.40
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,627,646.48</b>	<b>\$0.00</b>	<b>\$2,397,646.00</b>	<b>\$1,251,965.40</b>
<b>Notes</b>							
01-392-012	Transfer from reserves to go to the Capital Fund for PW Bldg.						
<b><u>(395) PRIOR YEAR EXPENSES</u></b>							
01-395-000	Refund of Prior Year Expend	\$358,665.53	\$217,555.36	\$150,000.00	\$44,716.09	\$44,716.00	\$50,000.00
	<b>Subtotal (395) PRIOR YEAR EXPENSES:</b>	<b>\$358,665.53</b>	<b>\$217,555.36</b>	<b>\$150,000.00</b>	<b>\$44,716.09</b>	<b>\$44,716.00</b>	<b>\$50,000.00</b>
<b>Notes</b>							
01-395-000	Funds received from our self-funded insurance plans for medical and workers compensation plans.						
	<b>Subtotal (01) General Fund:</b>	<b>\$10,155,741.24</b>	<b>\$9,994,048.32</b>	<b>\$12,999,624.48</b>	<b>\$9,170,603.69</b>	<b>\$12,109,206.00</b>	<b>\$10,949,619.40</b>

# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(01) General Fund</b>							
<b>(400) GENERAL GOVERNMENT</b>							
01-400-110	Council Compensation	\$7,583.28	\$13,010.00	\$16,250.00	\$11,058.39	\$13,225.00	\$16,250.00
01-400-161	Social Security Taxes	\$470.15	\$806.08	\$1,008.00	\$671.70	\$820.00	\$1,008.00
01-400-168	Medicare Tax	\$109.97	\$188.43	\$236.00	\$157.08	\$192.00	\$236.00
01-400-420	Council Expenses	\$5,882.45	\$12,296.62	\$9,500.00	\$7,061.62	\$8,000.00	\$9,500.00
01-400-500	Contributions/Grants/Subsidies	\$17,000.00	\$16,500.00	\$22,200.00	\$11,100.00	\$18,600.00	\$25,200.00
01-400-751	Council IT	\$0.00	\$1,976.50	\$7,000.00	\$3,768.25	\$4,500.00	\$7,000.00
01-400-800	Council Capital	\$0.00	\$41,953.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (400) GENERAL GOVERNMENT:</b>	<b>\$31,045.85</b>	<b>\$86,730.63</b>	<b>\$56,194.00</b>	<b>\$33,817.04</b>	<b>\$45,337.00</b>	<b>\$59,194.00</b>
<b>Notes</b>							
01-400-110	Council's compensation is set by State Law. Each Council member is entitled to \$3,250.00 per year						
01-400-161	Social Security Tax for Council compensation.						
01-400-168	Medicare tax for Council compensation.						
01-400-420	Council expenses include attendance to conferences, subscriptions to PSATS, and any supplies or reimbursements Council is permitted.						
01-400-500	Donations historically provided to 501C3's and subcommittees such as the Saucon Valley Youth Sports Leagues, Saucon Valley Rail Trail Commission, and other donations provided by Council. A listing of these groups is provided. Donations to other organizations are itemized elsewhere in the budget. A listing of all donations is provided. Additions include SV Music Connections and Saucon Valley Performing Arts						
01-400-751	Computer service and programming for Council member on Twp issued equipment.						
<b>(401) EXECUTIVE</b>							
01-401-120	Manager Secretary Compensation	\$105,193.34	\$134,340.00	\$135,800.00	\$66,665.73	\$77,250.00	\$155,000.00
01-401-121	Administrative Assistant	\$51,422.41	\$53,392.29	\$52,500.00	\$44,354.61	\$52,500.00	\$54,516.00
01-401-140	Office Personnel Compensation	\$55,010.20	\$51,940.00	\$51,000.00	\$41,130.24	\$51,000.00	\$52,961.00
01-401-142	Office Personnel Overtime Comp	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00
01-401-143	Receptionist	\$43,721.27	\$40,355.69	\$40,200.00	\$32,540.67	\$37,000.00	\$41,800.00
01-401-144	Transcriptionist Compensation	\$0.00	\$5,806.25	\$12,000.00	\$10,137.50	\$12,000.00	\$12,000.00
01-401-150	Benefits	\$82,159.53	\$85,367.56	\$92,500.00	\$77,654.09	\$86,000.00	\$140,178.00
01-401-161	Social Security Taxes	\$12,548.63	\$17,794.49	\$17,500.00	\$11,505.40	\$13,500.00	\$18,884.00
01-401-165	Pension Administration Fees	\$6,000.00	\$14,848.00	\$14,000.00	\$14,000.00	\$14,000.00	\$12,700.00
01-401-166	Minimum Pension Obligation Non	\$33,971.00	\$36,114.00	\$40,200.00	\$40,200.00	\$40,200.00	\$42,248.00
01-401-168	Medicare Tax	\$2,934.89	\$4,161.62	\$4,100.00	\$2,531.82	\$3,500.00	\$4,417.00
01-401-169	Unemployment	\$1,398.80	\$860.00	\$1,000.00	\$945.98	\$945.98	\$1,032.00
01-401-210	Supplies	\$4,269.53	\$7,165.91	\$6,500.00	\$4,065.11	\$6,000.00	\$5,500.00
01-401-329	Newsletter Expense	\$9,873.77	\$10,657.38	\$13,000.00	\$3,779.56	\$7,500.00	\$500.00
01-401-330	Transportation Expenses	\$4,720.81	\$616.82	\$1,000.00	\$222.92	\$500.00	\$1,000.00
01-401-340	Advertising and Printing	\$8,632.78	\$13,800.16	\$13,000.00	\$4,524.28	\$8,500.00	\$11,000.00
01-401-341	Ordinance Codification Updates	\$1,195.00	\$6,362.81	\$8,500.00	\$5,013.00	\$5,013.00	\$8,500.00
01-401-410	Community Events	\$4,400.50	\$7,097.64	\$1,000.00	\$128.64	\$0.00	\$1,500.00
01-401-420	General Expenses	\$9,952.28	\$11,122.18	\$12,500.00	\$10,150.65	\$12,500.00	\$12,500.00
01-401-453	Admin Contract Services	\$1,100.00	\$0.00	\$17,000.00	\$11,900.27	\$11,500.00	\$7,000.00
01-401-470	Hiring Expenses	\$4,832.00	\$7,235.55	\$4,500.00	\$2,140.60	\$3,000.00	\$4,500.00
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
01-401-751	Admin IT	\$5,979.18	\$6,204.26	\$9,000.00	\$3,674.20	\$5,000.00	\$7,000.00
	<b>Subtotal (401) EXECUTIVE:</b>	<b>\$449,315.92</b>	<b>\$515,242.61</b>	<b>\$548,100.00</b>	<b>\$387,265.27</b>	<b>\$447,408.98</b>	<b>\$595,036.00</b>

# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>Notes</b>							
01-401-120	Setting a salary for Manager based on previous determinations						
01-401-121	3% increase over the 2024 Salary						
01-401-140	2024 Salary for Administrative Assistant position. Administration will make recommendations.						
01-401-142	Possible overtime for Receptionist position						
01-401-143	Contracted 2025 rate for the Receptionist's position.						
01-401-144	Outside transcription services -extending contract agreement						
01-401-150	Funding for medical, life and short-term disability insurance for the Manager, Administrative Assistants and Receptionist's position.						
01-401-161	6.2% Employer paid Social Security for the Administrative Assistant's position.						
01-401-165	Percentage amount allocated to the Administrative Department for the pension costs related to the Non Uniform Pension Plan.						
01-401-166	Percentage allocation assigned to the Administrative Department for payment of the 2025 MMO. Funding calculation percentage is based on percentage of total of Non-Uniform projected Compensation.						
01-401-168	1.45% employer paid Medicare Insurance for Administrative employees						
01-401-169	Unemployment insurance based on number of employees at 2.15% of the first \$12,000.00 paid.						
01-401-210	Supplies needed for the Administration Office						
01-401-329	Moving to an Electronic Newsletter, funding provided for printing and mailing based on resident request.						
01-401-330	Cost associated with reimbursing office staff personnel for transportation related to meetings and						
01-401-340	Advertising and Printing requirements for publishing ordinances, bid documents, notices and employment						
01-401-341	Codification expenses such as updating ordinances and annual maintenance fees for database.						
01-401-410	Funding available for the Administration for expenses related to any community events that the Township may be involved.						
01-401-420	General Expenses are related to PSAT expenses,						
01-401-453	Funding available for shredding approved released documents or any other contracted service needed. Funding also included to extend the manager search.						
01-401-470	Expenses related to the hiring process of municipal employees.						
01-401-751	Software and security software needed allocated to the Administrative Office						

## **(402) FINANCE ADMINISTRATION**

01-402-110	Controller Compensation	\$2,527.50	\$1,755.00	\$2,700.00	\$2,250.00	\$2,700.00	\$2,700.00
01-402-120	Administrative Compensation	\$78,437.08	\$87,962.19	\$88,000.00	\$74,483.52	\$88,026.00	\$91,548.00
01-402-140	Office Personnel Compensation	\$36,506.98	\$52,332.37	\$55,000.00	\$46,977.10	\$53,300.00	\$57,000.00
01-402-142	Office Personnel Overtime Comp	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00
01-402-150	Benefits	\$41,156.57	\$45,677.62	\$53,000.00	\$44,842.04	\$50,000.00	\$57,800.00
01-402-161	Social Security Taxes	\$7,005.45	\$8,807.44	\$9,000.00	\$7,728.75	\$8,929.00	\$9,399.00
01-402-165	Pension Administration Fees	\$5,000.00	\$7,436.00	\$7,200.00	\$7,200.00	\$7,200.00	\$6,000.00
01-402-166	Minimum Pension Obligation-Non	\$17,975.00	\$18,086.00	\$20,600.00	\$20,600.00	\$20,600.00	\$19,652.00
01-402-168	Medicare Tax	\$1,638.40	\$2,059.72	\$2,200.00	\$1,807.58	\$2,088.00	\$2,185.00
01-402-169	Unemployment	\$667.98	\$420.00	\$600.00	\$474.42	\$474.42	\$600.00
01-402-210	Supplies	\$514.98	\$112.23	\$1,500.00	\$372.01	\$1,500.00	\$1,500.00
01-402-311	Auditing Services	\$17,085.00	\$18,400.00	\$18,250.00	\$18,250.00	\$18,250.00	\$40,000.00
01-402-323	Real Estate Tax Prep/Mailing	\$11,037.58	\$8,889.09	\$12,500.00	\$9,369.22	\$12,000.00	\$12,500.00
01-402-420	General Expenses	\$703.95	\$332.25	\$750.00	\$619.25	\$750.00	\$1,000.00
01-402-430	Taxes	\$577.37	\$577.37	\$600.00	\$647.09	\$647.00	\$800.00
01-402-451	Bank Services	\$1,540.78	\$4,004.65	\$5,000.00	\$3,344.48	\$5,000.00	\$5,000.00
01-402-453	Contracted Services	\$2,359.00	\$3,474.16	\$3,000.00	\$561.00	\$1,500.00	\$5,500.00
01-402-454	Payroll Services	\$4,645.52	\$4,653.02	\$5,000.00	\$3,486.61	\$5,000.00	\$5,500.00
01-402-710	Finance IT	\$3,651.25	\$4,911.15	\$5,600.00	\$4,275.96	\$5,600.00	\$20,000.00
	<b>Subtotal (402) FINANCE ADMINISTRATION:</b>	<b>\$233,030.39</b>	<b>\$269,890.26</b>	<b>\$290,850.00</b>	<b>\$247,289.03</b>	<b>\$283,564.42</b>	<b>\$339,034.00</b>

# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>Notes</b>							
01-402-110	Controller position based on monthly payments of \$225.00						
01-402-120	2024 Compensation for the Assistant Manager/Director of Finance position.						
01-402-140	2025 contractual wages for the Financial Clerk/Assist Position.						
01-402-142	Possible overtime costs for the non-uniform finance staff.						
01-402-150	Medical, Life and Short-term disability insurance coverage for employees in the Finance Department. Assuming 10% increase						
01-402-161	6.2% employer paid social security based on wages reported						
01-402-165	Percentage amount allocated to the Administrative Department for the pension costs related to the Non-Uniform Pension Plan.						
01-402-166	Percentage allocation assigned to the Administrative Department for payment of the 2025 MMO. Funding calculation percentage is based on percentage of total of Non-Uniform projected Compensation.						
01-402-168	1.45% employer paid Medicare insurance cost.						
01-402-169	Unemployment costs based on 2.15% of the first 12,000 earned for the Finance Dept employees						
01-402-210	General Office Supplies needed by the Finance Department						
01-402-311	This is the highest our audit will be. Firm indicates \$25,000.00 - \$30,000.00 and will provide an engagement letter Requested \$10,000.00 services to review expenses to operate without host agreement.						
01-402-323	Mailing and processing of real estate tax bills, processing any interim bills. Responsibility of our assigned tax collector.						
01-402-420	Funding for trainings, memberships and other not itemized items needed by the Finance Department						
01-402-430	Payment of taxes on municipal properties not exempted by Northampton County						
01-402-451	Fees assessed by the Bank in processing transactions for the Township.						
01-402-453	Fees assessed by our Payroll Processor for reporting ACA required documentation, Manager Search extension.						
01-402-454	Processing payroll and filing of tax returns.						
01-402-710	Fee for transitioning to new third party accounting software \$13,500.00 (Freedom Systems acquired) also any other payments made for IT services or programming.						
<b>(403) TAX COLLECTION</b>							
01-403-316	Consulting Services -Accounting	\$972.00	\$988.90	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00
	<b>Subtotal (403) TAX COLLECTION:</b>	<b>\$972.00</b>	<b>\$988.90</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,500.00</b>
<b>Notes</b>							
01-403-316	Assigned payment from the TCC (Tax Collection Committee) for services needed by the Board for Earned Income Tax Collection						
<b>(404) LAW</b>							
01-404-310	Legal Services	\$179,323.70	\$229,586.25	\$200,000.00	\$143,463.75	\$167,500.00	\$190,000.00
01-404-311	Legal Services-Planning/Zoning	\$1,440.00	\$15,626.00	\$17,000.00	\$6,950.00	\$8,000.00	\$10,000.00
01-404-312	Special Counsel	\$55,609.74	\$178,230.37	\$100,000.00	\$54,602.38	\$60,000.00	\$25,000.00
01-404-313	Court Stenographer	\$440.00	\$5,839.00	\$4,500.00	\$5,161.58	\$5,161.58	\$7,500.00
	<b>Subtotal (404) LAW:</b>	<b>\$236,813.44</b>	<b>\$429,281.62</b>	<b>\$321,500.00</b>	<b>\$210,177.71</b>	<b>\$240,661.58</b>	<b>\$232,500.00</b>
<b>Notes</b>							
01-404-310	Funding provided for legal services for the municipal solicitor.						
01-404-311	Funding provided for the Zoning Hearing Board Solicitor.						
01-404-312	Funding Provided for Counsel related to any specialized Counsel such as labor related legal work.						
01-404-313	Funds needed to provide for stenographer services for legal hearings.						

# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>407) DATA PROCESSING</u></b>							
01-407-314	Website Operation/Maintenance	\$4,490.00	\$4,090.00	\$20,000.00	\$16,525.00	\$17,500.00	\$6,000.00
01-407-370	Maintenance/Repair Office Equi	\$32,360.40	\$3,966.75	\$7,000.00	\$2,544.90	\$5,000.00	\$7,000.00
01-407-700	Major Equipment	\$5,272.25	\$20,394.20	\$20,000.00	\$0.00	\$0.00	\$20,000.00
01-407-750	Minor Equipment Purchase	\$975.91	\$1,007.91	\$3,000.00	\$1,400.59	\$3,000.00	\$3,000.00
01-407-751	Software/Licenses Purchase	\$41,601.08	\$15,515.31	\$20,000.00	\$19,466.91	\$20,000.00	\$20,000.00
	<b>Subtotal (407) DATA PROCESSING:</b>	<b>\$84,699.64</b>	<b>\$44,974.17</b>	<b>\$70,000.00</b>	<b>\$39,937.40</b>	<b>\$45,500.00</b>	<b>\$56,000.00</b>

**Notes**

- 01-407-314 Funding for maintenance and service related to the Township website.
- 01-407-370 Funding provided for repairs and to service municipal computers
- 01-407-700 Staff wishes to ensure that there is funding to replace at least two servers that should be upgraded.
- 01-407-750 Funds to replace computer equipment not related to another department but utilized by all departments.
- 01-407-751 Software and licensing for Microsoft, Outlook, security for servers, Board docs, Survey Monkey, Otter AI (transcription), Canva, Constant Contact etc.

**(408) ENGINEER**

01-408-310	Engineering Services	\$258,744.16	\$143,617.80	\$150,000.00	\$65,244.68	\$82,000.00	\$100,000.00
01-408-311	Engineering Services-Plan/Zon	\$6,925.47	\$5,265.83	\$8,000.00	\$6,237.78	\$8,000.00	\$8,000.00
01-408-312	Consulting Services	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
01-408-313	Bldg. Code Enforcement Services	\$664.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
01-408-314	Sewage Enforcement Officer	\$12,884.54	\$10,919.83	\$15,000.00	\$16,012.50	\$17,500.00	\$12,000.00
	<b>Subtotal (408) ENGINEER:</b>	<b>\$279,218.16</b>	<b>\$159,803.46</b>	<b>\$180,000.00</b>	<b>\$87,494.96</b>	<b>\$107,500.00</b>	<b>\$127,000.00</b>

**Notes**

- 01-408-310 Funding provided for our municipal engineer to address general engineering not specific to any budgeted project or established under any escrow. Engineer fees increasing by 4%. \$20,000.00 added for Act 167 plan Leithsville/412 area with newly installed pump.
- 01-408-311 Engineering costs for planning and zoning requests outside of the municipal engineering work.
- 01-408-312 Funding provided for an outside contractor to perform specialized work that other funding sources may not be utilized. Will be requesting Council to consider contracting with a specialized service for forestry timbering review.
- 01-408-313 BCO services needed for inspection of municipal projects.
- 01-408-314 Funding needed for our SEO to handle complaints, reviews and old permits not under escrow agreements.

# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(409) BUILDINGS AND PLANT</u></b>							
01-409-200	Building Materials/Supplies	\$2,776.89	\$2,855.99	\$5,000.00	\$3,186.59	\$5,000.00	\$5,000.00
01-409-230	Heating Oil	\$64,321.02	\$2,312.85	\$5,000.00	\$3,044.41	\$5,000.00	\$5,000.00
01-409-234	Oils/Lubricants	\$4,348.46	(\$802.00)	\$0.00	\$0.00	\$0.00	\$0.00
01-409-320	Communication Expense	\$38,414.20	\$36,904.87	\$42,000.00	\$27,230.78	\$35,000.00	\$49,000.00
01-409-360	Water Usage	\$4,501.00	\$4,437.11	\$5,450.00	\$4,407.69	\$4,700.00	\$5,500.00
01-409-361	Electricity	\$45,714.32	\$45,114.65	\$50,000.00	\$46,521.35	\$52,000.00	\$55,000.00
01-409-362	Gas ( Heating )	\$7,369.66	\$7,293.32	\$9,000.00	\$8,178.18	\$9,000.00	\$9,600.00
01-409-367	Refuse Removal	\$2,574.64	\$2,802.70	\$3,000.00	\$2,592.83	\$2,900.00	\$3,300.00
01-409-370	Maint/Repair of Building	\$35,370.44	\$50,904.88	\$52,000.00	\$51,650.91	\$52,000.00	\$50,000.00
01-409-374	Office Equip Maint/Repair	\$832.41	\$146.98	\$0.00	\$0.00	\$0.00	\$0.00
01-409-384	Office Equipment Rental	\$9,213.25	\$10,046.40	\$11,100.00	\$11,464.26	\$11,500.00	\$12,000.00
01-409-420	General Expenses	\$0.00	\$0.00	\$5,000.00	\$0.00	\$2,000.00	\$3,000.00
01-409-450	Contracted Services	\$11,982.36	\$12,120.62	\$15,000.00	\$11,600.41	\$12,660.00	\$13,000.00
01-409-750	Minor Equipment Purchase	\$0.00	\$1,701.30	\$3,000.00	\$1,186.00	\$2,500.00	\$3,000.00
01-409-800	Capital Outlay	\$31,839.00	\$4,029.60	\$40,000.00	\$7,366.50	\$7,367.00	\$0.00
<b>Subtotal (409) BUILDINGS AND PLANT:</b>		<b>\$259,257.65</b>	<b>\$179,869.27</b>	<b>\$245,550.00</b>	<b>\$178,429.91</b>	<b>\$201,627.00</b>	<b>\$213,400.00</b>

**Notes**

- 01-409-200 Building supplies and items needed for cleaning and public rooms.
- 01-409-230 Heating oil needed for the Heller Homestead property.
- 01-409-320 Funding needed phone and internet. Transitioning phone system to internet based with app as opposed to an actual phone, Cell phone usage, phone for security at remote site and postage needed. Phone system is now outdated and needing replacement. Current system purchased in 2015.
- 01-409-360 Water - Sewer usage for PW Bldg., Seidersville and the Municipal Building
- 01-409-361 Electricity for buildings and any park facilities utilizing electricity, those entities utilizing the electricity outside of the Twp will be billed for usage other than if Council waives the costs.
- 01-409-362 Natural Gas usage at the Public Works Bldg. and Seidersville Hall.
- 01-409-367 Garbage removal from the municipal complex.
- 01-409-370 Maintenance agreements such as elevator repairs, emergency generators, HVAC, sprinkler and security and any day to day repairs needed to any building owned by the Township.
- 01-409-374 Funding provided if equipment needs general maintenance.
- 01-409-384 Rental agreements for copiers and postage machines. Funding also includes charges outside of the
- 01-409-420 Expenses not itemized or in line with any other line item that is needed for the building.
- 01-409-450 Janitorial services. 3% increase building in each June.
- 01-409-750 Small equipment needs such as vacuums, or parts replacements that may be needed

# 2025 Proposed Budget – General Fund Expenses

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(410) POLICE</b>							
01-410-120	Administrative Compensation	\$109,499.88	\$112,710.00	\$113,516.00	\$96,052.20	\$113,516.00	\$123,000.00
01-410-130	Police Compensation (FT)	\$1,374,300.13	\$1,552,266.88	\$1,765,000.00	\$1,383,770.14	\$1,700,000.00	\$1,953,000.00
01-410-131	Police Compensation (PT)	\$38,620.93	\$10,093.60	\$0.00	\$0.00	\$0.00	\$0.00
01-410-132	Police Overtime Compensation	\$99,233.05	\$97,847.16	\$75,000.00	\$59,551.08	\$75,000.00	\$75,000.00
01-410-133	Overtime Billable	\$48,283.23	\$20,065.84	\$35,000.00	\$22,662.35	\$35,000.00	\$30,000.00
01-410-140	Office Personnel Compensation	\$55,903.63	\$58,305.69	\$58,000.00	\$49,314.73	\$57,800.00	\$59,501.00
01-410-142	Office Personnel Overtime	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00
01-410-150	Benefits	\$523,143.78	\$574,879.28	\$700,000.00	\$580,626.84	\$648,500.00	\$808,000.00
01-410-161	Social Security Taxes	\$107,186.77	\$115,607.21	\$126,300.00	\$100,756.91	\$122,842.00	\$138,936.00
01-410-165	Pension Administration Fees	\$76,033.00	\$86,066.82	\$85,000.00	\$77,650.49	\$85,000.00	\$87,000.00
01-410-166	Minimum Pension Obligation-Non	\$7,842.00	\$7,703.00	\$8,400.00	\$8,400.00	\$8,400.00	\$7,970.00
01-410-167	Minimum Pension Obligation-Pol	\$430,113.00	\$426,673.00	\$282,056.00	\$282,056.00	\$282,056.00	\$294,039.00
01-410-168	Medicare Tax	\$25,067.76	\$27,445.75	\$29,600.00	\$23,648.81	\$28,729.00	\$32,500.00
01-410-169	Unemployment	\$4,128.14	\$4,743.00	\$6,000.00	\$4,531.93	\$4,531.93	\$5,200.00
01-410-210	Supplies	\$3,763.07	\$2,846.48	\$2,500.00	\$2,834.17	\$2,834.00	\$2,700.00
01-410-228	K-9 Expenses	\$5,166.88	\$7,951.41	\$6,000.00	\$6,194.16	\$5,824.46	\$7,000.00
01-410-231	Vehicle Gasoline	\$0.00	\$45,888.05	\$60,000.00	\$49,389.98	\$47,111.50	\$60,000.00
01-410-234	Oils/Lubricants	\$0.00	\$582.00	\$2,000.00	\$205.00	\$125.00	\$2,500.00
01-410-241	Uniforms	\$11,399.15	\$19,558.14	\$23,000.00	\$24,214.62	\$23,000.00	\$28,000.00
01-410-242	Firearms	\$681.10	\$62.64	\$1,000.00	\$335.82	\$287.80	\$22,000.00
01-410-243	Ammunition	\$13,048.72	\$7,052.65	\$8,000.00	\$9,129.18	\$9,129.18	\$8,000.00
01-410-300	Contracted Services	\$2,819.92	\$18,159.86	\$14,000.00	\$4,035.55	\$2,924.50	\$43,100.00
01-410-316	Training	\$17,955.69	\$19,914.77	\$25,000.00	\$18,122.11	\$18,122.11	\$30,000.00
01-410-340	Advertising and Printing	\$984.09	\$618.00	\$500.00	\$200.00	\$0.00	\$500.00
01-410-370	Communication Equip - O/M/R	\$0.00	\$563.50	\$1,000.00	\$398.50	\$398.50	\$3,000.00
01-410-372	Maint./Repair Equipment	\$6,083.02	\$6,201.30	\$7,000.00	\$5,094.84	\$4,465.75	\$7,000.00
01-410-373	Vehicle - O/M/R	\$14,855.39	\$23,446.10	\$40,000.00	\$32,089.53	\$30,239.67	\$35,000.00
01-410-420	General Expenses	\$6,335.58	\$8,404.27	\$7,500.00	\$8,062.96	\$8,059.38	\$7,500.00
01-410-421	Community Events	\$5,658.69	\$18,722.93	\$20,000.00	\$13,211.46	\$13,211.46	\$20,000.00
01-410-440	Uniform Maintenance	\$6,170.22	\$118.67	\$0.00	\$0.00	\$0.00	\$0.00
01-410-470	Investigation Expense	\$1,766.93	\$2,200.00	\$3,000.00	\$1,095.00	\$1,095.00	\$5,000.00
01-410-700	Major Equipment Purchase	\$7,122.05	\$53,705.00	\$50,000.00	\$5,460.00	\$5,460.00	\$17,000.00
01-410-710	Police Computer- IT	\$33,374.96	\$51,403.02	\$45,000.00	\$36,042.78	\$36,042.78	\$45,000.00
01-410-750	Minor Equipment Purchase	\$4,289.13	\$16,520.00	\$5,000.00	\$4,345.52	\$4,345.52	\$5,000.00
01-410-800	Capital Outlay	\$18,000.00	\$29,491.00	\$18,000.00	\$15,396.23	\$15,396.23	\$6,500.00
<b>Subtotal (410) POLICE:</b>		<b>\$3,058,829.89</b>	<b>\$3,427,817.02</b>	<b>\$3,622,772.00</b>	<b>\$2,924,878.89</b>	<b>\$3,389,447.77</b>	<b>\$3,969,346.00</b>



# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>Notes</b>							
01-410-120	2024 Police Chief's Compensation						
01-410-130	Funding for 18 officers in the Police Association Agreement based on the existing contract. Also included is a recommendation from staff to hire another investigator to assist with criminal cybercrime investigations.						
01-410-132	Funding for Overtime when needed.						
01-410-133	Funding for overtime that is covered under billed services or grant offset programs.						
01-410-140	Non-Uniform employee contractual wages for 2025						
01-410-142	Funding for the potential of overtime for the non-uniform staff						
01-410-150	Medical, Life insurance, short term disability, long term disability, vision and dental insurance for the proposed department. Includes 10% increase.						
01-410-161	6.2% social security on all Police Wages						
01-410-165	Percentage amount allocated to the Administrative Department for the pension costs related to the Non Uniform Pension Plan.						
01-410-166	Percentage allocation assigned to the Administrative Department for payment of the 2025 MMO. Funding calculation percentage is based on percentage of total of Non-Uniform projected Compensation.						
01-410-167	2025 Minimum Municipal Obligation						
01-410-168	1.45% employer requirement for Medicare tax						
01-410-169	2.15% unemployment tax based on the first \$12,000.00 of employee's income						
01-410-210	Office Supplies needed by the Police Department						
01-410-228	Annual experiences related to the K9 Unit including, training, food, healthcare and lodging.						
01-410-231	Fuel Expenses for police cars. Typically, two shifts per day 24-hour coverage. Fuel is procured through the LVPC (Lehigh Valley Procurement Contract()) which covers multiple municipalities in the Lehigh Valley,						
01-410-234	Oils and Lubricants needed by PW Dept to service Police vehicles.						
01-410-241	Funding to pay for uniforms for new officers and allowances per contract for existing officers.						
01-410-242	Replace all service weapons						
01-410-243	Ammunition needed for the 2025 year for use and training purposes.						
01-410-300	NEW - Requested funding for a subscription to FRCC for the benefit of the officer's health and wellness. See attached. -\$6,000.00; Lease contract agreement for Tasers - \$21,200.00 (5-year commitment); All Traffic Maintenance Agreement for 4 Units - \$6,000.00; Fuel Maintenance System - \$1,000.00; Verizon Fleet Management - \$1,920.00; Magloclen - \$440.00; Body Cameras - \$6,500.00						
01-410-316	Training of officers in compliance Accreditation and Police Policy						
01-410-340	Paper for citations.						
01-410-370	Funding needed for the repairs of radios.						
01-410-372	Any repairs needed to body cameras, or any other police department issued equipment that is owned by the Township.						
01-410-373	Maintenance and repairs of the police fleet.						
01-410-420	Funding needed for any other expenses approved by the Chief, needed by the Police Department						
01-410-421	Offset by donations if requested, funding to promote community outreach events such as National Night Out and Coffee with a Cop.						
01-410-470	Funding utilized by the investigators for their needs, including services and equipment needs along with memberships to associations.						
01-410-700	LPR System - \$17,000.00						
01-410-710	Computer subscriptions and services. Including, Lexus Nexus, Adobe, Crimewatch, a percentage of Nixel, Power DMS, All Traffic, Data Pilot, When to work, etc.,						
01-410-750	Small items that need replacing in the Police Department such as extinguishers, flares etc.						
01-410-800	Fence Replacement and adding gate to Police vehicle parking area. Quote was from 2023 adding additional amount for inflation						



# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(411) FIRE</b>							
01-411-240	Vehicle Gasoline & Oil	\$12,000.00	\$10,630.07	\$12,000.00	\$10,826.62	\$6,228.78	\$12,000.00
01.411.331	Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
01-411-354	Workmen's Compensation	\$18,459.00	\$19,773.00	\$22,000.00	\$25,490.00	\$25,490.00	\$32,090.00
01-411-360	Hydrant Service	\$22,392.00	\$22,392.00	\$22,392.00	\$20,676.00	\$18,960.00	\$22,392.00
01-411-420	General Expense	\$8,335.12	\$15,199.67	\$12,000.00	\$5,735.81	\$5,581.70	\$12,000.00
01-411-500	Contribution to Fire Cos.	\$285,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00
01-411-501	Cont. to Fireman's Relief	\$92,289.77	\$91,586.19	\$91,600.00	\$92,966.39	\$92,966.39	\$92,966.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00
	<b>Subtotal (411) FIRE:</b>	<b>\$453,475.89</b>	<b>\$414,580.93</b>	<b>\$414,992.00</b>	<b>\$390,694.82</b>	<b>\$384,226.87</b>	<b>\$451,448.00</b>
<b>Notes</b>							
01-411-240	Amount Council approved to be donated for fuel for LSFR fire fighting vehicles.						
01.411.331	Township payment of Accounting, Auditing and tax preparation for LSFR						
01-411-354	Estimated Cost for Workers Compensation Insurance for the volunteer officers.						
01-411-360	Fire hydrant water usage bill. (fixed amount)						
01-411-420	Expenses related to hose and ladder inspections along with any expenses needed by the appointed Fire Marshal.						
01-411-500	Annual Appropriation. No additional funding requested. \$225,000.00 for general use and \$10,000.00 for recruitment and retention.						
01-411-501	Pass through funding - Money received from the state that is then issued to the Fireman's Association.						
01-411-502	Funding provided to Dewey Ambulance for BLS (Basic Life support) and ALS (Advance life support). Paid service but the Township donates to help assist in paying paramedics.						
<b>(414) PLANNING AND ZONING</b>							
01-414-120	Zoning Officer Comp	\$76,814.50	\$79,043.89	\$79,000.00	\$33,410.38	\$34,210.00	\$0.00
01-414-130	Officials Compensation	\$45.00	\$60.00	\$360.00	\$0.00	\$0.00	\$900.00
01-414-140	Office Personnel Compensation	\$55,804.28	\$58,484.40	\$59,400.00	\$49,341.28	\$59,400.00	\$61,100.00
01-414-142	Office Personnel Overtime Comp	\$495.48	\$876.33	\$600.00	\$803.62	\$803.62	\$600.00
01-414-150	Benefits	\$45,751.06	\$45,650.02	\$51,500.00	\$21,519.37	\$20,406.94	\$16,500.00
01-414-161	Social Security Taxes	\$8,255.77	\$8,585.74	\$8,700.00	\$4,863.16	\$4,863.16	\$3,826.00
01-414-165	Pension Administration Fees	\$3,813.60	\$2,307.95	\$7,000.00	\$8,563.73	\$8,563.73	\$5,900.00
01-414-166	Minimum Pension Obligation-Non	\$18,327.00	\$17,999.00	\$19,900.00	\$19,900.00	\$19,900.00	\$17,561.00
01-414-168	Medicare Tax	\$1,930.73	\$2,007.95	\$2,100.00	\$1,211.56	\$1,211.56	\$895.00
01-414-169	Unemployment	\$410.00	\$430.00	\$500.00	\$410.58	\$410.58	\$258.00
01-414-210	Supplies	\$354.46	\$989.48	\$1,500.00	\$962.43	\$1,500.00	\$1,500.00
01-414-312	Consulting Services	\$5,850.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
01-414-340	Advertising and Printing	\$697.50	\$12,667.94	\$7,000.00	\$1,728.18	\$5,000.00	\$7,000.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$1,016.82	\$648.34	\$2,000.00	\$104.95	\$104.95	\$0.00
01-414-420	General Expenses	\$1,210.49	\$617.42	\$750.00	\$65.66	\$65.66	\$750.00
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$32,500.00	\$11,976.25	\$32,500.00	\$72,000.00
01-414-460	Seminar/Education/Meetings	\$565.00	\$0.00	\$1,200.00	\$421.68	\$421.68	\$600.00
01-414-750	Minor Equipment Purchase	\$68.67	\$0.00	\$1,000.00	\$0.00	\$0.00	\$500.00
01-414-751	Zoning IT	\$2,354.25	\$9,838.15	\$12,600.00	\$1,143.20	\$3,000.00	\$12,600.00
	<b>Subtotal (414) PLANNING AND ZONING:</b>	<b>\$223,764.61</b>	<b>\$240,206.61</b>	<b>\$292,610.00</b>	<b>\$156,426.03</b>	<b>\$192,361.88</b>	<b>\$207,490.00</b>

# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>Notes</b>							
01-414-130	Zoning Hearing Board Wages						
01-414-140	Potential contractual wages for the Zoning Clerk for 2025.						
01-414-142	Potential overtime costs to attend ZHB (Zoning Hearing Board) and Planning Commission meetings.						
01-414-150	Medical, vision, dental, life and short-term disability insurance for zoning staff.						
01-414-161	6.2% employer contribution to social security for the Zoning Dept.						
01-414-165	Percentage amount allocated to the Administrative Department for the pension costs related to the Non-Uniform Pension Plan.						
01-414-166	Percentage allocation assigned to the Administrative Department for payment of the 2025 MMO. Funding calculation percentage is based on percentage of total of Non-Uniform projected Compensation.						
01-414-168	1.45% Medicare employer share costs						
01-414-169	Unemployment costs for Non-Uniform Staff member						
01-414-210	Supplies needed for Zoning Dept.						
01-414-312	Funding available for outside consulting work for planning.						
01-414-340	Advertising and Printing needed for Zoning Hearing Board and Planning Commission						
01-414-371	Vehicle Maintenance for the Zoning Vehicle						
01-414-420	Subscriptions and fees, memberships to organizations as needed.						
01-414-450	#rd party Contracted services for Zoning Officer Positions and BCO						
01-414-460	Seminars and Trainings for Zoning Staff						
01-414-750	Any repairs needed to equipment needed by the Zoning Dept.						
01-414-751	IT repairs and security along with funding for Zoning permit tracking software						

**415) EMERGENCY MANAGEMENT**

01-415-120	Administrative Person. Comp.	\$2,000.00	\$2,000.00	\$2,000.00	\$1,500.00	\$2,000.00	\$2,000.00
01-415-200	Materials/Supplies	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
01-415-300	Haz Mat Clean-up	\$8,105.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
<b>Subtotal (415) EMERGENCY MANAGEMENT:</b>		<b>\$10,105.00</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>

**Notes**

01-415-120	Amount to be paid to the Emergency Management Coordinator
01-415-200	Supplies needed by the coordinator
01-415-300	Funding available for a hazardous spill or clean up needed but not covered by insurance

**(419) CROSSING GUARDS**

01-419-150	Crossing Guard Wages	\$2,586.17	\$2,085.63	\$5,000.00	\$1,193.84	\$3,000.00	\$3,000.00
<b>Subtotal (419) CROSSING GUARDS:</b>		<b>\$2,586.17</b>	<b>\$2,085.63</b>	<b>\$5,000.00</b>	<b>\$1,193.84</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>

**Notes**

01-419-150	1/3 wages for crossing guard expenses. Paid and managed by Hellertown Borough. Hellertown, Lower Saucon and SVSD each pay one third of the costs.
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# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(421) DOG CONTROL</b>							
01-421-150	Dog Control Wages	\$3,000.00	\$3,000.00	\$3,000.00	\$2,250.00	\$3,000.00	\$3,000.00
01-421-220	Dog Control Supplies	\$107.50	\$563.07	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-421-450	Dog Control Contracted Service	\$1,740.00	\$1,200.00	\$4,500.00	\$1,200.00	\$2,000.00	\$4,500.00
	<b>Subtotal (421) DOG CONTROL:</b>	<b>\$4,847.50</b>	<b>\$4,763.07</b>	<b>\$8,500.00</b>	<b>\$3,450.00</b>	<b>\$6,000.00</b>	<b>\$8,500.00</b>
<b>Notes</b>							
01-421-150	Wages for the Dog Control Officer						
01-421-220	Supplies such as dog food, leashes etc. for dogs taken into the possession of the Dog Control Officer						
01-421-450	Expenses for Dogs that may need medical treatment and funding to pay for our NNN program - \$2,500.00						
<b>(426) RECYCLING</b>							
01-426-310	Professional Services	\$0.00	\$0.00	\$20,000.00	\$4,763.00	\$11,000.00	\$20,000.00
01-426-370	Maint./Repairs Facility	\$598.13	\$17,131.90	\$0.00	\$0.00	\$0.00	\$0.00
01-426-500	Compost Center Appropriation	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (426) RECYCLING:</b>	<b>\$11,098.13</b>	<b>\$17,131.90</b>	<b>\$20,000.00</b>	<b>\$4,763.00</b>	<b>\$11,000.00</b>	<b>\$20,000.00</b>
<b>Notes</b>							
01-426-310	Funding for the municipal yard waste center						
<b>(430) HIGHWAY-GENERAL SERVICES</b>							
01-430-120	Administrative Compensation	\$85,193.37	\$90,323.97	\$90,459.00	\$76,542.03	\$90,459.00	\$93,173.00
01-430-121	Roadmaster Compensation	\$64,168.95	\$67,101.20	\$68,100.00	\$55,038.67	\$62,100.00	\$145,700.00
01-430-140	Maintenance Compensation	\$529,121.48	\$556,167.88	\$654,600.00	\$482,858.85	\$566,859.00	\$674,000.00
01-430-141	Seasonal Employee Comp	\$20,415.00	\$23,489.51	\$20,000.00	\$16,738.00	\$16,738.00	\$22,000.00
01-430-142	Maintenance Personnel Overtime	\$33,353.97	\$27,128.74	\$67,000.00	\$39,512.21	\$50,000.00	\$70,000.00
01-430-150	Benefits	\$323,243.26	\$326,196.17	\$384,000.00	\$323,498.92	\$354,723.00	\$501,800.00
01-430-161	Social Security Taxes	\$45,399.65	\$47,380.92	\$56,000.00	\$41,740.86	\$50,000.00	\$62,302.00
01-430-165	Pension Administration Fees	\$12,774.49	\$17,825.16	\$39,000.00	\$0.00	\$10,000.00	\$33,000.00
01-430-166	Minimum Pension Obligation-Non	\$102,850.00	\$90,355.00	\$111,800.00	\$111,542.00	\$111,800.00	\$111,679.00
01-430-168	Medicare Tax	\$10,617.67	\$10,674.13	\$13,000.00	\$9,762.00	\$13,000.00	\$14,571.00
01-430-169	Unemployment	\$2,814.61	\$2,643.36	\$4,000.00	\$3,035.02	\$3,035.02	\$4,000.00
01-430-200	Materials/Supplies	\$3,544.49	\$3,059.64	\$4,000.00	\$3,630.04	\$3,478.28	\$4,000.00
01-430-210	Office Supplies	\$96.88	\$497.89	\$750.00	\$112.60	\$750.00	\$750.00
01-430-230	Diesel Fuel	\$0.00	\$48,622.78	\$75,000.00	\$48,375.83	\$70,000.00	\$75,000.00
01-430-234	Oils/Lubricants	\$0.00	\$5,211.93	\$4,500.00	\$4,474.12	\$4,500.00	\$4,500.00
01-430-250	Traffic Sign - M/R	\$4,618.07	\$2,682.50	\$5,750.00	\$6,888.40	\$6,888.40	\$5,750.00
01-430-373	Vehicle - O/M/R	\$18,198.63	\$67,472.09	\$45,000.00	\$34,760.09	\$35,000.00	\$45,000.00
01-430-380	Equipment Rental	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
01-430-410	Judgements- Damages	\$0.00	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
01-430-420	General Expenses	\$8,538.81	\$10,582.70	\$14,000.00	\$11,594.54	\$14,000.00	\$14,750.00
01-430-450	Contracted Services	\$21,232.37	\$27,351.59	\$30,000.00	\$21,328.09	\$20,022.06	\$40,000.00
01-430-700	Highway Major Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
01-430-750	Minor Equipment Purchase	\$2,976.41	\$4,642.04	\$5,000.00	\$4,863.40	\$4,757.60	\$5,000.00
01-430-751	Public Works IT	\$4,298.34	\$3,906.50	\$5,000.00	\$3,297.39	\$5,000.00	\$5,000.00
	<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>	<b>\$1,293,456.45</b>	<b>\$1,435,315.70</b>	<b>\$1,701,959.00</b>	<b>\$1,300,593.06</b>	<b>\$1,499,110.36</b>	<b>\$1,961,975.00</b>

# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>Notes</b>							
01-430-120	Compensation for the Public Works Director.						
01-430-121	Compensation for two Roadmasters/Foreman's. One already established the other will be hired primarily to focus on building and grounds.						
01-430-140	Contractual compensation is for members of the Roadcrew. Included in this is adding an additional member to the Department.						
01-430-141	Funding for three seasonal workers.						
01-430-142	Possible overtime for members of the Non-Uniform Public Works workers.						
01-430-150	Medical, dental, vision, life, short-term disability insurance for all members of the Public Works Department.						
01-430-161	6.2% employer expenses for social security.						
01-430-165	Percentage amount allocated to the Administrative Department for the pension costs related to the Non-Uniform Pension Plan.						
01-430-166	Percentage allocation assigned to the Administrative Department for payment of the 2025 MMO. Funding calculation percentage is based on percentage of total of non-uniform projected Compensation.						
01-430-168	1.45% employer expenses for Public Works projected compensation						
01-430-169	Unemployment expense for presented Public Works compensation.						
01-430-200	Supplies needed for the garage.						
01-430-210	Office supplies: paper, ink, pens.						
01-430-230	Diesel fuel costs. Procurement under the LVPC. (Lehigh Valley Procurement Contract)						
01-430-234	Needed for all Public Works vehicles.						
01-430-250	This includes the maintenance agreement for the contractor along with additional funds for call outs.						
01-430-373	Funding for the maintenance of vehicles.						
01-430-380	Potential need for rental of equipment that the Public Works Department does not have or regularly use.						
01-430-420	Clothing allowance for all employees in the Department along with additional funds for items not covered under any other line item.						
01-430-450	Services including but not limited to tree cutting and removal, flagger service and any other service that may be required by the PW Dept to perform road maintenance.						
01-430-700	Portable Radios - \$3,000.00 ,Garage Door Replacements - \$20,000.00, and funding available to the Department to make improvements or replacements as needed.						
01-430-750	X Marl Mower Seats						
01-430-751	Funding needed for security software and any IT service as needed.						
<b><u>(433) HIGHWAY-TRAFFIC SIGNALS</u></b>							
01-433-240	Road/Street Signs/Markings	\$21,079.61	\$23,370.20	\$33,000.00	\$32,997.58	\$33,000.00	\$40,000.00
	<b>Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:</b>	<b>\$21,079.61</b>	<b>\$23,370.20</b>	<b>\$33,000.00</b>	<b>\$32,997.58</b>	<b>\$33,000.00</b>	<b>\$40,000.00</b>
<b>Notes</b>							
01-433-240	Funding for street line painting and purchase of needed road signs.						
<b><u>(438) HIGHWAY-REPAIRS TO</u></b>							
01-438-240	Road Materials/Supplies	\$127,074.03	\$119,118.60	\$155,000.00	\$143,522.14	\$150,000.00	\$155,000.00
	<b>Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:</b>	<b>\$127,074.03</b>	<b>\$119,118.60</b>	<b>\$155,000.00</b>	<b>\$143,522.14</b>	<b>\$150,000.00</b>	<b>\$155,000.00</b>
<b>Notes</b>							
01-438-240	Funding for tar and chip processing for roads paved in 2024 and prep work for roads scheduled to be paved. Additional funds are available in the event of an emergency need.						
<b><u>(439) HIGHWAY CONSTR AND</u></b>							
01-439-600	Capital Construction	\$0.00	\$1,086,473.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (439) HIGHWAY CONSTR AND</b>	<b>\$0.00</b>	<b>\$1,086,473.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(452) PARTICIPANT RECREATION</u></b>							
01-452-200	Materials/Supplies	\$2,457.89	\$4,204.59	\$3,000.00	\$2,417.51	\$3,000.00	\$3,000.00
01-452-367	Refuse Removal	\$4,531.03	\$6,228.39	\$5,000.00	\$5,762.01	\$6,000.00	\$6,100.00
01-452-370	Maintenance/Repairs	\$6,256.82	\$25,385.43	\$25,000.00	\$8,383.90	\$7,490.40	\$15,000.00
01-452-420	General Expenses	\$1,362.09	\$5,881.19	\$5,000.00	\$3,605.14	\$5,000.00	\$5,000.00
01-452-421	Community Events	\$0.00	\$0.00	\$4,600.00	\$2,558.13	\$2,558.13	\$6,000.00
01-452-450	Park Contracted Services	\$71,880.17	\$70,594.14	\$80,000.00	\$53,502.26	\$65,000.00	\$75,000.00
01-452-500	Summer Youth Program (SVCC)	\$20,582.70	\$25,530.42	\$34,900.00	\$33,666.93	\$33,666.93	\$35,100.00
01-452-501	Senior Program	\$11,081.50	\$10,450.00	\$11,000.00	\$5,040.00	\$11,000.00	\$12,300.00
01-452-510	Pool Pass Reimbursement	\$20,365.00	\$5,690.00	\$11,000.00	\$5,375.00	\$5,375.00	\$7,000.00
01-452-700	Major Equipment Purchase	\$5,122.66	\$6,230.05	\$10,000.00	\$8,175.60	\$8,175.60	\$20,000.00
01-452-750	Minor Equipment Purchase	\$474.42	\$1,236.28	\$1,000.00	\$269.90	\$269.90	\$1,000.00
<b>Subtotal (452) PARTICIPANT RECREATION:</b>		<b>\$144,114.28</b>	<b>\$161,430.49</b>	<b>\$190,500.00</b>	<b>\$128,756.38</b>	<b>\$147,535.96</b>	<b>\$185,500.00</b>

**Notes**

- 01-452-200 Park supplies for facilities, costs for surveys
- 01-452-367 Costs related to dumpster removal at park sites.
- 01-452-370 Maintenance and repairs at park sites as determined by inspections and need.
- 01-452-420 Funding for smaller items needed at parks also a pass-through account for dedicated benches. (Revenue received in Misc. receipts.)
- 01-452-421 Funding for Movies in the Park or any other event Council wishes to have. Donations are used as offset of expense and recorded.
- 01-452-450 General funds utilized for mowing of municipal properties not previously identified in the Open Space program
- 01-452-500 Estimate amount of the summer program
- 01-452-501 Funding provided for the Senior program.
- 01-452-510 Funding to reimburse residents to utilize a public swimming pool. Estimate amount from previous year.
- 01-452-750 Small items to purchase for park facilities

**(456) LIBRARIES**

01-456-500	Library Contribution	\$58,355.33	\$11,280.00	\$125,000.00	\$100,737.26	\$100,677.26	\$117,596.40
<b>Subtotal (456) LIBRARIES:</b>		<b>\$58,355.33</b>	<b>\$11,280.00</b>	<b>\$125,000.00</b>	<b>\$100,737.26</b>	<b>\$100,677.26</b>	<b>\$117,596.40</b>

**Notes**

- 01-456-500 Funding for library services

# 2025 Proposed Budget General Fund Expenses

Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b>(461) CONSERVATION</b>							
01-461-200	Supplies	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
01-461-420	Dues, Subscriptions etc.	\$0.00	\$109.00	\$1,000.00	\$281.00	\$700.00	\$2,000.00
01-461-421	Community Events	\$0.00	\$0.00	\$4,000.00	\$6,594.12	\$6,451.58	\$7,000.00
01-461-540	Contribution	\$0.00	\$550.00	\$750.00	\$0.00	\$0.00	\$750.00
	<b>Subtotal (461) CONSERVATION:</b>	<b>\$0.00</b>	<b>\$659.00</b>	<b>\$5,950.00</b>	<b>\$6,875.12</b>	<b>\$7,151.58</b>	<b>\$9,950.00</b>

**Notes**

- 01-461-200 Supplies needed for EAC Open Space Committee
- 01-461-420 Funding available for EAC and Open Space Committee members to attend trainings and conferences.
- 01-461-421 Funds needed to continue programs such as the Electronic Recycling Event, Tire recycling program and any other program approved by Council.
- 01-461-540 Any contribution to any other outside entity that has approval of Council.

**(481) INTERGOVERNMENT**

01-481-000	Intergovernmental Expenditures	\$1,374.64	\$3,777.36	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	<b>Subtotal (481) INTERGOVERNMENT EXPENSES:</b>	<b>\$1,374.64</b>	<b>\$3,777.36</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>

**Notes**

- 01-481-000 Payments made to outside government entities that are not itemized in any other category.

**486) INSURANCE**

01-486-351	Business Insurance	\$97,376.00	\$77,345.00	\$86,000.00	\$80,316.00	\$80,016.00	\$86,000.00
01-486-352	Vehicle Insurance	\$28,268.00	\$40,711.00	\$45,000.00	\$44,630.00	\$44,630.00	\$49,000.00
01-486-354	Workmen's Compensation	\$129,735.12	\$154,817.33	\$175,000.00	\$165,604.64	\$185,000.00	\$215,000.00
01-486-356	Public Officials Bond	\$2,150.00	\$1,150.00	\$3,050.00	\$2,241.00	\$3,000.00	\$5,000.00
	<b>Subtotal (486) INSURANCE:</b>	<b>\$257,529.12</b>	<b>\$274,023.33</b>	<b>\$309,050.00</b>	<b>\$292,791.64</b>	<b>\$312,646.00</b>	<b>\$355,000.00</b>

**Notes**

- 01-486-351 Additional amount needed for business insurance.
- 01-486-352 Funds needed for coverage of our vehicles.
- 01-486-354 Workers Compensation insurance for all municipal employees
- 01-486-356 Bonding of municipal officials/employees

# 2025 Proposed Budget General Fund Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(487) EMPLOYEE BENEFITS</u></b>							
01-487-150	Benefits	\$148,892.56	\$155,997.22	\$192,500.00	\$171,771.57	\$191,800.00	\$216,150.00
	<b>Subtotal (487) EMPLOYEE BENEFITS:</b>	<b>\$148,892.56</b>	<b>\$155,997.22</b>	<b>\$192,500.00</b>	<b>\$171,771.57</b>	<b>\$191,800.00</b>	<b>\$216,150.00</b>
<b>Notes</b>							
01-487-150	Medical benefits and other insurance attributed to the Lower Saucon Authority.						
<b><u>(489) MISCELLANEOUS</u></b>							
01-489-410	Legal Settlements	\$256.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (489) MISCELLANEOUS:</b>	<b>\$256.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(491) REFUNDS-PRIOR YEAR</u></b>							
01-491-001	Refund of Prior Year Revenue	\$5.00	\$0.00	\$0.00	\$113.02	\$113.02	\$0.00
01-491-280	Unpaid Bills Prior Years	\$0.00	(\$145.00)	\$20,000.00	\$37,833.85	\$37,833.85	\$25,000.00
	<b>Subtotal (491) REFUNDS-PRIOR YEAR EXPENSES:</b>	<b>\$5.00</b>	<b>(\$145.00)</b>	<b>\$20,000.00</b>	<b>\$37,946.87</b>	<b>\$37,946.87</b>	<b>\$25,000.00</b>
<b>Notes</b>							
01-491-280	Transitional expenses as we are on a modified cash basis of reporting.						
<b><u>(492) INTERFUND OPERATING</u></b>							
01-492-000	Transfer to Other Funds	\$1,315,000.00	\$1,815,000.00	\$3,898,646.48	\$3,048,646.48	\$3,048,646.48	\$1,590,000.00
01-492-100	Transfer to Fund Balance	\$0.00	\$0.00	\$279,451.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (492) INTERFUND OPERATING</b>	<b>\$1,315,000.00</b>	<b>\$1,815,000.00</b>	<b>\$4,178,097.48</b>	<b>\$3,048,646.48</b>	<b>\$3,048,646.48</b>	<b>\$1,590,000.00</b>
<b>Notes</b>							
01-492-000	\$390,00.00 is the Annual Allocation. \$1,200,000.00 from reserves to pay for the PW Bldg. improvements.						
01-492-100	Funding remaining from the anticipated revenue of 2025. I will be presenting recommendations for salary staff wages in a future executive session.						
	<b>Subtotal (01) General Fund:</b>	<b>\$8,706,197.26</b>	<b>\$10,881,665.98</b>	<b>\$12,998,124.48</b>	<b>\$9,931,956.00</b>	<b>\$10,889,150.01</b>	<b>\$10,949,619.40</b>

# 2025 Proposed Budget Special Funds Revenue

Version: Wednesday December 18, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(02) Special Taxes</u></b>							
<b><u>(301) REAL PROPERTY TAXES</u></b>							
02-301-100	Fire Tax	\$335,788.94	\$339,484.64	\$410,000.00	\$386,591.55	\$400,000.00	\$400,000.00
02-301-200	Fire Tax Prior Year	\$0.00	\$0.00	\$0.00	\$4,470.85	\$4,471.00	\$5,000.00
02-301-400	Fire Taxes - Delinquent	\$0.00	\$0.00	\$0.00	\$2,490.09	\$3,500.00	\$3,500.00
02-301-600	Fire Taxes - Interim	\$0.00	\$0.00	\$0.00	\$1,357.13	\$1,500.00	\$1,500.00
02-301-601	Fire Tax Interim - Prior	\$0.00	\$0.00	\$0.00	\$95.37	\$100.00	\$100.00
<b>Subtotal (301) REAL PROPERTY TAXES:</b>		<b>\$335,788.94</b>	<b>\$339,484.64</b>	<b>\$410,000.00</b>	<b>\$395,004.99</b>	<b>\$409,571.00</b>	<b>\$410,100.00</b>
<b>Notes</b>							
02-301-100	.9 mills for fire equipment and services expenses assessment as of 10/31 461,665,700						
02-301-200	Fire tax received for the prior year before turning over to the County						
02-301-400	Receipts from Northampton County for Delinquent taxes						
02-301-600	Interim payments						
02-301-601	Interim payments from prior year						
<b><u>(310) LOCAL TAX ENABLING ACT</u></b>							
02-310-220	Open Space EIT - Prior Year	\$530,050.79	\$48,266.08	\$5,000.00	\$32,168.30	\$32,000.00	\$5,000.00
<b>Subtotal (310) LOCAL TAX ENABLING ACT:</b>		<b>\$530,050.79</b>	<b>\$48,266.08</b>	<b>\$5,000.00</b>	<b>\$32,168.30</b>	<b>\$32,000.00</b>	<b>\$5,000.00</b>
<b>Notes</b>							
02-310-220	Open Space EIT Tax delinquent payments						
<b><u>(341) INTEREST EARNINGS</u></b>							
02-341-000	Interest	\$126,752.46	\$505,037.95	\$300,000.00	\$513,961.63	\$560,000.00	\$465,000.00
<b>Subtotal (341) INTEREST EARNINGS:</b>		<b>\$126,752.46</b>	<b>\$505,037.95</b>	<b>\$300,000.00</b>	<b>\$513,961.63</b>	<b>\$560,000.00</b>	<b>\$465,000.00</b>
<b>Notes</b>							
02-341-000	Projected interest from Open Space, Fire and State Funds						
<b><u>(355) STATE SHARED REVENUE</u></b>							
02-355-050	Motor Vehicle Fuel Taxes - Liquid	\$477,029.28	\$490,124.66	\$482,880.00	\$486,657.04	\$486,657.00	\$478,580.00
<b>Subtotal (355) STATE SHARED REVENUE:</b>		<b>\$477,029.28</b>	<b>\$490,124.66</b>	<b>\$482,880.00</b>	<b>\$486,657.04</b>	<b>\$486,657.00</b>	<b>\$478,580.00</b>
<b>Notes</b>							
02-355-050	State Aid under the Liquid Fuel Act 655 - \$426,060.41 and the turnback program - \$52,520.00						



# 2025 Proposed Budget Special Funds Revenue

Version: Wednesday, December 18, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(380) MISCELLANEOUS</u></b>							
02-380-000	Misc Revenue	\$0.00	\$31.50	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (380) MISCELLANEOUS:</b>	<b>\$0.00</b>	<b>\$31.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
02-380-000							
<b><u>(391) SALE OF FIXED ASSETS</u></b>							
02-391-100	Sale of Fixed Assets	\$0.00	\$2,750.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$0.00</b>	<b>\$2,750.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>Notes</b>							
02-391-100	Sale of Fixed Assets - State Funding						
<b><u>(392) TRANSFERS</u></b>							
02-392-000	Fund Balance - State Fund	\$0.00	\$0.00	\$371,120.00	\$0.00	\$0.00	\$237,920.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$265,000.00	\$0.00	\$0.00	\$0.00
02-392-200	Open Space Fund Balance	\$0.00	\$0.00	\$1,416,000.00	\$0.00	\$0.00	\$766,000.00
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,052,120.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,003,920.00</b>
<b>Notes</b>							
02-392-000	Funds needed from the Fund Balance						
02-392-200	Funds needed from the Fund Balance						
	<b>Subtotal (02) Special Taxes:</b>	<b>\$1,469,621.47</b>	<b>\$1,385,694.83</b>	<b>\$3,260,000.00</b>	<b>\$1,427,791.96</b>	<b>\$1,498,228.00</b>	<b>\$2,372,600.00</b>

# 2025 Proposed Budget Special Taxes Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(02) Special Taxes</u></b>							
<b><u>(404) LAW</u></b>							
02-404-710	Legal Fees	\$4,162.00	\$2,310.00	\$6,000.00	\$2,537.50	\$3,500.00	\$6,000.00
	<b>Subtotal (404) LAW:</b>	<b>\$4,162.00</b>	<b>\$2,310.00</b>	<b>\$6,000.00</b>	<b>\$2,537.50</b>	<b>\$3,500.00</b>	<b>\$6,000.00</b>
<b>Notes</b>							
02-404-710	Legal services needed for consulting and purchasing Open Space properties						
<b><u>(408) ENGINEER</u></b>							
02-408-314	Engineering/Planning Fees	\$552.50	\$0.00	\$20,000.00	\$1,500.00	\$1,500.00	\$20,000.00
02-408-710	Appraisal Costs	\$8,200.00	\$0.00	\$20,000.00	\$1,400.00	\$10,000.00	\$20,000.00
	<b>Subtotal (408) ENGINEER:</b>	<b>\$8,752.50</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$2,900.00</b>	<b>\$11,500.00</b>	<b>\$40,000.00</b>
<b>Notes</b>							
02-408-314	Engineering and surveying expenses						
02-408-710	Open Space Appraisal Expenses						
<b><u>(411) FIRE</u></b>							
02-411-540	Fire Contribution	\$213,833.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-411-710	Fire Equip Consultation	\$2,250.00	\$4,500.00	\$25,000.00	\$3,000.00	\$20,000.00	\$5,000.00
02-411-720	Fire Allocations	\$0.00	\$134,313.35	\$700,000.00	\$312,868.82	\$312,868.82	\$0.00
	<b>Subtotal (411) FIRE:</b>	<b>\$216,083.35</b>	<b>\$138,813.35</b>	<b>\$725,000.00</b>	<b>\$315,868.82</b>	<b>\$332,868.82</b>	<b>\$5,000.00</b>
<b>Notes</b>							
02-411-710	Funding for Grant writer						
02-411-720	Vehicle on order not anticipated to be received for another two years. \$1,373,810.63 Liability						
<b><u>(430) HIGHWAY-GENERAL SERVICES</u></b>							
02-430-250	Traffic Signal M/R	\$2,719.57	\$6,469.87	\$10,000.00	\$1,806.54	\$2,000.00	\$10,000.00
02-430-373	Vehicle - O/M/R	\$24,904.62	\$24,925.85	\$50,000.00	\$42,896.59	\$50,000.00	\$40,000.00
02-430-380	Hgwy Equipment Rentals	\$0.00	\$2,579.90	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
02-430-700	Highway Major Equipment	\$125,000.00	\$125,000.00	\$250,000.00	\$200,000.00	\$200,000.00	\$100,000.00
02-430-750	Minor Equipment Purchase	\$662.67	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>	<b>\$153,286.86</b>	<b>\$158,975.62</b>	<b>\$318,000.00</b>	<b>\$244,703.13</b>	<b>\$260,000.00</b>	<b>\$158,000.00</b>
<b>Notes</b>							
02-430-250	Maintenance and repairs for traffic signals.						
02-430-373	Funding for maintenance of vehicles						
02-430-380	Any rental cost needed for road construction projects						
02-430-700	Allocation for vehicle for PW Dept. Balance paid from the Capital Fund Truck#16						
02-430-750	Any small equipment needed permitted to be expenses under this fund.						

# 2025 Proposed Budget Special Taxes Expenses

# Lower Saucon Township

Version: Wednesday December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(432) HIGHWAY-SNOW/ICE</u></b>							
02-432-240	Snow Removal Expenses	\$115,615.21	\$101,416.00	\$130,000.00	\$49,852.45	\$90,000.00	\$130,000.00
	<b>Subtotal (432) HIGHWAY-SNOW/ICE REMOVAL:</b>	<b>\$115,615.21</b>	<b>\$101,416.00</b>	<b>\$130,000.00</b>	<b>\$49,852.45</b>	<b>\$90,000.00</b>	<b>\$130,000.00</b>
<b>Notes</b>							
02-432-240	Salt and Cinder expenses						
<b><u>(433) HIGHWAY-TRAFFIC SIGNALS</u></b>							
02-433-240	Street Signs and Markings	\$19,164.02	\$12,831.05	\$25,000.00	\$22,119.04	\$25,000.00	\$30,000.00
02-433-241	Traffic Control Device	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	<b>Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:</b>	<b>\$19,164.02</b>	<b>\$12,831.05</b>	<b>\$73,000.00</b>	<b>\$22,119.04</b>	<b>\$25,000.00</b>	<b>\$78,000.00</b>
<b>Notes</b>							
02-433-240	Funding for Street signs and paint lining						
02-433-241	Improvements needed for traffic signals. Funding for cameras/battery backups						
<b><u>(434) HIGHWAY-STREET LIGHTING</u></b>							
02-434-360	Street Lighting	\$34,619.00	\$36,641.51	\$40,000.00	\$28,940.64	\$40,000.00	\$40,000.00
	<b>Subtotal (434) HIGHWAY-STREET LIGHTING:</b>	<b>\$34,619.00</b>	<b>\$36,641.51</b>	<b>\$40,000.00</b>	<b>\$28,940.64</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>
<b>Notes</b>							
02-434-360	Street lighting expense						
<b><u>(437) HIGHWAY-REPAIRS OF</u></b>							
02-437-240	Equip and Tools M/R	\$62.19	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
	<b>Subtotal (437) HIGHWAY-REPAIRS OF TOOLS/MACH:</b>	<b>\$62.19</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
<b>Notes</b>							
02-437-240	Misc tools and equipment if needed.						
<b><u>(438) HIGHWAY-REPAIRS TO</u></b>							
02-438-240	Road Materials and Suppl	\$0.00	\$4,554.20	\$50,000.00	\$0.00	\$25,000.00	\$50,000.00
	<b>Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:</b>	<b>\$0.00</b>	<b>\$4,554.20</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$50,000.00</b>
<b>Notes</b>							
02-438-240	Funds for road maintenance work if needed.						
<b><u>(439) HIGHWAY CONSTR AND</u></b>							
02-439-240	PennDot Road Projects	\$301,278.42	\$203,040.41	\$300,000.00	\$278,928.30	\$297,000.00	\$300,000.00
02-439-241	Bridge Project	\$84,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal (439) HIGHWAY CONSTR AND</b>	<b>\$385,578.42</b>	<b>\$203,040.41</b>	<b>\$300,000.00</b>	<b>\$278,928.30</b>	<b>\$297,000.00</b>	<b>\$300,000.00</b>
<b>Notes</b>							
02-439-240	Funds for paving project for 2025.						

# 2025 Proposed Budget Special Taxes Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(461) CONSERVATION</u></b>							
02-461-000	Open Space Purchases	\$226,929.60	\$100.00	\$1,000,000.00	\$153,387.77	\$350,000.00	\$1,000,000.00
02-461-370	Maintenance of Open Space	\$50,520.00	\$4,225.00	\$575,000.00	\$543,226.00	\$575,000.00	\$125,000.00
	<b>Subtotal (461) CONSERVATION:</b>	<b>\$277,449.60</b>	<b>\$4,325.00</b>	<b>\$1,575,000.00</b>	<b>\$696,613.77</b>	<b>\$925,000.00</b>	<b>\$1,125,000.00</b>
<b>Notes</b>							
02-461-000	Funding available for Open Space Purchases.						
02-461-370	Funding for planning studies for Open Space parcels (Heller Homestead - \$50,000.00) and lawn care services. (\$75,000.00)						
<b><u>(490) Transfer</u></b>							
02-490-001	Transfer to Fund Balance - Fir	\$0.35	\$0.00	\$0.00	\$0.00	\$0.00	\$437,600.00
	<b>Subtotal (490) Transfer:</b>	<b>\$0.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$437,600.00</b>
<b>Notes</b>							
02-490-001	Balance to be transferred to the Fire Fund for future purchases. A liability is still pending in the amount of \$1,373,810.63						
	<b>Subtotal (02) Special Taxes:</b>	<b>\$1,214,773.50</b>	<b>\$662,907.14</b>	<b>\$3,260,000.00</b>	<b>\$1,642,463.65</b>	<b>\$2,012,868.82</b>	<b>\$2,372,600.00</b>

# 2025 Proposed Budget Capital Funds Revenue

Version: Wednesday, December 18, 2024

# Lower Saucon Township

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(03) Capital Fund</u></b>							
<b><u>(341) INTEREST EARNINGS</u></b>							
03-341-000	Earnings from Investments	\$55,110.87	\$248,296.65	\$150,000.00	\$166,373.45	\$180,000.00	\$150,000.00
	<b>Subtotal (341) INTEREST EARNINGS:</b>	<b>\$55,110.87</b>	<b>\$248,296.65</b>	<b>\$150,000.00</b>	<b>\$166,373.45</b>	<b>\$180,000.00</b>	<b>\$150,000.00</b>
<b>Notes</b>							
03-341-000	Interest earned on investments						
<b><u>(354) STATE CAPITAL/OPERATING</u></b>							
03-354-000	Grants	\$25,000.00	\$219,640.00	\$1,130,000.00	\$735,825.04	\$1,000,825.00	\$634,100.00
	<b>Subtotal (354) STATE CAPITAL/OPERATING</b>	<b>\$25,000.00</b>	<b>\$219,640.00</b>	<b>\$1,130,000.00</b>	<b>\$735,825.04</b>	<b>\$1,000,825.00</b>	<b>\$634,100.00</b>
<b>Notes</b>							
03-354-000	State Grant Funds including funding for PVP Trail, Southeastern Park Playground (Secured) SVRT Bathroom - waiting; PW garage - Applying.						
<b><u>(357) Local Grant Funding</u></b>							
03-357-000	Local Grant Funding	\$174,809.00	\$0.00	\$50,000.00	\$70,000.00	\$70,000.00	\$30,000.00
	<b>Subtotal (357) Local Grant Funding:</b>	<b>\$174,809.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$70,000.00</b>	<b>\$70,000.00</b>	<b>\$30,000.00</b>
<b>Notes</b>							
03-357-000	Grants received for equipment purchases through Northampton County						
<b><u>(391) SALE OF FIXED ASSETS</u></b>							
03-391-000	Sale of Fixed Assets	\$0.00	\$55,100.00	\$20,000.00	\$31,500.00	\$50,000.00	\$20,000.00
	<b>Subtotal (391) SALE OF FIXED ASSETS:</b>	<b>\$0.00</b>	<b>\$55,100.00</b>	<b>\$20,000.00</b>	<b>\$31,500.00</b>	<b>\$50,000.00</b>	<b>\$20,000.00</b>
<b>Notes</b>							
03-391-000	Sale of Equipment to be disposed of in the rotation.						
<b><u>(392) TRANSFERS</u></b>							
03-392-000	Fund Balance Appropriation	\$0.00	\$0.00	\$1,849,000.00	\$0.00	\$0.00	\$1,285,900.00
03-392-001	Transfer from other funds	\$1,315,000.00	\$1,815,000.00	\$3,898,646.48	\$3,048,646.48	\$3,048,646.00	\$1,725,700.00
	<b>Subtotal (392) TRANSFERS:</b>	<b>\$1,315,000.00</b>	<b>\$1,815,000.00</b>	<b>\$5,747,646.48</b>	<b>\$3,048,646.48</b>	<b>\$3,048,646.00</b>	<b>\$3,011,600.00</b>
<b>Notes</b>							
03-392-000	Funds needed from existing fund balance						
03-392-001	\$390,000.00 Annual Appropriation and Transfer of whatever is left for vehicles or reserves whichever is available to balance budget (ARPA Balance to go to Capital Expense approved in 2024) and 1,200,000.00 for the Public Works garage improvements						
	<b>Subtotal (03) Capital Fund:</b>	<b>\$1,569,919.87</b>	<b>\$2,338,036.65</b>	<b>\$7,097,646.48</b>	<b>\$4,052,344.97</b>	<b>\$4,349,471.00</b>	<b>\$3,845,700.00</b>

# 2025 Proposed Budget Capital Funds Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(03) Capital Fund</u></b>							
<b><u>(402) FINANCE ADMINISTRATION</u></b>							
03-402-451	Bank Fee	\$0.00	\$197.04	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal (402) FINANCE ADMINISTRATION:</b>		<b>\$0.00</b>	<b>\$197.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
<b><u>(409) BUILDINGS AND PLANT</u></b>							
03-409-730	Building Purchase/Improvement	\$89,307.00	\$5,754.00	\$150,000.00	\$0.00	\$7.00	\$1,480,000.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$180,000.00
<b>Subtotal (409) BUILDINGS AND PLANT:</b>		<b>\$89,307.00</b>	<b>\$5,754.00</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>\$7.00</b>	<b>\$1,660,000.00</b>
<b>Notes</b>							
03-409-730	Funding for signage and the Public Works Garage improvements (1,200,000.00), Seidersville Hall interior/signs work (150,000.00 and elevator upgrades that are required (\$130,000.00)						
03-409-800	Funding for the traffic signal detection system and security cameras						
<b><u>(410) POLICE</u></b>							
03-410-840	Vehicle Purchase	\$102,358.00	\$189,503.51	\$155,000.00	\$161,734.00	\$154,254.00	\$173,000.00
03-410-850	Police Capital Equip	\$25,035.74	\$23,123.74	\$0.00	(\$300.00)	\$11,239.00	\$41,000.00
<b>Subtotal (410) POLICE:</b>		<b>\$127,393.74</b>	<b>\$212,627.25</b>	<b>\$155,000.00</b>	<b>\$161,434.00</b>	<b>\$165,493.00</b>	<b>\$214,000.00</b>
<b>Notes</b>							
03-410-840	Funding to replace units 169 and a new unit						
03-410-850	Body Camera Replacement						
<b><u>(430) HIGHWAY-GENERAL SERVICES</u></b>							
03-430-840	Vehicle Purchase	\$118,518.40	\$355,230.61	\$569,000.00	\$505,042.00	\$524,218.00	\$206,000.00
<b>Subtotal (430) HIGHWAY-GENERAL SERVICES:</b>		<b>\$118,518.40</b>	<b>\$355,230.61</b>	<b>\$569,000.00</b>	<b>\$505,042.00</b>	<b>\$524,218.00</b>	<b>\$206,000.00</b>
<b>Notes</b>							
03-430-840	Replacement of unit 16						
<b><u>(436) Storm Water</u></b>							
03-436-810	Storm Water Improvements	\$113.25	\$7,232.00	\$150,000.00	\$2,147.00	\$2,147.00	\$250,000.00
<b>Subtotal (436) Storm Water:</b>		<b>\$113.25</b>	<b>\$7,232.00</b>	<b>\$150,000.00</b>	<b>\$2,147.00</b>	<b>\$2,147.00</b>	<b>\$250,000.00</b>
<b>Notes</b>							
03-436-810	Funding available for stormwater repairs and the Robins Court and Lower Saucon Rd stormwater projects						

# 2025 Proposed Budget Capital Funds Expenses

# Lower Saucon Township

Version: Wednesday, December 18, 2024

Ledger ID	Ledger Description	2022 Year End	2023 Year End	2024 Budget	2024 YTD	2024 Projected	2025 Final
<b><u>(439) HIGHWAY CONSTR AND</u></b>							
03-439-810	Road Improvement	\$346,226.32	\$1,438,034.20	\$1,440,000.00	\$762,754.83	\$1,062,033.00	\$985,700.00
	<b>Subtotal (439) HIGHWAY CONSTR AND</b>	<b>\$346,226.32</b>	<b>\$1,438,034.20</b>	<b>\$1,440,000.00</b>	<b>\$762,754.83</b>	<b>\$1,062,033.00</b>	<b>\$985,700.00</b>
<b>Notes</b>							
03-439-810	Estimated funding for Frederick/Yost paving and Peachtree stormwater project and paving. Public works will do paving of the area once complete.						
<b><u>(452) PARTICIPANT RECREATION</u></b>							
03-452-810	Park Improvement	\$4,100.55	\$732,145.34	\$4,000,000.00	\$2,630,181.60	\$3,028,169.00	\$500,000.00
	<b>Subtotal (452) PARTICIPANT RECREATION:</b>	<b>\$4,100.55</b>	<b>\$732,145.34</b>	<b>\$4,000,000.00</b>	<b>\$2,630,181.60</b>	<b>\$3,028,169.00</b>	<b>\$500,000.00</b>
<b>Notes</b>							
03-452-810	Funding for Southeastern Park tot lot replacement and finishing paving of trail. Also funding related to the SVRT if grant is awarded.						
<b><u>(459) Historical Bldg.</u></b>							
03-459-810	Historical Bldg. Improvements	\$0.00	\$86,600.00	\$95,000.00	\$57,800.00	\$57,800.00	\$30,000.00
	<b>Subtotal (459) Historical Bldg.:</b>	<b>\$0.00</b>	<b>\$86,600.00</b>	<b>\$95,000.00</b>	<b>\$57,800.00</b>	<b>\$57,800.00</b>	<b>\$30,000.00</b>
<b>Notes</b>							
03-459-810	Funding available to make improvements to the barn ruins area of the Heller Homestead property and also painting the exterior trim work.						
<b><u>(492) INTERFUND OPERATING</u></b>							
03-492-000	Developer Maintenance return	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00
03-492-001	Fund Balance	\$0.00	\$0.00	\$508,646.48	\$0.00	\$0.00	\$0.00
	<b>Subtotal (492) INTERFUND OPERATING</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$508,646.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Notes</b>							
03-492-001	Fund Balance Needed						
	<b>Subtotal (03) Capital Fund:</b>	<b>\$685,659.26</b>	<b>\$2,844,820.44</b>	<b>\$7,097,646.48</b>	<b>\$4,119,359.43</b>	<b>\$4,839,867.00</b>	<b>\$3,845,700.00</b>

# Statement of Cash Balances

12/31/2025

**Fund 1 General**

	<b>2024</b>	Operating Fund Balance	\$ 1,040,000.00	
<b>Reserved</b>	<b>2024</b>	Savings	\$ 5,088,000.00	
	<b>2025</b>	Revenue	\$ 9,690,340.40	
	<b>2025</b>	Expenses	\$ (9,359,619.40)	
	<b>*2025</b>	Reserve Transfer to Capital	<u>\$ (1,590,000.00)</u>	
		Expenses over Receipts	\$ (1,259,279.00)	
				<b>\$ 4,868,721.00</b>
<b>Committed</b>		<b>Operational Reserve</b>	<b>\$ 6,396,500.00</b>	
<b>Committed</b>		<b>Environmental Reserve</b>	<b>\$ 341,000.00</b>	
		<b>Interest</b>	<b>\$ 200,000.00</b>	
				<b>\$ 6,937,500.00</b>
		<b>TOTAL OF ALL GENERAL FUNDS</b>		<b>\$ 11,806,221.00</b>

**\* Transfer for Public Works Garage Improvements**

**Fund 2 Special Funds Open Space**

	<b>2024</b>	Projected Ending Balance	\$ 11,401,403.00	
<b>Restricted</b>		Open Space		
	<b>2025</b>	Revenue	\$ 405,000.00	
	<b>2025</b>	Expenses	<u>\$ (1,171,000.00)</u>	
		Revenue/Expense	<b>\$ (766,000.00)</b>	
	<b>2025</b>	Year End Fund Balance		<b>\$ 10,635,403.00</b>

**Fire Fund**

	<b>2024</b>	Projected Ending Balance	\$ 1,497,494.45	
<b>Restricted</b>		2025 Revenue	\$ 442,600.00	
		2025 Expense	<u>\$ (5,000.00)</u>	
			\$ 437,600.00	
	<b>2025</b>	Year End Fund Balance		<b>\$ 1,935,094.45</b>

**Restricted**

**2024 State Liquid Fuel**

		Projected Ending Balance	\$ 1,178,000.00	
		2025 Revenue	\$ 488,080.00	
		2025 Expenses	<u>\$ (726,000.00)</u>	
			\$ (237,920.00)	
		<b>Year End Fund Balance</b>		<b>\$ 940,080.00</b>

**TOTAL OF ALL SPECIAL FUNDS** **\$ 13,510,577.45**

**Fund 3 Capital**

		Checking	\$ 2,000.00	
		2024 Projected Ending Balance	\$ 3,900,000.00	
		2025 Inter fund transfer	\$ 1,590,000.00	
		2025 Revenue	\$ 478,000.00	
		Loan Proceeds	\$ -	
		2025 Expenses	<u>\$ (2,785,700.00)</u>	
				<b>\$ 3,184,300.00</b>
		Committed		<b>\$ (286,966.37)</b>



Assigned	\$	(376,966.00)
Assigned	\$	(750,000.00)
Restricted	\$	(509,600.00)
Unrestricted	\$	1,260,767.63

Parks	Projected 2024 Ending Balance	\$	852,000.00	
	2025 Revenue	\$	334,100.00	
	Reserve transfer	\$	-	
	2025 Expenses	\$	(500,000.00)	
		\$	-	\$ 686,100.00
Historical Str. Fund	Projected Ending Balance	\$	48,000.00	
	2025 Revenue	\$	22,000.00	
	2025 Expense	\$	(30,000.00)	\$ 40,000.00
	TOTAL OF ALL CAPITAL FUNDS	\$		<u>1,986,867.63</u>

**Year End Fund Balance - ALL FUNDS** \$ **27,303,666.08**

# Contributions for 2025

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01.400.500

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