

Lower Saucon Township



Final Budget 2024

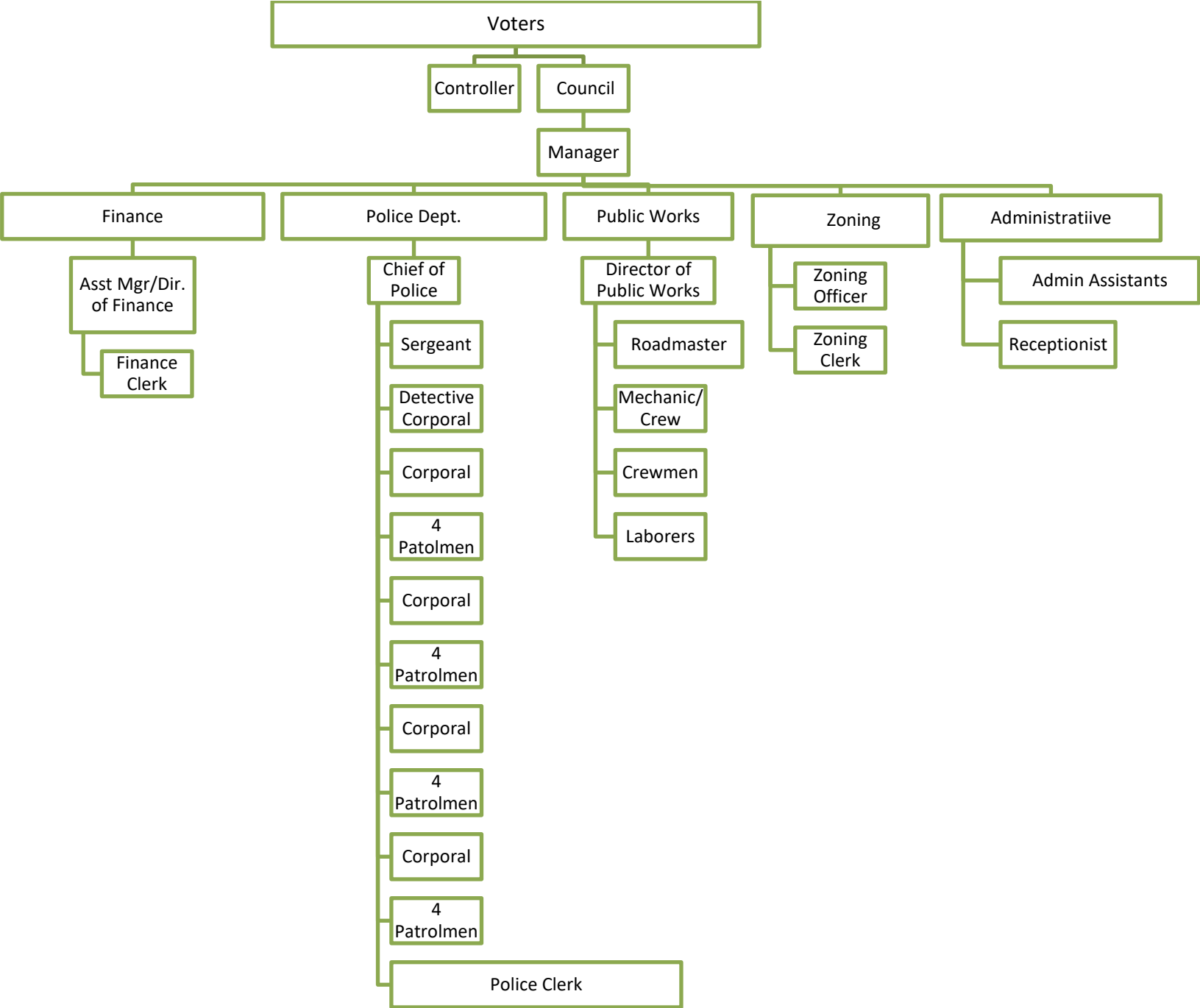
Submitted to Council

December 6, 2023

Mark Hudson, Township Manager

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

Lower Saucon Township Organizational Chart





All Funds

Lower Saucon Township Budget Overview

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

The 2024 Lower Saucon Township Budget includes 3 separate funds. In accordance with the Governmental Accounting Standards Board (GASB) standards of accounting, these funds are either created by State Constitution, State statutes, Home Rule charter, or local ordinance, and are a separate accounting entity. The operations for each of the funds are accounted for by providing a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equity, revenue and expenditures. Restricted funds cannot be used for any purposes other than what is approved by Ordinance or law. Council can approve fund transfers to any fund within a governmental unit. Funds may be continuous or can be closed out after their specific purpose has been served. For a detailed listing of all Township Funds, please refer to the following pages.

For 2024, the Township's estimated primary sources of revenue are Real Estate Tax (15.4%), Enabling Taxes (33.5%) and the Landfill Host fees (21.2%). The 2024 budget reflects similar revenues whereas the landfill fees are being assumed annually as the amount can fluctuate due to corporate decisions. Council approved a decrease of the general purpose tax lowering it to 3.64 mills and .75 for fire equipment for the real estate tax, totaling 4.39 mills. Adequate funding levels remain in the Fire Fund reserves. The Township's reserve funding is enough to sustain the Township for several years. The Township's Open Space Tax Fund has a healthy balance to permit Council to purchase property and easements in the Township that will protect natural resources. Any revenues over expenses will be appropriated to the Capital or Reserve funds. The 2024 Budget complies with the Budget Advisory Report (BAR) noting that the Landfill funding will be utilized as last year. We are anticipating requiring funds secured this year from the hosting fees to replenish our operating fund balance. This is primarily due to the additional officers hired and the continuing inflation increases experienced in all areas of procurement.

The Township's major expenditures include: Police Department (33.1%), Public Works Department (17.3%), Administration (4.9%), Fire and EMS appropriations (3.9%), Insurances (2.9%), and Parks and Library costs (2.9%) of the Township's approved \$10,882,478 million General Fund expense budget inclusive of using savings for Capital projects.

Other expenses include building and facilities maintenance, emergency management operations, and professional consultant services required by law and appointed by Council. Please refer to the corresponding sections in the 2024 budget.



All Funds

Lower Saucon Township Budget Overview

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

- 24-hour Accredited Police Department including four additional officers.
- Emergency Medical Services through Dewey Ambulance
- Maintenance of 86.43 miles of Township owned roads; an additional 30.23 miles are State Roads maintained by PennDOT
- Storm water repairs and improvements
- Winter road maintenance and snow removal
- Enforcement of building and zoning regulations
- Library Expense
- Maintenance of 7 parks and 1 Preserve, including a dog park and a new alternate dog park
- Recreational services including the Saucon Valley Community Center Children's Summer Recreation Program, senior programs, and the maintenance of the seven parks in the Township which provide a variety of recreational opportunities for Saucon Valley area children under the supervision of the local youth sports organizations. (** Please see Park Budget page)
- Acquisitions of open space interests to preserve and protect natural areas and historic and culturally significant sites in the Township.





All Funds

Lower Saucon Township Budget Future Forecast

Financial Forecast

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

The region has seen an influx of property sales indicating a desire to live in our community. We saw a spike in 2021 and 2022 and continued in 2023 despite concerns over increased interest rates. There are several approved housing and land development projects that will increase revenue. It is in our best interest not assume the consistency of this revenue tax; as in 2008-2009; the housing market may reset to normal levels.

Expenses increase and fluctuate as historical trends, market reports and studies, negotiated contracts, and unforeseen expenses come into play during the year. Forecasting a budget line item for volatile expenses such as diesel, gas and oil, is extremely challenging due to variables that impact prices, sometimes on a daily basis. Also factoring in the unpredictability of natural events such as snow storms and flooding, can increase costs of these expenses. We account for the known and try to anticipate the unknown in order to present a clear and realistic forecast of future expenses.

If revenues exceed our expenses, Council can direct that these additional funds be placed in the reserve or capital accounts, or the fund balance can be increased if needed. Revenue budget modifications can be made in upcoming budgets. If there is a consistence in revenue exceeding expenses, taxes can be lowered. If expenses exceed revenues, Council can opt to raise taxes to meet any shortfall, cut expenses, use the funds in the fund balance, or a combination of the above.

Future budgets will encompass revenue recommendations when warranted based on the BAR policies and cuts in expenses when opportunities present themselves. The five-year forecast assumes some percentage increases in expenses and revenue every year assuming limited growth. These assumptions are used to base our ongoing operational expenses if we are to maintain a certain level of service. Our goal is to spread the increases over a period of years to offset the needs and then rely on reserves to offset any more increases.

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



All Funds

Lower Saucon Township Budget Future Forecast

Demographics

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

The Township Comprehensive Plan approved early in 2022 has included mapping ideas presented in 2013 by the Economic Development Task Force; established to work on identifying economic development issues facing the Township and to recommend strategies and methods to promote and encourage new business investment and redevelopment of existing sites in the Township. The goal of this Task Force was to increase tax revenues from new businesses and to retain existing businesses in the Township. Lower Saucon Township Council approved those zoning changes in 2023 to promote commercial growth within the Township.

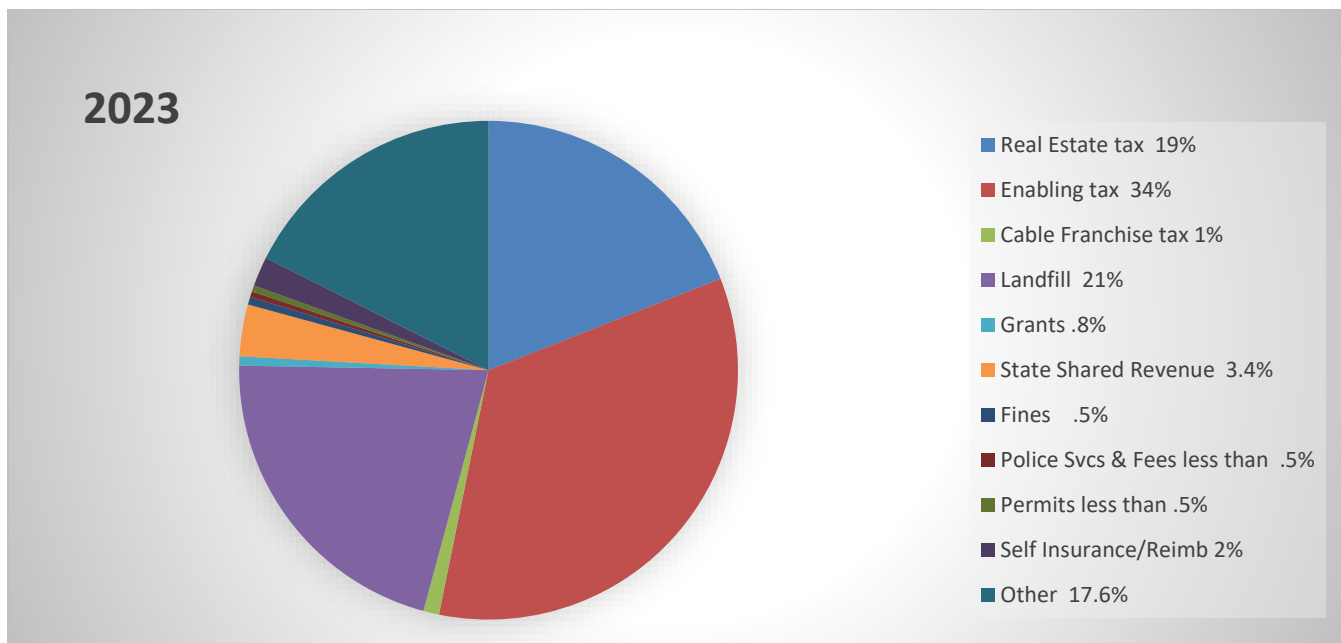
The population in Lower Saucon Township grew by 2.9% from 2010 to 2020. During this same period, the populations in Northampton and Lehigh Counties grew by 2.5% and 5.6% respectively. The Township experienced an age shift in population whereas now 22.7% of our population is over the age of 65. Of the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

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

The owners of the landfill were permitted a modification to utilize space within their property to extend the useful life for several more years. Council approved in 2022 the use of \$1,070,000.00 of the reserves for a repaving project, the Township still has \$6,300,000.00 identified as restricted funds and \$3,000,000.00 unrestricted. In the 2024 budget, we are recognizing that some of reserve funding will go to the Capital fund for projects Council has already intends on pursuing.



The chart below shows the Township’s revenue sources and the percentage of the total income estimated to be received by the Township by year end. Lower Saucon Township does not have business fees or separate business taxes. The majority of the Township’s operating fund comes from real estate taxes, wage taxes and the landfill tipping fees. The assessment value of the Township as of August 2023 is 458,133,800. Lower Saucon Township is the 3rd lowest taxed township of the 17 townships in Northampton County with the millage of 4.39. And more importantly, Lower Saucon Township is the 2nd least taxed jurisdiction in Northampton County; Chapman Borough being the least taxed. A testament to the resolve of the local governing bodies.

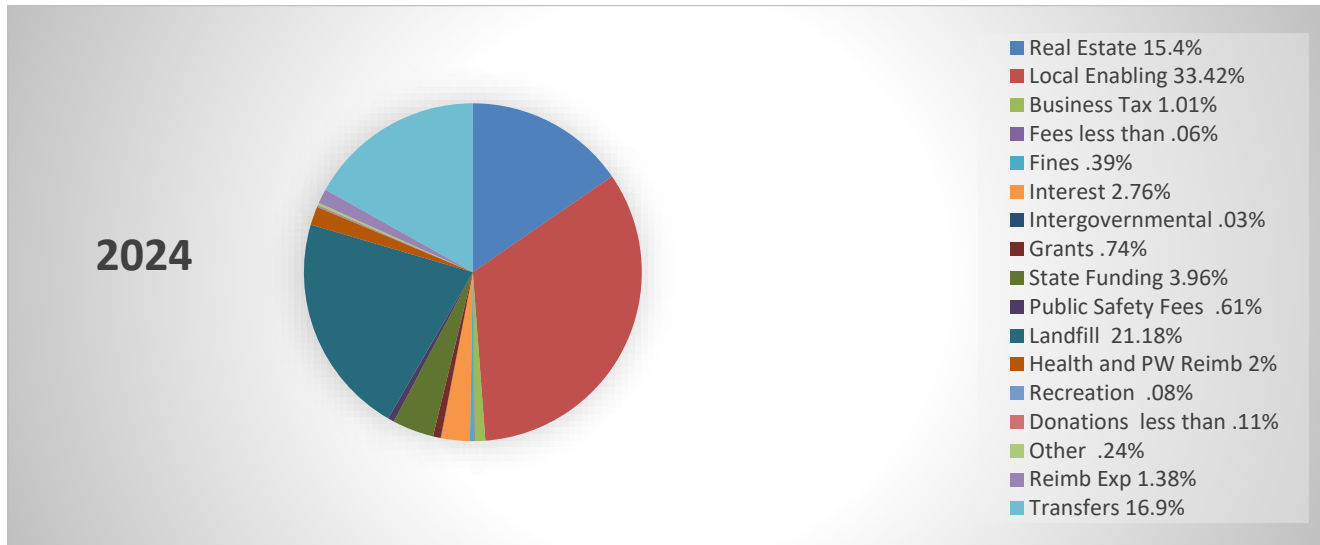


The landfill received DEP approval to continue operations within their property zoned extending the life of the landfill for the next several years.

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



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



Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Real Estate Taxes	\$1,675,800.00	-\$309,200.00	\$1,985,000.00

- The tax rate to 4.39 mills for the 458,133,800 assessed value of the Township; Real Estate tax for General Fund purposes is 3.64, and the Fire Tax assessment .75 mills. Estimating less as we continue to see assessment appeals decisions and construction of new homes is not materializing as anticipated due to the economy.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Enabling Taxes	\$3,636,500.00	+\$72,000.00	\$3,564,500.00

- This encompasses the Earned Income, Local Services, and Real Estate Transfer taxes. We are seeing slight increase in earned income tax. Local Services Tax is rebounding. Deed Transfer tax has recognized a significant increase in 2020 through 2023 however; we are experiencing a drop in volume of sales since August of 2023. Until the interest rates drop for mortgages, we will see less volume in sales.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Cable Franchise Tax	\$109,000.00	+\$2,000.00	\$107,000.00

General Fund

Lower Saucon Township

Major Sources of Revenue



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

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Landfill Host	\$2,300,000.00	+\$100,000.00	\$2,200,000.00

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

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Grants	\$80,000.00	-\$17,500.00	\$62,500.00

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

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
State Shared Services	\$430,628.00	+\$80,650.00	\$349,978.00

- Funding received from the State for specific expenses including Pension and Fire Relief Association funding. Decrease due to amounts received in the Fire Relief Funding. Public Utility tax reimbursement dropped due to the CLR tax index (Common Level Ratio); liquor licenses increased by one license. Fire Insurance Tax is a pass-through account. The amount received is passed on to the LST Fireman’s Relief Association.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Fines	\$42,300.00	-\$10,500.00	\$52,800.00

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

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Police Services & Fees	\$ 38,200.00	+\$590.00	\$37,610.00

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

General Fund

Lower Saucon Township

Major Sources of Revenue



Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Permits/Business Licenses	\$ 42,500.00	-\$750.00	\$43,250.00

- Permits for new home construction should be recognized in 2023 if the demand is there. We will adjust in 2024 if this is the case. Typically, we see an increase in permits when the housing market declines.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Self-Insurance Funding	\$150,000.00	-\$50,000.00	\$200,000.00

- Reimbursements we receive under our self-insurance accounts for medical insurance, general liability and Worker’s compensation insurance. We are anticipating not receiving as much in the next 7 years due to increased expense exposure in our workers compensation insurance.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Interest Earnings	\$300,000.00	+288,000.00	\$22,000.00

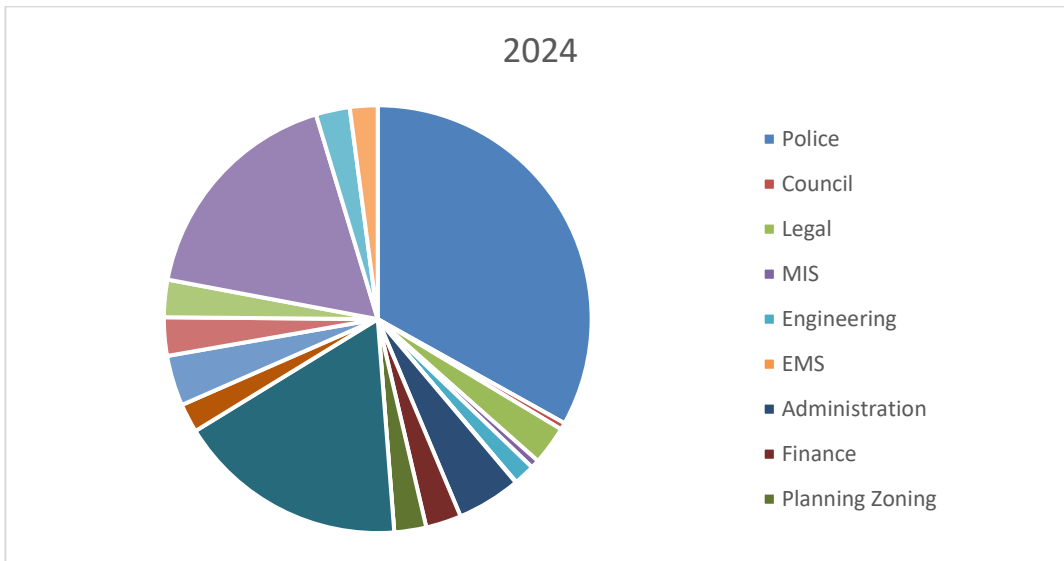
- Interest earnings projections are noted specifically as we have made an effort to invest reserves to take advantage of the higher interest rates currently available.
- Other smaller revenue sources unlikely to change enough to impact the overall budgetary projections; administrative expenses, and pass through payments.
- Revenues are not expected to exceed expenditures in 2024, primarily to due to project completions, vehicle purchases and additional hires. During the 2024 LSTCAFR presentation staff will make recommendations regarding allocating those funds if any.



General Fund

Lower Saucon Township Expenditures

The chart below shows the total projected expenses for 2024. Increases were warranted in some line items due to contractual obligations.



LEGISLATIVE BRANCH

Lower Saucon Township operates under a Council-Manager Optional Plan form of government which consists of a five-member Council whose compensation is determined by the State of Pennsylvania Second Class Township Code. Lower Saucon Township’s population as of the 2020 census is 11,094. Compensation of each member is \$3,250.00 annually. Mr. Banonis and Mr. Carocci have both voluntarily declined their compensation. However, we are presenting the full cost for 5 members.

Council set the donations made to the Youth Sports and other organizations noted detailed later in this document; following the 501C3 policy. Donations also include funds for the Hellertown Halloween Parade, Lehigh Valley Affordable Housing (New Bethany), Northampton County Miracle League, Meals on Wheels and any other donations Council approves. Funding is provided for Council attendance at PSATS, other conferences and IT expenses.

400	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$17,494.00	\$0.00	\$17,494.00
Donations	\$22,200.00	+\$1,000.00	\$21,200.00
Other	\$16,500.00	-\$40,455.00	\$56,955.00



General Fund

Lower Saucon Township Expenditures

EXECUTIVE BRANCH

Administration

Lower Saucon Township's Administrative code provides for the position of a Township Manager and other administrative staff hired by the Manager. Expenses are related to the operation of this Department which oversees all municipal operations. An itemized list is included in the budget spreadsheet. Compensation is for four employees including the Manager, two Administrative Assistants and the Receptionist. The budget reflects a 3% increase in compensation for salaried employees. Non-salaried personnel are covered under the collective bargaining agreement. The budget for this department includes hiring costs, newsletter, codification costs, IT costs and required advertising costs. PSATS membership, seminars, and subscriptions are included as well as, funding for special events.

401 -406	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$302,100.00	+\$10,430.00	\$291,670.00
Expenses	\$224,500.00	-\$9,793.00	\$214,707.00

Finance Department

The Finance Department is responsible for budgeting, purchasing, accounts payable, accounts receivable, escrow management, insurances, payroll, grant writing and administration, audit preparation and project management. The Department consists of two people and the elected Controller. Compensation of a 3% increase for salaried personnel. Other wages are covered under the Township Code and the Non-Uniform Contract. Audit services are decreased due to not falling within the federal single audit requirement due to the ARPA funding and an increase in fees from third party services increasing fees.

402 – 403	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$157,850.00	+\$9,092.00	\$148,758.00
Audit Expenses	\$18,250.00	-\$5,250.00	\$23,500.00
Other Expenses	\$115,750.00	\$8,963.00	\$107,057.00



General Fund

Lower Saucon Township Expenditures

Legal

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

404	2024 Budget	Dollar Value of Change	Prior Year Budget
Legal Services	\$318,500.00	-\$133,560.00	\$452,060.00

IT

Responsibilities include maintenance and repair of all computers, five servers, and updated software as required. Funding specific to each department for IT services or software expenses is included in the corresponding Departmental Budget. Funding is added to update the municipal website to a site that is user and end user friendly.

407	2024 Budget	Dollar Value of Change	Prior Year Budget
Equipment	\$23,000.00	\$0.00	\$23,000.00
Services	\$47,000.00	+\$9,180.00	\$37,820.00

Engineering

The Township Council appoints engineers on an annual basis to provide zoning, a landfill host municipal inspector, traffic, code enforcement, environmental, and general engineering services. All projects that have been approved will be paid from this account with specific projects identified internally in the budget; unless grant or special fund approved. Primary items include engineering for MS4, Black River Road culvert, Reading Drive culvert, and anything that may present itself over the course of the year. The Township took over administration of the sewage enforcement and grading application process, but there are several accounts that are still open under the fee-based system.

408	2024 Budget	Dollar Value of Change	Prior Year Budget
Engineering Services	\$175,000.00	-\$19,636.00	\$194,636.00

Buildings

The Lower Saucon Township municipal complex consists of the Administration Building, Public Works Garage, and Seidersville Hall. The Township also maintains several historical properties. Expenses in this account are directly



General Fund

Lower Saucon Township Expenditures

related to the continued operation of these buildings, such as equipment costs and maintenance of equipment for which the Township is responsible. Also included are the utilities, communications, electrical, water and trash removal. Fuel costs have been reallocated to the departmental operational costs. The utilities for the buildings used by outside entities are billed and that revenue is reported in intergovernmental revenues. Ten percent of these expenses (01.409.370) are for contracted services, such as inspections, security, and maintenance contracts. Also provided in this budget is the repainting, carpeting of the Council room and lobby tile floor.

409	2024 Budget	Dollar Value of Change	Prior Year Budget
Building Expenses	\$238,550.00	-\$15,105.00	\$253,655.00

Police Department

Our police department is currently comprised of a Chief, Seargeant, Investigator/Corporal, four Corporals, twelve officers and one clerical employee which provides 24/7 coverage in Lower Saucon Township for the protection and safety of our residents. The Department has received accreditation through the Pennsylvania Chiefs of Police Association's Law Enforcement Accreditation program. Major equipment requested is for Bullet Proof Vest, patrol bikes and sectional walls for the police squad room. Wages include a salary increase of three percent for budgetary purposes for the Chief's position and wage and benefit expenses are based on employment contracts.

Expenses itemized cover printing costs, repairs and maintenance of vehicles and equipment, firearms and ammunition, training, and operational expenses. Additional funding is requested for ammunition as demand has exceeded supply. Department increases are due to the hiring of four additional officers from the 2023 budget cycle.

410	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$2,208,816.00	+\$256,459.00	\$1,952,357.00
Police Equipment, Supplies and other contractual items	\$1,383,956.00	-\$38,233.00	\$1,422,189.00

Fire and Emergency Services *

Lower Saucon Township has one recognized Lower Saucon Fire Rescue for providing coverage for Lower Saucon Township and contracts with Dewey Ambulance #1 for ALS and BLS services. The Township allocates funding to these organizations on an annual basis to assist with their operating costs. Dewey Ambulance is intending to use this allocation to assist with their operational costs. The Township also pays for the annual testing of the volunteer fire departments' fire hoses and aerial ladders. Purchases supplies or equipment needed by the Township Fire Marshal. Also included in this line item is the water usage fees paid to the Bethlehem Water Authority and Hellertown Borough Authority for fire hydrant service. The state aid amount is allocated to the Firemen's Relief Association. Additional funds added for inspection costs and workers compensation insurance.



General Fund

Lower Saucon Township Expenditures

411	2024 Budget	Dollar Value of Change	Prior Year Budget
Contribution Amounts and expenses	\$323,392.00	\$4,900.00	\$318,492.00
State Aid	\$91,600.00	-\$690.00	\$92,290.00

Planning and Zoning

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

414	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$150,660.00	+\$6,621.00	\$144,039.00
Consulting Services	\$5,000.00	-\$5,000.00	\$10,000.00
Other Expenses	\$106,950.00	\$851.00	\$106,099.00

Emergency Management

Lower Saucon Township appoints an Emergency Management Coordinator who is responsible for coordinating emergency and disaster preparedness, response, and recovery efforts for the Township. The coordinator is paid an annual stipend for this position. Funding is also available for any supplies our EMC may need. Additional amount added for potential hazmat issues.

415	2024 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$2,000.00	\$0.00	\$2,000.00
Other Expenses	\$3,000.00	-\$2,500.00	\$5,500.00



General Fund

Lower Saucon Township Expenditures

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	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$5,000.00	\$0.00	\$5,000.00

Dog Control Officer

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

419	2024 Budget	Dollar Value of Change	Prior Year Budget
Stipend	\$3,000.00	\$0.00	\$3,000.00
Expenses	\$1,000.00	-\$400.00	\$1,400.00
Contracted Expenses	\$4,500.00	\$0.00	\$4,500.00

Recycling

Funding is provided to continue composting operations for the Township. These expenses are municipal only. The compost center funds that are funds from the municipalities under the prior arrangement are held and not being used until a determination is made.

426	2024 Budget	Dollar Value of Change	Prior Year Budget
Contribution	\$21,500.00	+\$10,500.00	\$11,000.00

Public Works – Highway

The Township Public Works Department is staffed with eleven employees who perform various functions such as maintaining, resurfacing and plowing eighty-six miles of Township roads; repairing road problems such as sinkholes; park development, and repair and maintenance of Township buildings and properties. We added additional funding to add another member to the Public Works Department. Compensation includes wage increases for the



General Fund

Lower Saucon Township Expenditures

Non-Uniform employees based on the Non-Uniform contract and a three percent increase for salaried staff for budgetary purposes. Expenses include clothing allowances, minor equipment, signs, street markings, expense for repairs to vehicles and materials for road repair and maintenance. Additional funding is included to add more roads to the paving project for 2024 as well as additional funding for the removal of dead ash trees and cleaning the oil trap in the garage. Larger budgetary increases include the pension payment, increased funding for employees to get reimbursed for CDL licensing, and funding for vehicle maintenance.

430	2024 Budget	Dollar Value of Change	Prior Year Budget
Compensation	\$973,159.00	+\$93,398.00	\$879,761.00
Material Costs	\$155,000.00	\$0.00	\$155,000.00
Supplies/Benefits	\$746,800.00	+\$60,251.00	\$686,549.00
Major Road Project	\$0.00	\$0.00	\$0.00
Equipment	\$5,000.00	\$0.00	\$5,000.00

Parks – Public Recreation and Library Contribution

Lower Saucon Township has seven parks and one nature preserve that are active and passive recreational opportunities for Township residents. Lower Saucon contracts out for lawn mowing, lawn treatments and facilities at the parks. The Township provides a summer recreation program in the parks for Township youth and a senior program that is contracted to the Saucon Valley Community Center. Funding level increased for this due to the inclusion of a program at Steel City. Additional funds were added to maintenance and repairs and equipment replacement as amenities are aging.

452 and 453	2024 Budget	Dollar Value of Change	Prior Year Budget
Contracted Services	\$80,000.00	\$0	\$80,000.00
Supplies/Maintenance	\$43,600.00	+\$13,060.00	\$30,540.00
Recreation & other programs	\$45,900.00	+\$0.00	\$45,900.00
Pool Pass Program	\$11,000.00	-\$4,000.00	\$15,000.00
Capital Item	\$10,000.00	+\$1,000.00	\$9,000.00
*Library Funding	\$125,000.00	-\$35,000.00	\$160,000.00



General Fund

Lower Saucon Township Expenditures

Conservation of Natural Resources, EAC

Funding for EAC members to attend conferences and membership dues. Funding was added to continue the electronic recycling event managed by EAC.

461	2024 Budget	Dollar Value of Change	Prior Year Budget
Dues, Supplies, etc.	\$5,900.00	+\$4,800.00	\$1,100.00

Debt

The Township currently has no debt.

471 – 472	2024 Budget	Dollar Value of Change	Prior Year Budget
Debt Payments	\$0.00	\$0	\$0.00

Inter-Governmental Expenses

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

481	2024 Budget	Dollar Value of Change	Prior Year Budget
Miscellaneous	\$5,000.00	-\$10,000.00	\$15,000.00

Insurance

The Township is legally required to carry General Liability, Vehicle, Errors and Omissions, Worker’s Compensation and Bonding insurances for the Controller, Director of Finance, and Manager. Also included is the cyber insurance coverage.

486	2024 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$307,050.00	+\$37,199.00	\$269,851.00



General Fund

Lower Saucon Township Expenditures

Employee Benefits

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

487	2024 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$192,500.00	+\$1,129.00	\$191,371.00

Prior Year Payments

Since we are on a modified cash basis system, it is necessary to categorize payments for expenses in a previous year separately.

489 - 491	2024 Budget	Dollar Value of Change	Prior Year Budget
Expenses	\$20,000.00	-\$2,000.00	\$22,000.00

Inter Fund Transfers

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

492	2024 Budget	Dollar Value of Change	Prior Year Budget
Inter fund transfers	\$890,000.00	\$575,000.00	\$315,000.00
Savings Usage	\$1,000,000.00	\$ -70,000.00	\$1,070,000.00*

The 2024 budget estimates income over expenses in the amount of \$279,451.00. \$500,000.00 is recorded from the ARPA account to transfer to the Parks Capital fund and \$1,000,000.00 from reserves to our Capital fund for road improvements. \$20,000.00 is designated to Park Capital, \$20,000.00 to Historical Capital and \$350,000.00 to the Capital Plan as recommended in the submission of that plan.

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.

*Reserve funds transferred during 2023 budget year.

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(01) General Fund							
<u>(301) REAL PROPERTY TAXES</u>							
01-301-100	Real Estate Taxes - Current Ye	\$1,929,645.13	\$1,912,677.40	\$1,938,000.00	\$1,921,272.68	\$1,938,000.00	\$1,608,300.00
01-301-200	Real Estate Taxes - Prior Year	\$16,912.92	\$14,038.31	\$0.00	\$25,786.28	\$25,786.00	\$25,000.00
01-301-400	Real Estate Taxes - Delinquent	\$49,073.37	\$34,731.64	\$45,000.00	\$34,348.58	\$40,000.00	\$40,000.00
01-301-600	Real Estate Taxes - Interim	\$2,057.62	\$5,801.79	\$1,000.00	\$6,869.24	\$5,000.00	\$1,500.00
01-301-601	Real Estate Tax-Interim-Prior	<u>\$1,049.60</u>	<u>\$125.54</u>	<u>\$1,000.00</u>	<u>\$697.46</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
	Subtotal (301) REAL PROPERTY TAXES:	\$1,998,738.64	\$1,967,374.68	\$1,985,000.00	\$1,988,974.24	\$2,009,786.00	\$1,675,800.00

Notes

- 01-301-100 Projected real estate tax receipts – Reduction of .75 mills for General Fund purposes. The Township's total assessment is 458,133,800.
- 01-301-200 Real Estate tax due on Dec 31st of previous year but not received until current year.
- 01-301-400 Delinquent taxes collected by Northampton County.
- 01-301-600 Interim bills sent for new construction increasing assessed value of properties.
- 01-301-601 Interim taxes issued from prior year.

(310) LOCAL TAX ENABLING ACT

01-310-100	Real Estate Transfer Tax	\$551,057.47	\$390,537.33	\$360,000.00	\$394,769.78	\$420,000.00	\$358,000.00
01-310-210	Earned Income Tax - Current Ye	\$2,157,826.89	\$2,089,769.89	\$2,150,000.00	\$2,003,003.78	\$2,150,000.00	\$2,200,000.00
01-310-220	Earned Income Tax - Prior Year	\$961,745.31	\$1,045,062.01	\$978,000.00	\$1,044,576.32	\$990,000.00	\$1,000,000.00
01-310-510	Local Services Tax	\$63,922.40	\$77,759.45	\$64,000.00	\$84,500.97	\$68,000.00	\$70,000.00
01-310-520	Local Services Tax Prior year	<u>\$18,625.49</u>	<u>\$12,583.76</u>	<u>\$12,500.00</u>	<u>\$8,367.90</u>	<u>\$8,368.00</u>	<u>\$8,500.00</u>
	Subtotal (310) LOCAL TAX ENABLING ACT:	\$3,753,177.56	\$3,615,712.44	\$3,564,500.00	\$3,535,218.75	\$3,636,368.00	\$3,636,500.00

Notes

- 01-310-100 Transfer tax of .5% of 1% collected from the sale of property in the Township.
- 01-310-210 Projected Earned Income Tax collected based on previous receipts, anticipated increase in wages and new home sales.
- 01-310-220 4th quarter and delinquent Earned Income Tax receipts.
- 01-310-510 \$52.00 tax on people working in Lower Saucon Township.
- 01-310-520 4th quarter and delinquent receipts

(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	<u>\$114,824.90</u>	<u>\$111,201.28</u>	<u>\$107,000.00</u>	<u>\$109,502.62</u>	<u>\$109,503.00</u>	<u>\$109,000.00</u>
	Subtotal (321) BUSINESS LICENSES AND PERMITS:	\$115,574.90	\$111,951.28	\$107,750.00	\$110,252.62	\$110,253.00	\$109,750.00

Notes

- 01-321-320 \$250.00 fee for Junk Yard licenses
- 01-321-800 3% tax on gross receipts of the cable providers in the Township

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(322) NON-BUSINESS</u>							
01-322-100	Moving Permits	\$635.00	\$645.00	\$500.00	\$525.00	\$500.00	\$500.00
01-322-101	Occupancy Permits	\$0.00	\$1,470.00	\$1,500.00	\$2,005.00	\$1,700.00	\$1,500.00
01-322-310	Other Business Licenses	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,200.00	\$1,000.00
01-322-820	Road Encroachment Permits	<u>\$6,010.00</u>	<u>\$5,075.00</u>	<u>\$4,500.00</u>	<u>\$3,825.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>
Subtotal (322) NON-BUSINESS LICENSES/PERMITS:		\$6,645.00	\$7,190.00	\$6,500.00	\$7,355.00	\$7,400.00	\$7,000.00

Notes

- 01-322-100 Fee to record people moving in, out or within the Township.
- 01-322-101 Fee charged for new construction or new businesses in the Township.
- 01-322-310 Fees handled by the Police Department for peddlers' licenses
- 01-322-820 Fee charged for a review of construction of road openings from approved driveway plans.

(331) FINES

01-331-100	County Court Fines	\$7,670.75	\$3,525.92	\$10,000.00	\$7,624.18	\$10,000.00	\$10,000.00
01-331-110	Motor Veh Code Violations (ST)	\$5,844.34	\$5,899.60	\$6,000.00	\$5,806.52	\$5,200.00	\$5,000.00
01-331-120	Ordinance Violations (JP)	\$2,710.14	\$6,836.23	\$6,500.00	\$1,644.31	\$1,500.00	\$3,000.00
01-331-130	Crimes Code Violations	\$3,928.46	\$1,128.95	\$5,000.00	\$3,955.46	\$5,000.00	\$4,000.00
01-331-140	Motor Veh Code Violations (JP)	\$19,869.48	\$18,822.85	\$25,000.00	\$20,685.97	\$20,000.00	\$20,000.00
01-331-150	Parking Tickets	<u>\$160.00</u>	<u>\$355.00</u>	<u>\$300.00</u>	<u>\$295.00</u>	<u>\$300.00</u>	<u>\$300.00</u>
Subtotal (331) FINES:		\$40,183.17	\$36,568.55	\$52,800.00	\$40,011.44	\$42,000.00	\$42,300.00

Notes

- 01-331-100 Fines collected by the County Courts.
- 01-331-110 Traffic fines collected by the PA State Police
- 01-331-120 Fines collected by the District Magistrate that are due to zoning violations
- 01-331-130 Fines Collected from criminal actions.
- 01-331-140 Traffic fines collected by the local magistrate's court.
- 01-331-150 Receipts from tickets issued by the Police Department.

(341) INTEREST EARNINGS

01-341-000	Earnings from Investments	<u>\$28,489.10</u>	<u>\$127,466.66</u>	<u>\$22,000.00</u>	<u>\$486,697.66</u>	<u>\$450,000.00</u>	<u>\$300,000.00</u>
Subtotal (341) INTEREST EARNINGS:		\$28,489.10	\$127,466.66	\$22,000.00	\$486,697.66	\$450,000.00	\$300,000.00

Notes

- 01-341-000 Projected interest income. Currently at 4% or higher, anticipating Federal Reserve to start reducing

(350) INTERGOVERNMENT

01-350-000	Intergovernmental Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$23,530.19</u>	<u>\$22,000.00</u>	<u>\$3,000.00</u>
Subtotal (350) INTERGOVERNMENT:		\$0.00	\$0.00	\$3,000.00	\$23,530.19	\$22,000.00	\$3,000.00

Notes

- 01-350-000 Revenue received from other government entities.

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(351) FEDERAL GRANTS</u>							
01-351-000	Federal Grants	<u>\$75,820.68</u>	<u>\$30,035.35</u>	<u>\$11,900.00</u>	<u>\$4,776.31</u>	<u>\$11,000.00</u>	<u>\$25,000.00</u>
	Subtotal (351) FEDERAL GRANTS:	\$75,820.68	\$30,035.35	\$11,900.00	\$4,776.31	\$11,000.00	\$25,000.00
Notes							
01-351-000	Police DUI, Buckle-up and Aggressive Driving are all facilitated within the same grant processing.						
<u>(352) FEDERAL RELIEF FUNDS</u>							
01-352-530	American Rescue Funds	<u>\$567,202.46</u>	<u>\$570,789.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (352) FEDERAL RELIEF FUNDS:	\$567,202.46	\$570,789.16	\$0.00	\$0.00	\$0.00	\$0.00
Notes							
<u>(354) STATE CAPITAL/OPERATING</u>							
01-354-000	Other State Grants	\$20,000.00	\$8,605.02	\$40,000.00	\$70,908.66	\$56,700.00	\$10,000.00
01-354-020	Public Safety Grants	<u>\$0.00</u>	<u>\$4,634.16</u>	<u>\$10,600.00</u>	<u>\$3,998.89</u>	<u>\$10,000.00</u>	<u>\$20,000.00</u>
	Subtotal (354) STATE CAPITAL/OPERATING GRANTS:	\$20,000.00	\$13,239.18	\$50,600.00	\$74,907.55	\$66,700.00	\$30,000.00
Notes							
01-354-000	Grants received from DEP for Host Municipal Inspections or any other state grants received.						
01-354-020	Grants Received by the Police Department for equipment or programming.						
<u>(355) STATE SHARED REVENUE</u>							
01-355-010	Utility Tax Reimbursement	\$7,544.72	\$7,428.78	\$7,428.00	\$5,768.66	\$7,428.00	\$7,428.00
01-355-020	Pension State Aid	\$235,066.84	\$248,661.68	\$248,660.00	\$291,394.41	\$291,394.00	\$330,000.00
01-355-070	Fire Insurance Tax Reimb	\$74,318.57	\$92,289.77	\$92,290.00	\$91,586.19	\$91,600.00	\$91,600.00
01-355-080	Beverage Licenses	<u>\$400.00</u>	<u>\$1,600.00</u>	<u>\$1,600.00</u>	<u>\$2,200.00</u>	<u>\$1,600.00</u>	<u>\$1,600.00</u>
	Subtotal (355) STATE SHARED REVENUE:	\$317,330.13	\$349,980.23	\$349,978.00	\$390,949.26	\$392,022.00	\$430,628.00
Notes							
01-355-010	Public Utility Tax is payment from the State to offset the reduction of assessment from properties owned by utilities.						
01-355-020	Funds received from the State to assist in payment the Township pension plans. Based on unit values, increase due to the increase in employees hired						
01-355-070	2% sales tax on fire insurance policies sold in Pennsylvania by out-of-state companies that is given to volunteer fire companies. Expense reported in 01.411.501						
01-355-080	Funding received from other governments for projects, services or reimbursements not identified						

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(357) Local Grant Funding							
01-357-000	Northampton County Grants	<u>\$0.00</u>	<u>\$11,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>	<u>\$25,000.00</u>
	Subtotal (357) Local Grant Funding:	\$0.00	\$11,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00

Notes

01-357-000 Local funds received - County Grants; NORCO Grow or Hotel Tax

(361) GENERAL GOVERNMENT

01-361-300	Zoning Permits and Fees	\$3,000.00	\$1,262.50	\$5,000.00	\$4,900.00	\$5,000.00	\$6,500.00
01-361-310	Subdivision Fees	\$2,222.50	\$4,200.00	\$5,000.00	\$4,060.00	\$4,000.00	\$6,500.00
01-361-650	Tax Collection Fees	\$8,880.00	\$620.00	\$0.00	\$0.00	\$0.00	\$0.00
01-361-800	Administration	<u>\$2,646.49</u>	<u>\$1,150.00</u>	<u>\$2,000.00</u>	<u>\$9,777.55</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
	Subtotal (361) GENERAL GOVERNMENT:	\$16,748.99	\$7,232.50	\$12,000.00	\$18,737.55	\$11,000.00	\$15,000.00

Notes

01-361-300 Anticipated funds received from zoning permits issued.

01-361-310 Funds received from developers for submissions of subdivision or land development applications as defined in the township fee schedule.

01-361-650

01-361-800 Any funding received but not specifically identified such as RTK costs, copies of books, metal

(362) PUB SAFETY-CHARGES FOR

01-362-100	Police Services	\$9,049.79	\$32,517.69	\$34,410.00	\$13,365.19	\$28,500.00	\$35,000.00
01-362-110	Accident Report Requests	\$3,280.00	\$3,088.37	\$2,000.00	\$2,921.25	\$2,500.00	\$2,000.00
01-362-130	Security Alarm Monitoring Fee	\$1,425.00	\$1,055.00	\$1,200.00	\$1,545.00	\$1,200.00	\$1,200.00
01-362-410	Building Permits - Public Safe	\$22,990.00	\$27,575.00	\$25,000.00	\$21,718.00	\$22,000.00	\$23,000.00
01-362-411	Zoning Services-Reviews	\$0.00	\$0.00	\$2,000.00	\$2,200.00	\$2,000.00	\$2,000.00
01-362-440	Sanitation Permits	\$12,020.00	\$4,125.00	\$3,750.00	\$4,050.00	\$3,900.00	\$3,000.00
01-362-460	State UCC Fees	<u>\$710.50</u>	<u>\$940.00</u>	<u>\$500.00</u>	<u>\$810.00</u>	<u>\$550.00</u>	<u>\$500.00</u>
	Subtotal (362) PUB SAFETY-CHARGES FOR SERVICE:	\$49,475.29	\$69,301.06	\$68,860.00	\$46,609.44	\$60,650.00	\$66,700.00

Notes

01-362-100 Funds received from outside entities that utilize officers' services (billable overtime)

01-362-110 Accident or Incident report requests that are not subject to RTK.

01-362-130 Township fees schedule identifies the following charges for registering alarms and call outs for false alarms

01-362-410 Permits issued by the Zoning Department.

01-362-411 Grading plan review fees.

01-362-440 Fees still collectible by the SEO and the fee set for the new review fee.

01-362-460 A fee collected by the Township and remitted to the State to pay for Uniform Construction Code education and programs.

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(363) HIGHWAY-CHARGES FOR</u>							
01-363-000	Highway Street Charges	<u>\$4,996.72</u>	<u>\$6,206.19</u>	<u>\$5,000.00</u>	<u>\$7,178.13</u>	<u>\$9,000.00</u>	<u>\$8,000.00</u>
	Subtotal (363) HIGHWAY-CHARGES FOR SERVICES:	\$4,996.72	\$6,206.19	\$5,000.00	\$7,178.13	\$9,000.00	\$8,000.00
Notes							
01-363-000	Fuel costs billed to Authority, LSFRR Fire Chief's and any fuel costs exceeding Council's donation of \$12,000.00 (01.411.240)						
<u>(364) SANITATION/LANDFILL HOSTING</u>							
01-364-500	Contributions	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,181,231.56	\$2,588,445.43	\$2,200,000.00	\$2,553,937.42	\$2,467,000.00	\$2,300,000.00
01-364-610	Gas Royalty Fees	<u>\$3,077.96</u>	<u>\$0.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>
	Subtotal (364) SANITATION/LANDFILL HOSTING:	\$2,208,809.52	\$2,612,945.43	\$2,208,000.00	\$2,553,937.42	\$2,467,000.00	\$2,305,000.00
Notes							
01-364-600	Landfill Hosting fees calculated by amount of tons accepted and the cost per ton with annual 4%						
01-364-610	Budgeting a small amount in the event Archea/Aria Energy opens facility.						
01-364-620	Sale of compost bins						
<u>(365) HEALTH-CHARGES FOR SERVICES</u>							
01-365-000	Health - Charges for Services	<u>\$169,094.04</u>	<u>\$159,676.77</u>	<u>\$176,300.00</u>	<u>\$182,299.38</u>	<u>\$176,000.00</u>	<u>\$192,500.00</u>
	Subtotal (365) HEALTH-CHARGES FOR SERVICES:	\$169,094.04	\$159,676.77	\$176,300.00	\$182,299.38	\$176,000.00	\$192,500.00
Notes							
01-365-000	Reimbursement from Authority for medical insurance, contributions from employees towards						
<u>(367) RECREATION-CHARGES FOR</u>							
01-367-710	Recreation Fees	<u>\$8,875.00</u>	<u>\$10,125.00</u>	<u>\$9,500.00</u>	<u>\$9,025.00</u>	<u>\$8,675.00</u>	<u>\$8,500.00</u>
	Subtotal (367) RECREATION-CHARGES FOR SRVCS:	\$8,875.00	\$10,125.00	\$9,500.00	\$9,025.00	\$8,675.00	\$8,500.00
Notes							
01-367-710	Fee for the rental of pavilions in the Township.						
<u>(380) MISCELLANEOUS</u>							
01-380-000	Miscellaneous Income	<u>\$44,767.79</u>	<u>\$80,065.08</u>	<u>\$3,000.00</u>	<u>\$80,330.09</u>	<u>\$68,000.00</u>	<u>\$3,000.00</u>
	Subtotal (380) MISCELLANEOUS:	\$44,767.79	\$80,065.08	\$3,000.00	\$80,330.09	\$68,000.00	\$3,000.00
Notes							
01-380-000	Money received from all other sources. Major increases are from insurance claim funding that have been filed by the Township for workers comp or property damage.						

Budget Worksheet - Revenue

Version: Thursday, December 7, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(387) CONTRIBUTIONS</u>							
01-387-000	Contributions	\$234.65	\$248.32	\$0.00	(\$3,598.00)	\$3,598.00	\$4,000.00
01-387-020	Police Misc Donations	\$1,060.19	\$6,000.00	\$100.00	\$7,420.00	\$6,540.00	\$4,000.00
01-387-030	Township Donations/Contribution	<u>\$0.00</u>	<u>\$3,121.00</u>	<u>\$500.00</u>	<u>\$3,600.00</u>	<u>\$3,600.00</u>	<u>\$3,600.00</u>
	Subtotal (387) CONTRIBUTIONS:	\$1,294.84	\$9,369.32	\$600.00	\$7,422.00	\$13,738.00	\$11,600.00
Notes							
01-387-000	Memorial Benches Revenue.						
01-387-020	Our Police Department does not accept donations, however money received from No Shave November and December and recorded here and paid from the Police budget Community Events.						
01-387-030	Donations received for Movies in the Park and expenses reported under the Administration Community Events line item.						
<u>(391) SALE OF FIXED ASSETS</u>							
01-391-100	Sale of General Fixed Assets	<u>\$56.90</u>	<u>\$1,466.83</u>	<u>\$500.00</u>	<u>\$177.30</u>	<u>\$108.00</u>	<u>\$500.00</u>
	Subtotal (391) SALE OF FIXED ASSETS:	\$56.90	\$1,466.83	\$500.00	\$177.30	\$108.00	\$500.00
Notes							
01-391-100	All items sold or scrap metal funding that are not assets reported in the Capital Fund or the State Liquid Fuel Funds,						
<u>(392) TRANSFERS</u>							
01-392-012	Transfer from Fund Balance	\$0.00	\$0.00	\$1,596,773.00	\$0.00	\$1,596,773.00	\$1,836,700.00
01-392-013	Transfer	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	\$96,885.00	\$0.00
	Subtotal (392) TRANSFERS:	\$0.00	\$0.00	\$1,596,773.00	\$0.00	\$1,693,658.00	\$1,836,700.00
Notes							
01-392-012	Transfer \$500,000.00 from ARPA funding to Park Capital and \$1,000,000 to Capital Fund for 2024. Utilization of fund balance to support tax reduction.						
<u>(395) PRIOR YEAR EXPENSES</u>							
01-395-000	Refund of Prior Year Expend	<u>\$459,615.56</u>	<u>\$358,665.53</u>	<u>\$200,000.00</u>	<u>\$131,355.08</u>	<u>\$180,000.00</u>	<u>\$150,000.00</u>
	Subtotal (395) PRIOR YEAR EXPENSES:	\$459,615.56	\$358,665.53	\$200,000.00	\$131,355.08	\$180,000.00	\$150,000.00
Notes							
01-395-000	Funds received back from our self-insurance policies.						
	Subtotal (01) General Fund:	\$9,886,896.29	\$10,156,361.24	\$10,434,561.00	\$9,699,744.41	\$11,460,358.00	\$10,882,478.00

Proposed 2024 Budget

Version: Thursday, October 5, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(01) General Fund							
(400) GENERAL GOVERNMENT							
01-400-110	Council Compensation	\$9,750.00	\$7,583.28	\$16,250.00	\$7,322.68	\$9,760.00	\$16,250.00
01-400-161	Social Security Taxes	\$604.51	\$470.15	\$1,008.00	\$453.40	\$604.00	\$1,008.00
01-400-168	Medicare Tax	\$133.51	\$109.97	\$236.00	\$106.03	\$142.00	\$236.00
01-400-420	Council Expenses	\$1,271.61	\$5,882.45	\$9,880.00	\$9,232.87	\$6,500.00	\$9,500.00
01-400-500	Contributions/Grants/Subsidies	\$20,625.00	\$17,000.00	\$22,200.00	\$14,000.00	\$17,500.00	\$22,200.00
01-400-751	Council IT	\$0.00	\$0.00	\$7,075.00	\$1,462.32	\$6,000.00	\$7,000.00
01-400-800	Council Capital	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$40,000.00</u>	<u>\$41,953.00</u>	<u>\$42,000.00</u>	<u>\$0.00</u>
	Subtotal (400) GENERAL GOVERNMENT:	\$32,384.63	\$31,045.85	\$96,649.00	\$74,530.30	\$82,506.00	\$56,194.00

Notes

- 01-400-110 Full compensation for 5 members. Mr. Banonis and Carocci waiving compensation for their terms
- 01-400-161 6.2% of compensation
- 01-400-168 1.45% of compensation
- 01-400-420 Expenses related to PSAT dues and conferences, community event expenses, any additional needs
- 01-400-500 Donations made by Council that are identified in the appendix of the budget document.
- 01-400-751 This includes data plan for tablets, tablet repairs or upgrades, security software or any other computer services or equipment needed by Council.

(401) EXECUTIVE

01-401-120	Manager Secretary Compensation	\$104,273.10	\$105,193.34	\$131,840.00	\$101,415.38	\$134,340.00	\$135,800.00
01-401-121	Administrative Assistant	\$32,978.26	\$51,422.41	\$50,593.00	\$39,147.90	\$53,393.00	\$52,500.00
01-401-140	Office Personnel Compensation	\$50,536.63	\$55,010.20	\$49,440.00	\$38,030.76	\$51,940.00	\$51,000.00
01-401-142	Office Personnel Overtime Comp	\$77.58	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00
01-401-143	Receptionist	\$39,095.76	\$43,721.27	\$37,900.00	\$29,114.87	\$40,356.00	\$40,200.00
01-401-144	Transcriptionist Compensation	\$0.00	\$0.00	\$5,000.00	\$4,625.00	\$5,500.00	\$5,500.00
01-401-150	Benefits	\$125,081.45	\$82,159.53	\$89,500.00	\$64,230.72	\$89,500.00	\$92,500.00
01-401-161	Social Security Taxes	\$14,080.21	\$12,548.63	\$16,745.00	\$13,204.67	\$17,365.00	\$17,500.00
01-401-165	Pension Administration Fees	\$6,000.00	\$6,000.00	\$14,848.00	\$14,848.00	\$14,848.00	\$14,000.00
01-401-166	Minimum Pension Obligation Non	\$25,247.00	\$33,971.00	\$36,114.00	\$36,114.00	\$36,114.00	\$40,200.00
01-401-168	Medicare Tax	\$3,300.91	\$2,934.89	\$3,912.00	\$3,088.10	\$4,057.00	\$4,100.00
01-401-169	Unemployment	\$467.48	\$1,398.80	\$840.00	\$867.53	\$686.00	\$1,000.00
01-401-210	Supplies	\$2,785.81	\$4,269.53	\$6,350.00	\$5,428.14	\$6,350.00	\$6,500.00
01-401-329	Newsletter Expense	\$3,114.33	\$9,873.77	\$12,300.00	\$6,961.30	\$10,383.00	\$13,000.00
01-401-330	Transportation Expenses	\$0.00	\$4,720.81	\$1,000.00	\$616.82	\$700.00	\$1,000.00
01-401-340	Advertising and Printing	\$4,525.44	\$8,632.78	\$11,550.00	\$11,797.03	\$12,500.00	\$13,000.00
01-401-341	Ordinance Codification Updates	\$1,195.00	\$1,195.00	\$7,200.00	\$6,362.81	\$6,400.00	\$8,500.00
01-401-410	Community Events	\$0.00	\$4,400.50	\$2,000.00	\$4,831.93	\$5,000.00	\$1,000.00
01-401-420	General Expenses	\$8,602.53	\$9,952.28	\$12,500.00	\$9,297.32	\$11,500.00	\$12,500.00
01-401-453	Admin Contract Services	\$0.00	\$1,100.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
01-401-470	Hiring Expenses	\$577.00	\$4,832.00	\$4,500.00	\$3,999.15	\$3,976.00	\$4,500.00
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-401-751	Admin IT	<u>\$1,095.60</u>	<u>\$5,979.18</u>	<u>\$8,945.00</u>	<u>\$4,463.68</u>	<u>\$6,700.00</u>	<u>\$9,000.00</u>
	Subtotal (401) EXECUTIVE:	\$423,034.09	\$449,315.92	\$506,377.00	\$398,445.11	\$512,608.00	\$526,600.00

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
01-401-120	Manager Compensation - added 3% for budgetary purposes. Covid Relief Funds added 2023.						
01-401-121	Compensation for the Administrative Assistant position. Council/Manager Assistant; Landfill Committee Rep. 2023 COVID Funds added 12/2023						
01-401-140	Administrative Assistant salary with 3% - Benefit administration. Special projects, EAC, Park & Rec representative. COVID relief funds added 2023.						
01-401-142	Contractual overtime expense for the Receptionist's position.						
01-401-143	Receptionist salary as outlined in the Non-Uniform Contract. COVID Relief funds added 2023.						
01-401-144	Funding to pay for transcription services for Council meetings and any other meeting necessary.						
01-401-150	Medical insurance coverage including 10% escalator, life and short-term disability and election of no coverage of medical benefits.						
01-401-161	6.2% employer match. COVID Relief Funds added 2023.						
01-401-165	Administrative fees to reimburse the plan based on a percentage of employment costs.						
01-401-166	Percentage of the MMO based on employment costs.						
01-401-168	1.45% employer match. COVID Relief funds added 2023						
01-401-169	Unemployment insurance						
01-401-210	Office supplies needed by the Administration Dept						
01-401-329	Newsletter expenses including printing and postage.						
01-401-330	Reimbursement of travel expenses for employees to attend meetings or trainings if using own						
01-401-340	Advertising of meeting schedules, ordinances, bids, annual financials, and any other required advertising not related to Zoning.						
01-401-341	Annual maintenance fee and funding for codifications upon adoption of ordinances.						
01-401-410	Expenses related to the e-recycling program (grant offset) and movies in the park (donation offset)						
01-401-420	Memberships to organizations, PSATS fees and attendance for Manager, SHRM, LVCC, ICMA, CDL testing, Council secretary supplies, trainings, grant filing fees and any other expense not budgeted.						
01-401-453	Services contracted by the Manager, such as shredding events.						
01-401-470	Physical exams, background checks and, if required, psychological exams.						
01-401-750	Any minor equipment that would be needed in the office.						
01-401-751	IT services and programing allocations proportioned to the Administrative Dept.						
(402) FINANCE ADMINISTRATION							
01-402-110	Controllor Compensation	\$2,617.50	\$2,527.50	\$2,700.00	\$1,012.50	\$2,700.00	\$2,700.00
01-402-120	Administrative Compensation	\$72,496.16	\$78,437.08	\$85,463.00	\$65,740.13	\$87,963.00	\$88,000.00
01-402-140	Office Personnel Compensation	\$52,370.75	\$36,506.98	\$49,500.00	\$38,038.74	\$52,350.00	\$55,000.00
01-402-142	Office Personnel Overtime Comp	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00
01-402-150	Benefits	\$68,263.36	\$41,156.57	\$50,000.00	\$34,169.71	\$50,000.00	\$53,000.00
01-402-161	Social Security Taxes	\$7,961.48	\$7,005.45	\$8,368.00	\$6,497.39	\$8,866.00	\$9,000.00
01-402-165	Pension Administration Fees	\$4,000.00	\$5,000.00	\$7,436.00	\$7,436.00	\$7,436.00	\$7,200.00
01-402-166	Minimum Pension Obligation-Non	\$13,359.00	\$17,975.00	\$18,086.00	\$18,086.00	\$18,086.00	\$20,600.00
01-402-168	Medicare Tax	\$1,861.98	\$1,638.40	\$1,957.00	\$1,519.47	\$2,073.00	\$2,200.00
01-402-169	Unemployment	\$148.80	\$667.98	\$420.00	\$441.77	\$441.77	\$600.00
01-402-210	Supplies	\$798.83	\$514.98	\$1,100.00	\$87.23	\$1,000.00	\$1,500.00
01-402-311	Auditing Services	\$14,900.00	\$17,085.00	\$23,500.00	\$18,400.00	\$18,400.00	\$18,250.00
01-402-323	Real Estate Tax Prep/Mailing	\$7,459.83	\$11,037.58	\$12,000.00	\$8,889.09	\$12,000.00	\$12,500.00
01-402-420	General Expenses	\$410.00	\$703.95	\$1,345.00	\$245.00	\$650.00	\$750.00
01-402-430	Taxes	\$575.32	\$577.37	\$1,000.00	\$577.37	\$577.37	\$600.00
01-402-451	Bank Services	\$1,042.19	\$1,540.78	\$2,400.00	\$3,279.80	\$4,800.00	\$5,000.00
01-402-453	Contracted Services	\$2,303.60	\$2,359.00	\$2,800.00	\$2,001.50	\$2,800.00	\$3,000.00
01-402-454	Payroll Services	\$4,235.32	\$4,645.52	\$4,610.00	\$3,461.33	\$4,610.00	\$5,000.00
01-402-710	Finance IT	\$3,722.80	\$3,651.25	\$5,630.00	\$4,076.35	\$5,600.00	\$5,600.00
	Subtotal (402) FINANCE ADMINISTRATION:	\$258,526.92	\$233,030.39	\$278,665.00	\$213,959.38	\$280,353.14	\$290,850.00

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
01-402-110	Controller Compensation. First year of monthly stipend of \$225.00 approved by Council with Ordi.						
01-402-120	Asst. Mgr./Director of Finance annual compensation using 3% for budgetary purposes. COVID Relief Funds added 2023						
01-402-140	Compensation for the Finance Administrative Clerk set by contract. COVID Relief Funds added 2023.						
01-402-142	Funds for overtime if needed.						
01-402-150	Health, life and short-term disability costs						
01-402-161	6.2% of wages. COVI Relief Funds added 2023.						
01-402-165	Pension administrative fees to reimburse the plan. Funding based by percentage amount of compensation projected.						
01-402-166	Amount due for the MMO based on percentage of compensation.						
01-402-168	1.45% of wages. COVID Relief Funds added 2023.						
01-402-169	Costs for unemployment insurance						
01-402-210	Office supplies needed by the Finance Dept.						
01-402-311	Funds for the audit of our 2023 records.						
01-402-323	Funds for the preparation, mailing and collecting of real estate tax.						
01-402-420	Trainings and membership costs, and any other item needed by the Department.						
01-402-430	School and County property taxes for municipally owned properties that are not exempt.						
01-402-451	Fees the bank assesses for services						
01-402-453	Fees for processing ACA required tax filings.						
01-402-454	Fees for processing payroll, taxes filings.						
01-402-710	IT services, repairs and software programing charges for computers and financial software maintenance fees and charges.						
(403) TAX COLLECTION							
01-403-316	Consulting Services -Accounting	<u>\$912.00</u>	<u>\$972.00</u>	<u>\$650.00</u>	<u>\$0.00</u>	<u>\$650.00</u>	<u>\$1,000.00</u>
	Subtotal (403) TAX COLLECTION:	\$912.00	\$972.00	\$650.00	\$0.00	\$650.00	\$1,000.00
Notes							
01-403-316	Fees assessed by the volume of EIT collected charged by Northampton County TCC for that boards						
(404) LAW							
01-404-310	Legal Services	\$131,410.00	\$179,323.70	\$283,500.00	\$177,505.75	\$220,000.00	\$200,000.00
01-404-311	Legal Services-Planning/Zoning	\$2,131.76	\$1,440.00	\$14,040.00	\$12,658.00	\$14,000.00	\$17,000.00
01-404-312	Special Counsel	\$23,839.00	\$55,609.74	\$152,000.00	\$145,536.44	\$200,000.00	\$100,000.00
01-404-313	Court Stenographer	<u>\$465.00</u>	<u>\$440.00</u>	<u>\$2,520.00</u>	<u>\$5,399.00</u>	<u>\$4,500.00</u>	<u>\$1,500.00</u>
	Subtotal (404) LAW:	\$157,845.76	\$236,813.44	\$452,060.00	\$341,099.19	\$438,500.00	\$318,500.00
Notes							
01-404-310	No increase in hourly rate projected. Due to the outstanding projects and litigation, we are estimating higher need for the solicitor, however lower than last year as cases will more than likely resolved.						
01-404-311	Solicitor fees for the Zoning Hearing Board - \$200 per hour						
01-404-312	Specialized Council that handles personnel matters and any other services that would require the						
01-404-313	Stenographer needed for Council hearings						

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(407) DATA PROCESSING							
01-407-314	Website Operation/Maintenance	\$3,600.00	\$4,490.00	\$3,600.00	\$3,190.00	\$4,500.00	\$20,000.00
01-407-370	Maintenance/Repair Office Equi	\$472.41	\$32,360.40	\$10,920.00	\$3,390.90	\$5,000.00	\$7,000.00
01-407-700	Major Equipment	\$1,134.99	\$5,272.25	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
01-407-750	Minor Equipment Purchase	\$526.77	\$975.91	\$3,000.00	\$854.22	\$1,000.00	\$3,000.00
01-407-751	Software/Licenses Purchase	<u>\$2,611.79</u>	<u>\$41,601.08</u>	<u>\$23,300.00</u>	<u>\$10,211.76</u>	<u>\$14,000.00</u>	<u>\$20,000.00</u>
	Subtotal (407) DATA PROCESSING:	\$8,345.96	\$84,699.64	\$60,820.00	\$17,646.88	\$44,500.00	\$70,000.00

Notes

- 01-407-314 Quarterly maintenance fees with ADA services
- 01-407-370 Maintenance and repairs needed to servers or work that would impact the Township as a whole such as email. Each department has funds budgeted if repairs are needed to be made to
- 01-407-700 Server replacement will be necessary
- 01-407-750 IT equipment needed that is not identified in any other department
- 01-407-751 Programing and licensing fees and costs for installation not identified in any other department

(408) ENGINEER

01-408-310	Engineering Services	\$103,638.00	\$258,744.16	\$165,796.00	\$123,397.06	\$165,000.00	\$150,000.00
01-408-311	Engineering Services-Plan/Zon	\$5,711.22	\$6,925.47	\$8,840.00	\$4,574.58	\$6,000.00	\$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	\$0.00	\$664.00	\$3,000.00	\$0.00	\$0.00	\$2,000.00
01-408-314	Sewage Enforcement Officer	<u>\$24,015.51</u>	<u>\$12,884.54</u>	<u>\$12,000.00</u>	<u>\$9,553.53</u>	<u>\$12,000.00</u>	<u>\$10,000.00</u>
	Subtotal (408) ENGINEER:	\$133,364.73	\$279,218.16	\$194,636.00	\$137,525.17	\$183,000.00	\$175,000.00

Notes

- 01-408-310 Estimating a 3% increase and permitting for outstanding projects including Reading Dr and Easton
- 01-408-311 Expenses for Carbonate Geology reviews and other zoning specific reviews that are not individually
- 01-408-312 Funding available for consultation for a project outside of the engineering and legal
- 01-408-313 Inspection of any building improvements done by third party
- 01-408-314 Fees for any outstanding permits under old SEO method and expenses related to SEO enforcement not attached to any specific permit such as calls/inquiries

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(409) BUILDINGS AND PLANT							
01-409-200	Building Materials/Supplies	\$1,951.36	\$2,776.89	\$7,000.00	\$2,483.29	\$3,000.00	\$5,000.00
01-409-230	Heating Oil	\$25,030.80	\$64,321.02	\$5,000.00	\$2,165.89	\$5,000.00	\$5,000.00
01-409-231	Unleaded Gasoline	\$35,552.18	\$68,088.01	\$0.00	\$0.00	\$0.00	\$0.00
01-409-234	Oils/Lubricants	\$3,157.79	\$4,348.46	\$0.00	(\$802.00)	(\$802.00)	\$0.00
01-409-320	Communication Expense	\$39,015.61	\$38,414.20	\$42,216.00	\$27,617.31	\$40,000.00	\$42,000.00
01-409-360	Water Usage	\$4,114.07	\$4,501.00	\$5,120.00	\$3,425.04	\$5,000.00	\$5,450.00
01-409-361	Electricity	\$40,184.46	\$45,714.32	\$51,200.00	\$39,244.27	\$50,000.00	\$50,000.00
01-409-362	Gas (Heating)	\$6,971.50	\$7,369.66	\$9,000.00	\$6,618.91	\$9,000.00	\$9,000.00
01-409-367	Refuse Removal	\$2,560.95	\$2,574.64	\$2,160.00	\$2,321.38	\$2,600.00	\$3,000.00
01-409-370	Maint/Repair of Building	\$35,130.69	\$35,370.44	\$45,530.00	\$40,746.45	\$45,000.00	\$45,000.00
01-409-374	Office Equip Maint/Repair	\$139.63	\$832.41	\$1,000.00	\$146.98	\$146.98	\$0.00
01-409-384	Office Equipment Rental	\$11,781.79	\$9,213.25	\$11,159.00	\$7,515.12	\$11,100.00	\$11,100.00
01-409-420	General Expenses	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$5,000.00
01-409-450	Contracted Services	\$0.00	\$11,982.36	\$17,270.00	\$10,075.70	\$13,500.00	\$15,000.00
01-409-750	Minor Equipment Purchase	\$0.00	\$0.00	\$3,000.00	\$1,701.30	\$500.00	\$3,000.00
01-409-800	Capital Outlay	<u>\$0.00</u>	<u>\$31,839.00</u>	<u>\$50,000.00</u>	<u>\$579.10</u>	<u>\$15,000.00</u>	<u>\$40,000.00</u>
	Subtotal (409) BUILDINGS AND PLANT:	\$205,590.83	\$327,345.65	\$253,655.00	\$143,838.74	\$203,044.98	\$238,550.00

Notes

- 01-409-200 Supplies needed for the municipal building
- 01-409-230 Heating Oil for Heller Homestead property
- 01-409-231 Moved to Police Budget
- 01-409-234 Moved to Police and PW Budgets.
- 01-409-320 office phone charges, phone system costs and maintenance agreement, cell phone charges, postage, Fedex/UPS charges, Eschat, PA One Call and any other communications needs not listed.
- 01-409-360 Water charges for the buildings owned by the Township. Inclusive of a 9% per gallon charge for water by the City of Bethlehem.
- 01-409-361 Electricity needs for all buildings and parks. Generation costs purchased through MUA.
- 01-409-362 Heating for Public Works and Seidersville
- 01-409-367 Trash removal Municipal Building
- 01-409-370 Repairs and service agreements associated with the buildings owned by the Township, Includes, security (\$1,200.00), HVAC (\$5,000.00), pest control - (\$2500.00), and any other maintenance related
- 01-409-374 Funding needed to repair office equipment
- 01-409-384 Copier and postage machine lease agreements
- 01-409-420 Funding for any other expense related to buildings not itemized anywhere in the budget.
- 01-409-450 Janitorial services with a 3% escalator clause built in semi-annually. Any other contracts needed for the building that may have not been identified elsewhere.
- 01-409-750 Minor equipment needed in repairs to the building.
- 01-409-800 Lobby floor repairs, Painting and carpeting of Council room

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(410) POLICE							
01-410-120	Administrative Compensation	\$104,638.42	\$109,499.88	\$110,210.00	\$84,776.99	\$112,710.00	\$113,516.00
01-410-130	Police Compensation (FT)	\$1,285,403.92	\$1,374,300.13	\$1,681,409.00	\$1,139,170.34	\$1,535,616.00	\$1,765,000.00
01-410-131	Police Compensation (PT)	\$13,460.76	\$38,620.93	\$13,670.00	\$10,093.60	\$10,093.60	\$0.00
01-410-132	Police Overtime Compensation	\$86,100.24	\$99,233.05	\$86,025.00	\$75,602.45	\$86,000.00	\$75,000.00
01-410-133	Overtime Billable	\$18,771.73	\$48,283.23	\$34,410.00	\$16,404.60	\$30,000.00	\$35,000.00
01-410-140	Office Personnel Compensation	\$54,780.44	\$55,903.63	\$55,506.00	\$43,479.29	\$55,800.00	\$58,000.00
01-410-142	Office Personnel Overtime	\$0.00	\$0.00	\$385.00	\$0.00	\$0.00	\$400.00
01-410-150	Benefits	\$523,471.23	\$523,143.78	\$663,100.00	\$424,410.84	\$566,738.00	\$700,000.00
01-410-161	Social Security Taxes	\$97,456.73	\$107,186.77	\$123,444.00	\$84,910.24	\$113,475.00	\$126,300.00
01-410-165	Pension Administration Fees	\$77,399.88	\$76,033.00	\$78,000.00	\$61,649.37	\$75,200.00	\$85,000.00
01-410-166	Minimum Pension Obligation-Non	\$5,829.00	\$7,842.00	\$7,703.00	\$43,259.08	\$7,703.00	\$8,400.00
01-410-167	Minimum Pension Obligation-Pol	\$467,907.00	\$430,113.00	\$426,673.00	\$320,014.72	\$426,673.00	\$282,056.00
01-410-168	Medicare Tax	\$22,792.20	\$25,067.76	\$28,798.00	\$19,858.16	\$26,546.00	\$29,600.00
01-410-169	Unemployment	\$1,407.66	\$4,128.14	\$4,708.00	\$4,744.47	\$4,744.45	\$6,000.00
01-410-210	Supplies	\$1,915.33	\$3,763.07	\$2,500.00	\$1,694.40	\$2,000.00	\$2,500.00
01-410-228	K-9 Expenses	\$5,286.71	\$5,166.88	\$5,750.00	\$4,884.15	\$5,750.00	\$6,000.00
01-410-231	Vehicle Gasoline	\$0.00	\$0.00	\$72,000.00	\$34,840.19	\$36,000.00	\$45,000.00
01-410-234	Oils/Lubricants	\$0.00	\$0.00	\$2,000.00	\$582.00	\$2,000.00	\$2,000.00
01-410-241	Uniforms	\$24,265.45	\$11,399.15	\$23,600.00	\$13,642.08	\$20,000.00	\$23,000.00
01-410-242	Firearms	\$0.00	\$681.10	\$1,500.00	\$62.64	\$200.00	\$1,000.00
01-410-243	Ammunition	\$397.54	\$13,048.72	\$6,000.00	\$7,052.65	\$7,052.65	\$8,000.00
01-410-300	Contracted Services	\$7,960.34	\$2,819.92	\$6,980.00	\$12,813.66	\$12,099.56	\$14,000.00
01-410-316	Training	\$17,081.05	\$17,955.69	\$28,000.00	\$14,830.77	\$18,000.00	\$25,000.00
01-410-340	Advertising and Printing	\$377.95	\$984.09	\$1,000.00	\$400.00	\$500.00	\$500.00
01-410-370	Communication Equip - O/M/R	\$253.95	\$0.00	\$2,150.00	\$313.50	\$500.00	\$1,000.00
01-410-372	Maint/Repair Equipment	\$3,972.20	\$6,083.02	\$7,000.00	\$3,620.32	\$5,000.00	\$7,000.00
01-410-373	Vehicle - O/M/R	\$21,425.36	\$14,855.39	\$30,000.00	\$20,725.82	\$20,000.00	\$25,000.00
01-410-420	General Expenses	\$4,342.67	\$6,335.58	\$7,000.00	\$6,134.03	\$6,500.00	\$7,500.00
01-410-421	Community Events	\$350.00	\$5,658.69	\$4,000.00	\$18,138.31	\$18,138.00	\$20,000.00
01-410-440	Uniform Maintenance	\$1,158.64	\$6,170.22	\$0.00	\$10.17	\$10.17	\$0.00
01-410-470	Investigation Expense	\$2,155.25	\$1,766.93	\$2,500.00	\$2,200.00	\$2,500.00	\$3,000.00
01-410-700	Major Equipment Purchase	\$981.00	\$7,122.05	\$50,000.00	\$50,000.00	\$70,110.00	\$50,000.00
01-410-710	Police Computer- IT	\$18,060.77	\$33,374.96	\$51,625.00	\$40,493.32	\$45,000.00	\$45,000.00
01-410-750	Minor Equipment Purchase	\$4,106.81	\$4,289.13	\$17,000.00	\$16,520.00	\$17,000.00	\$5,000.00
01-410-800	Capital Outlay	\$0.00	\$18,000.00	\$25,000.00	\$6,500.00	\$6,500.00	\$18,000.00
	Subtotal (410) POLICE:	\$2,873,510.23	\$3,058,829.89	\$3,659,646.00	\$2,583,832.16	\$3,346,159.43	\$3,592,772.00

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
01-410-120	Police Chief's salary inclusive of 3% increase for budgetary purposes. Covid Relief Funds added						
01-410-130	Compensation and other wage related benefits identified in the Uniform Contract for 18 officers. COVID Relief Funds added 2023.						
01-410-131	No part time funds needed as Council approved the hiring of more full-time officers.						
01-410-132	Overtime compensation - contractual						
01-410-133	Overtime that is billed for services performed by our officers such as graduations, traffic control.						
01-410-140	Potential wages to be paid contractually to the Police Administrative Clerk						
01-410-142	Funding set aside for possible overtime						
01-410-150	Medical, life, short term and long-term disability insurance payments covered under the agreement for the officers and one non-uniform staff member.						
01-410-161	6.2% employer contribution. Covid Relief Funds added 2023.						
01-410-165	Pension fees estimated for police plan and a portion for non-uniform based on percentage amount of compensation.						
01-410-166	Payment to the Non-Uniform MMO based on amount due and percentage based on projected						
01-410-167	Police MMO						
01-410-168	1.45% employer contribution. Covid Relief Funds added 2023						
01-410-169	Payment for unemployment insurance						
01-410-210	Supplies for the office and officers; pens, paper, etc.						
01-410-228	Expenses related to the K9 unit. These include medical appointments, food, supplies and costs related to kenneling.						
01-410-231	Gasoline purchased through the LVCPC Lehigh Valley Cooperative Purchasing Council.						
01-410-234	Oil and lubricants for Police vehicles						
01-410-241	Contractual maximum amounts for clothing-equipment allowance for officers and any other expense the Chief authorizes						
01-410-242	Funding to replace a firearm if needed						
01-410-243	Funding for ammunition, additional expense added as there is a supply demand issue with						
01-410-300	Taser, Body Camera Maintenance Agreements- \$5,100.00. Fuel monitoring system split with PW- \$900.00, and GPS services - \$2,00.00. Police signs maintenance agreement - \$6,000.00. Revaluating						
01-410-316	Training for 19 officers and supervisors. Funding also for higher education options as contractually						
01-410-340	Printing needs for the department						
01-410-370	Maintenance needs on radios						
01-410-372	Repair and maintenance on police equipment that is not covered under warranty or under a maintenance agreement						
01-410-373	Repairs, maintenance and inspections for the police fleet						
01-410-420	Membership and Dues for the police department. Funds for expenses not anticipated						
01-410-421	Donations issued from prior year No Shave events. Revenue accounted for in 01.387.020. Est - \$5,000.00; Purchase of community outreach items - \$5,000.00; Funding for National Night Out.						
01-410-470	Investigative expenses needed., inclusive of Datapilot \$1,095.00						
01-410-700	Expense of equipment requested by the Police Department and offset by Northampton County Grant. Applicants are approved by Council prior to submission						
01-410-710	Power DMS, All Traffic, Lexis Nexus, Adobe, When to work, Metro Alert, Crimewatch, Nixel, and any software and IT needs.						
01-410-750	Shredder - \$1,500.00						
01-410-800	Patrol Bikes - \$8,600.00; Office cubical stations - \$9,400.00						

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(411) FIRE							
01-411-240	Vehicle Gasoline & Oil	\$10,717.15	\$12,000.00	\$12,000.00	\$7,019.89	\$12,000.00	\$12,000.00
01-411-354	Workmen's Compensation	\$28,179.00	\$18,459.00	\$21,000.00	\$19,773.00	\$19,773.00	\$22,000.00
01-411-360	Hydrant Service	\$22,392.00	\$22,392.00	\$22,392.00	\$17,244.00	\$22,392.00	\$22,392.00
01-411-420	General Expense	\$343.80	\$8,335.12	\$8,100.00	\$15,199.67	\$14,000.00	\$12,000.00
01-411-500	Contribution to Fire Cos.	\$202,100.00	\$285,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00
01-411-501	Cont. to Fireman's Relief	\$74,318.57	\$92,289.77	\$92,290.00	\$91,586.19	\$91,600.00	\$91,600.00
01-411-502	Contribution to EMS Services	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
01-411-740	Fire and Rescue Equip	\$66,666.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal (411) FIRE:	\$419,717.19	\$453,475.89	\$410,782.00	\$405,822.75	\$414,765.00	\$414,992.00
Notes							
01-411-240	Donation of fuel expenses to LSFR						
01-411-354	Workers Comp insure for the volunteer fire department						
01-411-360	Payment to the City of Bethlehem and the Hellertown Water Authority for hydrant water						
01-411-420	Expenses related to the inspection and testing of SCBA, Ladder and hoses. Any expenses for NFPA subscriptions or Fire Marshal needs.						
01-411-500	\$225,000.00 annual contribution and \$10,000.00 for Recruitment and Retention						
01-411-501	Revenue offset expense - State Shared Revenue. Funding for the Lower Saucon Fire Association.						
01-411-502	Funding requested for Dewey Ambulance providing BLS and ALS services						
(414) PLANNING AND ZONING							
01-414-120	Zoning Officer Comp	\$74,650.00	\$76,814.50	\$76,545.00	\$58,892.11	\$79,045.00	\$79,000.00
01-414-130	Officials Compensation	\$30.00	\$45.00	\$360.00	\$30.00	\$120.00	\$360.00
01-414-140	Office Personnel Compensation	\$54,406.77	\$55,804.28	\$55,907.00	\$43,658.00	\$58,407.00	\$59,400.00
01-414-142	Office Personnel Overtime Comp	\$127.74	\$495.48	\$600.00	\$558.54	\$500.00	\$600.00
01-414-150	Benefits	\$48,418.96	\$45,751.06	\$50,000.00	\$34,146.71	\$50,000.00	\$51,500.00
01-414-161	Social Security Taxes	\$8,011.37	\$8,255.77	\$8,272.00	\$6,393.83	\$8,554.00	\$8,700.00
01-414-165	Pension Administration Fees	\$4,000.00	\$3,813.60	\$7,400.00	\$2,307.95	\$7,400.00	\$7,000.00
01-414-166	Minimum Pension Obligation-Non	\$13,621.00	\$18,327.00	\$17,999.00	\$17,999.00	\$17,999.00	\$19,900.00
01-414-168	Medicare Tax	\$1,873.63	\$1,930.73	\$1,935.00	\$1,495.40	\$2,001.00	\$2,100.00
01-414-169	Unemployment	\$155.48	\$410.00	\$420.00	\$420.00	\$420.00	\$500.00
01-414-210	Supplies	\$1,000.00	\$354.46	\$1,100.00	\$971.04	\$1,100.00	\$1,500.00
01-414-312	Consulting Services	\$21,472.50	\$5,850.00	\$10,000.00	\$0.00	\$0.00	\$5,000.00
01-414-340	Advertising and Printing	\$1,221.42	\$697.50	\$7,000.00	\$11,620.88	\$3,000.00	\$7,000.00
01-414-371	Vehicle Maint/Repair - O/M/R	\$65.48	\$1,016.82	\$2,300.00	\$648.34	\$2,000.00	\$2,000.00
01-414-420	General Expenses	\$681.69	\$1,210.49	\$500.00	\$605.20	\$605.00	\$750.00
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$2,500.00
01-414-460	Seminar/Education/Meetings	\$775.00	\$565.00	\$1,200.00	\$0.00	\$700.00	\$1,200.00
01-414-750	Minor Equipment Purchase	\$2,957.99	\$68.67	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
01-414-751	Zoning IT	\$1,000.00	\$2,354.25	\$12,600.00	\$9,183.35	\$9,400.00	\$12,600.00
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal (414) PLANNING AND ZONING:	\$234,469.03	\$223,764.61	\$260,138.00	\$188,930.35	\$242,251.00	\$262,610.00

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
01-414-120	Compensation for the Zoning Officer with a 3% increase for budget purposes. COVID Relief Funds						
01-414-130	Five member for 12 meetings with price per meeting stipend. Several members have waived						
01-414-140	Wages for the Zoning Administrative Clerk contractual. COVID Relief funds added 2023.						
01-414-142	Overtime for Zoning Hearing Board meetings if needed						
01-414-150	Health Life and Short- term disability coverage						
01-414-161	6.2% of projected compensation. COVID Relief Funds added 2023						
01-414-165	Administrative fees assigned to the Zoning Dept based on percentage of MMO						
01-414-166	2024 Non-Uniform MMO percentage						
01-414-168	1.45% of projected compensation. COVID Relief Funds added 2023.						
01-414-169	estimated unemployment costs						
01-414-210	Any supplies needed by the department.						
01-414-312	Any outside planning consulting services requested by Council						
01-414-340	Advertising required by Zoning Hearing Board						
01-414-371	Vehicle Maintenance for vehicle.						
01-414-420	Funding for any other expense Zoning needs such as deposit slips or check copies.						
01-414-450	Any other contracted services needed by Council or Staff						
01-414-460	Funds for continuing education for the Zoning Officer.						
01-414-750	For any equipment needed by the Zoning Officer to perform his job.						
01-414-751	IT services, security programming, and funds to upgrade permit management software,						
01-414-800	Canon large format copier scanner						
<u>(415) EMERGENCY MANAGEMENT</u>							
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	<u>\$4,771.25</u>	<u>\$8,105.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,500.00</u>
	Subtotal (415) EMERGENCY MANAGEMENT:	\$6,771.25	\$10,105.00	\$7,500.00	\$1,500.00	\$2,000.00	\$5,000.00
Notes							
01-415-120	Stipend for EMS Director						
01-415-200	Supplies, training or books needed						
01-415-300	Any emergency clean up needed that the Township is responsible for.						
<u>(419) CROSSING GUARDS</u>							
01-419-150	Crossing Guard Wages	<u>\$2,344.86</u>	<u>\$2,586.17</u>	<u>\$5,000.00</u>	<u>\$2,085.63</u>	<u>\$3,200.00</u>	<u>\$5,000.00</u>
	Subtotal (419) CROSSING GUARDS:	\$2,344.86	\$2,586.17	\$5,000.00	\$2,085.63	\$3,200.00	\$5,000.00
Notes							
01-419-150	Payment for crossing guards. Costs split between School District, Hellertown and LST						

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Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(421) DOG CONTROL							
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	\$826.01	\$107.50	\$1,400.00	\$538.07	\$750.00	\$1,000.00
01-421-450	Dog Control Contracted Service	<u>\$925.39</u>	<u>\$1,740.00</u>	<u>\$4,500.00</u>	<u>\$680.00</u>	<u>\$4,000.00</u>	<u>\$4,500.00</u>
	Subtotal (421) DOG CONTROL:	\$4,751.40	\$4,847.50	\$8,900.00	\$3,468.07	\$7,750.00	\$8,500.00
Notes							
01-421-150	Stipend for Dog Control Officer.						
01-421-220	Food, dog supplies, kennel supplies.						
01-421-450	Payment of donations for dogs going to shelters, payment of any necessary medical bills. \$2,500.00						
(426) RECYCLING							
01-426-200	Recycling Supplies	\$0.00	\$109.30	\$0.00	\$0.00	\$0.00	\$500.00
01-426-260	Small Tools	\$0.00	\$0.00	\$500.00	\$432.36	\$500.00	\$500.00
01-426-340	Advertising and Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-426-360	Utilities	\$1,463.06	\$1,523.92	\$0.00	\$0.00	\$0.00	\$0.00
01-426-370	Maint/Repairs Facility	\$20,035.50	\$598.13	\$10,500.00	\$15,531.90	\$20,000.00	\$20,000.00
01-426-500	Compost Center Appropriation	<u>\$10,500.00</u>	<u>\$10,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (426) RECYCLING:	\$31,998.56	\$12,731.35	\$11,000.00	\$15,964.26	\$20,500.00	\$21,500.00
Notes							
01-426-200	Supplies needed at the Yard Waste drop off site						
01-426-260	Any material needed to assist in improvements.						
01-426-370	Funds needed to rent and remove dumpsters for yard waste collection						
(430) HIGHWAY-GENERAL SERVICES							
01-430-120	Administrative Compensation	\$81,434.18	\$85,193.37	\$87,824.00	\$67,556.88	\$90,324.00	\$90,459.00
01-430-121	Roadmaster Compensation	\$63,084.92	\$64,168.95	\$65,722.00	\$48,492.80	\$68,222.00	\$68,100.00
01-430-140	Maintenance Compensation	\$465,570.38	\$529,121.48	\$569,178.00	\$402,965.47	\$590,120.00	\$654,600.00
01-430-141	Seasonal Employee Comp	\$5,105.89	\$20,415.00	\$24,120.00	\$18,243.51	\$16,231.00	\$20,000.00
01-430-142	Maintenance Personnel Overtime	\$36,693.32	\$33,353.97	\$67,667.00	\$19,718.48	\$40,000.00	\$67,000.00
01-430-150	Benefits	\$296,975.10	\$323,243.26	\$348,442.00	\$242,768.46	\$348,442.00	\$384,000.00
01-430-161	Social Security Taxes	\$40,417.13	\$45,399.65	\$50,500.00	\$34,532.60	\$49,135.00	\$56,000.00
01-430-165	Pension Administration Fees	\$20,960.27	\$12,774.49	\$37,100.00	\$8,050.31	\$37,100.00	\$39,000.00
01-430-166	Minimum Pension Obligation-Non	\$76,437.00	\$102,850.00	\$90,357.00	\$90,355.00	\$90,357.00	\$111,800.00
01-430-168	Medicare Tax	\$9,452.39	\$10,617.67	\$11,810.00	\$8,076.17	\$11,492.00	\$13,000.00
01-430-169	Unemployment	\$1,000.85	\$2,814.61	\$2,940.00	\$3,150.04	\$3,107.00	\$4,000.00
01-430-200	Materials/Supplies	\$2,496.06	\$3,544.49	\$4,000.00	\$2,869.81	\$4,000.00	\$4,000.00
01-430-210	Office Supplies	\$501.68	\$96.88	\$1,500.00	\$497.89	\$750.00	\$750.00
01-430-230	Diesel Fuel	\$0.00	\$0.00	\$77,850.00	\$33,293.34	\$50,000.00	\$75,000.00
01-430-234	Oils/Lubricants	\$0.00	\$0.00	\$3,000.00	\$3,477.75	\$4,500.00	\$4,500.00
01-430-250	Traffic Sign - M/R	\$4,758.46	\$4,618.07	\$5,750.00	\$2,682.50	\$3,000.00	\$5,750.00
01-430-373	Vehicle - O/M/R	\$22,837.84	\$18,198.63	\$27,000.00	\$50,501.45	\$60,000.00	\$35,000.00
01-430-380	Equipment Rental	\$2,920.00	\$0.00	\$5,000.00	\$0.00	\$3,000.00	\$5,000.00
01-430-410	Judgements- Damages	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
01-430-420	General Expenses	\$8,621.33	\$8,538.81	\$9,950.00	\$7,028.50	\$9,000.00	\$14,000.00
01-430-450	Contracted Services	\$5,904.70	\$21,232.37	\$38,000.00	\$5,829.07	\$25,000.00	\$30,000.00
01-430-750	Minor Equipment Purchase	\$4,513.63	\$2,976.41	\$5,000.00	\$4,465.47	\$5,000.00	\$5,000.00
01-430-751	Public Works IT	<u>\$2,356.55</u>	<u>\$4,298.34</u>	<u>\$5,600.00</u>	<u>\$3,373.60</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
	Subtotal (430) HIGHWAY-GENERAL SERVICES:	\$1,152,041.68	\$1,293,456.45	\$1,538,310.00	\$1,059,929.10	\$1,515,780.00	\$1,691,959.00

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Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
01-430-120	Salary for the Director of PW inclusive of a 3% increase for budgetary purposes. COVID Relief Funds						
01-430-121	Wages for the Roadmaster - contractual. COVID Relief funds added 2023.						
01-430-140	Wages for the Crewmembers - contractual. We are also requesting hiring an assistant for the Director of Public Works. This employee would assist the Director in Public Works and Building and Grounds operations, leaving the Roadmaster to supervise crews doing solely road work. COVID						
01-430-141	Funding for four season workers. Wages about minimum wage.						
01-430-142	Estimate amount needed for overtime.						
01-430-150	Medical, life and short-term disability for Non Uniform workers.						
01-430-161	6.2% employer contribution. COVID Relief Funds added 2023.						
01-430-165	Administrative fees based on a percentage of compensation and total amount projected.						
01-430-166	2024 MMO based on amount due and percentage of payroll.						
01-430-168	1.45% of payroll employer contribution. COVID Relief funds added 2023						
01-430-169	Anticipated costs for unemployment insurance						
01-430-200	Supplies needed in the garages such as rags, solvents, degreasers,						
01-430-210	Office supplies needed such as paper, pens, ink for printers,						
01-430-230	Estimated amount of Diesel fuel expense as bid through Lehigh Valley Cooperative Purchasing						
01-430-234	Oil and Lubricants needed for Public Works vehicles.						
01-430-250	Traffic Signal Maintenance Agreement and service costs.						
01-430-373	Vehicle Maintenance costs for the Public Works fleet.						
01-430-380	Funds for the rental of equipment not owned by Twp.						
01-430-420	Clothing Allowance, Rain gear, repair of broken glasses and any other expense as needed by the Public Works Dept.						
01-430-450	GPS system, fuel monitoring system, flagger assistance, and tree removal as approved by the Township, cleaning of oil & grit separator tank.						
01-430-750	Replacement of any tools needed.						
01-430-751	Any IT service needed and security software.						
(433) HIGHWAY-TRAFFIC SIGNALS							
01-433-240	Road/Street Signs/Markings	<u>\$20,784.24</u>	<u>\$21,079.61</u>	<u>\$33,000.00</u>	<u>\$22,873.43</u>	<u>\$33,000.00</u>	<u>\$33,000.00</u>
	Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:	\$20,784.24	\$21,079.61	\$33,000.00	\$22,873.43	\$33,000.00	\$33,000.00
Notes							
01-433-240	Replacement of street signs as needed, road markings and line painting.						
(438) HIGHWAY-REPAIRS TO HIGHWAYS							
01-438-240	Road Materials/Supplies	<u>\$79,143.95</u>	<u>\$127,074.03</u>	<u>\$155,000.00</u>	<u>\$118,749.91</u>	<u>\$120,000.00</u>	<u>\$155,000.00</u>
	Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:	\$79,143.95	\$127,074.03	\$155,000.00	\$118,749.91	\$120,000.00	\$155,000.00
Notes							
01-438-240	Funding for chipping for the road projects, funding available for emergency road work needs that may not be suitable for State Liquid Fuel funding						

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<u>(439) HIGHWAY CONSTR AND</u>							
01-439-600	Capital Construction	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,070,793.00</u>	<u>\$1,032,149.35</u>	<u>\$1,071,000.00</u>	<u>\$0.00</u>
Subtotal (439) HIGHWAY CONSTR AND REBUILDING:		\$0.00	\$0.00	\$1,070,793.00	\$1,032,149.35	\$1,071,000.00	\$0.00
Notes							
01-439-600	Saucon Terrace Project placed in General fund due the timing of the contract.						
<u>(452) PARTICIPANT RECREATION</u>							
01-452-200	Materials/Supplies	\$3,466.72	\$2,457.89	\$4,860.00	\$4,037.27	\$2,500.00	\$3,000.00
01-452-367	Refuse Removal	\$4,451.08	\$4,531.03	\$4,340.00	\$5,158.77	\$5,000.00	\$5,000.00
01-452-370	Maintenance/Repairs	\$11,911.69	\$6,256.82	\$14,300.00	\$25,042.16	\$25,000.00	\$25,000.00
01-452-420	General Expenses	\$2,299.17	\$1,362.09	\$7,040.00	\$5,443.49	\$4,000.00	\$5,000.00
01-452-421	Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.00
01-452-450	Park Contracted Services	\$63,751.68	\$71,880.17	\$80,000.00	\$59,858.65	\$80,000.00	\$80,000.00
01-452-500	Summer Youth Program (SVCC)	\$14,097.32	\$20,582.70	\$34,900.00	\$25,530.42	\$34,900.00	\$34,900.00
01-452-501	Senior Program	\$0.00	\$11,081.50	\$11,000.00	\$5,120.00	\$10,240.00	\$11,000.00
01-452-510	Pool Pass Reimbursement	\$0.00	\$20,365.00	\$15,000.00	\$5,690.00	\$6,500.00	\$11,000.00
01-452-700	Major Equipment Purchase	\$2,642.11	\$5,122.66	\$9,000.00	\$6,230.05	\$6,000.00	\$10,000.00
01-452-750	Minor Equipment Purchase	<u>\$5,222.00</u>	<u>\$474.42</u>	<u>\$1,000.00</u>	<u>\$1,236.28</u>	<u>\$1,236.28</u>	<u>\$1,000.00</u>
Subtotal (452) PARTICIPANT RECREATION:		\$107,841.77	\$144,114.28	\$181,440.00	\$143,347.09	\$175,376.28	\$190,500.00
Notes							
01-452-200	Supplies like paper towel, toilet paper, sanitizer, soap and any other needs for our Parks.						
01-452-367	Commercial dumpster charge for Southeastern, Town Hall and Polk Valley Parks.						
01-452-370	Repairs and maintenance to park infrastructure needs outside of a capital improvement.						
01-452-420	Expense related to movies in the park - Funding provided by donations and reported as income. Small items that are not budgeted elsewhere.						
01-452-421	Funds for Movies in the Park are donated and itemized in the Twp Donation line item. We have \$1,387 left from last year.						
01-452-450	Lawn Mowing and Lawn treatment services.						
01-452-500	Funding for the summer youth program						
01-452-501	Funding for the senior program						
01-452-510	Residents can request a reimbursement of their costs for a pool pass at a municipal or non-private						
01-452-700	Expenses for large replacement parts for tot lots. Also, the pass through account for memorial						
01-452-750	Small tool and equipment needs.						
<u>(456) LIBRARIES</u>							
01-456-500	Library Contribution	<u>\$100,264.00</u>	<u>\$58,355.33</u>	<u>\$160,000.00</u>	<u>\$10,920.00</u>	<u>\$12,000.00</u>	<u>\$125,000.00</u>
Subtotal (456) LIBRARIES:		\$100,264.00	\$58,355.33	\$160,000.00	\$10,920.00	\$12,000.00	\$125,000.00
Notes							
01-456-500	Library contribution						

Proposed 2024 Budget

Version: Thursday, October 5, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(461) CONSERVATION							
01-461-200	Supplies	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$200.00
01-461-420	Dues, Subscriptions etc	\$0.00	\$0.00	\$500.00	\$109.00	\$500.00	\$1,000.00
01-461-421	Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
01-461-540	Contribution	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$550.00</u>	<u>\$550.00</u>	<u>\$750.00</u>
Subtotal (461) CONSERVATION:		\$0.00	\$0.00	\$1,100.00	\$659.00	\$1,050.00	\$5,950.00

Notes

- 01-461-200 Supplies for Open Space Committee and EAC
- 01-461-420 Dues and subscriptions for EAC or Open Space Committees
- 01-461-421 Electronic Recycling Events - will request reimbursement or onsite program from Northampton County shown in revenue.
- 01-461-540 Donations or program costs for EAC or Open Space Committees.

(481) INTERGOVERNMENT EXPENSES

01-481-000	Intergovernmental Expenditures	<u>\$333.00</u>	<u>\$1,374.64</u>	<u>\$15,000.00</u>	<u>\$3,113.56</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
Subtotal (481) INTERGOVERNMENT EXPENSES:		\$333.00	\$1,374.64	\$15,000.00	\$3,113.56	\$5,000.00	\$5,000.00

Notes

- 01-481-000 Expenses to other government entities that the Twp has part of such as UCC fees and work with other municipalities for grants.

(486) INSURANCE

01-486-351	Business Insurance	\$83,995.00	\$97,376.00	\$111,706.00	\$77,345.00	\$77,345.00	\$86,000.00
01-486-352	Vehicle Insurance	\$29,760.00	\$28,268.00	\$31,095.00	\$40,711.00	\$40,711.00	\$45,000.00
01-486-354	Workmen's Compensation	\$141,738.76	\$129,735.12	\$126,000.00	\$111,781.70	\$139,100.00	\$175,000.00
01-486-356	Public Officials Bond	<u>\$2,511.00</u>	<u>\$2,150.00</u>	<u>\$1,050.00</u>	<u>\$650.00</u>	<u>\$1,050.00</u>	<u>\$1,050.00</u>
Subtotal (486) INSURANCE:		\$258,004.76	\$257,529.12	\$269,851.00	\$230,487.70	\$258,206.00	\$307,050.00

Notes

- 01-486-351 General Liability Insurance, Cyber insurance, Errs and Omissions, Police Liability Insurance.
- 01-486-352 Municipal Vehicle insurance
- 01-486-354 Workers Compensation insurance costs.
- 01-486-356 Public Officials Bond.

Proposed 2024 Budget

Version: Thursday, October 5, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(487) EMPLOYEE BENEFITS</u>							
01-487-150	Benefits	<u>\$158,558.05</u>	<u>\$148,892.56</u>	<u>\$191,371.00</u>	<u>\$126,775.24</u>	<u>\$175,000.00</u>	<u>\$192,500.00</u>
	Subtotal (487) EMPLOYEE BENEFITS:	\$158,558.05	\$148,892.56	\$191,371.00	\$126,775.24	\$175,000.00	\$192,500.00
Notes							
01-487-150	Pass through expenses, medical life and STD for the Authority and any other COBRA coverage if						
<u>(489) MISCELLANEOUS</u>							
01-489-410	Legal Settlements	<u>\$7,378.75</u>	<u>\$256.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (489) MISCELLANEOUS:	\$7,378.75	\$256.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes							
<u>(491) REFUNDS-PRIOR YEAR EXPENSES</u>							
01-491-001	Refund of Prior Year Revenue	\$184.25	\$5.00	\$2,000.00	\$0.00	\$0.00	\$0.00
01-491-280	Unpaid Bills Prior Years	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>\$28,583.56</u>	<u>\$28,583.56</u>	<u>\$20,000.00</u>
	Subtotal (491) REFUNDS-PRIOR YEAR EXPENSES:	\$184.25	\$5.00	\$22,000.00	\$28,583.56	\$28,583.56	\$20,000.00
Notes							
01-491-280	Funds for small expenses that were to be paid the prior year.						
<u>(492) INTERFUND OPERATING</u>							
01-492-000	Transfer to Other Funds	\$965,000.00	\$1,315,000.00	\$315,000.00	\$1,815,000.00	\$315,000.00	\$1,890,000.00
01-492-100	Transfer to Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$275,218.00</u>	<u>\$0.00</u>	<u>\$1,500,000.00</u>	<u>\$279,451.00</u>
	Subtotal (492) INTERFUND OPERATING TRANSFERS:	\$965,000.00	\$1,315,000.00	\$590,218.00	\$1,815,000.00	\$1,815,000.00	\$2,169,451.00
Notes							
01-492-000	\$350,000.00 Capital, \$20,000.00 Historical Capital and \$20,000.00 Park Capital. \$500,000.00 from ARPA funds to Park Capital; \$1,000,000 for 2024 paving project contract.						
	Subtotal (01) General Fund:	\$7,643,101.89	\$8,775,918.48	\$10,434,561.00	\$9,121,235.93	\$10,991,783.39	\$10,882,478.00
	General Fund Revenue	\$9,886,896.29	\$10,156,361.24	\$10,434,561.00	\$8,156,996.58	\$11,460,358.00	\$10,882,478.00
	General Fund Expenses	\$7,643,101.89	\$8,775,918.48	\$10,434,561.00	\$9,121,235.93	\$10,991,783.39	\$10,882,478.00
	+/-	\$2,243,794.40	\$1,380,442.76	\$ 0.00	- \$964,239.35	\$ 468,574.71	\$ 0.00



Special Funds

Lower Saucon Township

Major Sources of Revenue

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Fire Tax	\$332,000.00	\$2,000.00	330,000.00

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

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Earned Income Tax – Open Space	\$5,000.00	\$0.00	\$5,000.00

- Funding is only for those delinquent taxes received.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
State Aid – Liquid Fuels	\$490,125.00	+\$8,786.00	\$481,339.00

- Funding from the State to repair and maintain Township owned road infrastructure. This funding from is based on population and miles of roadway locally maintained. Received confirmation of the estimated amount to be received for the 2023 fiscal year.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Other Sources	\$310,000.00	+\$291,000.00	\$19,000.00

- Funds from the sale of old equipment and a significant increase in the anticipated interest income and sale of fixed assets.

All three funds will require utilizing the prospective fund balances to balance the budget. The State Liquid Fuel Account would require \$356,120.00 to be used of the account's fund balance. We will also be required to utilize \$323,000.00 of the fund balance of the Fire Tax fund. As the tax for the Open Space fund lowers to just collecting of anything delinquent and earnings on investments; we will require \$1,416,000.00 of the Open Space Fund balance in the event a property or easement is purchase in 2024, annual maintenance expenses and assistance in funding the Easton Road Ballfield development.

Special Funds

Lower Saucon Township Expenditures



Expenditures

Expense	2024 Budget	Dollar Value of Change	Prior Year Budget
Fire Equipment	\$705,000.000	+ \$565,687.00	\$139,313.00

- The tax is for the purpose of purchasing fire equipment and services for the Township’s volunteer fire company. In 2024 we are proposing the \$5,000 for grant consultation, and \$134,313.00 to Lower Saucon Fire and Rescue. And additional 565,600.00 is added for the potential down payment for the next apparatus on the schedule.

Expense	2024 Budget	Dollar Value of Change	Prior Year Budget
Open Space Purchases	\$1,121,000.00	+\$8,000.00	\$1,067,000.00

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

Expense	2024 Budget	Dollar Value of Change	Prior Year Budget
State Aid Approved Highway Related Expenses	\$ 899,000.00	-\$40,000.00	\$939,000.00

- Expenses include vehicle maintenance, traffic signs, street and signal lighting, snow removal costs (salt and antiskid), vehicle purchases (\$250,000) due to delays in receipts of ordered vehicles and other items. Funding is only to be used on Township road maintenance, reconstruction, traffic control, or any other expenses approved by PennDOT. Funds include upgrading from road sensor loops to video camera sensors.

We will have sufficient reserve funding in all accounts going into 2024.

Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(02) Special Taxes</u>							
<u>(301) REAL PROPERTY TAXES</u>							
02-301-100	Fire Tax	<u>\$343,069.23</u>	<u>\$335,788.94</u>	<u>\$330,000.00</u>	<u>\$330,744.81</u>	<u>\$332,000.00</u>	<u>\$332,000.00</u>
	Subtotal (301) REAL PROPERTY TAXES:	\$343,069.23	\$335,788.94	\$330,000.00	\$330,744.81	\$332,000.00	\$332,000.00
Notes							
02-301-100	.75 mill to help support volunteer fire services.						
<u>(310) LOCAL TAX ENABLING ACT</u>							
02-310-210	Earned Income Tax - Current Ye	\$1,070,314.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-310-220	Open Space EIT - Prior Year	<u>\$476,966.34</u>	<u>\$530,050.79</u>	<u>\$5,000.00</u>	<u>\$31,652.63</u>	<u>\$30,000.00</u>	<u>\$5,000.00</u>
	Subtotal (310) LOCAL TAX ENABLING ACT:	\$1,547,280.85	\$530,050.79	\$5,000.00	\$31,652.63	\$30,000.00	\$5,000.00
Notes							
02-310-220	Delinquent reporting of Earned Income Tax assessed for Open Space purchases and maintenance.						
<u>(341) INTEREST EARNINGS</u>							
02-341-000	Interest	<u>\$36,776.36</u>	<u>\$126,752.46</u>	<u>\$9,000.00</u>	<u>\$353,450.45</u>	<u>\$470,000.00</u>	<u>\$300,000.00</u>
	Subtotal (341) INTEREST EARNINGS:	\$36,776.36	\$126,752.46	\$9,000.00	\$353,450.45	\$470,000.00	\$300,000.00
Notes							
02-341-000	Interest earned on funds for Open Space, Fire Tax and State funding for Public Works (Liquid Fuels)						
<u>(355) STATE SHARED REVENUE</u>							
02-355-050	Motor Vehicle Fuel Taxes - Liq	<u>\$473,043.35</u>	<u>\$477,029.28</u>	<u>\$481,339.00</u>	<u>\$490,124.66</u>	<u>\$490,125.00</u>	<u>\$482,880.00</u>
	Subtotal (355) STATE SHARED REVENUE:	\$473,043.35	\$477,029.28	\$481,339.00	\$490,124.66	\$490,125.00	\$482,880.00
Notes							
02-355-050	State Aid funds to be used on Public Works related expenses. Liquid Fuel Fund.						
<u>(361) GENERAL GOVERNMENT</u>							
02-361-000	Charge for Services	<u>\$54,102.43</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (361) GENERAL GOVERNMENT:	\$54,102.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes							

Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(380) MISCELLANEOUS</u>							
02-380-000	Misc Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$31.50</u>	<u>\$31.50</u>	<u>\$0.00</u>
	Subtotal (380) MISCELLANEOUS:	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$31.50</u>	<u>\$31.50</u>	<u>\$0.00</u>
Notes							
<u>(387) CONTRIBUTIONS</u>							
02-387-000	Donation/Contributions	<u>\$0.00</u>	<u>\$28,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (387) CONTRIBUTIONS:	<u>\$0.00</u>	<u>\$28,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Notes							
<u>(391) SALE OF FIXED ASSETS</u>							
02-391-100	Sale of Fixed Assets	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$2,750.00</u>	<u>\$2,750.00</u>	<u>\$10,000.00</u>
	Subtotal (391) SALE OF FIXED ASSETS:	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$2,750.00</u>	<u>\$2,750.00</u>	<u>\$10,000.00</u>
Notes							
02-391-100	Proportionate amount calculated when selling off older pieces of equipment.						
<u>(392) TRANSFERS</u>							
02-392-000	Fund Balance - State Fund	\$0.00	\$0.00	\$445,661.00	\$0.00	\$0.00	\$356,120.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$323,000.00
02-392-200	Open Space Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,127,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,416,000.00</u>
	Subtotal (392) TRANSFERS:	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,572,661.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,095,120.00</u>
	Subtotal (02) Special Taxes:	\$2,464,272.22	\$1,498,121.47	\$2,408,000.00	\$1,208,754.05	\$1,324,843.50	\$3,225,000.00
Notes							
02-392-000	Funds needed from Fund Balance						
02-392-100	Funds needed from Fund Balance						
02-392-200	Funds needed from Fund Balance						

Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(02) Special Taxes</u>							
<u>(402) FINANCE ADMINISTRATION</u>							
02-402-000	Bank Fees	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
Subtotal (402) FINANCE ADMINISTRATION:		\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	\$0.00
Notes							
<u>(404) LAW</u>							
02-404-710	Legal Fees	<u>\$6,260.00</u>	<u>\$4,162.00</u>	<u>\$10,000.00</u>	<u>\$2,310.00</u>	<u>\$5,000.00</u>	<u>\$6,000.00</u>
Subtotal (404) LAW:		\$6,260.00	\$4,162.00	\$10,000.00	\$2,310.00	\$5,000.00	\$6,000.00
Notes							
02-404-710	Legal assistance for Open Space acquisitions.						
<u>(408) ENGINEER</u>							
02-408-314	Engineering/Planning Fees	<u>\$1,170.01</u>	<u>\$552.50</u>	<u>\$40,000.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$20,000.00</u>
02-408-710	Appraisal Costs	<u>\$6,200.00</u>	<u>\$8,200.00</u>	<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$20,000.00</u>
Subtotal (408) ENGINEER:		\$7,370.01	\$8,752.50	\$60,000.00	\$0.00	\$10,000.00	\$40,000.00
Notes							
02-408-314	Engineering such as surveying						
02-408-710	Funding for required appraisals to purchase properties or easements with Open Space funds.						
<u>(411) FIRE</u>							
02-411-540	Fire Contribution	<u>\$134,313.35</u>	<u>\$213,833.35</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
02-411-710	Fire Equip Consultation	<u>\$1,000.00</u>	<u>\$2,250.00</u>	<u>\$5,000.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$5,000.00</u>
02-411-720	Fire Allocations	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$134,313.00</u>	<u>\$0.00</u>	<u>\$134,313.00</u>	<u>\$700,000.00</u>
Subtotal (411) FIRE:		\$135,313.35	\$216,083.35	\$139,313.00	\$4,500.00	\$138,813.00	\$705,000.00
Notes							
02-411-710	Funding to hire specialized Fire Department grant writers for LSFR.						
02-411-720	Donations made to Lower Saucon Fire Rescue for the purchase of vehicles or apparatus. This includes the debt payment for the ladder truck. Requesting funding for radios (101,256.60) and a training simulator (66,800.00). Also budgeted is funding for a down payment for the next apparatus						
<u>(430) HIGHWAY-GENERAL SERVICES</u>							
02-430-250	Traffic Signal M/R	<u>\$2,195.26</u>	<u>\$2,719.57</u>	<u>\$10,000.00</u>	<u>\$5,960.12</u>	<u>\$7,000.00</u>	<u>\$10,000.00</u>
02-430-373	Vehicle - O/M/R	<u>\$20,444.49</u>	<u>\$24,904.62</u>	<u>\$25,000.00</u>	<u>\$24,925.85</u>	<u>\$25,000.00</u>	<u>\$35,000.00</u>
02-430-380	Hgwy Equipment Rentals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$2,579.90</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
02-430-700	Highway Major Equipment	<u>\$75,000.00</u>	<u>\$125,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
02-430-750	Minor Equipment Purchase	<u>\$0.00</u>	<u>\$662.67</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>\$5,000.00</u>
Subtotal (430) HIGHWAY-GENERAL SERVICES:		\$97,639.75	\$153,286.86	\$293,000.00	\$283,465.87	\$286,500.00	\$303,000.00

Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
Notes							
02-430-250	Funds needed to maintain traffic lights. Also \$90,00000 to install digital traffic sensors to move away from the imbedded road detection system.						
02-430-373	Funding for the repairs of Public Works vehicles						
02-430-380	Funding available for renting equipment that the Department does not have to complete a project.						
02-430-700	According the replacement vehicle schedule, the Public Works Department is requesting to replace the 2005 590 SM Case Backhoe (\$100,000.00) and, due to expenses related to repairs, move the 2001Caterpillar BG-225C paver up on the schedule (scheduled for 2026) - (\$100,000.00)						
02-430-750	Equipment needs for the Public Works Department related to road and infrastructure repairs.						
(432) HIGHWAY-SNOW/ICE REMOVAL							
02-432-240	Snow Removal Expenses	<u>\$88,606.00</u>	<u>\$115,615.21</u>	<u>\$130,000.00</u>	<u>\$101,416.00</u>	<u>\$130,000.00</u>	<u>\$130,000.00</u>
Subtotal (432) HIGHWAY-SNOW/ICE REMOVAL:		\$88,606.00	\$115,615.21	\$130,000.00	\$101,416.00	\$130,000.00	\$130,000.00
Notes							
02-432-240	Salt and AntiSkid for use and stockpile when needed. Both purchased under PA State Contract.						
(433) HIGHWAY-TRAFFIC SIGNALS							
02-433-240	Street Signs and Markings	\$12,686.63	\$19,164.02	\$25,000.00	\$12,831.05	\$15,000.00	\$25,000.00
02-433-241	Traffic Control Device	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$48,000.00</u>
Subtotal (433) HIGHWAY-TRAFFIC SIGNALS:		\$12,686.63	\$19,164.02	\$25,000.00	\$12,831.05	\$15,000.00	\$73,000.00
Notes							
02-433-240	Funding for line marking.						
02-433-241	Installation of Traffic Cam Video systems to remove the loop detections systems in four of the six traffic lights. The shopping centers are responsible for the maintenance of the traffic lights outside of their property. Township cannot force them to upgrade.						
(434) HIGHWAY-STREET LIGHTING							
02-434-360	Street Lighting	<u>\$33,613.61</u>	<u>\$34,619.00</u>	<u>\$38,000.00</u>	<u>\$27,872.97</u>	<u>\$38,000.00</u>	<u>\$40,000.00</u>
Subtotal (434) HIGHWAY-STREET LIGHTING:		\$33,613.61	\$34,619.00	\$38,000.00	\$27,872.97	\$38,000.00	\$40,000.00
Notes							
02-434-360	Payment for the electricity and pole rental costs for street lighting throughout the Township.						

Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(437) HIGHWAY-REPAIRS OF</u>							
02-437-240	Equip and Tools-M/R	<u>\$76.00</u>	<u>\$62.19</u>	<u>\$3,000.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
Subtotal (437) HIGHWAY-REPAIRS OF TOOLS/MACH:		\$76.00	\$62.19	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Notes							
02-437-240	Funding for any repairs needed on equipment						
<u>(438) HIGHWAY-REPAIRS TO HIGHWAYS</u>							
02-438-240	Road Materials and Suppl	<u>\$1,557.21</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$1,551.32</u>	<u>\$1,551.00</u>	<u>\$50,000.00</u>
Subtotal (438) HIGHWAY-REPAIRS TO HIGHWAYS:		\$1,557.21	\$0.00	\$50,000.00	\$1,551.32	\$1,551.00	\$50,000.00
Notes							
02-438-240	Funding for road materials needed in the event there is a need.						
<u>(439) HIGHWAY CONSTR AND</u>							
02-439-240	PennDot Road Projects	\$101,302.69	\$301,278.42	\$300,000.00	\$29,537.84	\$300,000.00	\$300,000.00
02-439-241	Bridge Project	<u>\$0.00</u>	<u>\$84,300.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Subtotal (439) HIGHWAY CONSTR AND REBUILDING:		\$101,302.69	\$385,578.42	\$400,000.00	\$29,537.84	\$300,000.00	\$300,000.00
Notes							
02-439-240	Funding for road paving projects that require PennDot approval.						
<u>(461) CONSERVATION</u>							
02-461-000	Open Space Purchases	\$436,592.30	\$226,929.60	\$500,000.00	\$100.00	\$100.00	\$1,000,000.00
02-461-370	Maintenance of Open Space	<u>\$34,230.00</u>	<u>\$50,520.00</u>	<u>\$567,000.00</u>	<u>\$4,225.00</u>	<u>\$60,000.00</u>	<u>\$575,000.00</u>
Subtotal (461) CONSERVATION:		\$470,822.30	\$277,449.60	\$1,067,000.00	\$4,325.00	\$60,100.00	\$1,575,000.00
Notes							
02-461-000	Funding available for the purchase of open space properties or easements						
02-461-370	\$75,000 for maintenance of properties purchased with Open Space. \$500,000 for the recreational development of properties purchased with Open Space funds.						
<u>(490) Transfer</u>							
02-490-001	Transfer to Fund Balance - Fir	\$0.00	\$0.35	\$192,687.00	\$0.00	\$0.00	\$0.00
Subtotal (490) Transfer:		\$0.00	\$0.35	\$192,687.00	\$0.00	\$0.00	\$0.00
Subtotal (02) Special Taxes:		\$955,247.55	\$1,214,773.50	\$2,408,000.00	\$468,160.55	\$988,314.00	\$3,225,000.00
Notes:							

Capital Fund

Lower Saucon Township Major Sources of Revenue



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

Major Sources of Revenue

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Township Allocation	\$1,890,000.00	\$1,575,000.00	\$315,000.00

- Township allocation to this fund is presented in the Capital Plan report. Transfers will be \$350,000.00 to the Capital Fund, \$20,000.00 to the Park Capital Fund and \$20,000.00 to the Historical Capital Fund as recommended in the Capital Plan submission. Also identifying \$500,000.00 from the ARPA funding to go to the Park Capital Fund for the development of Easton Road Ballfield and another million for a paving project.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Interest	\$150,000.00	\$144,000.00	\$6,000.00

- Earnings on investments increased significantly due to the Federal Reserves interest rate hikes over the year to slow down inflation. Investments made on reserve funding to maximize returns.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Grants	\$1,180,000.00	-180,757.00	\$1,360,757.00

- Still working on closing grants from previously awarded applications and continuing to apply for future projects.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Developer Improvements	\$0.00	\$0.00	\$0.00

- Road improvement or recreation fees paid by developers, developer bonds for construction. We are currently unaware of any fees that may be accepted in 2023, however if we do, it will be internally recorded for its intended purpose.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Sale of Fixed Assets	\$20,000.00	+\$10,000.00	\$25,000.00

- Anticipating selling Public Works vehicles that will be appropriated to both Capital and State Funds. Equipment receipt delays will increase the amount this year from last year.

Revenue Source	2024 Budget	Dollar Value of Change	Prior Year Budget
Debt Proceeds	\$0.00	\$0.00	\$0.00

Capital Fund

Lower Saucon Township Major Sources of Revenue



To balance the Capital Budget \$1,849,000.00 is required from the fund balance and \$1,890,000.00 from other funding sources to balance the budget of \$5,089,000.00. Receipt over expenditures projected in 2023 will need to be appropriated to the Capital plans, to complete projects such as the Easton Road Ballfield (ARPA funds), Town Hall Park rehabilitation and Reading Drive culvert replacements

2023 Completed Projects: Steel City paving, Black River Rd, Old Philadelphia Pike Bridge Rehabilitation.

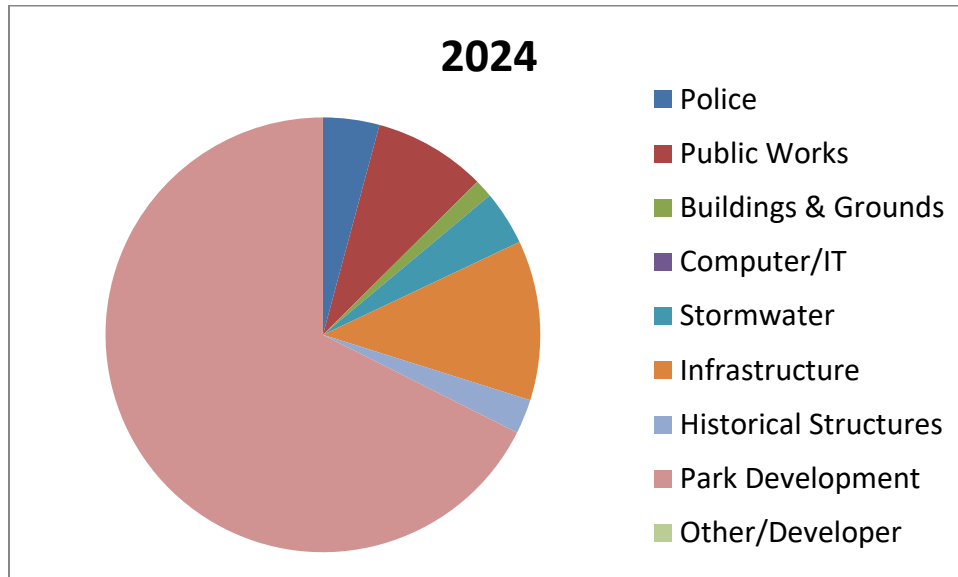
Under GASB 54, these funds are Restricted or Assigned. Restricted is defined as fund balance includes amounts that are restricted externally by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions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



Capital Fund

Lower Saucon Township

The chart below shows the Township’s Capital Fund anticipated expenditures for 2023. The total of the fund balance will show what is assigned, restricted and anticipated to be spent in 2022. Purchases from this fund are considered fixed assets or infrastructure improvements and require that we have their depreciable life in our inventory listing.



Capital Plan - Overview

Police Vehicles & Equipment	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$155,000.00	-\$ 529.00	\$155,529.00

- All order vehicles are anticipated to be received this year. Funding available for units 160 and 168. Radio purchase delayed due to Northampton County EMS potential changes.

Public Works Vehicles & Equipment	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$569,000.00	+\$98,015.00	\$470, 985.00

- Vehicle from 2023 and 2022 are still pending. For 2024 we are requesting the replacement of the paver and for 2025 replacement of a backhoe.



Capital Fund

Lower Saucon Township

Infrastructure	2024 Budget	Dollar Value of Change	Prior Year Budget
Stormwater	\$ 150,000.00	+\$75,000.00	\$75,000.00
Bridge Replacement	\$440,000.00	-\$910,000.00	\$1,350,000.00

- We are budgeting \$150,000.00 to address two detention basins identified in our MS4 report as needed attention. Also, after the paving project at Steel City and the Black River Road culvert replacement, we have scheduled next year to replace the Reading Road culvert.

Buildings	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$150,000.00	+\$270,000.00	\$405,000.00

- Funding to finish improvements to Seidersville Hall, signage for building and security cameras in appropriate areas of municipally owned grounds.

IT Improvements	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$0.00	\$0.00	\$0.00

- No anticipated upgrades.

Historical Structures	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$95,000.00	\$0.00	\$65,000.00

- Window replacement is expected to finish by Dec 31st. Payment for completed work for Heller Homestead will be in 2024 when inspected.

Park Development	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$2,500,000.00	-\$944,030.00	\$3,444,030.00

- Payment for the Easton Road Ballfield approved improvements, Town Hall Park upgrades and Polk Valley Park Trail replacement if not completed fully in 2023.

Other/Developer	2024 Budget	Dollar Value of Change	Prior Year Budget
	\$0.00	0%	\$0.00

Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(03) Capital Fund</u>							
<u>(341) INTEREST EARNINGS</u>							
03-341-000	Earnings from Investments	<u>\$987.51</u>	<u>\$55,110.87</u>	<u>\$6,000.00</u>	<u>\$170,819.46</u>	<u>\$247,000.00</u>	<u>\$150,000.00</u>
	Subtotal (341) INTEREST EARNINGS:	\$987.51	\$55,110.87	\$6,000.00	\$170,819.46	\$247,000.00	\$150,000.00
Notes							
03-341-000	Interest earned on reserve funds invested.						
<u>(351) FEDERAL GRANTS</u>							
03-351-000	Federal Grant Funding	<u>\$170,857.82</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal (351) FEDERAL GRANTS:	\$170,857.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes							
<u>(354) STATE CAPITAL/OPERATING</u>							
03-354-000	Grants	<u>\$70,607.00</u>	<u>\$25,000.00</u>	<u>\$1,360,757.00</u>	<u>\$219,640.00</u>	<u>\$219,640.00</u>	<u>\$1,130,000.00</u>
	Subtotal (354) STATE CAPITAL/OPERATING GRANTS:	\$70,607.00	\$25,000.00	\$1,360,757.00	\$219,640.00	\$219,640.00	\$1,130,000.00
Notes							
03-354-000	Grants include additional funding \$140,000.00 - Reading Dr.; \$506,000.00 - Easton Road Ballfield; \$78,000.00 Seidersville Hall; \$50,000.00 Heller Homestead; \$92,000.00 - Polk Valley Park; \$264,000.00 -						
<u>(357) Local Grant Funding</u>							
03-357-000	Local Grant Funding	<u>\$152,239.00</u>	<u>\$174,809.00</u>	<u>\$490,255.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>
	Subtotal (357) Local Grant Funding:	\$152,239.00	\$174,809.00	\$490,255.00	\$0.00	\$50,000.00	\$50,000.00
Notes							
03-357-000	Grant funding received from Northampton County.						
<u>(361) GENERAL GOVERNMENT</u>							
03-361-300	Developer Fees	<u>\$123,255.13</u>	<u>\$9,930.00</u>	<u>\$0.00</u>	<u>\$36,410.00</u>	<u>\$36,410.00</u>	<u>\$0.00</u>
	Subtotal (361) GENERAL GOVERNMENT:	\$123,255.13	\$9,930.00	\$0.00	\$36,410.00	\$36,410.00	\$0.00
Notes							

Budget Worksheet - Revenue

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
(391) SALE OF FIXED ASSETS							
03-391-000	Sale of Fixed Assets	<u>\$13,850.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>	<u>\$52,100.00</u>	<u>\$52,100.00</u>	<u>\$20,000.00</u>
	Subtotal (391) SALE OF FIXED ASSETS:	\$13,850.00	\$0.00	\$25,000.00	\$52,100.00	\$52,100.00	\$20,000.00
Notes							
03-391-000	Funding from the sale of vehicles.						
(392) TRANSFERS							
03-392-000	Fund Balance Appropriation	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,706,032.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,849,000.00</u>
03-392-001	Transfer from other funds	\$965,000.00	\$1,315,000.00	\$500,000.00	\$1,815,000.00	\$1,815,000.00	<u>\$1,890,000.00</u>
	Subtotal (392) TRANSFERS:	\$965,000.00	\$1,315,000.00	\$4,206,032.00	\$1,815,000.00	\$1,815,000.00	\$3,739,000.00
Notes							
03-392-000	Funding needed from the fund balance to complete purchases.						
03-392-001	Transfer from General -- \$350,000.00 Capital; \$20,000.00 Parks and \$20,000.00 Historical; \$500,000.00; and funding for another road paving project.						
	Subtotal (03) Capital Fund:	\$1,496,796.46	\$1,579,849.87	\$6,088,044.00	\$2,293,969.46	\$2,420,150.00	\$5,089,000.00

Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(03) Capital Fund</u>							
<u>(402) FINANCE ADMINISTRATION</u>							
03-402-451	Bank Fee	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$192.86</u>	<u>\$192.86</u>	<u>\$0.00</u>
Subtotal (402) FINANCE ADMINISTRATION:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$192.86</u>	<u>\$192.86</u>	<u>\$0.00</u>
Notes							
<u>(409) BUILDINGS AND PLANT</u>							
03-409-730	Building Purchase/Improvement	\$58,822.88	\$89,307.00	\$405,000.00	\$5,754.00	\$5,754.00	\$150,000.00
03-409-800	IT Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>
Subtotal (409) BUILDINGS AND PLANT:		\$58,822.88	\$89,307.00	\$405,000.00	\$5,754.00	\$5,754.00	\$180,000.00
Notes							
03-409-730	Funding for the interior of Seidersville - electrical and painting; signage						
03-409-800	Additional security cameras needed						
<u>(410) POLICE</u>							
03-410-840	Vehicle Purchase	\$50,561.00	\$102,358.00	\$233,029.00	\$211,258.00	\$211,258.00	\$155,000.00
03-410-850	Police Capital Equip	<u>\$106,874.20</u>	<u>\$25,035.74</u>	<u>\$45,000.00</u>	<u>\$11,584.74</u>	<u>\$11,584.74</u>	<u>\$0.00</u>
Subtotal (410) POLICE:		\$157,435.20	\$127,393.74	\$278,029.00	\$222,842.74	\$222,842.74	\$155,000.00
Notes							
03-410-840	Requesting to replace Units 160 and 168						
<u>(430) HIGHWAY-GENERAL SERVICES</u>							
03-430-840	Vehicle Purchase	<u>\$97,667.70</u>	<u>\$118,518.40</u>	<u>\$470,985.00</u>	<u>\$272,841.70</u>	<u>\$272,841.70</u>	<u>\$569,000.00</u>
Subtotal (430) HIGHWAY-GENERAL SERVICES:		<u>\$97,667.70</u>	<u>\$118,518.40</u>	<u>\$470,985.00</u>	<u>\$272,841.70</u>	<u>\$272,841.70</u>	<u>\$569,000.00</u>
Notes							
03-430-840	Paver - \$521,046.00; Backhoe - 182,665.00 (State Fund Offset \$250,000). Funding added in anticipation of 2023 equipment expense carry over.						
<u>(436) Storm Water</u>							
03-436-810	Storm Water Improvements	<u>\$14,528.32</u>	<u>\$113.25</u>	<u>\$75,000.00</u>	<u>\$7,232.00</u>	<u>\$7,232.00</u>	<u>\$150,000.00</u>
Subtotal (436) Storm Water:		<u>\$14,528.32</u>	<u>\$113.25</u>	<u>\$75,000.00</u>	<u>\$7,232.00</u>	<u>\$7,232.00</u>	<u>\$150,000.00</u>
Notes							
03-436-810	Funding set aside for MS4 or storm water repairs; Detention repairs – Roeders’ Glenn and						

Budget Worksheet - Expenses

Version: Wednesday, September 27, 2023

Lower Saucon Township

Ledger ID	Ledger Description	2021 Year End	2022 Year End	2023 Budget	2023 YTD	2023 Projected	2024 Proposed
<u>(439) HIGHWAY CONSTR AND</u>							
03-439-810	Road Improvement	<u>\$0.00</u>	<u>\$346,226.32</u>	<u>\$1,350,000.00</u>	<u>\$504,557.76</u>	<u>\$1,250,500.00</u>	<u>\$1,440,000.00</u>
Subtotal (439) HIGHWAY CONSTR AND REBUILDING:		\$0.00	\$346,226.32	\$1,350,000.00	\$504,557.76	\$1,250,500.00	\$1,440,000.00
Notes							
03-439-810	Reading Drive Culvert and storm sewer repair at Robins Ct - Black River also funding for another						
<u>(452) PARTICIPANT RECREATION</u>							
03-452-810	Park Improvement	<u>\$30,116.88</u>	<u>\$4,100.55</u>	<u>\$3,444,030.00</u>	<u>\$17,738.06</u>	<u>\$110,000.00</u>	<u>\$2,500,000.00</u>
Subtotal (452) PARTICIPANT RECREATION:		\$30,116.88	\$4,100.55	\$3,444,030.00	\$17,738.06	\$110,000.00	\$2,500,000.00
Notes							
03-452-810	Town Hall Park tot lots \$364,030.00; Polk Valley Park trail replacement - \$100,000.00; Easton Road Ballfield - \$1,957,290.00. Additional money for site changes.						
<u>(459) Historical Bldg</u>							
03-459-810	Historical Bldg Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$65,000.00</u>	<u>\$52,640.00</u>	<u>\$62,640.00</u>	<u>\$95,000.00</u>
Subtotal (459) Historical Bldg:		\$0.00	\$0.00	\$65,000.00	\$52,640.00	\$62,640.00	\$95,000.00
Notes							
03-459-810	Improvements needed to ruins - painting of windows; 2nd payment for window replacement.						
<u>(492) INTERFUND OPERATING</u>							
03-492-000	Developer Maintenance return	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$0.00</u>
Subtotal (492) INTERFUND OPERATING TRANSFERS:		\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00
Notes							
Subtotal (03) Capital Fund:		\$358,570.98	\$685,659.26	\$6,088,044.00	\$1,090,799.12	\$1,939,003.30	\$5,089,000.00

Contributions for 2024

01.400.500

• Second Harvest Food Bank	\$ 1,500.00
• Saucon Valley Rail Trail Commission	\$ 1,000.00
• New Bethany formerly LV 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

Fiduciary Funds

Balance as of August 31, 2023

Non-Uniformed Plan	\$3,070,905.93
Uniformed Plan	\$10,046,029.45

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

In 2017 Council approved to update assumptions used in calculating the pension plans fund soundness. This is a targeted attempt to minimize pension cost exposure in the long term of the plan and to balance these assumptions within normal ranges of the times. Of the assumptions, Council approved to update the mortality table being used to 2014 and also to lower the investment return projections from 7% to 6.5%. The .5% is based on the interest not being earned as the interest rates on cash investments have not met expectations. In 2021, Council approved an updated mortality table that is more in line with municipal workers life expectancy.

Evaluations have been completed by our Actuary for the Act 205 requirement

To date our Non-Uniform plan has increased 10.9% YTD.

To date our Police Pension plan has increased 10.3% YTD.

2024 Projected Consultants Costs

LAW

Fund 01 - General

Solicitor	\$200,000.00
Labor/Specialized Solicitor	\$190,000.00
Environmental	\$ 10,000.00
Solicitor Planning/Zoning	\$ 17,000.00

Fund 02 – Open Space

Solicitor – Open Space	\$ 6,000.00
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Engineering

Fund 01 - General

General Engineering	\$ 50,000.00
MS4	\$ 20,000.00
Landfill Engineering	\$ 20,000.00
Planning/Zoning (Fee based)	\$ 10,000.00
SEO – Complaints and reporting	\$ 10,000.00
Other Assignments – Grants	\$ 50,000.00

Fund 02 – Open Space

Surveys, Appraisals, Baseline Plans	\$ 60,000.00
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Fund 03 - Capital

Reading Drive	\$ 30,000.00
Easton Road Ballfield	\$ 50,000.00

Planning/Consulting

Other Consulting	\$ 5,000.00
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Statement of Cash Balances

12/31/2024

Fund 1 General			
	2023 Operating Fund Balance	\$ 1,132,000.00	
Reserved	2023 Savings	\$ 5,370,000.00	
	2024 Revenue	\$ 9,045,778.00	
	2024 Expenses	\$ (8,713,027.00)	
	Transfer to Capital	\$ (390,000.00)	
	Receipts over expenses	\$ (57,249.00)	
			\$ 6,444,751.00
Committed	Operational Reserve	\$ 6,300,422.57	
	2024 Capital	\$ (1,000,000.00)	
Committed	Environmental Reserve	\$ 316,270.00	
	Interest	\$ 10,000.00	
			\$ 5,626,692.57
	NCGREGA	\$ -	
Restricted	Inter Fund	\$ 2,023.00	
	Inter Fund	\$ -	
		\$ -	\$ 2,023.00
Restricted	ARPA Funding (2021-2024)	\$ 917,879.00	
	2024 Budgeted Easton Rd Ballfield	\$ (500,000.00)	
	2023 Premium Pay	\$ (102,268.00)	
			\$ 315,611.00
	TOTAL OF ALL GENERAL FUNDS		\$ 12,389,077.57

Fund 2	Special Funds	Open Space		
		2022 Projected Ending Balance	\$	11,564,920.00
Restricted		Open Space		
		2022 Revenue	\$	205,000.00
		2022 Expenses	\$	(1,621,000.00)
		Revenue/Expense	\$	(1,416,000.00)
		2023 Year End Fund Balance	\$	10,148,920.00
		Fire Fund		
		2023 Projected Ending Balance	\$	1,004,426.00
Restricted		2024 Revenue	\$	382,000.00
		2024 Expense	\$	(705,000.00)
			\$	(323,000.00)
		2024 Year End Fund Balance	\$	681,426.00
Restricted		2022 State Liquid Fuel		
		Projected Ending Balance	\$	1,542,834.17
		2024 Revenue	\$	542,880.00
		2024 Expenses	\$	(899,000.00)
			\$	(356,120.00)
		Year End Fund Balance	\$	1,186,714.17
		TOTAL OF ALL SPECIAL FUNDS	\$	12,017,060.17

Lower Saucon Township
5 Year Budget Projection Report

301	<u>REAL PROPERTY TAXES</u>													
	Real Estate Taxes - Current Year	\$1,938,000.00	(\$1,921,272.68)	\$1,608,300.00	\$1,610,000.00	\$1,620,000.00	\$1,620,000.00	\$1,620,000.00	\$1,620,000.00	\$1,625,000.00				
	Real Estate Taxes - Prior Year	\$0.00	(\$25,786.28)	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00				
	Real Estate Taxes - Delinquent	\$45,000.00	(\$34,348.58)	\$40,000.00	\$45,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$42,000.00				
	Real Estate Taxes - Interim	\$1,000.00	(\$6,869.24)	\$1,500.00	\$1,500.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,700.00				
	Real Estate Tax-Interim-Prior	\$1,000.00	(\$697.46)	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00				
		\$1,985,000.00	\$2.29	(\$1,988,974.24)	\$1.88	\$1,675,800.00	\$1.50	\$1,683,000.00	\$1.54	\$1,691,300.00	\$1.58	\$1,691,600.00	\$1.63	\$1,695,700.00
310	<u>LOCAL TAX ENABLING ACT</u>													
	Real Estate Transfer Tax	\$360,000.00	(\$394,769.78)	\$358,000.00	\$365,000.00	\$375,000.00	\$375,000.00	\$375,000.00	\$375,000.00	\$400,000.00				
	Earned Income Tax - Current Year	\$2,150,000.00	(\$2,003,003.78)	\$2,200,000.00	\$2,280,935.00	\$2,349,363.00	\$2,419,843.00	\$2,492,727.00	\$2,569,611.00	\$2,649,439.00				
	Earned Income Tax - Prior Year	\$978,000.00	(\$1,044,576.32)	\$1,000,000.00	\$1,030,000.00	\$1,060,900.00	\$1,092,727.00	\$1,125,508.00	\$1,159,296.00	\$1,193,084.00				
	Local Services Tax	\$64,000.00	(\$84,500.97)	\$70,000.00	\$70,000.00	\$71,000.00	\$71,000.00	\$71,000.00	\$71,000.00	\$72,000.00				
	Local Services Tax Prior year	\$12,500.00	(\$8,367.90)	\$8,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$10,000.00				
		\$3,564,500.00	\$2.29	(\$3,535,218.75)	\$1.88	\$3,636,500.00	\$1.50	\$3,755,435.00	\$1.54	\$3,865,763.00	\$1.58	\$3,968,070.00	\$1.63	\$4,099,947.00
321	<u>BUSINESS LICENSES AND PERMITS</u>													
	Junkyard Licenses	\$750.00	(\$750.00)	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00				
	Cable TV Franchise	\$107,000.00	(\$109,502.62)	\$109,000.00	\$107,500.00	\$105,200.00	\$104,900.00	\$104,900.00	\$104,900.00	\$103,500.00				
		\$107,750.00	\$2.29	(\$110,252.62)	\$1.88	\$109,750.00	\$1.50	\$108,250.00	\$1.54	\$105,950.00	\$1.58	\$105,650.00	\$1.63	\$104,250.00
322	<u>NON-BUSINESS LICENSES/PERMITS</u>													
	Moving Permits	\$500.00	(\$525.00)	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$520.00				
	Occupancy Permits	\$1,500.00	(\$2,005.00)	\$1,500.00	\$1,600.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00				
	Other Business Licenses	\$0.00	(\$1,000.00)	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,300.00				
	Road Encroachment Permits	\$4,500.00	(\$3,825.00)	\$4,000.00	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00				
		\$6,500.00	\$2.29	(\$7,355.00)	\$1.88	\$7,000.00	\$1.50	\$7,100.00	\$1.54	\$7,900.00	\$1.58	\$7,900.00	\$1.63	\$8,020.00
331	<u>FINES</u>													
	County Court Fines	\$10,000.00	(\$7,624.18)	\$10,000.00	\$12,000.00	\$12,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00				
	Motor Veh Code Violations (ST)	\$6,000.00	(\$5,806.52)	\$5,000.00	\$5,500.00	\$5,500.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00				
	Ordinance Violations (JP)	\$6,500.00	(\$1,644.31)	\$3,000.00	\$4,000.00	\$5,000.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00				
	Crimes Code Violations	\$5,000.00	(\$3,955.46)	\$4,000.00	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,600.00				
	Motor Veh Code Violations (JP)	\$25,000.00	(\$20,685.97)	\$20,000.00	\$18,500.00	\$18,500.00	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00				
	Parking Tickets	\$300.00	(\$295.00)	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00				
		\$52,800.00	\$2.29	(\$40,011.44)	\$1.88	\$42,300.00	\$1.50	\$44,300.00	\$1.54	\$45,800.00	\$1.58	\$48,300.00	\$1.63	\$48,400.00
341	<u>INTEREST EARNINGS</u>													
	Earnings from Investments	\$22,000.00	(\$486,697.66)	\$300,000.00	\$200,000.00	\$75,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00				
		\$22,000.00	\$2.29	(\$486,697.66)	\$1.88	\$300,000.00	\$1.50	\$200,000.00	\$1.54	\$75,000.00	\$1.58	\$50,000.00	\$1.63	\$50,000.00
350	<u>INTERGOVERNMENT</u>													
	Intergovernmental Revenues	\$3,000.00	(\$23,530.19)	\$3,000.00	\$3,000.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$5,000.00				
		\$3,000.00	\$2.29	(\$23,530.19)	\$1.88	\$3,000.00	\$1.50	\$3,000.00	\$1.54	\$4,500.00	\$1.58	\$4,500.00	\$1.63	\$5,000.00
351	<u>FEDERAL GRANTS</u>													
	Federal Grants	\$11,900.00	(\$4,776.31)	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00				
		\$11,900.00	\$2.29	(\$4,776.31)	\$1.88	\$25,000.00	\$1.50	\$25,000.00	\$1.54	\$25,000.00	\$1.58	\$25,000.00	\$1.63	\$25,000.00
352	<u>FEDERAL RELIEF FUNDS</u>													
	American Rescue Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
		\$0.00	\$2.29	\$0.00	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00
354	<u>STATE CAPITAL/OPERATING GRANTS</u>													
	Other State Grants	\$40,000.00	(\$70,908.66)	\$10,000.00	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$25,000.00				
	Public Safety Grants	\$10,600.00	(\$3,998.89)	\$20,000.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$20,000.00				
	Highway Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
		\$50,600.00	\$2.29	(\$74,907.55)	\$1.88	\$30,000.00	\$1.50	\$25,600.00	\$1.54	\$25,600.00	\$1.58	\$30,600.00	\$1.63	\$45,000.00
355	<u>STATE SHARED REVENUE</u>													
	Utility Tax Reimbursement	\$7,428.00	(\$5,768.66)	\$7,428.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,510.00				
	Pension State Aid	\$248,660.00	(\$291,394.41)	\$330,000.00	\$332,000.00	\$332,000.00	\$333,000.00	\$333,000.00	\$333,000.00	\$333,000.00				
	Fire Insurance Tax Reimb	\$92,290.00	(\$91,586.19)	\$91,600.00	\$92,290.00	\$92,290.00	\$92,290.00	\$92,290.00	\$92,290.00	\$92,290.00				
	Beverage Licenses	\$1,600.00	(\$2,200.00)	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00				
		\$349,978.00	\$2.29	(\$390,949.26)	\$1.88	\$430,628.00	\$1.50	\$433,390.00	\$1.54	\$433,390.00	\$1.58	\$434,390.00	\$1.63	\$434,400.00
357	<u>Local Grant Funding</u>													

	Northampton County Grants	\$0.00		\$0.00	\$25,000.00		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	
361	GENERAL GOVERNMENT		\$0.00	\$2.29	\$0.00	\$1.88	\$25,000.00	\$1.50	\$25,000.00	\$1.54	\$25,000.00	\$1.58	\$25,000.00	\$1.63	\$25,000.00
	Zoning Permits and Fees	\$5,000.00		(\$4,900.00)	\$6,500.00		\$6,000.00		\$6,500.00		\$6,500.00		\$6,500.00		\$6,500.00
	Subdivision Fees	\$5,000.00		(\$4,060.00)	\$6,500.00		\$6,000.00		\$6,000.00		\$6,000.00		\$6,550.00		\$6,550.00
	Fees for Hearings	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Tax Collection Fees	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Duplicate Bill Fee	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Administration	\$2,000.00		(\$9,777.55)	\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00
			\$12,000.00	\$2.29	(\$18,737.55)	\$1.88	\$15,000.00	\$1.50	\$14,000.00	\$1.54	\$14,500.00	\$1.58	\$15,050.00	\$1.63	\$15,050.00
362	PUB SAFETY-CHARGES FOR SERVICE														
	Police Services	\$34,410.00		(\$13,365.19)	\$35,000.00		\$37,200.00		\$37,900.00		\$38,550.00		\$38,550.00		\$38,550.00
	Accident Report Requests	\$2,000.00		(\$2,921.25)	\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00
	Security Alarm Monitoring Fee	\$1,200.00		(\$1,545.00)	\$1,200.00		\$1,220.00		\$1,240.00		\$1,260.00		\$1,260.00		\$1,260.00
	Building Permits - Public Safe	\$25,000.00		(\$21,718.00)	\$23,000.00		\$26,000.00		\$26,000.00		\$27,000.00		\$27,000.00		\$27,000.00
	Zoning Services-Reviews	\$2,000.00		(\$2,200.00)	\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00		\$2,000.00
	Sanitation Permits	\$3,750.00		(\$4,050.00)	\$3,000.00		\$3,750.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00
	State UCC Fees	\$500.00		(\$810.00)	\$500.00		\$600.00		\$600.00		\$600.00		\$600.00		\$600.00
			\$68,860.00	\$2.29	(\$46,609.44)	\$1.88	\$66,700.00	\$1.50	\$72,770.00	\$1.54	\$73,740.00	\$1.58	\$75,410.00	\$1.63	\$85,410.00
363	HIGHWAY-CHARGES FOR SERVICES														
	Highway Street Charges	\$5,000.00		(\$7,178.13)	\$8,000.00		\$10,000.00		\$10,000.00		\$11,000.00		\$11,000.00		\$11,000.00
			\$5,000.00	\$2.29	(\$7,178.13)	\$1.88	\$8,000.00	\$1.50	\$10,000.00	\$1.54	\$10,000.00	\$1.58	\$11,000.00	\$1.63	\$11,000.00
364	SANITATION/LANDFILL HOST														
	Contributions	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Host Municipality Fee - Solid	\$2,200,000.00		(\$2,553,937.42)	\$2,300,000.00		\$2,400,000.00		\$2,400,000.00		\$2,600,000.00		\$4,000,000.00		\$4,000,000.00
	Gas Royalty Fees	\$8,000.00		\$0.00	\$5,000.00		\$20,000.00		\$22,000.00		\$25,000.00		\$28,000.00		\$28,000.00
	Compost Sales	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
			\$2,208,000.00	\$2.29	(\$2,553,937.42)	\$1.88	\$2,305,000.00	\$1.50	\$2,420,000.00	\$1.54	\$2,422,000.00	\$1.58	\$2,625,000.00	\$1.63	\$4,028,000.00
365	HEALTH-CHARGES FOR SERVICES														
	Health - Charges for Services	\$176,300.00		(\$182,299.38)	\$192,500.00		\$212,000.00		\$215,000.00		\$217,500.00		\$219,000.00		\$219,000.00
			\$176,300.00	\$2.29	(\$182,299.38)	\$1.88	\$192,500.00	\$1.50	\$212,000.00	\$1.54	\$215,000.00	\$1.58	\$217,500.00	\$1.63	\$219,000.00
367	RECREATION-CHARGES FOR SRVCS														
	Playground Fees (Programs)	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Recreation Fees	\$9,500.00		(\$9,025.00)	\$8,500.00		\$9,500.00		\$9,500.00		\$9,500.00		\$9,500.00		\$9,500.00
			\$9,500.00	\$2.29	(\$9,025.00)	\$1.88	\$8,500.00	\$1.50	\$9,500.00	\$1.54	\$9,500.00	\$1.58	\$9,500.00	\$1.63	\$9,500.00
380	MISCELLANEOUS														
	Miscellaneous Income	\$3,000.00		(\$80,330.09)	\$3,000.00		\$3,000.00		\$3,000.00		\$3,000.00		\$3,000.00		\$3,000.00
			\$3,000.00	\$2.29	(\$80,330.09)	\$1.88	\$3,000.00	\$1.50	\$3,000.00	\$1.54	\$3,000.00	\$1.58	\$3,000.00	\$1.63	\$3,000.00
387	CONTRIBUTIONS														
	Contributions	\$0.00		\$3,598.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Dare/Crime Preven Donations	\$0.00		\$0.00	\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00
	Police Misc Donations	\$100.00		(\$7,420.00)	\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,000.00
	Township Donations/Contrib	\$500.00		(\$3,600.00)	\$3,600.00		\$3,600.00		\$3,600.00		\$3,600.00		\$3,600.00		\$3,600.00
			\$600.00	\$2.29	(\$7,422.00)	\$1.88	\$11,600.00	\$1.50	\$11,600.00	\$1.54	\$11,600.00	\$1.58	\$11,600.00	\$1.63	\$11,600.00
391	SALE OF FIXED ASSETS														
	Sale of General Fixed Assets	\$500.00		(\$177.30)	\$500.00		\$500.00		\$500.00		\$500.00		\$600.00		\$600.00
			\$500.00	\$2.29	(\$177.30)	\$1.88	\$500.00	\$1.50	\$500.00	\$1.54	\$500.00	\$1.58	\$500.00	\$1.63	\$600.00
392	TRANSFERS														
	Transfer from Fund Balance	\$1,596,773.00		\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Transfer	\$0.00		\$0.00	\$1,836,700.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
			\$1,596,773.00	\$2.29	\$0.00	\$1.88	\$1,836,700.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00
395	PRIOR YEAR EXPENSES														
	Refund of Prior Year Expend	\$200,000.00		(\$131,355.08)	\$150,000.00		\$100,000.00		\$100,000.00		\$100,000.00		\$100,000.00		\$100,000.00
			\$200,000.00	\$2.29	(\$131,355.08)	\$1.88	\$150,000.00	\$1.50	\$100,000.00	\$1.54	\$100,000.00	\$1.58	\$100,000.00	\$1.63	\$100,000.00
			\$10,434,561.00	\$2.38	(\$9,699,691.70)	\$1.67	\$10,882,521.13	\$1.75	\$9,163,479.50	\$1.79	\$9,165,078.46	\$1.83	\$9,459,606.42	\$1.92	\$11,023,914.38
400	GENERAL GOVERNMENT														
	Council Compensation	\$16,250.00		\$8,947.72	\$16,250.00		\$16,250.00		\$16,250.00		\$16,250.00		\$16,250.00		\$16,250.00

	Social Security Taxes	\$1,008.00	\$554.21	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00		
	Medicare Tax	\$236.00	\$129.51	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00	\$236.00		
	Council Expenses	\$9,880.00	\$9,324.62	\$9,500.00	\$10,000.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00		
	Contributions/Grants/Subsidies	\$22,200.00	\$16,000.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00	\$22,200.00		
	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Council IT	\$7,075.00	\$1,936.48	\$7,000.00	\$7,450.00	\$7,675.00	\$8,000.00	\$8,100.00	\$8,100.00	\$8,100.00	\$8,100.00	\$8,100.00		
	Council Capital	\$40,000.00	\$41,953.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
		\$96,649.00	\$2.29	\$78,847.92	\$1.88	\$56,195.67	\$1.50	\$62,145.75	\$1.54	\$62,870.79	\$1.58	\$63,195.83	\$1.63	\$63,295.92
401	EXECUTIVE													
	Manager Secretary Compensa	\$131,840.00	\$121,698.45	\$135,800.00	\$139,869.00	\$144,065.00	\$148,387.00	\$152,839.00	\$152,839.00	\$152,839.00	\$152,839.00	\$152,839.00		
	Administrative Assistant	\$50,593.00	\$46,977.51	\$52,500.00	\$53,674.00	\$55,285.00	\$56,943.00	\$58,651.00	\$58,651.00	\$58,651.00	\$58,651.00	\$58,651.00		
	Office Personnel Compensatio	\$49,440.00	\$45,636.92	\$51,000.00	\$52,451.00	\$54,024.00	\$55,645.00	\$57,314.00	\$57,314.00	\$57,314.00	\$57,314.00	\$57,314.00		
	Office Personnel Overtime Cot	\$300.00	\$0.00	\$300.00	\$450.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		
	Receptionist	\$37,900.00	\$34,942.09	\$40,200.00	\$41,381.00	\$42,623.00	\$43,902.00	\$45,219.00	\$45,219.00	\$45,219.00	\$45,219.00	\$45,219.00		
	Transcriptionist Compensation	\$5,000.00	\$5,456.25	\$5,500.00	\$5,200.00	\$5,400.00	\$5,500.00	\$5,600.00	\$5,600.00	\$5,600.00	\$5,600.00	\$5,600.00		
	Benefits	\$89,500.00	\$78,075.31	\$92,500.00	\$95,047.00	\$102,651.00	\$107,783.00	\$113,173.00	\$113,173.00	\$113,173.00	\$113,173.00	\$113,173.00		
	Social Security Taxes	\$16,745.00	\$15,845.77	\$17,500.00	\$18,999.00	\$19,569.00	\$20,156.00	\$20,760.00	\$20,760.00	\$20,760.00	\$20,760.00	\$20,760.00		
	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Pension Administration Fees	\$14,848.00	\$14,848.00	\$14,000.00	\$17,000.00	\$18,000.00	\$19,500.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00		
	Minimum Pension Obligation N	\$36,114.00	\$36,114.00	\$40,200.00	\$39,600.00	\$45,000.00	\$46,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00		
	Medicare Tax	\$3,912.00	\$3,705.86	\$4,100.00	\$4,150.00	\$4,275.00	\$4,403.00	\$4,600.00	\$4,600.00	\$4,600.00	\$4,600.00	\$4,600.00		
	Unemployment	\$840.00	\$867.53	\$1,000.00	\$900.00	\$950.00	\$950.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		
	Supplies	\$6,350.00	\$7,147.78	\$6,500.00	\$7,000.00	\$7,100.00	\$7,200.00	\$7,300.00	\$7,300.00	\$7,300.00	\$7,300.00	\$7,300.00		
	Newsletter Expense	\$12,300.00	\$10,657.38	\$13,000.00	\$12,900.00	\$13,000.00	\$13,000.00	\$13,600.00	\$13,600.00	\$13,600.00	\$13,600.00	\$13,600.00		
	Transportation Expenses	\$1,000.00	\$616.82	\$1,000.00	\$1,200.00	\$1,350.00	\$1,350.00	\$1,450.00	\$1,450.00	\$1,450.00	\$1,450.00	\$1,450.00		
	Advertising and Printing	\$11,550.00	\$13,051.36	\$13,000.00	\$12,250.00	\$12,250.00	\$12,650.00	\$13,500.00	\$13,500.00	\$13,500.00	\$13,500.00	\$13,500.00		
	Ordinance Codification Update	\$7,200.00	\$6,362.81	\$8,500.00	\$7,800.00	\$8,100.00	\$8,400.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		
	Community Events	\$2,000.00	\$7,097.64	\$1,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00		
	General Expenses	\$12,500.00	\$10,323.92	\$12,500.00	\$12,500.00	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00		
	Admin Contract Services	\$2,000.00	\$0.00	\$2,000.00	\$2,500.00	\$2,500.00	\$2,750.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		
	Hiring Expenses	\$4,500.00	\$7,199.15	\$4,500.00	\$4,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
	Minor Equipment Purchase	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		
	Admin IT	\$8,945.00	\$5,964.28	\$9,000.00	\$9,500.00	\$10,000.00	\$10,000.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00		
		\$506,377.00	\$2.29	\$472,588.83	\$1.88	\$526,600.00	\$1.50	\$546,871.00	\$1.54	\$572,892.00	\$1.58	\$590,769.00	\$1.63	\$613,256.00
402	FINANCE ADMINISTRATION													
	Controller Compensation	\$2,700.00	\$1,012.50	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00		
	Administrative Compensation	\$85,463.00	\$78,888.16	\$88,000.00	\$90,667.00	\$93,388.00	\$96,189.00	\$99,075.00	\$99,075.00	\$99,075.00	\$99,075.00	\$99,075.00		
	Office Personnel Compensatio	\$49,500.00	\$45,901.16	\$55,000.00	\$56,439.00	\$58,132.00	\$59,876.00	\$61,672.00	\$61,672.00	\$61,672.00	\$61,672.00	\$61,672.00		
	Office Personnel Overtime Cot	\$350.00	\$0.00	\$350.00	\$400.00	\$450.00	\$450.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		
	Benefits	\$50,000.00	\$41,738.69	\$53,000.00	\$55,125.00	\$57,881.00	\$60,775.00	\$64,500.00	\$64,500.00	\$64,500.00	\$64,500.00	\$64,500.00		
	Social Security Taxes	\$8,368.00	\$7,800.08	\$9,000.00	\$9,215.00	\$9,492.00	\$9,776.00	\$10,069.00	\$10,069.00	\$10,069.00	\$10,069.00	\$10,069.00		
	Pension Administration Fees	\$7,436.00	\$7,436.00	\$7,200.00	\$8,072.00	\$8,283.00	\$8,532.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		
	Minimum Pension Obligation-N	\$18,086.00	\$18,086.00	\$20,600.00	\$19,187.00	\$19,763.00	\$20,356.00	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00		
	Medicare Tax	\$1,957.00	\$1,824.13	\$2,200.00	\$2,076.00	\$2,139.00	\$2,023.00	\$2,326.00	\$2,326.00	\$2,326.00	\$2,326.00	\$2,326.00		
	Unemployment	\$420.00	\$441.77	\$600.00	\$460.00	\$500.00	\$500.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00		
	Supplies	\$1,100.00	\$112.23	\$1,500.00	\$1,150.00	\$1,200.00	\$1,200.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00		
	Auditing Services	\$23,500.00	\$18,400.00	\$18,250.00	\$18,200.00	\$18,600.00	\$19,200.00	\$19,776.00	\$19,776.00	\$19,776.00	\$19,776.00	\$19,776.00		
	Real Estate Tax Prep/Mailing	\$12,000.00	\$8,889.09	\$12,500.00	\$12,200.00	\$12,400.00	\$12,400.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00		
	General Expenses	\$1,345.00	\$332.25	\$750.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00		
	Taxes	\$1,000.00	\$577.37	\$600.00	\$1,000.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		
	Bank Services	\$2,400.00	\$3,770.10	\$5,000.00	\$2,600.00	\$2,600.00	\$2,800.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		
	Contracted Services	\$2,800.00	\$2,169.50	\$3,000.00	\$5,100.00	\$5,200.00	\$5,300.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00		
	Payroll Services	\$4,610.00	\$3,985.17	\$5,000.00	\$5,000.00	\$5,100.00	\$5,100.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00		
	Finance IT	\$5,630.00	\$4,791.15	\$5,600.00	\$6,000.00	\$6,000.00	\$6,200.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00		
		\$278,665.00	\$2.29	\$246,155.35	\$1.88	\$290,850.00	\$1.50	\$296,391.00	\$1.54	\$306,128.00	\$1.58	\$315,677.00	\$1.63	\$330,318.00
403	TAX COLLECTION													
	Consulting Services -Accountin	\$650.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		
		\$650.00	\$2.29	\$0.00	\$1.88	\$1,000.00	\$1.50	\$1,000.00	\$1.54	\$1,000.00	\$1.58	\$1,000.00	\$1.63	\$1,000.00

404	<u>LAW</u>													
	Legal Services	\$283,500.00		\$212,910.25		\$200,000.00		\$185,000.00		\$185,000.00		\$190,000.00		\$190,000.00
	Legal Services-Planning/Zonin	\$14,040.00		\$14,646.00		\$17,000.00		\$16,000.00		\$18,000.00		\$18,000.00		\$20,000.00
	Special Counsel	\$152,000.00		\$178,230.37		\$100,000.00		\$30,000.00		\$30,000.00		\$35,000.00		\$45,000.00
	Court Stenographer	\$2,520.00		\$5,619.00		\$1,500.00		\$2,000.00		\$3,000.00		\$3,000.00		\$3,500.00
			\$452,060.00	\$2.29	\$411,405.62	\$1.88	\$318,500.00	\$1.50	\$233,000.00	\$1.54	\$236,000.00	\$1.58	\$246,000.00	\$1.63
407	<u>DATA PROCESSING</u>													
	Social Security Taxes	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Medicare Tax	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Website Operation/Maintenanc	\$3,600.00		\$3,190.00		\$20,000.00		\$5,000.00		\$5,000.00		\$6,000.00		\$6,000.00
	Maintenance/Repair Office Eq	\$10,920.00		\$3,390.90		\$7,000.00		\$15,000.00		\$15,000.00		\$15,000.00		\$18,500.00
	Major Equipment	\$20,000.00		\$0.00		\$20,000.00		\$20,000.00		\$5,000.00		\$5,000.00		\$20,000.00
	Minor Equipment Purchase	\$3,000.00		\$968.01		\$3,000.00		\$3,000.00		\$3,500.00		\$3,500.00		\$3,600.00
	Software/Licenses Purchase	\$23,300.00		\$15,515.31		\$20,000.00		\$24,300.00		\$24,300.00		\$25,300.00		\$25,500.00
			\$60,820.00	\$2.29	\$23,064.22	\$1.88	\$70,000.00	\$1.50	\$67,300.00	\$1.54	\$52,800.00	\$1.58	\$54,800.00	\$1.63
408	<u>ENGINEER</u>													
	Engineering Services	\$165,796.00		\$141,416.79		\$150,000.00		\$165,000.00		\$175,000.00		\$178,500.00		\$180,000.00
	Engineering Services-Plan/Zor	\$8,840.00		\$4,951.08		\$8,000.00		\$9,100.00		\$9,250.00		\$9,550.00		\$9,600.00
	Consulting Services	\$5,000.00		\$0.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00
	Bldg Code Enforcement Servic	\$3,000.00		\$0.00		\$2,000.00		\$3,000.00		\$3,000.00		\$3,000.00		\$3,000.00
	Sewage Enforcement Officer	\$12,000.00		\$10,439.68		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00
			\$194,636.00	\$2.29	\$156,807.55	\$1.88	\$175,000.00	\$1.50	\$192,100.00	\$1.54	\$202,250.00	\$1.58	\$206,050.00	\$1.63
409	<u>BUILDINGS AND PLANT</u>													
	Building Materials/Supplies	\$7,000.00		\$2,855.99		\$5,000.00		\$5,200.00		\$5,200.00		\$5,400.00		\$5,400.00
	Heating Oil	\$5,000.00		\$2,165.89		\$5,000.00		\$5,600.00		\$6,800.00		\$6,800.00		\$6,000.00
	Unleaded Gasoline	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Oils/Lubricants	\$0.00		(\$802.00)		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Communication Expense	\$42,216.00		\$33,607.03		\$42,000.00		\$43,000.00		\$43,000.00		\$43,200.00		\$44,000.00
	Water Usage	\$5,120.00		\$4,157.95		\$5,450.00		\$5,500.00		\$5,500.00		\$5,600.00		\$5,600.00
	Electricity	\$51,200.00		\$42,020.58		\$50,000.00		\$51,800.00		\$52,000.00		\$52,500.00		\$20,200.00
	Gas (Heating)	\$9,000.00		\$6,927.36		\$9,000.00		\$10,000.00		\$11,000.00		\$11,000.00		\$22,000.00
	Refuse Removal	\$2,160.00		\$2,802.70		\$3,000.00		\$3,200.00		\$3,200.00		\$3,300.00		\$3,300.00
	Maint/Repair of Building	\$45,530.00		\$44,930.23		\$45,000.00		\$46,000.00		\$50,000.00		\$50,000.00		\$50,000.00
	Office Equip Maint/Repair	\$1,000.00		\$146.98		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Office Equipment Rental	\$11,159.00		\$9,553.44		\$11,100.00		\$11,200.00		\$11,200.00		\$13,500.00		\$13,500.00
	General Expenses	\$4,000.00		\$0.00		\$5,000.00		\$5,000.00		\$6,000.00		\$6,000.00		\$6,000.00
	Contracted Services	\$17,270.00		\$11,098.16		\$15,000.00		\$16,500.00		\$17,600.00		\$18,500.00		\$19,200.00
	Minor Equipment Purchase	\$3,000.00		\$1,701.30		\$3,000.00		\$3,000.00		\$3,000.00		\$3,000.00		\$3,200.00
	Capital Outlay	\$50,000.00		\$4,029.60		\$40,000.00		\$30,000.00		\$30,000.00		\$30,000.00		\$30,000.00
	Building Purchase/Improvement	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
			\$253,655.00	\$2.29	\$165,195.21	\$1.88	\$238,550.00	\$1.50	\$236,000.00	\$1.54	\$244,500.00	\$1.58	\$248,800.00	\$1.63
410	<u>POLICE</u>													
	Administrative Compensation	\$110,210.00		\$101,732.38		\$113,516.00		\$116,922.00		\$120,429.00		\$124,042.00		\$127,763.00
	Police Compensation (FT)	\$1,681,409.00		\$1,365,932.92		\$1,765,000.00		\$1,872,487.00		\$1,928,662.00		\$1,986,521.00		\$2,134,527.00
	Police Compensation (PT)	\$13,670.00		\$10,093.60		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Police Overtime Compensation	\$86,025.00		\$91,387.96		\$75,000.00		\$118,000.00		\$120,000.00		\$120,000.00		\$122,000.00
	Overtime Billable	\$34,410.00		\$19,790.32		\$35,000.00		\$36,505.00		\$37,601.00		\$38,729.00		\$39,890.00
	Office Personnel Compensation	\$55,506.00		\$51,696.89		\$58,000.00		\$59,500.00		\$60,653.00		\$62,472.00		\$64,346.00
	Office Personnel Overtime	\$385.00		\$0.00		\$400.00		\$450.00		\$450.00		\$500.00		\$600.00
	Benefits	\$663,100.00		\$523,779.80		\$720,000.00		\$720,000.00		\$725,000.00		\$735,000.00		\$750,000.00
	Social Security Taxes	\$123,444.00		\$102,037.85		\$126,300.00		\$136,674.00		\$144,158.00		\$148,485.00		\$152,944.00
	Pension Administration Fees	\$78,000.00		\$79,904.75		\$85,000.00		\$82,000.00		\$82,000.00		\$85,000.00		\$87,000.00
	Minimum Pension Obligation-N	\$7,703.00		\$7,703.00		\$8,400.00		\$8,172.00		\$8,417.00		\$8,669.00		\$9,000.00
	Minimum Pension Obligation-F	\$426,673.00		\$391,126.88		\$282,056.00		\$360,500.00		\$371,315.00		\$382,454.00		\$393,928.00
	Medicare Tax	\$28,798.00		\$23,863.71		\$29,600.00		\$32,732.00		\$33,714.00		\$34,725.00		\$35,767.00
	Unemployment	\$4,708.00		\$4,744.47		\$6,000.00		\$4,100.00		\$4,100.00		\$4,200.00		\$4,500.00
	Office Materials/Supplies	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
	Supplies	\$2,500.00		\$2,195.78		\$2,500.00		\$3,000.00		\$3,000.00		\$3,200.00		\$3,300.00

	K-9 Expenses	\$5,750.00	\$7,709.45	\$6,000.00	\$6,000.00	\$6,200.00	\$6,200.00	\$6,200.00	\$6,300.00						
	Vehicle Gasoline	\$72,000.00	\$40,915.73	\$45,000.00	\$50,000.00	\$50,000.00	\$55,000.00	\$55,000.00	\$58,000.00						
	Oils/Lubricants	\$2,000.00	\$582.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00						
	Uniforms	\$23,600.00	\$16,260.51	\$23,000.00	\$23,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$25,000.00						
	Firearms	\$1,500.00	\$62.64	\$1,000.00	\$1,000.00	\$5,000.00	\$1,500.00	\$1,500.00	\$5,000.00						
	Ammunition	\$6,000.00	\$7,052.65	\$8,000.00	\$6,500.00	\$6,500.00	\$7,000.00	\$7,000.00	\$7,000.00						
	Contracted Services	\$6,980.00	\$12,970.71	\$14,000.00	\$14,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$16,000.00						
	Training	\$28,000.00	\$17,704.77	\$25,000.00	\$28,000.00	\$28,000.00	\$30,000.00	\$30,000.00	\$30,000.00						
	Advertising and Printing	\$1,000.00	\$618.00	\$500.00	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00						
	Communication Equip - O/M/R	\$2,150.00	\$563.50	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,300.00						
	Maint/Repair Equipment	\$7,000.00	\$5,873.54	\$7,000.00	\$7,000.00	\$7,000.00	\$7,500.00	\$7,500.00	\$7,500.00						
	Vehicle - O/M/R	\$30,000.00	\$21,704.72	\$25,000.00	\$30,000.00	\$30,000.00	\$35,000.00	\$35,000.00	\$35,000.00						
	Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	General Expenses	\$7,000.00	\$7,161.40	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00						
	Community Events	\$4,000.00	\$18,138.31	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00						
	Uniform Maintenance	\$0.00	\$10.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Investigation Expense	\$2,500.00	\$2,200.00	\$3,000.00	\$3,000.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,300.00						
	Major Equipment Purchase	\$50,000.00	\$53,705.00	\$50,000.00	\$50,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$10,000.00						
	Police Computer- IT	\$51,625.00	\$49,660.05	\$45,000.00	\$47,000.00	\$47,000.00	\$48,500.00	\$48,500.00	\$48,500.00						
	Minor Equipment Purchase	\$17,000.00	\$16,520.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00						
	Capital Outlay	\$25,000.00	\$29,491.00	\$18,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00						
411	FIRE		\$3,659,646.00	\$2.29	\$3,084,894.46	\$1.88	\$3,592,772.00	\$1.50	\$3,828,792.00	\$1.54	\$3,933,849.00	\$1.58	\$4,040,097.00	\$1.63	\$4,230,465.00
	Police Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Vehicle Gasoline & Oil	\$12,000.00	\$10,630.07	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00						
	Workmen's Compensation	\$21,000.00	\$19,773.00	\$22,000.00	\$25,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$30,000.00						
	Hydrant Service	\$22,392.00	\$20,676.00	\$22,392.00	\$22,392.00	\$22,000.00	\$23,000.00	\$23,000.00	\$23,000.00						
	Vehicle - O/M/R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	General Expense	\$8,100.00	\$15,199.67	\$12,000.00	\$12,000.00	\$12,000.00	\$13,500.00	\$13,500.00	\$13,500.00						
	Contribution to Fire Cos.	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00	\$235,000.00						
	Cont. to Fireman's Relief	\$92,290.00	\$91,586.19	\$91,600.00	\$92,290.00	\$92,290.00	\$92,290.00	\$92,290.00	\$92,290.00						
	Contribution to EMS Services	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00						
	Fire and Rescue Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
414	PLANNING AND ZONING		\$410,782.00	\$2.29	\$412,864.93	\$1.88	\$414,992.00	\$1.50	\$418,290.00	\$1.54	\$422,290.00	\$1.58	\$423,790.00	\$1.63	\$425,790.00
	Zoning Officer Comp	\$76,545.00	\$70,668.11	\$79,000.00	\$81,206.00	\$83,643.00	\$86,152.00	\$88,736.00	\$88,736.00						
	Officials Compensation	\$360.00	\$68.91	\$360.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00						
	Office Personnel Compensatio	\$55,907.00	\$51,875.60	\$59,400.00	\$61,125.00	\$62,959.00	\$64,848.00	\$66,793.00	\$66,793.00						
	Office Personnel Overtime Cot	\$600.00	\$722.25	\$600.00	\$600.00	\$680.00	\$680.00	\$700.00	\$700.00						
	Benefits	\$50,000.00	\$41,711.09	\$51,500.00	\$55,125.00	\$57,881.00	\$60,775.00	\$64,000.00	\$64,000.00						
	Social Security Taxes	\$8,272.00	\$7,645.46	\$8,700.00	\$8,920.00	\$9,188.00	\$9,464.00	\$9,747.00	\$9,747.00						
	Pension Administration Fees	\$7,400.00	\$2,307.95	\$7,000.00	\$8,100.00	\$8,300.00	\$8,600.00	\$9,500.00	\$9,500.00						
	Minimum Pension Obligation-N	\$17,999.00	\$17,999.00	\$19,900.00	\$22,283.00	\$19,667.00	\$20,258.00	\$23,500.00	\$23,500.00						
	Medicare Tax	\$1,935.00	\$1,788.05	\$2,100.00	\$2,100.00	\$2,148.00	\$2,213.00	\$2,280.00	\$2,280.00						
	Unemployment	\$420.00	\$420.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00						
	Supplies	\$1,100.00	\$989.48	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,600.00	\$1,600.00						
	Consulting Services	\$10,000.00	\$0.00	\$5,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00						
	Advertising and Printing	\$7,000.00	\$12,667.94	\$7,000.00	\$7,500.00	\$7,500.00	\$7,900.00	\$8,000.00	\$8,000.00						
	Vehicle Maint/Repair - O/M/R	\$2,300.00	\$648.34	\$2,000.00	\$2,500.00	\$2,800.00	\$2,800.00	\$3,200.00	\$3,200.00						
	General Expenses	\$500.00	\$605.20	\$750.00	\$750.00	\$800.00	\$1,000.00	\$1,200.00	\$1,200.00						
	Planning Services (Contracted	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00						
	Seminar/Education/Meetings	\$1,200.00	\$0.00	\$1,200.00	\$1,500.00	\$1,800.00	\$1,800.00	\$2,000.00	\$2,000.00						
	Minor Equipment Purchase	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00						
	Zoning IT	\$12,600.00	\$9,838.15	\$12,600.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,200.00	\$5,200.00						
	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
415	EMERGENCY MANAGEMENT		\$260,138.00	\$2.29	\$219,955.53	\$1.88	\$262,610.00	\$1.50	\$278,609.00	\$1.54	\$291,766.00	\$1.58	\$300,890.00	\$1.63	\$314,856.00
	Administrative Person. Comp.	\$2,000.00	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00						

	Materials/Supplies	\$500.00		\$0.00	\$500.00		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		
	Haz Mat Clean-up	\$5,000.00		\$0.00	\$2,500.00		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
	Minor Equipment Purchase	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$7,500.00	\$2.29	\$1,500.00	\$1.88	\$5,000.00	\$1.50	\$7,500.00	\$1.54	\$7,500.00	\$1.58	\$7,500.00	\$1.63	\$7,500.00
419	<u>CROSSING GUARDS</u>														
	Crossing Guard Wages	\$5,000.00		\$2,085.63	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
			\$5,000.00	\$2.29	\$2,085.63	\$1.88	\$5,000.00	\$1.50	\$5,000.00	\$1.54	\$5,000.00	\$1.58	\$5,000.00	\$1.63	\$5,000.00
421	<u>DOG CONTROL</u>														
	Dog Control Wages	\$3,000.00		\$2,250.00	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	Dog Control Supplies	\$1,400.00		\$563.07	\$1,000.00		\$1,200.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,500.00	\$1,500.00
	Dog Control Contracted Servic	\$4,500.00		\$960.00	\$4,500.00		\$4,500.00	\$4,750.00	\$4,750.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,300.00	\$5,300.00	\$5,300.00
			\$8,900.00	\$2.29	\$3,773.07	\$1.88	\$8,500.00	\$1.50	\$8,700.00	\$1.54	\$9,150.00	\$1.58	\$9,600.00	\$1.63	\$9,800.00
426	<u>RECYCLING</u>														
	Recycling Coordinator	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Recycling Supplies	\$0.00		\$0.00	\$500.00		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Compost Center Fuel	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Small Tools	\$500.00		\$432.36	\$500.00		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Professional Services	\$0.00		\$0.00	\$20,000.00		\$20,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$25,000.00	\$25,000.00
	Communications	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Advertising and Printing	\$0.00		\$0.00	\$500.00		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Utilities	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Maint/Repairs Facility	\$10,500.00		\$17,131.90	\$0.00		\$11,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	Compost Center Appropriation	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Minor equipment	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$2.21	\$11,000.00	\$2.29	\$17,564.26	\$1.88	\$21,500.00	\$1.50	\$33,000.00	\$1.54	\$39,000.00	\$1.58	\$39,000.00	\$1.63	\$42,000.00
430	<u>HIGHWAY-GENERAL SERVICES</u>														
	Administrative Compensation	\$87,824.00		\$81,068.28	\$90,459.00		\$93,173.00	\$95,968.00	\$98,847.00	\$98,847.00	\$98,847.00	\$98,847.00	\$98,847.00	\$101,812.00	\$101,812.00
	Roadmaster Compensation	\$65,722.00		\$59,748.40	\$68,100.00		\$70,108.00	\$72,211.00	\$74,378.00	\$74,378.00	\$74,378.00	\$74,378.00	\$74,378.00	\$76,609.00	\$76,609.00
	Maintenance Compensation	\$569,178.00		\$488,493.58	\$654,600.00		\$601,719.00	\$619,770.00	\$638,364.00	\$638,364.00	\$638,364.00	\$638,364.00	\$638,364.00	\$657,515.00	\$657,515.00
	Seasonal Employee Comp	\$24,120.00		\$22,361.01	\$20,000.00		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
	Maintenance Personnel Overti	\$67,667.00		\$23,752.62	\$67,000.00		\$71,787.00	\$73,941.00	\$76,159.00	\$76,159.00	\$76,159.00	\$76,159.00	\$76,159.00	\$78,444.00	\$78,444.00
	Benefits	\$348,442.00		\$297,420.38	\$384,000.00		\$384,157.00	\$403,365.00	\$415,466.00	\$415,466.00	\$415,466.00	\$415,466.00	\$415,466.00	\$436,239.00	\$436,239.00
	Social Security Taxes	\$50,500.00		\$41,876.08	\$56,000.00		\$53,575.00	\$55,182.00	\$56,838.00	\$56,838.00	\$56,838.00	\$56,838.00	\$56,838.00	\$58,425.00	\$58,425.00
	Pension Administration Fees	\$37,100.00		\$15,763.90	\$39,000.00		\$46,000.00	\$46,500.00	\$47,500.00	\$47,500.00	\$47,500.00	\$47,500.00	\$47,500.00	\$48,000.00	\$48,000.00
	Minimum Pension Obligation-N	\$90,357.00		\$90,355.00	\$111,800.00		\$128,750.00	\$132,612.00	\$136,590.00	\$136,590.00	\$136,590.00	\$136,590.00	\$136,590.00	\$140,688.00	\$140,688.00
	Medicare Tax	\$11,810.00		\$9,793.82	\$13,000.00		\$12,529.00	\$12,905.00	\$13,295.00	\$13,295.00	\$13,295.00	\$13,295.00	\$13,295.00	\$13,700.00	\$13,700.00
	Unemployment	\$2,940.00		\$3,183.39	\$4,000.00		\$3,028.00	\$3,120.00	\$3,120.00	\$3,120.00	\$3,120.00	\$3,120.00	\$3,120.00	\$3,200.00	\$3,200.00
	Materials/Supplies	\$4,000.00		\$3,059.64	\$4,000.00		\$4,000.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,500.00	\$4,500.00
	Office Supplies	\$1,500.00		\$497.89	\$750.00		\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00
	Diesel Fuel	\$77,850.00		\$42,759.72	\$75,000.00		\$75,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$80,000.00	\$80,000.00
	Oils/Lubricants	\$3,000.00		\$5,211.93	\$4,500.00		\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
	Traffic Sign - M/R	\$5,750.00		\$2,682.50	\$5,750.00		\$6,000.00	\$6,000.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,500.00	\$6,500.00
	Vehicle - O/M/R	\$27,000.00		\$64,544.12	\$35,000.00		\$35,000.00	\$35,000.00	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00
	Equipment Rental	\$5,000.00		\$0.00	\$5,000.00		\$5,000.00	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
	Judgements- Damages	\$0.00		\$2,000.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Expenses	\$9,950.00		\$9,867.86	\$14,000.00		\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$13,000.00	\$13,000.00
	Contracted Services	\$38,000.00		\$7,300.72	\$30,000.00		\$48,000.00	\$48,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	Major Equipment Purchase	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Minor Equipment Purchase	\$5,000.00		\$4,553.44	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Public Works IT	\$5,600.00		\$3,726.50	\$5,000.00		\$5,000.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,750.00	\$6,750.00
		\$2.21	\$1,538,310.00	\$2.29	\$1,280,020.78	\$1.88	\$1,691,959.00	\$1.50	\$1,691,076.00	\$1.54	\$1,745,774.00	\$1.58	\$1,766,507.00	\$1.63	\$1,824,582.00
433	<u>HIGHWAY-TRAFFIC SIGNALS</u>														
	Road/Street Signs/Markings	\$33,000.00		\$23,370.20	\$33,000.00		\$40,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$45,000.00	\$45,000.00
	Traffic Signal Purchase/Improv	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$2.21	\$33,000.00	\$2.29	\$23,370.20	\$1.88	\$33,000.00	\$1.50	\$40,000.00	\$1.54	\$42,000.00	\$1.58	\$42,000.00	\$1.63	\$45,000.00
438	<u>HIGHWAY-REPAIRS TO HIGHWAYS</u>														
	Road Materials/Supplies	\$155,000.00		\$118,957.32	\$155,000.00		\$158,000.00	\$158,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00
		\$2.21	\$155,000.00	\$2.29	\$118,957.32	\$1.88	\$155,000.00	\$1.50	\$158,000.00	\$1.54	\$158,000.00	\$1.58	\$160,000.00	\$1.63	\$160,000.00
439	<u>HIGHWAY CONSTR AND REBUILDING</u>														

	Capital Construction	\$1,070,793.00		\$1,032,149.35		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
		\$2.21	\$1,070,793.00	\$2.29	\$1,032,149.35	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00	
452	<u>PARTICIPANT RECREATION</u>															
	Materials/Supplies	\$4,860.00		\$4,204.59		\$3,000.00		\$3,000.00		\$3,500.00		\$3,500.00		\$4,000.00		
	Refuse Removal	\$4,340.00		\$6,228.39		\$5,000.00		\$5,000.00		\$5,200.00		\$5,200.00		\$5,400.00		
	Maintenance/Repairs	\$14,300.00		\$25,278.79		\$25,000.00		\$25,000.00		\$25,000.00		\$25,000.00		\$25,000.00		
	General Expenses	\$7,040.00		\$5,269.19		\$5,000.00		\$5,500.00		\$6,000.00		\$6,500.00		\$6,500.00		
	Community Evenes	\$0.00		\$0.00		\$4,600.00		\$4,600.00		\$4,000.00		\$4,000.00		\$4,000.00		
	Park Contracted Services	\$80,000.00		\$70,594.14		\$80,000.00		\$90,000.00		\$100,000.00		\$100,000.00		\$100,000.00		
	Summer Youth Program (SVC)	\$34,900.00		\$25,530.42		\$34,900.00		\$34,900.00		\$34,900.00		\$34,900.00		\$36,500.00		
	Senior Program	\$11,000.00		\$5,120.00		\$11,000.00		\$12,000.00		\$12,000.00		\$12,000.00		\$12,200.00		
	Pool Pass Reimbursement	\$15,000.00		\$5,690.00		\$11,000.00		\$11,000.00		\$11,000.00		\$11,000.00		\$11,000.00		
	Major Equipment Purchase	\$9,000.00		\$6,230.05		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00		
	Minor Equipment Purchase	\$1,000.00		\$1,236.28		\$1,000.00		\$1,000.00		\$1,000.00		\$1,000.00		\$1,000.00		
		\$2.21	\$181,440.00	\$2.29	\$155,381.85	\$1.88	\$190,500.00	\$1.50	\$202,000.00	\$1.54	\$212,600.00	\$1.58	\$213,100.00	\$1.63	\$215,600.00	
456	<u>LIBRARIES</u>															
	Library Contribution	\$160,000.00		\$11,220.00		\$125,000.00		\$125,000.00		\$100,000.00		\$100,000.00		\$100,000.00		
		\$2.21	\$160,000.00	\$2.29	\$11,220.00	\$1.88	\$125,000.00	\$1.50	\$125,000.00	\$1.54	\$100,000.00	\$1.58	\$100,000.00	\$1.63	\$100,000.00	
461	<u>CONSERVATION</u>															
	Supplies	\$100.00		\$0.00		\$200.00		\$200.00		\$200.00		\$300.00		\$300.00		
	Dues, Subscriptions etc	\$500.00		\$109.00		\$1,000.00		\$500.00		\$500.00		\$500.00		\$500.00		
	Community Events	\$0.00		\$0.00		\$4,000.00		\$4,000.00		\$4,000.00		\$4,500.00		\$4,500.00		
	Contribution	\$500.00		\$550.00		\$750.00		\$750.00		\$1,000.00		\$1,000.00		\$1,200.00		
	Minor Equipment Purchase	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
		\$2.21	\$1,100.00	\$2.29	\$659.00	\$1.88	\$5,950.00	\$1.50	\$5,450.00	\$1.54	\$5,700.00	\$1.58	\$6,300.00	\$1.63	\$6,500.00	
471	<u>DEBT PRINCIPAL</u>															
	Loan Principal Payments	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
		\$2.21	\$0.00	\$2.29	\$0.00	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00	
472	<u>DEBT INTEREST</u>															
	Loan Interest Payments	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
		\$2.21	\$0.00	\$2.29	\$0.00	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00	
481	<u>INTERGOVERNMENT EXPENSES</u>															
	Intergovernmental Expenditure	\$15,000.00		\$3,777.36		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		
		\$2.21	\$15,000.00	\$2.29	\$3,777.36	\$1.88	\$5,000.00	\$1.50	\$5,000.00	\$1.54	\$5,000.00	\$1.58	\$5,000.00	\$1.63	\$5,000.00	
486	<u>INSURANCE</u>															
	Benefits	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
	Business Insurance	\$111,706.00		\$77,345.00		\$86,000.00		\$115,000.00		\$125,000.00		\$125,000.00		\$130,000.00		
	Vehicle Insurance	\$31,095.00		\$40,711.00		\$45,000.00		\$50,000.00		\$50,000.00		\$52,000.00		\$40,000.00		
	Workmen's Compensation	\$126,000.00		\$140,472.12		\$175,000.00		\$180,000.00		\$185,000.00		\$165,000.00		\$165,000.00		
	Public Officials Bond	\$1,050.00		\$1,150.00		\$1,050.00		\$1,200.00		\$1,200.00		\$1,200.00		\$2,000.00		
		\$2.21	\$269,851.00	\$2.29	\$259,678.12	\$1.88	\$307,050.00	\$1.50	\$346,200.00	\$1.54	\$361,200.00	\$1.58	\$343,200.00	\$1.63	\$337,000.00	
487	<u>EMPLOYEE BENEFITS</u>															
	Benefits	\$191,371.00		\$147,241.60		\$192,500.00		\$212,000.00		\$215,000.00		\$217,500.00		\$219,000.00		
		\$2.21	\$191,371.00	\$2.29	\$147,241.60	\$1.88	\$192,500.00	\$1.50	\$212,000.00	\$1.54	\$215,000.00	\$1.58	\$217,500.00	\$1.63	\$219,000.00	
489	<u>MISCELLANEOUS</u>															
	Intergovernmental DCED	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
	Legal Settlements	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
	Matching Grant Allocation	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
		\$2.21	\$0.00	\$2.29	\$0.00	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00	
490	<u>Transfer</u>															
	CD Purchase	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
		\$2.21	\$0.00	\$2.29	\$0.00	\$1.88	\$0.00	\$1.50	\$0.00	\$1.54	\$0.00	\$1.58	\$0.00	\$1.63	\$0.00	
491	<u>REFUNDS-PRIOR YEAR EXPENSES</u>															
	Refund of Prior Year Revenue	\$2,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
	Unpaid Bills Prior Years	\$20,000.00		\$28,583.56		\$20,000.00		\$20,000.00		\$20,000.00		\$20,000.00		\$20,000.00		
		\$2.21	\$22,000.00	\$2.29	\$28,583.56	\$1.88	\$20,000.00	\$1.50	\$20,000.00	\$1.54	\$20,000.00	\$1.58	\$20,000.00	\$1.63	\$20,000.00	
492	<u>INTERFUND OPERATING TRANSFERS</u>															
	Transfer to Other Funds	\$315,000.00		\$1,815,000.00		\$1,890,000.00		\$390,000.00		\$390,000.00		\$390,000.00		\$390,000.00		
	Transfer to Fund Balance	\$275,180.46		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		

Compost CTR	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	\$2.21	\$590,255.54	\$2.29	\$1,815,000.00	\$1.88	\$1,890,000.00	\$1.50	\$390,000.00	\$1.54	\$390,000.00	\$1.58	\$390,000.00	\$1.63	\$390,000.00
	\$2.33	\$10,434,561.00	\$2.38	\$10,172,810.38	\$1.67	\$10,603,085.13	\$1.75	\$9,409,469.50	\$1.79	\$9,642,315.79	\$1.83	\$9,815,823.08	\$1.92	\$10,134,111.38
		\$10,434,561.00		\$9,699,691.70		\$10,882,521.13		\$9,163,479.50		\$9,165,078.46		\$9,459,606.42		\$11,023,914.38
		<u>\$10,434,561.00</u>		<u>\$10,172,810.38</u>		<u>\$10,603,085.13</u>		<u>\$9,409,469.50</u>		<u>\$9,642,315.79</u>		<u>\$9,815,823.08</u>		<u>\$10,134,111.38</u>
		(\$0.00)		(\$473,118.68)		\$279,436.00		(\$245,990.00)		(\$477,237.33)		(\$356,216.67)		\$889,803.00