

**SALISBURY TOWNSHIP**  
LEHIGH COUNTY, PENNSYLVANIA



**2020 FINAL APPROVED BUDGET**

December 12, 2019

**2020 BUDGET**  
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## A SHORT HISTORY OF SALISBURY TOWNSHIP

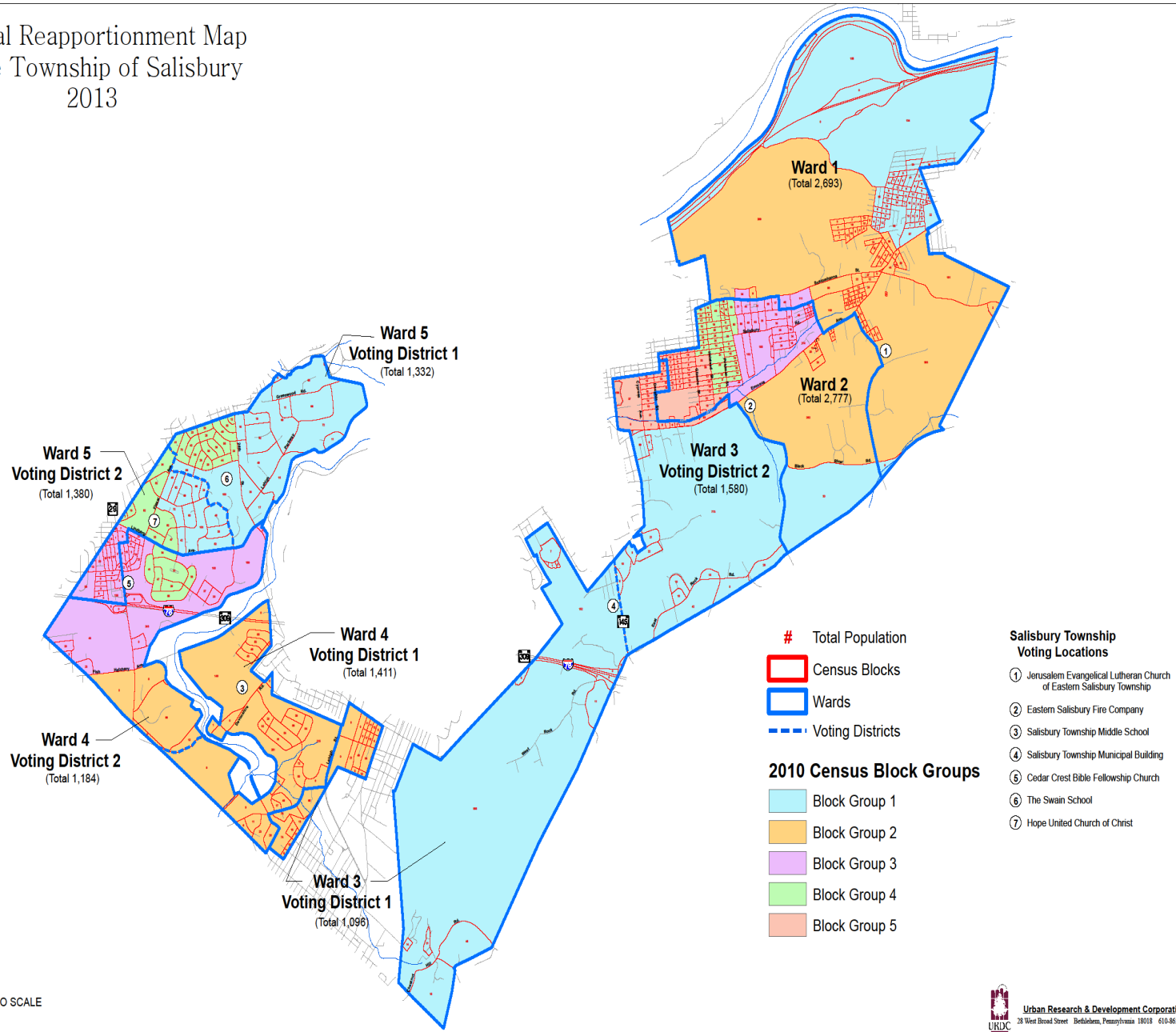
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers were of German descent, it seems reasonable that Salzburg was a preferred name at the time, however because the United States was under British rule, and thus the recording clerk was English, the township might have been named after Salisbury, England. Through the years, the township has been referred to as Saltzberg, Salsberg, Saltzburg, Salsburg and Salisbury, and Salisbury - its official name today.



(1753-2003)

Salisbury Township was originally much larger than it stands today. Fountain Hill, Emmaus from Keystone Street eastward, and all of Allentown south of the Little Lehigh Creek were originally part of Salisbury Township. However, annexations by the City of Allentown, and incorporations by other municipalities nibbled at township boundaries over the years, leaving Salisbury as essentially two nearly separate territories - an eastern and a western portion. At its current 11.3 square miles, Salisbury has gone from one of the larger townships in the Commonwealth to one of the smallest. Since it became a First-Class Township in 1951, and with its own school district and a strong municipal structure, Salisbury is now a respected and long-lived entity in its own right.

# Official Reapportionment Map of the Township of Salisbury 2013



- # Total Population
- Census Blocks
- Wards
- Voting Districts

- ### 2010 Census Block Groups
- Block Group 1
  - Block Group 2
  - Block Group 3
  - Block Group 4
  - Block Group 5

- ### Salisbury Township Voting Locations
- ① Jerusalem Evangelical Lutheran Church of Eastern Salisbury Township
  - ② Eastern Salisbury Fire Company
  - ③ Salisbury Township Middle School
  - ④ Salisbury Township Municipal Building
  - ⑤ Cedar Crest Bible Fellowship Church
  - ⑥ The Swain School
  - ⑦ Hope United Church of Christ

N  
NO SCALE

## **GOVERNMENT STRUCTURE OF SALISBURY TOWNSHIP**

Salisbury Township is a First-Class Township operating under a Commissioner/Manager structure. A five-person Board of Commissioners is responsible for all policy and law-making decisions while the manager is responsible for the day-to-day operation of the Township.

The Township is divided into five wards (numbered 1 -5, east to west) who each elect their own Board member. The Commissioners meet twice a month on the second and fourth Thursdays of the month at 7:00 p.m. at the Township Building, 2900 S. Pike Avenue, Allentown PA 18103.

While the Board of Commissioners is responsible for making decisions for the Township, they would be unable to run the Township without assistance from other boards and commissions. Several other volunteer boards exist which are open to Township residents by appointment. The Township seeks applications for vacancies and the Board of Commissioners vote on the appointments.

The Planning Commission is a seven-person board responsible for regulating land development and designs. The Commission reviews and acts on minor subdivisions and re-subdivisions. Major subdivisions, land development and site plans are also reviewed by the Commission, but are then sent to the Board of Commissioners for action. The Planning Commission meets on the second Tuesday each month at 7:30 p.m.

The Zoning Hearing Board is a seven-person board (five regular members and two alternates) charged with ensuring fair application of the zoning ordinance. The Board is able to hear and make decisions about appeals from property owners regarding enforcement of the zoning ordinance. The Board meets on the first Tuesday each month at 7:00 p.m.

The Recreation Advisory Committee is a five-member committee responsible for providing recommendations on developing recreational programs to engage all age groups in the Township. They are responsible for recommending the number of instructors and leaders necessary to carry out the programs, inspecting the parks and facilities each year, and preparing an annual list of improvements. Members are appointed to five-year terms by the Board of Commissioners. Meetings are held bi-monthly,

The Police Civil Service Commission is a three-member board responsible for developing the rules and testing requirements for the hiring of police officers. They are responsible for maintaining a list of eligible officers for hire and making recommendations to the Board of Commissioners for filling vacancies on the police force. They are mandated to meet at least once a year, and otherwise meet as needed.

The Environmental Advisory Council is an eight-person Council consisting of five members selected by the Board of Commissioners from each of the five wards, as well as a representative from the Board of Commissioners and Planning Commission plus one additional task force member. Members serve three-year terms once appointed and work to promote environmental initiatives throughout the Township. Members research environmental issues and advise the Township Manager and Commissioners. They also coordinate with residents, outside agencies and other organizations for environmental projects within the Township.

Construction in Salisbury Township must abide by the Uniform Construction Code (UCC), as adopted by the Township in 2004. Property owners having construction done to their property must have the work inspected and approved by the Township's inspection agency, CodeMaster. If property owners feel the inspectors have misinterpreted or misapplied the UCC they may request an appeal through the Township's Building Code Board of Appeals. The Board of Appeals consists of five members who meet as needed. Residents interested in this board must have some engineering, architecture, construction or technical background.

## **EXECUTIVE SUMMARY**

Overall, the 2020 budget focuses on maintaining current service levels. We did not include any major changes to services but continue to look for ways to reduce costs where we can while maintaining high-quality services. In 2019, we have filled some staff vacancies, replaced our Chief of Police of 25 years, and finished a seven-year major park improvement project. As we return to a full complement of staff, we feel confident that 2020 will be another year of providing excellent customer service to Salisbury Township residents. Below are major budget highlights and key budget assumptions included in the 2020 budget.

### **▪ FOCUS ON APPROPRIATELY FUNDING CAPITAL FUNDS:**

- Since splitting out Capital into its own fund, we are able to focus on the operational expenses for each fund and what revenue is needed to support the fund. In addition, we continue to update the 10-year Capital Replacement Plan and how much funding will be needed annually into the Capital Funds to support ongoing Capital needs. (See Capital Replacement Plans Attached)
- Based on the 10-year replacement plan, the average annual capital expenditures are approximately \$564k. In the current General Fund Capital Budget, we are budgeting \$468k in expenditures with the general operating fund transferring \$350k into the Capital Fund. The shortfall will be covered by previous year Capital Reserves.
- For all “stand-alone” proprietary funds (Water, Sewer, and Refuse/Recycling Funds), we have calculated the rate needed to budgeted the revenue we need to collect from residents and at what rate we should charge for these services. In addition, we have developed a 10-year equipment replacement plan to determine Funding needs for the Water and Sewer Funds. Any major project work needed for Water or Sewer will need to be funded through debt financing. We cannot increase rates to cover future project work as it would be too much to put on each rate-payer.

### **▪ PROPOSED RATE INCREASES:**

- Water Fund:  
Currently, we bill \$6.60/1,000 gallons based on residential water usage. We are proposing a new rate of \$6.90/1,000 gallons. For a family that uses an average of 20,000 gallons per quarter (an average quarterly usage for a family), they will pay approximately \$6 more per quarter or \$24 annually. This rate increase is

needed to cover increased water fund operation and capital costs. We have received correspondence from LCA on rate increases for 2020 but they were not able to be included in this draft. We are reviewing the impact of their rate increases to determine if we need to increase our rates even more.

**Sewer Fund:**

Currently, residents pay \$72 per unit per quarter for sewer. We are proposing a new quarterly rate of \$75 per unit per quarter. Similar to water fund, this rate increase is needed to cover increased sewer fund operation and cover current and future Capital needs. We continue with our I&I projects annually as a result of the previously imposed EPA Administrative Order. We budgeted \$250k of I&I work in the Sewer Capital Fund in 2020.

**Refuse/Recycling Fund:**

Our current contract with Republic Services will be ending June 2020. We are putting solid waste collection out for bid so we are unsure of what we will be paying for the new contract. We are proposing **NO** rate increase in this budget but we will revisit at the time of the new contract. In addition, we have experienced a spike in Recycling costs due to recently imposed, and more restrictive, contamination thresholds.

▪ **CHANGES TO FIRE FUND:**

- In the past, some fire expenditures were recorded and/or covered by the General Fund. We have amended the budget to include all of these costs within the Fire Fund. Fire Company incentive payments, Fire Truck debt payments and utilities will now all be paid directly from the Fire Fund. These changes created a deficit in the Fire Fund of approximately \$100k so we are proposing a tax millage increase of .081 mills which will generate an additional \$104k of revenue solely for the Fire Fund. For a resident with a tax assessment of \$225,000, this proposed millage represents an annual increase of \$18. This proposed tax increase will get us to a break-even budget.
- Fire Capital Fund shows that we need to increase the annual amount of taxes earmarked for capital from \$101,000 per year to \$120,000 per year. This will allow us to fund fire apparatus more adequately under a 25-year replacement plan we have developed (See Capital Replacement Plan on page ).
- We recently hired a Fire Services Director to oversee both Fire Companies. In addition, the township implemented a new fire brigade.



▪ **SALARY AND BENEFITS:**

- We made a presentation change in the way we record and budget for salary and benefits. In previous years, we budgeted salary by department and fund but we recorded benefits under Insurance in total. This will more accurately reflect a total cost by department.
- Salary costs increase annually based on current Collective Bargaining Agreements. Administrative Staff follow the Public Works contract so all Non-Uniformed staff will receive 3.75%; Police will receive 3.5%. All Non-Uniformed staff will also contribute to their Defined Benefit Plan. For the 2020 budget year, non-uniformed employees will contribute 1.5% of their salary and Police will continue to contribute 3.04%.
- We have received our new health insurance rates for 2020. Health Insurance premiums have increased by 12.9% over 2019 rates. Non-Uniformed employees bi-weekly contributions increased by \$5/pay.
- We have not received a quote for Workers Compensation Premiums. Premiums will increase due to several claims made in 2019. We have built in an increase in 2020.

▪ **OTHER BUDGET ITEMS:**

- We started to implement the new Rental Inspection Program in 2019. We are still recruiting for a part-time inspector to fully implement the program. We expect the program to be fully implemented in 2020.
- The Department of Environmental Protection approved our five-year Pollution Reduction Program (PRP). We will start the design and planning phase at the end of 2019 and in 2020. Public Works will complete some of the tasks of the plan in 2020. We do not plan on any major PRP projects in 2020.
- Highway Aide (also known as Liquid Fuels) continues to grow its fund balance. We are projecting an ending fund balance of \$861k at 12/31/2019. We are budgeting \$250k for several road projects with Highway Aide dollars in 2020. In addition, we budgeted \$155k to replace the township's Paver out of Highway Aide equipment dollars. We are reflecting a reduction in Highway Aide fund balance in 2020 to cover these items.

## BUGET TIMELINE

<b>2019</b>	
<b>May 23</b>	Kick off Budget Process at BOC Workshop. Present intial Budget Timeline.
<b>June 28</b>	Finance Director will set up users and budget forms in Caselle Advantage
<b>June 28</b>	Finance Director will meet with each Department Head to train on new Budgeting software and process.
<b>August 2</b>	Department Heads will complete their line item budgets with justifications/descriptions.
<b>August 2</b>	Finance Director will schedule face to face budget meetings with Department Heads.
<b>August 5 - 23</b>	Finance Director, Township Manager, and Assistant Township Manager will meet with each Department Head to discuss 2020 initial budget requests.
<b>September 6</b>	Finance Director will develop first draft of 2020 budget and distribute to Township Manager and Assistant Township Manager for review.
<b>September 9 - 13</b>	Finance Director will meet with Township Manager and Assistant Township Manager to review first draft of budget.
<b>September 20</b>	Finance Director will make any necessary revisions to budget after review with Township Manager.
<b>September 26</b>	Finance Director will distribute First Draft of Budget at Workshop Meeting and provide a budget summary.
<b>October 10</b>	Finance Director will lead further budget discussion at BOC Workshop Meetings. Eastern Salisbury and Western Salisbury Fire Companies will present their budget requests to the Board of Commissioners.
<b>October 24</b>	Finance Director will lead further budget discussion at BOC Workshop Meetings. The Police Department will present their budget requests to the Board of Commissioners.
<b>November 14*</b>	First reading of Preliminary 2020 Proposed Budget during Regular BOC meeting, to be followed by * advertisement of "Tentative Budget". The Public Works Department will present their budget requests to the Board of Commissioners.
<b>November 26**</b>	Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2020 Budget for adoption at the next Meeting.
<b>December 12</b>	The Finance Director will present the 2020 Budget and Tax Ordinance for adoption.
<b>December 26</b>	Adopt 2020 Budget and Tax Ordinance (If not Adopted on 12/12).

\*Budget must be advertised for 20 days before adoption

\*\*Board meeting will be held on the Tuesday before Thanksgiving

## 2020 COMBINED BUDGET BY FUND

	FUND											TOTAL	
	GENERAL	CAP-GENERAL	FIRE	CAP - FIRE	LIBRARY	WATER	CAP - WATER	SEWER	CAP - SEWER	REFUSE & RECYCLING	DEBT		HIGHWAY
<b>REVENUES:</b>													
REVENUE FROM OPERATIONS	7,622,686	25,200	381,200	4,200	82,000	1,956,400	7,200	2,157,650	9,000	1,432,912	0	475,885	14,154,333
TRANSFERS FROM OTHER FUNDS	525,600	300,000	0	163,994	0	0	100,000	0	300,000	0	183,476	0	1,573,070
GRANTS & CONTRIBUTIONS	44,000	-	0	0	0	0	0	0	0	0	0	0	44,000
REFUNDS OF PRIOR-YEAR EXP	75,000	-	0	0	0	0	0	0	0	0	0	0	75,000
USE OF PRIOR-YEAR RESERVES	<u>133,661</u>	<u>168,276</u>	<u>0</u>	<u>200,800</u>	<u>4,100</u>	<u>62,365</u>	<u>0</u>	<u>19,467</u>	<u>0</u>	<u>75,783</u>	<u>0</u>	<u>186,115</u>	<u>850,567</u>
<b>TOTAL REVENUE</b>	<u>8,400,947</u>	<u>493,476</u>	<u>381,200</u>	<u>368,994</u>	<u>86,100</u>	<u>2,018,765</u>	<u>107,200</u>	<u>2,177,117</u>	<u>309,000</u>	<u>1,508,695</u>	<u>183,476</u>	<u>662,000</u>	<u>16,696,970</u>
<b>EXPENDITURES:</b>													
OPERATING EXPENSES	8,100,947	0	216,600	0	86,100	1,743,765	0	1,702,117	0	1,333,695	0	217,000	13,400,224
TRANSFERS TO OTHER FUNDS	300,000	237,476	163,994	0	0	275,000	0	475,000	0	175,000	0	0	1,626,470
DEBT SERVICE	0	0	0	43,994	0	0	62,319	0	21,557	0	183,476	0	311,346
CAPITAL EXPENSES	0	256,000	0	325,000	0	0	0	0	275,000	0	0	445,000	1,301,000
TRANSFERS TO RESERVES	<u>0</u>	<u>0</u>	<u>606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,881</u>	<u>0</u>	<u>12,443</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,930</u>
<b>TOTAL EXPENSES</b>	<u>8,400,947</u>	<u>493,476</u>	<u>381,200</u>	<u>368,994</u>	<u>86,100</u>	<u>2,018,765</u>	<u>107,200</u>	<u>2,177,117</u>	<u>309,000</u>	<u>1,508,695</u>	<u>183,476</u>	<u>662,000</u>	<u>16,696,970</u>

## **GENERAL FUND BUDGET**

### **FUND DESCRIPTION:**

The General Fund serves as the operating fund for Salisbury Township. It is used to account for all financial resources and operating expenses, except those required to be accounted for separately.

The General Fund receives a majority of funding from Taxes, Permits, and Fees. Real Estate Taxes are collected by an elected Tax Collector annually based on Lehigh County's property assessment. We set Millage annually based on General Fund needs.

Major Services provided under the General Fund:

- General Government Support
- Public Safety
- Community Development
- Public Works
- Recreation

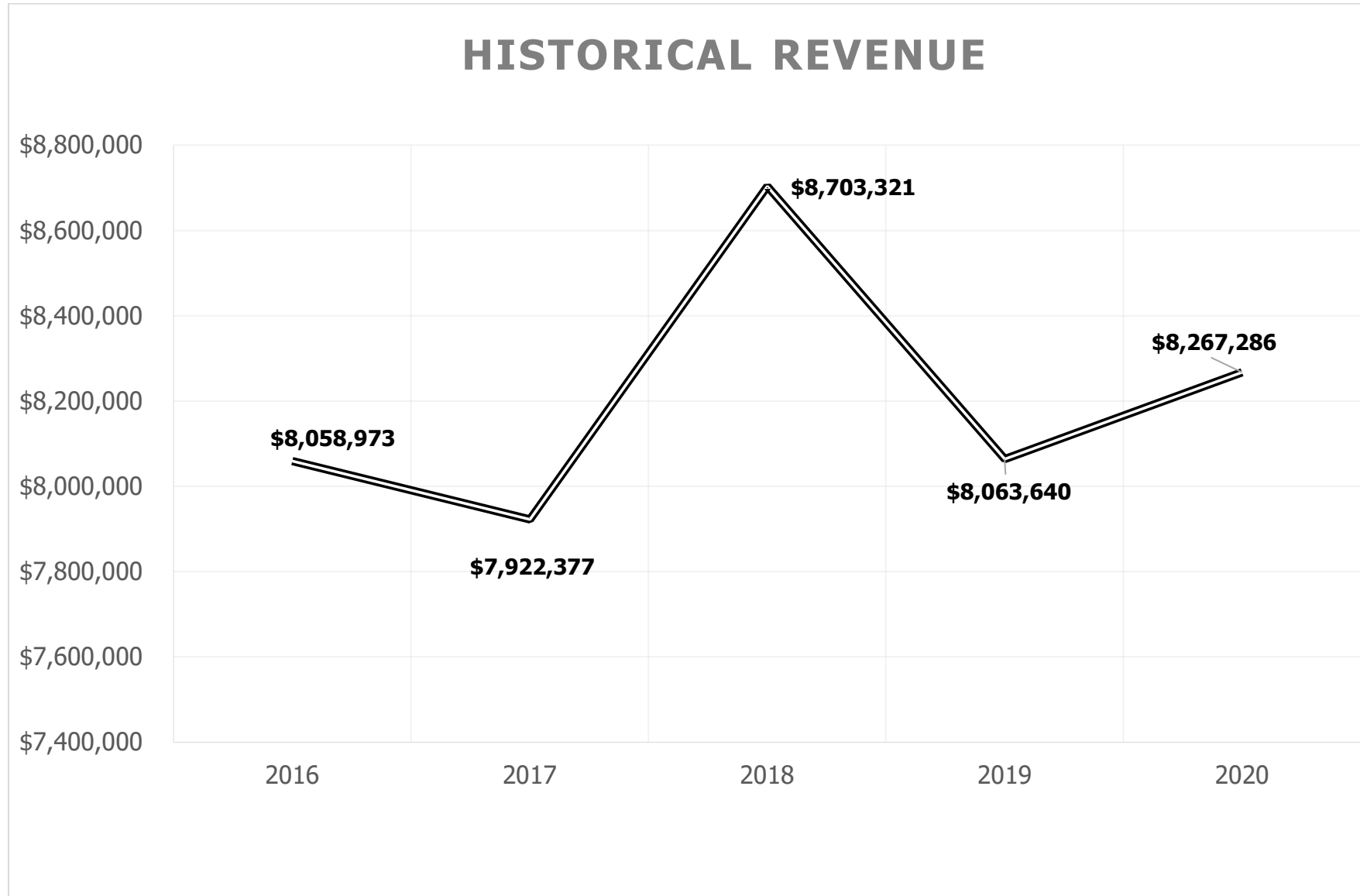
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

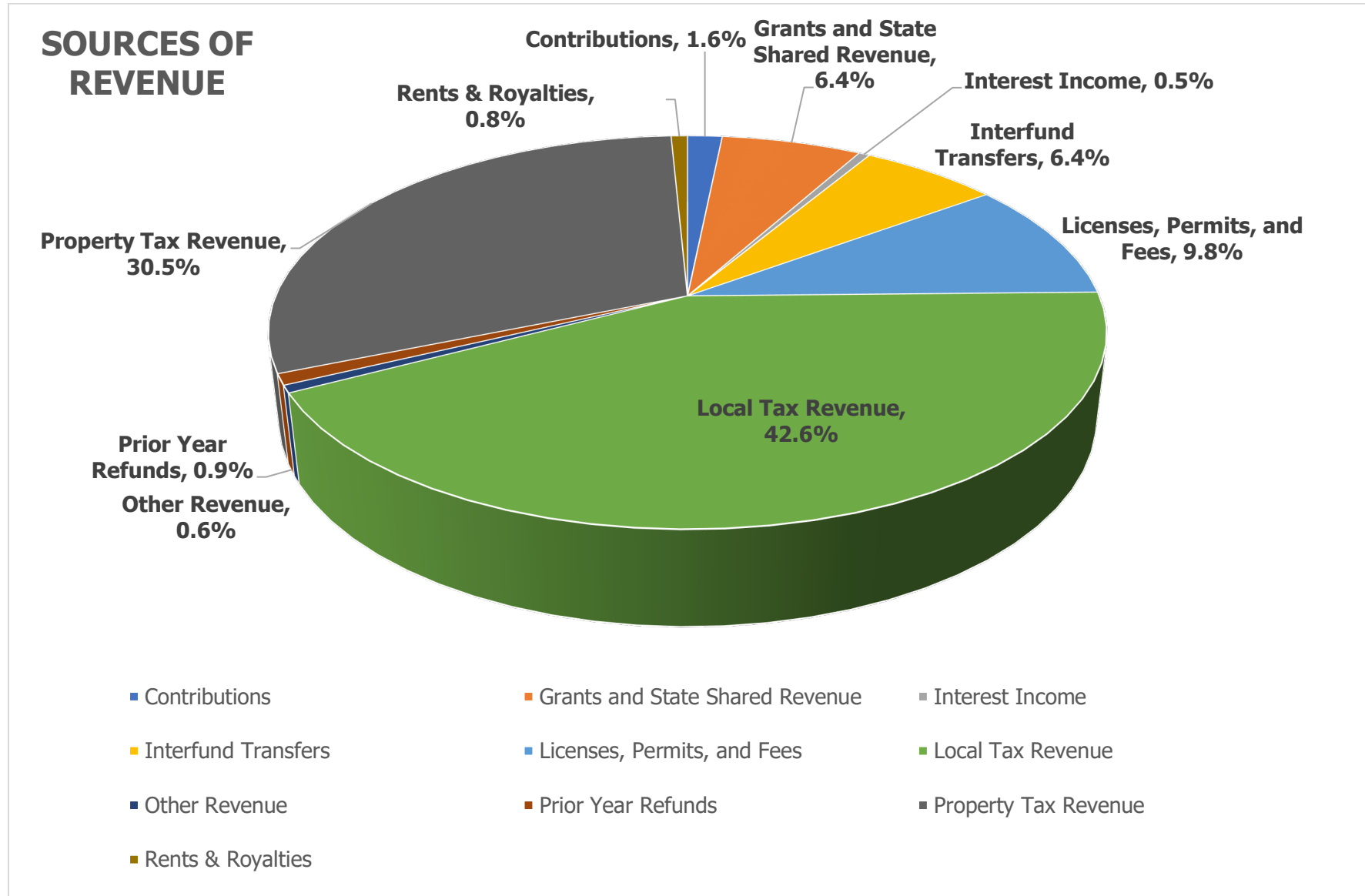
## GENERAL FUND REVENUE - SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>01. General Fund Revenue</b>						
301. Property Taxes	2,228,789	2,211,005	2,505,272	2,519,000	2,519,000	-
310. Local Enabling Taxes	3,345,935	3,382,473	3,481,095	3,520,000	3,520,000	-
321. Business Licenses & Permits	252,422	253,680	244,361	248,204	253,810	5,606
322. Non-Business Licenses & Permit	8,421	9,541	25,178	6,660	6,650	(10)
331. Fines	108,344	106,251	63,094	64,200	74,200	10,000
341. Interest	19,406	19,188	50,186	42,000	42,000	-
342. Rents & Royalties	58,796	60,168	69,222	61,662	62,296	634
351. Federal Grants	53,571	1,400	3,600	1,800	1,800	-
354. State Grants	360,257	347,404	736,686	56,871	42,200	(14,671)
355. State-Shared Revenue	401,717	423,296	439,444	465,693	489,100	23,407
359. In Lieu Of Taxes	28,200	28,200	67,000	67,000	67,000	-
360. Service Fees	70,193	112,295	122,767	109,000	139,000	30,000
361. Review Fees	59,548	53,460	103,487	127,250	82,850	(44,400)
362. Public Safety Fees	223,624	180,096	176,095	245,240	249,400	4,160
363. Snow Removal	1,879	1,935	2,012	2,050	2,100	50
364. Sanitation Fees	1,604	2,397	1,990	1,000	1,000	-
365. Membership Fees	27,866	25,250	20,692	24,000	24,000	-
367. Recreational User Fees	7,118	4,535	2,175	2,852	3,200	348
380. Miscellaneous	14,802	11,022	28,604	19,800	22,080	2,280
387. Contributions	93,000	91,388	65,075	65,000	65,000	-
391. Asset Disposal	15,218	5,690	58,327	500	0	(500)
392. Interfund Transfers	499,756	434,739	319,329	348,513	525,600	177,087
393. Prior Year Proceeds	2,273,990	0	0	0	0	-
395. Prior Year Exp	160,606	144,999	117,631	65,345	75,000	9,655
396. Prior Year Reserves	0	0	0	0	0	-
<b>Total Revenue</b>	<b>10,315,059</b>	<b>7,910,412</b>	<b>8,703,321</b>	<b>8,063,640</b>	<b>8,267,286</b>	<b>203,646</b>
<b>Total 01. General Fund</b>	<b>10,315,059</b>	<b>7,910,412</b>	<b>8,703,321</b>	<b>8,063,640</b>	<b>8,267,286</b>	<b>203,646</b>

# GENERAL FUND TOTAL REVENUE



## GENERAL FUND – SOURCES OF GENERAL FUND REVENUE



## **GENERAL FUND - DEPARTMENT BUDGETS**

### **PURPOSE**

The purpose of the Department Budget presentation section is to provide:

1. What services each Department provides.
2. Department Expenditures.
3. Department Budget Highlights.
4. How each Department is staffed.
5. Recent Accomplishments.
6. Challenges each Department is facing.
7. Goals of the Department.

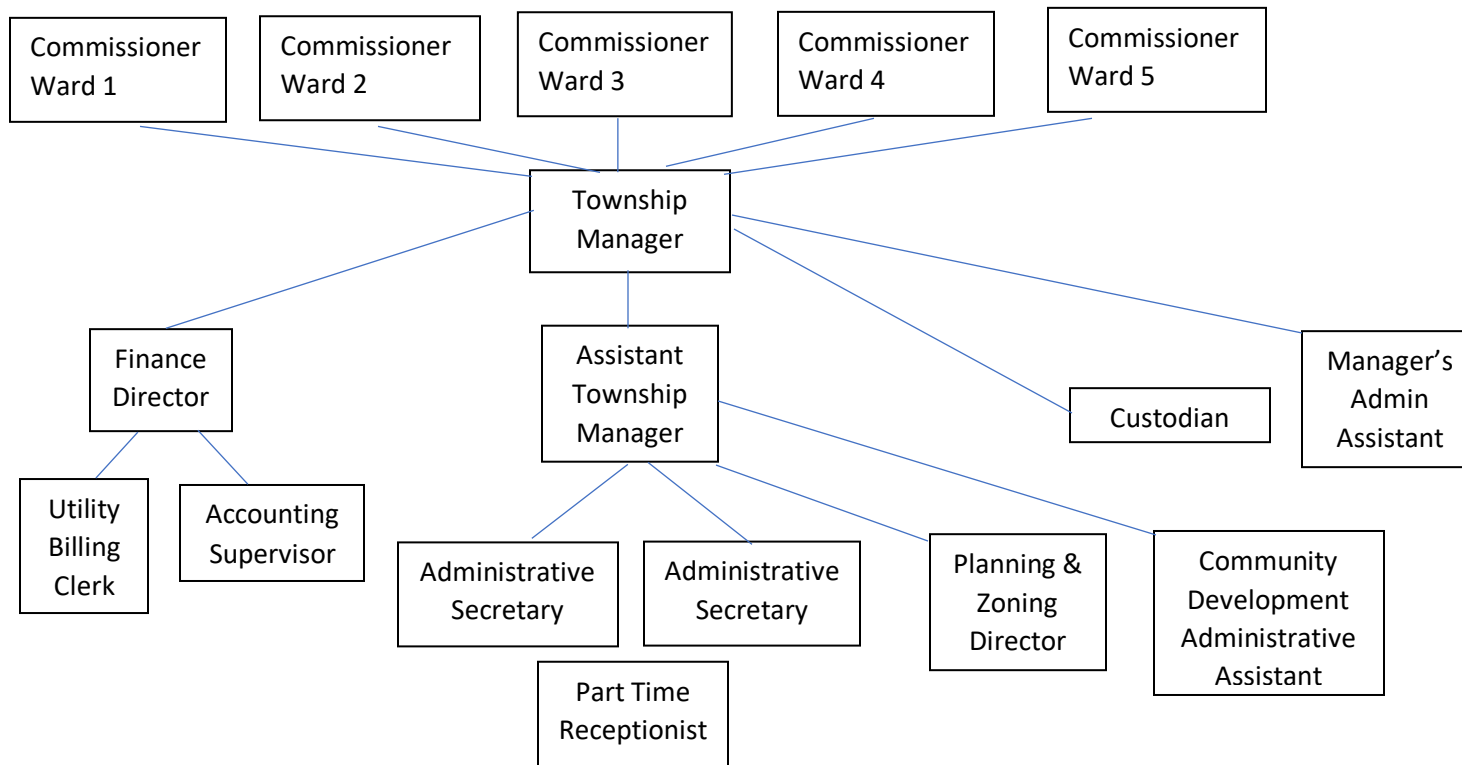


# GENERAL GOVERNMENT BUDGET

## SERVICES PROVIDED

General Government include activities related to the administrative support functions required to support the Township service areas. Major functions under this are Legislative, Executive, Finance, IT, Personnel, Legal and Engineering.

## GENERAL GOVERNMENT ORG CHART



## MAJOR ACCOMPLISHMENTS IN 2019



The Board of Commissioners hired a consultant to review Salisbury Township Emergency Services. The Board approved the consultants Report and has utilized several of the consultant's recommendations found in the report. Some of the recommendations are built into this budget or will be considered in future budgets.



The Township promoted Sandy Nicolo into the Assistant Manager position effective 4/1/2019 to provide critical support to the Township Manager. Sandy Nicolo continues as Code Enforcement officer as well.



After a careful cost/benefit analysis, the Finance Department outsourced the printing and mailing of quarterly utility bills to residents saving the Utility Billing clerk an average of two days per quarter while reducing the overall cost to the township.



The Finance Department purchased and implemented a new budgeting module in our accounting software suite. This product has provided improved budgeting accuracies along with significant time savings for the Finance Director.



After many improvements to the technology infrastructure of the Township over the past two years, the IT Department continued to build off strengthened security and support of the Township's IT network.



With the help of the Township Engineer, the DEP approved the Township's Pollution Reduction Plan. We have started to implement the plan and are required to complete the plan in five years.



Completed Lindberg Park Project. The park looks beautiful!

## CHALLENGES

All services provided by the Township require a high level of support. Over the years, we have increased the level of services provided to the residents while maintaining a low cost of administrative support. We have maintained this level by utilizing technology and have outsourced tasks where appropriate. We continue to look for ways to cut administrative costs without impacting the quality of service provided.

## GENERAL GOVERNMENT DEPARTMENT GOALS

- ✓ Move offices and restructure responsibilities in the Township Administrative Building to better serve the residents of the Township. This will include moving Community Development to allow for face to face communication with residents needing information on permits, creating a new window for tax collection, and moving utilities and other collections into the front office. We believe this will provide excellent customer service to the Residents of Salisbury.
- ✓ Implement Community Development module to allow for better tracking of activities by address.
- ✓ Increase the number of online utility bill payers by at least 5 percent.
- ✓ Continue to improve the collections and placing of liens on properties for non-paying residents.
- ✓ Implement a new document scanning system to ensure documents are saved electronically and easily accessible, while looking to reduce the need for paper files.

## LEGISLATIVE DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>400. Legislative</b>						
01-400.113. Commissioners	13,000	13,000	13,000	13,000	13,000	-
01-400.161. Social Security Tax	0	0	0	0	995	995
01-400.200. Volunteer & Public Events	506	1,687	651	1,688	1,500	(188)
01-400.240. Supplies	680	634	221	300	360	60
01-400.420. Dues/Subscriptions/Membersh	3,189	3,263	3,270	3,270	3,300	30
01-400.460. Conferences & Training	0	0	0	0	100	100
<b>Total 400. Legislative</b>	<b>17,374</b>	<b>18,584</b>	<b>17,142</b>	<b>18,258</b>	<b>19,255</b>	<b>997</b>

## BUDGET HIGHLIGHTS

All Board of Commissioner costs are recorded under this department. Public Events covers volunteer dinner, annual staff appreciation, and any other event to show appreciation to staff or the public. Excluding payroll taxes, legislative costs maintained similar to prior years.

## EXECUTIVE DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>401. Executive</b>						
01-401.121. Manager	59,677	43,320	44,791	46,115	48,028	1,913
01-401.122. Assistant Manager	0	11,070	0	0	90,506	90,506
01-401.139. Caretaker	18,510	672	0	0	0	-
01-401.141. Clerical--Full Time	100,854	106,333	109,423	113,132	118,604	5,472
01-401.149. Clerical--Part Time	25,534	22,716	18,613	25,700	24,170	(1,530)
01-401.156. Insurance - Health	0	0	0	0	73,852	73,852
01-401.158. Insurance - Life & Disability	0	0	0	0	2,597	2,597
01-401.160. Pension	0	0	0	0	66,857	66,857
01-401.161. Social Security Tax	0	0	0	0	21,520	21,520
01-401.162. Insur - Workers Comp	0	0	0	0	451	451
01-401.171. HRA Employee Reimbs	0	0	0	0	625	625
01-401.183. Overtime	0	0	0	0	0	-
01-401.212. Newsletter	0	5,616	5,617	5,650	5,700	50
01-401.231. Vehicle Fuel	1,517	1,645	1,702	600	600	-
01-401.240. Office Supplies	3,347	4,282	3,771	3,600	4,000	400
01-401.251. Vehicle Maintenance	1,117	48	170	500	1,000	500
01-401.260. Minor Equipment & Small Too	4,539	4,644	90	500	500	-
01-401.312. Consulting Services	2,320	5,880	47,920	2,920	2,920	-
01-401.315. General Services	10,913	12,035	8,831	10,000	10,000	-
01-401.320. Telephone	16,523	16,345	16,293	16,140	16,080	(60)
01-401.325. Postage	8,183	9,885	8,403	9,000	9,000	-
01-401.341. Advertising	4,868	3,421	2,813	4,200	4,000	(200)
01-401.342. Printing	1,224	0	373	500	500	-
01-401.343. Right-to-Know Request Fees	33	90	0	0	0	-
01-401.375. Equip Maint & Lease Agreeeme	8,637	11,745	11,871	12,000	10,000	(2,000)
01-401.420. Dues/Subscriptions/Membersf	3,074	3,796	2,880	3,400	3,500	100
01-401.421. Training	354	490	1,732	1,000	1,000	-
01-401.460. Conferences	0	0	0	0	3,600	3,600
01-401.700. Capital Equipment	0	0	0	0	0	-
<b>Total 401. Executive</b>	<b>271,225</b>	<b>264,030</b>	<b>285,293</b>	<b>254,957</b>	<b>519,610</b>	<b>264,653</b>

## EXECUTIVE DEPARTMENT BUDGET HIGHLIGHTS

All Costs related to General Township matters or costs to support the Township Manager, Assistant Township Manager or the Manager's Administrative Assistant is recorded under this department. The Assistant Manager was moved from the Code Enforcement Department budget into the Executive Department. Excluding Salary and Benefit increases, remaining line items stayed consistent with prior years.

## FINANCE DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>402. Finance</b>						
01-402.122. Finance Director	98,580	28,871	84,857	91,337	95,664	4,327
01-402.123. Accounting Supervisor	75,179	64,156	69,302	73,783	75,983	2,200
01-402.156. Insurance - Health	0	0	0	0	29,541	29,541
01-402.158. Insurance - Life & Disability	0	0	0	0	1,249	1,249
01-402.160. Pension	0	0	0	0	44,629	44,629
01-402.161. Social Security Tax	0	0	0	0	13,131	13,131
01-402.162. Insur - Workers Comp	0	0	0	0	275	275
01-402.171. HRA Employee Reimbs	0	0	0	0	250	250
01-402.240. Supplies	1,482	2,192	2,751	2,400	2,000	(400)
01-402.260. Minor Equipment & Small Too	1,467	1,077	0	2,200	1,000	(1,200)
01-402.311. Auditing & Accounting Service	9,600	9,600	27,129	12,000	12,600	600
01-402.320. Telephone	652	181	714	705	660	(45)
01-402.420. Dues/Subscriptions/Membersh	712	791	569	727	750	23
01-402.421. Training	1,154	552	636	600	600	-
01-402.460. Conferences	0	0	0	1,083	3,600	2,517
<b>Total 402. Finance</b>	<b>188,827</b>	<b>107,420</b>	<b>185,958</b>	<b>184,835</b>	<b>281,932</b>	<b>97,097</b>

## FINANCE DEPARTMENT BUDGET HIGHLIGHTS

All costs related to the Finance Department (excluding costs related to billing for water, sewer, and Refuse) are recorded under this department. Excluding Salary and Benefit cost increases, the only major increase in this budget was to Conferences. We budgeted for the Finance Director to attend the Government Finance Officers Association (GFOA) annual conference in State College and the Accounting Supervisor to attend Caselle’s Annual Conference (Caselle is our Accounting Software).

## TAX COLLECTION DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>403. Tax Collection</b>						
01-403.114. Tax Collector	10,000	10,000	10,000	10,000	10,000	-
01-403.161. Social Security Tax	0	0	0	0	765	765
01-403.240. Supplies	173	246	169	350	300	(50)
01-403.260. Minor Equipment & Small Too	0	145	0	0	200	200
01-403.325. Postage	4,252	3,941	3,468	3,000	3,000	-
01-403.353. Tax Collector's Bond	536	536	566	566	570	4
01-403.420. Dues/Subscriptions/Membersh	40	80	90	90	100	10
01-403.452. EIT Collection Fee	30,484	30,269	29,658	31,000	31,400	400
01-403.453. LST Collection Fee	11,585	11,535	11,216	11,200	11,200	-
01-403.454. Real Estate Tax Collections	2,824	3,136	3,074	3,185	3,200	15
<b>Total 403. Tax Collection</b>	<b>59,894</b>	<b>59,888</b>	<b>58,241</b>	<b>59,391</b>	<b>60,735</b>	<b>1,344</b>

## TAX COLLECTION DEPARTMENT BUDGET HIGHLIGHTS

All costs related to the collection of township taxes are recorded under this department. No major changes over prior years.

## LEGAL DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>404. Legal</b>						
01-404.310. Township Solicitor	47,264	44,955	69,712	60,000	60,000	-
01-404.314. Special Legal & Consulting Svcs	4,747	1,458	272	750	500	(250)
01-404.318. Reimbursable Legal Services	8,723	8,441	17,037	18,000	15,000	(3,000)
<b>Total 404. Legal</b>	<b>60,733</b>	<b>54,855</b>	<b>87,021</b>	<b>78,750</b>	<b>75,500</b>	<b>(3,250)</b>

## LEGAL DEPARTMENT BUDGET HIGHLIGHTS

The legal department represents all general legal matters involving the township solicitor. Any legal fees that are billed to someone are recorded as reimbursable. This line item matches reimbursable legal fee revenue.

## PERSONNEL ADMIN DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>406. Personnel Admin</b>						
01-406.171. HRA Employee Reimbs	9,521	5,527	4,338	7,000	0	(7,000)
01-406.172. Retirement Incentive Pmts	19,800	30,550	28,160	30,720	13,080	(17,640)
01-406.240. Supplies & Minor Equipment	609	221	149	650	450	(200)
01-406.314. Special Legal & Consult'g Svcs	8,288	1,248	5,402	17,783	13,000	(4,783)
01-406.315. General Services	20,271	2,922	12,492	4,000	2,400	(1,600)
01-406.341. Advertising	4,616	1,700	2,317	2,400	2,400	-
<b>Total 406. Personnel Admin</b>	<b>63,104</b>	<b>42,167</b>	<b>52,858</b>	<b>62,553</b>	<b>31,330</b>	<b>(31,223)</b>

## PERSONNEL ADMIN BUDGET HIGHLIGHTS

HRA payments are now recorded under each employee's department. Retirement Incentive payments have decreased due to two payments ending December 2019 and one ending March 2021. Two payments remain until March 2021. Special Legal & Consulting budget includes \$10k for Police Collective Bargaining Agreement renewal costs and \$3k for annual management of our new Non-Uniform Defined Contribution Plan.

**INFORMATION TECHNOLOGY (IT) DEPARTMENT BUDGET**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>407. Information Technology (IT)</b>						
01-407.261. Computer Equip & Software	16,844	27,907	8,926	22,000	6,800	(15,200)
01-407.319. Computer Maint & Support	18,006	14,682	29,716	36,000	36,000	-
<b>Total 407. Information Technology (IT)</b>	<b>34,851</b>	<b>42,589</b>	<b>38,642</b>	<b>58,000</b>	<b>42,800</b>	<b>(15,200)</b>

**IT DEPARTMENT BUDGET HIGHLIGHTS**

The Township contracts with an IT Vendor for IT help desk support, IT security and back up, and overall support of the IT Network. Included in this department budget is ongoing general Equipment and software needs and approximately Support costs to our IT Vendor to cover general administrative staff and IT Support needs. Equipment & Software costs were higher in 2019 because of the purchase of the budgeting module in the accounting software. We have budgeted for some computer replacements in 2020. Computer Maintenance and Support increased for potential contingencies. We may not need to spend this additional budgeted amount.

**ENGINEERING DEPARTMENT BUDGET**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>408. Engineering</b>						
01-408.313. Township Engineer	5,314	30,452	8,758	15,000	12,000	(3,000)
01-408.314. Special Engineering Services	0	0	0	0	0	-
01-408.318. Reimbursable Engineering Svc	35,265	23,314	69,682	90,000	60,000	(30,000)
<b>Total 408. Engineering</b>	<b>40,579</b>	<b>53,766</b>	<b>78,440</b>	<b>105,000</b>	<b>72,000</b>	<b>(33,000)</b>



## ENGINEERING DEPARTMENT BUDGET HIGHLIGHTS

Any general engineering matters not specific to another fund or project is recorded here. All engineering costs billed to a resident or developer are recorded as reimbursable engineering costs and this line item agrees to Reimbursable Engineering Revenue.

### BUILDINGS & PLANT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>409. Buildings &amp; Plant</b>						
01-409.144. Maintenance Custodian	45,059	46,588	51,807	55,387	57,101	1,714
01-409.156. Insurance - Health	0	0	0	0	29,541	29,541
01-409.158. Insurance - Life & Disability	0	0	0	0	494	494
01-409.160. Pension	0	0	0	0	14,846	14,846
01-409.161. Social Security Tax	0	0	0	0	4,387	4,387
01-409.162. Insur - Workers Comp	0	0	0	0	91	91
01-409.192. Work Boot & Clothing Allowan	0	250	250	250	250	-
01-409.230. Heating Fuel	19,950	27,842	33,137	25,000	25,000	-
01-409.232. Generator Fuel	0	591	285	1,217	600	(617)
01-409.240. Supplies	4,469	4,578	5,836	4,800	4,500	(300)
01-409.260. Minor Equipment & Small Too	945	1,131	0	500	500	-
01-409.320. TELEPHONE	0	0	110	660	660	-
01-409.361. Electric	32,245	28,927	28,781	29,000	29,000	-
01-409.366. Water	1,572	1,867	2,323	2,180	2,200	20
01-409.373. Facilities Maintenance	64,357	39,117	13,329	25,000	20,000	(5,000)
01-409.600. Capital Construction	12,542	8,889	29,024	0	0	-
01-409.601. Stormwater Basin Retrofit	3,498	0	0	0	0	-
<b>Total 409. Buildings &amp; Plant</b>	<b>184,636</b>	<b>159,780</b>	<b>164,881</b>	<b>143,994</b>	<b>189,170</b>	<b>45,176</b>

## **BUDGET HIGHLIGHTS**

All costs needed to maintain and operate the township buildings are recorded under this department. Facility maintenance costs vary year over year. We had some costs in 2019 related to moving offices around and building of a new space for the tax collector. Excluding increases to salary and benefits, overall costs are consistent with prior years.

## **PUBLIC SAFETY BUDGET**

### **PUBLIC SAFETY OVERVIEW**

Public Safety includes services provided by the **Police Department, Fire inspection Department, and Emergency Management Department.**

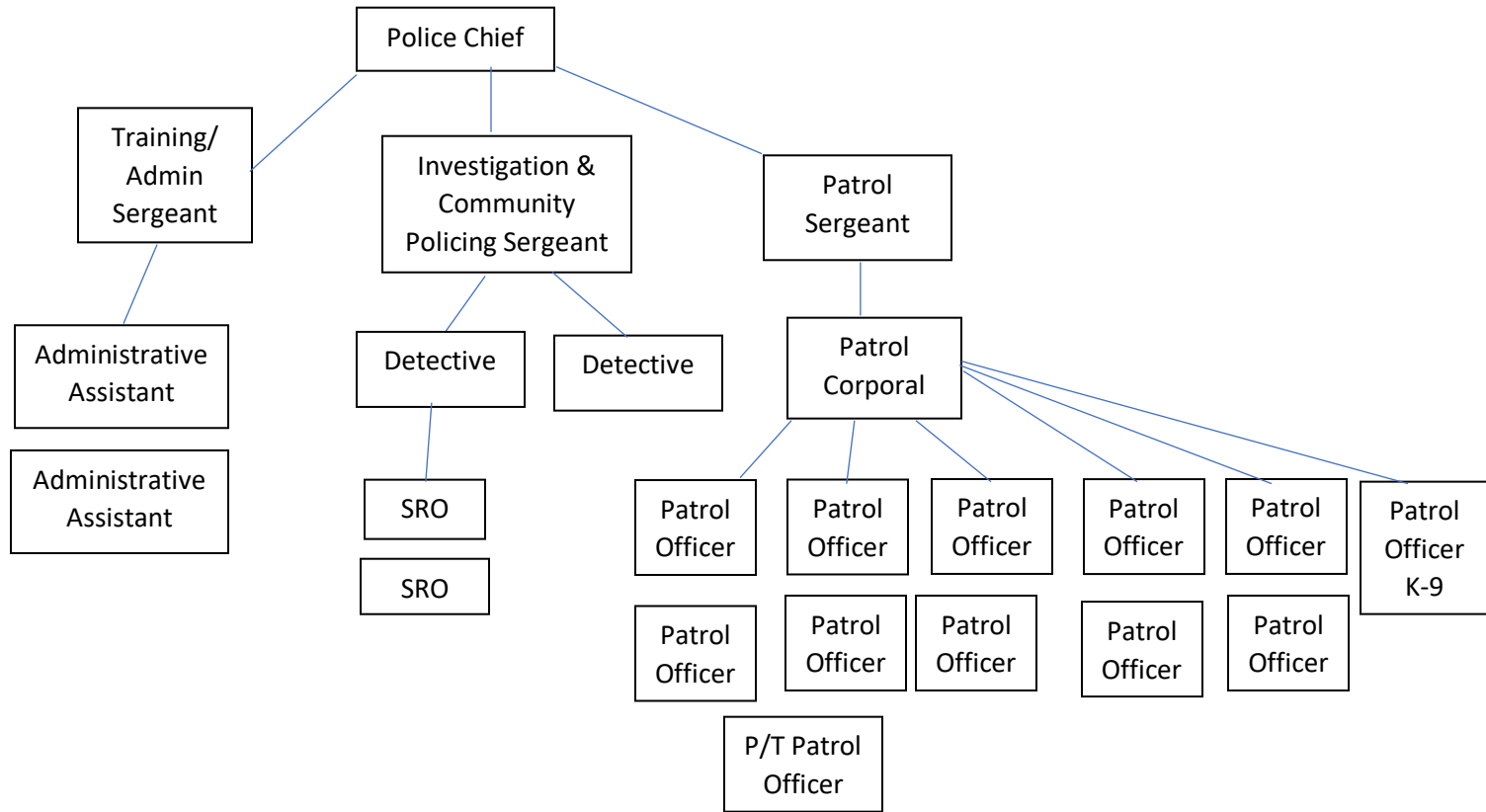
### **POLICE DEPARTMENT SERVICES**

The Salisbury Township Police Department was created by an ordinance of the Township of Salisbury Board of Commissioners and began operations in 1958. The Department's first patrol staff consisted of one Chief of Police and one patrol officer. The first police station (located in the Washington School on east Emmaus Avenue) was a small office and the "patrol fleet" had one vehicle.

During the past fifty years, the Department has grown from two officers to a total of twenty (20) officers. Our officers provide twenty-four-hour response to all types of emergency calls and calls for service for our 13,500 residents and a 40,000-person daytime population. Three sergeants head three divisions. Patrol Division, Criminal Investigation, and Training/Administration Division. Our patrol staff is divided into two (2) teams, each supervised by a corporal. The patrol staff works a twelve (12) hour schedule, which allows us to place at least three (3) officers on the street for most of our shifts. We are fortunate to have a K-9 team, two full-time School Resource Officer and a traffic safety unit as part of our staff. Our officers are trained and equipped to respond to active shooter situations, medical emergencies, fires, nuclear emergencies, vehicle crash rescues, hazardous materials emergencies. We work closely with our Township fire companies and our Emergency Management unit to provide a coordinated response to all types of emergencies.

Our 11.4 square mile, First Class Township contains Cedar Crest Professional Park, South Mall, "The Automile", the Salisbury Township School District, St. Thomas More School, Swain School, Lehigh Valley Christian Academy, the Arts Academy charter school, five high risk mental health residential treatment centers for adults and adolescents, four (4) elder care facilities, the Lehigh County Work Release Center and a Lehigh County Addiction Treatment Facility, three large apartment complexes, quaint older neighborhoods, historic homes, modern neighborhoods consisting of multi-million dollar residences, Lehigh Parkway, five beautiful parks and a large multi-use recreational area.

**POLICE DEPARTMENT ORG CHART**



## **POLICE DEPARTMENT MAJOR ACCOMPLISHMENTS IN 2019**



Two Officers were trained through GTI to assist in PD response to critical infrastructure in the Township



Corporal Whitehead completed extensive training to become an accident reconstructionist. In addition, the Salisbury Township Police Department joined the Lehigh County Accident Reconstruction Team.



Acquired the Power DMS program to move closer toward Police accreditation. In addition, the Department also secured the services of the Dagal Law Group to help implement policies needed for accreditation.



Trained several officers to be firearms instructors to enhance our firearms training and proficiencies.



Removed the remaining rear-wheel drive vehicle from the fleet. All vehicles are either all-wheel drive or four-wheel drive providing much better performance in inclement weather.



Placed an additional School Resource Officer in the West end of the School District. Officer Laky will cover Western Salisbury Elementary and Salisbury Middle School while Officer Nothstein will cover Harry S Truman Elementary and Salisbury High School. Since Laky ended his role as K-9 Officer, Officer Brian Zulic received his training and a new K-9.



Re-evaluated training programs and frequency of trainings to meet the best practices in law enforcement.



Joined a consortium with surrounding municipalities for the recruiting and hiring of police officers. Finding good quality candidates has been a challenge but being part of this consortium will provide us with a larger pool of candidates.

## **POLICE DEPARTMENT CHALLENGES**

### **❖ HIGH NEED AREAS**

The Township is home of Lehigh Valley Hospital/Lehigh Valley Health Network (LVH), a major regional trauma center and home base to a fleet of medical helicopters. The LVH trauma center provides services to traffic crash victims, fire victims and sexual assault victims. Several of the trauma center's clients are also the drug dealers and gang members from the nearby cities. Our officers are consistently called to LVH to assist with all types of situations. Lehigh Valley Hospital is also the largest regional distribution center for any mass casualty incident on the east coast.

The Salisbury Township Police Department is tasked with the protection of several "high risk" structures which have been identified by the Department of Homeland Security and the Pennsylvania State Police Terrorism Task Force as potential terrorist targets.

In addition, crime rates are steady in the Leigh Valley and Salisbury Township is not exempt. A major area of concern is Drug arrests have also increased in recent years. In fact, deaths from drug overdose have skyrocketed since 2000.

### **❖ GEOGRAPHY**

Our officers patrol eighty (80) miles of residential streets, portions of three Commonwealth highways and a major Interstate highway (I-78). Interstate highway 78 is a main east-west roadway that connects western Pennsylvania with New York City. Salisbury Township is the smallest First-Class Township in the Commonwealth of Pennsylvania and the only township to be cut in half by a large city (Allentown). The Township lies between the Lehigh Valley's two largest cities and the main roads connecting Allentown and Bethlehem cross through Salisbury Township. This creates many challenges in patrolling the entire township especially when an emergency arises on the other side of the township.

### **❖ STAFFING CHALLENGES**

Several staff were on leave this year either due to injury or on military leave. Another officer has announced he is leaving early next year, and we will need to replace the vacant Sergeant position created by the promotion of Sergeant Soberick to Chief. We will have vacancies in the meantime. In addition, staff who take time off must have their shift replaced and since we are down to one part-time officer, the shift is typically filled using overtime. This becomes very costly to the Township.

## **POLICE DEPARTMENT GOALS**

- ✓ Finalize remaining tasks to receive Police Department Accreditation.
- ✓ Implement Wireless fingerprint technology to help identify the increasing number of people the patrol officers are coming across with no forms of identification.
- ✓ Review the staffing structure of the Police Department and determine what changes and improvements are needed.
- ✓ Continue to improve the Police Department Training Program.
- ✓ Review recent traffic studies to ensure adequate Traffic enforcement, improve enforcement tools, (stop bars, reduced speed limits, posting proper traffic signs, etc.) and determine any other actions needed to improve the safety of our roads. Traffic studies will direct where targeted enforcement is needed.

**POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>410. Police</b>						
01-410.122. Police Chief	97,150	100,649	104,067	118,300	113,088	(5,212)
01-410.130. Sergeants	250,608	256,056	262,632	227,310	288,720	61,410
01-410.131. Detective & Corporals	78,695	387,846	266,207	284,726	268,668	(16,058)
01-410.132. Police Officers	844,324	657,684	813,070	901,530	982,024	80,494
01-410.139. Police Officers - Part Time	40,685	43,163	39,696	11,200	5,600	(5,600)
01-410.140. Animal Control Officer	0	6,160	10,049	10,000	10,000	-
01-410.141. Clerical--Full Time	101,605	104,252	84,195	101,400	105,592	4,192
01-410.148. Crossing Guards	22,406	21,468	21,785	23,000	23,863	863
01-410.156. Insurance - Health	0	0	0	0	470,476	470,476
01-410.158. Insurance - Life & Disability	0	0	0	0	14,071	14,071
01-410.160. Pension	0	0	0	0	413,617	413,617
01-410.161. Social Security Tax	0	0	0	0	45,568	45,568
01-410.162. Insur - Workers Comp	0	0	0	0	82,391	82,391
01-410.171. HRA Employee Reimbs	0	0	0	0	5,500	5,500
01-410.181. Double Time	0	4,945	4,233	6,300	6,300	-
01-410.182. Longevity	14,800	16,000	16,880	18,080	14,400	(3,680)
01-410.183. Overtime	122,996	114,854	146,001	140,000	124,198	(15,802)
01-410.184. Reimbursable Overtime	33,425	53,127	0	0	0	-
01-410.185. Holiday Pay	32,787	32,498	41,955	40,000	40,000	-
01-410.186. Shift Differential	11,965	12,682	14,610	13,000	12,200	(800)
01-410.187. College Credit Compensation	2,335	2,486	2,951	3,000	0	(3,000)
01-410.188. Court Time	4,468	15,175	11,966	12,000	11,500	(500)
01-410.189. K-9 Care Compensation	3,000	3,000	3,000	3,000	3,000	-
01-410.191. Uniform Maintenance Allowan	3,840	4,080	4,320	4,800	4,560	(240)
<b>Total 410. Police</b>	<b>1,665,088</b>	<b>1,836,124</b>	<b>1,847,614</b>	<b>1,917,646</b>	<b>3,045,336</b>	<b>1,127,690</b>

**POLICE DEPARTMENT BUDGET – NON-SALARY EXPENDITURES**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>410. Police</b>						
01-410.200. Community Programs & Event	2,583	2,555	2,252	3,500	3,500	-
01-410.205. Bike Patrol	0	0	0	0	500	500
01-410.210. QRS Supplies	14,962	18,557	13,117	12,000	15,700	3,700
01-410.215. K-9 Program	21,522	7,586	4,769	7,600	7,600	-
01-410.220. County Agencies (MERT)	2,596	0	0	6,000	2,000	(4,000)
01-410.231. Vehicle Fuel	35,145	39,277	49,480	43,000	43,000	-
01-410.238. Uniforms	10,589	17,645	14,237	14,000	18,550	4,550
01-410.240. Office Supplies	3,842	4,104	3,972	3,500	3,500	-
01-410.241. Patrol Supplies	3,396	1,696	2,422	2,400	3,100	700
01-410.242. Firearms Supplies	8,901	9,704	10,729	10,000	10,850	850
01-410.243. Animal Control Supplies	0	1,559	677	600	1,000	400
01-410.250. Police Vehicles	72,910	79,926	68,491	0	0	-
01-410.251. Vehicle Maintenance	31,941	43,523	32,901	27,000	27,000	-
01-410.260. Minor Equipment & Small Too	19,171	29,334	28,055	25,000	25,000	-
01-410.261. Comp Equip & SW--PD	0	4,019	26,498	16,000	12,000	(4,000)
01-410.315. General Services	3,234	5,684	6,672	5,600	6,000	400
01-410.317. Contracted Svcs--Animal Cont	12,500	9,375	10,000	10,000	10,000	-
01-410.319. Comp Maint & Support--PD	0	12,602	51,443	53,000	51,000	(2,000)
01-410.320. Telephone	8,702	10,164	9,886	10,800	10,800	-
01-410.342. Printing	816	2,013	780	2,250	2,250	-
01-410.375. Equipment Maintenance	4,567	5,109	8,033	5,000	5,500	500
01-410.420. Dues/Subscriptions/Membersh	1,548	1,873	2,200	2,200	2,500	300
01-410.421. Training	8,590	12,678	12,468	19,500	25,000	5,500
01-410.460. Conferences	1,972	0	1,080	932	1,800	868
01-410.700. Capital Equipment	58,328	92,231	254,612	0	0	-
<b>Total 410. Police</b>	<b>327,813</b>	<b>411,213</b>	<b>614,776</b>	<b>279,882</b>	<b>288,150</b>	<b>8,268</b>



## **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

2020 Police salary budget is up \$115,034 (7.5% increase) over 2019 projected mainly because we have budgeted a full year for staff but in 2019, we had several staff vacancies throughout the year. We did not budget for any additional staff for 2020.

Benefit costs including Pension, Health Insurance, payroll taxes, disability insurance, and workers comp were included under Insurance in previous years but are included under each department this year. This represents a \$1,031,623 increase of the salary & benefit budget above however benefit costs increased slightly over 2019 compared to prior year rates.

Non-Salary budget items increased \$13,500 over 2019 projected (a 4.9% increase). The department has rebranded and is getting new uniforms for the officers. Training needs have also increased. All other line items have stayed consistent year over year. Police Vehicles are now budgeted under the Capital Fund. We have budgeted for 2 replacement vehicles but at a lower cost than in previous years. Monies were budgeted for bike patrol supplies to allow for an officer to patrol on bike from time to time.

## **COMMUNITY DEVELOPMENT**

### **COMMUNITY DEVELOPMENT OVERVIEW**

Community Development include Planning and Zoning, Code Enforcement, and Environmental Advisory.

### **PLANNING AND ZONING SERVICES**

The Planning and Zoning Department is responsible for evaluating land use in the Township. The Township is divided into several zoning districts ranging from conservation/residential to industrial. Requests for approval pass through the office to the desk of Cynthia Sopka, Director of Planning and Zoning. Residents whose requests are denied have the right to appeal to the Zoning Hearing Board.

The primary tools utilized by the Planning and Zoning Department are the codified Zoning Ordinance and Subdivision and Land Development Ordinance. The Zoning Ordinance governs how land may be used and developed in the Township. Any proposed plans for developing a property must meet the standards put forth for that property's zoning district in the Zoning Ordinance (i.e. a property in a non-commercial residential area cannot suddenly become a commercial property). Decisions associated with use of land and placement of structures or developments are determined by the Planning and Zoning official. There are various aspects to zoning specifically for some uses that are permitted by right in their respective zoning district or permitted by special exception which are heard, by appeal, to the Zoning Hearing Board.

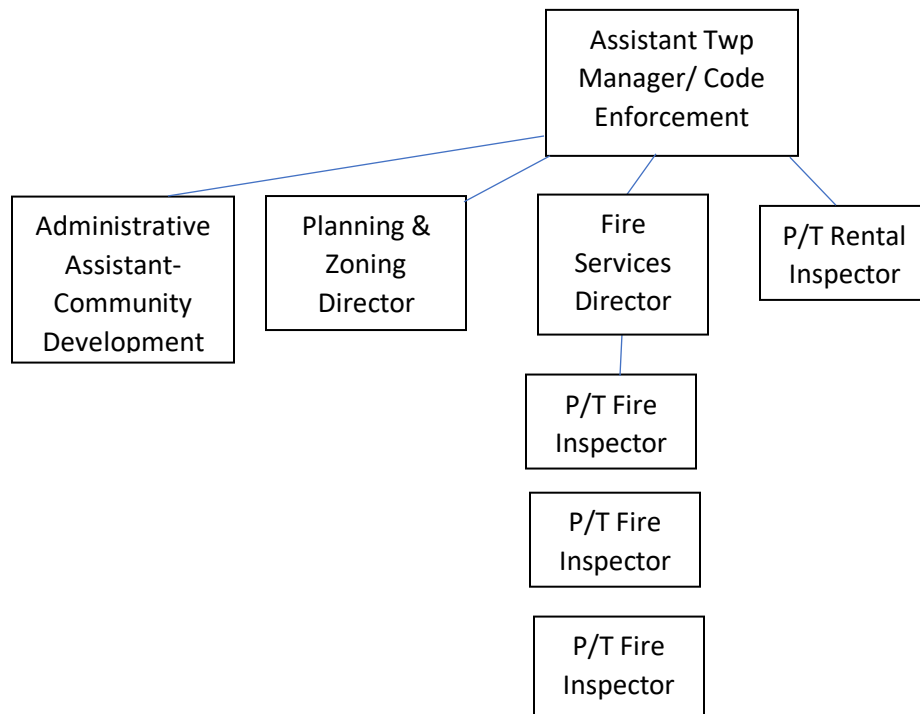
Land developments and subdivisions are governed by the Subdivision and Land Development Ordinance also known as (SALDO). Plans are presented for review and, in the case of minor subdivisions, final approval of the Planning Commission. In the case of major subdivisions and land developments, plans are first reviewed by the Planning Commission which provides its recommendations to the Board of Commissioners, who will then make the final decision.

### **CODE ENFORCEMENT SERVICES**

The purpose of Code Enforcement is to enforce municipal ordinances and codes. Local property maintenance ordinances are laws designed to address conditions that constitute either a public nuisance; a danger to the public health, safety or welfare of citizens of the Township or persons traveling on public streets of the Township; or constitutes a danger to the property of others. Some examples of the kinds of issues that the Code Enforcement Department enforces are high weeds, junk vehicles, garbage and debris on property.

Residents of the Township may contact the Code Enforcement Department if they observe a potential violation of the Township's ordinances and codes. The Code Enforcement Department duties are primarily for the enforcement of ordinances and codes. The Code Enforcement Department recommends that residents contact an attorney for questions regarding their rights. There may be instances where a resident wants to file a complaint concerning a nuisance neighbor. Please be mindful that code enforcement is not to be used to harass or retaliate against another neighbor. In the case of a resident claiming that an unauthorized business is being conducted from a home, Code Enforcement will take appropriate measures to determine whether there is a business. If so, Code Enforcement will follow up with an enforcement notice being issued to the owner of the property.

### COMMUNITY DEVELOPMENT ORG CHART



## COMMUNITY DEVELOPMENT MAJOR ACCOMPLISHMENTS IN 2019



Implemented rental inspection ordinance.



Reorganized the planning, zoning, and code enforcement department to better serve residents of Salisbury Township.



Continued to update SALDO and anticipate completion by November 2019.



Reviewed and updated Grading Ordinance.



EAC developed information on how to properly Recycle. This information was presented at an EAC Meeting and distributed with quarterly utility bills.

## COMMUNITY DEVELOPMENT CHALLENGES

### ❖ LIMITED RESOURCES

We have one code enforcement officer with multiple responsibilities and many times, he is unable to respond as quickly as residents would like. We currently have a staff vacancy for the Part-time Rental Inspector position which has negatively impacted the implementation of the rental inspection program. Once this position is hired, this person will be able to assist with code enforcement as well.

### ❖ DOCUMENT RETENTION

Planning, Zoning, and code enforcement maintains a lot of paper files from residents. We have to maintain these files in filing cabinets. This takes up a lot of space at the township and we are looking for ways to limit the amount of paper needed.

## **COMMUNITY DEVELOPMENT GOALS**

- ✓ Continue to enforce the ordinance of the township to maintain and improve the quality of life for township residents.
- ✓ Reorganize the Planning/Zoning/Code Enforcement filing system to reduce the amount of paper and to reduce the amount of space needed for storage.
- ✓ Continue to reorganize the department until maximum efficiency is achieved.
- ✓ Assist with Public Works and Engineer on Pollution Reduction Plan tasks.

**PLANNING AND ZONING DEPARTMENT BUDGET**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>414. Planning &amp; Zoning</b>						
01-414.113. Zoning Hearing Board	640	1,060	350	1,280	1,280	-
01-414.122. Planning & Zoning Officer	81,451	84,385	87,251	89,824	99,549	9,725
01-414.141. Clerical--Full Time	48,615	49,398	50,775	43,141	56,518	13,377
01-414.156. Insurance - Health	0	0	0	0	0	-
01-414.158. Insurance - Life & Disability	0	0	0	0	1,154	1,154
01-414.160. Pension	0	0	0	0	28,364	28,364
01-414.161. Social Security Tax	0	0	0	0	12,035	12,035
01-414.171. HRA Employee Reimbs	0	0	0	0	0	-
01-414.220. Planning Commission	790	1,125	1,185	1,080	1,080	-
01-414.240. Supplies	1,130	2,378	664	4,000	3,000	(1,000)
01-414.260. Minor Equipment & Small Too	358	390	110	2,500	3,000	500
01-414.310. Planning Solicitor	9,405	5,481	1,729	3,000	3,000	-
01-414.314. Zoning Solicitor	2,281	12,338	5,858	6,000	5,000	(1,000)
01-414.315. General Services	209	276	241	8,000	500	(7,500)
01-414.316. Stenograhper	849	4,173	1,272	4,000	2,500	(1,500)
01-414.317. Contracted Services	0	0	0	0	0	-
01-414.318. DCED/UCC Fees	1,428	1,582	1,301	1,500	1,500	-
01-414.320. Telephone	626	757	688	660	660	-
01-414.341. Advertising	2,103	1,425	707	1,800	1,500	(300)
01-414.342. Printing	138	0	475	150	300	150
01-414.420. Dues/Subscriptions/Membersst	132	102	102	227	250	23
01-414.421. Training	379	0	30	1,500	1,000	(500)
<b>Total 414. Planning &amp; Zoning</b>	<b>150,534</b>	<b>164,870</b>	<b>152,737</b>	<b>168,662</b>	<b>222,190</b>	<b>53,528</b>

## PLANNING AND ZONING DEPARTMENT BUDGET HIGHLIGHTS

The Planning and Zoning director salary increased in 2020 with a COLA and due to waiving health insurance coverage. This was shown under Health Insurance expense in previous years. It is reflected under salaries and wages in 2020. Clerical full-time was vacant for sometime in 2019 but is budgeted for 12 months in 2020.

General Services increased significantly in 2019 because of costs related to the review of SALDO. We paid the township engineer to assist with the review. These costs will end in 2019. No other major changes to the budget compared to prior years.

## CODE ENFORCEMENT DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>413. Code Enforcement</b>						
01-413.131. Code Enforcement Officer/BCI	63,311	64,328	66,561	71,555	0	(71,555)
01-413.139. Code Enf Insp--Part Time	0	0	0	9,000	22,680	13,680
01-413.141. Clerical--Full Time	0	0	0	0	0	-
01-413.156. Insurance - Health	0	0	0	0	0	-
01-413.158. Insurance - Life & Disability	0	0	0	0	185	185
01-413.160. Pension	0	0	0	0	0	-
01-413.161. Social Security Tax	0	0	0	0	1,735	1,735
01-413.162. Insur - Workers Comp	0	0	0	0	77	77
01-413.171. HRA Employee Reimbs	0	0	0	0	0	-
01-413.240. Supplies	0	0	0	0	0	-
01-413.306. Commercial Inspection Service	9,813	3,508	1,030	24,000	5,000	(19,000)
01-413.307. Residential Inspection Service	16,103	12,405	8,545	7,500	10,000	2,500
01-413.308. Plan & Drawing Review	87,828	62,775	66,597	100,000	70,000	(30,000)
01-413.317. C/S--Weed & Code Violations	0	575	225	0	0	-
01-413.320. Telephone	652	757	726	830	780	(50)
01-413.420. Dues/Subscriptions/Membersh	50	210	345	375	450	75
01-413.421. Training	151	460	1,162	300	1,500	1,200
01-413.460. Conferences	0	0	0	0	0	-
<b>Total 413. Code Enforcement</b>	<b>177,907</b>	<b>145,018</b>	<b>144,741</b>	<b>213,560</b>	<b>112,407</b>	<b>(101,153)</b>

## CODE ENFORCEMENT BUDGET HIGHLIGHTS

The Code Enforcement Officer salary was removed from this department budget and moved under Executive Department to Assistant Township Manager. We are budgeting for a Part-time Code Enforcement/Rental Inspector to start in 2019 and to work 20 hours per week on average.

Contracted Inspection Services were higher in 2019 due to the expansion project at Lehigh Valley Hospital. We anticipate these costs to decrease in 2020.

## FIRE INSPECTIONS BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>411. Fire</b>						
01-411.129. Fire Services Director	0	0	0	11,716	45,000	33,284
01-411.139. Fire Inspector--Part Time	50,981	59,654	67,770	46,000	31,800	(14,200)
01-411.161. Social Security Tax	0	0	0	0	5,873	5,873
01-411.162. Insur - Workers Comp	0	0	0	0	261	261
01-411.238. Fire Inspector Uniforms	3,276	3,575	5,629	6,000	4,200	(1,800)
01-411.239. Fire Brigade Uniforms	0	0	0	0	10,000	10,000
01-411.240. Supplies & Minor Equipment	10,954	6,948	7,000	7,000	7,000	-
01-411.320. Telephone	1,260	567	412	412	412	-
01-411.366. Water	0	0	0	0	0	-
01-411.421. Fire Inspector Training	690	1,000	1,420	1,200	1,200	-
01-411.540. Firemen's Relief Contribution	102,116	91,684	83,320	88,767	90,000	1,233
<b>Total 411. Fire</b>	<b>169,276</b>	<b>163,427</b>	<b>165,550</b>	<b>161,095</b>	<b>195,746</b>	<b>34,651</b>

## FIRE INSPECTIONS BUDGET HIGHLIGHTS

The lead Fire Inspector was promoted to Fire Services Director in 2019 and will oversee Fire Inspections along with oversight of both Western and Eastern Fire Stations. This position was created from a recommendation from the Emergency Services Study. With this staffing change, fire inspector salaries will decrease slightly. The other major change under this department was the creation of a Fire Brigade. The main purpose of this was to provide additional volunteers for the Fire Departments during daytime hours in case of a fire call needing additional manpower. We budgeted \$10k in 2020 to provide uniforms for the Brigade.



**ENVIRONMENTAL ADVISORY DEPARTMENT BUDGET**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>461. Environmental Advisory</b>						
01-461.240. Supplies	0	1,703	0	0	0	-
01-461.341. Advertising	329	164	266	100	600	500
01-461.342. Printing	0	0	0	100	500	400
01-461.420. Dues/Subscriptions/Membersh	0	0	440	0	500	500
01-461.421. Training	0	0	0	0	0	-
<b>Total 461. Environmental Advisory</b>	<b>329</b>	<b>1,866</b>	<b>706</b>	<b>200</b>	<b>1,600</b>	<b>1,400</b>

**ENVIRONMENTAL ADVISORY BUDGET HIGHLIGHTS**

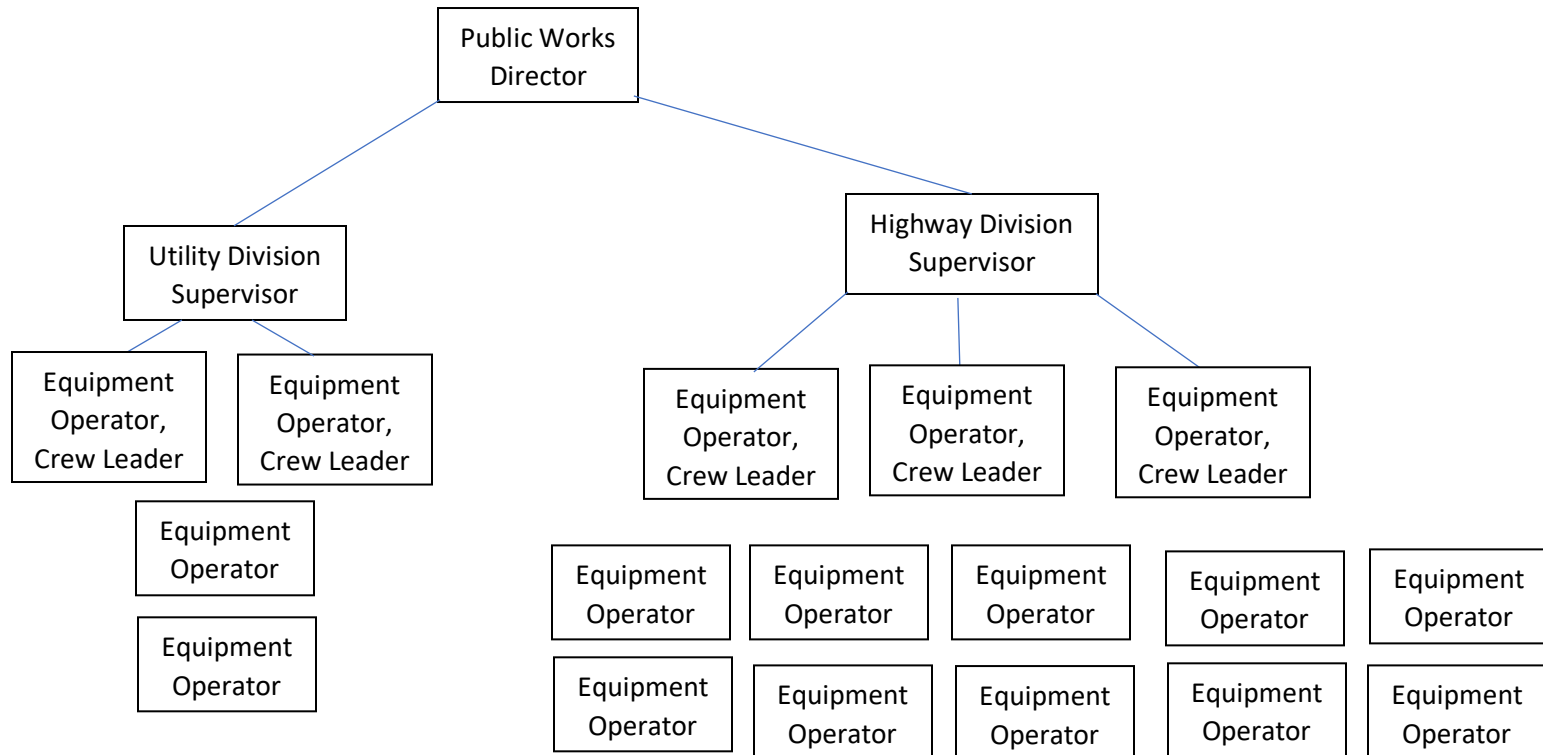
We would like to budget some additional dollars to advertise EAC meetings next year and would like to have the EAC do some more activities in 2020.

# PUBLIC WORKS DEPARTMENT

## SERVICES PROVIDED

The Department of Public Works' responsibilities are diverse and complex and cover all four seasons. The Director of Public Works is responsible for the administration of services. The Department is comprised of a Utility Division which handles all water and sewer matters and a Highway Division which handles all streets, parks and grounds. At times, employees from both Divisions perform joint activities and tasks, i.e., snow plowing. The Department of Public Works is also responsible for maintaining the Township's physical infrastructure, vehicle maintenance, yard waste drop-off centers and leaf and branch pick-up.

## PUBLIC WORKS ORG CHART



## **PUBLIC WORKS DEPARTMENT CHALLENGES**

### **❖ STAFF VACANCIES**

The Highway Department had three staff vacancies during 2019. In addition, some staff were out on short-term leave as well. This limited the amount of resources available to perform all of the tasks of the department.

### **❖ WEATHER CHALLENGES**

The Department always has to figure out a way to do all of the work needed despite Mother Nature not cooperating. We have seen abnormally high rain falls over the past year which has prevented much of the necessary work to be completed.

## **PUBLIC WORKS DEPARTMENT GOALS**

- ✓ Continue to provide quality services to the residents of the township.

**PUBLIC WORKS DEPARTMENT BUDGET – SALARY AND BENEFITS**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>430. DPW</b>						
01-430.122. Public Works Director	92,950	38,519	39,827	41,002	42,703	1,701
01-430.130. DPW--Highway Supervisor	62,545	69,170	74,672	79,668	88,975	9,307
01-430.141. Clerical--Full Time	51,655	52,632	53,898	55,283	58,352	3,069
01-430.143. DPW - Full Time	750,855	854,043	871,905	834,914	992,251	157,337
01-430.149. DPW - Part Time	4,820	0	0	0	0	-
01-430.156. Insurance - Health	0	0	0	0	461,710	461,710
01-430.158. Insurance - Life & Disability	0	0	0	0	10,389	10,389
01-430.160. Pension	0	0	0	0	281,524	281,524
01-430.161. Social Security Tax	0	0	0	0	96,840	96,840
01-430.162. Insur - Workers Comp	0	0	0	0	72,057	72,057
01-430.171. HRA Employee Reimbs	0	0	0	0	4,060	4,060
01-430.181. Double Time	7,799	1,653	3,986	6,000	5,700	(300)
01-430.183. Overtime	35,275	32,672	33,089	35,000	35,395	395
01-430.186. Special Rate	0	0	0	0	0	-
01-430.189. On-Call	10,375	9,529	11,131	11,000	12,000	1,000
01-430.192. Work Boot & Clothing Allowan	4,840	5,587	5,085	5,200	5,500	300
<b>Total 430. DPW</b>	<b>1,021,113</b>	<b>1,063,804</b>	<b>1,093,592</b>	<b>1,068,067</b>	<b>2,167,456</b>	<b>1,099,389</b>

**PUBLIC WORKS DEPARTMENT BUDGET – NON-SALARY**

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>430. DPW</b>						
01-430.231. Vehicle Fuel	36,319	40,507	51,182	45,000	46,000	1,000
01-430.240. Supplies	9,870	11,394	13,894	12,000	12,000	-
01-430.260. Minor Equipment & Small Too	2,527	5,073	6,877	5,000	5,000	-
01-430.315. General Services	224	1,095	2,641	1,000	1,000	-
01-430.320. Telephone	1,786	1,865	1,786	1,920	1,920	-
01-430.420. Dues/Subscriptions/Membersh	184	399	417	430	450	20
01-430.421. Training	924	305	160	400	500	100
01-430.460. Conferences	0	0	0	0	1,800	1,800
<b>Total 430. DPW</b>	<b>51,833</b>	<b>60,638</b>	<b>76,957</b>	<b>65,750</b>	<b>68,670</b>	<b>2,920</b>
<b>433. Traffic Control</b>						
01-433.246. Signs & Street Markings	3,882	3,596	4,119	5,000	5,000	-
01-433.362. Traffic Signals	7,090	5,691	4,633	7,000	7,200	200
01-433.450. Street Line Painting	0	0	0	0	7,500	7,500
<b>Total 433. Traffic Control</b>	<b>10,973</b>	<b>9,287</b>	<b>8,752</b>	<b>12,000</b>	<b>19,700</b>	<b>7,700</b>
<b>436. Storm Sewers</b>						
01-436.131. MS4 Coordinator	6,345	15,002	15,060	15,000	0	(15,000)
01-436.240. MS4 Supplies	2,945	1,235	2,728	450	600	150
01-436.312. Consulting Svcs	0	0	0	0	0	-
01-436.313. Engineering Svcs	0	78,077	37,268	50,000	100,000	50,000
01-436.315. MS4 General Services	33,286	6,314	3,323	0	0	-
01-436.370. Repairs & Maint - Storm Sewe	1,733	14,248	1,679	12,000	10,000	(2,000)
01-436.601. Public/Kline Drainage Proj	245,608	11,246	0	0	0	-
01-436.700. Capital Equipment	0	56,147	0	0	0	-
<b>Total 436. Storm Sewers</b>	<b>289,918</b>	<b>182,268</b>	<b>60,057</b>	<b>77,450</b>	<b>110,600</b>	<b>33,150</b>

<b>Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>437. Tools &amp; Machinery</b>						
01-437.251. Vehicle Maintenance	36,151	21,890	28,672	25,000	25,000	-
01-437.375. Equipment Maintenance	20,806	22,944	22,299	36,000	30,000	(6,000)
<b>Total 437. Tools &amp; Machinery</b>	<b>56,957</b>	<b>44,835</b>	<b>50,971</b>	<b>61,000</b>	<b>55,000</b>	<b>(6,000)</b>
<b>438. Streets &amp; Bridges</b>						
01-438.245. Road Materials	160,716	140,379	174,192	210,000	210,000	-
01-438.317. Contracted Services	0	0	0	40,000	0	(40,000)
<b>Total 438. Streets &amp; Bridges</b>	<b>160,716</b>	<b>140,379</b>	<b>174,192</b>	<b>250,000</b>	<b>210,000</b>	<b>(40,000)</b>
<b>439. Capital</b>						
01-439.600. Capital Construction	0	0	0	0	0	-
01-439.601. Dauphin Street Traffic Light	0	0	0	0	0	-
01-439.700. Capital Equipment	66,553	64,518	11,932	0	0	-
<b>Total 439. Capital</b>	<b>66,553</b>	<b>64,518</b>	<b>11,932</b>	<b>0</b>	<b>0</b>	<b>-</b>

## **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

The Highway Department hired three new employees in September of 2019. These three filled staff vacancies and were not new positions. One staff retired in June, one position was open last year, one position has been vacant for the last couple years. 2019 salaries are lower than budget because some staff have been out on leave this year and the budget included the three vacant positions to be filled for the entire year.

Storm Sewers has included \$100k for engineering costs related to the implementation of the Pollution Reduction Plan. \$50k will be spent in 2019 for the PRP.

MS4 Coordinator salary has gone away in 2019.

All other Public Works expenses stayed similar to prior years and the Director did not ask for any increases in 2020.

## RECREATION & PARTICIPANT DEPARTMENT BUDGET

Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>451. Recreation Admin</b>						
01-451.240. Supplies	1,146	1,091	1,707	2,600	3,000	400
01-451.260. Minor Equipment & Small Too	2,932	6,274	7,925	2,000	4,000	2,000
01-451.312. Consulting Svcs--Lindberg MSI	106,104	122,898	87,904	0	0	-
01-451.313. Consulting Svcs--Laubach MSF	72,390	33,863	6,973	0	0	-
01-451.315. General Services	3,095	2,943	3,615	3,600	3,600	-
01-451.361. Electric	3,310	2,964	1,922	2,000	2,100	100
01-451.371. Property Maint (Grounds)	6,686	5,878	9,213	10,000	9,000	(1,000)
01-451.373. Facilities Maint (Structures)	311	1,795	2,473	9,000	8,000	(1,000)
01-451.375. Equipment Maintenance	3,065	4,117	6,031	7,000	6,000	(1,000)
01-451.600. Capital Construction-Parks	10,296	0	0	0	0	-
01-451.601. Lindberg Pk MSP: Park Improv	465,939	48,516	1,328,165	0	0	-
01-451.602. Lindberg Pk MSP: Bike Ln Proj	0	173,072	0	0	0	-
01-451.603. Laubach Pk MSP: Park Improv	0	0	0	0	0	-
01-451.700. Capital Equipment	0	0	11,150	0	0	-
<b>Total 451. Recreation Admin</b>	<b>675,273</b>	<b>403,410</b>	<b>1,467,080</b>	<b>36,200</b>	<b>35,700</b>	<b>(500)</b>
<b>452. Participant Recreation</b>						
01-452.129. Recreation Director	8,714	15,600	15,600	15,600	15,600	-
01-452.149. Seasonal Employees	19,143	21,352	19,826	18,216	20,000	1,784
01-452.161. Social Security Tax	0	0	0	0	2,723	2,723
01-452.162. Insur - Workers Comp	0	0	0	0	57	57
01-452.200. Community Events	350	443	1,161	1,421	3,000	1,579
01-452.240. Supplies & Minor Equipment	4,183	4,214	3,547	4,500	4,000	(500)
01-452.315. Fundraising Services	3,884	2,255	24	0	0	-
01-452.320. Telephone	652	877	659	950	780	(170)
<b>Total 452. Participant Recreation</b>	<b>36,925</b>	<b>44,741</b>	<b>40,818</b>	<b>40,687</b>	<b>46,160</b>	<b>5,473</b>

## RECREATION BUDGET HIGHLIGHTS

The recreation department budget covers expenses to maintain the parks and the costs to run the summer park program and the recreation committees. Park grounds and structure costs increased in 2019 as we were finishing the Devonshire Park improvement project. We budgeted for some new swings and materials to build out new pickle ball courts at Green Acres Park. The Recreation Director worked with the Rec Committee to create a Community Day in August. This is budgeted under Community Events.

**GENERAL FUND - BUDGET DETAIL:**

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>301. Property Taxes</b>	<b>2,228,789</b>	<b>2,211,005</b>	<b>2,505,272</b>	<b>2,437,245</b>	<b>2,515,000</b>	<b>2,519,000</b>	<b>2,704,000</b>	<b>185,000</b>
01-301.100. Real Estate Tax - Current	2,190,547	2,183,065	2,447,046	2,401,439	2,477,000	2,477,000	2,662,000	185,000
01-301.400. Real Estate Tax - Claims	33,987	25,991	50,118	32,409	35,000	39,000	39,000	-
01-301.600. Real Estate Tax - Exceptions	4,255	1,949	8,108	3,396	3,000	3,000	3,000	-
<b>310. Local Enabling Taxes</b>	<b>3,345,935</b>	<b>3,382,473</b>	<b>3,481,095</b>	<b>2,726,143</b>	<b>3,470,000</b>	<b>3,520,000</b>	<b>3,520,000</b>	<b>-</b>
01-310.100. Realty Transfer Tax	546,512	596,142	650,198	479,892	600,000	600,000	600,000	-
01-310.200. Earned Income Tax	2,284,551	2,273,663	2,332,424	1,878,893	2,350,000	2,400,000	2,400,000	-
01-310.400. Local Services Tax	514,872	512,669	498,473	367,357	520,000	520,000	520,000	-
<b>321. Business Licenses &amp; Permits</b>	<b>252,422</b>	<b>253,680</b>	<b>244,361</b>	<b>184,818</b>	<b>258,000</b>	<b>248,204</b>	<b>253,810</b>	<b>5,606</b>
01-321.600. Sign Permits	2,381	942	3,934	4,204	3,000	4,204	3,810	(394)
01-321.800. Cable Franchise Fees	250,041	252,738	240,427	180,614	255,000	244,000	250,000	6,000
<b>322. Non-Business Licenses &amp; Permit</b>	<b>8,421</b>	<b>9,541</b>	<b>25,178</b>	<b>5,080</b>	<b>6,300</b>	<b>6,660</b>	<b>6,650</b>	<b>(10)</b>
01-322.810. Pole Permits	110	50	25	-	-	-	-	-
01-322.820. Street-Opening Permits	7,500	7,868	22,548	2,650	4,000	4,000	4,000	-
01-322.830. Curbing Permits	15	90	15	10	100	10	-	(10)
01-322.840. Moving Permits	146	1,383	2,340	2,170	2,000	2,400	2,400	-
01-322.850. Solicitation Permit	650	150	250	250	200	250	250	-
<b>331. Fines</b>	<b>108,344</b>	<b>106,251</b>	<b>63,094</b>	<b>41,893</b>	<b>98,600</b>	<b>64,200</b>	<b>74,200</b>	<b>10,000</b>
01-331.110. Vehicle Code Violations	77,938	81,283	38,283	28,277	70,000	36,000	46,000	10,000
01-331.120. Violation of Ordinances	23,672	16,614	16,603	9,508	20,000	20,000	20,000	-
01-331.130. State Police Fines	6,733	8,353	8,208	4,108	8,600	8,200	8,200	-
<b>341. Interest</b>	<b>19,406</b>	<b>21,111</b>	<b>50,186</b>	<b>29,525</b>	<b>41,000</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>
01-341.000. Interest Income	9,415	10,465	31,053	20,222	29,000	27,000	27,000	-
01-341.100. Lien Interest Income	9,991	10,646	19,133	9,303	12,000	15,000	15,000	-
<b>342. Rents &amp; Royalties</b>	<b>58,796</b>	<b>60,168</b>	<b>69,222</b>	<b>51,331</b>	<b>61,448</b>	<b>61,662</b>	<b>62,296</b>	<b>634</b>
01-342.100. Verizon Lease Payments	28,719	28,903	29,684	24,915	29,686	29,900	29,900	-
01-342.200. Magistrate Office Rent	30,077	30,566	31,138	26,416	31,762	31,762	32,396	634
01-342.300. Franko Lease Payments	-	700	8,400	-	-	-	-	-
<b>351. Federal Grants</b>	<b>53,571</b>	<b>1,400</b>	<b>3,600</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>
01-351.025. Bulletproof Vest Grant	1,100	1,400	3,600	-	1,800	1,800	1,800	-
01-351.120. FEMA Grant Monies	52,471	-	-	-	-	-	-	-



Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>354. State Grants</b>	<b>375,363</b>	<b>357,446</b>	<b>736,686</b>	<b>41,420</b>	<b>59,000</b>	<b>56,871</b>	<b>42,200</b>	<b>(14,671)</b>
01-354.010. Police Dept Grants	-	-	10,291	-	10,000	10,000	-	(10,000)
01-354.025. Seatbelt Program Grant	4,781	4,248	893	-	2,000	2,000	2,000	-
01-354.026. Child Passenger Safety Grant	2,980	546	-	-	1,200	1,200	1,200	-
01-354.030. SO/Aggressive Driver Grant	2,546	4,680	1,124	1,748	4,000	4,000	4,000	-
01-354.040. Recycling Grant	34,979	42,340	33,015	33,093	35,000	33,093	35,000	1,907
01-354.120. Gaming Grant: Casino Corr Traf	69,270	56,886	89,363	6,578	6,800	6,578	-	(6,578)
01-354.140. Park Development Grant(s)	245,700	248,745	602,000	-	-	-	-	-
01-354.150. PA DEP Grant(s)	15,106	-	-	-	-	-	-	-
<b>355. State-Shared Revenue</b>	<b>401,717</b>	<b>423,296</b>	<b>439,444</b>	<b>465,693</b>	<b>440,345</b>	<b>465,693</b>	<b>489,100</b>	<b>23,407</b>
01-355.010. Public Utility Tax	5,893	6,106	6,076	5,830	6,100	5,830	6,100	270
01-355.040. Beverage License & Tavern Tax	4,982	4,329	3,404	2,420	4,600	2,420	3,000	580
01-355.050. Foreign Casualty Insurance Tax	288,727	321,178	346,645	368,676	346,645	368,676	390,000	21,324
01-355.070. Foreign Fire Insurance Tax	102,116	91,684	83,320	88,767	83,000	88,767	90,000	1,233
<b>359. In Lieu Of Taxes</b>	<b>28,200</b>	<b>28,200</b>	<b>67,000</b>	<b>67,000</b>	<b>77,000</b>	<b>67,000</b>	<b>67,000</b>	<b>-</b>
01-359.100. Payments in Lieu of Taxes	28,200	28,200	67,000	67,000	77,000	67,000	67,000	-
<b>360. Service Fees</b>	<b>70,193</b>	<b>112,295</b>	<b>122,767</b>	<b>54,138</b>	<b>81,000</b>	<b>109,000</b>	<b>139,000</b>	<b>30,000</b>
01-360.200. Fees for Svcs--Police Security	14,613	53,205	61,161	1,259	15,000	15,000	15,000	-
01-360.250. Fees for Svcs--Police SRO	53,641	57,586	57,493	49,050	64,000	90,000	120,000	30,000
01-360.300. Fees for Svcs--Finance	1,938	1,504	4,113	3,829	2,000	4,000	4,000	-
<b>361. Review Fees</b>	<b>59,548</b>	<b>53,460</b>	<b>103,487</b>	<b>101,375</b>	<b>60,000</b>	<b>127,250</b>	<b>82,850</b>	<b>(44,400)</b>
01-361.310. Planning & SALDO Fees	2,825	3,165	7,045	625	8,000	3,000	3,000	-
01-361.330. Zoning Appeals & Fees	14,679	14,210	9,992	14,260	10,000	15,000	3,600	(11,400)
01-361.340. Building Code Appeal	-	1,500	-	750	1,500	750	750	-
01-361.350. Legal Review Fees	9,855	9,399	12,915	16,422	10,000	18,000	15,000	(3,000)
01-361.360. Engineering Review Fees	31,609	24,660	73,242	68,932	30,000	90,000	60,000	(30,000)
01-361.500. Sale - Maps/Copies/Publication	580	526	293	386	500	500	500	-
<b>362. Public Safety Fees</b>	<b>223,624</b>	<b>180,096</b>	<b>176,095</b>	<b>206,854</b>	<b>219,500</b>	<b>245,240</b>	<b>249,400</b>	<b>4,160</b>
01-362.130. Security Alarm Monitoring	25	1,175	900	500	500	500	300	(200)
01-362.410. Building Permits	96,121	67,564	64,356	93,694	60,000	100,000	78,000	(22,000)
01-362.415. Mechanical Permits	17,818	16,900	11,146	16,357	15,000	18,000	16,500	(1,500)
01-362.420. Electrical Permits	36,277	31,458	21,599	32,363	30,000	35,000	32,000	(3,000)
01-362.430. Plumbing Permits	16,048	14,935	14,110	19,030	20,000	22,000	25,000	3,000
01-362.440. On-Site Sewage Permits	8,690	2,520	8,580	12,540	10,000	12,540	10,000	(2,540)
01-362.445. Zoning Permits	-	-	-	-	-	-	15,000	15,000
01-362.450. Re-Inspection Fee	11,700	2,095	2,200	3,840	4,000	4,000	3,000	(1,000)
01-362.470. Fire Inspection Fee	36,945	43,450	53,205	27,670	45,000	52,000	54,000	2,000
01-362.480. Rental/Resale Inspection Fee	-	-	-	860	35,000	1,200	15,600	14,400

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>363. Snow Removal</b>	<b>1,879</b>	<b>1,935</b>	<b>2,012</b>	<b>-</b>	<b>2,050</b>	<b>2,050</b>	<b>2,100</b>	<b>50</b>
01-363.510. PennDOT/Snow Removal	1,879	1,935	2,012	-	2,050	2,050	2,100	50
<b>364. Sanitation Fees</b>	<b>1,604</b>	<b>2,397</b>	<b>1,990</b>	<b>468</b>	<b>3,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
01-364.900. Scrap Metal Recycling	1,604	2,397	1,990	468	3,000	1,000	1,000	-
<b>365. Membership Fees</b>	<b>27,866</b>	<b>25,250</b>	<b>20,692</b>	<b>12,871</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>
01-365.600. Ambulance Subscriptions	27,866	25,250	20,692	12,871	24,000	24,000	24,000	-
<b>367. Recreational User Fees</b>	<b>7,118</b>	<b>4,535</b>	<b>2,175</b>	<b>2,777</b>	<b>2,400</b>	<b>2,852</b>	<b>3,200</b>	<b>348</b>
01-367.200. Fundraising Proceeds	4,368	2,310	-	652	-	652	1,000	348
01-367.500. Park/Pavilion Usage Fee	2,750	2,225	2,175	2,125	2,400	2,200	2,200	-
<b>380. Miscellaneous</b>	<b>17,600</b>	<b>11,022</b>	<b>28,604</b>	<b>16,546</b>	<b>24,700</b>	<b>19,800</b>	<b>22,080</b>	<b>2,280</b>
01-380.000. Miscellaneous Revenue	3,434	637	520	574	600	750	600	(150)
01-380.001. Misc Utility Revenue	13,857	10,061	13,175	380	12,000	400	360	(40)
01-380.002. Utility Lien Fees	-	-	9,696	6,092	5,000	7,500	10,000	2,500
01-380.003. Utility Legal Fees	-	-	2,001	4,148	2,000	5,000	5,000	-
01-380.004. Utility Certification Fees	-	-	3,077	5,238	5,000	6,000	6,000	-
01-380.100. Forfeited/Returned Deposits	308	325	135	115	100	150	120	(30)
<b>387. Contributions</b>	<b>93,000</b>	<b>91,388</b>	<b>65,075</b>	<b>65,000</b>	<b>66,000</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
01-387.000. Contributions	89,800	89,800	65,000	65,000	65,000	65,000	65,000	-
01-387.215. Contributions--Police/K-9 Prog	3,200	1,588	75	-	1,000	-	-	-
<b>391. Asset Disposal</b>	<b>15,218</b>	<b>5,690</b>	<b>58,327</b>	<b>307</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>(500)</b>
01-391.100. Sale of Fixed Assets	15,218	5,690	58,327	307	-	500	-	(500)
<b>392. Interfund Transfers</b>	<b>499,756</b>	<b>434,739</b>	<b>319,329</b>	<b>513</b>	<b>333,300</b>	<b>348,513</b>	<b>525,600</b>	<b>177,087</b>
01-392.030. Transfer From Fire Fund	-	49,375	-	-	-	-	-	-
01-392.060. Transfer From Water Fund	152,500	115,000	102,200	-	107,000	113,000	175,000	62,000
01-392.080. Transfer From Sewer Fund	152,500	115,000	102,200	-	107,000	113,000	175,000	62,000
01-392.100. Tr fr Refuse & Recycling Fund	194,600	155,000	114,700	-	119,000	122,000	175,000	53,000
01-392.910. Transfer From Developers Fund	156	364	229	513	300	513	600	87
<b>393. Prior Year Proceeds</b>	<b>2,273,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-393.121. Bond Proceeds	2,253,400	-	-	-	-	-	-	-
01-393.200. Premium on Bonds Sold	20,590	-	-	-	-	-	-	-
<b>395. Prior Year Exp</b>	<b>160,606</b>	<b>144,999</b>	<b>117,631</b>	<b>49,373</b>	<b>25,000</b>	<b>65,345</b>	<b>75,000</b>	<b>9,655</b>
01-395.000. Refund of Prior Year Expenses	6,928	1,437	1,554	1,455	-	1,455	-	(1,455)
01-395.100. Refund of Unused Premiums	153,678	143,561	116,077	47,917	25,000	63,890	75,000	11,110
<b>396. Prior Year Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,995</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-396.000. Prior Year Reserves	-	-	-	-	151,995	-	-	-
<b>TOTAL REVENUE</b>	<b>10,332,963</b>	<b>7,922,377</b>	<b>8,703,321</b>	<b>6,560,367</b>	<b>8,021,438</b>	<b>8,063,640</b>	<b>8,452,286</b>	<b>388,646</b>

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>EXPENDITURES</b>								
<b>400. Legislative</b>	<b>17,374</b>	<b>18,584</b>	<b>17,142</b>	<b>15,318</b>	<b>18,500</b>	<b>18,258</b>	<b>19,255</b>	<b>997</b>
01-400.113. Commissioners	13,000	13,000	13,000	10,300	13,000	13,000	13,000	-
01-400.161. Social Security Tax	-	-	-	-	-	-	995	995
01-400.200. Volunteer & Public Events	506	1,687	651	1,688	1,500	1,688	1,500	(188)
01-400.240. Supplies	680	634	221	60	600	300	360	60
01-400.420. Dues/Subscriptions/Memberships	3,189	3,263	3,270	3,270	3,300	3,270	3,300	30
01-400.460. Conferences & Training	-	-	-	-	100	-	100	100
<b>401. Executive</b>	<b>271,225</b>	<b>264,030</b>	<b>285,293</b>	<b>193,700</b>	<b>252,780</b>	<b>254,957</b>	<b>519,610</b>	<b>264,653</b>
01-401.121. Manager	59,677	43,320	44,791	35,432	45,960	46,115	48,028	1,913
01-401.122. Assistant Manager	-	11,070	-	-	-	-	90,506	90,506
01-401.139. Caretaker	18,510	672	-	-	-	-	-	-
01-401.141. Clerical--Full Time	100,854	106,333	109,423	86,751	112,800	113,132	118,604	5,472
01-401.149. Clerical--Part Time	25,534	22,716	18,613	20,259	21,200	25,700	24,170	(1,530)
01-401.156. Insurance - Health	-	-	-	-	-	-	73,852	73,852
01-401.158. Insurance - Life & Disability	-	-	-	-	-	-	2,597	2,597
01-401.160. Pension	-	-	-	-	-	-	66,857	66,857
01-401.161. Social Security Tax	-	-	-	-	-	-	21,520	21,520
01-401.162. Insur - Workers Comp	-	-	-	-	-	-	451	451
01-401.171. HRA Employee Reimbs	-	-	-	-	-	-	625	625
01-401.212. Newsletter	-	5,616	5,617	5,650	5,600	5,650	5,700	50
01-401.231. Vehicle Fuel	1,517	1,645	1,702	448	1,800	600	600	-
01-401.240. Office Supplies	3,347	4,282	3,771	1,994	4,500	3,600	4,000	400
01-401.251. Vehicle Maintenance	1,117	48	170	-	500	500	1,000	500
01-401.260. Minor Equipment & Small Tools	4,539	4,644	90	-	1,000	500	500	-
01-401.312. Consulting Services	2,320	5,880	47,920	2,500	2,880	2,920	2,920	-
01-401.315. General Services	10,913	12,035	8,831	7,442	10,700	10,000	10,000	-
01-401.320. Telephone	16,523	16,345	16,293	12,606	16,140	16,140	16,080	(60)
01-401.325. Postage	8,183	9,885	8,403	4,641	8,000	9,000	9,000	-
01-401.341. Advertising	4,868	3,421	2,813	2,736	4,000	4,200	4,000	(200)
01-401.342. Printing	1,224	-	373	239	1,000	500	500	-
01-401.343. Right-to-Know Request Fees	33	90	-	228	-	-	-	-
01-401.375. Equip Maint & Lease Agreements	8,637	11,745	11,871	9,574	11,000	12,000	10,000	(2,000)
01-401.420. Dues/Subscriptions/Memberships	3,074	3,796	2,880	2,542	2,900	3,400	3,500	100
01-401.421. Training	354	490	1,732	658	1,000	1,000	1,000	-
01-401.460. Conferences	-	-	-	-	1,800	-	3,600	3,600

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>402. Finance</b>	<b>188,827</b>	<b>107,420</b>	<b>185,958</b>	<b>140,837</b>	<b>182,810</b>	<b>184,835</b>	<b>283,856</b>	<b>99,021</b>
01-402.122. Finance Director	98,580	28,871	84,857	70,058	89,200	91,337	95,664	4,327
01-402.123. Accounting Supervisor	75,179	64,156	69,302	56,883	74,250	73,783	75,983	2,200
01-402.156. Insurance - Health	-	-	-	-	-	-	29,541	29,541
01-402.158. Insurance - Life & Disability	-	-	-	-	-	-	1,249	1,249
01-402.160. Pension	-	-	-	-	-	-	46,344	46,344
01-402.161. Social Security Tax	-	-	-	-	-	-	13,590	13,590
01-402.162. Insur - Workers Comp	-	-	-	-	-	-	275	275
01-402.171. HRA Employee Reimbs	-	-	-	-	-	-	-	-
01-402.240. Supplies	1,482	2,192	2,751	1,859	2,000	2,400	2,000	(400)
01-402.260. Minor Equipment & Small Tools	1,467	1,077	-	65	1,000	2,200	1,000	(1,200)
01-402.311. Auditing & Accounting Services	9,600	9,600	27,129	9,000	12,000	12,000	12,600	600
01-402.320. Telephone	652	181	714	592	660	705	660	(45)
01-402.420. Dues/Subscriptions/Memberships	712	791	569	727	900	727	750	23
01-402.421. Training	1,154	552	636	570	1,000	600	600	-
01-402.460. Conferences	-	-	-	1,083	1,800	1,083	3,600	2,517
<b>403. Tax Collection</b>	<b>59,894</b>	<b>59,888</b>	<b>58,241</b>	<b>46,950</b>	<b>60,730</b>	<b>59,391</b>	<b>60,735</b>	<b>1,344</b>
01-403.114. Tax Collector	10,000	10,000	10,000	8,077	10,000	10,000	10,000	-
01-403.161. Social Security Tax	-	-	-	-	-	-	765	765
01-403.240. Supplies	173	246	169	306	500	350	300	(50)
01-403.260. Minor Equipment & Small Tools	-	145	-	-	-	-	200	200
01-403.325. Postage	4,252	3,941	3,468	2,459	4,200	3,000	3,000	-
01-403.353. Tax Collector's Bond	536	536	566	566	580	566	570	4
01-403.420. Dues/Subscriptions/Memberships	40	80	90	80	100	90	100	10
01-403.452. EIT Collection Fee	30,484	30,269	29,658	24,012	30,550	31,000	31,400	400
01-403.453. LST Collection Fee	11,585	11,535	11,216	8,266	11,700	11,200	11,200	-
01-403.454. Real Estate Tax Collections	2,824	3,136	3,074	3,185	3,100	3,185	3,200	15
<b>404. Legal</b>	<b>60,733</b>	<b>54,855</b>	<b>87,021</b>	<b>66,602</b>	<b>63,500</b>	<b>78,750</b>	<b>75,500</b>	<b>(3,250)</b>
01-404.310. Township Solicitor	47,264	44,955	69,712	50,858	50,000	60,000	60,000	-
01-404.314. Special Legal & Consulting Svc	4,747	1,458	272	483	3,500	750	500	(250)
01-404.318. Reimbursable Legal Services	8,723	8,441	17,037	15,260	10,000	18,000	15,000	(3,000)
<b>406. Personnel Admin</b>	<b>63,104</b>	<b>42,167</b>	<b>52,858</b>	<b>53,764</b>	<b>51,720</b>	<b>62,553</b>	<b>31,330</b>	<b>(31,223)</b>
01-406.171. HRA Employee Reimbs	9,521	5,527	4,338	5,729	9,000	7,000	-	(7,000)
01-406.172. Retirement Incentive Pmts	19,800	30,550	28,160	25,600	30,720	30,720	13,080	(17,640)
01-406.240. Supplies & Minor Equipment	609	221	149	623	500	650	450	(200)
01-406.314. Special Legal & Consult'g Svcs	8,288	1,248	5,402	17,783	1,500	17,783	13,000	(4,783)
01-406.315. General Services	20,271	2,922	12,492	2,373	7,000	4,000	2,400	(1,600)
01-406.341. Advertising	4,616	1,700	2,317	1,656	3,000	2,400	2,400	-

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>407. Information Technology (IT)</b>	<b>34,851</b>	<b>42,589</b>	<b>38,642</b>	<b>47,481</b>	<b>42,500</b>	<b>58,000</b>	<b>42,800</b>	<b>(15,200)</b>
01-407.261. Computer Equip & Software	16,844	27,907	8,926	18,787	9,500	22,000	6,800	(15,200)
01-407.319. Computer Maint & Support	18,006	14,682	29,716	28,694	33,000	36,000	36,000	-
<b>408. Engineering</b>	<b>40,579</b>	<b>53,766</b>	<b>78,440</b>	<b>92,287</b>	<b>40,000</b>	<b>105,000</b>	<b>72,000</b>	<b>(33,000)</b>
01-408.313. Township Engineer	5,314	30,452	8,758	10,688	10,000	15,000	12,000	(3,000)
01-408.318. Reimbursable Engineering Svcs	35,265	23,314	69,682	81,599	30,000	90,000	60,000	(30,000)
<b>409. Buildings &amp; Plant</b>	<b>184,636</b>	<b>159,780</b>	<b>167,782</b>	<b>112,198</b>	<b>150,930</b>	<b>143,994</b>	<b>189,170</b>	<b>45,176</b>
01-409.144. Maintenance Custodian	45,059	46,588	51,807	42,686	53,000	55,387	57,101	1,714
01-409.156. Insurance - Health	-	-	-	-	-	-	29,541	29,541
01-409.158. Insurance - Life & Disability	-	-	-	-	-	-	494	494
01-409.160. Pension	-	-	-	-	-	-	14,846	14,846
01-409.161. Social Security Tax	-	-	-	-	-	-	4,387	4,387
01-409.162. Insur - Workers Comp	-	-	-	-	-	-	91	91
01-409.192. Work Boot & Clothing Allowance	-	250	250	-	250	250	250	-
01-409.230. Heating Fuel	19,950	27,842	36,038	21,812	34,000	25,000	25,000	-
01-409.232. Generator Fuel	-	591	285	1,217	600	1,217	600	(617)
01-409.240. Supplies	4,469	4,578	5,836	4,387	4,200	4,800	4,500	(300)
01-409.260. Minor Equipment & Small Tools	945	1,131	-	199	1,000	500	500	-
01-409.320. TELEPHONE	-	-	110	447	660	660	660	-
01-409.361. Electric	32,245	28,927	28,781	21,146	30,000	29,000	29,000	-
01-409.366. Water	1,572	1,867	2,323	1,440	2,220	2,180	2,200	20
01-409.373. Facilities Maintenance	64,357	39,117	13,329	18,863	25,000	25,000	20,000	(5,000)
01-409.600. Capital Construction	12,542	8,889	29,024	-	-	-	-	-
01-409.601. Stormwater Basin Retrofit	3,498	-	-	-	-	-	-	-
<b>410. Police</b>	<b>1,992,901</b>	<b>2,247,337</b>	<b>2,462,390</b>	<b>1,697,026</b>	<b>2,271,930</b>	<b>2,197,528</b>	<b>3,338,486</b>	<b>1,140,958</b>
01-410.122. Police Chief	97,150	100,649	104,067	93,589	106,780	118,300	113,088	(5,212)
01-410.130. Sergeants	250,608	256,056	262,632	184,964	275,250	227,310	288,720	61,410
01-410.131. Detective & Corporals	78,695	387,846	266,207	224,822	259,590	284,726	268,668	(16,058)
01-410.132. Police Officers	844,324	657,684	813,070	709,522	986,300	901,530	982,024	80,494
01-410.139. Police Officers - Part Time	40,685	43,163	39,696	8,451	45,000	11,200	5,600	(5,600)
01-410.140. Animal Control Officer	-	6,160	10,049	7,662	10,000	10,000	10,000	-
01-410.141. Clerical-Full Time	101,605	104,252	84,195	77,915	101,060	101,400	105,592	4,192
01-410.148. Crossing Guards	22,406	21,468	21,785	16,828	23,000	23,000	23,863	863

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
01-410.156. Insurance - Health	-	-	-	-	-	-	470,476	470,476
01-410.158. Insurance - Life & Disability	-	-	-	-	-	-	14,071	14,071
01-410.160. Pension	-	-	-	-	-	-	413,617	413,617
01-410.161. Social Security Tax	-	-	-	-	-	-	45,568	45,568
01-410.162. Insur - Workers Comp	-	-	-	-	-	-	82,391	82,391
01-410.171. HRA Employee Reimbs	-	-	-	-	-	-	5,500	5,500
01-410.181. Double Time	-	4,945	4,233	4,242	6,000	6,300	6,300	-
01-410.182. Longevity	14,800	16,000	16,880	18,080	17,900	18,080	14,400	(3,680)
01-410.183. Overtime	122,996	114,854	146,001	110,497	70,000	140,000	124,198	(15,802)
01-410.184. Reimbursable Overtime	33,425	53,127	-	-	30,000	-	-	-
01-410.185. Holiday Pay	32,787	32,498	41,955	30,880	40,000	40,000	40,000	-
01-410.186. Shift Differential	11,965	12,682	14,610	1,229	13,500	13,000	12,200	(800)
01-410.187. College Credit Compensation	2,335	2,486	2,951	2,585	3,000	3,000	-	(3,000)
01-410.188. Court Time	4,468	15,175	11,966	7,290	15,000	12,000	11,500	(500)
01-410.189. K-9 Care Compensation	3,000	3,000	3,000	1,500	3,000	3,000	3,000	-
01-410.191. Uniform Maintenance Allowance	3,840	4,080	4,320	4,800	4,800	4,800	4,560	(240)
01-410.200. Community Programs & Events	2,583	2,555	2,252	1,197	3,500	3,500	3,500	-
01-410.205. Bike Patrol	-	-	-	-	-	-	500	500
01-410.210. QRS Supplies	14,962	18,557	13,117	7,978	15,700	12,000	15,700	3,700
01-410.215. K-9 Program	21,522	7,586	4,769	4,384	7,600	7,600	7,600	-
01-410.220. County Agencies (MERT)	2,596	-	-	6,000	-	6,000	2,000	(4,000)
01-410.231. Vehicle Fuel	35,145	39,277	49,480	32,676	45,000	43,000	43,000	-
01-410.238. Uniforms	10,589	17,645	14,237	10,722	11,550	14,000	21,550	7,550
01-410.240. Office Supplies	3,842	4,104	3,972	3,021	3,500	3,500	3,500	-
01-410.241. Patrol Supplies	3,396	1,696	2,422	435	3,100	2,400	3,100	700
01-410.242. Firearms Supplies	8,901	9,704	10,729	5,456	10,850	10,000	10,850	850
01-410.243. Animal Control Supplies	-	1,559	677	298	1,000	600	1,000	400
01-410.250. Police Vehicles	72,910	79,926	68,491	-	-	-	-	-
01-410.251. Vehicle Maintenance	31,941	43,523	32,901	23,371	27,000	27,000	27,000	-
01-410.260. Minor Equipment & Small Tools	19,171	29,334	28,055	8,019	25,000	25,000	25,000	-
01-410.261. Comp Equip & SW--PD	-	4,019	26,498	8,844	10,000	16,000	12,000	(4,000)
01-410.315. General Services	3,234	5,684	6,672	4,869	5,600	5,600	6,000	400
01-410.317. Contracted Svcs--Animal Contrl	12,500	9,375	10,000	7,500	10,000	10,000	10,000	-

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
01-410.319. Comp Maint & Support--PD	-	12,602	51,443	34,899	45,000	53,000	51,000	(2,000)
01-410.320. Telephone	8,702	10,164	9,886	9,013	10,800	10,800	10,800	-
01-410.342. Printing	816	2,013	780	1,837	2,250	2,250	2,250	-
01-410.375. Equipment Maintenance	4,567	5,109	8,033	3,772	5,000	5,000	5,500	500
01-410.420. Dues/Subscriptions/Memberships	1,548	1,873	2,200	1,073	2,500	2,200	4,500	2,300
01-410.421. Training	8,590	12,678	12,468	15,876	15,000	19,500	25,000	5,500
01-410.460. Conferences	1,972	-	1,080	932	1,800	932	1,800	868
01-410.700. Capital Equipment	58,328	92,231	254,612	-	-	-	-	-
<b>411. Fire</b>	<b>169,276</b>	<b>163,427</b>	<b>165,550</b>	<b>136,406</b>	<b>150,600</b>	<b>161,095</b>	<b>195,746</b>	<b>34,651</b>
01-411.129. Fire Services Director	-	-	-	3,016	-	11,716	45,000	33,284
01-411.139. Fire Inspector--Part Time	50,981	59,654	67,770	41,493	52,600	46,000	31,800	(14,200)
01-411.161. Social Security Tax	-	-	-	-	-	-	5,873	5,873
01-411.162. Insur - Workers Comp	-	-	-	-	-	-	261	261
01-411.238. Fire Inspector Uniforms	3,276	3,575	5,629	114	6,000	6,000	4,200	(1,800)
01-411.239. Fire Brigade Uniforms	-	-	-	-	-	-	10,000	10,000
01-411.240. Supplies & Minor Equipment	10,954	6,948	7,000	2,107	7,000	7,000	7,000	-
01-411.320. Telephone	1,260	567	412	309	750	412	412	-
01-411.421. Fire Inspector Training	690	1,000	1,420	600	1,250	1,200	1,200	-
01-411.540. Firemen's Relief Contribution	102,116	91,684	83,320	88,767	83,000	88,767	90,000	1,233
<b>413. Code Enforcement</b>	<b>177,907</b>	<b>145,018</b>	<b>144,741</b>	<b>175,932</b>	<b>166,320</b>	<b>213,560</b>	<b>112,407</b>	<b>(101,153)</b>
01-413.131. Code Enforcement Officer/BCO	63,311	64,328	66,561	54,846	68,250	71,555	-	(71,555)
01-413.139. Code Enf Insp--Part Time	-	-	-	7,375	31,200	9,000	22,680	13,680
01-413.158. Insurance - Life & Disability	-	-	-	-	-	-	185	185
01-413.161. Social Security Tax	-	-	-	-	-	-	1,735	1,735
01-413.162. Insur - Workers Comp	-	-	-	-	-	-	77	77
01-413.306. Commercial Inspection Service	9,813	3,508	1,030	21,123	5,000	24,000	5,000	(19,000)
01-413.307. Residential Inspection Service	16,103	12,405	8,545	10,165	10,000	7,500	10,000	2,500
01-413.308. Plan & Drawing Review	87,828	62,775	66,597	81,192	50,000	100,000	70,000	(30,000)
01-413.317. C/S--Weed & Code Violations	-	575	(225)	-	-	-	-	-
01-413.320. Telephone	652	757	726	737	660	830	780	(50)
01-413.420. Dues/Subscriptions/Memberships	50	210	345	375	210	375	450	75
01-413.421. Training	151	460	1,162	119	1,000	300	1,500	1,200

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>414. Planning &amp; Zoning</b>	<b>150,534</b>	<b>164,870</b>	<b>152,737</b>	<b>128,034</b>	<b>164,642</b>	<b>168,662</b>	<b>222,190</b>	<b>53,528</b>
01-414.113. Zoning Hearing Board	640	1,060	350	610	1,000	1,280	1,280	-
01-414.122. Planning & Zoning Officer	81,451	84,385	87,251	69,016	89,500	89,824	99,549	9,725
01-414.141. Clerical--Full Time	48,615	49,398	50,775	31,904	52,100	43,141	56,518	13,377
01-414.156. Insurance - Health	-	-	-	-	-	-	-	-
01-414.158. Insurance - Life & Disability	-	-	-	-	-	-	1,154	1,154
01-414.160. Pension	-	-	-	-	-	-	28,364	28,364
01-414.161. Social Security Tax	-	-	-	-	-	-	12,035	12,035
01-414.171. HRA Employee Reimbs	-	-	-	-	-	-	-	-
01-414.220. Planning Commission	790	1,125	1,185	820	1,080	1,080	1,080	-
01-414.240. Supplies	1,130	2,378	664	3,512	3,000	4,000	3,000	(1,000)
01-414.260. Minor Equipment & Small Tools	358	390	110	443	500	2,500	3,000	500
01-414.310. Planning Solicitor	9,405	5,481	1,729	1,222	5,000	3,000	3,000	-
01-414.314. Zoning Solicitor	2,281	12,338	5,858	5,006	5,000	6,000	5,000	(1,000)
01-414.315. General Services	209	276	241	7,443	400	8,000	500	(7,500)
01-414.316. Stenograhper	849	4,173	1,272	3,715	2,500	4,000	2,500	(1,500)
01-414.318. DCED/UCC Fees	1,428	1,582	1,301	891	1,500	1,500	1,500	-
01-414.320. Telephone	626	757	688	597	660	660	660	-
01-414.341. Advertising	2,103	1,425	707	1,460	1,500	1,800	1,500	(300)
01-414.342. Printing	138	-	475	20	500	150	300	150
01-414.420. Dues/Subscriptions/Memberships	132	102	102	227	102	227	250	23
01-414.421. Training	379	-	30	1,148	300	1,500	1,000	(500)
<b>415. Emergency Management</b>	<b>32,237</b>	<b>19,791</b>	<b>8,190</b>	<b>5,762</b>	<b>15,100</b>	<b>9,196</b>	<b>11,900</b>	<b>2,704</b>
01-415.139. Emergency Mgmt Coordinator	3,000	3,583	2,667	2,500	3,000	3,000	3,000	-
01-415.149. Emergency Mgmt Deputy	1,000	750	1,000	833	1,000	1,000	1,000	-
01-415.240. Supplies	127	435	-	-	-	-	-	-
01-415.260. Minor Equipment & Small Tools	6,101	6,460	2,353	780	5,000	3,000	5,000	2,000
01-415.320. Telephone	2,038	2,864	2,170	1,648	5,100	2,196	2,400	204
01-415.421. Training	-	550	-	-	1,000	-	500	500
01-415.700. Cap Equip--Emergency Mgmt	19,970	5,149	-	-	-	-	-	-



<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>430. DPW</b>	<b>1,072,946</b>	<b>1,124,442</b>	<b>1,170,549</b>	<b>845,807</b>	<b>1,218,300</b>	<b>1,133,817</b>	<b>2,236,126</b>	<b>1,102,309</b>
01-430.122. Public Works Director	92,950	38,519	39,827	31,504	40,870	41,002	42,703	1,701
01-430.130. DPW--Highway Supervisor	62,545	69,170	74,672	61,212	76,000	79,668	88,975	9,307
01-430.141. Clerical--Full Time	51,655	52,632	53,898	42,304	55,840	55,283	58,352	3,069
01-430.143. DPW - Full Time	750,855	854,043	871,905	615,151	924,670	834,914	992,251	157,337
01-430.149. DPW - Part Time	4,820	-	-	-	-	-	-	-
01-430.156. Insurance - Health	-	-	-	-	-	-	461,710	461,710
01-430.158. Insurance - Life & Disability	-	-	-	-	-	-	10,389	10,389
01-430.160. Pension	-	-	-	-	-	-	281,524	281,524
01-430.161. Social Security Tax	-	-	-	-	-	-	96,840	96,840
01-430.162. Insur - Workers Comp	-	-	-	-	-	-	72,057	72,057
01-430.171. HRA Employee Reimbs	-	-	-	-	-	-	4,060	4,060
01-430.181. Double Time	7,799	1,653	3,986	5,245	6,000	6,000	5,700	(300)
01-430.183. Overtime	35,275	32,672	33,089	30,127	32,000	35,000	35,395	395
01-430.189. On-Call	10,375	9,529	11,131	8,320	11,000	11,000	12,000	1,000
01-430.192. Work Boot & Clothing Allowance	4,840	5,587	5,085	2,641	5,500	5,200	5,500	300
01-430.231. Vehicle Fuel	36,319	40,507	51,182	33,990	47,000	45,000	46,000	1,000
01-430.240. Supplies	9,870	11,394	13,894	8,470	10,000	12,000	12,000	-
01-430.260. Minor Equipment & Small Tools	2,527	5,073	6,877	4,101	4,000	5,000	5,000	-
01-430.315. General Services	224	1,095	2,641	539	2,500	1,000	1,000	-
01-430.320. Telephone	1,786	1,865	1,786	1,525	1,920	1,920	1,920	-
01-430.420. Dues/Subscriptions/Memberships	184	399	417	430	500	430	450	20
01-430.421. Training	924	305	160	245	500	400	500	100
01-430.460. Conferences	-	-	-	-	-	-	1,800	1,800
<b>431. Composting</b>	<b>14,821</b>	<b>12,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-431.303. Composting Costs	14,821	12,593	-	-	-	-	-	-
<b>433. Traffic Control</b>	<b>10,973</b>	<b>9,287</b>	<b>8,752</b>	<b>8,406</b>	<b>19,590</b>	<b>12,000</b>	<b>19,700</b>	<b>7,700</b>
01-433.246. Signs & Street Markings	3,882	3,596	4,119	1,822	5,000	5,000	5,000	-
01-433.362. Traffic Signals	7,090	5,691	4,633	6,584	7,090	7,000	7,200	200
01-433.450. Street Line Painting	-	-	-	-	7,500	-	7,500	7,500

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>436. Storm Sewers</b>	<b>289,918</b>	<b>182,268</b>	<b>60,057</b>	<b>38,556</b>	<b>87,000</b>	<b>77,450</b>	<b>110,600</b>	<b>33,150</b>
01-436.131. MS4 Coordinator	6,345	15,002	15,060	11,175	15,000	15,000	-	(15,000)
01-436.240. MS4 Supplies	2,945	1,235	2,728	285	3,000	450	600	150
01-436.312. Consulting Svcs	-	-	-	-	-	-	-	-
01-436.313. Engineering Svcs	-	78,077	37,268	17,409	50,000	50,000	100,000	50,000
01-436.315. MS4 General Services	33,286	6,314	3,323	-	5,000	-	-	-
01-436.370. Repairs & Maint - Storm Sewers	1,733	14,248	1,679	9,687	14,000	12,000	10,000	(2,000)
01-436.601. Public/Kline Drainage Proj	245,608	11,246	-	-	-	-	-	-
01-436.700. Capital Equipment	-	56,147	-	-	-	-	-	-
<b>437. Tools &amp; Machinery</b>	<b>56,957</b>	<b>44,835</b>	<b>50,971</b>	<b>45,523</b>	<b>47,500</b>	<b>61,000</b>	<b>55,000</b>	<b>(6,000)</b>
01-437.251. Vehicle Maintenance	36,151	21,890	28,672	13,901	25,000	25,000	25,000	-
01-437.375. Equipment Maintenance	20,806	22,944	22,299	31,622	22,500	36,000	30,000	(6,000)
<b>438. Streets &amp; Bridges</b>	<b>160,716</b>	<b>140,379</b>	<b>174,192</b>	<b>91,349</b>	<b>250,000</b>	<b>250,000</b>	<b>210,000</b>	<b>(40,000)</b>
01-438.245. Road Materials	160,716	140,379	174,192	91,349	210,000	210,000	210,000	-
01-438.317. Contracted Services	-	-	-	-	40,000	40,000	-	(40,000)
<b>439. Capital</b>	<b>66,553</b>	<b>64,518</b>	<b>11,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-439.700. Capital Equipment	66,553	64,518	11,932	-	-	-	-	-
<b>451. Recreation Admin</b>	<b>675,273</b>	<b>403,410</b>	<b>1,467,080</b>	<b>31,010</b>	<b>24,800</b>	<b>36,200</b>	<b>35,700</b>	<b>(500)</b>
01-451.240. Supplies	1,146	1,091	1,707	2,544	3,000	2,600	3,000	400
01-451.260. Minor Equipment & Small Tools	2,932	6,274	7,925	1,380	4,000	2,000	4,000	2,000
01-451.312. Consulting Svcs--Lindberg MSP	106,104	122,898	87,904	-	-	-	-	-
01-451.313. Consulting Svcs--Laubach MSP	72,390	33,863	6,973	-	-	-	-	-
01-451.315. General Services	3,095	2,943	3,615	2,496	3,000	3,600	3,600	-
01-451.361. Electric	3,310	2,964	1,922	1,322	2,800	2,000	2,100	100
01-451.371. Property Maint (Grounds)	6,686	5,878	9,213	9,329	7,000	10,000	9,000	(1,000)
01-451.373. Facilities Maint (Structures)	311	1,795	2,473	8,074	2,000	9,000	8,000	(1,000)
01-451.375. Equipment Maintenance	3,065	4,117	6,031	5,863	3,000	7,000	6,000	(1,000)
01-451.600. Capital Construction-Parks	10,296	-	-	-	-	-	-	-
01-451.601. Lindberg Pk MSP: Park Improvmt	465,939	48,516	1,328,165	-	-	-	-	-
01-451.602. Lindberg Pk MSP: Bike Ln Proj	-	173,072	-	-	-	-	-	-
01-451.700. Capital Equipment	-	-	11,150	-	-	-	-	-

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>452. Participant Recreation</b>	<b>36,925</b>	<b>44,741</b>	<b>40,818</b>	<b>37,029</b>	<b>42,460</b>	<b>40,687</b>	<b>46,160</b>	<b>5,473</b>
01-452.129. Recreation Director	8,714	15,600	15,600	12,600	15,600	15,600	15,600	-
01-452.149. Seasonal Employees	19,143	21,352	19,826	18,216	20,000	18,216	20,000	1,784
01-452.161. Social Security Tax	-	-	-	-	-	-	2,723	2,723
01-452.162. Insur - Workers Comp	-	-	-	-	-	-	57	57
01-452.200. Community Events	350	443	1,161	1,421	1,200	1,421	3,000	1,579
01-452.240. Supplies & Minor Equipment	4,183	4,214	3,547	3,974	5,000	4,500	4,000	(500)
01-452.315. Fundraising Services	3,884	2,255	24	-	-	-	-	-
01-452.320. Telephone	652	877	659	818	660	950	780	(170)
<b>461. Environmental Advisory</b>	<b>329</b>	<b>1,866</b>	<b>706</b>	<b>-</b>	<b>1,550</b>	<b>200</b>	<b>1,600</b>	<b>1,400</b>
01-461.240. Supplies	-	1,703	-	-	500	-	-	-
01-461.341. Advertising	329	164	266	-	400	100	600	500
01-461.342. Printing	-	-	-	-	200	100	500	400
01-461.420. Dues/Subscriptions/Memberships	-	-	440	-	450	-	500	500
01-461.421. Training	-	-	-	-	-	-	-	-
<b>465. Contributions</b>	<b>47,717</b>	<b>52,287</b>	<b>57,600</b>	<b>40,995</b>	<b>61,350</b>	<b>63,350</b>	<b>25,000</b>	<b>(38,350)</b>
01-465.309. Custodial Services	4,417	8,937	10,250	9,645	10,000	12,000	12,000	-
01-465.500. Volunteer Fire Co Incentives	30,000	30,000	36,000	20,000	40,000	40,000	-	(40,000)
01-465.540. Contributions	13,300	13,350	11,350	11,350	11,350	11,350	13,000	1,650
<b>474. Other Expenditures</b>	<b>199</b>	<b>-</b>	<b>1,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-474.430. Real Estate Taxes	199	-	1,313	-	-	-	-	-
<b>475. Please add DEPT description</b>	<b>21,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-475.000. Fiscal Agent Fees	21,292	-	-	-	-	-	-	-
<b>480. Fees &amp; Miscellaneous</b>	<b>223</b>	<b>240</b>	<b>122</b>	<b>1,581</b>	<b>300</b>	<b>1,581</b>	<b>-</b>	<b>(1,581)</b>
01-480.000. Miscellaneous Expense	223	213	122	12	300	12	-	(12)
01-480.001. Disability Pay Expense	-	-	-	1,529	-	1,529	-	(1,529)
01-480.005. Financial Service Fees	-	27	-	40	-	40	-	(40)
01-480.010. Credit Card Service Fees	-	-	-	-	-	-	-	-
<b>486. Insurance</b>	<b>242,593</b>	<b>255,499</b>	<b>314,908</b>	<b>371,293</b>	<b>282,000</b>	<b>361,570</b>	<b>188,000</b>	<b>(173,570)</b>
01-486.351. Insurance - Commercial	47,289	47,430	47,307	47,986	48,000	52,750	54,000	1,250
01-486.352. Insur - Business Auto	55,571	57,666	63,251	68,454	65,000	68,637	72,000	3,363
01-486.353. Insur - Professional	45,855	49,861	54,560	56,233	55,000	56,233	58,000	1,767
01-486.354. Insur - Workers Comp	89,454	96,378	145,836	195,095	110,000	180,000	-	(180,000)
01-486.355. Insur - Twp Official's Bond	4,425	4,163	3,953	3,525	4,000	3,950	4,000	50

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>487. Employee Benefits</b>	<b>1,676,287</b>	<b>1,808,162</b>	<b>1,794,126</b>	<b>1,940,702</b>	<b>2,090,776</b>	<b>2,063,468</b>	-	<b>(2,063,468)</b>
01-487.156. Insurance - Health	824,077	885,038	867,660	915,805	1,012,000	990,000	-	(990,000)
01-487.158. Insurance - Life & Disability	21,003	22,358	20,336	17,687	22,680	23,125	-	(23,125)
01-487.160. Pension	657,272	731,146	730,142	869,343	869,342	869,343	-	(869,343)
01-487.161. Social Security Tax	173,935	169,620	175,988	137,867	186,754	181,000	-	(181,000)
01-487.162. Unemployment Compensation	-	-	-	-	-	-	-	-
<b>490. Reserves</b>	-	-	-	-	-	-	-	-
01-490.740. Transfer to Capital Reserves	-	-	-	-	-	-	-	-
<b>491. Prior Year</b>	<b>872</b>	<b>2,103</b>	-	-	-	-	-	-
01-491.000. Refunds of Prior Year Revenue	872	2,103	-	-	-	-	-	-
<b>492. Interfund Transfers</b>	<b>1,986,350</b>	<b>412,093</b>	<b>239,867</b>	<b>115,752</b>	<b>263,750</b>	<b>315,252</b>	<b>350,000</b>	<b>34,748</b>
01-492.010. Transfer to Capital Fund	-	-	-	65,000	200,000	250,000	350,000	100,000
01-492.030. Transfer to Fire Fund	52,460	229,100	60,150	-	13,000	14,500	-	(14,500)
01-492.043. Transfer to Fire Capital Fund	-	-	-	50,752	50,750	50,752	-	(50,752)
01-492.200. Transfer to Debt Service Fund	1,933,890	182,993	179,717	-	-	-	-	-
<b>999. Please add DEPT description</b>	-	<b>9</b>	-	-	-	-	-	-
01-999.999. Rounding Account	-	9	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,805,021</b>	<b>8,102,256</b>	<b>9,297,978</b>	<b>6,480,299</b>	<b>8,021,438</b>	<b>8,132,354</b>	<b>8,452,871</b>	<b>320,517</b>
<b>FUND SUMMARY:</b>								
<b>TOTAL REVENUE</b>	10,332,963	7,922,377	8,703,321	6,560,367	8,021,438	8,063,640	8,452,286	388,646
<b>TOTAL EXPENDITURES</b>	9,805,021	8,102,256	9,297,978	6,480,299	8,021,438	8,132,354	8,452,871	320,517
<b>Increase (Decrease) in Net Position</b>	<b>527,942</b>	<b>(179,879)</b>	<b>(594,657)</b>	<b>80,068</b>	-	<b>(68,714)</b>	<b>(585)</b>	<b>68,129</b>
<b>Transfer Reserves to General Capital Fund</b>	-	-	-	<b>(897,000)</b>	<b>(897,000)</b>	<b>(897,000)</b>	-	
<b>Net Position Beginning of Year</b>	3,462,681	3,990,623	3,810,745	3,216,088	3,216,088	3,216,088	2,250,374	2,249,789
<b>Net Position End of Year</b>	<b>3,990,623</b>	<b>3,810,745</b>	<b>3,216,088</b>	<b>2,399,156</b>	<b>2,319,088</b>	<b>2,250,374</b>	<b>2,249,789</b>	<b>2,317,918</b>

## GENERAL - CAPITAL FUND BUDGET

### GENERAL - CAPITAL FUND BUDGET SUMMARY:

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>41. Capital General Fund</b>						
<b>Revenue</b>						
341. Interest	0	0	0	16,800	16,800	-
342. Rents & Royalties	0	0	0	8,400	8,400	-
354. State Grants	0	0	0	328,499	0	(328,499)
391. Asset Disposal	0	0	0	40,000	0	(40,000)
392. Interfund Transfers	0	0	0	250,000	350,000	100,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643,699</b>	<b>375,200</b>	<b>(268,499)</b>
<b>Expenditure</b>						
407. Information Technology (IT)	0	0	0	11,274	0	11,274
409. Buildings & Plant	0	0	0	25,000	150,000	(125,000)
410. Police	0	0	0	174,482	86,000	88,482
415. Emergency Management	0	0	0	8,973	0	8,973
439. Capital	0	0	0	255,000	0	255,000
451. Please add DEPT description	0	0	0	34,735	0	34,735
451. Recreation Admin	0	0	0	259,735	20,000	239,735
492. Interfund Transfers	0	0	0	183,632	237,476	(53,844)
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>952,831</b>	<b>493,476</b>	<b>459,355</b>
<b>Total 41. Capital General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>309,132</b>	<b>118,276</b>	<b>190,856</b>

### FUND DESCRIPTION

In 2019, we created Capital Funds for General, Fire, Water, and Sewer. Under the General – Capital Fund, all Capital Construction, Equipment, vehicles, and projects with a useful life of greater than 1 year and a cost greater than \$5,000 are budgeted and recorded under the Capital Fund. All General Fund Capital Needs are budgeted by Department.

## **BUDGET HIGHLIGHTS**

### Revenue Highlights:

We received a Recycling Grant to cover equipment and vehicles and a Casino Grant that covered Police Capital Needs. Both of these grants ended in 2019. We do not anticipate disposing and receiving proceeds for any equipment in 2020. We developed a 10-year Capital Replacement Schedule by Department (see below) to determine how much funding is needed over the next ten years. We have budgeted \$300k in 2020 to be transferred from General Fund operations.

### Expenditure Highlights:

We budgeted \$120,000 for Architect costs related to the construction of the new Western Salisbury Fire Department Station. We budgeted an additional \$30,000 under Building Capital Equipment as we are planning to replace the HVAC system in the Admin Building. Police is replacing two Detective Vehicles for \$54,000 total and is planning to replace Mobile Data Terminals (MDTs) for \$12,000 and Mobile License plate readers for \$20,000. Parks and Recreation is requesting \$20,000 for park equipment and construction costs to build additional pickle ball courts. Payments to Debt Service Fund for Bond Financing is paid for by the Capital Fund. In addition, we anticipate financing the construction of the new Fire Station through USDA and we plan to start paying on the loan in July 2020. We are uncertain on the timeline of the construction and start of the loan.

**GENERAL CAPITAL FUND - BUDGET DETAIL**

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>REVENUE</b>								
<b>341. Interest</b>	-	-	-	<b>12,595</b>	<b>12,500</b>	<b>16,800</b>	<b>16,800</b>	-
41-341.000. Interest Income	-	-	-	12,595	12,500	16,800	16,800	-
<b>342. Rents and Royalties</b>	-	-	-	<b>7,000</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	-
41-342.300. Franko Lease Payments	-	-	-	7,000	8,400	8,400	8,400	-
<b>354. State Grants</b>	-	-	-	<b>24,096</b>	<b>328,499</b>	<b>328,499</b>	-	<b>(328,499)</b>
41-354.040. Recycling Grant Revenue	-	-	-	-	221,499	221,499	-	(221,499)
41-354.120. Gaming Grant: Casino Corr Tra	-	-	-	24,096	107,000	107,000	-	(107,000)
<b>391. Asset Disposal</b>	-	-	-	<b>23,878</b>	<b>5,000</b>	<b>40,000</b>	-	<b>(40,000)</b>
41-391.100. Sale of Fixed Assets	-	-	-	23,878	5,000	40,000	-	(40,000)
<b>392. Interfund Transfers</b>	-	-	-	<b>65,000</b>	<b>200,000</b>	<b>250,000</b>	<b>350,000</b>	<b>100,000</b>
41-392.010. Transfer from General Fund	-	-	-	65,000	200,000	250,000	350,000	100,000
<b>396. Prior Year Reserves</b>	-	-	-	-	<b>321,233</b>	-	-	-
41-396.000. PY Reserves	-	-	-	-	321,233	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	<b>132,569</b>	<b>875,632</b>	<b>643,699</b>	<b>375,200</b>	<b>(268,499)</b>

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>EXPENDITURES</b>								
<b>412. Information Technology (IT)</b>	-	-	-	11,274	-	11,274	-	(11,274)
41-407.261. Computer Equip & Software	-	-	-	11,274	-	11,274	-	(11,274)
<b>409. Buildings &amp; Plant</b>	-	-	-	12,451	31,000	25,000	150,000	125,000
41-409.600. Capital Construction- Facilit	-	-	-	7,451	10,000	15,000	120,000	105,000
41-409.700. Capital Equip- Facilities	-	-	-	5,000	21,000	10,000	30,000	20,000
<b>410. Police</b>	-	-	-	139,854	137,000	174,482	86,000	(88,482)
41-410.250. Police Vehicles	-	-	-	72,372	110,000	107,000	54,000	(53,000)
41-410.700. Capital Equipment- Police	-	-	-	67,482	27,000	67,482	32,000	(35,482)
<b>412. Fire</b>	-	-	-	-	215,000	-	-	-
41-412.600. Earmarked for WSFD Request	-	-	-	-	215,000	-	-	-
<b>415. Emergency Management</b>	-	-	-	8,973	9,000	8,973	-	(8,973)
41-415.700. Capital Equipment- Emerg Mgmt	-	-	-	8,973	9,000	8,973	-	(8,973)
<b>439. Capital</b>	-	-	-	185,500	255,000	255,000	-	(255,000)
41-439.700. Capital Equipment- Highway	-	-	-	185,500	255,000	255,000	-	(255,000)
<b>451. Recreation Admin</b>	-	-	-	200,082	45,000	259,735	20,000	(239,735)
41-451.312. Consulting Svcs--Lindberg MSP	-	-	-	34,735	-	34,735	-	(34,735)
41-451.600. Capital Construction- Parks	-	-	-	-	45,000	50,000	20,000	(30,000)
41-451.601. Lindberg Pk MSP: Park Improvmt	-	-	-	165,347	-	175,000	-	(175,000)
<b>492. Interfund Transfers</b>	-	-	-	23,663	183,632	183,632	237,476	53,844
41-492.200. Transfer to Debt Service Fund	-	-	-	23,663	183,632	183,632	237,476	53,844
<b>TOTAL EXPENDITURES</b>	-	-	-	581,797	875,632	918,096	493,476	(424,620)



**GENERAL CAPITAL FUND - FUND BALANCE SUMMARY**

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	-	-	-	132,569	875,632	643,699	375,200	(268,499)
<b>TOTAL EXPENDITURES</b>	-	-	-	581,797	875,632	918,096	493,476	(424,620)
<b>Increase (Decrease) in Net Position</b>	-	-	-	(449,228)	-	(274,397)	(118,276)	156,121
<b>Net Position Beginning of Year</b>	-	-	-	-	-	-	622,603	
<b>Transfer from General Fund</b>	-	-	-	897,000	897,000	897,000	-	
<b>Net Position End of Year</b>	-	-	-	447,772	897,000	622,603	504,327	

**CAPITAL REPLACEMENT PLANS**

The following pages provide detail on a 10-year capital replacement plan by Department. We estimate the useful life of each piece of equipment or vehicle and update this list annually. These plans help us determine how much monies we will need over the next ten years for Capital needs. Our goal is to fund Capital from operations while maintaining a healthy reserve for contingencies. I am projecting a 10% increase annually for the amount transferred from General Fund Operations dedicated for Capital Fund to accomplish this goal.

## 10-YEAR CAPITAL REPLACEMENT PLAN SUMMARY

Revenues	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Totals	Annual Average
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets- don't count on this	-	-	-	-	-	-	-	-	-	-	-	-
Interest/Leases	25,200	25,200	25,200	25,200	25,200	25,200	25,200	25,200	25,200	25,200	252,000	25,200
Transfer to Capital from Operations	350,000	385,000	423,500	465,850	512,435	563,679	620,046	682,051	750,256	825,282	5,578,099	557,810
Debt Financing	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>375,200</b>	<b>410,200</b>	<b>448,700</b>	<b>491,050</b>	<b>537,635</b>	<b>588,879</b>	<b>645,246</b>	<b>707,251</b>	<b>775,456</b>	<b>850,482</b>	<b>5,830,099</b>	<b>583,010</b>
<b>Expenditures</b>												
Public Works Vehicles/Equipment	-	6,920	54,850	35,000	119,832	188,903	300,000	55,000	-	-	760,505	76,051
Recreation Equipment/Improvements	20,000	100,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,000	44,000
Police Vehciles/Equipment	86,000	117,000	142,000	177,000	107,000	145,000	115,000	85,000	107,000	197,000	1,278,000	127,800
Emergency Management/Fire Inspectors	-	-	-	-	-	-	-	-	-	-	-	-
Admin Equipment	150,000	10,000	10,000	29,000	25,000	10,000	22,000	10,000	25,000	25,000	316,000	31,600
General Fund Debt Payments	<u>237,476</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>2,847,476</u>	<u>284,748</u>
<b>Total Capital Fund Expenditures</b>	<b>493,476</b>	<b>523,920</b>	<b>536,850</b>	<b>571,000</b>	<b>581,832</b>	<b>673,903</b>	<b>767,000</b>	<b>480,000</b>	<b>462,000</b>	<b>552,000</b>	<b>5,641,981</b>	<b>564,198</b>
<b>Change in Net Positon</b>	<b>(118,276)</b>	<b>(113,720)</b>	<b>(88,150)</b>	<b>(79,950)</b>	<b>(44,197)</b>	<b>(85,024)</b>	<b>(121,754)</b>	<b>227,251</b>	<b>313,456</b>	<b>298,482</b>	<b>188,118</b>	<b>18,812</b>
Net Position Beginning of Year	<u>685,000</u>	<u>566,724</u>	<u>453,004</u>	<u>364,854</u>	<u>284,904</u>	<u>240,707</u>	<u>155,683</u>	<u>33,929</u>	<u>261,180</u>	<u>574,636</u>		
Net Position End of Year	<u>566,724</u>	<u>453,004</u>	<u>364,854</u>	<u>284,904</u>	<u>240,707</u>	<u>155,683</u>	<u>33,929</u>	<u>261,180</u>	<u>574,636</u>	<u>873,118</u>		

## POLICE DEPARTMENT CAPITAL REPLACEMENT PLAN

CAPITAL BUDGET - Police Department													
2020-2029													
Description of Asset	Year in Service	Life of Asset (est)	Future Replacement Costs										
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	10 Year Total
<b>VEHICLES/TRAILERS:</b>													
2016 RAM 1500	2016	4		35,000					35,000			40,000	110,000
2013 FORD INTERCEPTOR SUV	2012	7	27,000								35,000		62,000
2013 FORD SEDAN	2013	7				35,000							35,000
2018 DODGE CHARGER	2018	4			35,000				35,000				70,000
2018 DODGE DURANGO	2019	7								40,000			40,000
2018 DODGE DURANGO	2019	4				35,000							35,000
2008 CHRYSLER 300	2008	7	27,000								35,000		62,000
2017 FORD EXPLORER	2017	7					35,000						35,000
2018 DODGE CHARGER	2018	4			35,000				35,000				70,000
2015 DODGE DURANGO	2015	10						35,000					35,000
1995 FREIGHTLINER MEDIUM CONV	1995												-
2017 FORD INTERCEPTOR	2017	7						40,000					40,000
2017 RAM 1500 SSV	2017	7				35,000							35,000
TBD		7											-
2017 FORD INTERCEPTOR SUV	2017	4		35,000				35,000				40,000	110,000
2020 DODGE RAM	2019	10									40,000		40,000
2014 DODGE CHARGER	2014	7			35,000						40,000		75,000
2017 FORD INTERCEPTOR	2016	7				35,000							35,000
2010 FORD EXPEDITION	2010	10		35,000									35,000
2014 DODGE RAM 1500 CREW CAB	2014	10					35,000						35,000
	<b>Subtotal- Vehicles</b>		54,000	105,000	105,000	140,000	70,000	145,000	70,000	40,000	70,000	160,000	959,000
<b>OTHER EQUIPMENT:</b>													
2000 SPEED MONITOR TRAILER	2000	30											-
MOBILE DATA TERMINALS	various	7	12,000	12,000	12,000	12,000	12,000				12,000	12,000	84,000
DIGITAL CAMERAS FOR CARS	various	7			25,000	25,000	25,000		25,000	25,000	25,000	25,000	175,000
Mobile Vehicle Registration/Plate Rea	various	7	20,000						20,000	20,000			60,000
BODY CAMERAS	2020	10											-
	<b>ubtotal- Equipme</b>		32,000	12,000	37,000	37,000	37,000	-	45,000	45,000	37,000	37,000	319,000
			86,000	117,000	142,000	177,000	107,000	145,000	115,000	85,000	107,000	197,000	1,278,000
												<b>Annual Average:</b>	<b>127,800</b>

**PUBLIC WORKS DEPARTMENT CAPITAL REPLACEMENT PLAN**

<b>CAPITAL BUDGET - Public Works</b>				<b>Future Replacement Costs</b>											
<b>2020-2029 (10-YEAR REPLACEMENT)</b>				<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	
<b>Description of Asset</b>	<b>Year in Service</b>	<b>Life of Asset</b>	<b>Replacement Year</b>												
<b>VEHICLES/TRAILERS:</b>															
2006	INTERNATIONAL 7400 DUMP TRUCK	2006	15	2019										-	
2016	INTERNATIONAL 7400 DUMP TRUCK	2016	13	2029								120,000		120,000	
2018	INTERNATIONAL 7500 DUMP TRUCK	2017	13	2031										-	
2011	INTERNATIONAL 7400 DUMP TRUCK	2011	13	2024				180,000						180,000	
2014	INTERNATIONAL 7400 DUMP TRUCK	2014	13	2027							120,000			120,000	
2015	FORD F-550 DUMP	2015	11	2026						80,000				80,000	
2005	INTERNATIONAL 7400 DUMP TRUCK	2005	15	2021		140,000								140,000	
2011	JOHN DEERE 524K LOADER	2011	20	2031										-	
2008	DODGE CREW CAB W/DUMP	2008	10	2019										-	
2015	FORD F-350 S.D.	2014	15	2030										-	
2005	INTERNATIONAL LEAF TRUCK	2005	25	2030										-	
2012	FORD F-350	2012	13	2025					40,000					40,000	
2011	FORD F250 PICK UP (transferred from PD)	2019												-	
2008	INTERNATIONAL 7400 DUMP TRUCK	2008	15	2022			140,000							140,000	
2010	FORD F-350 PICKUP W/PLOW	2010	13	2020	40,000									40,000	
2000	ELGIN PELICAN	2014	25	2025					225,000					225,000	
2018	GMC SIERRA 3500	2018	6	2024				60,000						60,000	
2012	FORD F-550 DUMP TRUCK	2012	11	2023			80,000							80,000	
2014	ELGIN PELICAN	2014	20	2034										-	
2019	FORD F-550 SUPER	2018	10									80,000		80,000	
1999	LEE BOY- PAVER	1999	20	2020	155,000								-	155,000	
	<b>Subtotal</b>				195,000	140,000	140,000	80,000	240,000	265,000	80,000	120,000	80,000	120,000	1,460,000
	<b>Less: Highway Aide Funding</b>				(195,000)	(133,080)	(97,150)	(80,000)	(120,168)	(103,097)	(80,000)	(120,000)	(80,000)	(120,000)	(1,128,495)
	<b>Projected General Fund Cost</b>				-	6,920	42,850	-	119,832	161,903	-	-	-	-	331,505

**PUBLIC WORKS DEPARTMENT CAPITAL REPLACEMENT PLAN- OTHER**

<b>CAPITAL EQUIPMENT- NON VEHICLES:</b>			<b>Future Replacement Costs</b>											
	Description of Asset	Life of Asset	Replacement Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
2000	EAGER BEAVER TRAILER													-
2011	WELLS CARGO TRAILER													-
1976	JOHN DEERE	30	2026							250,000				250,000
1992	GIANT VAC LEAF MACHINE	30	2022			12,000								12,000
1995	GIANT VAC LEAF MACHINE	30	2025						12,000					12,000
1995	KUBOTA	30	2025						15,000					15,000
1993	FORD TRACTOR W/ FLAIR MOWER	30	2023				35,000							35,000
1997	GIANT VAC MODEL	30	2027							15,000				15,000
1999	ODB LEAF MACHINE MODEL	30	2029											-
2002	JOHN DEERE	25	2027								40,000			40,000
2007	JOHN DEERE	25	2032											-
2007	SAKAI	25	2032											-
2007	GRAVELY	20	2027								15,000			15,000
2007	SWEEP STAR 60 Smithco	25	2032											-
2010	TORO	20	2030											-
2013	BANDIT	25	2038											-
2001	JACOBSEN	25	2026							15,000				15,000
2001	JACOBSEN	25	2026							20,000				20,000
2014	BOMAG	25	2039											-
2015	JOHN DEERE	25	2040											-
2015	SCAG	15	2030											-
2018	SCAG	15	2033											-
2018	DOOSAN	25	2043											-
			<b>Totals</b>	-	-	12,000	35,000	-	27,000	300,000	55,000	-	-	429,000
														<b>\$ 28,600</b>

**ADMIN/BUILDING/RECREATION - CAPITAL REPLACEMENT PLAN**

<b>Capital Budget- Admin</b>											
<i>2019-2028</i>											
Description of Asset	Future Replacement Costs										10 Year Total
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
BUILDING IMPROVEMENTS/UPGRADES	30,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	160,000
CONSTRUCTION	120,000										120,000
COPIERS	-			4,000			12,000				16,000
COMPUTER EQUIPMENT				15,000	15,000				15,000	15,000	60,000
	150,000	10,000	10,000	29,000	25,000	10,000	22,000	10,000	25,000	25,000	356,000
									<b>Annual Average:</b>		<b>35,600</b>

<b>Capital Budget- Parks</b>											
<i>2020-2029</i>											
Description of Asset	Future Replacement Costs										10 Year Total
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
PARK EQUIPMENT/IMPROVEMENTS	20,000	100,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,000
									<b>Annual Average:</b>		<b>44,000</b>

## FIRE FUND BUDGET

### FIRE FUND BUDGET SUMMARY:

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>03. Fire Fund</b>						
<b>Revenue</b>						
301. Property Taxes	273,693	270,712	272,007	273,600	365,600	92,000
341. Interest	579	342	3,455	3,300	3,600	300
380. Miscellaneous	152	0	0	0	0	-
387. Contributions	9,000	9,000	0	0	0	-
391. Asset Disposal	0	49,375	0	0	0	-
392. Interfund Transfers	52,460	229,100	60,150	14,500	0	(14,500)
393. Prior Year	0	0	0	0	0	-
396. Prior Year Resv	0	0	0	0	0	-
<b>Total Revenue</b>	<b>335,884</b>	<b>558,529</b>	<b>335,612</b>	<b>291,400</b>	<b>369,200</b>	<b>77,800</b>
<b>Expenditure</b>						
411. Eastern Salisbury Fire	101,559	112,369	77,686	81,971	105,000	(23,029)
412. Western Salisbury Fire	129,659	484,349	75,392	71,174	103,240	(32,066)
413. Fuel	7,431	8,282	10,472	8,000	8,000	-
471. Debt Service - Principal	1	735	42,834	0	0	-
472. Debt Service - Interest	1	737	7,918	0	0	-
480. Fees & Miscellaneous	608	374	333	345	360	(15)
490. Reserves	0	0	0	0	0	-
491. Prior Year	77	81	1,290	0	0	-
492. Interfund Transfers	0	49,375	0	101,000	163,994	(62,994)
<b>Total Expenditure</b>	<b>239,332</b>	<b>654,832</b>	<b>215,925</b>	<b>262,490</b>	<b>380,594</b>	<b>(118,104)</b>
<b>Total 03. Fire Fund</b>	<b>96,551</b>	<b>96,302</b>	<b>119,687</b>	<b>28,910</b>	<b>11,394</b>	<b>(40,304)</b>

## **FUND DESCRIPTION**

Salisbury Township assesses a fire tax on residents and businesses for Fire protection services. Taxes received are used to pay operational expenditures of Eastern and Western Salisbury Fire Departments such as insurance, utilities, truck repairs, supplies and equipment, and training. A portion of real estate taxes received are earmarked for Capital needs which include Truck replacements, truck loan payments, and major building improvements.

## **BUDGET HIGHLIGHTS**

In the past, the general fund has paid for many Fire activities including Volunteer Fire Company incentives, debt payments on Truck loans, and Fire Station utilities. For the 2020 budget, we have included all of these expenditures under the Fire Fund budget.

The financial impact of this to the fire fund is great so we would like to adjust the fire tax millage to reflect the amount needed to cover fire fund expenditures. We are requesting a gradual increase in millage to cover these additional expenditures. In 2020, we are requesting an increase of .081 mills which will generate approximately \$104k of additional tax revenue. For a resident with an assessed home value of \$225,000, this will be an annual increase of approximately \$18.

In 2019, we created a separate Fire Capital Fund to record all Fire Capital revenues and expenditures. We have a specific amount of real estate taxes dedicated to Capital. Currently, we dedicate \$101,000 of real estate taxes for Fire Capital needs. Based on a recent 25-year Capital Plan, we are requesting an increase of \$19k or a total of \$120,000 in 2020 to be dedicated to Capital. Since Fire Apparatus increase an average of 3-5% annually, we will need to increase the amount dedicated to capital by a minimum of 3% to keep up with inflation (See attached Capital Plan).

## **BUDGET AND PAYMENT PROCESS**

Eastern Salisbury Fire Department (ESFD) and Western Salisbury Fire Department (WSFD) submit an annual detailed budget by expenditure category. We fund the Fire Departments annually by paying vendor invoices they submit monthly. On a typical year, we are paying approximately 50-75 invoices to each organization. Starting in 2020, we are proposing they continue to submit an



annual detailed budget by line item but instead of paying individual invoices, we will agree to give them an annual amount paid to each station quarterly. We will provide them with payment in January, April, July and October. We will determine a reporting method that provides us oversight of what they are using the money for. We will not request unspent funds be returned to the Township. NOTE: See appendix \_\_ for detailed budget requests from ESFD and WSFD.

### **FIRE FUND - BUDGET DETAIL**

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>REVENUE</b>								
<b>301. Property Taxes</b>	<b>273,693</b>	<b>270,712</b>	<b>272,007</b>	<b>264,108</b>	<b>273,300</b>	<b>273,600</b>	<b>377,600</b>	<b>104,000</b>
03-301.100. Real Estate Tax - Current	267,921	267,006	264,991	260,052	268,000	268,000	372,000	104,000
03-301.400. Real Estate Tax - Claims	5,252	3,468	6,138	3,689	5,000	5,000	5,000	-
03-301.600. Real Estate Tax - Exceptions	520	238	878	368	300	600	600	-
<b>341. Interest</b>	<b>579</b>	<b>342</b>	<b>3,455</b>	<b>2,330</b>	<b>3,000</b>	<b>3,300</b>	<b>3,600</b>	<b>300</b>
03-341.000. Interest Income	579	342	3,455	2,330	3,000	3,300	3,600	300
<b>380. Miscellaneous</b>	<b>152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-380.000. Miscellaneous Revenue	152	-	-	-	-	-	-	-
<b>387. Contributions</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-387.000. Contributions	9,000	9,000	-	-	-	-	-	-
<b>391. Asset Disposal</b>	<b>-</b>	<b>49,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-391.100. Sale of Fixed Assets	-	49,375	-	-	-	-	-	-
<b>392. Interfund Transfers</b>	<b>52,460</b>	<b>229,100</b>	<b>60,150</b>	<b>-</b>	<b>13,000</b>	<b>14,500</b>	<b>-</b>	<b>(14,500)</b>
03-392.010. Transfer from General Fund	52,460	229,100	60,150	-	13,000	14,500	-	(14,500)
<b>393. Prior Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-393.122. Loan Proceeds	-	-	-	-	-	-	-	-
<b>396. Prior Year Resv</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-396.000. Prior Year Reserves	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>335,884</b>	<b>558,529</b>	<b>335,612</b>	<b>266,438</b>	<b>289,300</b>	<b>291,400</b>	<b>381,200</b>	<b>89,800</b>

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>EXPENDITURES:</b>								
<b>411. Eastern Salisbury Fire</b>	<b>101,557</b>	<b>112,371</b>	<b>128,438</b>	<b>51,363</b>	<b>84,615</b>	<b>81,971</b>	<b>105,000</b>	<b>23,029</b>
03-411.213. P&I- 2005 Fire Truck	11,583	11,583	11,583	-	-	-	-	-
03-411.214. P & I - 2007 Fire Truck	7,722	7,722	7,722	-	-	-	-	-
03-411.215. P & I - 2009 Fire Truck	11,583	11,583	11,583	-	-	-	-	-
03-411.216. P & I - 2013 Fire Truck	7,722	7,722	7,722	-	-	-	-	-
03-411.217. P & I - 2017 Fire Truck	-	2,146	12,141	-	-	-	-	-
03-411.240. Operating Supplies	15,017	13,189	15,876	10,882	21,000	21,000	-	(21,000)
03-411.260. Minor Equip & Small Tools	-	5,679	6,082	834	8,900	6,000	-	(6,000)
03-411.320. Utilities	13,860	14,252	9,334	12,784	13,000	14,500	15,000	500
03-411.350. Insurances	13,271	11,799	12,567	12,571	13,500	12,571	-	(12,571)
03-411.374. Repairs--Machinery/Equip	16,679	24,516	31,192	11,143	24,315	24,000	-	(24,000)
03-411.421. Training	4,120	2,180	2,636	3,150	3,900	3,900	-	(3,900)
03-411.500. Volunteer Fire Co Incentives	-	-	-	-	-	-	20,000	20,000
03-411.540. ESFD Stipend	-	-	-	-	-	-	70,000	70,000
03-411.600. Capital Construction	-	-	-	-	-	-	-	-
<b>412. Western Salisbury Fire</b>	<b>129,659</b>	<b>484,349</b>	<b>75,392</b>	<b>49,817</b>	<b>83,411</b>	<b>71,174</b>	<b>103,240</b>	<b>32,066</b>
03-412.240. Operating Supplies	9,728	7,904	6,458	4,138	7,050	7,050		(7,050)
03-412.260. Minor Equip & Small Tools	1,933	5,257	14,792	1,695	12,635	12,635		(12,635)
03-412.320. Telephone/Tablet Chgs	-	2,468	2,961	2,020	4,139	4,139	3,240	(899)
03-412.350. Insurances	22,791	17,016	17,486	17,337	22,500	17,337		(17,337)
03-412.374. Repairs--Machinery/Equip	39,004	32,357	29,947	16,613	31,837	22,000		(22,000)
03-412.421. Training	5,202	2,950	3,748	8,013	5,250	8,013		(8,013)
03-412.500. Volunteer Fire Co Incentives	-	-	-	-	-	-	20,000	20,000
03-412.540. WSFD Stipend	-	-	-	-	-	-	80,000	80,000
03-412.700. Capital Equipment	51,000	416,398	-	-	-	-	-	-
<b>413. Fuel</b>	<b>7,431</b>	<b>8,282</b>	<b>10,472</b>	<b>5,344</b>	<b>10,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>
03-413.231. Vehicle Fuel	7,431	8,282	10,472	5,344	10,000	8,000	8,000	-
<b>480. Fees &amp; Miscellaneous</b>	<b>608</b>	<b>374</b>	<b>333</b>	<b>345</b>	<b>360</b>	<b>345</b>	<b>360</b>	<b>15</b>
03-480.454. Real Estate Tax Collections	608	374	333	345	360	345	360	15
<b>490. Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,914</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-490.740. Transfer to Capital Reserves	-	-	-	-	9,914	-	-	-
<b>491. Prior Year</b>	<b>77</b>	<b>81</b>	<b>1,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-491.000. Refunds of Prior Year Revenue	77	81	1,290	-	-	-	-	-
<b>492. Interfund Transfers</b>	<b>-</b>	<b>49,375</b>	<b>-</b>	<b>101,000</b>	<b>101,000</b>	<b>101,000</b>	<b>163,994</b>	<b>62,994</b>
03-492.010. Transfer to General Fund	-	49,375	-	-	-	-	-	-
03-492.430. Transfer to Fire Capital Fund	-	-	74	101,000	101,000	101,000	163,994	62,994
<b>TOTAL EXPENDITURES</b>	<b>239,332</b>	<b>654,832</b>	<b>215,925</b>	<b>207,869</b>	<b>289,300</b>	<b>262,490</b>	<b>380,594</b>	<b>118,104</b>

**FIRE FUND – FUND BALANCE SUMMARY**

	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>FUND SUMMARY &amp; FUND BALANCE</b>								
<b>TOTAL REVENUE</b>	335,884	558,529	335,612	266,438	289,300	291,400	381,200	
<b>TOTAL EXPENDITURES</b>	239,332	654,832	215,925	207,869	289,300	262,490	380,594	
<b>Increase (Decrease) in Net Position</b>	<b>96,552</b>	<b>(96,302)</b>	<b>119,687</b>	<b>58,569</b>	<b>-</b>	<b>28,910</b>	<b>606</b>	
<b>Audit Adjustment to Fund Balance</b>	-	(2,774)	-	-	-	-	-	
<b>Transfer to Fire - Capital Fund</b>	-	-	-	(216,845)	(216,845)	(216,845)		
<b>Net Position Beginning of Year</b>	293,727	390,279	291,202	410,889	410,889	410,889	222,954	
<b>Net Position End of Year</b>	<b>390,279</b>	<b>291,202</b>	<b>410,889</b>	<b>252,613</b>	<b>194,044</b>	<b>222,954</b>	<b>223,560</b>	

**FIRE CAPITAL FUND - BUDGET DETAIL AND FUND BALANCE**

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>341. Interest</b>	-	-	-	<b>3,349</b>	<b>1,600</b>	<b>4,200</b>	<b>4,200</b>	-
43-341.000. Interest Income	-	-	-	3,349	1,600	4,200	4,200	-
<b>391. Asset Disposal</b>	-	-	-	-	-	-	-	-
43-391.100. Sale of Fixed Assets	-	-	-	-	-	-	-	-
<b>392. Interfund Transfers</b>	-	-	-	<b>151,752</b>	<b>151,750</b>	<b>151,752</b>	<b>163,994</b>	<b>12,242</b>
43-392.010. Transfer from General Fund	-	-	-	50,752	50,750	50,752	-	(50,752)
43-392.030. Transfer from Fire Fund	-	-	-	101,000	101,000	101,000	163,994	62,994
<b>TOTAL REVENUE</b>	-	-	-	<b>155,100</b>	<b>153,350</b>	<b>155,952</b>	<b>168,194</b>	<b>12,242</b>
<b>EXPENDITURES</b>								
<b>411. Eastern Salisbury Fire</b>	-	-	-	<b>19,305</b>	<b>34,305</b>	<b>19,305</b>	<b>344,305</b>	<b>325,000</b>
43-411.600. Capital Construction- ESFD	-	-	-	-	15,000	-	25,000	25,000
43-411.700. Capital Equipment- ESFD	-	-	-	-	-	-	300,000	300,000
03-411.215. P & I - 2009 Fire Truck (ESFD)	-	-	-	11,583	11,583	11,583	11,583	-
03-411.216. P & I - 2013 Fire Truck (ESFD)	-	-	-	7,722	7,722	7,722	7,722	-
03-411.218. P & I - 2020 Fire Truck (ESFD)	-	-	-	-	-	-	-	-
<b>412. Western Salisbury Fire</b>	-	-	-	<b>31,446</b>	<b>31,446</b>	<b>31,446</b>	<b>24,689</b>	<b>(6,757)</b>
03-411.213. P&I- 2005 Fire Truck (WSFD)	-	-	-	11,583	11,583	11,583	4,826	(6,757)
03-411.214. P & I - 2007 Fire Truck (WSFD)	-	-	-	7,722	7,722	7,722	7,722	-
03-411.217. P & I - 2017 Fire Truck (WSFD)	-	-	-	12,141	12,141	12,141	12,141	-
43-412.600. Capital Construction- WSFD	-	-	-	-	-	-	-	-
43-412.700. Capital Equipment- WSFD	-	-	-	-	-	-	-	-
<b>490. Reserves</b>	-	-	-	-	-	-	-	-
43-490.740. Transfer to Capital Reserves	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>50,752</b>	<b>65,751</b>	<b>50,751</b>	<b>368,994</b>	<b>318,243</b>

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	-	-	-	155,100	153,350	155,952	168,194	12,242
<b>TOTAL EXPENDITURES</b>	-	-	-	50,752	65,751	50,751	368,994	318,243
<b>Increase (Decrease) in Net Position</b>	-	-	-	<b>104,349</b>	<b>87,599</b>	<b>105,201</b>	<b>(200,800)</b>	<b>(306,001)</b>
<b>Net Position Beginning of Year</b>	-	-	-	-	-	-	322,046	121,246
<b>Transfer from Fire Fund</b>	-	-	-	216,845	216,845	216,845	-	-
<b>Net Position End of Year</b>	-	-	-	<b>321,194</b>	<b>304,444</b>	<b>322,046</b>	<b>121,246</b>	<b>(184,755)</b>

## FIRE FUND – CAPITAL REPLACEMENT PLAN

Apparatus Replacement Summary							
Current Item - Description	Company	Asset ID:	Proposed Replacement Year	Purchase Price	Loan Amount	Cash Outlay	Life of Loan
1993 Kenworth, 4 Guys Tanker	ESFD	20-21	2029	325,000	200,000	125,000	20
1999 Spartan Gladiator, Smeal Pumper	ESFD	20-12	2020	825,000	200,000	625,000	20
2009 MWFA M20R HEAVY RESCUE	ESFD	20-41	n/a	-	-	-	-
2013 Pumper	ESFD	20-11	2038	1,000,000	200,000	800,000	20
2005 American LaFrance 110ft Quint Ladder Truck	WSFD	31-31	2030	1,200,000	300,000	900,000	20
2008 M&W Pumper	WSFD	31-11	2033	900,000	200,000	700,000	20
2017 Pumper	WSFD	31-12	2042	1,500,000	200,000	1,300,000	20

### CAPITAL REPLACEMENT PLAN SUMMARY:

The Fire – Capital Fund has been established to provide Eastern Salisbury Fire Department and Western Salisbury Fire Department with the appropriate number of Fire Apparatus that is needed based on call volume, township needs, and area covered. The Fire Director and the Fire Departments have established a draft replacement schedule of all current apparatus that the Township supplies to them. The goal is to replace each apparatus at twenty-five years. Some apparatus might be used more often than others and may need replaced sooner. Some might be used less and be extended longer than planned. This schedule will be reviewed annually and revised as needed. Below is a detail of the Capital Fund over the next twenty-five years to help us determine how much money will be needed annually. We are estimating that fire apparatus increase 3-5% annually.

## CAPITAL REPLACEMENT TWENTY-FIVE YEAR REPLACEMENT PLAN:

<b>Capital Plan - Fire Fund</b>								
<b>2020-2044 (25 year replacement plan)</b>								
<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Transfer from Fire Fund- Tax Revenue	120,000	123,600	127,308	131,127	135,061	139,113	143,286	147,585
Sale of Assets	-	150,000	-	-	-	-	-	-
Interest Income	4,200	1,500	1,800	3,600	5,400	7,500	9,000	12,000
<b>Total Capital Fund Revenues</b>	<b>124,200</b>	<b>275,100</b>	<b>129,108</b>	<b>134,727</b>	<b>140,461</b>	<b>146,613</b>	<b>152,286</b>	<b>159,585</b>
<b>Expenditures</b>								
1993 Tanker								
1999 Spartan Gladiator, Smeal Pumper (ESFD)	300,000	325,000						
2013 Pumper (ESFD)								
2005 American LaFrance Ladder Truck (WSFD)								
2008 M&W Pumper (WSFD)								
2017 Pumper (WSFD)								
Building Improvements (ESFD & WSFD)	25,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Capital Fund Expenditures</b>	<b>325,000</b>	<b>335,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>(200,800)</b>	<b>(59,900)</b>	<b>119,108</b>	<b>124,727</b>	<b>130,461</b>	<b>136,613</b>	<b>142,286</b>	<b>149,585</b>
Beginning Fund Balance- Capital Fund	322,045	121,245	61,345	180,453	305,180	435,641	572,254	714,540
Ending Fund Balance- Capital Fund	<u>121,245</u>	<u>61,345</u>	<u>180,453</u>	<u>305,180</u>	<u>435,641</u>	<u>572,254</u>	<u>714,540</u>	<u>864,125</u>

<b>Capital Plan - Fire Fund</b>								
<b>2020-2044 (25 year replacement plan)</b>								
<b>Revenues</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
Transfer from Fire Fund- Tax Revenue	152,013	156,573	161,270	166,108	171,091	176,224	181,511	186,956
Sale of Assets	-	-	-	-	-	-	-	-
Interest Income	<u>14,000</u>	<u>16,500</u>	<u>12,000</u>	<u>8,000</u>	<u>10,500</u>	<u>7,800</u>	<u>5,100</u>	<u>8,000</u>
<b>Total Capital Fund Revenues</b>	<b>166,013</b>	<b>173,073</b>	<b>173,270</b>	<b>174,108</b>	<b>181,591</b>	<b>184,024</b>	<b>186,611</b>	<b>194,956</b>
<b>Expenditures</b>		125,000						
1993 Tanker								
1999 Spartan Gladiator, Smeal Pumper (ESFD)								
2013 Pumper (ESFD)								
2005 American LaFrance Ladder Truck (WSFD)			900,000					
2008 M&W Pumper (WSFD)						700,000		
2017 Pumper (WSFD)								
Building Improvements (ESFD & WSFD)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Capital Fund Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>910,000</b>	<b>10,000</b>	<b>10,000</b>	<b>710,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>156,013</b>	<b>163,073</b>	<b>(736,730)</b>	<b>164,108</b>	<b>171,591</b>	<b>(525,976)</b>	<b>176,611</b>	<b>184,956</b>
Beginning Fund Balance- Capital Fund	<u>864,125</u>	<u>1,020,138</u>	<u>1,183,211</u>	<u>446,481</u>	<u>610,589</u>	<u>782,180</u>	<u>256,204</u>	<u>432,815</u>
Ending Fund Balance- Capital Fund	<b><u>1,020,138</u></b>	<b><u>1,183,211</u></b>	<b><u>446,481</u></b>	<b><u>610,589</u></b>	<b><u>782,180</u></b>	<b><u>256,204</u></b>	<b><u>432,815</u></b>	<b><u>617,771</u></b>



<b>Capital Plan - Fire Fund</b>									
<b>2020-2044 (25 year replacement plan)</b>									
<b>Revenues</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>
Transfer from Fire Fund- Tax Revenue	192,565	198,342	204,292	210,421	216,734	223,236	229,933	236,831	243,936
Sale of Assets	-	-	-	-	-	-	-	-	-
Interest Income	10,600	13,500	10,600	7,800	11,000	14,200	9,500	3,000	4,800
<b>Total Capital Fund Revenues</b>	<b>203,165</b>	<b>211,842</b>	<b>214,892</b>	<b>218,221</b>	<b>227,734</b>	<b>237,436</b>	<b>239,433</b>	<b>239,831</b>	<b>248,736</b>
<b>Expenditures</b>									
1993 Tanker									
1999 Spartan Gladiator, Smeal Pumper (ESFD)									
2013 Pumper (ESFD)			800,000						
2005 American LaFrance Ladder Truck (WSFD)									
2008 M&W Pumper (WSFD)									
2017 Pumper (WSFD)							1,300,000		
Building Improvements (ESFD & WSFD)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Capital Fund Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>810,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>1,310,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>193,165</b>	<b>201,842</b>	<b>(595,108)</b>	<b>208,221</b>	<b>217,734</b>	<b>227,436</b>	<b>(1,070,567)</b>	<b>229,831</b>	<b>238,736</b>
Beginning Fund Balance- Capital Fund	617,771	810,936	1,012,778	417,670	625,891	843,625	1,071,061	494	230,325
Ending Fund Balance- Capital Fund	<b>810,936</b>	<b>1,012,778</b>	<b>417,670</b>	<b>625,891</b>	<b>843,625</b>	<b>1,071,061</b>	<b>494</b>	<b>230,325</b>	<b>469,061</b>

## WESTERN SALISBURY FIRE DEPARTMENT – STATION 31



**EASTERN SALISBURY FIRE DEPARTMENT – STATION 20**



## LIBRARY FUND

### FUND DESCRIPTION

Salisbury Township assesses a library tax on residents and businesses to allow the residents use of the Allentown Public Library. The millage is currently set at .0610 mills and generates approximately \$80,000 of tax revenue annually. The major expenditure of the fund is Annual Library Service fees charged by the Allentown Public Library. In September 2018, the Library had 3,226 registered borrowers of Salisbury Township. Based on the annual amount paid to the Library, the cost per borrower to the township is approximately \$25/year.

### BUDGET SUMMARY

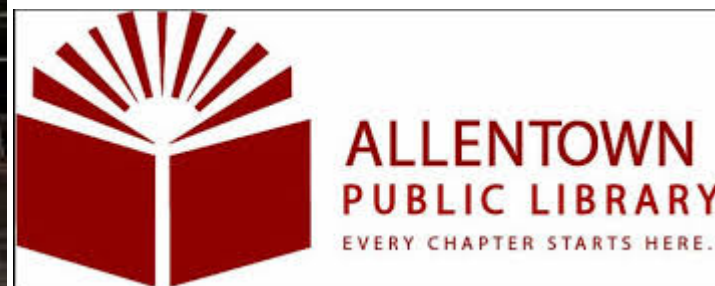
	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance</b>
<b>04. Library Fund</b>						
<b>Revenue</b>						
301. Property Taxes	79,900	78,994	79,388	79,600	79,600	-
341. Interest	239	230	1,338	2,400	2,400	-
380. Miscellaneous	44	0	0	0	0	-
396. Prior Year Resv	0	0	0	0	0	-
<b>Total Revenue</b>	<b>80,183</b>	<b>79,224</b>	<b>80,726</b>	<b>82,000</b>	<b>82,000</b>	<b>-</b>
<b>Expenditure</b>						
456. Library Services	81,559	81,559	81,559	81,560	86,000	(4,440)
480. Fees & Miscellaneous	177	109	97	100	100	-
491. Prior Year	26	24	0	0	0	-
<b>Total Expenditure</b>	<b>81,762</b>	<b>81,692</b>	<b>81,656</b>	<b>81,660</b>	<b>86,100</b>	<b>(4,440)</b>
<b>Total 04. Library Fund</b>	<b>1,579</b>	<b>2,468</b>	<b>930</b>	<b>340</b>	<b>4,100</b>	<b>(4,440)</b>

## **LIBRARY FUND BUDGET HIGHLIGHTS**

Currently, we pay \$81,559 per year to the Allentown Public Library to allow Residents to utilize Library Services. Over the past several years, the Library has requested we pay an increase of \$13,441 per year over what we currently pay. We have denied their request and continued paying the same amount. In this budget, I am proposing we increase the amount we pay annually to \$86,000 per year (an increase of \$4,441/year).

## **BUDGET IMPACT TO FUND BALANCE**

The Library Fund has accumulated a Fund Balance at the end of 12/31/2018 of \$93,369. An appropriate fund balance level should be a minimum of three months of annual expenditures. The average monthly expenditure in the Library Fund is \$7,175. An adequate fund balance should be a minimum of \$25k. We have the ability to use reserves to cover the additional amount to the Library while still maintaining an adequate level of fund balance. I do not recommend increasing taxes to cover these additional costs but to utilize the fund balance over the next several years. I also recommend that the amount we pay Allentown be reviewed annually to ensure we are paying an appropriate amount based on annual subscriptions and services received.



## LIBRARY FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>301. Property Taxes</b>	<b>79,900</b>	<b>78,994</b>	<b>79,388</b>	<b>77,083</b>	<b>79,450</b>	<b>79,600</b>	<b>79,600</b>	-
04-301.100. Real Estate Tax - Current	78,179	77,912	77,341	75,900	78,000	78,000	78,000	-
04-301.400. Real Estate Tax - Claims	1,568	1,012	1,791	1,076	1,400	1,400	1,400	-
04-301.600. Real Estate Tax - Exceptions	152	70	256	107	50	200	200	-
<b>341. Interest</b>	<b>239</b>	<b>230</b>	<b>1,338</b>	<b>1,756</b>	<b>2,100</b>	<b>2,400</b>	<b>2,400</b>	-
04-341.000. Interest Income	239	230	1,338	1,756	2,100	2,400	2,400	-
<b>380. Miscellaneous</b>	<b>44</b>	-	-	-	-	-	-	-
04-380.000. Miscellaneous Revenue	44	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>80,183</b>	<b>79,224</b>	<b>80,726</b>	<b>78,839</b>	<b>81,550</b>	<b>82,000</b>	<b>82,000</b>	-
<b>EXPENDITURES</b>								
<b>456. Library Services</b>	<b>81,559</b>	<b>81,559</b>	<b>81,559</b>	<b>81,559</b>	<b>81,560</b>	<b>81,559</b>	<b>86,000</b>	<b>4,441</b>
04-456.305. Allentown Library Services	81,559	81,559	81,559	81,559	81,560	81,559	86,000	4,441
<b>480. Fees &amp; Miscellaneous</b>	<b>177</b>	<b>109</b>	<b>97</b>	<b>101</b>	<b>100</b>	<b>101</b>	<b>100</b>	<b>(1)</b>
04-480.454. Real Estate Tax Collections	177	109	97	101	100	101	100	(1)
<b>491. Prior Year</b>	<b>26</b>	<b>24</b>	-	-	-	-	-	-
04-491.000. Refunds of Prior Year Revenue	26	24	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>81,762</b>	<b>81,692</b>	<b>81,656</b>	<b>81,660</b>	<b>81,660</b>	<b>81,660</b>	<b>86,100</b>	<b>4,440</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	80,183	79,224	80,726	78,839	81,550	82,000	82,000	
<b>TOTAL EXPENDITURES</b>	81,762	81,692	81,656	81,660	81,660	81,660	86,100	
<b>Increase (Decrease) in Net Position</b>	<b>(1,579)</b>	<b>(2,468)</b>	<b>(930)</b>	<b>(2,821)</b>	<b>(110)</b>	<b>340</b>	<b>(4,100)</b>	
<b>Net Position Beginning of Year</b>	100,419	98,840	94,300	93,369	93,369	93,369	93,709	
<b>Audit Adjustment</b>	-	(2,073)	-					
<b>Net Position End of Year</b>	<b>98,840</b>	<b>94,300</b>	<b>93,369</b>	<b>90,549</b>	<b>93,259</b>	<b>93,709</b>	<b>89,609</b>	

## **WATER FUND**

### **FUND DESCRIPTION**

Any resident connected to Salisbury Township water system is billed quarterly based on usage. We receive most of our water from Lehigh County Water Authority (LCA). Some of the township users tap into Bethlehem system and some into South Whitehall's system. All direct operational costs related to the Water system (Supplies, maintenance, water purchases, hydrant rentals, etc) are recorded under the Water Fund. The Township Utility Department manages the Water system needs of the township and a portion of their salary and benefits are also recorded to this fund. Last, some administrative and general township costs are allocated to the Water Fund. All of these costs are used to calculate the rate we need to bill all Salisbury Township water users.

In addition to water fund operations, any capital replacement needs must also be covered by the rate we charge users. Some capital purchase needs include utility vehicles and other equipment. Any major water projects are typically funded by Debt (Bond Financing or other debt instruments). For example, the township replaced all water meters in the township at a cost of over \$1 million. This type of cost cannot be absorbed by the water user in one year. It must be covered over several years.

## WATER FUND - BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>06. Water Fund</b>						
<b>Revenue</b>						
341. Interest	20,444	16,513	13,408	3,000	3,000	-
378. System Revenue	1,683,726	1,632,771	1,736,342	1,862,990	2,032,800	169,810
380. Miscellaneous	511	349	609	600	600	-
391. Asset Disposal	0	0	0	0	0	-
392. Interfund Transfers	0	0	0	0	0	-
393. Prior Year	9,503	0	0	0	0	-
395. Prior Year Exp	0	0	0	0	0	-
396. Prior Year Resv	0	0	0	0	0	-
<b>Total Revenue</b>	<b>1,714,185</b>	<b>1,649,633</b>	<b>1,750,359</b>	<b>1,866,590</b>	<b>2,036,400</b>	<b>169,810</b>
<b>Expenditure</b>						
401. Admin Salaries - Executive	0	27,195	22,396	23,057	32,448	(9,391)
406. Personnel Admin	0	0	6,165	0	0	-
430. Admin Salaries - DPW	0	28,889	29,871	30,751	53,849	(23,098)
448. Water System Operations	1,669,562	3,164,005	1,384,490	1,396,485	1,671,168	(274,683)
471. Debt Service - Principal	0	0	0	0	0	-
472. Debt Service - Interest	60,747	77,356	72,900	0	0	-
475. Fiscal Agent Fees	0	0	0	0	0	-
480. Fees & Miscellaneous	37,623	5,413	0	7,200	7,200	-
486. Insurance	15,483	17,103	22,774	27,929	6,700	21,229
487. Employee Benefits	140,691	157,801	178,592	223,583	0	223,583
492. Interfund Transfers	152,500	115,000	102,200	213,000	287,319	(74,319)
999. Please add DEPT description	0	0	0	0	0	-
<b>Total Expenditure</b>	<b>2,076,606</b>	<b>3,592,763</b>	<b>1,819,388</b>	<b>1,922,005</b>	<b>2,058,684</b>	<b>(136,679)</b>
<b>Total 06. Water Fund</b>	<b>362,421</b>	<b>1,943,130</b>	<b>69,029</b>	<b>55,415</b>	<b>22,284</b>	<b>33,131</b>



## WATER FUND- CAPITAL BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>46. Capital Water Fund</b>						
<b>Revenue</b>						
341. Interest	0	0	0	8,100	7,200	(900)
392. Interfund Transfers	0	0	0	100,000	100,000	-
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,100</b>	<b>107,200</b>	<b>(900)</b>
<b>Expenditure</b>						
448. Water System Operations	0	0	0	0	0	-
471. Debt Service - Principal	0	0	0	0	0	-
472. Debt Service - Interest	0	0	0	67,939	62,319	5,620
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,939</b>	<b>62,319</b>	<b>5,620</b>
<b>Total 46. Capital Water Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,161</b>	<b>44,881</b>	<b>4,720</b>

## WATER FUND BUDGET HIGHLIGHTS

We received notice in November 2019 that LCA rates charged to Salisbury Township will be increasing starting January 1, 2020. We have incorporated this increase in our proposed rates for 2020. We currently bill residents \$6.60/1,000 gallons used. We are proposing an increase of \$.30/1,000 gallons or a rate of \$6.90 per 1,000 gallons used. For a family that averages 20,000 gallons per quarter, this increase will cost an additional \$6/qtr. This increase will generate approximately \$90,000 in additional water fund revenue. This additional revenue will help to offset increases in water purchases of \$35k and other operational cost increases in the fund. The Water Fund will transfer \$100k into the Water Capital Fund to cover Debt payments and future Capital needs (See Capital Replacement Schedule).

## WATER FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE:</b>								
<b>341. Interest</b>	<b>20,444</b>	<b>27,879</b>	<b>13,408</b>	<b>2,301</b>	<b>15,600</b>	<b>3,000</b>	<b>3,000</b>	-
06-341.000. Interest Income	20,444	27,879	13,408	2,301	15,600	3,000	3,000	-
<b>378. System Revenue</b>	<b>1,683,726</b>	<b>1,632,771</b>	<b>1,736,342</b>	<b>1,035,779</b>	<b>1,790,500</b>	<b>1,917,800</b>	<b>2,032,800</b>	<b>115,000</b>
06-378.100. Metered Sales	1,683,022	1,631,263	1,733,240	1,033,679	1,789,000	1,915,000	2,030,000	115,000
06-378.910. Tapping Fees	704	1,508	3,102	2,100	1,500	2,800	2,800	-
<b>380. Miscellaneous</b>	<b>511</b>	<b>349</b>	<b>609</b>	<b>315</b>	<b>360</b>	<b>600</b>	<b>600</b>	-
06-380.000. Miscellaneous Revenue	511	349	609	315	360	600	600	-
<b>392. Interfund Transfers</b>	-	-	-	-	-	-	-	-
06-392.910. Transfer From Developers Fund	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,704,682</b>	<b>1,660,999</b>	<b>1,750,359</b>	<b>1,038,395</b>	<b>1,806,460</b>	<b>1,921,400</b>	<b>2,036,400</b>	<b>115,000</b>
<b>EXPENDITURES</b>								
<b>401. Admin Salaries Executive</b>	-	<b>27,195</b>	<b>22,396</b>	<b>15,935</b>	<b>22,980</b>	<b>23,057</b>	<b>32,448</b>	<b>9,391</b>
06-401.121. Manager	-	21,660	22,396	15,935	22,980	23,057	24,014	957
06-401.122. Assistant Manager	-	5,535	-	-	-	-	-	-
06-401.158. Insurance Life & Disability	-	-	-	-	-	-	315	315
06-401.160. Pension	-	-	-	-	-	-	6,244	6,244
06-401.161. Social Security Tax	-	-	-	-	-	-	1,837	1,837
06-401.162. Insur Workers Comp	-	-	-	-	-	-	38	38
06-401.171. HRA Employee Reimbs	-	-	-	-	-	-	-	-
<b>406. Personnel Admin</b>	<b>4,836</b>	<b>5,363</b>	-	-	-	-	-	-
06-406.000. Other General Govt Admin	4,836	5,363	-	-	-	-	-	-
<b>430. Admin Salaries DPW</b>	-	<b>28,889</b>	<b>29,871</b>	<b>20,066</b>	<b>30,650</b>	<b>30,751</b>	<b>53,849</b>	<b>23,098</b>
06-430.122. Public Works Director	-	28,889	29,871	20,066	30,650	30,751	32,027	1,276
06-430.156. Insurance Health	-	-	-	-	-	-	8,660	8,660
06-430.158. Insurance Life & Disability	-	-	-	-	-	-	358	358
06-430.160. Pension	-	-	-	-	-	-	8,327	8,327
06-430.161. Social Security Tax	-	-	-	-	-	-	2,450	2,450
06-430.162. Insur Workers Comp	-	-	-	-	-	-	2,027	2,027
06-430.171. HRA Employee Reimbs	-	-	-	-	-	-	-	-

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>448. Water System Operations</b>	<b>1,202,466</b>	<b>1,219,130</b>	<b>2,183,567</b>	<b>954,723</b>	<b>1,256,850</b>	<b>1,395,475</b>	<b>1,671,168</b>	<b>275,693</b>
06-448.130. DPW Utility Supervisor	39,448	40,869	42,257	30,066	43,360	43,503	45,307	1,804
06-448.141. Clerical Full Time	16,765	17,369	17,932	13,221	19,570	19,118	19,883	765
06-448.142. Aide to Public Works Director	30,292	30,780	31,825	22,646	32,650	32,768	34,129	1,361
06-448.143. DPW Full Time	134,020	140,396	145,996	104,190	148,770	149,746	156,963	7,217
06-448.149. DPWPart Time	-	-	-	-	-	-	-	-
06-448.156. Insurance Health	-	-	-	-	-	-	93,348	93,348
06-448.158. Insurance Life & Disability	-	-	-	-	-	-	2,868	2,868
06-448.160. Pension	-	-	-	-	-	-	65,076	65,076
06-448.161. Social Security Tax	-	-	-	-	-	-	21,399	21,399
06-448.162. Insur Workers Comp	-	-	-	-	-	-	12,512	12,512
06-448.171. HRA Employee Reimbs	-	-	-	-	-	-	789	789
06-448.181. Double Time	1,598	1,495	790	881	1,500	1,200	1,200	-
06-448.183. Overtime	6,038	4,194	5,277	5,406	6,000	6,400	6,039	(361)
06-448.189. On Call	13,934	15,117	15,592	11,263	15,500	15,500	15,500	-
06-448.231. Vehicle Fuel	6,409	7,143	9,032	5,472	8,000	7,500	8,000	500
06-448.240. Supplies	12,202	7,821	5,696	9,538	10,000	10,000	10,000	-
06-448.251. Vehicle Maintenance	2,084	2,604	4,088	839	5,000	3,000	5,000	2,000
06-448.260. Minor Equipment & Small Tools	3,206	11,484	6,488	3,332	7,200	6,000	7,200	1,200
06-448.261. Computer Equip & Software	3,732	6,174	4,718	4,115	4,200	5,200	3,600	(1,600)
06-448.311. Auditing & Accounting Services	1,200	1,200	3,391	1,125	1,500	1,500	1,575	75
06-448.313. Engineering Services	3,196	6,956	10,683	1,029	10,000	5,000	10,000	5,000
06-448.315. General Services	800	504	635	3,765	1,000	3,800	600	(3,200)
06-448.316. Testing & Calibration Services	5,210	5,810	5,010	4,950	5,000	5,230	5,350	120
06-448.317. Contracted Services	3,615	2,315	2,933	595	3,000	2,040	3,000	960
06-448.318. DEP Annual Fee	-	-	-	10,000	-	10,000	10,000	-
06-448.319. Computer Maint & Support	10,469	6,398	11,724	9,716	11,000	12,300	14,000	1,700
06-448.320. Telephone	1,503	1,668	1,474	1,246	1,560	1,710	1,560	(150)

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
06-448.325. Postage	3,819	3,662	2,764	1,292	3,760	2,600	2,600	-
06-448.342. Printing	1,311	1,953	1,452	1,376	2,080	2,030	2,040	10
06-448.361. Electric	7,093	6,589	6,170	5,074	7,000	7,000	7,000	-
06-448.363. Hydrant Rental	12,390	14,554	13,442	9,901	14,500	14,300	14,300	-
06-448.367. Water Purchases LCA/Altn	839,527	828,528	924,304	684,961	877,000	1,015,000	1,075,000	60,000
06-448.368. Water Purchases Bethlehem	4,489	3,744	4,134	2,665	4,200	4,080	4,080	-
06-448.369. Water PurchaseSouth Whitehall	7,365	5,125	8,095	3,378	7,000	4,500	6,000	1,500
06-448.373. Facilities Maintenance	161	3,643	671	1,324	3,000	2,500	3,000	500
06-448.375. Equipment Maintenance	779	1,387	1,137	826	2,500	1,200	1,500	300
06-448.421. Training	350	290	203	530	1,000	750	750	-
06-448.600. Capital Construction	-	4,401	17,730	-	-	-	-	-
06-448.608. Edgemont Drive Water Main	-	-	629	-	-	-	-	-
06-448.611. Water Meter Replacement Proj	-	-	87,861	-	-	-	-	-
06-448.612. Edgemont, Meadowbrook, Bellair	-	-	708	-	-	-	-	-
06-448.613. Meadowbrook SOUTH Waterline	-	-	464	-	-	-	-	-
06-448.614. Bellair Dr Loop Waterline Proj	-	-	755	-	-	-	-	-
06-448.615. Paxford Rd Waterline Project	-	-	301,236	-	-	-	-	-
06-448.616. Maumee Ave Waterline Project	-	-	324,148	-	-	-	-	-
06-448.617. Montgomery St Waterline Projec	-	-	134,489	-	-	-	-	-
06-448.700. Capital Equipment	-	-	27,635	-	-	-	-	-
06-448.800. Depreciation	29,462	34,959	-	-	-	-	-	-
<b>472. Debt Service Interest</b>	<b>60,391</b>	<b>76,880</b>	<b>73,375</b>	-	-	-	-	-
06-472.202. Interest 2010 Bonds	2,447	-	-	-	-	-	-	-
06-472.203. Interest 2016 Bonds	57,945	76,880	73,375	-	-	-	-	-
<b>475. Fiscal Agent Fees</b>	<b>32,787</b>	-	-	-	-	-	-	-
06-475.000. Fiscal Agent Fees	32,787	-	-	-	-	-	-	-
<b>480. Fees &amp; Miscellaneous</b>	-	<b>51</b>	<b>6,165</b>	<b>5,169</b>	<b>5,800</b>	<b>7,200</b>	<b>7,200</b>	-
06-480.005. Financial Service Fees	-	51	-	-	-	-	-	-
06-480.010. Credit Card Service Fees	-	-	6,165	5,169	5,800	7,200	7,200	-

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>486. Insurance</b>	<b>15,483</b>	<b>17,103</b>	<b>22,774</b>	<b>27,832</b>	<b>19,100</b>	<b>27,829</b>	<b>6,700</b>	<b>(21,129)</b>
06-486.351. Insurance Commercial	2,578	2,586	2,579	2,616	2,700	2,616	2,700	84
06-486.352. Insurance Business Auto	3,087	3,206	4,189	3,803	4,400	3,800	4,000	200
06-486.354. Insurance Workers Comp	9,818	11,311	16,006	21,413	12,000	21,413	-	(21,413)
<b>487. Employee Benefits</b>	<b>140,691</b>	<b>157,801</b>	<b>178,592</b>	<b>197,695</b>	<b>233,717</b>	<b>221,217</b>	<b>-</b>	<b>(221,217)</b>
06-487.156. Insurance Health	82,921	88,507	83,542	83,151	110,975	98,000	-	(98,000)
06-487.158. Insurance Life & Disability	1,710	1,820	2,646	2,123	3,100	2,830	-	(2,830)
06-487.160. Pension	36,777	43,882	68,469	95,087	95,087	95,087	-	(95,087)
06-487.161. Social Security Tax	19,283	23,592	23,935	17,334	24,555	25,300	-	(25,300)
<b>490. Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,363</b>	<b>-</b>	<b>-</b>	<b>-</b>
06-490.740. Transfer to Capital Fund	-	-	-	-	130,363	-	-	-
<b>492. Interfund Transfers</b>	<b>152,500</b>	<b>115,000</b>	<b>102,200</b>	<b>33,970</b>	<b>107,000</b>	<b>230,939</b>	<b>287,319</b>	<b>56,380</b>
06-492.010. Transfer to General Fund	152,500	115,000	102,200	-	107,000	113,000	175,000	62,000
06-492.046. Transfer to Water FundCap	-	-	-	33,970	-	117,939	112,319	(5,620)
<b>999. Rounding</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
06-999.999. Rounding Account	3	1	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,609,157</b>	<b>1,647,413</b>	<b>2,618,940</b>	<b>1,255,389</b>	<b>1,806,460</b>	<b>1,936,468</b>	<b>2,058,684</b>	<b>122,216</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	1,704,682	1,660,999	1,750,359	1,038,395	1,806,460	1,921,400	2,036,400	115,000
<b>TOTAL EXPENDITURES</b>	1,609,157	1,647,413	2,618,940	1,255,389	1,806,460	1,936,468	2,058,684	122,216
<b>BUDGETED SURPLUS (DEFICIT)</b>	<b>95,525</b>	<b>13,586</b>	<b>(868,581)</b>	<b>(216,994)</b>	<b>-</b>	<b>(15,068)</b>	<b>(22,284)</b>	<b>(7,216)</b>
<b>Audit adjustments:</b>								
Move Capital Expenditures to Balance Sheet	-	-	895,654	-	-	-	-	
Other audit adjustments:	-	-	(36,000)					
<b>Increase (Decrease) in Net Position</b>	<b>95,525</b>	<b>13,586</b>	<b>(8,926)</b>	<b>(216,994)</b>	<b>-</b>	<b>(15,068)</b>	<b>(22,284)</b>	
<b>Net Position Beginning of Year</b>	2,573,360	2,668,885	2,682,471	2,673,544	2,673,544	2,673,544	2,201,117	
<b>Transfer to Capital Fund</b>	-	-	-	(457,360)	(457,360)	(457,360)		
<b>Net Position End of Year</b>	<b>2,668,885</b>	<b>2,682,471</b>	<b>2,673,544</b>	<b>1,999,190</b>	<b>2,216,185</b>	<b>2,201,117</b>	<b>2,178,833</b>	

## WATER FUND – CAPITAL BUDGET DETAIL AND FUND BALANCE SUMMARY

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE:</b>								
<b>341. Interest</b>	-	-	-	6,172	6,300	8,100	7,200	(900)
46-341.000. Interest Income	-	-	-	6,172	6,300	8,100	7,200	(900)
<b>392. Interfund Transfers</b>	-	-	-	33,970	130,000	117,939	112,319	(5,620)
46-392.060. Transfer from Water Fund	-	-	-	33,970	130,000	117,939	112,319	(5,620)
<b>396. Prior Year Reserves</b>	-	-	-	-	86,039	-	-	-
46-396.000. Prior Year Reserves	-	-	-	-	86,039	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	40,141	222,339	126,039	119,519	(6,520)
<b>EXPENDITURES:</b>								
<b>448. Water System Operations</b>	-	-	-	-	12,000	-	-	-
46-448.600. Capital Construction-Fac Maint	-	-	-	-	12,000	-	-	-
46-448.700. Capital Equipment	-	-	-	-	-	-	-	-
46-448.800. Depreciation	-	-	-	-	-	-	-	-
<b>471. Debt Service - Principal</b>	-	-	-	-	142,400	-	-	-
46-471.203. Principal - 2016 Bonds	-	-	-	-	142,400	-	-	-
<b>472. Debt Service - Interest</b>	-	-	-	33,970	67,939	67,939	62,319	(5,620)
46-472.203. Interest- 2016 Bonds	-	-	-	33,970	67,939	67,939	62,319	(5,620)
<b>TOTAL EXPENDITURES</b>	-	-	-	33,970	222,339	67,939	62,319	(5,620)
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	-	-	-	40,141	222,339	126,039	119,519	(6,520)
<b>TOTAL EXPENDITURES</b>	-	-	-	33,970	222,339	67,939	62,319	(5,620)
<b>Increase in Net Position</b>	-	-	-	6,172	-	58,100	57,200	
<b>Net Position Beginning of Year</b>	-	-	-	-	-	-	515,460	
<b>Transfer to Capital Fund</b>	-	-	-	457,360	457,360	457,360	-	
<b>Net Position End of Year</b>	-	-	-	463,532	457,360	515,460	572,659	

## **SEWER FUND**

### **FUND DESCRIPTION**

Any resident or commercial property that taps into the Sewer System of Salisbury Township is billed a flat quarterly amount. All direct operational costs related to the Sewer system (Supplies, maintenance, transmission, disposal, etc) are recorded under the Sewer Fund. The Township Utility Department manages the Sewer System needs of the township and a portion of their salary and benefits are also recorded to this fund. Last, some administrative and general township costs are allocated to the Sewer Fund. All of these costs are used to calculate the rate we need to bill all Salisbury Township Sewer users.

In addition to Sewer fund operations, any capital replacement needs must also be covered by the rate we charge users. Some capital purchase needs include utility vehicles and other equipment. Some major sewer projects are covered annually by the sewer fund, some more costly projects are funded by Debt (Bond Financing or other debt instruments).

## SEWER FUND - BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>08. Sewer Fund</b>						
<b>Revenue</b>						
341. Interest	8,854	7,402	18,832	21,000	18,000	(3,000)
364. Sanitation Fees	1,728,146	1,784,827	1,830,238	2,067,800	2,138,100	70,300
393. Prior Year	2,517	0	0	0	0	-
395. Prior Year Exp	0	0	0	4,915	0	(4,915)
396. Prior Year Resv	0	0	0	0	0	-
<b>Total Revenue</b>	<b>1,739,517</b>	<b>1,792,229</b>	<b>1,849,070</b>	<b>2,093,715</b>	<b>2,156,100</b>	<b>62,385</b>
<b>Expenditure</b>						
401. Admin Salaries - Executive	0	27,195	22,396	23,057	32,448	(9,391)
406. Personnel Admin	0	0	6,165	0	0	-
429. Sewer System Operations	1,462,186	1,467,660	1,494,485	1,357,482	1,603,943	(246,461)
430. Admin Salaries - DPW	0	28,889	29,871	30,751	54,126	(23,375)
471. Debt Service - Principal	0	0	0	0	0	-
472. Debt Service - Interest	19,840	26,453	25,031	0	0	-
475. Fiscal Agent Fees	0	0	0	0	0	-
480. Fees & Miscellaneous	15,709	5,424	0	7,500	7,500	-
486. Insurance	15,483	17,103	22,774	27,829	6,900	20,929
487. Employee Benefits	140,690	157,800	177,399	223,860	0	223,860
490. Reserves	0	0	0	0	0	-
491. Prior Year	0	0	0	495	0	495
492. Interfund Transfers	152,500	115,000	102,200	433,000	525,000	(92,000)
<b>Total Expenditure</b>	<b>1,806,407</b>	<b>1,845,523</b>	<b>1,880,320</b>	<b>2,103,974</b>	<b>2,229,917</b>	<b>(125,943)</b>
<b>Total 08. Sewer Fund</b>	<b>66,890</b>	<b>53,294</b>	<b>31,249</b>	<b>10,259</b>	<b>73,817</b>	<b>(63,558)</b>



## SEWER CAPITAL FUND - BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>48. Capital Sewer Fund</b>						
<b>Revenue</b>						
341. Interest	0	0	0	9,480	9,000	(480)
392. Interfund Transfers	0	0	0	320,000	350,000	30,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,480</b>	<b>359,000</b>	<b>29,520</b>
<b>Expenditure</b>						
429. Sewer System Operations	0	0	0	287,403	0	287,403
472. Debt Service - Interest	0	0	0	23,381	21,557	1,824
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,784</b>	<b>21,557</b>	<b>289,227</b>
<b>Total 48. Capital Sewer Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,696</b>	<b>337,443</b>	<b>318,747</b>

## SEWER FUND BUDGET HIGHLIGHTS

The current sewer rate does not cover all of our current fund expenditures plus capital needs. To cover these costs, we are proposing a rate increase in the budget. We currently bill Residential at \$72/quarter and Commercial at \$79.20/quarter. We are proposing an increase of \$3/quarter to residential properties and an increase of \$3.30/quarter to commercial properties. This increase will generate approximately \$80,000 in additional sewer fund revenue. The Sewer Fund will transfer \$300k into the Sewer Capital Fund to cover Debt payments, several capital projects, and to fund future Capital needs (see Capital Replacement schedule).

## SEWER FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>341. Interest</b>	<b>8,854</b>	<b>11,599</b>	<b>18,832</b>	<b>13,696</b>	<b>12,000</b>	<b>21,000</b>	<b>18,000</b>	<b>(3,000)</b>
08-341.000. Interest Income	8,854	11,599	18,832	13,696	12,000	21,000	18,000	(3,000)
<b>364. Sanitation Fees</b>	<b>1,728,146</b>	<b>1,784,827</b>	<b>1,830,238</b>	<b>1,124,515</b>	<b>1,956,000</b>	<b>2,057,800</b>	<b>2,138,100</b>	<b>80,300</b>
08-364.110. Tapping Fees	3,108	3,108	1,709	7,800	3,000	7,800	3,100	(4,700)
08-364.120. Sewer Rent	1,725,038	1,781,719	1,828,529	1,116,715	1,953,000	2,050,000	2,135,000	85,000
<b>395. Prior Year Exp</b>	-	-	-	<b>4,915</b>	-	<b>4,915</b>	-	<b>(4,915)</b>
08-395.000. Refund of Prior Year Expenses	-	-	-	4,915	-	4,915	-	(4,915)
<b>TOTAL REVENUES</b>	<b>1,737,000</b>	<b>1,796,426</b>	<b>1,849,070</b>	<b>1,143,126</b>	<b>1,968,000</b>	<b>2,083,715</b>	<b>2,156,100</b>	<b>72,385</b>
<b>EXPENDITURES</b>								
<b>401. Admin Salaries - Executive</b>	-	<b>27,195</b>	<b>22,396</b>	<b>15,935</b>	<b>22,980</b>	<b>23,057</b>	<b>32,448</b>	<b>9,391</b>
08-401.121. Manager	-	21,660	22,396	15,935	22,980	23,057	24,014	957
08-401.122. Assistant Manager	-	5,535	-	-	-	-	-	-
08-401.156. Insurance - Health	-	-	-	-	-	-	-	-
08-401.158. Insurance - Life & Disability	-	-	-	-	-	-	315	315
08-401.160. Pension	-	-	-	-	-	-	6,244	6,244
08-401.161. Social Security Tax	-	-	-	-	-	-	1,837	1,837
08-401.162. Insur - Workers Comp	-	-	-	-	-	-	38	38
08-401.171. HRA Employee Reimbs	-	-	-	-	-	-	-	-
<b>406. Personnel Admin</b>	<b>4,836</b>	<b>5,363</b>	-	-	-	-	-	-
08-406.000. Other General Govt Admin	4,836	5,363	-	-	-	-	-	-
<b>429. Sewer System Operations</b>	<b>1,299,577</b>	<b>1,334,511</b>	<b>1,766,133</b>	<b>631,048</b>	<b>1,341,829</b>	<b>1,346,582</b>	<b>1,603,943</b>	<b>257,361</b>
08-429.130. DPW--Utility Supervisor	39,448	40,868	42,256	30,066	43,360	43,503	45,307	1,804
08-429.141. Clerical--Full Time	16,765	17,369	17,932	13,221	19,570	19,118	19,883	765
08-429.142. Aide to Public Works Director	30,292	30,779	31,825	22,646	32,650	32,767	34,129	1,362
08-429.143. DPW - Full Time	134,019	140,396	145,995	104,189	148,770	150,136	153,963	3,827
08-429.156. Insurance - Health	-	-	-	-	-	-	108,118	108,118
08-429.158. Insurance - Life & Disability	-	-	-	-	-	-	2,852	2,852

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
08-429.160. Pension	-	-	-	-	-	-	65,856	65,856
08-429.161. Social Security Tax	-	-	-	-	-	-	21,230	21,230
08-429.162. Insur - Workers Comp	-	-	-	-	-	-	14,807	14,807
08-429.171. HRA Employee Reimbs	-	-	-	-	-	-	914	914
08-429.181. Double Time	1,598	1,495	790	881	1,800	1,500	1,700	200
08-429.183. Overtime	6,037	4,194	5,277	5,406	6,000	6,000	6,159	159
08-429.189. On - Call	13,934	15,117	15,592	11,263	15,000	15,500	16,000	500
08-429.231. Vehicle Fuel	6,409	7,143	9,032	5,472	9,000	8,000	9,000	1,000
08-429.232. Generator Fuel	319	-	392	0	-	-	-	-
08-429.240. Supplies	8,586	11,249	4,982	7,252	10,000	10,000	10,000	-
08-429.251. Vehicle Maintenance	2,260	2,712	4,088	839	5,000	4,000	5,000	1,000
08-429.260. Minor Equipment & Small Tools	1,035	9,414	8,600	1,838	5,000	5,000	5,000	-
08-429.261. Computer Equip & Software	3,732	6,174	4,754	4,326	4,200	5,400	3,600	(1,800)
08-429.310. Legal Services	19,013	32,033	16,168	14,378	10,000	16,000	10,000	(6,000)
08-429.311. Auditing & Accounting Services	1,200	1,200	3,391	1,125	1,500	1,500	1,575	75
08-429.313. Engineering Services	14,590	14,332	19,493	25,612	20,000	30,000	20,000	(10,000)
08-429.315. General Services	100	65	795	608	1,000	700	600	(100)
08-429.317. Contracted Services	15,761	15,727	19,649	2,067	20,000	22,000	25,000	3,000
08-429.319. Computer Maint & Support	8,803	6,398	10,164	9,716	11,000	10,700	12,000	1,300
08-429.320. Telephone	417	419	440	296	438	444	450	6
08-429.325. Postage	3,035	2,958	3,277	1,835	3,760	3,700	3,600	(100)
08-429.342. Printing	568	653	975	843	2,080	1,800	1,800	-
08-429.361. Electric	9,367	10,183	10,005	8,157	10,500	11,000	11,000	-
08-429.367. Disposal Cost - LCA/Altn	605,366	538,200	484,028	179,084	550,000	450,000	500,000	50,000
08-429.368. Disposal Cost - Bethlehem	138,219	154,295	322,496	74,801	200,000	284,800	280,000	(4,800)

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
08-429.372. I&I--Repairs & Maintenance	-	73,086	39,322	2,224	-	-	-	-
08-429.373. Facilities Maintenance	793	6,123	3,672	4,023	6,000	4,000	5,000	1,000
08-429.375. Equipment Maintenance	1,062	997	624	637	2,500	1,500	1,500	-
08-429.421. Training	-	-	-	-	300	300	300	-
08-429.530. Transmission - LCA/Altn	5,114	6,598	6,124	3,424	6,000	6,800	6,800	-
08-429.531. Transmission - Fountain Hill	816	862	1,877	1,330	1,200	2,600	2,600	-
08-429.532. Transmission - Emmaus	14,179	11,800	14,964	0	12,000	12,000	12,000	-
08-429.533. Transmission - LCA	-	6,737	28,271	1,682	22,000	25,000	25,000	-
08-429.534. Debt Service - LCA/Altn	51,329	32,975	70,219	67,807	136,000	135,614	136,000	386
08-429.535. Debt Service - Bethlehem	19,588	21,116	21,855	22,801	22,801	22,800	22,800	-
08-429.536. Debt Service - Fountain Hill	2,400	2,400	2,400	1,200	2,400	2,400	2,400	-
08-429.603. Cardinal Dr PumpStn Force Main	-	-	569	-	-	-	-	-
08-429.604. Riverside Dr Pump Stn Rehab	-	-	13,309	-	-	-	-	-
08-429.607. CuredInPlace Pipe Lining Projs	-	-	352,894	-	-	-	-	-
08-429.699. Capital Reserve	-	-	-	-	-	-	-	-
08-429.700. Capital Equipment	-	-	27,635	-	-	-	-	-
08-429.800. Depreciation	123,423	108,445	-	-	-	-	-	-
<b>430. Admin Salaries - DPW</b>	-	<b>28,889</b>	<b>29,871</b>	<b>20,066</b>	<b>30,650</b>	<b>30,751</b>	<b>54,126</b>	<b>23,375</b>
08-430.122. Public Works Director	-	28,889	29,871	20,066	30,650	30,751	32,027	1,276
08-430.156. Insurance - Health	-	-	-	-	-	-	8,862	8,862
08-430.158. Insurance - Life & Disability	-	-	-	-	-	-	358	358
08-430.160. Pension	-	-	-	-	-	-	8,327	8,327
08-430.161. Social Security Tax	-	-	-	-	-	-	2,450	2,450
08-430.162. Insur - Workers Comp	-	-	-	-	-	-	2,027	2,027
08-430.171. HRA Employee Reimbs	-	-	-	-	-	-	75	75

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>471. Debt Service - Principal</b>	-	-	-	-	-	-	-	-
08-471.203. Principal - 2016 Bonds	-	-	-	-	-	-	-	-
<b>472. Debt Service - Interest</b>	<b>19,745</b>	<b>26,328</b>	<b>25,157</b>	-	-	-	-	-
08-472.202. Interest - 2010 Bonds	-	-	-	-	-	-	-	-
08-472.203. Interest - 2016 Bonds	19,745	26,328	25,157	-	-	-	-	-
<b>480. Fees &amp; Miscellaneous</b>	-	<b>61</b>	<b>6,165</b>	<b>5,092</b>	<b>6,000</b>	<b>7,500</b>	<b>7,500</b>	-
08-480.000. Miscellaneous Expense	-	-	-	-	-	-	-	-
08-480.005. Financial Service Fees	-	61	-	-	-	-	-	-
08-480.010. Credit Card Service Fees	-	-	6,165	5,092	6,000	7,500	7,500	-
<b>486. Insurance</b>	<b>15,483</b>	<b>17,103</b>	<b>22,774</b>	<b>27,781</b>	<b>19,100</b>	<b>27,829</b>	<b>6,900</b>	<b>(20,929)</b>
08-486.351. Insurance - Commercial	2,578	2,586	2,579	2,616	2,700	2,616	2,700	84
08-486.352. Insurance - Business Auto	3,087	3,206	4,189	3,752	4,400	3,800	4,200	400
08-486.354. Insurance - Workers Comp	9,818	11,311	16,006	21,413	12,000	21,413	-	(21,413)
<b>487. Employee Benefits</b>	<b>140,690</b>	<b>157,800</b>	<b>177,399</b>	<b>188,103</b>	<b>226,727</b>	<b>223,860</b>	-	<b>(223,860)</b>
08-487.156. Insurance - Health	82,921	88,507	82,349	74,650	104,000	101,030	-	(101,030)
08-487.158. Insurance - Life & Disability	1,710	1,820	2,646	1,887	3,100	2,830	-	(2,830)
08-487.160. Pension	36,777	43,882	68,469	95,087	95,087	95,000	-	(95,000)
08-487.161. Social Security Tax	19,282	23,591	23,935	16,480	24,540	25,000	-	(25,000)
<b>490. Reserves</b>	-	-	-	-	<b>213,714</b>	-	-	-
08-490.740. Transfer to Capital Fund	-	-	-	-	213,714	-	-	-
<b>491. Prior Year</b>	-	-	-	<b>495</b>	-	<b>495</b>	-	<b>(495)</b>
08-491.000. Refunds of Prior Year Revenue	-	-	-	495	-	495	-	(495)
<b>492. Interfund Transfers</b>	<b>152,500</b>	<b>115,000</b>	<b>102,200</b>	<b>11,690</b>	<b>107,000</b>	<b>433,000</b>	<b>525,000</b>	<b>92,000</b>
08-492.010. Transfer to General Fund	152,500	115,000	102,200	-	107,000	113,000	175,000	62,000
08-492.048. Transfer to Sewer Fund- Cap	-	-	-	11,690	-	320,000	350,000	30,000
<b>TOTAL EXPENDITURES</b>	<b>1,632,830</b>	<b>1,712,250</b>	<b>2,152,093</b>	<b>900,211</b>	<b>1,968,000</b>	<b>2,093,074</b>	<b>2,229,917</b>	<b>136,843</b>

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	1,737,000	1,796,426	1,849,070	1,143,126	1,968,000	2,083,715	2,156,100	72,385
<b>TOTAL EXPENDITURES</b>	1,632,830	1,712,250	2,152,093	900,211	1,968,000	2,093,074	2,229,917	136,843
<b>BUDGETED SURPLUS (DEFICIT)</b>	104,170	84,176	(303,023)	242,915	-	(9,359)	(73,817)	(64,458)
<b>Audit adjustments:</b>								
Move Capital Expenditures to Balance Sheet	-	-	394,406	-	-	-	-	
Other audit adjustments:	-	-	(125,000)	-	-	-	-	
<b>Increase (Decrease) in Net Position</b>	104,170	84,176	(33,617)	242,915	-	(9,359)	(73,817)	
<b>Net Position Beginning of Year</b>	3,219,398	3,323,568	3,407,744	3,374,127	3,374,127	3,374,127	3,364,768	
<b>Transfer to Capital Fund</b>	-	-						
<b>Net Position End of Year</b>	3,323,568	3,407,744	3,374,127	3,617,042	3,374,127	3,364,768	3,290,951	

## SEWER CAPITAL FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>341. Interest</b>	-	-	-	6,896	7,100	9,480	9,000	(480)
48-341.000. Interest Income	-	-	-	6,896	7,100	9,480	9,000	(480)
<b>392. Interfund Transfers</b>	-	-	-	11,690	200,000	320,000	350,000	30,000
48-392.080. Transfer from Sewer Fund	-	-	-	11,690	200,000	320,000	350,000	30,000
<b>396. Prior Year Reserves</b>	-	-	-	-	61,881	-	-	-
48-396.000. Prior Year Reserves	-	-	-	-	61,881	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	<b>18,587</b>	<b>268,981</b>	<b>329,480</b>	<b>359,000</b>	<b>29,520</b>
<b>EXPENDITURES</b>								
<b>429. Sewer System Operations</b>	-	-	-	39,646	200,000	287,403	275,000	(12,403)
48-429.372. I&I - Repairs & Maintenance	-	-	-	13,005	200,000	250,000	250,000	-
48-429.604. Riverside/Cardinal Pump Stn	-	-	-	2,403	-	2,403	-	(2,403)
48-429.607. Cured in Place Pipe Lining	-	-	-	24,238	-	35,000	25,000	(10,000)
08-429.800. Depreciation	-	-	-	-	-	-	-	-
<b>471. Debt Service - Principal</b>	-	-	-	-	45,600	-	-	-
48-471.203. Principal- 2016 Bonds	-	-	-	-	45,600	-	-	-
<b>472. Debt Service - Interest</b>	-	-	-	11,690	23,381	23,381	21,557	(1,824)
48-472.203. Interest- 2016 Bonds	-	-	-	11,690	23,381	23,381	21,557	(1,824)
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>51,336</b>	<b>268,981</b>	<b>310,784</b>	<b>296,557</b>	<b>(14,227)</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	-	-	-	18,587	268,981	329,480	359,000	29,520
<b>TOTAL EXPENDITURES</b>	-	-	-	51,336	268,981	310,784	296,557	(14,227)
<b>Increase (Decrease) in Net Position</b>	-	-	-	<b>(32,749)</b>	-	<b>18,696</b>	<b>62,443</b>	
<b>Net Position Beginning of Year</b>	-	-	-	-	-	-	529,755	
<b>Transfer to Capital Fund</b>	-	-	-	511,059	511,059	511,059	-	
<b>Net Position End of Year</b>	-	-	-	<b>478,310</b>	<b>511,059</b>	<b>529,755</b>	<b>592,198</b>	

## REFUSE/RECYCLING FUND

### FUND DESCRIPTION

The township contracts Trash and recycling pick up with a vendor through a competitive bid process. Currently, the Township utilizes Republic Services. The Contract with Republic ends June 2020 and the Township will be going back out for bid. Currently, we charge residents \$68/quarter for trash pick-up. We do NOT provide this service to Commercial properties. They are required to contract this service as needed.

### REFUSE/RECYCLING FUND - BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>10. Refuse &amp; Recycling Fund</b>						
<b>Revenue</b>						
341. Interest	926	1,009	4,419	9,800	9,600	(200)
364. Sanitation Fees	1,344,816	1,692,742	1,396,922	1,423,410	1,423,312	(98)
<b>Total Revenue</b>	<b>1,345,742</b>	<b>1,693,751</b>	<b>1,401,341</b>	<b>1,433,210</b>	<b>1,432,912</b>	<b>(298)</b>
<b>Expenditure</b>						
401. Administration	3,603	3,611	4,648	6,200	6,200	-
406. Personnel Admin	0	0	6,164	0	0	-
407. Data Processing	12,535	10,109	12,693	13,000	12,700	300
409. Buildings & Plant	0	0	0	0	0	-
426. Wages	26,326	52,372	50,875	53,728	82,163	(28,435)
427. Sanitation	1,061,986	1,070,684	1,164,152	1,205,571	1,217,232	(11,661)
431. Composting	0	0	7,869	8,400	8,400	-
480. Fees & Miscellaneous	4,836	5,406	1	7,500	7,000	500
487. Employee Benefits	2,059	4,006	46,436	46,616	0	46,616
490. Reserves	0	0	0	0	0	-
491. Prior Year	0	0	0	605	0	605
492. Interfund Transfers	194,600	155,000	114,700	122,000	175,000	(53,000)
<b>Total Expenditure</b>	<b>1,305,945</b>	<b>1,301,188</b>	<b>1,407,538</b>	<b>1,463,620</b>	<b>1,508,695</b>	<b>(45,075)</b>
<b>Total 10. Refuse &amp; Recycling Fund</b>	<b>39,796</b>	<b>392,563</b>	<b>6,197</b>	<b>30,410</b>	<b>75,783</b>	<b>(45,373)</b>



## **REFUSE/RECYCLING FUND BUDGET HIGHLIGHTS**

The budget does not include an increase in Refuse rates. We will maintain the current rate of \$68/quarter. As we finalize the big process for new collector, we may need to revisit the rate at that time. Recycling costs have skyrocketed over the last year and we anticipate this trend to continue into 2020. We have also anticipated a small increase (3%) in trash collection costs in 2020. All other costs are relatively consistent with prior years. The budget reflects a deficit in the fund of approximately \$75k. Currently, the fund balance is healthy and able to absorb this deficit. Since we are proposing tax, water, and sewer rate increases, we are not looking to increase the refuse rate at this time.

Below is a detailed Refuse/Recycling Fund Budget and summary of its fund balance:

## REFUSE/RECYCLING FUND - BUDGET DETAIL AND FUND BALANCE

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE:</b>								
<b>341. Interest</b>	<b>926</b>	<b>1,009</b>	<b>4,419</b>	<b>6,526</b>	<b>5,400</b>	<b>9,800</b>	<b>9,600</b>	<b>(200)</b>
10-341.000. Interest Income	926	1,009	4,419	6,526	5,400	9,800	9,600	(200)
<b>364. Sanitation Fees</b>	<b>1,344,816</b>	<b>1,358,345</b>	<b>1,396,922</b>	<b>1,064,838</b>	<b>1,422,700</b>	<b>1,423,361</b>	<b>1,423,312</b>	<b>(49)</b>
10-364.300. Solid Waste Collection	1,342,335	1,352,668	1,394,075	1,062,191	1,420,000	1,420,000	1,420,000	-
10-364.400. Freon Decal Sales	1,120	1,420	1,400	1,040	1,200	1,400	1,440	40
10-364.500. Recycling Container Sales	1,460	1,391	1,440	1,576	1,500	1,930	1,872	(58)
10-364.600. Recycling Proceeds	-	2,836	-	-	-	-	-	-
10-364.700. PA Refuse Surcharge	(99)	30	6	31	-	31	-	(31)
<b>TOTAL REVENUE</b>	<b>1,345,742</b>	<b>1,359,354</b>	<b>1,401,341</b>	<b>1,071,364</b>	<b>1,428,100</b>	<b>1,433,161</b>	<b>1,432,912</b>	<b>(249)</b>
<b>EXPENDITURES:</b>								
<b>401. Administration</b>	<b>3,603</b>	<b>3,611</b>	<b>4,648</b>	<b>3,060</b>	<b>2,920</b>	<b>6,200</b>	<b>6,200</b>	<b>-</b>
10-401.325. Postage	3,035	2,958	3,534	2,068	1,880	4,200	4,200	-
10-401.342. Printing	568	653	1,114	992	1,040	2,000	2,000	-
<b>406. Personnel Admin</b>	<b>4,836</b>	<b>5,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-406.000. Other General Govt Admin	4,836	5,362	-	-	-	-	-	-
<b>407. Data Processing</b>	<b>12,535</b>	<b>12,572</b>	<b>12,693</b>	<b>11,076</b>	<b>12,600</b>	<b>12,500</b>	<b>12,700</b>	<b>200</b>
10-407.261. Computer Equip & Software	3,732	6,174	4,718	3,669	3,600	4,500	3,200	(1,300)
10-407.319. Computer Maint & Support	8,803	6,398	7,975	7,406	9,000	8,000	9,500	1,500
<b>409. Buildings &amp; Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-409.240. Supplies	-	-	-	-	-	-	-	-
<b>426. Wages</b>	<b>26,326</b>	<b>52,372</b>	<b>50,875</b>	<b>37,459</b>	<b>53,150</b>	<b>53,728</b>	<b>82,163</b>	<b>28,435</b>
10-426.121. Manager	-	21,660	22,396	15,935	22,980	23,057	24,014	957
10-426.122. Assistant Manager	-	5,535	-	-	-	-	-	-
10-426.141. Clerical--Full Time	17,273	17,895	18,503	13,595	19,570	19,671	20,486	815
10-426.147. Recycling Center - Part Time	9,053	7,282	9,977	7,928	10,600	11,000	11,000	-
10-426.156. Insurance - Health	-	-	-	-	-	-	10,044	10,044
10-426.158. Insurance - Life & Disability	-	-	-	-	-	-	611	611
10-426.160. Pension	-	-	-	-	-	-	11,570	11,570
10-426.161. Social Security Tax	-	-	-	-	-	-	4,245	4,245
10-426.162. Insur - Workers Comp	-	-	-	-	-	-	108	108
10-426.171. HRA Employee Reimbs	-	-	-	-	-	-	85	85

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>427. Sanitation</b>	<b>1,061,986</b>	<b>1,070,684</b>	<b>1,164,152</b>	<b>800,057</b>	<b>1,168,400</b>	<b>1,205,571</b>	<b>1,217,232</b>	<b>11,661</b>
10-427.300. Refuse Collection Services	1,025,165	1,045,430	1,071,278	733,606	1,100,000	1,103,071	1,134,732	31,661
10-427.302. Recycling Costs	27,687	17,783	85,074	60,489	60,000	95,000	75,000	(20,000)
10-427.303. Grass Collection Services	9,135	7,471	7,800	5,963	8,400	7,500	7,500	-
<b>431. Composting Costs</b>	-	-	<b>7,869</b>	<b>8,233</b>	<b>12,000</b>	<b>8,400</b>	<b>8,400</b>	-
10-431.303. Composting Costs	-	-	7,869	8,233	12,000	8,400	8,400	-
<b>480. Fees &amp; Miscellaneous</b>	-	<b>44</b>	<b>6,165</b>	<b>5,169</b>	<b>5,600</b>	<b>7,500</b>	<b>7,000</b>	<b>(500)</b>
10-480.005. Financial Services Fee	-	44	-	-	-	-	-	-
10-480.010. Credit Card Service Fees	-	-	6,165	5,169	5,600	7,500	7,000	(500)
<b>487. Employee Benefits</b>	<b>2,059</b>	<b>4,006</b>	<b>46,436</b>	<b>22,685</b>	<b>49,976</b>	<b>46,616</b>	-	<b>(46,616)</b>
10-487.156. Insurance - Health	-	-	22,516	-	25,893	22,320	-	(22,320)
10-487.158. Insurance - Life & Disability	-	-	591	415	624	553	-	(553)
10-487.160. Pension	-	-	19,449	19,393	19,393	19,393	-	(19,393)
10-487.161. Social Security Tax	2,059	4,006	3,880	2,878	4,066	4,350	-	(4,350)
<b>490. Reserves</b>	-	-	-	-	-	-	-	-
10-490.740. Tr to Reserves	-	-	-	-	-	-	-	-
<b>491. Prior Year</b>	-	-	-	<b>605</b>	-	<b>605</b>	-	<b>(605)</b>
10-491.000. Refunds of Prior Year Revenue	-	-	-	605	-	605	-	(605)
<b>492. Interfund Transfers</b>	<b>194,600</b>	<b>155,000</b>	<b>114,700</b>	-	<b>119,000</b>	<b>122,000</b>	<b>175,000</b>	<b>53,000</b>
10-492.010. Transfer to General Fund	194,600	155,000	114,700	-	119,000	122,000	175,000	53,000
<b>TOTAL EXPENDITURES</b>	<b>1,305,945</b>	<b>1,303,651</b>	<b>1,407,538</b>	<b>888,343</b>	<b>1,423,646</b>	<b>1,463,120</b>	<b>1,508,695</b>	<b>45,575</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	1,345,742	1,359,354	1,401,341	1,071,364	1,428,100	1,433,161	1,432,912	-249
<b>TOTAL EXPENDITURES</b>	1,305,945	1,303,651	1,407,538	888,343	1,423,646	1,463,120	1,508,695	45,575
<b>Increase (Decrease) in Net Position</b>	<b>39,796</b>	<b>55,703</b>	<b>(6,197)</b>	<b>183,020</b>	<b>4,454</b>	<b>(29,959)</b>	<b>(75,783)</b>	
<b>Net Position Beginning of Year</b>	435,583	475,379	531,083	524,885	524,885	524,885	494,926	
<b>Net Position End of Year</b>	<b>475,379</b>	<b>531,083</b>	<b>524,885</b>	<b>707,906</b>	<b>529,339</b>	<b>494,926</b>	<b>419,143</b>	

## DEBT SERVICES FUND - BUDGET DETAIL

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>392. Interfund Transfers</b>	<b>1,933,890</b>	<b>182,993</b>	<b>179,717</b>	<b>23,016</b>	<b>183,032</b>	<b>183,632</b>	<b>183,476</b>	<b>(156)</b>
20-392.010. Transfer from General Fund	1,933,890	182,993	179,717	23,016	183,032	183,632	183,476	(156)
<b>TOTAL REVENUE</b>	<b>1,933,890</b>	<b>182,993</b>	<b>179,717</b>	<b>23,016</b>	<b>183,032</b>	<b>183,632</b>	<b>183,476</b>	<b>(156)</b>
<b>EXPENDITURES:</b>								
<b>471. Debt Service - Principal</b>	<b>1,875,800</b>	<b>127,300</b>	<b>127,850</b>	-	<b>137,000</b>	<b>137,000</b>	<b>142,400</b>	<b>5,400</b>
20-471.202. Principal - 2010 Bonds	1,759,700	-	-	-	-	-	-	-
20-471.203. Principal - 2016 Bonds	116,100	127,300	127,850	-	137,000	137,000	142,400	5,400
<b>472. Debt Service - Interest</b>	<b>58,090</b>	<b>55,093</b>	<b>51,220</b>	<b>23,016</b>	<b>46,032</b>	<b>46,032</b>	<b>40,476</b>	<b>(5,556)</b>
20-472.202. Interest - 2010 Bonds	15,230	-	-	-	-	-	-	-
20-472.203. Interest - 2016 Bonds	42,861	55,093	51,220	23,016	46,032	46,032	40,476	(5,556)
<b>480. Fees &amp; Miscellaneous</b>	-	<b>600</b>	<b>647</b>	-	-	<b>600</b>	<b>600</b>	-
20-480.005. Financial Service Fees	-	600	647	-	-	600	600	-
<b>TOTAL EXPENDITURES</b>	<b>1,933,890</b>	<b>182,993</b>	<b>179,717</b>	<b>23,016</b>	<b>183,032</b>	<b>183,632</b>	<b>183,476</b>	<b>(156)</b>

## **HIGHWAY AIDE FUND**

### **FUND DESCRIPTION**

The Municipal Liquid Fuels Program from PennDot funds a range of projects to support construction, reconstruction, maintenance and repair of public roads or streets. Funds are only available to municipalities who submit annual reports (MS 965 Actual Use Report, MS 965P Project and Miscellaneous Receipts and MS965S Record of Checks) and make its deposits and payments or expenditures in compliance with the Act (Section 2.6 Appropriate Use of Funds).

The amount of a municipality's allocation is based on its population and miles of roads on their approved Liquid Fuels Inventory. To be placed on the system a road must have minimum of 33' right-of-way in a township and 16' in a borough. The "cartway" (drivable surface) must be a minimum width of 16', and the road must be a minimum of 250' in length. If the road is a dead end, it must have cul de sac (turnaround) at the end with a minimum 40' radius. To continue to receive Liquid Fuels funds, a road must be maintained in such a condition that it can be driven safely at 15 mph.

Annually, a municipality may use 20% of their Net Allocation for the purchase of major equipment. Any unspent annual allocation is reported as carryforward for use in future years as needed.

Salisbury Township has used this money to pay for sign and street lights (maintenance and electricity), snow removal salt, street line painting, highway/road equipment, and from time to time major road projects (including but not limited to Reconstruction projects).

## HIGHWAY AIDE FUND - BUDGET SUMMARY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Projected	2020 Budget	Variance
<b>35. Highway Aid Fund</b>						
<b>Revenue</b>						
341. Interest	583	980	3,071	9,000	9,000	-
355. State-Shared Revenue	435,990	456,131	478,174	489,442	466,885	(22,557)
<b>Total Revenue</b>	<b>436,573</b>	<b>457,111</b>	<b>481,245</b>	<b>498,442</b>	<b>475,885</b>	<b>(22,557)</b>
<b>Expenditure</b>						
432. Snow Removal	41,066	52,978	48,552	65,000	65,000	-
433. Traffic Control	7,707	5,080	8,584	5,200	12,000	(6,800)
434. Street Lighting	159,661	185,344	137,991	140,000	140,000	-
438. Streets & Bridges	89,000	80,000	70,000	82,496	445,000	(362,504)
490. Reserves	0	0	0	0	0	-
<b>Total Expenditure</b>	<b>297,434</b>	<b>323,402</b>	<b>265,128</b>	<b>292,696</b>	<b>662,000</b>	<b>(369,304)</b>
<b>Total 35. Highway Aid Fund</b>	<b>139,139</b>	<b>133,709</b>	<b>216,117</b>	<b>205,746</b>	<b>186,115</b>	<b>(391,861)</b>

## HIGHWAY AIDE BUDGET HIGHLIGHTS

We received notice in October of next year's funding. We will be receiving \$22,557 less in 2020. Our Road Paver stopped working and is too costly to repair. Fortunately, we have built up enough equipment reserves plus current year allocation to fund the replacement of the paver entirely out of Highway Aide funds. In addition, we have decided to use some of previous year fund balance to complete some major road projects in 2020. We anticipate road projects of \$250k and we anticipate replacing a highway pick-up truck at \$40k and a paver at \$155k. Based on these major equipment purchases and projects, we are budgeting for reserves to cover the \$186k deficit. After the use of Reserves, the Fund still maintains a Fund Balance of \$675k for future needs.

## HIGHWAY AIDE FUND - BUDGET DETAIL

Budget Category/Account	2016 Actuals	2017 Actuals	2018 Actuals	2019 YTD Actuals	2019 Annual Budget	2019 Projected	2020 Budget	Variance to Projected
<b>REVENUE</b>								
<b>341. Interest</b>	<b>583</b>	<b>980</b>	<b>3,071</b>	<b>5,321</b>	<b>3,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
35-341.000. Interest Income	583	980	3,071	5,321	3,000	9,000	9,000	-
<b>355. State-Shared Revenue</b>	<b>435,990</b>	<b>456,131</b>	<b>478,174</b>	<b>489,442</b>	<b>476,538</b>	<b>489,442</b>	<b>466,885</b>	<b>(22,557)</b>
35-355.020. Motor Vehicle Fuels Tax	434,910	455,051	477,094	488,362	475,458	488,362	465,805	(22,557)
35-355.030. Road Turnback	1,080	1,080	1,080	1,080	1,080	1,080	1,080	-
<b>TOTAL REVENUE</b>	<b>436,573</b>	<b>457,111</b>	<b>481,245</b>	<b>494,763</b>	<b>479,538</b>	<b>498,442</b>	<b>475,885</b>	<b>(22,557)</b>
<b>EXPENDITURES</b>								
<b>432. Snow Removal</b>	<b>41,066</b>	<b>52,978</b>	<b>48,552</b>	<b>38,892</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
35-432.245. Snow Removal Salt	41,066	52,978	48,552	38,892	65,000	65,000	65,000	-
<b>433. Traffic Control</b>	<b>7,707</b>	<b>5,080</b>	<b>8,584</b>	<b>4,237</b>	<b>5,000</b>	<b>5,200</b>	<b>12,000</b>	<b>6,800</b>
35-433.362. Traffic Signals	7,707	5,080	8,584	4,237	5,000	5,200	12,000	6,800
<b>434. Street Lighting</b>	<b>159,661</b>	<b>185,344</b>	<b>137,991</b>	<b>111,832</b>	<b>160,000</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>
35-434.361. Electric	159,661	185,344	137,991	111,832	160,000	140,000	140,000	-
<b>438. Streets &amp; Bridges</b>	<b>89,000</b>	<b>80,000</b>	<b>70,000</b>	<b>82,496</b>	<b>80,000</b>	<b>82,496</b>	<b>445,000</b>	<b>362,504</b>
35-438.600. Capital Construction	-	-	-	-	-	-	250,000	250,000
35-438.700. Capital Equipment	89,000	80,000	70,000	82,496	80,000	82,496	195,000	112,504
<b>490. Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35-490.740. Transfer to Reserves	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>297,434</b>	<b>323,402</b>	<b>265,128</b>	<b>237,457</b>	<b>310,000</b>	<b>292,696</b>	<b>662,000</b>	<b>369,304</b>

**SUMMARY OF HIGHWAY AIDE FUND BALANCE SUMMARY**

<b>Budget Category/Account</b>	<b>2016 Actuals</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 YTD Actuals</b>	<b>2019 Annual Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>Variance to Projected</b>
<b>FUND SUMMARY</b>								
<b>TOTAL REVENUE</b>	436,573	457,111	481,245	494,763	479,538	498,442	475,885	(22,557)
<b>TOTAL EXPENDITURES</b>	297,434	323,402	265,128	237,457	310,000	292,696	662,000	369,304
<b>Increase (Decrease) in Net Position</b>	<b>139,139</b>	<b>133,709</b>	<b>216,117</b>	<b>257,306</b>	<b>169,538</b>	<b>205,746</b>	<b>(186,115)</b>	<b>(391,861)</b>
<b>Net Position Beginning of Year</b>	166,498	305,637	439,345	655,463	655,463	655,463	861,209	
<b>Net Position End of Year</b>	<b>305,637</b>	<b>439,345</b>	<b>655,463</b>	<b>912,769</b>	<b>825,001</b>	<b>861,209</b>	<b>675,094</b>	