

SALISBURY TOWNSHIP
LEHIGH COUNTY, PENNSYLVANIA



2021 BUDGET
APPROVED 12/10/2020

2021 BUDGET – Table of Contents

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A SHORT HISTORY OF SALISBURY TOWNSHIP

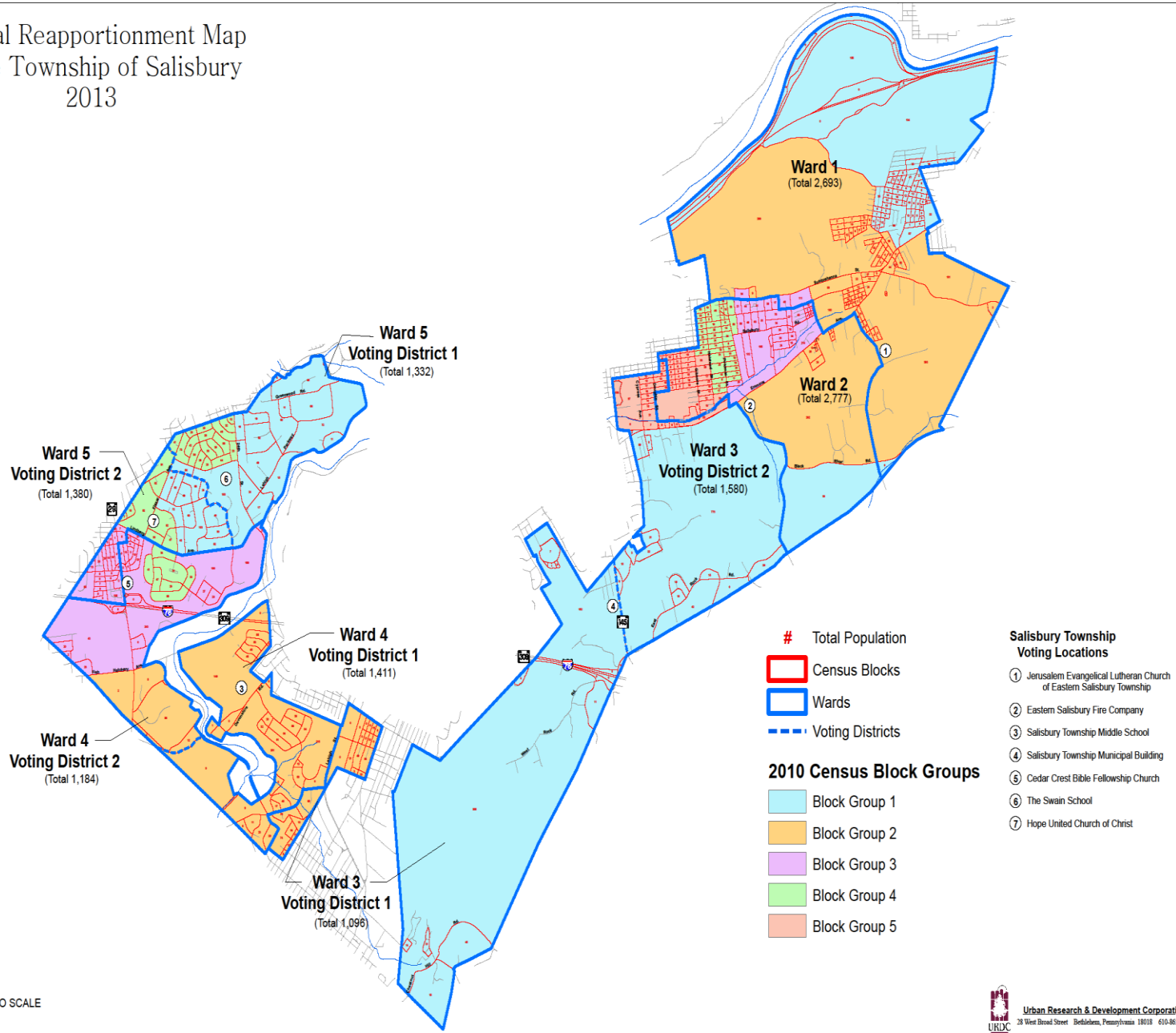
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers 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



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, Barry Isett & Associates. 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

As 2020 is coming to a close, we are hopeful for a better 2021. The Virus has caused so many uncertainties to the economy, families, the needs of our community, and the health and well-being of all of us. Because of the economic uncertainties, budgeting for 2021 was somewhat of a challenge. We made our best guess based on what we know and what we have experienced so far to date. In 2020, we were able to reduce many expenses during COVID-19 to offset some temporary revenue loss. However, we also incurred several unanticipated expenditures related to COVID-19 that were not budgeted. Thankfully, we are eligible for funding through the CARES Act to help cover many of these additional expenditures and some lost revenue. We understand that many residents have been impacted and will continue to be impacted by what has occurred over this year. We hope you can count on the Township to come alongside the residents as we attempt to get through this together. Below are the major budget highlights and key budget assumptions included in the 2021 budget.

- **BUSINESS AS USUAL:**

- I never thought those words would come out of my mouth anytime soon but the overarching theme of the 2021 budget is we plan to continue to provide the quality services that the resident expects without raising taxes and putting anymore on the resident. The budget includes **NO** tax increase for the 2021 calendar year. We have opened back up the parks for residents. Public Works have been paving and improving roads, maintaining the parks, and preparing for leaf season. The Police Department partners with the Community by continuing to make Salisbury feel safe and secure. Salisbury has always been a close knit community looking out for each other. We believe we will continue to do our part to keep this going.

- **EXPENSE REDUCTION:**

- Without a tax increase, we continue to look for ways to reduce expenditures and cut costs where we can. We have looked at general service contracts and plan to save by switching service providers. We plan on doing this with phone services and IT support. Early in 2021, we plan on reducing one position by not filling a vacant position due to retirement. All Departments (and Department Heads) only look to spend what they need for their department and challenge their staff to find ways to do more with less.

- **PROPOSED RATE INCREASES:**

- **Water and Sewer Fund:**

- In 2020, we increased the quarterly water and sewer rates for residents tapping into the Township Water and Sewer System. Thankfully, we have not received significant increases in rates charged by Lehigh County Authority or other Municipalities. We have been able to keep other costs contained as well so we will not be proposing a rate increase for Water or Sewer in 2021.

- **Refuse/Recycling Fund:**

- We did NOT increase Refuse rates in 2020 but have continued to experience a significant increase in costs especially related to Recycling from our vendor. We ended our current contract with Republic Services in June 2020 but extended our contract on a month to month basis. We are currently seeking bids for these services from multiple providers and hope to have a new contract in place starting in 2021. We are uncertain of the new rates of the contract but we reached out to surrounding municipalities and received some feedback from recent bid experiences. We believe based on what we are projecting a new contract rate will be and what currently residents pay, we are proposing an increase in our quarterly rate. Currently, we bill \$68/quarter per unit. We are proposing an increase of \$7 per quarter to \$75/quarter per unit. This translates to \$28/year per resident or an increase of approximately \$2 per month.

- **FIRE FUND:**

- In 2020, we made a number of changes for Fire Services and to the budget of the Fire Fund. We promoted Dustin Grow to Fire Services Director and instructed him to manage the relationship between Eastern Salisbury Fire Department, Western Salisbury Fire Department and the Township. He has hit the ground running accomplishing many things in 2020 (see Fire Fund section for more details). As for the budget, we increased the Fire Tax Millage in 2020 to help cover all Fire related expenditures and increased the amount earmarked for Capital. We are NOT proposing an increase to the Fire Tax but plan to keep the same amount earmarked for Capital. We will also continue to provide a stipend amount to each Fire Department based on their budget requests and needs. Lastly, we are continuing with the Township Fire Brigade to support the Fire Companies in times when needed.
 - The Fire Apparatus Replacement Plan has been revised and each Fire Department have understood that our capital plan is to keep the vehicles as long as possible. The plan provides some small flexibility for timing of purchases.

▪ **UPDATE AND PLAN TO FUND THE CAPITAL REPLACEMENT PLAN:**

- In 2019, we created Capital Funds splitting out Capital needs from the General Fund, the Fire Fund, the Water Fund, and the Sewer Fund. This has allowed us to focus on the operational expenses for each fund and what revenue is needed to support the fund while also highlighting the need for operations to cover current and future Capital replacement needs. In each fund section, I have provided the current Capital Budget needs and updated the 10-year Capital Replacement Plan as well.
- Thankfully, the General Fund has limited Capital needs in 2021. We have been able to fund many of the replacement needs in the Highway Department from Liquid Fuels (Highway Aide) funds and will continue to look to these monies to help fund future Capital replacement needs. The Police Department uses many of it's vehicles on a consistent basis and understands that several vehicles have a short useful life. They have continued to maintain their vehicles as long as possible.
- For all "stand-alone" proprietary funds (Water and Sewer Funds), we have limited Capital needs that will be covered by the "rate payer". We have some Utility Vehicles and equipment that are included in our Capital Replacement Plan. 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. Some examples of major project work include replacing water meter stations and sewer lines.

▪ **SALARY AND BENEFITS:**

- In 2020, 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. 2021 will provide a better comparison to 2020. We believe this change will provide a true cost by department and service area.
- 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%. The Police is currently negotiation their bargaining agreement but we have built in a 3.5% salary increase. All Non-Uniformed staff will continue to contribute to their Defined Benefit Plan. For the 2021 budget year, non-uniformed employees will contribute 2% of their salary and we have budgeted a rate of 3.04% (under negotiation as well) for Police Department.

- We expect to receive our 2021 Health Insurance rates on October 9th. We have built in a small increase (3%) in the initial draft budget based on recommendations from our consortium. Non-Uniformed employees bi-weekly contributions increased by \$5/pay.
- We changed carriers for Workers Comp Insurance in 2020 and were able to reduce premiums. We budgeted no increase in premiums in 2021.
- Non-Uniform Pension costs calculated through the annual Minimum Municipal Obligation (MMO) increased about approximately \$153,000 in 2021. This cost is spread across all departments.
- **OTHER BUDGET ITEMS:**
 - We fully implemented the Rental Inspection Program in 2020 and plan to continue this program in 2021.
 - We were delayed in starting work related to our approved five-year Pollution Reduction Plan (PRP). 2021 will be a planning year for upcoming projects. We may start some smaller projects by utilizing our own staff. We do not plan to contract out any of the project work in 2021.
 - We budgeted for major road projects to be funded under the Highway Aide Fund in 2020. We were unable to start these projects due to COVID-19 and plan on undertaking them in 2021.

BUGET TIMELINE

| | |
|--------------------------------|--|
| Thursday, June 25 | Kick off Budget Process at BOC Workshop with intial Budget Timeline. |
| Friday, June 26 | Send out Budget Instructions and forms to all Department Heads |
| Friday, August 7 | Finance Director and Department Heads will complete their line item budget request with justifications/descriptions. |
| August 10 - 21 | Finance Director, Township Manager, and Assistant Township Manager will meet with each Department Head to discuss 2020 initial budget requests. |
| Monday, August 31 | Finance Director will develop first draft of 2020 budget and distribute to Township Manager and Assistant Township Manager for review. |
| September 8 - 25 | Finance Director will meet with Township Manager and Assistant Township Manager to review first draft of budget. |
| Friday, October 2 | Finance Director will make any necessary revisions to budget after review with Township Manager. |
| Thursday, October 8 | Finance Director will distribute First Draft of Budget at Workshop Meeting and provide a budget summary. |
| Thursday, October 22 | 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. |
| Thursday, November 12 | First reading of Preliminary 2021 Proposed Budget during Regular BOC meeting, to be followed by *advertisement of "Tentative Budget". The Public Works and Police Department will present their budget requests to the Board of Commissioners. |
| Tuesday, November 24** | Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2020 Budget for adoption at the next Meeting. |
| Thursday, December 10 | The Finance Director will present the 2021 Budget and Tax Ordinance for adoption. |
| Tuesday, December 22*** | The Finance Director will present the 2021 Budget and Tax Ordinance for adoption (If budget is NOT adopted on December 10th) |
| | *Budget must be advertised for 20 days before adoption |
| | **Board meeting will be held on the Tuesday before Thanksgiving |

2021 COMBINED BUDGET BY FUND

| | FUND | | | | | | | | | | | | |
|----------------------------|------------------|----------------|----------------|---------------|---------------|------------------|---------------|------------------|----------------|--------------------|----------------|----------------|-------------------|
| | General | Cap - General | Fire | Cap - Fire | Library | Water | Cap - Water | Sewer | Cap - Sewer | Refuse & Recycling | Debt | Higway | TOTAL |
| REVENUES: | | | | | | | | | | | | | |
| REVENUE FROM OPERATIONS | 7,885,804 | 0 | 373,800 | 0 | 78,350 | 2,035,200 | 0 | 2,132,942 | 0 | 1,571,010 | 0 | 431,565 | 14,508,671 |
| TRANSFERS FROM OTHER FUNDS | 505,600 | 292,150 | 0 | 39,726 | 0 | 0 | 56,415 | 0 | 299,637 | 0 | 183,100 | 0 | 1,376,628 |
| GRANTS & CONTRIBUTIONS | 42,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,800 |
| REFUNDS OF PRIOR-YEAR EXP | 130,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130,000 |
| USE OF PRIOR-YEAR RESERVES | 0 | 0 | 0 | 0 | 7,750 | 2,255 | 0 | 0 | 0 | 0 | 0 | 169,435 | 179,440 |
| TOTAL REVENUE | <u>8,564,204</u> | <u>292,150</u> | <u>373,800</u> | <u>39,726</u> | <u>86,100</u> | <u>2,037,455</u> | <u>56,415</u> | <u>2,132,942</u> | <u>299,637</u> | <u>1,571,010</u> | <u>183,100</u> | <u>601,000</u> | <u>16,237,539</u> |
| EXPENDITURES: | | | | | | | | | | | | | |
| OPERATING EXPENSES | 8,240,389 | 0 | 241,850 | 0 | 86,100 | 1,816,040 | 0 | 1,626,713 | 0 | 1,563,056 | 0 | 601,000 | 14,175,148 |
| TRANSFERS TO OTHER FUNDS | 292,150 | 183,150 | 39,726 | 0 | 0 | 221,415 | 0 | 464,637 | 0 | 0 | 0 | 0 | 1,201,078 |
| DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 56,415 | 0 | 19,637 | 0 | 183,100 | 0 | 259,152 |
| CAPITAL EXPENSES | 0 | 109,000 | 0 | 39,726 | 0 | 0 | 0 | 0 | 280,000 | 0 | 0 | 0 | 428,726 |
| TRANSFERS TO RESERVES | 31,665 | 0 | 92,224 | 0 | 0 | 0 | 0 | 41,592 | 0 | 7,954 | 0 | 0 | 173,435 |
| TOTAL EXPENSES | <u>8,564,204</u> | <u>292,150</u> | <u>373,800</u> | <u>39,726</u> | <u>86,100</u> | <u>2,037,455</u> | <u>56,415</u> | <u>2,132,942</u> | <u>299,637</u> | <u>1,571,010</u> | <u>183,100</u> | <u>601,000</u> | <u>16,237,539</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

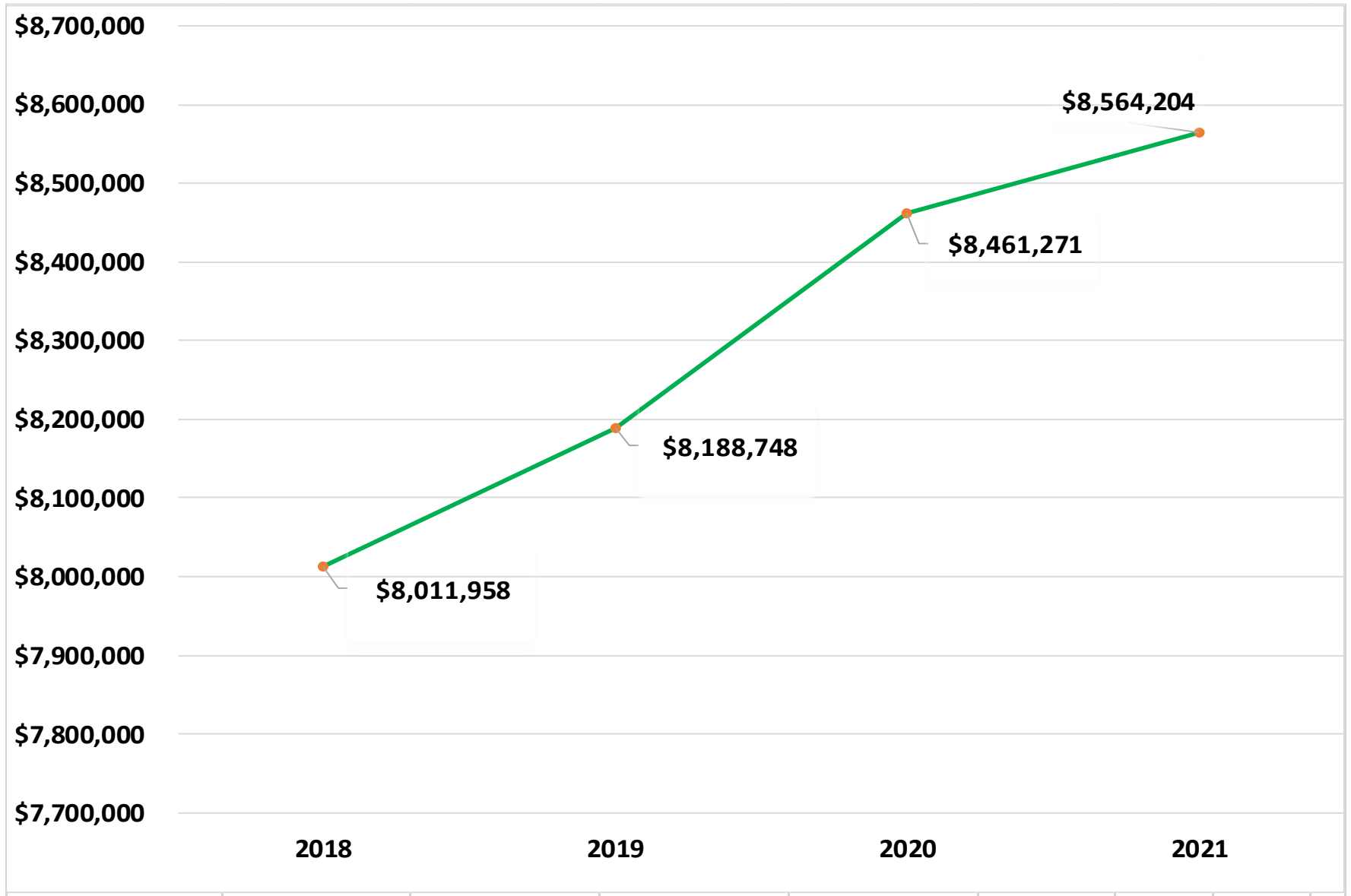
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

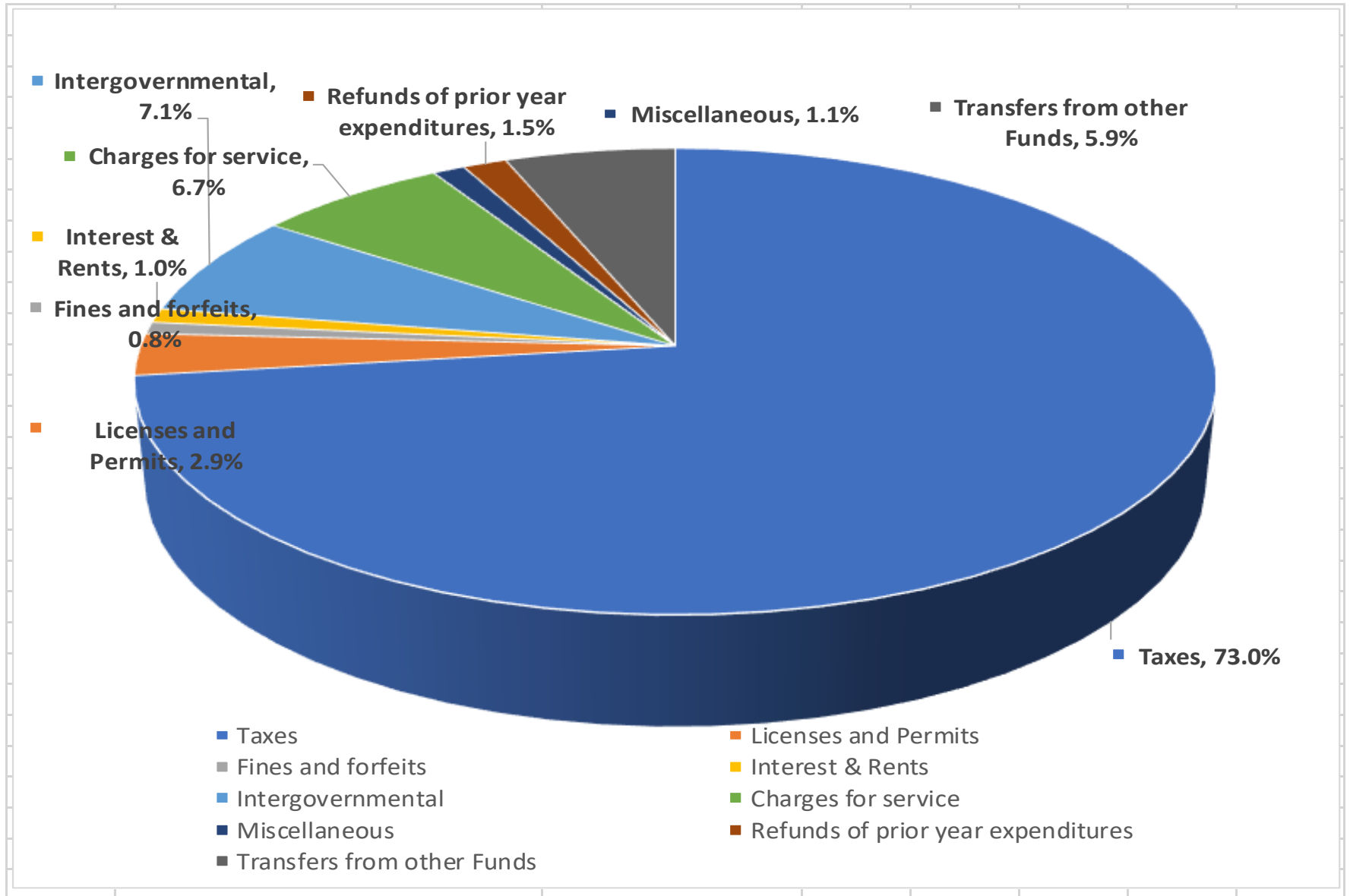
GENERAL FUND REVENUE - SUMMARY

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------|
| 01. General Fund Revenue | | | | | | |
| 301. Property Taxes | 2,211,005 | 2,505,272 | 2,490,166 | 2,673,200 | 2,678,200 | 5,000 |
| 310. Local Enabling Taxes | 3,382,473 | 3,481,095 | 3,555,726 | 3,445,000 | 3,570,000 | 125,000 |
| 321. Business Licenses & Permits | 253,680 | 244,361 | 243,065 | 239,100 | 243,100 | 4,000 |
| 322. Non-Business Licenses & Permit | 9,541 | 25,178 | 5,825 | 5,250 | 5,650 | 400 |
| 331. Fines | 106,251 | 63,094 | 61,080 | 52,000 | 70,000 | 18,000 |
| 341. Interest | 19,188 | 50,186 | 57,076 | 57,000 | 28,400 | (28,600) |
| 342. Rents & Royalties | 60,168 | 69,222 | 70,059 | 70,915 | 56,685 | (14,230) |
| 351. Federal Grants | 1,400 | 0 | 2,225 | 4,900 | 800 | (4,100) |
| 354. State Grants | 347,404 | 701,226 | 124,926 | 41,921 | 42,000 | 79 |
| 355. State-Shared Revenue | 423,296 | 439,444 | 466,708 | 472,019 | 478,924 | 6,905 |
| 359. In Lieu Of Taxes | 28,200 | 67,000 | 67,000 | 75,000 | 85,000 | 10,000 |
| 360. Service Fees | 112,295 | 122,767 | 141,013 | 111,100 | 155,200 | 44,100 |
| 361. Review Fees | 53,460 | 103,487 | 154,776 | 136,250 | 133,250 | (3,000) |
| 362. Public Safety Fees | 180,096 | 176,095 | 262,597 | 167,170 | 275,000 | 107,830 |
| 363. Snow Removal | 1,935 | 2,012 | 1,797 | 2,034 | 2,095 | 61 |
| 364. Sanitation Fees | 2,397 | 1,990 | 0 | 1,000 | 1,000 | - |
| 365. Membership Fees | 25,250 | 20,692 | 12,641 | 20,000 | 20,000 | - |
| 367. Recreational User Fees | 4,535 | 2,175 | 2,125 | 2,000 | 2,400 | 400 |
| 380. Miscellaneous | 11,022 | 28,604 | 31,828 | 18,040 | 20,800 | 2,760 |
| 387. Contributions | 91,388 | 65,075 | 65,652 | 65,000 | 65,000 | - |
| 391. Asset Disposal | 5,690 | 58,327 | 307 | 0 | 10,000 | 10,000 |
| 392. Interfund Transfers | 434,739 | 319,329 | 348,351 | 535,507 | 505,600 | (29,907) |
| 393. Prior Year Proceeds | 0 | 0 | 0 | 0 | 0 | - |
| 395. Prior Year Exp | 144,999 | 117,631 | 65,348 | 105,482 | 120,000 | 14,518 |
| 396. Prior Year Reserves | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 7,910,412 | 8,664,261 | 8,230,291 | 8,299,888 | 8,569,104 | 269,216 |
| Total 01. General Fund | 7,910,412 | 8,664,261 | 8,230,291 | 8,299,888 | 8,569,104 | 269,216 |

CHART – GENERAL FUND TOTAL REVENUE



GENERAL FUND – SOURCES OF GENERAL FUND REVENUE



GENERAL FUND EXPENDITURES - SUMMARY

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| 01. General Fund Expenditure | | | | | | |
| 400. Legislative | 18,584 | 17,142 | 17,998 | 17,390 | 19,075 | (1,685) |
| 401. Executive | 264,030 | 240,293 | 250,302 | 524,844 | 526,838 | (1,994) |
| 402. Finance | 107,420 | 185,229 | 185,816 | 293,107 | 315,541 | (22,434) |
| 403. Tax Collection | 59,460 | 58,241 | 58,868 | 59,479 | 61,449 | (1,970) |
| 404. Legal | 54,393 | 86,254 | 109,353 | 105,500 | 90,500 | 15,000 |
| 406. Personnel Admin | 42,167 | 52,712 | 64,641 | 51,030 | 33,600 | 17,430 |
| 407. Information Technology (IT) | 37,663 | 38,642 | 57,342 | 50,500 | 35,400 | 15,100 |
| 408. Engineering | 50,330 | 78,097 | 134,503 | 100,000 | 85,000 | 15,000 |
| 409. Buildings & Plant | 156,879 | 167,782 | 146,535 | 186,383 | 173,913 | 12,470 |
| 410. Police | 2,247,337 | 2,419,312 | 2,243,594 | 3,244,818 | 3,357,523 | (112,705) |
| 411. Fire | 163,427 | 165,550 | 156,277 | 211,447 | 213,855 | (2,408) |
| 413. Code Enforcement | 145,018 | 144,741 | 231,817 | 118,404 | 119,844 | (1,440) |
| 414. Planning & Zoning | 164,870 | 152,737 | 193,852 | 178,523 | 222,324 | (43,801) |
| 415. Emergency Management | 19,791 | 8,190 | 7,013 | 19,772 | 16,804 | 2,968 |
| 430. DPW | 1,124,402 | 1,170,549 | 1,132,220 | 2,169,391 | 2,340,865 | (171,474) |
| 431. Composting | 12,593 | 0 | 0 | 0 | 0 | - |
| 433. Traffic Control | 9,287 | 8,752 | 9,333 | 7,999 | 11,000 | (3,001) |
| 436. Storm Sewers | 126,121 | 60,057 | 93,529 | 44,000 | 61,300 | (17,300) |
| 437. Tools & Machinery | 44,835 | 50,971 | 66,893 | 50,000 | 50,000 | - |
| 438. Streets & Bridges | 140,379 | 163,882 | 314,461 | 210,000 | 210,000 | - |
| 439. Capital | 64,518 | 11,932 | 0 | 0 | 0 | - |
| 451. Recreation Admin | 403,410 | 945,523 | 40,602 | 36,838 | 35,640 | 1,198 |
| 452. Participant Recreation | 44,741 | 40,818 | 40,226 | 24,523 | 53,418 | (28,895) |
| 461. Environmental Advisory | 1,866 | 706 | 0 | 0 | 900 | (900) |
| 465. Contributions | 51,836 | 57,600 | 63,635 | 23,850 | 24,000 | (150) |
| 474. Other Expenditures | 0 | 1,313 | 0 | 0 | 0 | - |
| 475. Fiscal Agent Fees | 0 | 0 | 0 | 0 | 0 | - |
| 480. Fees & Miscellaneous | 249 | 122 | 1,591 | 172 | 0 | 172 |
| 486. Insurance | 255,499 | 314,908 | 339,215 | 206,852 | 186,000 | 20,852 |
| 487. Employee Benefits | 1,808,162 | 1,794,126 | 2,054,164 | 11,160 | 0 | 11,160 |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| 491. Prior Year | 2,103 | 0 | 1,618 | 0 | 0 | - |
| 492. Interfund Transfers | 412,093 | 239,867 | 804,333 | 493,823 | 398,126 | 95,697 |
| 999. Rounding- Auditors | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditure | 8,033,465 | 8,676,048 | 8,819,732 | 8,439,805 | 8,642,915 | (203,110) |
| Total 01. General Fund | 8,033,465 | 8,676,048 | 8,819,732 | 8,439,805 | 8,642,915 | (203,110) |

GENERAL FUND - DEPARTMENT BUDGETS

PURPOSE

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

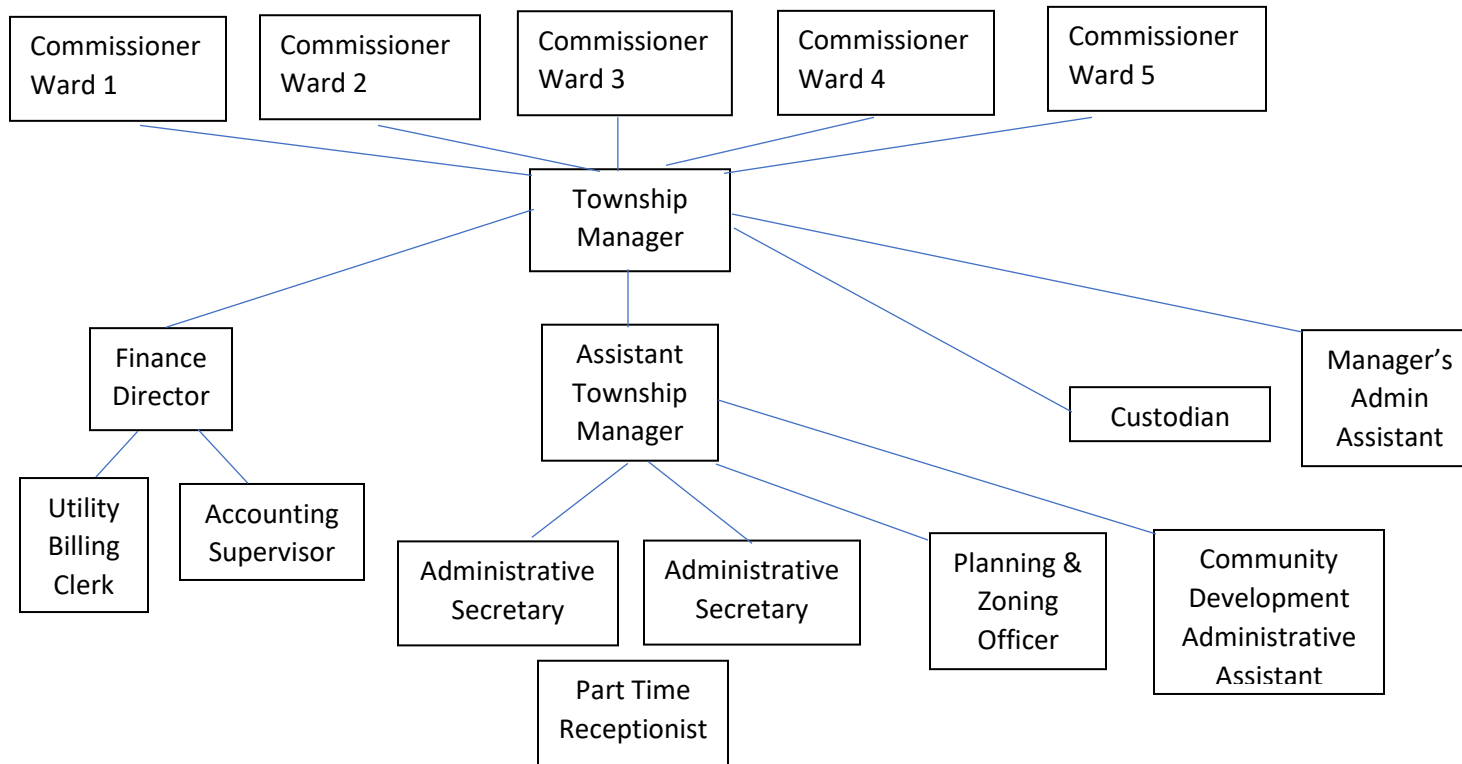
1. Department List of Services.
2. Department Summary of Budgeted Expenditures.
3. Department Highlights.
4. Department Staffing.
5. Recent Accomplishments.
6. Department Challenges.
7. Department Goals.

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, Infrastructure Technology, Personnel, Legal and Engineering.

GENERAL GOVERNMENT ORG CHART



MAJOR ACCOMPLISHMENTS IN 2020



Completed an internal move of departments into new offices to better serve the Public. Community Development (previously named Planning and Zoning) moved to the old Finance Department which allows them to have a window to serve the residents face to face. The Front office is now responsible for taking all other payments including but not limited to Utilities, park reservations, recycling bins, etc.



We created a separate Tax office for the Tax Collector to allow for privacy and reduce confusion of duties. This move allowed us to have a separate window for taxes only and continue to allow space for the elected tax collector to operate out of the Township Building.



With the closing of the Township building to the public for several months, we experienced an increase in online bill payments. We still allow for in person payments but have encouraged residents to pay online as it is safe and secure.



During COVID-19 shut down, we were able to host Board of Commissioner meetings via Zoom Software.

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 GOALS

- ✓ Increase the number of online utility bill payers by an additional 5%.
- ✓ Reduce outstanding receivables over 90 days by 5-10% in 2021.
- ✓ Improve IT capabilities of the Township by reviewing Document Management System and processes.
- ✓ Improve Cyber Security of IT network
- ✓ Hold Board of Commissioner meetings in person but allow for meetings to be viewed online as well

LEGISLATIVE DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 400. Legislative | | | | | | |
| 01-400.113. Commissioners | 13,000 | 13,000 | 12,800 | 13,000 | 13,000 | - |
| 01-400.161. Social Security Tax | 0 | 0 | 0 | 995 | 995 | - |
| 01-400.200. Volunteer & Public Events | 1,687 | 651 | 1,764 | 0 | 1,500 | 1,500 |
| 01-400.240. Supplies | 634 | 221 | 164 | 120 | 180 | 60 |
| 01-400.420. Dues/Subscriptions/Membership | 3,263 | 3,270 | 3,270 | 3,275 | 3,300 | 25 |
| 01-400.460. Conferences & Training | 0 | 0 | 0 | 0 | 100 | 100 |
| Total 400. Legislative | 18,584 | 17,142 | 17,998 | 17,390 | 19,075 | 1,685 |

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. We were unable to hold any public event in 2020 but plan to hold these events in 2021.

EXECUTIVE DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|--------------|
| 401. Executive | | | | | | |
| 01-401.121. Manager | 43,320 | 44,791 | 46,471 | 48,028 | 49,830 | 1,802 |
| 01-401.122. Assistant Manager | 11,070 | 0 | 0 | 90,506 | 93,900 | 3,394 |
| 01-401.139. Caretaker | 672 | 0 | 0 | 0 | 0 | - |
| 01-401.141. Clerical--Full Time | 106,333 | 109,423 | 114,024 | 114,386 | 100,349 | (14,037) |
| 01-401.149. Clerical--Part Time | 22,716 | 18,613 | 25,204 | 26,806 | 20,000 | (6,806) |
| 01-401.156. Insurance - Health | 0 | 0 | 0 | 84,700 | 89,726 | 5,026 |
| 01-401.158. Insurance - Life & Disability | 0 | 0 | 0 | 2,080 | 2,201 | 121 |
| 01-401.160. Pension | 0 | 0 | 0 | 67,586 | 80,546 | 12,960 |
| 01-401.161. Social Security Tax | 0 | 0 | 0 | 21,282 | 20,202 | (1,080) |
| 01-401.162. Insur - Workers Comp | 0 | 0 | 0 | 642 | 714 | 72 |
| 01-401.171. HRA Employee Reimbs | 0 | 0 | 0 | 730 | 850 | 120 |
| 01-401.183. Overtime | 0 | 0 | 0 | 0 | 0 | - |
| 01-401.212. Newsletter | 5,616 | 5,617 | 5,650 | 5,682 | 5,740 | 58 |
| 01-401.231. Vehicle Fuel | 1,645 | 1,702 | 939 | 550 | 600 | 50 |
| 01-401.240. Office Supplies | 4,282 | 3,771 | 2,929 | 3,300 | 3,000 | (300) |
| 01-401.251. Vehicle Maintenance | 48 | 170 | 0 | 0 | 500 | 500 |
| 01-401.260. Minor Equipment & Small Too | 4,644 | 90 | 100 | 0 | 100 | 100 |
| 01-401.312. Consulting Services | 5,880 | 47,920 | 2,780 | 3,080 | 3,180 | 100 |
| 01-401.315. General Services | 12,035 | 8,831 | 8,163 | 9,000 | 8,000 | (1,000) |
| 01-401.320. Telephone | 16,345 | 16,293 | 16,333 | 16,300 | 16,300 | - |
| 01-401.325. Postage | 9,885 | 8,403 | 8,654 | 8,000 | 8,000 | - |
| 01-401.341. Advertising | 3,421 | 2,813 | 4,030 | 7,500 | 5,000 | (2,500) |
| 01-401.342. Printing | 0 | 373 | 239 | 1,297 | 500 | (797) |
| 01-401.343. Right-to-Know Request Fees | 90 | 0 | 228 | 0 | 0 | - |
| 01-401.375. Equip Maint & Lease Agreeeme | 11,745 | 11,871 | 11,317 | 9,400 | 9,000 | (400) |
| 01-401.420. Dues/Subscriptions/Membersf | 3,796 | 2,880 | 2,542 | 3,685 | 4,000 | 315 |
| 01-401.421. Training | 490 | 1,732 | 698 | 304 | 1,000 | 696 |
| 01-401.460. Conferences | 0 | 0 | 0 | 0 | 3,600 | 3,600 |
| Total 401. Executive | 264,030 | 285,293 | 250,302 | 524,844 | 526,838 | 1,994 |

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 in 2020. Clerical – Full Time is lower in 2021 because we are plan on reducing a position by the middle of the year by moving one of the staff into Utility Billing (current Utility Billing clerk will be retiring in 2021). All other budgets are in line with previous years.

FINANCE DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|---------------|
| 402. Finance | | | | | | |
| 01-402.122. Finance Director | 28,871 | 84,857 | 92,046 | 97,447 | 101,437 | 3,990 |
| 01-402.123. Accounting Supervisor | 64,156 | 69,302 | 75,134 | 79,409 | 82,387 | 2,978 |
| 01-402.156. Insurance - Health | 0 | 0 | 0 | 36,067 | 36,940 | 873 |
| 01-402.158. Insurance - Life & Disability | 0 | 0 | 0 | 1,196 | 1,286 | 90 |
| 01-402.160. Pension | 0 | 0 | 0 | 47,864 | 58,682 | 10,818 |
| 01-402.161. Social Security Tax | 0 | 0 | 0 | 13,530 | 14,063 | 533 |
| 01-402.162. Insur - Workers Comp | 0 | 0 | 0 | 482 | 496 | 14 |
| 01-402.171. HRA Employee Reimbs | 0 | 0 | 0 | 250 | 250 | - |
| 01-402.240. Supplies | 2,192 | 2,751 | 2,546 | 2,000 | 2,000 | - |
| 01-402.260. Minor Equipment & Small Too | 1,077 | 0 | 781 | 366 | 250 | (116) |
| 01-402.311. Auditing & Accounting Service | 9,600 | 27,129 | 12,000 | 12,600 | 12,600 | - |
| 01-402.320. Telephone | 181 | 714 | 759 | 710 | 760 | 50 |
| 01-402.420. Dues/Subscriptions/Membersh | 791 | 569 | 727 | 687 | 790 | 103 |
| 01-402.421. Training | 552 | 636 | 740 | 499 | 600 | 101 |
| 01-402.460. Conferences | 0 | 0 | 1,083 | 0 | 3,000 | 3,000 |
| Total 402. Finance | 107,420 | 185,958 | 185,816 | 293,107 | 315,541 | 22,434 |

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. We were unable to attend conference in 2020 due to COVID-19. We have budgeted for conferences again in 2021 and hope to utilize these monies for professional development.

TAX COLLECTION DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|--------------|
| 403. Tax Collection | | | | | | |
| 01-403.114. Tax Collector | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| 01-403.161. Social Security Tax | 0 | 0 | 0 | 765 | 765 | - |
| 01-403.240. Supplies | 246 | 169 | 249 | 255 | 300 | 45 |
| 01-403.260. Minor Equipment & Small Too | 145 | 0 | 0 | 0 | 0 | - |
| 01-403.325. Postage | 3,941 | 3,468 | 2,623 | 4,000 | 4,000 | - |
| 01-403.353. Tax Collector's Bond | 536 | 566 | 566 | 566 | 570 | 4 |
| 01-403.420. Dues/Subscriptions/Membersh | 80 | 90 | 80 | 80 | 100 | 20 |
| 01-403.452. EIT Collection Fee | 30,269 | 29,658 | 31,074 | 29,892 | 31,164 | 1,272 |
| 01-403.453. LST Collection Fee | 11,535 | 11,216 | 11,092 | 10,688 | 11,250 | 562 |
| 01-403.454. Real Estate Tax Collections | 3,136 | 3,074 | 3,185 | 3,233 | 3,300 | 67 |
| Total 403. Tax Collection | 59,888 | 58,241 | 58,868 | 59,479 | 61,449 | 1,970 |

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 | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|-----------------|
| 404. Legal | | | | | | |
| 01-404.310. Township Solicitor | 44,955 | 69,712 | 80,951 | 60,000 | 60,000 | - |
| 01-404.314. Special Legal & Consulting Svcs | 1,458 | 272 | 483 | 500 | 500 | - |
| 01-404.318. Reimbursable Legal Services | 8,441 | 17,037 | 27,919 | 45,000 | 30,000 | (15,000) |
| Total 404. Legal | 54,855 | 87,021 | 109,353 | 105,500 | 90,500 | (15,000) |

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 and are billed directly to the resident. This line item matches reimbursable legal fee revenue.

PERSONNEL ADMIN DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-----------------|-----------------|-----------------|-------------------|----------------|-----------------|
| 406. Personnel Admin | | | | | | |
| 01-406.171. HRA Employee Reimbs | 5,527 | 4,338 | 8,666 | 0 | 0 | - |
| 01-406.172. Retirement Incentive Pmts | 30,550 | 28,160 | 30,720 | 13,080 | 2,700 | (10,380) |
| 01-406.240. Supplies & Minor Equipment | 221 | 149 | 623 | 505 | 500 | (5) |
| 01-406.314. Special Legal & Consult'g Svcs | 1,248 | 5,402 | 17,783 | 30,000 | 25,000 | (5,000) |
| 01-406.315. General Services | 2,922 | 12,492 | 4,521 | 5,400 | 3,600 | (1,800) |
| 01-406.341. Advertising | 1,700 | 2,317 | 2,328 | 2,045 | 1,800 | (245) |
| Total 406. Personnel Admin | 42,167 | 52,858 | 64,641 | 51,030 | 33,600 | (17,430) |

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 monies for Police Collective Bargaining Agreement legal fees and annual expenses related to the management of our newly created (started in 2019) Non-Uniform Defined Contribution Plan.

INFORMATION TECHNOLOGY (IT) DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 407. Information Technology (IT) | | | | | | |
| 01-407.261. Computer Equip & Software | 27,907 | 8,926 | 22,906 | 13,500 | 6,000 | (7,500) |
| 01-407.319. Computer Maint & Support | 14,682 | 29,716 | 34,436 | 37,000 | 29,400 | (7,600) |
| Total 407. Information Technology (IT) | 42,589 | 38,642 | 57,342 | 50,500 | 35,400 | (15,100) |

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 purchased several laptops in 2020 to allow staff to work from home during COVID-19. We are hoping to be reimbursed by the CARES act for these purchases. We are currently looking at switching IT vendors and have built in their contract proposal into the 2021 budget.

ENGINEERING DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 408. Engineering | | | | | | |
| 01-408.313. Township Engineer | 30,452 | 8,758 | 21,975 | 20,000 | 25,000 | 5,000 |
| 01-408.318. Reimbursable Engineering Svc | 23,314 | 69,682 | 112,528 | 80,000 | 60,000 | (20,000) |
| Total 408. Engineering | 53,766 | 78,440 | 134,503 | 100,000 | 85,000 | (15,000) |

ENGINEERING DEPARTMENT BUDGET HIGHLIGHTS

Any general engineering matters not specific to another fund or project is recorded here. The Township Engineer attends all Board of Commissioner, Planning and Zoning Meetings and prepares or follows up with any work as needed. 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 | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|-----------------|
| 409. Buildings & Plant | | | | | | |
| 01-409.144. Maintenance Custodian | 46,588 | 51,807 | 55,810 | 59,259 | 61,481 | 2,222 |
| 01-409.156. Insurance - Health | 0 | 0 | 0 | 6,000 | 6,000 | - |
| 01-409.158. Insurance - Life & Disability | 0 | 0 | 0 | 506 | 518 | 12 |
| 01-409.160. Pension | 0 | 0 | 0 | 16,618 | 18,309 | 1,691 |
| 01-409.161. Social Security Tax | 0 | 0 | 0 | 4,533 | 4,722 | 189 |
| 01-409.162. Insur - Workers Comp | 0 | 0 | 0 | 3,807 | 2,773 | (1,034) |
| 01-409.192. Work Boot & Clothing Allowan | 250 | 250 | 275 | 300 | 250 | (50) |
| 01-409.230. Heating Fuel | 27,842 | 33,137 | 25,973 | 21,500 | 22,000 | 500 |
| 01-409.232. Generator Fuel | 591 | 285 | 1,217 | 0 | 600 | 600 |
| 01-409.240. Supplies | 4,578 | 5,836 | 6,008 | 13,000 | 6,000 | (7,000) |
| 01-409.260. Minor Equipment & Small Too | 1,131 | 0 | 1,167 | 100 | 200 | 100 |
| 01-409.320. TELEPHONE | 0 | 110 | 614 | 660 | 660 | - |
| 01-409.361. Electric | 28,927 | 28,781 | 27,770 | 28,000 | 28,000 | - |
| 01-409.366. Water | 1,867 | 2,323 | 2,241 | 2,100 | 2,400 | 300 |
| 01-409.373. Facilities Maintenance | 39,117 | 13,329 | 25,461 | 30,000 | 20,000 | (10,000) |
| 01-409.600. Capital Construction | 8,889 | 29,024 | 0 | 0 | 0 | - |
| Total 409. Buildings & Plant | 159,780 | 164,881 | 146,535 | 186,383 | 173,913 | (12,470) |

BUDGET HIGHLIGHTS

All costs needed to maintain and operate the Administrative Office, the Public Works office and Garage or the Police Station are budgeted and recorded under Building and Plant Department. Facility maintenance costs vary year over year. We had an increase of costs in 2020 due to COVID-19 supplies and we had several repairs to the Township's heating and cooling units.

Any improvements to the Building costing over \$5,000 per item with a useful life greater than one year is budgeted for under the Capital Fund. We replaced one unit in the Police Department and are budgeting for another one in 2021 under the Capital Fund.

Other than Facilities Maintenance, all other budgeted costs are in line with previous years actuals.

PUBLIC SAFETY BUDGET

PUBLIC SAFETY OVERVIEW

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

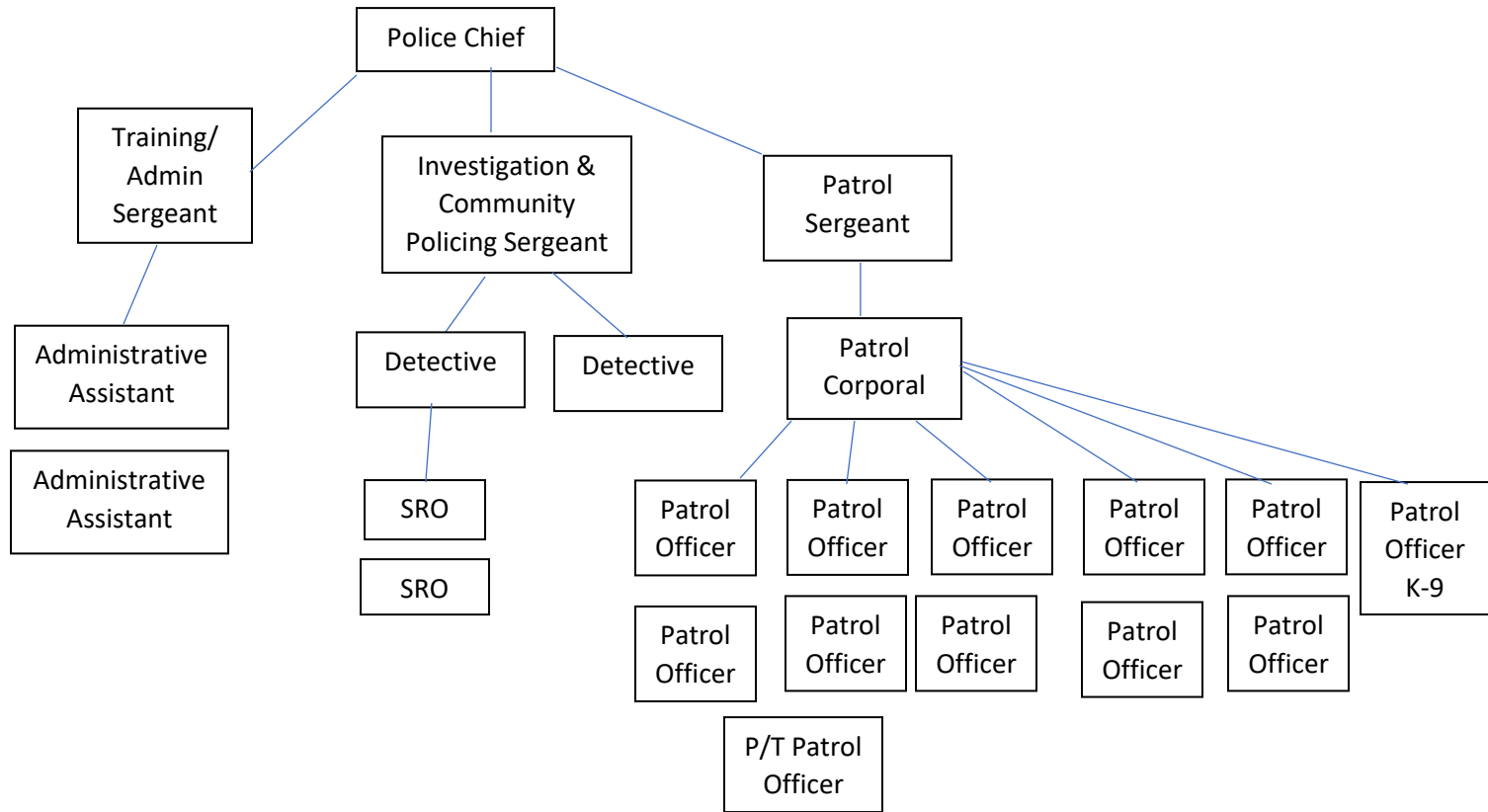
POLICE DEPARTMENT SERVICES

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 2020



Provided uninterrupted professional policing during an unprecedented pandemic and a cultural shift which includes negative views toward Law Enforcement across this Country.



Salisbury Police Department worked together to maintain a safe work environment while still responding to the needs of the residents during this pandemic.



Revived the Bike Patrol unit which assisted with issues that stemmed from the pandemic and were able to be handled swiftly by this unit. The Bike Patrol was also able to help build community relations by maintaining a police presence in certain areas especially during the lockdown. This program was well received this year, we plan to continue the program next year.



Improved communications and community involvement by improving and utilizing Social Media.



Traffic enforcement was expanded in 2020 and the Department focused in on traffic problems in the Township identified by a traffic study or by complaints brought by Residents. Traffic enforcement focused on traffic problems affecting the quality of life and the safety of our residents.



Continued to evaluate training programs and frequency of trainings to meet the best practices in law enforcement.

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.

❖ 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

The Department promoted Sergeant Kevin Soberick to Police Chief in 2019. Our plan in 2020 was to add an additional officer and to leave the Sergeant position vacant. We are still operating at 1990's staffing levels on many shifts while increasing requirements and demands on the Department.

❖ GUN RANGE

The Department needs access to a shooting range within the Township **solely** for Law Enforcement use. Currently, we have to use a public range which has led to many issues.

POLICE DEPARTMENT GOALS

- ✓ Finalize and Implement Police Department Policies to receive Police Department Accreditation.
- ✓ Continue with established training requirements and expand requirements as new training requirements are developed and mandated.
- ✓ Evaluate the areas needing traffic impact studies and develop a systematic plan to address proper signage to assist with enforcement. In addition, use the finding of the study to determine other needs.
- ✓ Identify a place for the Department to use as a shooting range which is closed to the public with a minimal cost to the Township.
- ✓ Establish a plan on how to utilize the additional space gained (currently used by the Magistrate Office) by the Department. Determine what (if any) additional security measures will be needed.
- ✓ Develop a succession plan for staff that are near retirement. We believe that several staff may retire over the next five years.

POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 410. Police | | | | | | |
| 01-410.122. Police Chief | 100,649 | 104,067 | 118,743 | 113,050 | 117,046 | 3,996 |
| 01-410.130. Sergeants | 256,056 | 262,632 | 228,192 | 184,061 | 191,550 | 7,489 |
| 01-410.131. Detective & Corporals | 387,846 | 266,207 | 285,371 | 263,000 | 273,100 | 10,100 |
| 01-410.132. Police Officers | 657,684 | 813,070 | 937,690 | 1,022,700 | 1,049,489 | 26,789 |
| 01-410.139. Police Officers - Part Time | 43,163 | 39,696 | 10,800 | 12,000 | 10,000 | (2,000) |
| 01-410.140. Animal Control Officer | 6,160 | 10,049 | 9,972 | 10,375 | 10,375 | - |
| 01-410.141. Clerical--Full Time | 104,252 | 84,195 | 102,200 | 98,000 | 100,137 | 2,137 |
| 01-410.148. Crossing Guards | 21,468 | 21,785 | 23,396 | 12,000 | 28,928 | 16,928 |
| 01-410.156. Insurance - Health | 0 | 0 | 0 | 480,000 | 497,592 | 17,592 |
| 01-410.158. Insurance - Life & Disability | 0 | 0 | 0 | 9,511 | 12,927 | 3,416 |
| 01-410.160. Pension | 0 | 0 | 0 | 419,936 | 405,648 | (14,288) |
| 01-410.161. Social Security Tax | 0 | 0 | 0 | 31,634 | 38,502 | 6,868 |
| 01-410.162. Insur - Workers Comp | 0 | 0 | 0 | 81,443 | 77,848 | (3,595) |
| 01-410.171. HRA Employee Reimbs | 0 | 0 | 0 | 3,000 | 2,750 | (250) |
| 01-410.181. Double Time | 4,945 | 4,233 | 5,350 | 4,000 | 4,800 | 800 |
| 01-410.182. Longevity | 16,000 | 16,880 | 18,080 | 15,360 | 16,800 | 1,440 |
| 01-410.183. Overtime | 114,854 | 146,001 | 154,169 | 146,000 | 137,431 | (8,569) |
| 01-410.185. Holiday Pay | 32,498 | 41,955 | 45,144 | 46,700 | 48,000 | 1,300 |
| 01-410.186. Shift Differential | 12,682 | 14,610 | 15,705 | 16,200 | 14,200 | (2,000) |
| 01-410.187. College Credit Compensation | 2,486 | 2,951 | 3,022 | 2,150 | 2,150 | - |
| 01-410.188. Court Time | 15,175 | 11,966 | 11,562 | 10,000 | 11,600 | 1,600 |
| 01-410.189. K-9 Care Compensation | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - |
| Total 410. Police | 1,778,917 | 1,843,294 | 1,972,394 | 2,984,120 | 3,053,873 | 69,753 |

POLICE DEPARTMENT BUDGET – NON-SALARY EXPENDITURES

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 410. Police | | | | | | |
| 01-410.200. Community Programs & Event | 2,555 | 2,252 | 1,672 | 3,500 | 3,500 | - |
| 01-410.205. Bike Patrol | 0 | 0 | 0 | 500 | 1,500 | 1,000 |
| 01-410.210. QRS Supplies | 18,557 | 13,117 | 10,813 | 8,088 | 12,000 | 3,912 |
| 01-410.215. K-9 Program | 7,586 | 4,769 | 5,244 | 7,300 | 7,600 | 300 |
| 01-410.220. County Agencies (MERT) | 0 | 0 | 8,440 | 6,780 | 2,000 | (4,780) |
| 01-410.231. Vehicle Fuel | 39,277 | 49,480 | 43,026 | 28,000 | 40,000 | 12,000 |
| 01-410.238. Uniforms | 17,645 | 14,237 | 15,623 | 18,000 | 17,000 | (1,000) |
| 01-410.240. Office Supplies | 4,104 | 3,972 | 3,856 | 6,000 | 4,000 | (2,000) |
| 01-410.241. Patrol Supplies | 1,696 | 2,422 | 1,056 | 4,800 | 3,100 | (1,700) |
| 01-410.242. Firearms Supplies | 9,704 | 10,729 | 11,358 | 10,850 | 10,850 | - |
| 01-410.243. Animal Control Supplies | 1,559 | 677 | 522 | 250 | 1,000 | 750 |
| 01-410.250. Police Vehicles | 79,926 | 68,491 | 0 | 0 | 0 | - |
| 01-410.251. Vehicle Maintenance | 43,523 | 32,901 | 25,680 | 25,000 | 32,000 | 7,000 |
| 01-410.260. Minor Equipment & Small Too | 29,334 | 28,055 | 22,787 | 22,000 | 25,000 | 3,000 |
| 01-410.261. Comp Equip & SW--PD | 4,019 | 26,498 | 13,163 | 10,500 | 12,000 | 1,500 |
| 01-410.315. General Services | 5,684 | 6,672 | 6,588 | 6,000 | 6,000 | - |
| 01-410.317. Contracted Svcs--Animal Cont | 9,375 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| 01-410.319. Comp Maint & Support--PD | 12,602 | 51,443 | 50,165 | 51,000 | 54,000 | 3,000 |
| 01-410.320. Telephone | 10,164 | 9,886 | 10,999 | 10,520 | 10,800 | 280 |
| 01-410.342. Printing | 2,013 | 780 | 1,922 | 2,000 | 2,250 | 250 |
| 01-410.375. Equipment Maintenance | 5,109 | 8,033 | 3,847 | 6,090 | 8,000 | 1,910 |
| 01-410.420. Dues/Subscriptions/Membersf | 1,873 | 2,200 | 1,177 | 4,200 | 4,500 | 300 |
| 01-410.421. Training | 12,678 | 12,468 | 17,030 | 15,000 | 30,000 | 15,000 |
| 01-410.460. Conferences | 0 | 1,080 | 1,702 | 0 | 1,800 | 1,800 |
| Total 410. Police | 318,982 | 360,164 | 266,670 | 256,378 | 298,900 | 42,522 |

POLICE DEPARTMENT BUDGET HIGHLIGHTS

2021 Police salary budget is up \$47,974 (3% increase) over 2020 projected based on estimated Cost of Living increases. We did not budget for any new positions for 2021.

We started including all benefit costs under each department in 2020. The draft 2021 budget includes an increase in employee benefit costs of \$9,743 (0.2% increase) over 2020 projected. Employee benefit rates did not increase over 2020.

We anticipate an increase in Overtime Costs in 2021 because overtime was reduced in 2020 during the COVID-19 shutdown.

Non-Salary budget items increased \$42,010 over 2020 projected (16.4% increase). Vehicle Fuel costs were significantly lower in 2020 due to less fuel used and lower fuel prices. We are anticipating an increase of \$12,000 in fuel costs in 2021. Vehicle Maintenance budget increased by \$7,000 over projected because of anticipated need for repairs and maintenance of older vehicles. We are not replacing two vehicles that were originally planned to be replaced in 2021. Last, we are budgeting an increase in training costs over 2020 projected because training opportunities were not available in 2020 because of the pandemic.

All other line items have stayed consistent year over year.

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 Kerry Rabold, the Planning and Zoning Officer. 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.

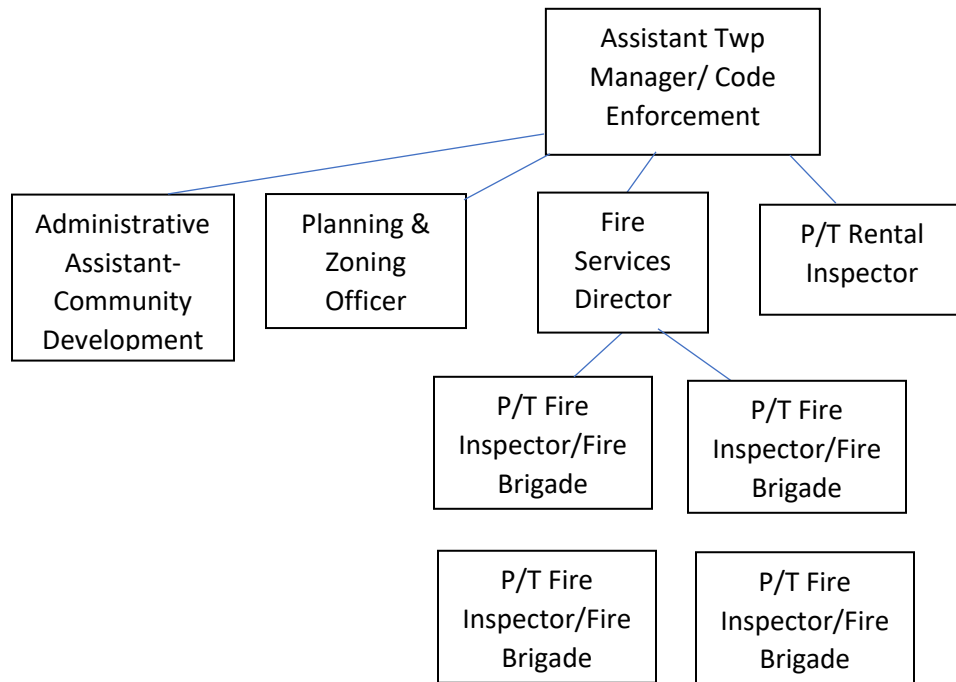
Land developments and subdivisions are governed by the Subdivision and Land Development Ordinance also known as (SALDO). Plans are presented for review and, in the case of minor subdivisions, final approval of the Planning Commission. In the case of major subdivisions and land developments, plans are 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 2020



Fully implemented rental inspection ordinance.



Implemented a new property database/software.



Relocated Community Development Department to better serve the residents of Salisbury Township.



Hired a new Zoning Officer, Administrative Assistant, and part-time Rental inspector/Code enforcement.

COMMUNITY DEVELOPMENT CHALLENGES

❖ STAFF TRANSITION

With the hiring of several new staff in the department brought a need for training and learning how the department operates, how to use the new database, and all the complex needs of the Township. It also brought new and fresh ideas into the department.

❖ STAFFING CHALLENGES

We do not anticipate increasing staffing budget in the current budget or the next several years. Instead, we need to continue to improve efficiencies within the department through improved processes and technologies. We also believe continued training and utilization of the Township Engineer will allow us to continue to provide quality service.

COMMUNITY DEVELOPMENT GOALS

- ✓ Continue to enforce the ordinances of the township in order 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.
- ✓ Attend training on the new database/software to reduce time spent on administrative functions.
- ✓ Assist with Public Works and Engineer on Pollution Reduction Plan tasks over the next several years.
- ✓ Review and revise Township Ordinances that create unnecessary challenges, have become outdated, or need improved.

PLANNING & ZONING DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 414. Planning & Zoning | | | | | | |
| 01-414.113. Zoning Hearing Board | 1,060 | 350 | 730 | 1,660 | 1,600 | (60) |
| 01-414.122. Planning & Zoning Officer | 84,385 | 87,251 | 90,518 | 70,824 | 74,539 | 3,715 |
| 01-414.141. Clerical--Full Time | 49,398 | 50,775 | 43,591 | 28,500 | 52,439 | 23,939 |
| 01-414.156. Insurance - Health | 0 | 0 | 0 | 7,250 | 36,940 | 29,690 |
| 01-414.158. Insurance - Life & Disability | 0 | 0 | 0 | 750 | 1,057 | 307 |
| 01-414.160. Pension | 0 | 0 | 0 | 19,952 | 9,678 | (10,274) |
| 01-414.161. Social Security Tax | 0 | 0 | 0 | 7,598 | 9,837 | 2,239 |
| 01-414.162. Insur - Workers Comp | 0 | 0 | 0 | 290 | 343 | 53 |
| 01-414.171. HRA Employee Reimbs | 0 | 0 | 0 | 0 | 250 | 250 |
| 01-414.220. Planning Commission | 1,125 | 1,185 | 1,285 | 1,680 | 1,500 | (180) |
| 01-414.240. Supplies | 2,378 | 664 | 3,727 | 1,500 | 1,500 | - |
| 01-414.260. Minor Equipment & Small Too | 390 | 110 | 2,632 | 2,000 | 2,000 | - |
| 01-414.310. Planning Solicitor | 5,481 | 1,729 | 1,560 | 9,000 | 8,500 | (500) |
| 01-414.314. Zoning Solicitor | 12,338 | 5,858 | 5,831 | 9,500 | 10,000 | 500 |
| 01-414.315. General Services | 276 | 241 | 34,623 | 7,200 | 575 | (6,625) |
| 01-414.316. Stenographer | 4,173 | 1,272 | 3,955 | 6,336 | 5,000 | (1,336) |
| 01-414.318. DCED/UCC Fees | 1,582 | 1,301 | 891 | 1,500 | 1,000 | (500) |
| 01-414.320. Telephone | 757 | 688 | 764 | 1,026 | 1,116 | 90 |
| 01-414.341. Advertising | 1,425 | 707 | 1,863 | 1,300 | 1,500 | 200 |
| 01-414.342. Printing | 0 | 475 | 31 | 224 | 200 | (24) |
| 01-414.420. Dues/Subscriptions/Membersf | 102 | 102 | 227 | 6 | 150 | 144 |
| 01-414.421. Training | 0 | 30 | 1,624 | 427 | 800 | 373 |
| 01-414.460. Conferences | 0 | 0 | 0 | 0 | 1,800 | 1,800 |
| Total 414. Planning & Zoning | 164,870 | 152,737 | 193,852 | 178,523 | 222,324 | 43,801 |

PLANNING & ZONING DEPARTMENT BUDGET HIGHLIGHTS

The Planning and Zoning Officer retired in early 2020. We filled this position in the middle of the year but left the Full-time Clerical position open for several months of 2020. We plan on filling this position by the end of 2020. No other major changes to the budget compared to prior years.

CODE ENFORCEMENT DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-----------------|-----------------|-----------------|-------------------|----------------|--------------|
| 413. Code Enforcement | | | | | | |
| 01-413.131. Code Enforcement Officer/BC | 64,328 | 66,561 | 72,797 | 0 | 0 | - |
| 01-413.139. Code Enf Insp--Part Time | 0 | 0 | 9,095 | 16,200 | 16,380 | 180 |
| 01-413.161. Social Security Tax | 0 | 0 | 0 | 1,239 | 1,253 | 14 |
| 01-413.162. Insur - Workers Comp | 0 | 0 | 0 | 37 | 31 | (6) |
| 01-413.240. Supplies | 0 | 0 | 0 | 0 | 400 | 400 |
| 01-413.306. Commercial Inspection Service | 3,508 | 1,030 | 22,947 | 25,000 | 30,000 | 5,000 |
| 01-413.307. Residential Inspection Service | 12,405 | 8,545 | 10,370 | 20,000 | 10,000 | (10,000) |
| 01-413.308. Plan & Drawing Review | 62,775 | 66,597 | 112,656 | 54,000 | 60,000 | 6,000 |
| 01-413.317. C/S--Weed & Code Violations | 575 | 225 | 2,440 | 0 | 0 | - |
| 01-413.320. Telephone | 757 | 726 | 934 | 782 | 780 | (2) |
| 01-413.420. Dues/Subscriptions/Membersh | 210 | 345 | 510 | 345 | 200 | (145) |
| 01-413.421. Training | 460 | 1,162 | 69 | 801 | 800 | (1) |
| Total 413. Code Enforcement | 145,018 | 144,741 | 231,817 | 118,404 | 119,844 | 1,440 |

CODE ENFORCEMENT BUDGET HIGHLIGHTS

The Code Enforcement Officer salary was removed from this department budget in 2020 and moved under Executive Department to Assistant Township Manager. The budget continues to include the Part Time Code Enforcement staff at approximately 20 hours per week. Contracted Inspection Services decreased in 2020 due to COVID-19 halting development in the Township. We anticipate development to increase in 2021.

FIRE SERVICES

FIRE SERVICES OVERVIEW

Fire Services under the General Fund consist of all activities under the supervision of the Fire Services Director under the Community Development Department. See a description of the services provided below. All activities related to Western Salisbury and Eastern Salisbury Fire Department is included and budgeted for under the Fire Fund.

FIRE SERVICES

The Fire Services Director oversees the Fire Services in the Township and acts as a liaison between the Township and the Volunteer Fire Departments in Salisbury Township. These services include but are not limited to Budget oversight, management of systems, attempt to create efficiencies between Fire Stations, and many other administrative functions.

The Fire Services Director oversees the Fire Inspection Program at the Township. The Township Inspection program attempts to inspect all commercial properties located in the Township annually. The purpose of this program is to inspect each property to ensure the property meets all fire code requirements and any safety concerns are addressed immediately. Fire inspections are handled throughout the year by the Fire Services Director and four Part-time Fire Inspectors.

The Fire Services Director oversees the Township Fire Brigade. The Township has a group of employees that are available during the day for fire calls. The Brigade was created because Eastern Salisbury and Western Salisbury Fire Departments may have less volunteer availability during the daytime. The Brigade provides a back up or an added layer of fire protection for the Township.

FIRE SERVICES MAJOR ACCOMPLISHMENTS IN 2020



First full year under Fire Services Director.



Electronic Purchase Order System was created by Western Salisbury Fire Department and shared with Eastern Salisbury Fire Department.



Box Alarms were modified for Eastern Salisbury Fire Department to address several concerns from the Fire Company and the Township.



Fire Inspector Program purchased 3 ipads and a web based inspection software to allow inspectors to track inspections, complaints, investigations and responses on the road. This created a huge time savings.



Completed the following Joint Projects with Fire Departments:

- NFPA membership for classes and code information
- Fire Brigade response system
- Purchase and implementation of equipment needed for storm responses
- Purchase of a new Rescue Pumper
- Several small projects



Started (and almost completed) a pre-plan program which will acquire response related information and notify Fire Departments. We anticipate completion in early 2021.

FIRE SERVICES CHALLENGES

❖ VOLUNTEERS

Fire Services across the nation has continued to experience a decline in volunteers. Salisbury Township hasn't experienced a significant decline in volunteers but we realize that this is something that could become an issue. Even though we haven't experienced a decline in volunteers, we are always challenged with having volunteers available during the day. Some days we lack manpower. We created the Fire Brigade to help with this challenge but the Fire Brigade is not available every day as well.

❖ FUNDING

Each Volunteer Fire Department in Salisbury Township is a separate 501c3 Non-Profit Organization. The Township provides a portion of the funding to each Organization but they must fundraise and seek funding from other sources.

FIRE SERVICES GOALS

- ✓ Assist the Fire Departments in operating a unified fire services in Salisbury Township. This will include consolidating resources when available, combining standard operating procedures, and work together on purchasing and future planning to create cost reductions and better efficiencies.
- ✓ Work with the Fire Departments in developing short-term and long-term plans for recruiting and retaining volunteers. The Township will support the Fire Department in this effort. This will include live-in programs, staffing programs, incentive programs, and other retention programs.
- ✓ Review Apparatus Replacement Schedule annually to provide flexibility in the plan, ensure resources are available when needed, and determine if the plan needs revised due to the current needs and status of the apparatus at each Station.

FIRE SERVICES BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-----------------|-----------------|-----------------|-------------------|----------------|--------------|
| 411. Fire | | | | | | |
| 01-411.129. Fire Services Director | 0 | 0 | 13,449 | 47,524 | 47,962 | 438 |
| 01-411.139. Fire Inspector--Part Time | 59,654 | 67,770 | 45,558 | 42,350 | 40,300 | (2,050) |
| 01-411.161. Social Security Tax | 0 | 0 | 0 | 6,875 | 6,752 | (123) |
| 01-411.162. Insur - Workers Comp | 0 | 0 | 0 | 153 | 169 | 16 |
| 01-411.238. Fire Inspector Uniforms | 3,575 | 5,629 | 3,684 | 4,200 | 4,200 | - |
| 01-411.239. Fire Brigade Uniforms | 0 | 0 | 0 | 10,000 | 10,000 | - |
| 01-411.240. Supplies & Minor Equipment | 6,948 | 7,000 | 3,807 | 7,000 | 7,000 | - |
| 01-411.251. Vehicle Maintenance | 0 | 0 | 0 | 321 | 3,000 | 2,679 |
| 01-411.320. Telephone | 567 | 412 | 412 | 1,725 | 772 | (953) |
| 01-411.421. Fire Inspector Training | 1,000 | 1,420 | 600 | 2,291 | 3,700 | 1,409 |
| 01-411.540. Firemen's Relief Contribution | 91,684 | 83,320 | 88,767 | 89,008 | 90,000 | 992 |
| Total 411. Fire | 163,427 | 165,550 | 156,277 | 211,447 | 213,855 | 2,408 |

FIRE SERVICES BUDGET HIGHLIGHTS

The lead Fire Inspector was promoted to Fire Services Director in 2019. This position was created from a recommendation from the Emergency Services Study. We are requesting an increase in training dollars in 2021 which will be used for both Fire Inspectors but will also benefit both Fire Stations. In addition, we have moved the cost of maintenance of Fire Inspection Vehicles under this Department in 2021.

ENVIRONMENTAL ADVISORY DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 461. Environmental Advisory | | | | | | |
| 01-461.240. Supplies | 1,703 | 0 | 0 | 0 | 0 | - |
| 01-461.341. Advertising | 164 | 266 | 0 | 0 | 500 | 500 |
| 01-461.342. Printing | 0 | 0 | 0 | 0 | 300 | 300 |
| 01-461.420. Dues/Subscriptions/Membersh | 0 | 440 | 0 | 0 | 100 | 100 |
| 01-461.421. Training | 0 | 0 | 0 | 0 | 0 | - |
| Total 461. Environmental Advisory | 1,866 | 706 | 0 | 0 | 900 | 900 |

ENVIRONMENTAL ADVISORY BUDGET HIGHLIGHTS

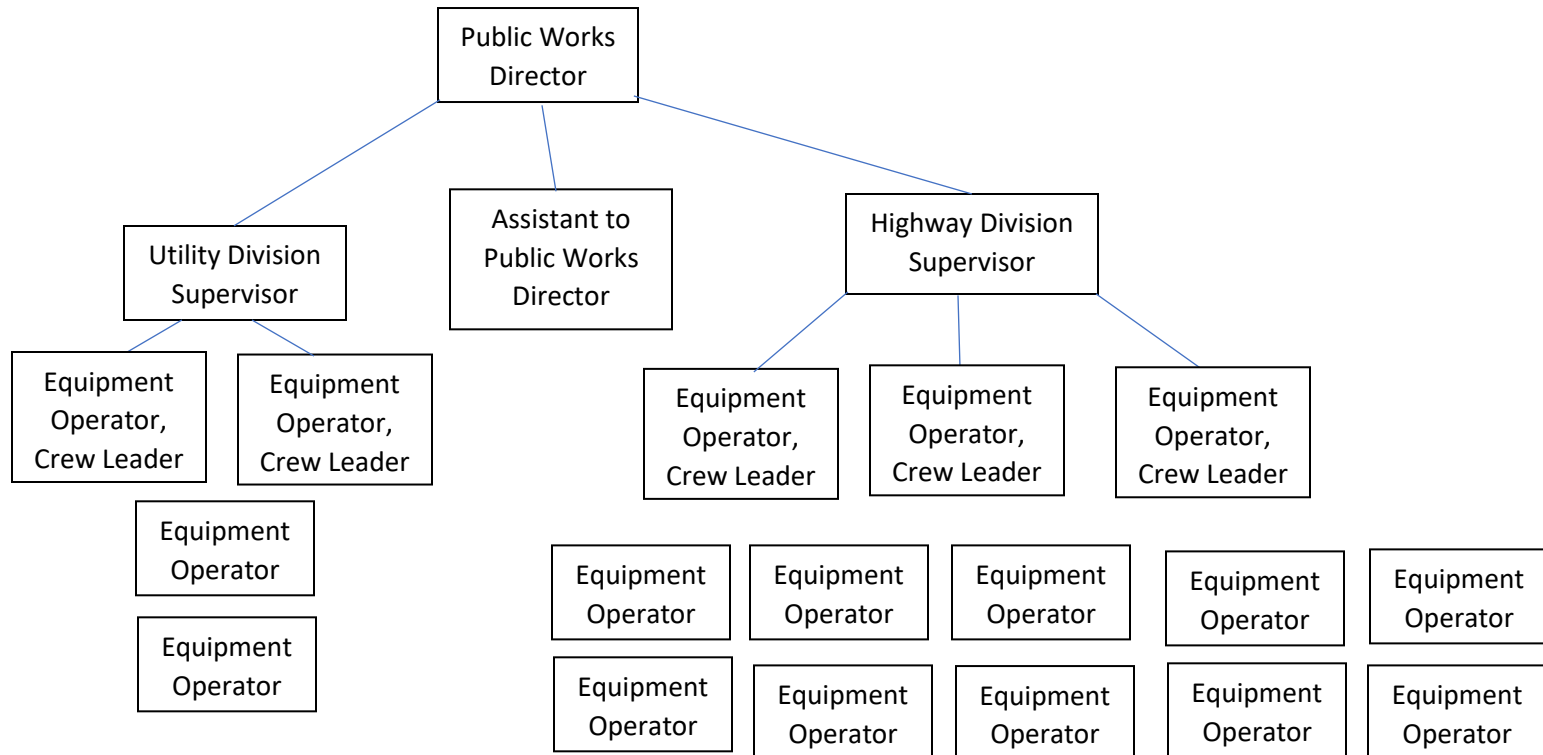
The Environmental Advisory Committee (EAC) has been idle over the past two years. We anticipate getting this Committee back together in 2021 and have budgeted some costs related to this work.

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 2020. 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

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 430. DPW | | | | | | |
| 01-430.122. Public Works Director | 38,519 | 39,827 | 41,319 | 42,374 | 44,304 | 1,930 |
| 01-430.130. DPW--Highway Supervisor | 69,170 | 74,672 | 80,956 | 86,052 | 89,971 | 3,919 |
| 01-430.141. Clerical--Full Time | 52,632 | 53,898 | 55,730 | 55,921 | 37,838 | (18,083) |
| 01-430.143. DPW - Full Time | 854,043 | 871,905 | 821,408 | 916,500 | 1,023,191 | 106,691 |
| 01-430.156. Insurance - Health | 0 | 0 | 0 | 484,750 | 501,786 | 17,036 |
| 01-430.158. Insurance - Life & Disability | 0 | 0 | 0 | 11,870 | 10,778 | (1,092) |
| 01-430.160. Pension | 0 | 0 | 0 | 339,957 | 346,851 | 6,894 |
| 01-430.161. Social Security Tax | 0 | 0 | 0 | 84,215 | 99,437 | 15,222 |
| 01-430.162. Insur - Workers Comp | 0 | 0 | 0 | 60,612 | 66,683 | 6,071 |
| 01-430.171. HRA Employee Reimbs | 0 | 0 | 0 | 2,625 | 3,085 | 460 |
| 01-430.181. Double Time | 1,653 | 3,986 | 5,487 | 2,400 | 4,400 | 2,000 |
| 01-430.183. Overtime | 32,672 | 33,089 | 43,488 | 22,000 | 32,194 | 10,194 |
| 01-430.189. On-Call | 9,529 | 11,131 | 12,302 | 12,000 | 12,400 | 400 |
| 01-430.192. Work Boot & Clothing Allowan | 5,587 | 5,085 | 6,277 | 4,860 | 5,525 | 665 |
| Total 430. DPW | 1,063,804 | 1,093,592 | 1,066,965 | 2,126,136 | 2,278,443 | 152,307 |

PUBLIC WORKS DEPARTMENT BUDGET – OTHER EXPENSES

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 430. DPW | | | | | | |
| 01-430.231. Vehicle Fuel | 40,507 | 51,182 | 45,988 | 28,500 | 42,000 | 13,500 |
| 01-430.240. Supplies | 11,394 | 13,894 | 11,517 | 7,500 | 10,000 | 2,500 |
| 01-430.260. Minor Equipment & Small Too | 5,073 | 6,877 | 4,545 | 4,000 | 5,000 | 1,000 |
| 01-430.315. General Services | 1,095 | 2,641 | 549 | 500 | 600 | 100 |
| 01-430.320. Telephone | 1,865 | 1,786 | 1,982 | 1,872 | 1,872 | - |
| 01-430.420. Dues/Subscriptions/Membersst | 399 | 417 | 430 | 443 | 450 | 7 |
| 01-430.421. Training | 305 | 160 | 245 | 440 | 500 | 60 |
| Total 430. DPW | 60,638 | 76,957 | 65,255 | 43,255 | 60,422 | 17,167 |

PUBLIC WORKS – STREETS AND STORM SEWERS

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 433. Traffic Control | | | | | | |
| 01-433.246. Signs & Street Markings | 3,596 | 4,119 | 2,748 | 3,600 | 5,000 | 1,400 |
| 01-433.362. Traffic Signals | 5,691 | 4,633 | 6,584 | 4,399 | 6,000 | 1,601 |
| Total 433. Traffic Control | 9,287 | 8,752 | 9,333 | 7,999 | 11,000 | 3,001 |
| 436. Storm Sewers | | | | | | |
| 01-436.131. MS4 Coordinator | 15,002 | 15,060 | 14,027 | 0 | 0 | - |
| 01-436.240. MS4 Supplies | 1,235 | 2,728 | 285 | 500 | 300 | (200) |
| 01-436.313. Engineering Svcs | 78,077 | 37,268 | 68,940 | 35,000 | 50,000 | 15,000 |
| 01-436.315. MS4 General Services | 6,314 | 3,323 | 0 | 1,000 | 1,000 | - |
| 01-436.370. Repairs & Maint - Storm Sewe | 14,248 | 1,679 | 10,277 | 7,500 | 10,000 | 2,500 |
| Total 436. Storm Sewers | 114,875 | 60,057 | 93,529 | 44,000 | 61,300 | 17,300 |
| 438. Streets & Bridges | | | | | | |
| 01-438.245. Road Materials | 140,379 | 174,192 | 271,422 | 210,000 | 210,000 | - |
| 01-438.317. Contracted Services | 0 | 0 | 43,039 | 0 | 0 | - |
| Total 438. Streets & Bridges | 140,379 | 174,192 | 314,461 | 210,000 | 210,000 | - |

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

We had some temporary staff vacancies in 2020. In addition, 2020 costs were under budget because of the impact of COVID-19. We have budgeted to replace one vacant position and we budgeted an additional position for Highway and Parks. This new position was a previous vacated position that has not been filled for several years. With all of the needs of the Township, we have decided to fill this position in 2021.

Storm Sewer includes \$50,000 of engineering costs to plan for upcoming Pollution Reduction Plan (PRP) projects.

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

RECREATION/PARKS DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 451. Recreation Admin | | | | | | |
| 01-451.240. Supplies | 1,091 | 1,707 | 3,397 | 3,600 | 3,000 | (600) |
| 01-451.260. Minor Equipment & Small Too | 6,274 | 7,925 | 1,740 | 4,000 | 4,000 | - |
| 01-451.315. General Services | 2,943 | 3,615 | 3,787 | 6,218 | 3,600 | (2,618) |
| 01-451.361. Electric | 2,964 | 1,922 | 1,939 | 2,020 | 2,040 | 20 |
| 01-451.371. Property Maint (Grounds) | 5,878 | 9,213 | 10,323 | 9,000 | 9,000 | - |
| 01-451.373. Facilities Maint (Structures) | 1,795 | 2,473 | 8,074 | 8,000 | 8,000 | - |
| 01-451.375. Equipment Maintenance | 4,117 | 6,031 | 6,221 | 4,000 | 6,000 | 2,000 |
| Total 451. Recreation Admin | 25,062 | 32,887 | 35,480 | 36,838 | 35,640 | (1,198) |

RECREATION/PARKS 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. The 2020 Projection includes some work done at the Parks to add Playground structures and paint lines for pickle ball courts on current tennis court surfaces. We are also including some additional play structures in the 2021 budget.

PARTICIPATION RECREATION DEPARTMENT BUDGET

| Account | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 452. Participant Recreation | | | | | | |
| 01-452.129. Recreation Director | 15,600 | 15,600 | 15,600 | 15,600 | 15,600 | - |
| 01-452.149. Seasonal Employees | 21,352 | 19,826 | 18,216 | 0 | 21,000 | 21,000 |
| 01-452.160. Pension | 0 | 0 | 0 | 4,479 | 5,148 | 669 |
| 01-452.161. Social Security Tax | 0 | 0 | 0 | 1,193 | 2,799 | 1,606 |
| 01-452.162. Insur - Workers Comp | 0 | 0 | 0 | 1,951 | 2,079 | 128 |
| 01-452.200. Community Events | 443 | 1,161 | 1,421 | 350 | 2,000 | 1,650 |
| 01-452.240. Supplies & Minor Equipment | 4,214 | 3,547 | 3,974 | 162 | 4,000 | 3,838 |
| 01-452.315. Fundraising Services | 2,255 | 24 | 0 | 0 | 0 | - |
| 01-452.320. Telephone | 877 | 659 | 1,015 | 788 | 792 | 4 |
| Total 452. Participant Recreation | 44,741 | 40,818 | 40,226 | 24,523 | 53,418 | 28,895 |

PARTICIPATION RECREATION DEPARTMENT BUDGET HIGHLIGHTS

The Park program did not occur in 2020 due to COVID-19. We anticipate holding the program in 2021. We are budgeting \$2,000 for Community Day in August. We hope to receive some donations to help offset the cost of this event. All other line items are in line with previous years.

GENERAL FUND - BUDGET DETAIL:

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-------------------------|-------------------------|-----------------------------|---------------------------|------------------------|------------------------|
| 301. Property Taxes | 2,505,272 | 2,490,166 | 2,634,816 | 2,673,200 | 2,704,000 | 2,678,200 |
| 01-301.100. Real Estate Tax - Current | 2,447,046 | 2,450,931 | 2,582,431 | 2,615,000 | 2,662,000 | 2,620,000 |
| 01-301.400. Real Estate Tax - Claims | 50,118 | 35,696 | 48,525 | 54,000 | 39,000 | 54,000 |
| 01-301.600. Real Estate Tax - Exceptions | 8,108 | 3,538 | 3,860 | 4,200 | 3,000 | 4,200 |
| 310. Local Enabling Taxes | 3,481,095 | 3,555,726 | 2,789,570 | 3,445,000 | 3,520,000 | 3,570,000 |
| 01-310.100. Realty Transfer Tax | 650,198 | 620,242 | 508,779 | 620,000 | 600,000 | 620,000 |
| 01-310.200. Earned Income Tax | 2,332,424 | 2,442,526 | 1,927,518 | 2,350,000 | 2,400,000 | 2,450,000 |
| 01-310.400. Local Services Tax | 498,473 | 492,957 | 353,273 | 475,000 | 520,000 | 500,000 |
| 321. Business Licenses & Permits | 244,361 | 243,065 | 232,629 | 235,729 | 253,810 | 243,100 |
| 01-321.600. Sign Permits | 3,934 | 4,204 | - | 3,100 | 3,810 | 3,100 |
| 01-321.800. Cable Franchise Fees | 240,427 | 238,861 | 232,629 | 232,629 | 250,000 | 240,000 |
| 322. Non-Business Licenses & Permit | 25,178 | 5,825 | 4,493 | 5,300 | 6,650 | 5,650 |
| 01-322.810. Pole Permits | 25 | - | - | - | - | - |
| 01-322.820. Street-Opening Permits | 22,548 | 2,955 | 2,293 | 3,000 | 4,000 | 3,000 |
| 01-322.830. Curbing Permits | 15 | 10 | 10 | - | - | - |
| 01-322.840. Moving Permits | 2,340 | 2,610 | 2,090 | 2,200 | 2,400 | 2,400 |
| 01-322.850. Solicitation Permit | 250 | 250 | 100 | 100 | 250 | 250 |
| 331. Fines | 63,094 | 61,080 | 43,227 | 55,000 | 74,200 | 70,000 |
| 01-331.110. Vehicle Code Violations | 38,283 | 32,985 | 27,222 | 33,000 | 46,000 | 42,000 |
| 01-331.120. Violation of Ordinances | 16,603 | 20,508 | 12,499 | 15,000 | 20,000 | 20,000 |
| 01-331.130. State Police Fines | 8,208 | 7,587 | 3,506 | 7,000 | 8,200 | 8,000 |
| 341. Interest | 50,186 | 57,076 | 50,969 | 57,000 | 42,000 | 28,400 |
| 01-341.000. Interest Income | 31,053 | 38,948 | 7,237 | 9,000 | 27,000 | 8,400 |
| 01-341.100. Lien Interest Income | 19,133 | 18,129 | 43,731 | 48,000 | 15,000 | 20,000 |
| 342. Rents & Royalties | 69,222 | 70,059 | 61,622 | 70,915 | 70,696 | 56,685 |
| 01-342.100. Verizon Lease Payments | 29,684 | 29,898 | 26,979 | 30,119 | 29,900 | 31,926 |
| 01-342.200. Magistrate Office Rent | 31,138 | 31,762 | 26,943 | 32,396 | 32,396 | 16,359 |
| 01-342.300. Franko Lease Payments | 8,400 | 8,400 | 7,700 | 8,400 | 8,400 | 8,400 |
| 351. Federal Grants | 3,600 | 2,225 | - | 1,600 | 1,800 | 800 |
| 01-351.025. Bulletproof Vest Grant | 3,600 | 2,225 | - | 1,600 | 1,800 | 800 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| 354. State Grants | 736,686 | 124,926 | 236,025 | 271,025 | 42,200 | 42,000 |
| 01-354.010. Police Dept Grants | 10,291 | 10,000 | 50 | 50 | - | - |
| 01-354.025. Seatbelt Program Grant | 893 | 2,594 | 1,997 | 1,997 | 2,000 | 2,000 |
| 01-354.026. Child Passenger Safety Grant | - | - | - | - | 1,200 | - |
| 01-354.030. SO/Aggressive Driver Grant | 1,124 | 2,297 | 4,924 | 4,924 | 4,000 | 5,000 |
| 01-354.040. Recycling Grant | 33,015 | 68,492 | - | 35,000 | 35,000 | 35,000 |
| 01-354.120. Gaming Grant: Casino Corr Traf | 89,363 | 6,543 | - | - | - | - |
| 01-354.140. Park Development Grant(s) | 602,000 | 35,000 | - | - | - | - |
| 01-354.190. DCED- COVID 19 | - | - | 229,054 | 229,054 | - | - |
| 355. State-Shared Revenue | 439,444 | 466,708 | 470,983 | 472,019 | 489,100 | 478,924 |
| 01-355.010. Public Utility Tax | 6,076 | 5,830 | 6,263 | 6,100 | 6,100 | 6,100 |
| 01-355.040. Beverage License & Tavern Tax | 3,404 | 3,435 | 1,500 | 2,700 | 3,000 | 3,000 |
| 01-355.050. Foreign Casualty Insurance Tax | 346,645 | 368,676 | 374,211 | 374,211 | 390,000 | 379,824 |
| 01-355.070. Foreign Fire Insurance Tax | 83,320 | 88,767 | 89,008 | 89,008 | 90,000 | 90,000 |
| 359. In Lieu Of Taxes | 67,000 | 67,000 | 75,000 | 75,000 | 67,000 | 85,000 |
| 01-359.100. Payments in Lieu of Taxes | 67,000 | 67,000 | 75,000 | 75,000 | 67,000 | 85,000 |
| 360. Service Fees | 122,767 | 141,013 | 84,678 | 111,700 | 139,000 | 155,200 |
| 01-360.200. Fees for Svcs--Police Security | 61,161 | 15,263 | 2,680 | 14,500 | 15,000 | 18,000 |
| 01-360.250. Fees for Svcs--Police SRO | 57,493 | 119,289 | 75,000 | 90,000 | 120,000 | 130,000 |
| 01-360.300. Fees for Svcs--Finance | 4,113 | 6,461 | 6,997 | 7,200 | 4,000 | 7,200 |
| 361. Review Fees | 103,487 | 154,776 | 114,198 | 156,250 | 82,850 | 127,250 |
| 01-361.310. Planning & SALDO Fees | 7,045 | 850 | 4,140 | 5,000 | 3,000 | 6,000 |
| 01-361.330. Zoning Appeals & Fees | 9,992 | 20,321 | 24,860 | 30,000 | 3,600 | 30,000 |
| 01-361.340. Building Code Appeal | - | 750 | 750 | 750 | 750 | 750 |
| 01-361.350. Legal Review Fees | 12,915 | 24,783 | 38,630 | 40,000 | 15,000 | 30,000 |
| 01-361.360. Engineering Review Fees | 73,242 | 107,610 | 45,430 | 80,000 | 60,000 | 60,000 |
| 01-361.500. Sale - Maps/Copies/Publication | 293 | 461 | 388 | 500 | 500 | 500 |
| 362. Public Safety Fees | 176,095 | 262,597 | 154,861 | 173,600 | 249,400 | 261,100 |
| 01-362.130. Security Alarm Monitoring | 900 | 550 | 950 | 1,000 | 300 | 750 |
| 01-362.410. Building Permits | 64,356 | 114,421 | 91,939 | 100,000 | 78,000 | 180,000 |
| 01-362.415. Mechanical Permits | 11,146 | 20,365 | 1,505 | 3,000 | 16,500 | - |
| 01-362.420. Electrical Permits | 21,599 | 37,134 | 4,792 | 7,500 | 32,000 | - |
| 01-362.430. Plumbing Permits | 14,110 | 22,883 | 3,250 | 4,000 | 25,000 | - |
| 01-362.440. On-Site Sewage Permits | 8,580 | 12,540 | 6,440 | 10,000 | 10,000 | 10,000 |
| 01-362.445. Zoning Permits | - | - | (35) | - | 15,000 | - |
| 01-362.450. Re-Inspection Fee | 2,200 | 4,250 | - | - | 3,000 | 3,000 |
| 01-362.460. PA State Fee - Permits | - | 59 | 670 | 750 | - | 750 |
| 01-362.470. Fire Inspection Fee | 53,205 | 49,535 | 34,000 | 36,000 | 54,000 | 54,000 |
| 01-362.480. Rental/Resale Inspection Fee | - | 860 | 2,700 | 2,700 | 6,900 | 4,000 |
| 01-362.490. Rental/Resale Registration Fee | - | - | 8,650 | 8,650 | 8,700 | 8,600 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 363. Snow Removal | 2,012 | 1,797 | - | 2,034 | 2,100 | 2,095 |
| 01-363.510. PennDOT/Snow Removal | 2,012 | 1,797 | - | 2,034 | 2,100 | 2,095 |
| 364. Sanitation Fees | 1,990 | - | 970 | 970 | 1,000 | 1,000 |
| 01-364.400. Freon Decal Sales | - | - | - | - | - | - |
| 01-364.900. Scrap Metal Recycling | 1,990 | - | 970 | 970 | 1,000 | 1,000 |
| 365. Membership Fees | 20,692 | 12,641 | 23,476 | 23,476 | 24,000 | 24,000 |
| 01-365.600. Ambulance Subscriptions | 20,692 | 12,641 | 23,476 | 23,476 | 24,000 | 24,000 |
| 367. Recreational User Fees | 2,175 | 2,125 | 1,850 | 1,850 | 3,200 | 3,400 |
| 01-367.200. Fundraising Proceeds | - | - | - | - | 1,000 | 1,000 |
| 01-367.500. Park/Pavilion Usage Fee | 2,175 | 2,125 | 1,850 | 1,850 | 2,200 | 2,400 |
| 380. Miscellaneous | 28,604 | 31,828 | 16,045 | 19,398 | 22,080 | 20,800 |
| 01-380.000. Miscellaneous Revenue | 520 | 654 | 482 | 600 | 600 | 600 |
| 01-380.001. Misc Utility Revenue | 13,175 | 500 | 1,035 | 1,200 | 360 | 1,200 |
| 01-380.002. Utility Lien Fees | 9,696 | 15,485 | 8,338 | 8,338 | 10,000 | 10,000 |
| 01-380.003. Utility Legal Fees | 2,001 | 4,317 | - | 3,000 | 5,000 | 3,000 |
| 01-380.004. Utility Certification Fees | 3,077 | 10,758 | 5,930 | 6,000 | 6,000 | 6,000 |
| 01-380.100. Forfeited/Returned Deposits | 135 | 115 | 260 | 260 | 120 | - |
| 387. Contributions | 65,075 | 65,652 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-387.000. Contributions | 65,000 | 65,652 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-387.215. Contributions--Police/K-9 Prog | 75 | - | - | - | - | - |
| 391. Asset Disposal | 58,327 | 307 | 16,050 | 16,050 | - | 10,000 |
| 01-391.100. Sale of Fixed Assets | 58,327 | 307 | 16,050 | 16,050 | - | 10,000 |
| 392. Interfund Transfers | 319,329 | 348,351 | 707 | 535,507 | 525,600 | 505,600 |
| 01-392.060. Transfer From Water Fund | 102,200 | 112,674 | - | 159,400 | 175,000 | 165,000 |
| 01-392.080. Transfer From Sewer Fund | 102,200 | 112,674 | - | 159,400 | 175,000 | 165,000 |
| 01-392.100. Tr fr Refuse & Recycling Fund | 114,700 | 122,490 | - | 216,000 | 175,000 | 175,000 |
| 01-392.410. Transfer From General Fund Cap | - | - | - | - | - | - |
| 01-392.910. Transfer From Developers Fund | 229 | 513 | 707 | 707 | 600 | 600 |
| 395. Prior Year Exp | 117,631 | 65,348 | 55,885 | 108,626 | 75,000 | 130,000 |
| 01-395.000. Refund of Prior Year Expenses | 1,554 | 1,455 | 3,144 | 3,144 | - | - |
| 01-395.100. Refund of Unused Premiums | 116,077 | 63,892 | 52,741 | 105,482 | 75,000 | 130,000 |
| 396. Prior Year Reserves | - | - | - | - | 585 | - |
| 01-396.000. Prior Year Reserves | - | - | - | - | 585 | - |
| Total Revenues | 8,703,321 | 8,230,291 | 7,133,052 | 8,576,249 | 8,461,271 | 8,564,204 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|----------------|----------------|------------------|----------------|----------------|----------------|
| Expenditures: | | | | | | |
| 400. Legislative | 17,142 | 17,998 | 15,569 | 17,390 | 19,255 | 19,075 |
| 01-400.113. Commissioners | 13,000 | 12,800 | 11,400 | 13,000 | 13,000 | 13,000 |
| 01-400.161. Social Security Tax | - | - | 834 | 995 | 995 | 995 |
| 01-400.200. Volunteer & Public Events | 651 | 1,764 | - | - | 1,500 | 1,500 |
| 01-400.240. Supplies | 221 | 164 | 60 | 120 | 360 | 180 |
| 01-400.420. Dues/Subscriptions/Memberships | 3,270 | 3,270 | 3,275 | 3,275 | 3,300 | 3,300 |
| 01-400.460. Conferences & Training | - | - | - | - | 100 | 100 |
| 401. Executive | 285,293 | 250,302 | 471,837 | 524,844 | 519,610 | 526,838 |
| 01-401.121. Manager | 44,791 | 46,471 | 40,270 | 48,028 | 48,028 | 49,830 |
| 01-401.122. Assistant Manager | - | - | 75,886 | 90,506 | 90,506 | 93,900 |
| 01-401.141. Clerical--Full Time | 109,423 | 114,024 | 100,314 | 114,386 | 118,604 | 100,349 |
| 01-401.149. Clerical--Part Time | 18,613 | 25,204 | 26,806 | 26,806 | 24,170 | 20,000 |
| 01-401.156. Insurance - Health | - | - | 76,052 | 84,700 | 73,852 | 89,726 |
| 01-401.158. Insurance - Life & Disability | - | - | 1,924 | 2,080 | 2,597 | 2,201 |
| 01-401.160. Pension | - | - | 67,586 | 67,586 | 66,857 | 80,546 |
| 01-401.161. Social Security Tax | - | - | 18,513 | 21,282 | 21,520 | 20,202 |
| 01-401.162. Insur - Workers Comp | - | - | 642 | 642 | 451 | 714 |
| 01-401.171. HRA Employee Reimbs | - | - | 730 | 730 | 625 | 850 |
| 01-401.212. Newsletter | 5,617 | 5,650 | 5,682 | 5,682 | 5,700 | 5,740 |
| 01-401.231. Vehicle Fuel | 1,702 | 939 | 482 | 550 | 600 | 600 |
| 01-401.240. Office Supplies | 3,771 | 2,929 | 3,003 | 3,300 | 4,000 | 3,000 |
| 01-401.251. Vehicle Maintenance | 170 | - | - | - | 1,000 | 500 |
| 01-401.260. Minor Equipment & Small Tools | 90 | 100 | - | - | 500 | 100 |
| 01-401.312. Consulting Services | 47,920 | 2,780 | 3,000 | 3,080 | 2,920 | 3,180 |
| 01-401.315. General Services | 8,831 | 8,163 | 8,583 | 9,000 | 10,000 | 8,000 |
| 01-401.320. Telephone | 16,293 | 16,333 | 14,275 | 16,300 | 16,080 | 16,300 |
| 01-401.325. Postage | 8,403 | 8,654 | 6,119 | 8,000 | 9,000 | 8,000 |
| 01-401.341. Advertising | 2,813 | 4,030 | 7,352 | 7,500 | 4,000 | 5,000 |
| 01-401.342. Printing | 373 | 239 | 1,297 | 1,297 | 500 | 500 |
| 01-401.343. Right-to-Know Request Fees | - | 228 | - | - | - | - |
| 01-401.375. Equip Maint & Lease Agreements | 11,871 | 11,317 | 9,348 | 9,400 | 10,000 | 9,000 |
| 01-401.420. Dues/Subscriptions/Memberships | 2,880 | 2,542 | 3,665 | 3,685 | 3,500 | 4,000 |
| 01-401.421. Training | 1,732 | 698 | 304 | 304 | 1,000 | 1,000 |
| 01-401.460. Conferences | - | - | - | - | 3,600 | 3,600 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| 402. Finance | 185,958 | 185,816 | 257,065 | 293,107 | 283,856 | 315,541 |
| 01-402.122. Finance Director | 84,857 | 92,046 | 81,678 | 97,447 | 89,664 | 101,437 |
| 01-402.123. Accounting Supervisor | 69,302 | 75,134 | 66,582 | 79,409 | 75,983 | 82,387 |
| 01-402.156. Insurance - Health | - | - | 32,987 | 36,067 | 35,541 | 36,940 |
| 01-402.158. Insurance - Life & Disability | - | - | 1,097 | 1,196 | 1,249 | 1,286 |
| 01-402.160. Pension | - | - | 47,864 | 47,864 | 46,344 | 58,682 |
| 01-402.161. Social Security Tax | - | - | 11,824 | 13,530 | 13,590 | 14,063 |
| 01-402.162. Insur - Workers Comp | - | - | 482 | 482 | 275 | 496 |
| 01-402.171. HRA Employee Reimbs | - | - | 250 | 250 | - | 250 |
| 01-402.240. Supplies | 2,751 | 2,546 | 1,658 | 2,000 | 2,000 | 2,000 |
| 01-402.260. Minor Equipment & Small Tools | - | 781 | 366 | 366 | 1,000 | 250 |
| 01-402.311. Auditing & Accounting Services | 27,129 | 12,000 | 10,500 | 12,600 | 12,600 | 12,600 |
| 01-402.320. Telephone | 714 | 759 | 593 | 710 | 660 | 760 |
| 01-402.420. Dues/Subscriptions/Memberships | 569 | 727 | 687 | 687 | 750 | 790 |
| 01-402.421. Training | 636 | 740 | 499 | 499 | 600 | 600 |
| 01-402.460. Conferences | - | 1,083 | - | - | 3,600 | 3,000 |
| 403. Tax Collection | 58,241 | 58,868 | 47,281 | 59,479 | 60,735 | 61,449 |
| 01-403.114. Tax Collector | 10,000 | 10,000 | 8,846 | 10,000 | 10,000 | 10,000 |
| 01-403.161. Social Security Tax | - | - | 647 | 765 | 765 | 765 |
| 01-403.240. Supplies | 169 | 249 | 255 | 255 | 300 | 300 |
| 01-403.260. Minor Equipment & Small Tools | - | - | - | - | 200 | - |
| 01-403.325. Postage | 3,468 | 2,623 | 3,306 | 4,000 | 3,000 | 4,000 |
| 01-403.353. Tax Collector's Bond | 566 | 566 | 566 | 566 | 570 | 570 |
| 01-403.420. Dues/Subscriptions/Memberships | 90 | 80 | - | 80 | 100 | 100 |
| 01-403.452. EIT Collection Fee | 29,658 | 31,074 | 22,584 | 29,892 | 31,400 | 31,164 |
| 01-403.453. LST Collection Fee | 11,216 | 11,092 | 7,843 | 10,688 | 11,200 | 11,250 |
| 01-403.454. Real Estate Tax Collections | 3,074 | 3,185 | 3,233 | 3,233 | 3,200 | 3,300 |
| 404. Legal | 87,021 | 109,353 | 91,965 | 105,500 | 75,500 | 90,500 |
| 01-404.310. Township Solicitor | 69,712 | 80,951 | 52,677 | 60,000 | 60,000 | 60,000 |
| 01-404.314. Special Legal & Consulting Svc | 272 | 483 | 372 | 500 | 500 | 500 |
| 01-404.318. Reimbursable Legal Services | 17,037 | 27,919 | 38,916 | 45,000 | 15,000 | 30,000 |
| 406. Personnel Admin | 52,858 | 64,641 | 43,511 | 51,030 | 31,330 | 33,600 |
| 01-406.171. HRA Employee Reimbs | 4,338 | 8,666 | 275 | - | - | - |
| 01-406.172. Retirement Incentive Pmts | 28,160 | 30,720 | 12,180 | 13,080 | 13,080 | 2,700 |
| 01-406.240. Supplies & Minor Equipment | 149 | 623 | 505 | 505 | 450 | 500 |
| 01-406.314. Special Legal & Consult'g Svcs | 5,402 | 17,783 | 23,186 | 30,000 | 13,000 | 25,000 |
| 01-406.315. General Services | 12,492 | 4,521 | 5,321 | 5,400 | 2,400 | 3,600 |
| 01-406.341. Advertising | 2,317 | 2,328 | 2,045 | 2,045 | 2,400 | 1,800 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 407. Information Technology (IT) | 38,642 | 57,342 | 42,564 | 50,500 | 42,800 | 35,400 |
| 01-407.261. Computer Equip & Software | 8,926 | 22,906 | 12,289 | 13,500 | 6,800 | 6,000 |
| 01-407.319. Computer Maint & Support | 29,716 | 34,436 | 30,274 | 37,000 | 36,000 | 29,400 |
| 408. Engineering | 78,440 | 134,503 | 86,183 | 100,000 | 72,000 | 85,000 |
| 01-408.313. Township Engineer | 8,758 | 21,975 | 16,050 | 20,000 | 12,000 | 25,000 |
| 01-408.318. Reimbursable Engineering Svcs | 69,682 | 112,528 | 70,133 | 80,000 | 60,000 | 60,000 |
| 409. Buildings & Plant | 164,881 | 146,535 | 162,910 | 186,383 | 189,170 | 173,913 |
| 01-409.144. Maintenance Custodian | 51,807 | 55,810 | 49,686 | 59,259 | 57,101 | 61,481 |
| 01-409.156. Insurance - Health | - | - | 5,000 | 6,000 | 29,541 | 6,000 |
| 01-409.158. Insurance - Life & Disability | - | - | 465 | 506 | 494 | 518 |
| 01-409.160. Pension | - | - | 16,618 | 16,618 | 14,846 | 18,309 |
| 01-409.161. Social Security Tax | - | - | 4,887 | 4,533 | 4,387 | 4,722 |
| 01-409.162. Insur - Workers Comp | - | - | 3,807 | 3,807 | 91 | 2,773 |
| 01-409.192. Work Boot & Clothing Allowance | 250 | 275 | 300 | 300 | 250 | 250 |
| 01-409.230. Heating Fuel | 33,137 | 25,973 | 17,552 | 21,500 | 25,000 | 22,000 |
| 01-409.232. Generator Fuel | 285 | 1,217 | - | - | 600 | 600 |
| 01-409.240. Supplies | 5,836 | 6,008 | 11,763 | 13,000 | 4,500 | 6,000 |
| 01-409.260. Minor Equipment & Small Tools | - | 1,167 | 31 | 100 | 500 | 200 |
| 01-409.320. TELEPHONE | 110 | 614 | 543 | 660 | 660 | 660 |
| 01-409.361. Electric | 28,781 | 27,770 | 22,749 | 28,000 | 29,000 | 28,000 |
| 01-409.366. Water | 2,323 | 2,241 | 1,592 | 2,100 | 2,200 | 2,400 |
| 01-409.373. Facilities Maintenance | 13,329 | 25,461 | 27,917 | 30,000 | 20,000 | 20,000 |
| 01-409.600. Capital Construction | 29,024 | - | - | - | - | - |
| 410. Police | 2,462,390 | 2,243,594 | 2,802,621 | 3,244,818 | 3,338,486 | 3,357,523 |
| 01-410.122. Police Chief | 104,067 | 118,743 | 95,650 | 113,050 | 113,088 | 117,046 |
| 01-410.130. Sergeants | 262,632 | 228,192 | 154,845 | 184,061 | 282,730 | 191,550 |
| 01-410.131. Detective & Corporals | 266,207 | 285,371 | 221,661 | 263,000 | 268,668 | 273,100 |
| 01-410.132. Police Officers | 813,070 | 937,690 | 858,290 | 1,022,700 | 968,344 | 1,049,489 |
| 01-410.139. Police Officers - Part Time | 39,696 | 10,800 | 9,901 | 12,000 | 5,600 | 10,000 |
| 01-410.140. Animal Control Officer | 10,049 | 9,972 | 8,779 | 10,375 | 10,000 | 10,375 |
| 01-410.141. Clerical--Full Time | 84,195 | 102,200 | 83,852 | 98,000 | 105,592 | 100,137 |
| 01-410.148. Crossing Guards | 21,785 | 23,396 | 7,700 | 12,000 | 23,863 | 28,928 |
| 01-410.156. Insurance - Health | - | - | 441,780 | 480,000 | 487,996 | 497,592 |
| 01-410.158. Insurance - Life & Disability | - | - | 8,718 | 9,511 | 14,071 | 12,927 |
| 01-410.160. Pension | - | - | 419,936 | 419,936 | 413,617 | 405,648 |
| 01-410.161. Social Security Tax | - | - | 30,401 | 31,634 | 45,568 | 38,502 |
| 01-410.162. Insur - Workers Comp | - | - | 81,443 | 81,443 | 82,391 | 77,848 |
| 01-410.171. HRA Employee Reimbs | - | - | 1,826 | 3,000 | 5,500 | 2,750 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-------------------------|-------------------------|-----------------------------|---------------------------|------------------------|------------------------|
| 01-410.181. Double Time | 4,233 | 5,350 | 1,921 | 4,000 | 6,300 | 4,800 |
| 01-410.182. Longevity | 16,880 | 18,080 | 15,360 | 15,360 | 14,400 | 16,800 |
| 01-410.183. Overtime | 146,001 | 154,169 | 122,037 | 146,000 | 124,198 | 137,431 |
| 01-410.185. Holiday Pay | 41,955 | 45,144 | 35,100 | 46,700 | 40,000 | 48,000 |
| 01-410.186. Shift Differential | 14,610 | 15,705 | 1,308 | 16,200 | 12,200 | 14,200 |
| 01-410.187. College Credit Compensation | 2,951 | 3,022 | 2,150 | 2,150 | 2,150 | 2,150 |
| 01-410.188. Court Time | 11,966 | 11,562 | 6,821 | 10,000 | 11,500 | 11,600 |
| 01-410.189. K-9 Care Compensation | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-410.191. Uniform Maintenance Allowance | 4,320 | 4,800 | 4,320 | 4,320 | 4,560 | 4,750 |
| 01-410.200. Community Programs & Events | 2,252 | 1,672 | 892 | 3,500 | 3,500 | 3,500 |
| 01-410.205. Bike Patrol | - | - | - | 500 | 500 | 1,500 |
| 01-410.210. QRS Supplies | 13,117 | 10,813 | 8,088 | 8,088 | 15,700 | 12,000 |
| 01-410.215. K-9 Program | 4,769 | 5,244 | 4,299 | 7,300 | 7,600 | 7,600 |
| 01-410.220. County Agencies (MERT) | - | 8,440 | 6,780 | 6,780 | 2,000 | 2,000 |
| 01-410.231. Vehicle Fuel | 49,480 | 43,026 | 22,234 | 28,000 | 43,000 | 40,000 |
| 01-410.238. Uniforms | 14,237 | 15,623 | 6,120 | 18,000 | 21,550 | 17,000 |
| 01-410.240. Office Supplies | 3,972 | 3,856 | 5,632 | 6,000 | 3,500 | 4,000 |
| 01-410.241. Patrol Supplies | 2,422 | 1,056 | 4,612 | 4,800 | 3,100 | 3,100 |
| 01-410.242. Firearms Supplies | 10,729 | 11,358 | 8,238 | 10,850 | 10,850 | 10,850 |
| 01-410.243. Animal Control Supplies | 677 | 522 | - | 250 | 1,000 | 1,000 |
| 01-410.250. Police Vehicles | 68,491 | - | - | - | - | - |
| 01-410.251. Vehicle Maintenance | 32,901 | 25,680 | 7,190 | 25,000 | 27,000 | 32,000 |
| 01-410.260. Minor Equipment & Small Tools | 28,055 | 22,787 | 12,100 | 22,000 | 25,000 | 25,000 |
| 01-410.261. Comp Equip & SW--PD | 26,498 | 13,163 | 7,398 | 10,500 | 12,000 | 12,000 |
| 01-410.315. General Services | 6,672 | 6,588 | 5,861 | 6,000 | 6,000 | 6,000 |
| 01-410.317. Contracted Svcs--Animal Contrl | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-410.319. Comp Maint & Support--PD | 51,443 | 50,165 | 44,485 | 51,000 | 51,000 | 54,000 |
| 01-410.320. Telephone | 9,886 | 10,999 | 9,146 | 10,520 | 10,800 | 10,800 |
| 01-410.342. Printing | 780 | 1,922 | 970 | 2,000 | 2,250 | 2,250 |
| 01-410.375. Equipment Maintenance | 8,033 | 3,847 | 6,090 | 6,090 | 5,500 | 8,000 |
| 01-410.420. Dues/Subscriptions/Memberships | 2,200 | 1,177 | 3,727 | 4,200 | 4,500 | 4,500 |
| 01-410.421. Training | 12,468 | 17,030 | 11,959 | 15,000 | 25,000 | 30,000 |
| 01-410.460. Conferences | 1,080 | 1,702 | - | - | 1,800 | 1,800 |
| 01-410.700. Capital Equipment | 254,612 | (270) | - | - | - | - |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|----------------|----------------|------------------|----------------|----------------|----------------|
| 411. Fire | 165,550 | 156,277 | 189,696 | 211,447 | 195,746 | 213,855 |
| 01-411.129. Fire Services Director | - | 13,449 | 40,213 | 47,524 | 45,000 | 47,962 |
| 01-411.139. Fire Inspector--Part Time | 67,770 | 45,558 | 41,406 | 42,350 | 31,800 | 40,300 |
| 01-411.161. Social Security Tax | - | - | 6,244 | 6,875 | 5,873 | 6,752 |
| 01-411.162. Insur - Workers Comp | - | - | 153 | 153 | 261 | 169 |
| 01-411.238. Fire Inspector Uniforms | 5,629 | 3,684 | 1,489 | 4,200 | 4,200 | 4,200 |
| 01-411.239. Fire Brigade Uniforms | - | - | - | 10,000 | 10,000 | 10,000 |
| 01-411.240. Supplies & Minor Equipment | 7,000 | 3,807 | 6,974 | 7,000 | 7,000 | 7,000 |
| 01-411.251. Vehicle Maintenance | - | - | 321 | 321 | - | 3,000 |
| 01-411.320. Telephone | 412 | 412 | 1,597 | 1,725 | 412 | 772 |
| 01-411.421. Fire Inspector Training | 1,420 | 600 | 2,291 | 2,291 | 1,200 | 3,700 |
| 01-411.540. Firemen's Relief Contribution | 83,320 | 88,767 | 89,008 | 89,008 | 90,000 | 90,000 |
| 413. Code Enforcement | 144,741 | 231,817 | 93,428 | 118,404 | 112,407 | 119,844 |
| 01-413.131. Code Enforcement Officer/BCO | 66,561 | 72,797 | - | - | - | - |
| 01-413.139. Code Enf Insp--Part Time | - | 9,095 | 14,269 | 16,200 | 22,680 | 16,380 |
| 01-413.158. Insurance - Life & Disability | - | - | - | - | 185 | - |
| 01-413.161. Social Security Tax | - | - | 1,092 | 1,239 | 1,735 | 1,253 |
| 01-413.162. Insur - Workers Comp | - | - | 37 | 37 | 77 | 31 |
| 01-413.240. Supplies | - | - | - | - | - | 400 |
| 01-413.306. Commercial Inspection Service | 1,030 | 22,947 | 22,517 | 25,000 | 5,000 | 30,000 |
| 01-413.307. Residential Inspection Service | 8,545 | 10,370 | 17,367 | 20,000 | 10,000 | 10,000 |
| 01-413.308. Plan & Drawing Review | 66,597 | 112,656 | 48,457 | 54,000 | 70,000 | 60,000 |
| 01-413.317. C/S--Weed & Code Violations | (225) | 2,440 | (12,098) | - | - | - |
| 01-413.320. Telephone | 726 | 934 | 643 | 782 | 780 | 780 |
| 01-413.420. Dues/Subscriptions/Memberships | 345 | 510 | 345 | 345 | 450 | 200 |
| 01-413.421. Training | 1,162 | 69 | 801 | 801 | 1,500 | 800 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|----------------|----------------|------------------|----------------|----------------|----------------|
| 414. Planning & Zoning | 152,737 | 193,852 | 144,920 | 178,523 | 222,190 | 222,324 |
| 01-414.113. Zoning Hearing Board | 350 | 730 | 1,500 | 1,660 | 1,280 | 1,600 |
| 01-414.122. Planning & Zoning Officer | 87,251 | 90,518 | 53,170 | 70,824 | 99,549 | 74,539 |
| 01-414.141. Clerical--Full Time | 50,775 | 43,591 | 20,455 | 28,500 | 50,518 | 52,439 |
| 01-414.156. Insurance - Health | - | - | 6,250 | 7,250 | 6,000 | 36,940 |
| 01-414.158. Insurance - Life & Disability | - | - | 548 | 750 | 1,154 | 1,057 |
| 01-414.160. Pension | - | - | 19,952 | 19,952 | 28,364 | 9,678 |
| 01-414.161. Social Security Tax | - | - | 6,308 | 7,598 | 12,035 | 9,837 |
| 01-414.162. Insur - Workers Comp | - | - | 290 | 290 | - | 343 |
| 01-414.171. HRA Employee Reimbs | - | - | - | - | - | 250 |
| 01-414.220. Planning Commission | 1,185 | 1,285 | 1,420 | 1,680 | 1,080 | 1,500 |
| 01-414.240. Supplies | 664 | 3,727 | 1,232 | 1,500 | 3,000 | 1,500 |
| 01-414.260. Minor Equipment & Small Tools | 110 | 2,632 | - | 2,000 | 3,000 | 2,000 |
| 01-414.310. Planning Solicitor | 1,729 | 1,560 | 8,168 | 9,000 | 3,000 | 8,500 |
| 01-414.314. Zoning Solicitor | 5,858 | 5,831 | 8,557 | 9,500 | 5,000 | 10,000 |
| 01-414.315. General Services | 241 | 34,623 | 6,713 | 7,200 | 500 | 575 |
| 01-414.316. Stenograhper | 1,272 | 3,955 | 6,336 | 6,336 | 2,500 | 5,000 |
| 01-414.318. DCED/UCC Fees | 1,301 | 891 | 1,409 | 1,500 | 1,500 | 1,000 |
| 01-414.320. Telephone | 688 | 764 | 831 | 1,026 | 660 | 1,116 |
| 01-414.341. Advertising | 707 | 1,863 | 1,123 | 1,300 | 1,500 | 1,500 |
| 01-414.342. Printing | 475 | 31 | 224 | 224 | 300 | 200 |
| 01-414.420. Dues/Subscriptions/Memberships | 102 | 227 | 6 | 6 | 250 | 150 |
| 01-414.421. Training | 30 | 1,624 | 427 | 427 | 1,000 | 800 |
| 01-414.460. Conferences | - | - | - | - | - | 1,800 |
| 415. Emergency Management | 8,190 | 7,013 | 18,904 | 19,772 | 11,900 | 9,804 |
| 01-415.139. Emergency Mgmt Coordinator | 2,667 | 3,000 | 2,750 | 3,000 | 3,000 | 3,000 |
| 01-415.149. Emergency Mgmt Deputy | 1,000 | 1,000 | 917 | 1,000 | 1,000 | 1,000 |
| 01-415.240. Supplies | - | - | 1,148 | 1,148 | - | 250 |
| 01-415.260. Minor Equipment & Small Tools | 2,353 | 789 | 12,392 | 12,392 | 5,000 | 3,000 |
| 01-415.320. Telephone | 2,170 | 2,223 | 1,698 | 2,232 | 2,400 | 2,304 |
| 01-415.421. Training | - | - | - | - | 500 | 250 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|------------------|---------------------|-------------------|------------------|------------------|
| 430. DPW | 1,170,549 | 1,132,220 | 1,918,359 | 2,169,391 | 2,236,126 | 2,338,865 |
| 01-430.122. Public Works Director | 39,827 | 41,319 | 35,805 | 42,374 | 42,703 | 44,304 |
| 01-430.130. DPW--Highway Supervisor | 74,672 | 80,956 | 72,786 | 86,052 | 82,975 | 89,971 |
| 01-430.141. Clerical--Full Time | 53,898 | 55,730 | 43,212 | 55,921 | 58,352 | 37,838 |
| 01-430.143. DPW - Full Time | 871,905 | 821,408 | 775,703 | 916,500 | 986,251 | 1,023,191 |
| 01-430.156. Insurance - Health | - | - | 451,008 | 484,750 | 473,710 | 501,786 |
| 01-430.158. Insurance - Life & Disability | - | - | 10,655 | 11,870 | 10,389 | 10,778 |
| 01-430.160. Pension | - | - | 339,957 | 339,957 | 281,524 | 346,851 |
| 01-430.161. Social Security Tax | - | - | 74,521 | 84,215 | 96,840 | 99,437 |
| 01-430.162. Insur - Workers Comp | - | - | 60,612 | 60,612 | 72,057 | 66,683 |
| 01-430.171. HRA Employee Reimbs | - | - | 1,125 | 2,625 | 4,060 | 3,085 |
| 01-430.181. Double Time | 3,986 | 5,487 | 886 | 2,400 | 5,700 | 4,400 |
| 01-430.183. Overtime | 33,089 | 43,488 | 9,189 | 22,000 | 35,395 | 32,194 |
| 01-430.189. On-Call | 11,131 | 12,302 | 9,323 | 12,000 | 12,000 | 12,400 |
| 01-430.192. Work Boot & Clothing Allowance | 5,085 | 6,277 | 2,825 | 4,860 | 5,500 | 5,525 |
| 01-430.231. Vehicle Fuel | 51,182 | 45,988 | 20,515 | 28,500 | 46,000 | 42,000 |
| 01-430.240. Supplies | 13,894 | 11,517 | 5,117 | 7,500 | 12,000 | 10,000 |
| 01-430.260. Minor Equipment & Small Tools | 6,877 | 4,545 | 2,414 | 4,000 | 5,000 | 5,000 |
| 01-430.315. General Services | 2,641 | 549 | 269 | 500 | 1,000 | 600 |
| 01-430.320. Telephone | 1,786 | 1,982 | 1,555 | 1,872 | 1,920 | 1,872 |
| 01-430.420. Dues/Subscriptions/Memberships | 417 | 430 | 443 | 443 | 450 | 450 |
| 01-430.421. Training | 160 | 245 | 440 | 440 | 500 | 500 |
| 01-430.460. Conferences | - | - | - | - | 1,800 | - |
| 433. Traffic Control | 8,752 | 9,333 | 7,530 | 7,999 | 19,700 | 11,000 |
| 01-433.246. Signs & Street Markings | 4,119 | 2,748 | 3,131 | 3,600 | 5,000 | 5,000 |
| 01-433.362. Traffic Signals | 4,633 | 6,584 | 4,399 | 4,399 | 7,200 | 6,000 |
| 01-433.450. Street Line Painting | - | - | - | - | 7,500 | - |
| 436. Storm Sewers | 60,057 | 93,529 | 31,171 | 44,000 | 110,600 | 61,300 |
| 01-436.131. MS4 Coordinator | 15,060 | 14,027 | - | - | - | - |
| 01-436.240. MS4 Supplies | 2,728 | 285 | 413 | 500 | 600 | 300 |
| 01-436.313. Engineering Svcs | 37,268 | 68,940 | 25,451 | 35,000 | 100,000 | 50,000 |
| 01-436.315. MS4 General Services | 3,323 | - | 1,000 | 1,000 | - | 1,000 |
| 01-436.370. Repairs & Maint - Storm Sewers | 1,679 | 10,277 | 4,307 | 7,500 | 10,000 | 10,000 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|-----------------|---------------------|-------------------|----------------|----------------|
| 437. Tools & Machinery | 50,971 | 66,893 | 39,501 | 50,000 | 55,000 | 50,000 |
| 01-437.251. Vehicle Maintenance | 28,672 | 29,429 | 20,594 | 25,000 | 25,000 | 25,000 |
| 01-437.375. Equipment Maintenance | 22,299 | 37,464 | 18,906 | 25,000 | 30,000 | 25,000 |
| 438. Streets & Bridges | 174,192 | 314,461 | 138,819 | 210,000 | 210,000 | 210,000 |
| 01-438.245. Road Materials | 174,192 | 271,422 | 138,819 | 210,000 | 210,000 | 210,000 |
| 01-438.317. Contracted Services | - | 43,039 | - | - | - | - |
| 439. Capital | 11,932 | - | - | - | - | - |
| 01-439.700. Capital Equipment | 11,932 | - | - | - | - | - |
| 451. Recreation Admin | 1,467,080 | 40,602 | 26,198 | 36,838 | 35,700 | 35,640 |
| 01-451.240. Supplies | 1,707 | 3,397 | 3,230 | 3,600 | 3,000 | 3,000 |
| 01-451.260. Minor Equipment & Small Tools | 7,925 | 1,740 | 3,486 | 4,000 | 4,000 | 4,000 |
| 01-451.312. Consulting Svcs--Lindberg MSP | 87,904 | - | - | - | - | - |
| 01-451.313. Consulting Svcs--Laubach MSP | 6,973 | - | - | - | - | - |
| 01-451.315. General Services | 3,615 | 3,787 | 6,218 | 6,218 | 3,600 | 3,600 |
| 01-451.361. Electric | 1,922 | 1,939 | 1,505 | 2,020 | 2,100 | 2,040 |
| 01-451.371. Property Maint (Grounds) | 9,213 | 10,323 | 5,997 | 9,000 | 9,000 | 9,000 |
| 01-451.373. Facilities Maint (Structures) | 2,473 | 8,074 | 2,415 | 8,000 | 8,000 | 8,000 |
| 01-451.375. Equipment Maintenance | 6,031 | 6,221 | 3,347 | 4,000 | 6,000 | 6,000 |
| 01-451.601. Lindberg Pk MSP: Park Improvmt | 1,328,165 | 5,122 | - | - | - | - |
| 01-451.700. Capital Equipment | 11,150 | - | - | - | - | - |
| 452. Participant Recreation | 40,818 | 40,226 | 22,395 | 24,523 | 46,160 | 53,418 |
| 01-452.129. Recreation Director | 15,600 | 15,600 | 13,800 | 15,600 | 15,600 | 15,600 |
| 01-452.149. Seasonal Employees | 19,826 | 18,216 | - | - | 20,000 | 21,000 |
| 01-452.160. Pension | - | - | 4,479 | 4,479 | - | 5,148 |
| 01-452.161. Social Security Tax | - | - | 1,010 | 1,193 | 2,723 | 2,799 |
| 01-452.162. Insur - Workers Comp | - | - | 1,951 | 1,951 | 57 | 2,079 |
| 01-452.200. Community Events | 1,161 | 1,421 | 350 | 350 | 3,000 | 2,000 |
| 01-452.240. Supplies & Minor Equipment | 3,547 | 3,974 | 162 | 162 | 4,000 | 4,000 |
| 01-452.315. Fundraising Services | 24 | - | - | - | - | - |
| 01-452.320. Telephone | 659 | 1,015 | 643 | 788 | 780 | 792 |
| 461. Environmental Advisory | 706 | - | - | - | 1,600 | 900 |
| 01-461.341. Advertising | 266 | - | - | - | 600 | 500 |
| 01-461.342. Printing | - | - | - | - | 500 | 300 |
| 01-461.420. Dues/Subscriptions/Memberships | 440 | - | - | - | 500 | 100 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| 465. Contributions | 57,600 | 63,635 | 20,936 | 23,850 | 25,000 | 24,000 |
| 01-465.309. Custodial Services | 10,250 | 12,285 | 9,086 | 12,000 | 12,000 | 12,000 |
| 01-465.500. Volunteer Fire Co Incentives | 36,000 | 40,000 | - | - | - | - |
| 01-465.540. Contributions | 11,350 | 11,350 | 11,850 | 11,850 | 13,000 | 12,000 |
| 474. Other Expenditures | 1,313 | - | - | - | - | - |
| 01-474.430. Real Estate Taxes | 1,313 | - | - | - | - | - |
| 480. Fees & Miscellaneous | 122 | 1,591 | 172 | 172 | - | - |
| 01-480.000. Miscellaneous Expense | 122 | 22 | 104 | 104 | - | - |
| 01-480.001. Disability Pay Expense | - | 1,529 | - | - | - | - |
| 01-480.005. Financial Service Fees | - | 40 | 68 | 68 | - | - |
| 486. Insurance | 314,908 | 339,215 | 206,852 | 206,852 | 188,000 | 190,600 |
| 01-486.351. Insurance - Commercial | 47,307 | 52,749 | 54,722 | 54,722 | 54,000 | 56,000 |
| 01-486.352. Insur - Business Auto | 63,251 | 68,619 | 73,472 | 73,472 | 72,000 | 74,000 |
| 01-486.353. Insur - Professional | 54,560 | 56,233 | 55,567 | 55,567 | 58,000 | 57,000 |
| 01-486.354. Insur - Workers Comp | 145,836 | 158,089 | 17,200 | 17,200 | - | - |
| 01-486.355. Insur - Twp Official's Bond | 3,953 | 3,525 | 5,891 | 5,891 | 4,000 | 3,600 |
| 487. Employee Benefits | 1,794,126 | 2,054,164 | 11,160 | 11,160 | - | - |
| 01-487.156. Insurance - Health | 867,660 | 977,462 | - | - | - | - |
| 01-487.158. Insurance - Life & Disability | 20,336 | 21,381 | - | - | - | - |
| 01-487.160. Pension | 730,142 | 874,293 | - | - | - | - |
| 01-487.161. Social Security Tax | 175,988 | 181,028 | - | - | - | - |
| 01-487.162. Unemployment Compensation | - | - | 11,160 | 11,160 | - | - |
| 491. Prior Year | - | 1,618 | 518 | - | - | - |
| 01-491.000. Refunds of Prior Year Revenue | - | 1,618 | 518 | - | - | - |
| 492. Interfund Transfers | 239,867 | 804,333 | 345,271 | 449,828 | 358,400 | 292,150 |
| 01-492.030. Transfer to Fire Fund | 60,150 | 15,500 | 43,995 | - | - | - |
| 01-492.043. Transfer to Fire Capital Fund | - | 50,752 | - | - | - | - |
| 01-492.200. Transfer to Debt Service Fund | 179,717 | - | 647 | - | - | - |
| 01-492.410. Transfer to Capital Fund | - | 738,081 | 300,629 | 449,828 | 358,400 | 292,150 |
| Grand Total Expenditures | 9,295,077 | 8,819,732 | 7,237,335 | 8,395,810 | 8,461,271 | 8,532,539 |
| Surplus (Deficit) | (591,756) | (589,440) | (104,283) | 180,439 | - | 31,665 |
| Fund Balance at Beginning of Year | 3,809,907 | 3,218,151 | 2,628,711 | 2,628,711 | 2,628,711 | 2,809,150 |
| Fund Balance at End of Year | 3,218,151 | 2,628,711 | 2,524,427 | 2,809,150 | 2,628,711 | 2,840,815 |

GENERAL - CAPITAL FUND BUDGET

GENERAL - CAPITAL FUND BUDGET SUMMARY:

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---------------------------------------|-----------------|-----------------|------------------|-------------------|----------------|------------------|
| 41. Capital General Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 0 | 0 | 0 | 0 | 0 | - |
| 342. Rents & Royalties | 0 | 0 | 0 | 0 | 0 | - |
| 354. State Grants | 0 | 0 | 212,718 | 0 | 0 | - |
| 391. Asset Disposal | 0 | 0 | 108,775 | 0 | 0 | - |
| 392. Interfund Transfers | 0 | 0 | 738,081 | 449,828 | 292,150 | (157,678) |
| 396. Prior Year Reserves | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 0 | 0 | 1,059,574 | 449,828 | 292,150 | (157,678) |
| Expenditure | | | | | | |
| 407. Information Technology (IT) | 0 | 0 | 11,274 | 0 | 0 | - |
| 408. Engineering | 0 | 0 | 7,449 | 92,880 | 0 | 92,880 |
| 409. Buildings & Plant | 0 | 0 | 19,521 | 24,972 | 40,000 | (15,028) |
| 410. Police | 0 | 0 | 234,574 | 46,528 | 49,000 | (2,472) |
| 412. Western Salisbury Fire | 0 | 0 | 0 | 0 | 0 | - |
| 415. Emergency Management | 0 | 0 | 8,973 | 0 | 0 | - |
| 439. Capital | 0 | 0 | 196,780 | 175,965 | 0 | 175,965 |
| 451. Recreation Admin | 0 | 0 | 248,525 | 0 | 20,000 | (20,000) |
| 492. Interfund Transfers | 0 | 0 | 183,679 | 183,523 | 183,150 | 373 |
| Total Expenditure | 0 | 0 | 910,775 | 523,868 | 292,150 | 231,718 |
| Total 41. Capital General Fund | 0 | 0 | 148,800 | 74,040 | 0 | 74,040 |

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. Only cash expenditures of Capital Items are recorded as transfers from the General Fund. Anything that is accrued for at the end of the year is not recorded as a transfer from General Fund.

All General Fund Capital Needs are budgeted by Department.

BUDGET HIGHLIGHTS

Revenue Highlights:

Any Revenue specific for Capital Projects (grants, interest on Capital Reserves, etc), are recorded in the General Fund. We do not budget for any Capital Fund Revenue other than General Fund transfers.

Expenditure Highlights:

Thankfully, we do not have a significant need for Capital in 2021. We have budgeted \$40,000 to replace an HVAC system in the Township building and the door/security system in all three Township Buildings. We have budgeted \$49,000 for Police Capital Equipment. This budget includes: \$12,000 to replace 8 Police Tasers, \$6,000 to replace 4 computer systems (MDTs) in police cars, \$16,000 for aa License Plate Reader, and \$15,000 for a Car Camera System. We have budgeted \$20,000 to construct additional Pickle Ball Courts in some of the Township Parks. Included in this budget is materials for the court and the surrounding fence, any contracted services needed to complete this project, and material for additional parking at the park.

GENERAL CAPITAL FUND - BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|--------------|------------------|------------------|----------------|----------------|----------------|
| Revenues: | | | | | | |
| 341. Interest | - | - | - | - | 16,800 | - |
| 41-341.000. Interest Income | - | - | - | - | 16,800 | - |
| 354. State Grants | - | 212,718 | - | - | - | - |
| 41-354.040. Recycling Grant Revenue | - | 83,600 | - | - | - | - |
| 41-354.120. Gaming Grant: Casino Corr Tra | - | 129,118 | - | - | - | - |
| 391. Asset Disposal | - | 108,775 | - | - | - | - |
| 41-391.100. Sale of Fixed Assets | - | 108,775 | - | - | - | - |
| 392. Interfund Transfers | - | 738,081 | 286,544 | 449,828 | 358,400 | 292,150 |
| 41-392.010. Transfer from General Fund | - | 738,081 | 286,544 | 449,828 | 358,400 | 292,150 |
| 396. Prior Year Reserves | - | - | - | - | 118,276 | - |
| 41-396.000. PY Reserves for Bond Projects | - | - | - | - | 118,276 | - |
| Total Revenues | - | 1,059,574 | 286,544 | 449,828 | 493,476 | 292,150 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| Expenditures: | | | | | | |
| 407. Information Technology (IT) | - | 11,274 | - | - | - | - |
| 41-407.261. Computer Equip & Software-Adm | - | 11,274 | - | - | - | - |
| 408. Please add DEPT description | - | 7,449 | 92,880 | 92,880 | 70,000 | - |
| 41-408.313. Architectual and Engineering | - | 7,449 | 92,880 | 92,880 | 70,000 | - |
| 409. Buildings & Plant | - | 19,521 | 24,972 | 24,972 | 30,000 | 40,000 |
| 41-409.600. Capital Construction- Facilit | - | 7,451 | - | - | - | - |
| 41-409.700. Capital Equip- Facilities | - | 12,070 | 24,972 | 24,972 | 30,000 | 40,000 |
| 410. Police | - | 234,574 | 46,528 | 46,528 | 86,000 | 49,000 |
| 41-410.250. Police Vehicles | - | 124,604 | 32,770 | 32,770 | 54,000 | - |
| 41-410.700. Capital Equipment- Police | - | 109,969 | 13,758 | 13,758 | 32,000 | 49,000 |
| 412. Western Salisbury Fire | - | - | - | - | 50,000 | - |
| 41-412.600. Earmarked for WSFD Request | - | - | - | - | 50,000 | - |
| 415. Emergency Management | - | 8,973 | - | - | - | - |
| 41-415.700. Capital Equipment- Emerg Mgmt | - | 8,973 | - | - | - | - |
| 439. Capital | - | 196,780 | 175,965 | 175,965 | - | - |
| 41-439.700. Capital Equipment- Highway | - | 196,780 | 175,965 | 175,965 | - | - |
| 451. Recreation Admin | - | 248,525 | - | - | 20,000 | 20,000 |
| 41-451.312. Consulting Svcs--Lindberg MSP | - | 35,595 | - | - | - | - |
| 41-451.600. Capital Construction- Parks | - | 47,583 | - | - | 20,000 | 20,000 |
| 41-451.601. Lindberg Pk MSP: Park Improvmt | - | 165,347 | - | - | - | - |
| 492. Interfund Transfers | - | 183,679 | 20,238 | 183,523 | 237,476 | 183,150 |
| 41-492.200. Transfer to Debt Service Fund | - | 183,679 | 20,238 | 183,523 | 237,476 | 183,150 |
| Total Expenditures | - | 910,775 | 360,584 | 523,868 | 493,476 | 292,150 |
| Surplus (Deficit) | - | 148,800 | (74,040) | (74,040) | - | - |

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. It is our goal to use this replacement plan to determine how much we need to save over time to cover these needs.

POLICE DEPARTMENT CAPITAL REPLACEMENT PLAN

| Description of Asset | Life of Asset | Replacement Year | Replacement Costs | | | | | | | | | | 10 Year Total | |
|--|---------------|------------------------------|-------------------|---------|---------|---------|---------|---------|--------|---------|---------|------------------------|----------------|-----------|
| | | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | | |
| VEHICLES/TRAILERS: | | | | | | | | | | | | | | |
| 2016 RAM 1500 | 5-7 | 2022 | | 40,000 | | | | | | | 40,000 | | | 80,000 |
| 2020 DODGE DURANGO | 8-10 | 2029 | | | | | | | | | | 45,000 | | 45,000 |
| 2013 FORD SEDAN | 8-10 | 2024 | | | | 45,000 | | | | | | | | 45,000 |
| 2018 DODGE CHARGER | 5-7 | 2022 | | 40,000 | | | | | | | 40,000 | | | 80,000 |
| 2019 DODGE DURANGO | 5-7 | 2027 | | | | | | | | | | | | - |
| 2019 DODGE DURANGO | 5-7 | 2024 | | | | 45,000 | | | | | | | 45,000 | 90,000 |
| 2008 CHRYSLER 300 | 8-10 | 2024 | | | | 35,000 | | | | | | | | 35,000 |
| 2017 FORD EXPLORER | 8-10 | 2025 | | | | | 45,000 | | | | | | | 45,000 |
| 2018 DODGE CHARGER | 5-7 | 2023 | | | 40,000 | | | | | | | 40,000 | | 80,000 |
| 2015 DODGE CHARGER | 8-10 | 2026 | | | | | | | 45,000 | | | | | 45,000 |
| 1995 FREIGHTLINER MEDIUM CONVENTION | | N/A | | | | | | | | | | | | - |
| 2017 FORD INTERCEPTOR | 8-10 | 2026 | | | | | | | 45,000 | | | | | 45,000 |
| 2017 RAM 1500 SSV | 8-10 | 2023 | | | 45,000 | | | | | | | | | 45,000 |
| 2015 RAM 1500 SINGLE CAB | | N/A | | | | | | | | | | | | - |
| 2017 FORD INTERCEPTOR SUV | 5-7 | 2022 | | 40,000 | | | | | | | 40,000 | | | 80,000 |
| 2020 DODGE RAM | 5-7 | 2027 | | | | | | | | 40,000 | | | | 40,000 |
| 2014 DODGE CHARGER | 8-10 | 2025 | | | | | 40,000 | | | | | | | 40,000 |
| 2017 FORD INTERCEPTOR | 5-7 | 2025 | | | | | 40,000 | | | | | | | 40,000 |
| 2011 FORD F-250 | | N/A | | | | | | | | | | | | - |
| 2011 FORD F-250 | | N/A | | | | | | | | | | | | - |
| 2014 DODGE RAM 1500 CREW CAB | 8-10 | 2023 | | | 40,000 | | | | | | | | | 40,000 |
| 2010 FORD EXPEDITION | | N/A | | | | | | | | | | | | - |
| | | subtotal- vehicles | - | 120,000 | 125,000 | 125,000 | 125,000 | 125,000 | 90,000 | 40,000 | 120,000 | 85,000 | 45,000 | 875,000 |
| OTHER EQUIPMENT: | | | | | | | | | | | | | | |
| 2000 SPEED MONITOR TRAILER | 30 | 2030 | | | | | | | | | | | 10,000 | 10,000 |
| BODY CAMERAS | 10 | 2031 | | | | | | | | | | | | - |
| MOBILE DATA TERMINALS | 7 | | 6,000 | 6,000 | 6,000 | 6,000 | | | | | 6,000 | | 6,000 | 36,000 |
| DIGITAL CAMERAS FOR CARS | 7 | | 15,000 | 15,000 | 15,000 | 15,000 | | | 15,000 | 15,000 | 15,000 | | 15,000 | 120,000 |
| Mobile Vehicle Registration/Plate Reader | 7 | | 16,000 | | | | | | 16,000 | 16,000 | | | | 48,000 |
| VARIOUS OTHER EQUIPMENT | 7 | | 12,000 | | | | 12,000 | | | | | 12,000 | | 36,000 |
| | | subtotal- other equip | 49,000 | 21,000 | 21,000 | 21,000 | 12,000 | 31,000 | 31,000 | 21,000 | 12,000 | 31,000 | | 250,000 |
| | | Totals | 49,000 | 141,000 | 146,000 | 146,000 | 137,000 | 121,000 | 71,000 | 141,000 | 97,000 | 76,000 | | 1,125,000 |
| | | | | | | | | | | | | Annual Average: | 112,500 | |

PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

| 2021-2030 (10-YEAR REPLACEMENT) | | | Future Replacement Costs | | | | | | | | | | |
|---------------------------------|-------------------------------|------------------|--------------------------|----------|----------|-----------|----------|----------|-----------|----------|-----------|-----------|-----------|
| Description of Asset | Life of Asset | Replacement Year | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
| VEHICLES/TRAILERS: | | | | | | | | | | | | | |
| 2005 | INTERNATIONAL 7400 DUMP TRUCK | 15 2021 | 138,000 | | | | | | | | | | 138,000 |
| 2016 | INTERNATIONAL 7400 DUMP TRUCK | 13 2029 | | | | | | | | | 160,000 | | 160,000 |
| 2018 | INTERNATIONAL 7500 DUMP TRUCK | 13 2031 | | | | | | | | | | | - |
| 2011 | INTERNATIONAL 7400 DUMP TRUCK | 13 2024 | | | | 140,000 | | | | | | | 140,000 |
| 2014 | INTERNATIONAL 7400 DUMP TRUCK | 13 2027 | | | | | | | 140,000 | | | | 140,000 |
| 2015 | FORD F-550 DUMP | 11 2026 | | | | | | 80,000 | | | | | 80,000 |
| 2019 | INTERNATIONAL CV515 | 15 2034 | | | | | | | | | | | - |
| 2011 | JOHN DEERE 524K LOADER | 20 2030 | | | | | | | | | | 150,000 | 150,000 |
| 2020 | PETERBILT 220-TK-N | 15 2035 | | | | | | | | | | | - |
| 2015 | FORD F-350 S.D. | 13 2028 | | | | | | | | 40,000 | | | 40,000 |
| 2005 | INTERNATIONAL LEAF TRUCK | 25 2031 | | | | | | | | | | | - |
| 2012 | FORD F-350 | 13 2025 | | | | | 50,000 | | | | | | 50,000 |
| 2010 | FORD EXPEDITION | n/a | | | | | | | | | | | - |
| 2008 | INTERNATIONAL 7400 DUMP TRUCK | 14 2022 | | 140,000 | | | | | | | | | 140,000 |
| 2020 | FORD F-350 PICKUP | 13 2033 | | | | | | | | | | | - |
| 2000 | ELGIN PELICAN | 25 2025 | | | | | 225,000 | | | | | | 225,000 |
| 2013 | DODGE CHARGER | n/a | | | | | | | | | | | - |
| 2018 | GMC SIERRA | 10 2028 | | | | | | | | 60,000 | | | 60,000 |
| 2013 | DODGE CHARGER | n/a | | | | | | | | | | | - |
| 2012 | FORD F-550 SUPER | 10 2023 | | | 80,000 | | | | | | | | 80,000 |
| 2014 | ELGIN PELICAN | 20 2034 | | | | | | | | | | | - |
| 2019 | FORD F-550 SUPER | 13 2032 | | | | | | | | | | - | - |
| 2019 | FORD F-550 | 12 2031 | | | | | | | | | | - | - |
| | | | 138,000 | 140,000 | 80,000 | 140,000 | 275,000 | 80,000 | 140,000 | 100,000 | 160,000 | 150,000 | 1,403,000 |
| | | | (138,000) | (87,000) | (80,000) | (101,000) | (93,000) | (80,000) | (112,000) | (98,000) | (101,000) | (103,000) | (993,000) |
| | | | - | 53,000 | - | 39,000 | 182,000 | - | 28,000 | 2,000 | 59,000 | 47,000 | 410,000 |

PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

| CAPITAL EQUIPMENT- OTHER | | | Future Replacement Costs | | | | | | | | | | |
|--|---------------|------------------|--------------------------|------|--------|------|--------|---------|--------|------|------|--------|---------|
| Description of Asset | Life of Asset | Replacement Year | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
| 1976 JOHN DEERE ROAD GRADER | 30 | 2026 | | | | | | 250,000 | | | | | 250,000 |
| 1995 KUBOTA LAWN TRACTOR | 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 |
| 2002 JOHN DEERE SKIDSTEER LOADER | 25 | 2027 | | | | | | | 50,000 | | | | 50,000 |
| 2007 JOHN DEERE BACKHOE | 25 | 2032 | | | | | | | | | | | - |
| 2007 SAKAI VIBRATOR ROLLER | 25 | 2032 | | | | | | | | | | | - |
| 2007 GRAVELY ZERO TURN MOWER | 20 | 2027 | | | | | | | 15,000 | | | | 15,000 |
| 2007 SWEEP STAR 60 Smithco | 25 | 2032 | | | | | | | | | | | - |
| 2010 TORO GROUNDMASTER TRACTOR | 20 | 2030 | | | | | | | | | | 40,000 | 40,000 |
| 2013 BANDIT CHIPPER | 25 | 2038 | | | | | | | | | | | - |
| 2001 JACOBSEN 94" MOWER | 25 | 2026 | | | | | | 15,000 | | | | | 15,000 |
| 2001 JACOBSEN TURBO MOWER | 25 | 2026 | | | | | | 20,000 | | | | | 20,000 |
| 2014 BOMAG ASPHALT ROLLER | 25 | 2039 | | | | | | | | | | | - |
| 2015 JOHN DEERE BACKHOE | 25 | 2040 | | | | | | | | | | | - |
| 2015 SCAG ZERO TURN MOWER | 15 | 2030 | | | | | | | | | | 15,000 | 15,000 |
| 2018 SCAG ZERO TURN MOWER | 15 | 2033 | | | | | | | | | | | - |
| 2018 EXMARK Walk Behind Mower | 15 | 2033 | | | | | | | | | | | - |
| 2019 Lee Boy Asphalt Paver Model 8510E | 25 | 2045 | | | | | | | | | | | - |
| 2019 ODB LCT650 Vacuum Leaf Loader | 30 | 2049 | | | | | | | | | | | - |
| 2019 ODB LCT650 Vacuum Leaf Loader | 30 | 2049 | | | | | | | | | | | - |
| 2018 DOOSAN P185 AIR COMPRESSOR | 25 | 2043 | | | | | | | | | | | - |
| | | Totals | - | - | 35,000 | - | 15,000 | 300,000 | 65,000 | - | - | 55,000 | 470,000 |

PUBLIC WORKS DEPARTMENT CAPITAL REPLACEMENT PLAN- UTILITY DEPARTMENT

| CAPITAL EQUIPMENT- UTILITY DEPARTMENT | | | Future Replacement Costs | | | | | | | | | | | |
|---------------------------------------|-------------------------------|---------------|--------------------------|---------------|---------------|----------------|----------|---------------|----------|----------|---------------|---------------|----------------|----------------|
| | | Life of Asset | Replacement Year | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
| Water/Sewer Fund Vehicles: | | | | | | | | | | | | | | |
| 2008 | DODGE RAM 3500W/PLOW | 13 | 2021 | 60,000 | | | | | | | | | | 60,000 |
| 2016 | GMC 3500 UTILITY | 6 | 2022 | | 60,000 | | | | | | | 65,000 | | 125,000 |
| 2015 | FORD F350 Super Duty | 13 | 2028 | | | | | | | | 80,000 | | | 80,000 |
| 2012 | FORD F350 | 13 | 2025 | | | | | 60,000 | | | | | | 60,000 |
| 2011 | INTERNATIONAL 7400 DUMP TRUCK | 20 | 2030 | | | | | | | | | | 100,000 | 100,000 |
| 2002 | STERLING L7500 | 21 | 2023 | | | 225,000 | | | | | | | | 225,000 |
| | | | Totals | 60,000 | 60,000 | 225,000 | - | 60,000 | - | - | 80,000 | 65,000 | 100,000 | 650,000 |

NOTE: Utility Department equipment is covered under the Water and Sewer Fund.

ADMIN/BUILDING/RECREATION - CAPITAL REPLACEMENT PLAN

| Capital Budget- Admin | | | | | | | | | | | |
|---|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|
| <i>2021-2030</i> | | | | | | | | | | | |
| | Future Replacement Costs | | | | | | | | | | |
| Description of Asset | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 10 Year Total |
| BUILDING IMPROVEMENTS/UPGRADES CONSTRUCTION | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 220,000 |
| COPIERS | | 3,000 | | | | 12,000 | | | | | 15,000 |
| COMPUTER EQUIPMENT | | | | 15,000 | 15,000 | | | | 15,000 | 15,000 | 60,000 |
| | 40,000 | 23,000 | 20,000 | 35,000 | 35,000 | 32,000 | 20,000 | 20,000 | 35,000 | 35,000 | 295,000 |

| Capital Budget- Parks | | | | | | | | | | | |
|------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------|---------------|
| <i>2020-2029</i> | | | | | | | | | | | |
| | Future Replacement Costs | | | | | | | | | | |
| Description of Asset | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 10 Year Total |
| PARK EQUIPMENT/IMPROVEMENTS | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 200,000 |
| | | | | | | | | | | Annual Average: | 20,000 |

FIRE FUND BUDGET

FIRE FUND BUDGET SUMMARY:

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-------------------------------|-----------------|-----------------|-----------------|-------------------|----------------|------------------|
| 03. Fire Fund | | | | | | |
| Revenue | | | | | | |
| 301. Property Taxes | 270,712 | 272,007 | 269,854 | 372,600 | 372,600 | - |
| 341. Interest | 342 | 3,455 | 7,258 | 1,800 | 1,200 | (600) |
| 380. Miscellaneous | 0 | 0 | 0 | 0 | 0 | - |
| 387. Contributions | 9,000 | 0 | 0 | 0 | 0 | - |
| 391. Asset Disposal | 49,375 | 0 | 0 | 180,000 | 0 | (180,000) |
| 392. Interfund Transfers | 229,100 | 60,150 | 15,500 | 0 | 0 | - |
| 393. Prior Year | 0 | 0 | 0 | 0 | 0 | - |
| 396. Prior Year Resv | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 558,529 | 335,612 | 292,612 | 554,400 | 373,800 | (180,600) |
| Expenditure | | | | | | |
| 411. Eastern Salisbury Fire | 71,082 | 77,686 | 75,077 | 107,900 | 103,800 | 4,100 |
| 412. Western Salisbury Fire | 484,349 | 75,392 | 86,648 | 105,919 | 99,600 | 6,319 |
| 413. Fuel | 8,282 | 10,472 | 9,532 | 6,000 | 8,000 | (2,000) |
| 471. Debt Service - Principal | 35,264 | 42,834 | 0 | 0 | 0 | - |
| 472. Debt Service - Interest | 5,492 | 7,918 | 0 | 0 | 0 | - |
| 480. Fees & Miscellaneous | 369 | 333 | 345 | 428 | 450 | (22) |
| 486. Insurance | 0 | 0 | 0 | 30,705 | 30,000 | 705 |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| 491. Prior Year | 81 | 1,290 | 0 | 0 | 0 | - |
| 492. Interfund Transfers | 49,375 | 0 | 0 | 755,875 | 39,726 | 716,149 |
| Total Expenditure | 654,293 | 215,925 | 171,603 | 1,006,827 | 281,576 | 725,251 |
| Total 03. Fire Fund | 95,763 | 119,687 | 121,009 | 452,427 | 92,224 | 544,651 |

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. Starting in 2020, we included all of these expenditures under the Fire Fund budget and increased the Fire Tax millage to cover these costs.

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. In 2020, we increased this amount to \$120,000. Since Fire Apparatus increase an average of 3-5% annually, we will need to increase the amount dedicated to capital 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. In 2020, we approved a total budget based on their detailed requests and paid them quarterly in a stipend. Each Fire Department has provided the Township with actual expenditures to date and will submit a final report showing everything they spent of the Township money for the year. Any unused monies received will be rolled back into the Fire Fund and earmarked to the Department that did not use it. It will be used in the future for unanticipated expenditures and Capital Needs. We plan on continuing this payment process in 2021.

FIRE FUND - BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|----------------|----------------|------------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| 301. Property Taxes | 272,007 | 269,854 | 367,495 | 372,600 | 377,600 | 372,600 |
| 03-301.100. Real Estate Tax - Current | 264,991 | 265,412 | 361,678 | 366,000 | 372,000 | 366,000 |
| 03-301.400. Real Estate Tax - Claims | 6,138 | 4,060 | 5,277 | 6,000 | 5,000 | 6,000 |
| 03-301.600. Real Estate Tax - Exceptions | 878 | 383 | 541 | 600 | 600 | 600 |
| 341. Interest | 3,455 | 7,258 | 1,542 | 1,800 | 3,600 | 1,200 |
| 03-341.000. Interest Income | 3,455 | 7,258 | 1,542 | 1,800 | 3,600 | 1,200 |
| 391. Asset Disposal | - | - | - | 180,000 | - | - |
| 03-391.100. Sale of Fixed Assets | - | - | - | 180,000 | - | - |
| 392. Interfund Transfers | 60,150 | 15,500 | 43,995 | - | - | - |
| 03-392.010. Transfer from General Fund | 60,150 | 15,500 | 43,995 | - | - | - |
| TOTAL REVENUE | 335,612 | 292,612 | 413,033 | 554,400 | 381,200 | 373,800 |
| EXPENDITURES: | | | | | | |
| 411. Eastern Salisbury Fire | 128,438 | 75,077 | 70,948 | 107,900 | 105,000 | 103,800 |
| 03-411.213. P&I- 2005 Fire Truck | 11,583 | - | - | - | - | - |
| 03-411.214. P & I- 2007 Fire Truck | 7,722 | - | - | - | - | - |
| 03-411.215. P & I- 2009 Fire Truck | 11,583 | - | - | - | - | - |
| 03-411.216. P & I- 2013 Fire Truck | 7,722 | - | - | - | - | - |
| 03-411.217. P & I- 2017 Fire Truck | 12,141 | - | - | - | - | - |
| 03-411.240. Operating Supplies | 15,876 | 15,642 | - | - | - | 2,000 |
| 03-411.260. Minor Equip & Small Tools | 6,082 | 5,633 | - | - | - | - |
| 03-411.320. Utilities | 9,334 | 15,591 | 13,888 | 16,000 | 15,000 | 15,000 |
| 03-411.350. Insurances | 12,567 | 12,571 | - | - | - | - |
| 03-411.374. Repairs--Machinery/Equip | 31,192 | 22,194 | 3,160 | 3,160 | - | - |
| 03-411.421. Training | 2,636 | 3,447 | 1,900 | 1,900 | - | 6,800 |
| 03-411.500. Volunteer Fire Co Incentives | - | - | 10,000 | 20,000 | 20,000 | 20,000 |
| 03-411.540. ESFD Stipend | - | - | 42,000 | 66,840 | 70,000 | 60,000 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|-----------------|-----------------|------------------------|-------------------|----------------|----------------|
| 412. Western Salisbury Fire | 75,392 | 86,648 | 68,627 | 105,919 | 103,240 | 99,600 |
| 03-412.240. Operating Supplies | 6,458 | 5,890 | 1,751 | 1,751 | - | - |
| 03-412.260. Minor Equip & Small Tools | 14,792 | 9,411 | - | - | - | - |
| 03-412.320. Telephone/Tablet Chgs | 2,961 | 2,464 | 2,271 | 3,150 | 3,240 | 3,300 |
| 03-412.350. Insurances | 17,486 | 17,337 | - | - | - | - |
| 03-412.374. Repairs--Machinery/Equip | 29,947 | 42,084 | 1,018 | 1,018 | - | - |
| 03-412.421. Training | 3,748 | 9,461 | 2,100 | 2,100 | - | 6,300 |
| 03-412.500. Volunteer Fire Co Incentives | - | - | 10,000 | 20,000 | 20,000 | 20,000 |
| 03-412.540. WSFD Stipend | - | - | 51,487 | 77,900 | 80,000 | 70,000 |
| 413. Fuel | 10,472 | 9,532 | 4,436 | 6,000 | 8,000 | 8,000 |
| 03-413.231. Vehicle Fuel | 10,472 | 9,532 | 4,436 | 6,000 | 8,000 | 8,000 |
| 480. Fees & Miscellaneous | 333 | 345 | 428 | 428 | 360 | 450 |
| 03-480.454. Real Estate Tax Collections | 333 | 345 | 428 | 428 | 360 | 450 |
| 486. Insurances | - | - | 28,459 | 30,705 | - | 30,000 |
| 03-486.354. Insur - Workers Comp | - | - | 28,459 | 30,705 | - | 30,000 |
| 490. Reserves | - | - | - | - | 606 | - |
| 03-490.740. Transfer to Capital Reserves | - | - | - | - | 606 | - |
| 491. Prior Year | 1,290 | - | - | - | - | - |
| 03-491.000. Refunds of PY Revenue | 1,290 | - | - | - | - | - |
| 492. Interfund Transfers | - | - | 392,153 | 755,875 | 163,994 | 39,726 |
| 03-492.430. Transfer to Fire Capital Fund | - | - | 392,153 | 755,875 | 163,994 | 39,726 |
| TOTAL EXPENDITURES | 215,925 | 171,603 | 565,052 | 1,006,827 | 381,200 | 281,576 |
| Surplus (Deficit) | 119,687 | 121,009 | (152,019) | (452,427) | - | 92,224 |
| Net Position Beginning of Year | 291,201 | 410,888 | 531,898 | 531,898 | 531,898 | 79,471 |
| Net Position End of Year | 410,888 | 531,898 | 379,878 | 79,471 | 531,898 | 171,695 |

FIRE FUND – FUND BALANCE SUMMARY

The Fire Fund is projecting a Fund Balance of approximately \$79k at the end of 2020 because of the purchase of the Rescue/Pumper for Eastern Salisbury Fire Department at the end of 2020. We expect to build the fund balance in 2021. See the Fire Capital Replacement Plan to see how we expect to build up the Fund Balance for future Truck needs.

FIRE CAPITAL FUND - BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|--------------|---------------|------------------|----------------|----------------|---------------|
| Revenues | | | | | | |
| 341. Interest | - | - | - | - | 4,200 | - |
| 43-341.000. Interest Income | - | - | - | - | 4,200 | - |
| 391. Asset Disposal | - | - | - | - | - | - |
| 43-391.100. Sale of Fixed Assets | - | - | - | - | - | - |
| 392. Interfund Transfers | - | 50,752 | 392,153 | 755,875 | 163,994 | 39,726 |
| 43-392.010. Transfer from General Fund | - | 50,752 | - | - | - | - |
| 43-392.030. Transfer from Fire Fund | - | - | 392,153 | 755,875 | 163,994 | 39,726 |
| 396. Prior Year | - | - | - | - | 200,800 | - |
| 43-396.000. Prior Year Reserves | - | - | - | - | 200,800 | - |
| TOTAL REVENUE | - | 50,752 | 392,153 | 755,875 | 368,994 | 39,726 |
| EXPENDITURES: | | | | | | |
| 411. Eastern Salisbury Fire | - | 19,305 | 367,463 | 731,185 | 344,305 | 19,863 |
| 43-411.215. P & I - 2009 Fire Truck (ESFD) | - | 11,583 | 11,583 | 11,583 | 11,583 | - |
| 43-411.216. P & I - 2013 Fire Truck (ESFD) | - | 7,722 | 7,722 | 7,722 | 7,722 | 7,722 |
| 43-411.217. P & I - 2020 Fire Truck (ESFD) | - | - | - | - | - | 12,141 |
| 43-411.600. Capital Construction- ESFD | - | - | - | - | 25,000 | - |
| 43-411.700. Capital Equipment- ESFD | - | - | 348,158 | 711,880 | 300,000 | - |
| 412. Western Salisbury Fire | - | 31,446 | 24,690 | 24,690 | 24,689 | 19,863 |
| 43-411.213. P& I - 2005 Fire Truck (WSFD) | - | 11,583 | 4,826 | 4,826 | 4,826 | - |
| 43-411.214. P & I - 2008 Fire Truck (WSFD) | - | 7,722 | 7,722 | 7,722 | 7,722 | 7,722 |
| 43-411.217. P & I - 2017 Fire Truck (WSFD) | - | 12,141 | 12,141 | 12,141 | 12,141 | 12,141 |
| 43-412.600. Capital Construction- WSFD | - | - | - | - | - | - |
| 490. Reserves | - | - | - | - | - | - |
| 43-490.740. Transfer to Fund Balance | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 50,752 | 392,153 | 755,875 | 368,994 | 39,726 |
| Surplus (Deficit) | - | - | - | - | - | - |

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 | 2033 | 425,000 | 200,000 | 225,000 | 20 |
| 2020 Rescue | ESFD | TBD | 2020 | 807,610 | 200,000 | 607,610 | 20 |
| 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 | 1,300,000 | 300,000 | 1,000,000 | 20 |
| 2008 M&W Pumper | WSFD | 31-11 | 2033 | 900,000 | 200,000 | 700,000 | 20 |
| 2017 Pumper | WSFD | 31-12 | 2042 | 1,400,000 | 200,000 | 1,200,000 | 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 Services 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 approximately twenty-five years after purchase. 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. Future apparatus purchase price is based on cost inflation of 3-5% annually.

CAPITAL REPLACEMENT TWENTY-FIVE YEAR REPLACEMENT PLAN:

| Capital Plan - Fire Fund | | | | | | | | |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 2020-2044 (25 year plan) | | | | | | | | |
| | | | | | | | | |
| Revenues | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| 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 | - | - | - | - | - | - | - | - |
| Total Capital Fund Revenues | 120,000 | 273,600 | 127,308 | 131,127 | 135,061 | 139,113 | 143,286 | 147,585 |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| 1993 Tanker | | | | | | | | |
| 1999 Spartan Gladiator, Smeal Pumper (ESFD) | 348,158 | 259,452 | | | | | | |
| 2013 Pumper (ESFD) | | | | | | | | |
| 2005 American LaFrance Ladder Truck (WSFD) | | | | | | | | |
| 2008 M&W Pumper (WSFD) | | | | | | | | |
| 2017 Pumper (WSFD) | | | | | | | | |
| | | | | | | | | |
| Building Improvements (ESFD & WSFD) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Capital Fund Expenditures | 353,158 | 264,452 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | | | | | | | |
| Increase (Decrease) in Net Position | (233,158) | 9,148 | 122,308 | 126,127 | 130,061 | 134,113 | 138,286 | 142,585 |
| | | | | | | | | |
| Beginning Fund Balance- Capital Fund | 322,046 | 88,888 | 98,036 | 220,344 | 346,471 | 476,532 | 610,645 | 748,931 |
| | | | | | | | | |
| Ending Fund Balance- Capital Fund | <u>88,888</u> | <u>98,036</u> | <u>220,344</u> | <u>346,471</u> | <u>476,532</u> | <u>610,645</u> | <u>748,931</u> | <u>891,516</u> |

| Capital Plan - Fire Fund | | | | | | | | | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| 2020-2044 (25 year plan) | | | | | | | | | |
| | | | | | | | | | |
| Revenues | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 |
| Transfer from Fire Fund- Tax Revenue | 152,013 | 156,573 | 161,270 | 166,108 | 171,091 | 176,224 | 181,511 | 186,956 | 192,565 |
| Sale of Assets | - | - | - | - | - | - | - | - | - |
| Interest Income | - | - | - | - | - | - | - | - | - |
| Total Capital Fund Revenues | 152,013 | 156,573 | 161,270 | 166,108 | 171,091 | 176,224 | 181,511 | 186,956 | 192,565 |
| | | | | | | | | | |
| Expenditures | | | | | | | | | |
| 1993 Tanker | | | | | | 225,000 | | | |
| 1999 Spartan Gladiator, Smeal Pumper (ESFD) | | | | | | | | | |
| 2013 Pumper (ESFD) | | | | | | | | | |
| 2005 American LaFrance Ladder Truck (WSFD) | | | 1,000,000 | | | | | | |
| 2008 M&W Pumper (WSFD) | | | | | | 700,000 | | | |
| 2017 Pumper (WSFD) | | | | | | | | | |
| | | | | | | | | | |
| Building Improvements (ESFD & WSFD) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Capital Fund Expenditures | 5,000 | 5,000 | 1,005,000 | 5,000 | 5,000 | 705,000 | 5,000 | 5,000 | 5,000 |
| | | | | | | | | | |
| Increase (Decrease) in Net Position | 147,013 | 151,573 | (843,730) | 161,108 | 166,091 | (528,776) | 176,511 | 181,956 | 187,565 |
| | | | | | | | | | |
| Beginning Fund Balance- Capital Fund | 891,516 | 1,038,529 | 1,190,102 | 346,372 | 507,480 | 673,571 | 144,795 | 321,306 | 503,262 |
| | | | | | | | | | |
| Ending Fund Balance- Capital Fund | <u>1,038,529</u> | <u>1,190,102</u> | <u>346,372</u> | <u>507,480</u> | <u>673,571</u> | <u>144,795</u> | <u>321,306</u> | <u>503,262</u> | <u>690,827</u> |
| | | | | | | | | | |

| Capital Plan - Fire Fund | | | | | | | | |
|---|----------------|------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| 2020-2044 (25 year plan) | | | | | | | | |
| | | | | | | | | |
| Revenues | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 |
| Transfer from Fire Fund- Tax Revenue | 198,342 | 204,292 | 210,421 | 216,734 | 223,236 | 229,933 | 236,831 | 243,936 |
| Sale of Assets | - | - | - | - | - | - | - | - |
| Interest Income | - | - | - | - | - | - | - | - |
| Total Capital Fund Revenues | 198,342 | 204,292 | 210,421 | 216,734 | 223,236 | 229,933 | 236,831 | 243,936 |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| 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) | | | | | | 600,000 | 600,000 | |
| | | | | | | | | |
| Building Improvements (ESFD & WSFD) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Capital Fund Expenditures | 5,000 | 805,000 | 5,000 | 5,000 | 5,000 | 605,000 | 605,000 | 5,000 |
| | | | | | | | | |
| Increase (Decrease) in Net Position | 193,342 | (600,708) | 205,421 | 211,734 | 218,236 | (375,067) | (368,169) | 238,936 |
| | | | | | | | | |
| Beginning Fund Balance- Capital Fund | 690,827 | 884,169 | 283,461 | 488,882 | 700,616 | 918,852 | 543,785 | 175,616 |
| | | | | | | | | |
| Ending Fund Balance- Capital Fund | <u>884,169</u> | <u>283,461</u> | <u>488,882</u> | <u>700,616</u> | <u>918,852</u> | <u>543,785</u> | <u>175,616</u> | <u>414,552</u> |
| | | | | | | | | |

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 .0600 mills and generates approximately \$78,000 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

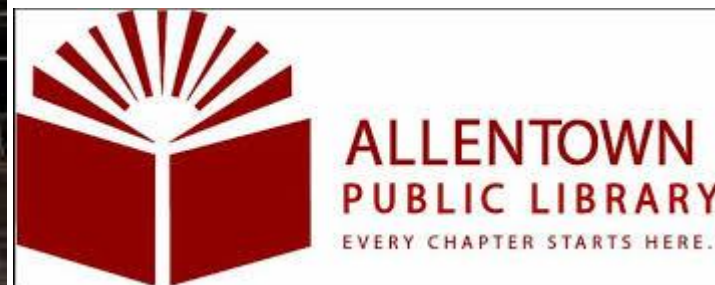
| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-------------------------------|-----------------|-----------------|-----------------|-------------------|----------------|-------------|
| 04. Library Fund | | | | | | |
| Revenue | | | | | | |
| 301. Property Taxes | 78,994 | 79,388 | 78,760 | 77,950 | 77,950 | - |
| 341. Interest | 230 | 1,338 | 2,039 | 465 | 400 | (65) |
| 380. Miscellaneous | 0 | 0 | 0 | 0 | 0 | - |
| 396. Prior Year Resv | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 79,224 | 80,726 | 80,799 | 78,415 | 78,350 | (65) |
| Expenditure | | | | | | |
| 456. Library Services | 40,780 | 81,559 | 81,559 | 86,000 | 86,000 | - |
| 480. Fees & Miscellaneous | 108 | 97 | 101 | 100 | 100 | - |
| 491. Prior Year | 24 | 0 | 0 | 0 | 0 | - |
| Total Expenditure | 40,911 | 81,656 | 81,660 | 86,100 | 86,100 | - |
| Total 04. Library Fund | 38,313 | 930 | 860 | 7,685 | 7,750 | (65) |

LIBRARY FUND BUDGET HIGHLIGHTS

Over the past several years, the Library has requested we pay an increase of \$13,441 per year over what we currently pay or a total of \$95,000/year. In 2020, we increased our annual payment to \$86,000 to the Allentown Public Library to allow Residents to continue to utilize all of their Library membership services. We did not increase taxes in 2020 to cover this additional expense. Instead, the Increase in Library Services fees was covered out of the Fund Balance. The 2021 budget includes the same plan.

BUDGET IMPACT TO FUND BALANCE

The Library Fund has accumulated a Fund Balance at the end of 12/31/2019 of \$92,509. 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 without increasing taxes while still maintaining an adequate level of fund balance. With the proposed payment of \$86,000 per year to Allentown Public Library, we plan on ending 2021 with a fund balance of \$77,074. We will be able to continue this for at least another 6 years based on the current budget.



LIBRARY FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| Revenues | | | | | | |
| 301. Property Taxes | 79,388 | 78,760 | 76,175 | 77,950 | 79,600 | 77,950 |
| 04-301.100. Real Estate Tax - Current | 77,341 | 77,464 | 74,598 | 76,000 | 78,000 | 76,000 |
| 04-301.400. Real Estate Tax - Claims | 1,791 | 1,185 | 1,465 | 1,800 | 1,400 | 1,800 |
| 04-301.600. Real Estate Tax - Exceptions | 256 | 112 | 112 | 150 | 200 | 150 |
| 341. Interest | 1,338 | 2,039 | 328 | 465 | 2,400 | 400 |
| 04-341.000. Interest Income | 1,338 | 2,039 | 328 | 465 | 2,400 | 400 |
| 380. Miscellaneous | - | - | - | - | - | - |
| 04-380.000. Miscellaneous Revenue | - | - | - | - | - | - |
| 396. Prior Year Resv | - | - | - | - | 4,100 | - |
| 04-396.000. Prior Year Reserves | - | - | - | - | 4,100 | - |
| TOTAL REVENUE | 80,726 | 80,799 | 76,502 | 78,415 | 86,100 | 78,350 |
| EXPENDITURES: | | | | | | |
| 456. Library Services | 81,559 | 81,559 | 43,000 | 86,000 | 86,000 | 86,000 |
| 04-456.305. Allentown Library Services | 81,559 | 81,559 | 43,000 | 86,000 | 86,000 | 86,000 |
| 480. Fees & Miscellaneous | 97 | 101 | 91 | 100 | 100 | 100 |
| 04-480.005. Financial Service Fees | - | - | - | - | - | - |
| 04-480.454. Real Estate Tax Collections | 97 | 101 | 91 | 100 | 100 | 100 |
| 491. Prior Year | - | - | - | - | - | - |
| 04-491.000. Refunds of Prior Year Revenue | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 81,656 | 81,660 | 43,091 | 86,100 | 86,100 | 86,100 |
| Surplus (Deficit) | (930) | (860) | 33,411 | (7,685) | - | (7,750) |
| Net Position Beginning of Year | 94,300 | 93,369 | 92,509 | 92,509 | 92,509 | 84,824 |
| Net Position End of Year | 93,369 | 92,509 | 125,920 | 84,824 | 92,509 | 77,074 |

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actuals | Actuals | Actuals | Projected | Budget | Variance |
| 06. Water Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 16,513 | 13,408 | 10,602 | 2,300 | 1,800 | (500) |
| 378. System Revenue | 1,632,771 | 1,736,342 | 1,855,789 | 1,957,800 | 2,032,800 | 75,000 |
| 380. Miscellaneous | 349 | 609 | 670 | 600 | 600 | - |
| 393. Prior Year | 0 | 0 | 0 | 0 | 0 | - |
| 396. Prior Year Resv | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 1,649,633 | 1,750,359 | 1,867,061 | 1,960,700 | 2,035,200 | 74,500 |
| Expenditure | | | | | | |
| 401. Admin Salaries - Executive | 27,195 | 22,396 | 23,235 | 31,974 | 41,668 | (9,694) |
| 406. Personnel Admin | 0 | 0 | 0 | 0 | 0 | - |
| 430. Admin Salaries - DPW | 28,889 | 29,871 | 30,989 | 46,247 | 56,547 | (10,300) |
| 448. Water System Operations | 3,164,005 | 2,079,835 | 1,413,297 | 1,567,483 | 1,703,025 | (135,542) |
| 471. Debt Service - Principal | 0 | 0 | 0 | 0 | 0 | - |
| 472. Debt Service - Interest | 77,356 | 73,375 | 0 | 0 | 0 | - |
| 480. Fees & Miscellaneous | 5,413 | 6,165 | 8,217 | 7,500 | 7,800 | (300) |
| 486. Insurance | 17,103 | 22,774 | 24,253 | 6,889 | 7,000 | (111) |
| 487. Employee Benefits | 157,801 | 178,592 | 221,231 | 0 | 0 | - |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| 492. Interfund Transfers | 115,000 | 102,200 | 180,613 | 221,720 | 221,415 | 305 |
| Total Expenditure | 3,592,763 | 2,515,208 | 1,901,836 | 1,881,813 | 2,037,455 | (155,642) |
| Total 06. Water Fund | 1,943,130 | 764,849 | 34,775 | 78,887 | 2,255 | (81,142) |

WATER FUND- CAPITAL BUDGET SUMMARY

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-------------------------------------|-----------------|-----------------|-----------------|-------------------|----------------|----------------|
| 46. Capital Water Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 0 | 0 | 0 | 0 | 0 | - |
| 392. Interfund Transfers | 0 | 0 | 67,939 | 62,320 | 56,415 | (5,905) |
| 396. Prior Year Reserves | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 0 | 0 | 67,939 | 62,320 | 56,415 | (5,905) |
| Expenditure | | | | | | |
| 448. Water System Operations | 0 | 0 | 0 | 0 | 0 | - |
| 471. Debt Service - Principal | 0 | 0 | 0 | 0 | 0 | - |
| 472. Debt Service - Interest | 0 | 0 | 67,939 | 62,320 | 56,415 | 5,905 |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditure | 0 | 0 | 67,939 | 62,320 | 56,415 | 5,905 |
| Total 46. Capital Water Fund | 0 | 0 | 0 | 0 | 0 | - |

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

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Revenues | | | | | | |
| 341. Interest | 13,408 | 10,602 | 1,775 | 2,300 | 3,000 | 1,800 |
| 06-341.000. Interest Income | 13,408 | 10,602 | 1,775 | 2,300 | 3,000 | 1,800 |
| 378. System Revenue | 1,736,342 | 1,855,789 | 1,506,020 | 1,957,800 | 2,032,800 | 2,032,800 |
| 06-378.100. Metered Sales | 1,733,240 | 1,852,799 | 1,505,509 | 1,955,000 | 2,030,000 | 2,030,000 |
| 06-378.910. Tapping Fees | 3,102 | 2,990 | 511 | 2,800 | 2,800 | 2,800 |
| 380. Miscellaneous | 609 | 670 | 460 | 600 | 600 | 600 |
| 06-380.000. Miscellaneous Revenue | 609 | 670 | 460 | 600 | 600 | 600 |
| 396. Prior Year Resv | - | - | - | - | 22,284 | - |
| 06-396.000. Prior Year Reserves | - | - | - | - | 22,284 | - |
| TOTAL REVENUE | 1,750,359 | 1,867,061 | 1,508,255 | 1,960,700 | 2,058,684 | 2,035,200 |
| EXPENDITURES: | | | | | | |
| 401. Admin Salaries - Executive | 22,396 | 23,235 | 24,984 | 31,974 | 32,448 | 41,668 |
| 06-401.121. Manager | 22,396 | 23,235 | 17,364 | 23,829 | 24,014 | 24,915 |
| 06-401.156. Insurance - Health | - | - | - | - | - | 6,188 |
| 06-401.158. Insurance - Life & Disability | - | - | 80 | 120 | 315 | 320 |
| 06-401.160. Pension | - | - | 6,087 | 6,087 | 6,244 | 8,222 |
| 06-401.161. Social Security Tax | - | - | 1,344 | 1,823 | 1,837 | 1,906 |
| 06-401.162. Insur - Workers Comp | - | - | 59 | 65 | 38 | 67 |
| 06-401.171. HRA Employee Reimbs | - | - | 50 | 50 | - | 50 |
| 406. Personnel Admin | 6,165 | - | - | - | - | - |
| 06-406.000. Other General Gov't Admin | 6,165 | - | - | - | - | - |
| 430. Admin Salaries - DPW | 29,871 | 30,989 | 36,039 | 46,247 | 53,849 | 56,547 |
| 06-430.122. Public Works Director | 29,871 | 30,989 | 23,158 | 31,780 | 32,027 | 33,228 |
| 06-430.156. Insurance - Health | - | - | 5,171 | 6,014 | 8,660 | 9,282 |
| 06-430.158. Insurance - Life & Disability | - | - | 100 | 120 | 358 | 365 |
| 06-430.160. Pension | - | - | 5,742 | 5,742 | 8,327 | 10,965 |
| 06-430.161. Social Security Tax | - | - | 1,790 | 2,431 | 2,450 | 2,542 |
| 06-430.162. Insur - Workers Comp | - | - | 78 | 85 | 2,027 | 90 |
| 06-430.171. HRA Employee Reimbs | - | - | - | 75 | - | 75 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-------------------------|-------------------------|-----------------------------|---------------------------|------------------------|------------------------|
| 448. Water System Operations | 1,384,490 | 1,413,297 | 1,088,887 | 1,567,483 | 1,671,168 | 1,703,025 |
| 06-448.130. DPW--Utility Supervisor | 42,257 | 43,839 | 32,761 | 44,960 | 45,307 | 47,006 |
| 06-448.141. Clerical--Full Time | 17,932 | 19,266 | 14,377 | 19,730 | 19,883 | 20,629 |
| 06-448.142. Aide to Public Works Director | 31,825 | 33,021 | 24,678 | 33,870 | 34,129 | 35,409 |
| 06-448.143. DPW - Full Time | 145,996 | 151,575 | 114,727 | 156,800 | 153,963 | 160,564 |
| 06-448.156. Insurance - Health | - | - | 58,266 | 71,650 | 96,348 | 103,770 |
| 06-448.158. Insurance - Life & Disability | - | - | 714 | 890 | 2,868 | 2,907 |
| 06-448.160. Pension | - | - | 53,726 | 53,726 | 65,076 | 85,012 |
| 06-448.161. Social Security Tax | - | - | 15,714 | 19,535 | 21,399 | 22,161 |
| 06-448.162. Insur - Workers Comp | - | - | 11,601 | 12,610 | 12,512 | 13,857 |
| 06-448.171. HRA Employee Reimbs | - | - | 217 | 583 | 789 | 789 |
| 06-448.181. Double Time | 790 | 965 | 676 | 1,100 | 1,200 | 1,250 |
| 06-448.183. Overtime | 5,277 | 6,909 | 1,952 | 3,000 | 6,039 | 6,226 |
| 06-448.189. On - Call | 15,592 | 16,630 | 12,386 | 18,000 | 15,500 | 18,600 |
| 06-448.231. Vehicle Fuel | 9,032 | 6,838 | 3,061 | 4,800 | 8,000 | 6,000 |
| 06-448.240. Supplies | 5,696 | 11,257 | 4,056 | 8,000 | 10,000 | 10,000 |
| 06-448.251. Vehicle Maintenance | 4,088 | 1,871 | 1,031 | 3,000 | 5,000 | 4,000 |
| 06-448.260. Minor Equipment & Small Tools | 6,488 | 4,333 | 271 | 5,000 | 7,200 | 7,200 |
| 06-448.261. Computer Equip & Software | 4,718 | 5,204 | 486 | 1,200 | 3,600 | 2,100 |
| 06-448.311. Auditing & Accounting Services | 3,391 | 1,500 | 1,181 | 1,575 | 1,575 | 1,575 |
| 06-448.313. Engineering Services | 10,683 | 1,029 | - | - | 10,000 | 5,000 |
| 06-448.315. General Services | 635 | 3,765 | 360 | 500 | 600 | 600 |
| 06-448.316. Testing & Calibration Services | 5,010 | 5,850 | 4,370 | 5,200 | 5,350 | 6,000 |
| 06-448.317. Contracted Services | 2,933 | 595 | 4,080 | 4,080 | 3,000 | 4,000 |
| 06-448.318. DEP Annual Fee | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 06-448.319. Computer Maint & Support | 11,724 | 11,467 | 9,535 | 13,000 | 14,000 | 13,000 |
| 06-448.320. Telephone | 1,474 | 1,703 | 1,083 | 1,560 | 1,560 | 1,560 |
| 06-448.325. Postage | 2,764 | 3,729 | 3,069 | 4,000 | 2,600 | 4,000 |
| 06-448.342. Printing | 1,452 | 2,590 | 2,226 | 2,650 | 2,040 | 2,650 |
| 06-448.361. Electric | 6,170 | 6,729 | 4,899 | 6,500 | 7,000 | 6,500 |
| 06-448.363. Hydrant Rental | 13,442 | 15,353 | 9,305 | 15,200 | 14,300 | 15,360 |
| 06-448.367. Water Purchases - LCA/Altn | 924,304 | 1,033,230 | 679,021 | 1,030,000 | 1,075,000 | 1,070,000 |
| 06-448.368. Water Purchases - Bethlehem | 4,134 | 4,028 | 2,708 | 4,140 | 4,080 | 4,200 |
| 06-448.369. Water Purchase-South Whitehall | 8,095 | 7,278 | 6,194 | 8,624 | 6,000 | 8,800 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|------------------|---------------------|-------------------|------------------|------------------|
| 06-448.373. Facilities Maintenance | 671 | 1,324 | 0 | 1,000 | 3,000 | 1,000 |
| 06-448.375. Equipment Maintenance | 1,137 | 891 | 155 | 900 | 1,500 | 1,000 |
| 06-448.421. Training | 203 | 530 | - | 100 | 750 | 300 |
| 06-448.600. Capital Construction | 17,730 | - | - | - | - | - |
| 06-448.608. Edgemont Drive Water Main | 629 | - | - | - | - | - |
| 06-448.612. Edgemont, Meadowbrook, Bellair | 708 | - | - | - | - | - |
| 06-448.613. Meadowbrook South Waterline | 464 | - | - | - | - | - |
| 06-448.614. Bellair Dr Loop Waterline Proj | 755 | - | - | - | - | - |
| 06-448.800. Depreciation | 76,291 | - | - | - | - | - |
| 472. Debt Service - Interest | 72,900 | - | - | - | - | - |
| 06-472.203. Interest - 2016 Bonds | 72,900 | - | - | - | - | - |
| 480. Fees & Miscellaneous | (0) | 8,217 | 5,198 | 7,500 | 7,200 | 7,800 |
| 06-480.010. Credit Card Service Fees | (0) | 8,217 | 5,198 | 7,500 | 7,200 | 7,800 |
| 486. Insurance | 22,774 | 24,253 | 6,889 | 6,889 | 6,700 | 7,000 |
| 06-486.351. Insurance - Commercial | 2,579 | 2,881 | 2,891 | 2,891 | 2,700 | 2,900 |
| 06-486.352. Insurance - Business Auto | 4,189 | 3,812 | 3,998 | 3,998 | 4,000 | 4,100 |
| 06-486.354. Insurance - Workers Comp | 16,006 | 17,560 | - | - | - | - |
| 487. Employee Benefits | 178,592 | 221,231 | - | - | - | - |
| 06-487.156. Insurance - Health | 83,542 | 98,155 | - | - | - | - |
| 06-487.158. Insurance - Life & Disability | 2,646 | 2,830 | - | - | - | - |
| 06-487.160. Pension | 68,469 | 95,087 | - | - | - | - |
| 06-487.161. Social Security Tax | 23,935 | 25,159 | - | - | - | - |
| 492. Interfund Transfers | 102,200 | 180,613 | 31,160 | 221,720 | 287,319 | 221,415 |
| 06-492.010. Transfer to General Fund | 102,200 | 112,674 | - | 159,400 | 175,000 | 165,000 |
| 06-492.460. Transfer to Water Fund-Cap | - | 67,939 | 31,160 | 62,320 | 112,319 | 56,415 |
| TOTAL EXPENDITURES | 1,819,388 | 1,901,836 | 1,193,156 | 1,881,813 | 2,058,684 | 2,037,455 |
| Change in Net Position- Operating | (69,029) | (34,775) | 315,099 | 78,887 | - | (2,255) |
| Contributed Capital | 906,400 | 906,400 | 906,400 | 906,400 | 906,400 | 906,400 |
| Net Position Beginning of Year | 1,776,071 | 1,707,042 | 1,672,267 | 1,672,267 | 1,672,267 | 1,751,154 |
| Net Position End of Year | 1,707,042 | 1,672,267 | 1,987,366 | 1,751,154 | 1,672,267 | 1,748,899 |

WATER FUND – CAPITAL BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| Revenues | | | | | | |
| 341. Interest | - | - | - | - | 7,200 | - |
| 46-341.000. Interest Income | - | - | - | - | 7,200 | - |
| 392. Interfund Transfers | - | 67,939 | 31,160 | 62,320 | 112,319 | 56,415 |
| 46-392.060. Transfer from Water Fund | - | 67,939 | 31,160 | 62,320 | 112,319 | 56,415 |
| 396. Prior Year Reserves | - | - | - | - | - | - |
| 46-396.000. Prior Year Reserves | - | - | - | - | - | - |
| TOTAL REVENUE | - | 67,939 | 31,160 | 62,320 | 119,519 | 56,415 |
| EXPENDITURES: | | | | | | |
| 448. Water System Operations | - | - | - | - | - | - |
| 46-448.600. Capital Construction-Fac Maint | - | - | - | - | - | - |
| 46-448.615. Paxford Rd Waterline Project | - | - | - | - | - | - |
| 46-448.616. Maumee Ave Waterline Project | - | - | - | - | - | - |
| 46-448.617. Montgomery St Waterline Proj | - | - | - | - | - | - |
| 46-448.700. Capital Equipment | - | - | - | - | - | - |
| 472. Debt Service - Interest | - | 67,939 | 31,160 | 62,320 | 62,319 | 56,415 |
| 46-472.203. Interest- 2016 Bonds | - | 67,939 | 31,160 | 62,320 | 62,319 | 56,415 |
| 490. Interfund Transfers | - | - | - | - | 57,200 | - |
| 46-490.740. Transfer to Reserves | - | - | - | - | 57,200 | - |
| TOTAL EXPENDITURES | - | 67,939 | 31,160 | 62,320 | 119,519 | 56,415 |
| Change in Net Position- Operating | - | - | - | - | - | - |

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

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|---------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------|
| 08. Sewer Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 7,402 | 18,832 | 27,570 | 6,300 | 4,320 | (1,980) |
| 354. State Grants | 0 | 0 | 0 | 90,799 | 45,522 | (45,277) |
| 364. Sanitation Fees | 1,784,827 | 1,830,238 | 2,043,651 | 2,033,100 | 2,083,100 | 50,000 |
| 393. Prior Year | 0 | 0 | 0 | 0 | 0 | - |
| 395. Prior Year Exp | 0 | 0 | 4,915 | 0 | 0 | - |
| 396. Prior Year Resv | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 1,792,229 | 1,849,070 | 2,076,136 | 2,130,199 | 2,132,942 | 2,743 |
| Expenditure | | | | | | |
| 401. Admin Salaries - Executive | 27,195 | 22,396 | 23,235 | 31,974 | 41,668 | (9,694) |
| 406. Personnel Admin | 0 | 0 | 0 | 0 | 0 | - |
| 429. Sewer System Operations | 1,467,660 | 1,182,534 | 1,219,205 | 1,434,468 | 1,515,781 | (81,313) |
| 430. Admin Salaries - DPW | 28,889 | 29,871 | 30,989 | 46,426 | 53,764 | (7,338) |
| 471. Debt Service - Principal | 0 | 0 | 0 | 0 | 0 | - |
| 472. Debt Service - Interest | 26,453 | 25,157 | 0 | 0 | 0 | - |
| 480. Fees & Miscellaneous | 5,424 | 6,165 | 8,217 | 8,400 | 8,400 | - |
| 486. Insurance | 17,103 | 22,774 | 24,253 | 6,889 | 7,100 | (211) |
| 487. Employee Benefits | 157,800 | 177,399 | 221,230 | 0 | 0 | - |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| 491. Prior Year | 0 | 0 | 495 | 0 | 0 | - |
| 492. Interfund Transfers | 115,000 | 102,200 | 250,764 | 625,647 | 464,637 | 161,010 |
| Total Expenditure | 1,845,523 | 1,568,495 | 1,778,388 | 2,153,804 | 2,091,350 | 62,454 |
| Total 08. Sewer Fund | 53,294 | 280,575 | 297,748 | 23,605 | 41,592 | 65,197 |

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 & FUND BALANCE SUMMARY

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Revenues | | | | | | |
| 341. Interest | 18,832 | 27,570 | 4,923 | 6,300 | 18,000 | 4,320 |
| 08-341.000. Interest Income | 18,832 | 27,570 | 4,923 | 6,300 | 18,000 | 4,320 |
| 354. State Grants | - | - | - | 90,799 | - | 45,522 |
| 08-354.110. CDBG:Sanitary Swr System Rehab | - | - | - | 90,799 | - | 45,522 |
| 364. Sanitation Fees | 1,830,238 | 2,043,651 | 1,514,216 | 2,033,100 | 2,138,100 | 2,083,100 |
| 08-364.110. Tapping Fees | 1,709 | 9,355 | 3,100 | 3,100 | 3,100 | 3,100 |
| 08-364.120. Sewer Rent | 1,828,529 | 2,034,296 | 1,511,116 | 2,030,000 | 2,135,000 | 2,080,000 |
| 395. Prior Year Exp | - | 4,915 | - | - | - | - |
| 08-395.000. Refund of Prior Year Expenses | - | 4,915 | - | - | - | - |
| 396. Prior Year Resv | - | - | - | - | 73,817 | - |
| 08-396.000. Prior Year Reserves | - | - | - | - | 73,817 | - |
| TOTAL REVENUE | 1,849,070 | 2,076,136 | 1,519,139 | 2,130,199 | 2,229,917 | 2,132,942 |
| EXPENDITURES: | | | | | | |
| 401. Admin Salaries - Executive | 22,396 | 23,235 | 24,984 | 31,974 | 32,448 | 41,668 |
| 08-401.121. Manager | 22,396 | 23,235 | 17,364 | 23,829 | 24,014 | 24,915 |
| 08-401.156. Insurance - Health | - | - | - | - | - | 6,188 |
| 08-401.158. Insurance - Life & Disability | - | - | 80 | 120 | 315 | 320 |
| 08-401.160. Pension | - | - | 6,087 | 6,087 | 6,244 | 8,222 |
| 08-401.161. Social Security Tax | - | - | 1,344 | 1,823 | 1,837 | 1,906 |
| 08-401.162. Insur - Workers Comp | - | - | 59 | 65 | 38 | 67 |
| 08-401.171. HRA Employee Reimbs | - | - | 50 | 50 | - | 50 |
| 406. Personnel Admin | 6,165 | - | - | - | - | - |
| 08-406.000. Other General Govt Admin | 6,165 | - | - | - | - | - |
| 429. Sewer System Operations | 1,494,485 | 1,219,205 | 827,673 | 1,434,468 | 1,603,943 | 1,515,781 |
| 08-429.130. DPW--Utility Supervisor | 42,256 | 43,839 | 32,760 | 44,959 | 45,307 | 47,006 |
| 08-429.141. Clerical--Full Time | 17,932 | 19,266 | 14,377 | 19,730 | 19,883 | 20,629 |
| 08-429.142. Aide to Public Works Director | 31,825 | 33,020 | 24,677 | 33,866 | 34,129 | 35,409 |
| 08-429.143. DPW - Full Time | 145,995 | 151,574 | 114,727 | 158,000 | 150,963 | 160,564 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-------------------------|-------------------------|-----------------------------|---------------------------|------------------------|------------------------|
| 08-429.156. Insurance - Health | - | - | 58,144 | 68,146 | 111,118 | 103,770 |
| 08-429.158. Insurance - Life & Disability | - | - | 836 | 888 | 2,852 | 2,907 |
| 08-429.160. Pension | - | - | 53,726 | 53,726 | 65,856 | 85,012 |
| 08-429.161. Social Security Tax | - | - | 15,713 | 19,626 | 21,230 | 22,314 |
| 08-429.162. Insur - Workers Comp | - | - | 11,601 | 12,610 | 14,807 | 11,942 |
| 08-429.171. HRA Employee Reimbs | - | - | 217 | 592 | 914 | 789 |
| 08-429.181. Double Time | 790 | 965 | 676 | 1,200 | 1,700 | 1,250 |
| 08-429.183. Overtime | 5,277 | 6,908 | 1,952 | 3,000 | 6,159 | 6,226 |
| 08-429.189. On - Call | 15,592 | 16,630 | 12,386 | 18,000 | 16,000 | 20,600 |
| 08-429.231. Vehicle Fuel | 9,032 | 6,838 | 3,061 | 4,500 | 9,000 | 6,000 |
| 08-429.232. Generator Fuel | 392 | - | 256 | 256 | - | 300 |
| 08-429.240. Supplies | 4,982 | 14,050 | 2,686 | 5,000 | 10,000 | 5,000 |
| 08-429.251. Vehicle Maintenance | 4,088 | 1,871 | 1,031 | 2,000 | 5,000 | 3,000 |
| 08-429.260. Minor Equipment & Small Tools | 8,600 | 2,695 | 271 | 3,000 | 5,000 | 5,000 |
| 08-429.261. Computer Equip & Software | 4,754 | 5,415 | 486 | 2,000 | 3,600 | 2,400 |
| 08-429.310. Legal Services | 16,168 | 21,052 | 23,809 | 30,000 | 10,000 | 20,000 |
| 08-429.311. Auditing & Accounting Services | 3,391 | 1,500 | 1,181 | 1,575 | 1,575 | 1,575 |
| 08-429.313. Engineering Services | 19,493 | 32,960 | 19,037 | 25,000 | 20,000 | 20,000 |
| 08-429.315. General Services | 795 | 843 | 225 | 600 | 600 | 600 |
| 08-429.317. Contracted Services | 19,649 | 20,797 | 27,033 | 30,000 | 25,000 | 30,000 |
| 08-429.319. Computer Maint & Support | 10,164 | 11,467 | 9,535 | 12,000 | 12,000 | 8,800 |
| 08-429.320. Telephone | 440 | 447 | 307 | 444 | 450 | 444 |
| 08-429.325. Postage | 3,277 | 4,306 | 2,685 | 3,527 | 3,600 | 3,600 |
| 08-429.342. Printing | 975 | 2,101 | 1,289 | 1,689 | 1,800 | 1,720 |
| 08-429.361. Electric | 10,005 | 11,247 | 7,288 | 10,352 | 11,000 | 10,800 |
| 08-429.367. Disposal Cost - LCA/Altn | 484,028 | 453,651 | 213,555 | 480,000 | 500,000 | 485,000 |
| 08-429.368. Disposal Cost - Bethlehem | 322,496 | 159,977 | 92,010 | 240,000 | 280,000 | 240,000 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|---------------|---------------|------------------|----------------|---------------|---------------|
| 08-429.372. I&I--Repairs & Maintenance | 39,322 | - | - | - | - | - |
| 08-429.373. Facilities Maintenance | 3,672 | 4,533 | 661 | 3,000 | 5,000 | 4,000 |
| 08-429.375. Equipment Maintenance | 624 | 702 | 305 | 500 | 1,500 | 1,000 |
| 08-429.421. Training | - | - | - | - | 300 | 300 |
| 08-429.530. Transmission - LCA/Altn | 6,124 | 6,164 | 2,803 | 6,000 | 6,800 | 6,000 |
| 08-429.531. Transmission - Fountain Hill | 1,877 | 1,078 | 540 | 1,100 | 2,600 | 1,200 |
| 08-429.532. Transmission - Emmaus | 14,964 | 5,274 | 3,786 | 10,000 | 12,000 | 10,000 |
| 08-429.533. Transmission - LCA | 28,271 | 23,255 | 9,268 | 25,000 | 25,000 | 25,000 |
| 08-429.534. Debt Service - LCA/Altn | 70,219 | 135,624 | 38,612 | 77,225 | 136,000 | 84,570 |
| 08-429.535. Debt Service - Bethlehem | 21,855 | 22,801 | 22,957 | 22,957 | 22,800 | 18,654 |
| 08-429.536. Debt Service - Fountain Hill | 2,400 | 2,400 | 1,200 | 2,400 | 2,400 | 2,400 |
| 08-429.603. Cardinal Dr PumpStn Force Main | 569 | - | - | - | - | - |
| 08-429.607. CuredInPlace Pipe Lining Projs | - | (6,047) | - | - | - | - |
| 08-429.800. Depreciation | 122,190 | - | - | - | - | - |
| 430. Admin Salaries - DPW | 29,871 | 30,989 | 36,039 | 46,426 | 54,126 | 53,764 |
| 08-430.122. Public Works Director | 29,871 | 30,989 | 23,158 | 31,780 | 32,027 | 33,228 |
| 08-430.156. Insurance - Health | - | - | 5,171 | 6,014 | 8,862 | 8,862 |
| 08-430.158. Insurance - Life & Disability | - | - | 100 | 120 | 358 | 365 |
| 08-430.160. Pension | - | - | 5,742 | 5,742 | 8,327 | 8,639 |
| 08-430.161. Social Security Tax | - | - | 1,790 | 2,431 | 2,450 | 2,542 |
| 08-430.162. Insur - Workers Comp | - | - | 78 | 264 | 2,027 | 53 |
| 08-430.171. HRA Employee Reimbs | - | - | - | 75 | 75 | 75 |
| 472. Debt Service - Interest | 25,031 | - | - | - | - | - |
| 08-472.203. Interest - 2016 Bonds | 25,031 | - | - | - | - | - |
| 480. Fees & Miscellaneous | (0) | 8,217 | 5,188 | 8,400 | 7,500 | 8,400 |
| 08-480.010. Credit Card Service Fees | (0) | 8,217 | 5,188 | 8,400 | 7,500 | 8,400 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| 486. Insurance | 22,774 | 24,253 | 6,889 | 6,889 | 6,900 | 7,100 |
| 08-486.351. Insurance - Commercial | 2,579 | 2,881 | 2,891 | 2,891 | 2,700 | 2,900 |
| 08-486.352. Insurance - Business Auto | 4,189 | 3,812 | 3,998 | 3,998 | 4,200 | 4,200 |
| 08-486.354. Insurance - Workers Comp | 16,006 | 17,560 | - | - | - | - |
| 487. Employee Benefits | 177,399 | 221,230 | - | - | - | - |
| 08-487.156. Insurance - Health | 82,349 | 98,155 | - | - | - | - |
| 08-487.158. Insurance - Life & Disability | 2,646 | 2,830 | - | - | - | - |
| 08-487.160. Pension | 68,469 | 95,087 | - | - | - | - |
| 08-487.161. Social Security Tax | 23,935 | 25,158 | - | - | - | - |
| 491. Prior Year | - | 495 | - | - | - | - |
| 08-491.000. Refunds of Prior Year Revenue | - | 495 | - | - | - | - |
| 492. Interfund Transfers | 102,200 | 250,764 | 335,148 | 625,647 | 525,000 | 464,637 |
| 08-492.010. Transfer to General Fund | 102,200 | 112,674 | - | 159,400 | 175,000 | 165,000 |
| 08-492.480. Transfer to Sewer Fund- Cap | - | 138,090 | 335,148 | 466,247 | 350,000 | 299,637 |
| TOTAL EXPENDITURES | 1,880,320 | 1,777,893 | 1,235,920 | 2,153,804 | 2,229,917 | 2,091,350 |
| | | | | | | |
| Change in Net Position- Operating | (31,249) | 298,243 | 283,219 | (23,605) | - | 41,592 |
| | | | | | | |
| Contributed Capital | 2,201,036 | 2,201,036 | 2,201,036 | 2,201,036 | 2,201,036 | 2,201,036 |
| Net Position Beginning of Year | 1,195,836 | 1,164,587 | 1,462,829 | 1,462,829 | 1,462,829 | 1,439,224 |
| | | | | | | |
| Net Position End of Year | 3,365,623 | 3,663,865 | 3,947,085 | 3,640,260 | 3,663,865 | 3,681,852 |
| | | | | | | |

SEWER CAPITAL FUND - BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|------------------|---------------------|-------------------|----------------|----------------|
| Revenues | | | | | | |
| 341. Interest | - | - | - | - | 9,000 | - |
| 48-341.000. Interest Income | - | - | - | - | 9,000 | - |
| 354. Please add DEPT description | - | 100,000 | - | - | - | - |
| 48-354.110. CDBG:Sanitary Swr System R | - | 100,000 | - | - | - | - |
| 392. Interfund Transfers | - | 138,090 | 335,148 | 466,247 | 350,000 | 299,637 |
| 48-392.080. Transfer from Sewer Fund | - | 138,090 | 335,148 | 466,247 | 350,000 | 299,637 |
| 396. Prior Year Reserves | - | - | - | - | - | - |
| 48-396.000. Prior Year Reserves | - | - | - | - | - | - |
| TOTAL REVENUE | - | 238,090 | 335,148 | 466,247 | 359,000 | 299,637 |
| EXPENDITURES: | | | | | | |
| 429. Sewer System Operations | - | 334,525 | 104,554 | 324,874 | 275,000 | 280,000 |
| 48-429.372. I&I - Repairs & Maintenance | - | 27,585 | 31,112 | 50,000 | 25,000 | - |
| 48-429.373. Facilities Maintenance-Capital | - | 17,870 | 6,825 | 6,825 | - | - |
| 48-429.600. Capital Const- Facilities Main | - | - | - | - | - | - |
| 48-429.604. Riverside/Cardinal Pump Stn | - | 49,935 | 3,049 | 3,049 | - | - |
| 48-429.607. Cured in Place Pipe Lining | - | 239,134 | 63,567 | 265,000 | 250,000 | 250,000 |
| 48-429.700. Capital Equipment | - | - | - | - | - | 30,000 |
| 48-429.800. Depreciation | - | - | - | - | - | - |
| 472. Debt Service - Interest | - | 23,381 | 10,778 | 21,557 | 21,557 | 19,637 |
| 48-472.203. Interest- 2016 Bonds | - | 23,381 | 10,778 | 21,557 | 21,557 | 19,637 |
| 490. Transfers | - | - | - | - | 62,443 | - |
| 48-490.740. Transfer to Reserves | - | - | - | - | 62,443 | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>357,905</u> | <u>115,332</u> | <u>346,431</u> | <u>359,000</u> | <u>299,637</u> |
| Change in Net Position- Operating | <u>-</u> | <u>(119,816)</u> | <u>219,816</u> | <u>119,816</u> | <u>-</u> | <u>-</u> |

REFUSE/RECYCLING FUND

FUND DESCRIPTION

We have received bids for Trash Collection Services from two local vendors. Our contract with Republic Services has been extended month to month as of June 30, 2020. 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

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|--|------------------|------------------|------------------|-------------------|------------------|------------------|
| 10. Refuse & Recycling Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 1,009 | 4,419 | 8,818 | 1,800 | 1,200 | (600) |
| 364. Sanitation Fees | 1,692,742 | 1,396,922 | 1,420,459 | 1,409,202 | 1,945,810 | 536,608 |
| Total Revenue | 1,693,751 | 1,401,341 | 1,429,277 | 1,411,002 | 1,947,010 | 536,008 |
| Expenditure | | | | | | |
| 401. Administration | 3,611 | 4,648 | 6,336 | 3,700 | 3,800 | (100) |
| 406. Personnel Admin | 0 | 0 | 0 | 0 | 0 | - |
| 407. Data Processing | 10,109 | 12,693 | 13,234 | 13,600 | 5,700 | 7,900 |
| 409. Buildings & Plant | 0 | 0 | 0 | 83 | 0 | 83 |
| 426. Wages | 52,372 | 50,875 | 54,103 | 83,731 | 100,856 | (17,125) |
| 427. Sanitation | 1,070,684 | 1,164,152 | 1,227,644 | 1,286,818 | 1,653,807 | (366,989) |
| 431. Composting | 0 | 7,869 | 8,412 | 9,265 | 9,000 | 265 |
| 480. Fees & Miscellaneous | 5,406 | 6,165 | 8,217 | 7,600 | 8,400 | (800) |
| 487. Employee Benefits | 4,006 | 46,436 | 46,444 | 0 | 0 | - |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| 491. Prior Year | 0 | 0 | 605 | 0 | 0 | - |
| 492. Interfund Transfers | 155,000 | 114,700 | 122,490 | 216,000 | 175,000 | 41,000 |
| Total Expenditure | 1,301,188 | 1,407,538 | 1,487,485 | 1,620,797 | 1,956,563 | (335,766) |
| Total 10. Refuse & Recycling Fund | 392,563 | 6,197 | 58,208 | 209,795 | 9,553 | 200,242 |

REFUSE/RECYCLING FUND BUDGET HIGHLIGHTS

The rates we charge residents for Trash Collection Services must cover all of our Expenditures related to Refuse and Recycling for the Township. We have received a large increase in proposed rates from the current Collector and from another provider. We have built in these additional collection costs into the 2021 budget. In 2020, we charged \$68/quarter per unit. We are proposing a rate of \$93/quarter per unit. This increase will cover budgeted expenditures and will stop the need to utilize Reserves to cover current and future fund expenditures. The new rate will also cover additional services provided to the resident. The Collection Service will include front door pick up of Household Waste and Electronic Recycling. This service will be provided to all residents for the next three years.

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

REFUSE/RECYCLING FUND - BUDGET DETAIL AND FUND BALANCE

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Revenues | | | | | | |
| 341. Interest | 4,419 | 8,818 | 1,329 | 1,800 | 9,600 | 1,200 |
| 10-341.000. Interest Income | 4,419 | 8,818 | 1,329 | 1,800 | 9,600 | 1,200 |
| 364. Sanitation Fees | 1,396,922 | 1,420,459 | 1,395,882 | 1,409,202 | 1,423,312 | 1,945,810 |
| 10-364.300. Solid Waste Collection | 1,394,075 | 1,416,950 | 1,391,870 | 1,405,000 | 1,420,000 | 1,942,000 |
| 10-364.400. Freon Decal Sales | 1,400 | 1,620 | 1,740 | 1,800 | 1,440 | 1,800 |
| 10-364.500. Recycling Container Sales | 1,440 | 1,810 | 2,210 | 2,340 | 1,872 | 1,950 |
| 10-364.700. PA Refuse Surcharge | 6 | 80 | 62 | 62 | - | 60 |
| 396. Prior Year Resv | - | - | - | - | 75,783 | - |
| 10-396.000. Prior Year Reserves | - | - | - | - | 75,783 | - |
| TOTAL REVENUE | 1,401,341 | 1,429,277 | 1,397,211 | 1,411,002 | 1,508,695 | 1,947,010 |
| EXPENDITURES: | | | | | | |
| 401. Administration | 4,648 | 6,336 | 2,839 | 3,700 | 6,200 | 3,800 |
| 10-401.325. Postage | 3,534 | 4,221 | 1,918 | 2,500 | 4,200 | 2,600 |
| 10-401.342. Printing | 1,114 | 2,115 | 921 | 1,200 | 2,000 | 1,200 |
| 406. Personnel Admin | 6,164 | - | - | - | - | - |
| 10-406.000. Other General Govt Admin | 6,164 | - | - | - | - | - |
| 407. Data Processing | 12,693 | 13,234 | 7,868 | 13,600 | 12,700 | 5,700 |
| 10-407.261. Computer Equip & Software | 4,718 | 4,538 | 486 | 1,200 | 3,200 | 1,400 |
| 10-407.319. Computer Maint & Support | 7,975 | 8,695 | 7,382 | 12,400 | 9,500 | 4,300 |
| 409. Buildings & Plant | - | - | 83 | - | - | - |
| 10-409.240. Supplies | - | - | 83 | - | - | - |
| 426. Wages | 50,875 | 54,103 | 65,654 | 83,769 | 82,163 | 100,856 |
| 10-426.121. Manager | 22,396 | 23,235 | 17,364 | 23,830 | 24,014 | 24,915 |
| 10-426.141. Clerical--Full Time | 18,503 | 19,823 | 14,813 | 20,328 | 20,486 | 21,254 |
| 10-426.147. Recycling Center - Part Time | 9,977 | 11,046 | 4,620 | 7,500 | 11,000 | 17,000 |
| 10-426.156. Insurance - Health | - | - | 11,204 | 13,130 | 10,044 | 16,708 |
| 10-426.158. Insurance - Life & Disability | - | - | 272 | 390 | 611 | 620 |
| 10-426.160. Pension | - | - | 14,178 | 14,178 | 11,570 | 15,236 |
| 10-426.161. Social Security Tax | - | - | 2,842 | 3,990 | 4,245 | 4,832 |
| 10-426.162. Insur - Workers Comp | - | - | 216 | 278 | 108 | 156 |
| 10-426.171. HRA Employee Reimbs | - | - | 145 | 145 | 85 | 135 |

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|---|-------------------------|-------------------------|-----------------------------|---------------------------|------------------------|------------------------|
| 427. Sanitation | 1,164,152 | 1,227,644 | 950,258 | 1,286,818 | 1,217,232 | 1,653,807 |
| 10-427.300. Refuse Collection Services | 1,071,278 | 1,103,071 | 849,496 | 1,135,818 | 1,134,732 | 1,646,307 |
| 10-427.302. Recycling Costs | 85,074 | 116,068 | 96,992 | 145,000 | 75,000 | - |
| 10-427.303. Grass Collection Services | 7,800 | 8,506 | 3,770 | 6,000 | 7,500 | 7,500 |
| 431. Composting | 7,869 | 8,412 | 9,265 | 9,265 | 8,400 | 9,000 |
| 10-431.303. Composting Costs | 7,869 | 8,412 | 9,265 | 9,265 | 8,400 | 9,000 |
| 480. Fees & Miscellaneous | 1 | 8,217 | 5,188 | 7,600 | 7,000 | 8,400 |
| 10-480.010. Credit Card Service Fees | 1 | 8,217 | 5,188 | 7,600 | 7,000 | 8,400 |
| 487. Employee Benefits | 46,436 | 46,444 | - | - | - | - |
| 10-487.156. Insurance - Health | 22,516 | 22,321 | - | - | - | - |
| 10-487.158. Insurance - Life & Disability | 591 | 553 | - | - | - | - |
| 10-487.160. Pension | 19,449 | 19,393 | - | - | - | - |
| 10-487.161. Social Security Tax | 3,880 | 4,177 | - | - | - | - |
| 491. Prior Year | - | 605 | - | - | - | - |
| 10-491.000. Refunds of Prior Year Revenue | - | 605 | - | - | - | - |
| 492. Interfund Transfers | 114,700 | 122,490 | - | 216,000 | 175,000 | 175,000 |
| 10-492.010. Transfer to General Fund | 114,700 | 122,490 | - | 216,000 | 175,000 | 175,000 |
| TOTAL EXPENDITURES | 1,407,538 | 1,486,880 | 1,041,155 | 1,620,752 | 1,508,695 | 1,956,563 |
| Change in Net Position- Operating | (6,197) | (57,603) | 356,056 | (209,750) | - | (9,553) |
| Net Position Beginning of Year | 531,083 | 524,886 | 467,282 | 467,282 | 467,282 | 257,532 |
| Net Position End of Year | 524,886 | 467,282 | 823,338 | 257,532 | 467,282 | 247,979 |

DEBT SERVICES FUND - BUDGET DETAIL

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|----------------|
| Revenues | | | | | | |
| 392. Interfund Transfers | 179,717 | 183,032 | - | 183,476 | 183,476 | 183,100 |
| 20-392.010. Transfer from General Fund | 179,717 | 183,032 | - | 183,476 | 183,476 | 183,100 |
| TOTAL REVENUE | 179,717 | 183,032 | - | 183,476 | 183,476 | 183,100 |
| EXPENDITURES: | | | | | | |
| 471. Debt Service - Principal | 127,850 | 137,000 | - | 142,400 | 142,400 | 147,800 |
| 20-471.203. Principal - 2016 Bonds | 127,850 | 137,000 | - | 142,400 | 142,400 | 147,800 |
| 472. Debt Service - Interest | 51,220 | 46,032 | - | 40,476 | 40,476 | 34,700 |
| 20-472.203. Interest - 2016 Bonds | 51,220 | 46,032 | - | 40,476 | 40,476 | 34,700 |
| 480. Fees & Miscellaneous | 647 | - | - | 600 | 600 | 600 |
| 20-480.005. Financial Service Fees | 647 | - | - | 600 | 600 | 600 |
| TOTAL EXPENDITURES | 179,717 | 183,032 | - | 183,476 | 183,476 | 183,100 |
| Change in Net Position | - | - | - | - | - | - |

DEBT SERVICES FUND BUDGET HIGHLIGHTS

The Township utilized a Bond Issuance in 2016 to help pay for several General, Sewer and Water Fund Projects including but not limited to a Water Meter Replacement Project of approximately \$1,000,000, several Water Line replacement projects, and several sewer pipe lining projects. This Fund reflects the amount transferred from the General Fund to cover Principal and Interest Payments due.

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

| | 2017 Actuals | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget | Variance |
|-----------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|------------------|
| 35. Highway Aid Fund | | | | | | |
| Revenue | | | | | | |
| 341. Interest | 980 | 3,071 | 6,607 | 2,500 | 2,160 | (340) |
| 355. State-Shared Revenue | 456,131 | 478,174 | 489,442 | 476,361 | 429,405 | (46,956) |
| 396. Prior Year Resv | 0 | 0 | 0 | 0 | 0 | - |
| Total Revenue | 457,111 | 481,245 | 496,049 | 478,861 | 431,565 | (47,296) |
| Expenditure | | | | | | |
| 432. Snow Removal | 52,978 | 48,552 | 46,919 | 30,000 | 65,000 | (35,000) |
| 433. Traffic Control | 5,080 | 8,584 | 5,573 | 12,300 | 12,000 | 300 |
| 434. Street Lighting | 185,344 | 137,991 | 146,859 | 134,000 | 136,000 | (2,000) |
| 438. Streets & Bridges | 80,000 | 70,000 | 231,496 | 32,967 | 388,000 | (355,033) |
| 490. Reserves | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditure | 323,402 | 265,128 | 430,847 | 209,267 | 601,000 | (391,733) |
| Total 35. Highway Aid Fund | 133,709 | 216,117 | 65,201 | 269,594 | 169,435 | (439,029) |

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

| Account | 2018 Actuals | 2019 Actuals | 2020 YTD Actuals | 2020 Projected | 2020 Budget | 2021 Budget |
|--|-----------------|-----------------|---------------------|-------------------|----------------|------------------|
| Revenues | | | | | | |
| 341. Interest | 3,071 | 6,607 | 1,836 | 2,500 | 9,000 | 2,160 |
| 35-341.000. Interest Income | 3,071 | 6,607 | 1,836 | 2,500 | 9,000 | 2,160 |
| 355. State-Shared Revenue | 478,174 | 489,442 | 476,361 | 476,361 | 466,885 | 429,405 |
| 35-355.020. Motor Vehicle Fuels Tax | 477,094 | 488,362 | 475,281 | 475,281 | 465,805 | 428,325 |
| 35-355.030. Road Turnback | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 396. Prior Year Resv | - | - | - | - | 186,115 | - |
| 35-396.000. Prior Year Reserves | - | - | - | - | 186,115 | - |
| TOTAL REVENUE | 481,245 | 496,049 | 478,196 | 478,861 | 662,000 | 431,565 |
| EXPENDITURES: | | | | | | |
| 432. Snow Removal | 48,552 | 46,919 | 10,627 | 30,000 | 65,000 | 65,000 |
| 35-432.245. Snow Removal Salt | 48,552 | 46,919 | 10,627 | 30,000 | 65,000 | 65,000 |
| 433. Traffic Control | 8,584 | 5,573 | 10,666 | 12,300 | 12,000 | 12,000 |
| 35-433.362. Traffic Signals | 8,584 | 5,573 | 10,666 | 12,300 | 12,000 | 12,000 |
| 434. Street Lighting | 137,991 | 146,859 | 84,816 | 134,000 | 140,000 | 136,000 |
| 35-434.361. Electric | 137,991 | 146,859 | 84,816 | 134,000 | 140,000 | 136,000 |
| 438. Streets & Bridges | 70,000 | 231,496 | 32,967 | 32,967 | 445,000 | 388,000 |
| 35-438.600. Capital Construction | - | - | - | - | 250,000 | 250,000 |
| 35-438.700. Capital Equipment | 70,000 | 231,496 | 32,967 | 32,967 | 195,000 | 138,000 |
| TOTAL EXPENDITURES | 265,128 | 430,847 | 139,076 | 209,267 | 662,000 | 601,000 |
| | | | | | | |
| Surplus (Deficit) | 216,117 | 65,201 | 339,121 | 269,594 | - | (169,435) |
| | | | | | | |
| Fund Balance at Beginning of Year | 439,346 | 655,463 | 720,665 | 720,665 | 720,665 | 990,259 |
| | | | | | | |
| Fund Balance at End of Year | 655,463 | 720,665 | 1,059,785 | 990,259 | 720,665 | 820,824 |

HIGHWAY AIDE – EQUIPMENT FUND BALANCE

| Equipment Fund Balance: | 2018 Actuals | 2019 Actuals | 2020 Projected | 2021 Budget |
|---|-------------------------|-------------------------|---------------------------|------------------------|
| Beginning Equipment Balance | 98,431 | 124,066 | 139,458 | 52,763 |
| Add: Current Year Allocation (20% Allocation) | 95,635 | 97,888 | 95,272 | 85,881 |
| Less: Equipment Expenditures | (70,000) | (82,496) | (181,967) | (138,000) |
| Ending Equipment Balance | 124,066 | 139,458 | 52,763 | 644 |

The Municipal Liquid Fuels Program allows 20% of the annual allocation from the state can be used to purchase equipment. We utilize these monies to replace Highway and Road Vehicles when they get to the end of their useful life. We are allowed to carry forward any unspent monies each year. Based on 2020 expenditures and 20% of our 2021 annual allocation, we expect to have approximately \$138,000 available for equipment in 2021.

APPENDIX A – BUDGET REQUESTS BY DEPARTMENT

The following pages include detailed budget requests by:

1. Fire Services Department
2. Eastern Salisbury Fire Department
3. Western Salisbury Fire Department
4. Police Department