

# **SALISBURY TOWNSHIP**

LEHIGH COUNTY, PENNSYLVANIA



## **2022 BUDGET**

## 2022 BUDGET – Table of Contents

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## A SHORT HISTORY OF SALISBURY TOWNSHIP

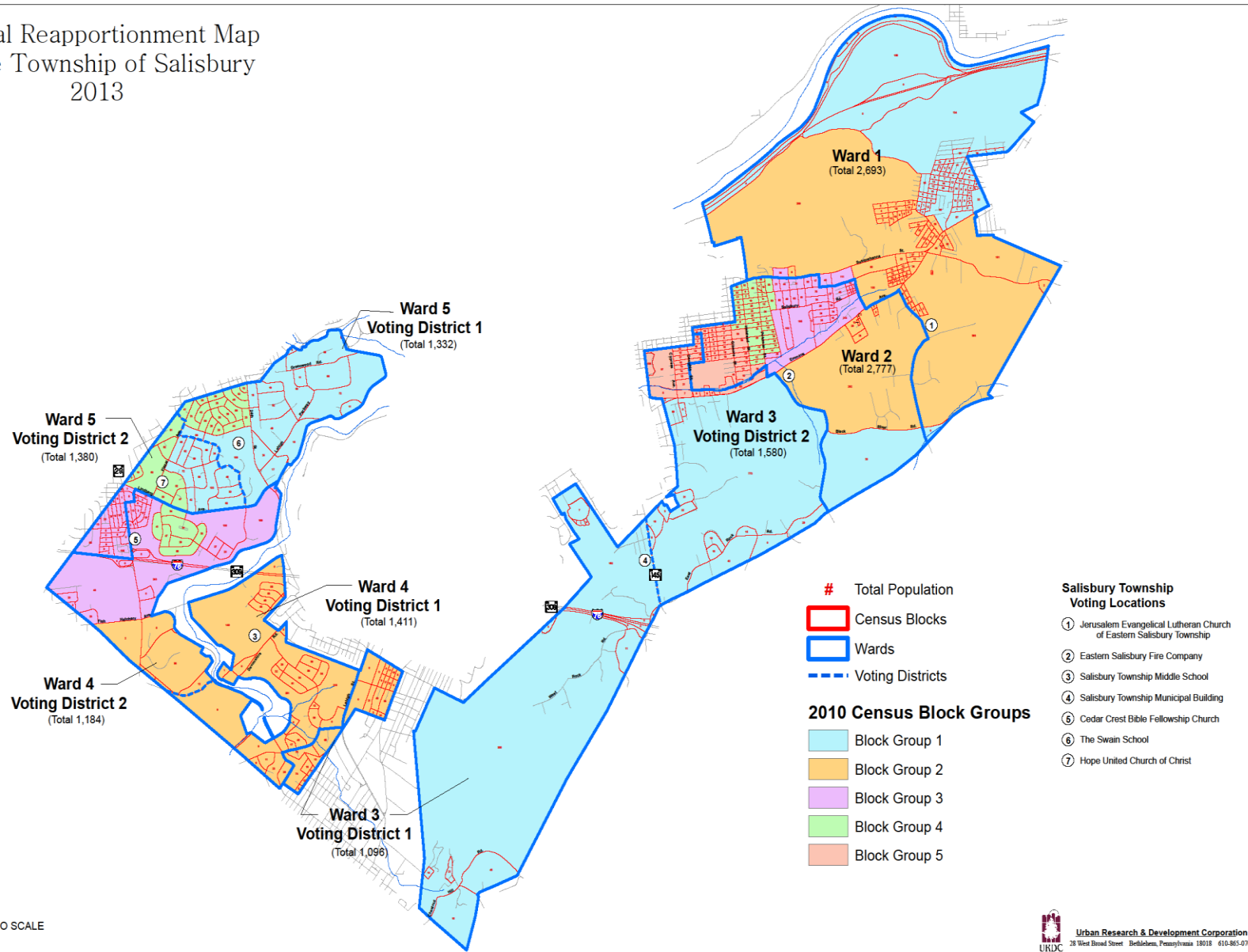
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers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

Without a doubt, the COVID-19 Pandemic shone a bright light on the value of and need for high-quality government services and the ability to change course as needed. Because of the economic uncertainties, going into 2021, our plan was to maintain high quality services to residents without increasing taxes. This has been a challenge with rising inflation and an increase in community needs including but not limited to increased community policing needs, infrastructure needs, maintaining and improving our parks, township building repairs and maintenance and major capital improvements needed. Thankfully, the Township received monies from the State and Federal Government to help cover lost revenue and many unexpected COVID costs over the past two years and recently, received Federal ARPA funds totaling \$1.45 Million. As we look to 2022 and beyond, we realize we have many challenges to face and the budget is a critical tool in determining where to invest our resources and how we are able to meet these upcoming challenges.

### **▪ POLICE DEPARTMENT**

- In 2020, the Chief of Police retired and we were able to replace this important position from within the organization. Since this transition, we have not filled the Sargent position left vacated with the promotion and one patrol officer resigned in 2021 that will need to be filled. We are looking to promote one officer to the Sergeant position and higher two Patrol Officers by the end of 2021. In addition, we negotiated a new Police Collective Bargaining Agreement effective 1/1/2021 with increases to salary and benefits higher than built into the 2021 budget. With these changes, we have figured out the cost to fill all open vacancies and cover the increase in salaries and benefits will need to be covered by a tax increase of .25 mills.

### **▪ IMPROVING PARKS AND ROADS**

- For many years, we made the decision to delay replacing major fixed assets, equipment, and tools in the Public Works Department and instead have invested monies into repairing and maintaining aging equipment. In addition, we have invested in cheap equipment sometime to the detriment of the Department. For the last several years, the Public Works department has not been fully staffed and Parks, roads, and other areas have suffered because of this. With new leadership in the Department, the Public Works Director has filled vacant positions and developed a plan over the next several years related to maintenance of the Township Buildings, improving and maintaining Township Parks, and improving and maintaining township roads. Some of these areas have been ignored for several years and our biggest challenge will be to prioritize what gets done and what has to wait since we will need to figure out how to pay for everything over the next several years.

▪ **TECHNOLOGY NEEDS:**

- As the world of technology continues to evolve, we have determined that the increasing needs of the Township cannot be fully covered by utilizing a third-party contract that provides us with limited help desk and infrastructure support. We have determined that we need a full-time in-house employee to tackle the ever changing and growing technology needs of the Township. For instance, two staff from the Police Department have dedicated at least half of their time to technology challenges and have not been able to do the job they were hired to do. In addition, without enough IT resources, we have been unable to implement new technologies that will benefit the Township. We have built in a new IT specialist position in the 2022 budget to help tackle the following technology projects of the township:
  - Implement Body Cameras for the Police Department.
  - Improve the Security of the Township servers and data from Cyber attacks
  - Implement a new GIS System which will impact all departments (Administration, Public Works, and the Police Department).
  - Implement new Fiber Internet services with RCN.
  - Migrate Email and other technology services to the cloud.
  - Stabilize the Infrastructure of the Township.

Therefore, we are proposing to include the addition of an In-House IT position in this 2022 Budget, with the intention that we will no longer need to contract for managed network services by a third-party vendor. The net annual budget increase of this change is approximately \$70k.

▪ **COMMUNITY DEVELOPMENT:**

- We hired a part-time code enforcement person in 2020 but have determined that we are unable to get everything done that is needed with a part-time person. We are proposing eliminating the Part-time position and would like to hire a full-time Code enforcement/Rental Inspector instead. This will allow us to get caught up on the Rental Inspection program implemented in 2021 and increase code enforcement activities for the Township. This proposed change will cost the Township approximately \$60k.



▪ **WATER, SEWER AND REFUSE RATES:**

- We are waiting to hear from Lehigh County Authority (LCA) on plans for 2022 water and sewer rates. If LCA increases rates billed to the Township, we will need to pass on this increase to residents. As of now, we are not proposing a water or sewer increase. We have budgeted a small deficit in each fund mainly due to Capital Projects and a utility vehicle to be replaced in 2022. The projects and vehicle will be covered from capital reserves.
- **Refuse/Recycling Fund:**  
We renewed our contract with Republic Services in 2021 and added Electronic Recycling to our Contract. Because of the new contract with Republic, we increased quarterly rates to residents by a large amount in 2021 with the intent to maintain that rate in 2022 and 2023.

▪ **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. We moved to a “stipend budget” model in 2021 which would allow us to pay the Fire Companies a lump sum and if they did not spend all of their allotted Stipend, we would earmark this amount for them to be used in the future. In 2021, Western and Eastern Salisbury Fire Departments were able to utilize this new system and carry forward a balance into future years. We believe this promotes thoughtful spending while incentivizing each Department to spend less if possible.
- The Fire Apparatus Replacement Plan has been revised and each Fire Department have understood that our capital plan is to keep Fire Apparatus as long as reasonably possible. The plan provides some flexibility for timing of purchases and we continue to monitor the plan and revise as needed. In the past, we have budgeted to space out the equipment so we have enough money available at the time of replacement. We have determined that we can save more money if we plan to replace two pieces in one year so we have revised the plan to reflect this.

▪ **GENERAL FUND- CAPITAL REPLACEMENT PLAN:**

- In 2019, we created a separate Capital Fund for the General Fund help identify operational needs separate from Capital and to clearly identify what we are spending each year in Capital. In addition, we continue to update our 10-year Capital Replacement Plan for all departments to help us identify what are future Capital

needs are. In the past, we have taken a pay-as-you-go approach for capital which translated to utilizing reserves to cover Capital Needs or resulted in the Township taking out debt to pay for Capital needs. We believe this approach cannot continue and we are proposing an increase in Tax millage in 2022 to be earmarked for Capital needs. Based on our 10-year replacement plan, we believe we need to set aside at least \$300k annual for Capital. A tax increase of .25 mills in 2022 will provide us with \$318k of additional Tax revenue. We also anticipate a surplus of approximately \$500k from 2021 that will be transferred to Capital Reserves. With the current balance in Capital reserves, the amount to be transferred in 2021, and the future plan, we believe we will be able to cover future Capital needs without having to worry about how we will cover it. We will continue to update the Capital Replacement Plan every year and determine if we need to revise the tax millage set aside for Capital.

▪ **SALARY AND BENEFITS:**

- Most salary increases are based on current Collective Bargaining Agreements. Administrative Staff follow the Public Works contract so all full-time non-Uniformed staff will receive 3.75% increases to salaries while the Police Department negotiated a 3.5% salary increase in 2022. All full-time staff under the defined benefit pension plan will continue to contribute into the plan. In 2022, non-uniformed employees will contribute 2.5% (up from 2.0% in 2021) of their salary and Uniform employees will contribute 3.04% of their salary (no change over 2021).
- We expect to receive our 2022 Health Insurance rates on October 8<sup>th</sup>. We have built in an increase of 5% in the initial draft budget based on recommendations from our consortium. Non-Uniformed employees bi-weekly contributions increased by \$5/pay for both Single and Family Coverage while Uniform Employees negotiated an increase of \$7.50/pay for single coverage and \$10/pay for Family Coverage. Uniform employees pay slightly less per pay than non-Uniform employees.
- Non-Uniform Pension costs calculated through the annual Minimum Municipal Obligation (MMO) filing decreased by approximately \$83k but Uniform Pension costs increased by approximately \$17k over 2021. Since we closed the Defined Benefit Plan and opened up a new Defined Contribution Plan at the end of 2020, we will continue to see a reduction of pension costs into the future. Pension costs are spread across all departments.

- No increases to all other employee benefit costs (this includes Life and disability insurance and workers compensation).
- **ARPA FUNDING:**
  - We were awarded \$1.45 Million from the Federal Government under the American Rescue Plan Act which provides for 50% in 2021 and the remaining 50% in 2022. We have three years to spend this money but the money is restricted and only able to be spent on specific items. If you are able to show lost revenue in 2021 due to COVID-19, we are able to spend any lost revenue as needed. In addition, we are able to spend the money on “Infrastructure Projects” which consist of Stormwater, Sewer system, or Water system projects. We have calculated lost revenue of approximately \$900k. The remaining \$550k will be utilized for a stormwater project at Laubach Park. We will recognize a portion of the ARPA money in 2021 and the remaining amount in 2022.
- **HIGHWAY AIDE FUND:**
  - As of January 1, 2021, we accumulated a fund balance of approximately \$1 million. We decided to start utilizing some of this balance on major road construction projects. We put out several large projects for bid in 2021 and will spend over \$600k of reserves on several major road projects in 2021. We have decided to budget for an additional \$350k of major road projects in 2022.
- **DEBT REFINANCING:**
  - In 2021, we took advantage of low interest rates by refinancing our 2016 Bond with Neff’s National Bank. We refinanced into a 15-year note with a fixed interest rate of 1.75%. During the refinance, we decided to take on an additional \$850k for Water Fund Projects and \$600k for General Fund Capital Projects. We have built in this additional debt financing in the 2022 budget.

## BUGET TIMELINE

<b>2022 Budget Preparation Schedule</b>	
<b>Friday, July 16</b>	Send out Budget Instructions and forms to all Department Heads
<b>Thursday, July 22</b>	Kick off Budget Process at BOC Workshop with intial Budget Timeline.
<b>Friday, August 13</b>	Finance Director and Department Heads will complete their line item budget request with justifications/descriptions.
<b>August 16 - 27</b>	Finance Director, Township Manager, and Assistant Township Manager will meet with each Department Head to discuss 2022 initial budget requests.
<b>Monday, August 30</b>	Finance Director will develop first draft of 2022 budget and distribute to Township Manager and Assistant Township Manager for review.
<b>September 2 - 11</b>	Finance Director will meet with Township Manager and Assistant Township Manager to review first draft of budget.
<b>Friday, September 18</b>	Finance Director will make any necessary revisions to budget after review with Township Manager. Follow up with any Department Heads (as necessary).
<b>Friday, October 8</b>	Finance Director will distribute First Draft of Budget to all Commissioners.
<b>Thursday, October 14</b>	Finance Director will lead budget discussion at BOC Workshop Meetings. Public Works Director will present their budget requests to the Board of Commissioners.
<b>Thursday, October 28</b>	Police Department will present their budget requests to the Board of Commissioners.
<b>Wednesday, November 10</b>	First reading of Preliminary 2022 Proposed Budget during Regular BOC meeting, to be followed by *advertisement of "Tentative Budget". Fire Services Director, ESFD and WSFD will present budget requests to Commissioners.
<b>Tuesday, November 23**</b>	Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2022 Budget for adoption at the next Meeting.
<b>Thursday, December 9</b>	The Finance Director will present the 2022 Budget and Tax Ordinance for adoption.
<b>Tuesday, December 23</b>	The Finance Director will present the 2022 Budget and Tax Ordinance for adoption (If budget is NOT adopted on December 9th)
	*Budget must be advertised for 20 days before adoption
	**Board meeting will be held on the Tuesday before Thanksgiving

## 2022 COMBINED BUDGET BY FUND

	FUND										TOTAL
	General	Cap - General	Fire	Cap - Fire	Library	Water	Sewer	Refuse & Recycling	Debt	Highway	
<b>REVENUES:</b>											
REVENUE FROM OPERATIONS	8,399,815	0	375,360	0	78,000	2,208,420	2,126,360	1,946,680	0	435,972	15,570,607
TRANSFERS FROM OTHER FUNDS	561,150	1,858,997	0	59,135	0	0	0	0	190,000	0	2,669,282
GRANTS & CONTRIBUTIONS	1,416,942	0	0	0	0	0	0	0	0	0	1,416,942
REFUNDS OF PRIOR-YEAR EXP	700,000	0	0	0	0	850,000	0	0	0	0	1,550,000
USE OF PRIOR-YEAR RESERVES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,100</u>	<u>127,836</u>	<u>199,546</u>	<u>65,568</u>	<u>0</u>	<u>214,028</u>	<u>615,078</u>
<b>TOTAL REVENUE</b>	<u>11,077,907</u>	<u>1,858,997</u>	<u>375,360</u>	<u>59,135</u>	<u>86,100</u>	<u>3,186,256</u>	<u>2,325,906</u>	<u>2,012,248</u>	<u>190,000</u>	<u>650,000</u>	<u>21,821,909</u>
<b>EXPENDITURES:</b>											
OPERATING EXPENSES	8,960,923	0	252,430	0	86,100	1,957,256	1,771,906	1,839,248	0	213,000	15,080,863
TRANSFERS TO OTHER FUNDS	1,779,000	190,000	59,135	0	0	194,000	194,000	173,000	0	0	2,589,135
DEBT SERVICE	0	0	0	59,135	0	0	0	0	190,000	0	249,135
CAPITAL EXPENSES	0	1,668,997	0	0	0	1,035,000	360,000	0	0	437,000	3,500,997
TRANSFERS TO RESERVES	<u>337,984</u>	<u>0</u>	<u>63,795</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>401,779</u>
<b>TOTAL EXPENSES</b>	<u>11,077,907</u>	<u>1,858,997</u>	<u>375,360</u>	<u>59,135</u>	<u>86,100</u>	<u>3,186,256</u>	<u>2,325,906</u>	<u>2,012,248</u>	<u>190,000</u>	<u>650,000</u>	<u>21,821,909</u>

Each Fund must have a zero balanced budget. Any budgeted surplus will be transferred into reserves and any budgeted deficit will be covered by prior year reserves. The Detail by each Fund summarized above is included in the following pages.

## **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

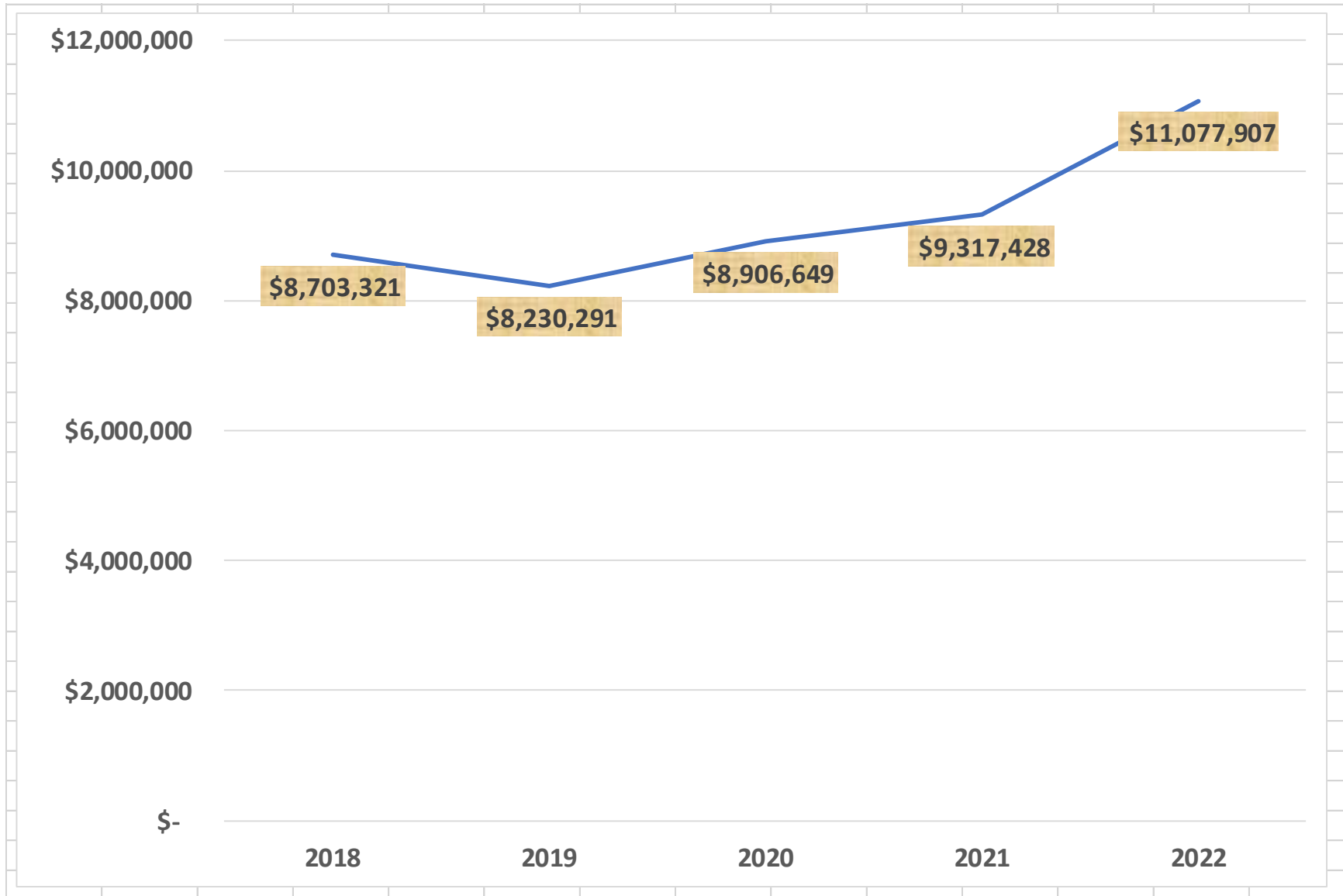
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

## GENERAL FUND REVENUE BY CATEGORY

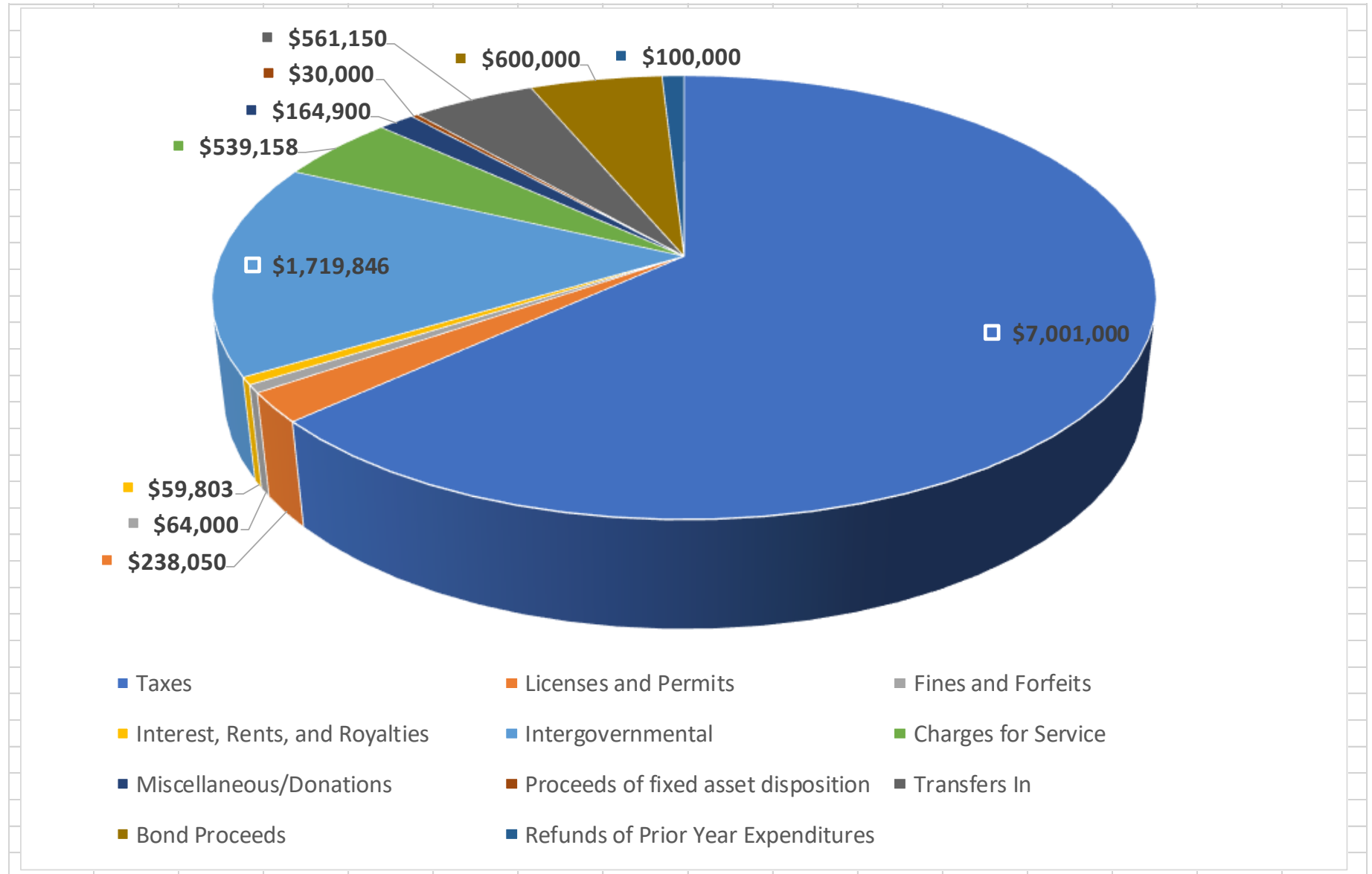
Category	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
301. Property Taxes	2,505,272	2,490,166	2,717,547	2,688,000	3,331,000
310. Local Enabling Taxes	3,481,095	3,555,726	3,547,769	3,680,000	3,670,000
321. Business Licenses & Permits	244,361	243,065	232,629	231,000	232,000
322. Non-Business Licenses & Permit	25,178	5,825	5,078	9,355	6,050
331. Fines	63,094	61,080	50,728	61,000	64,000
341. Interest	50,186	57,076	66,897	19,200	12,500
342. Rents & Royalties	69,222	70,059	73,640	70,808	47,303
351. Federal Grants	3,600	2,225	6,805	525	1,000
354. State Grants	736,686	124,926	374,851	454,931	1,260,942
355. State-Shared Revenue	439,444	466,708	470,983	442,092	457,904
359. In Lieu Of Taxes	67,000	67,000	75,000	85,000	90,000
360. Service Fees	122,767	141,013	137,339	155,200	167,200
361. Review Fees	103,487	154,776	158,787	150,300	160,300
362. Public Safety Fees	176,095	262,597	190,214	150,580	181,500
363. Snow Removal	2,012	1,797	2,034	2,095	2,158
364. Sanitation Fees	1,990	0	126	1,000	1,000
365. Membership Fees	20,692	12,641	23,651	23,000	23,000
367. Recreational User Fees	2,175	2,125	1,850	5,200	4,000
380. Miscellaneous	28,604	31,828	20,300	13,785	9,900
387. Contributions	65,075	65,652	76,847	65,050	65,000
391. Asset Disposal	58,327	0	23,267	46,000	30,000
392. Interfund Transfers	319,329	348,351	541,527	498,101	561,150
393. Prior Year Proceeds	0	0	0	0	600,000
395. Prior Year Exp	117,631	65,655	108,781	465,206	100,000
<b>GRAND TOTALS</b>	<b>\$8,703,321</b>	<b>\$8,230,291</b>	<b>\$8,906,649</b>	<b>\$9,317,428</b>	<b>\$11,077,907</b>

## GENERAL FUND HISTORICAL TOTAL REVENUE





## GENERAL FUND REVENUE- BY SOURCE



## GENERAL FUND EXPENDITURES – SUMMARY

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Expenditure</b>					
400. Legislative	17,142	17,998	17,452	19,335	19,095
401. Executive	285,293	250,302	532,865	500,326	354,894
402. Finance	185,958	185,816	293,829	317,298	324,470
403. Tax Collection	58,241	58,868	60,641	61,376	62,295
404. Legal	87,021	109,353	143,101	148,000	120,500
406. Personnel Admin	52,858	64,641	44,455	23,790	13,000
407. Information Technology (IT)	38,642	57,342	42,080	37,500	230,933
408. Engineering	78,440	134,503	115,441	120,000	120,000
409. Buildings & Plant	164,881	146,535	187,343	212,086	194,645
410. Police	2,462,390	2,243,594	3,293,801	3,426,775	3,572,986
411. Fire	165,550	156,277	210,067	201,847	220,140
413. Code Enforcement	144,741	231,817	144,237	89,632	0
414. Planning & Zoning	152,737	193,852	185,681	211,000	465,407
415. Emergency Management	8,190	7,013	19,420	7,951	7,000
430. DPW	1,170,549	1,132,220	2,210,918	2,299,936	2,438,672
433. Traffic Control	8,752	9,333	7,530	11,879	39,000
436. Storm Sewers	60,057	93,529	45,484	61,650	91,800
437. Tools & Machinery	50,971	66,893	60,375	90,000	85,000
438. Streets & Bridges	174,192	314,461	194,805	230,000	240,000
439. Capital	11,932	0	0	0	0
451. Recreation Admin	1,467,080	40,602	33,929	65,300	81,500
452. Participant Recreation	40,818	40,226	23,692	29,296	53,586
455. Shade Trees	0	0	0	0	12,000
461. Environmental Advisory	706	0	0	750	800
465. Contributions	57,600	63,635	20,936	21,875	22,000
474. Other Expenditures	1,313	0	0	1,555	1,600
480. Fees & Miscellaneous	122	1,591	133	647	0
486. Insurance	314,908	339,215	206,852	186,190	189,600
487. Employee Benefits	1,794,126	2,054,164	14,508	0	0
491. Prior Year	0	1,618	2,293	0	0
492. Interfund Transfers	239,867	804,333	443,777	497,774	1,779,000
<b>Total Expenditure</b>	<b>9,295,077</b>	<b>8,819,732</b>	<b>8,555,645</b>	<b>8,873,768</b>	<b>10,739,923</b>
<b>Net Surplus (Deficit)</b>	<b>(\$9,295,077)</b>	<b>(\$8,819,732)</b>	<b>(\$8,555,645)</b>	<b>(\$8,873,768)</b>	<b>(\$10,739,923)</b>

## **GENERAL FUND - DEPARTMENT BUDGETS**

### **PURPOSE**

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

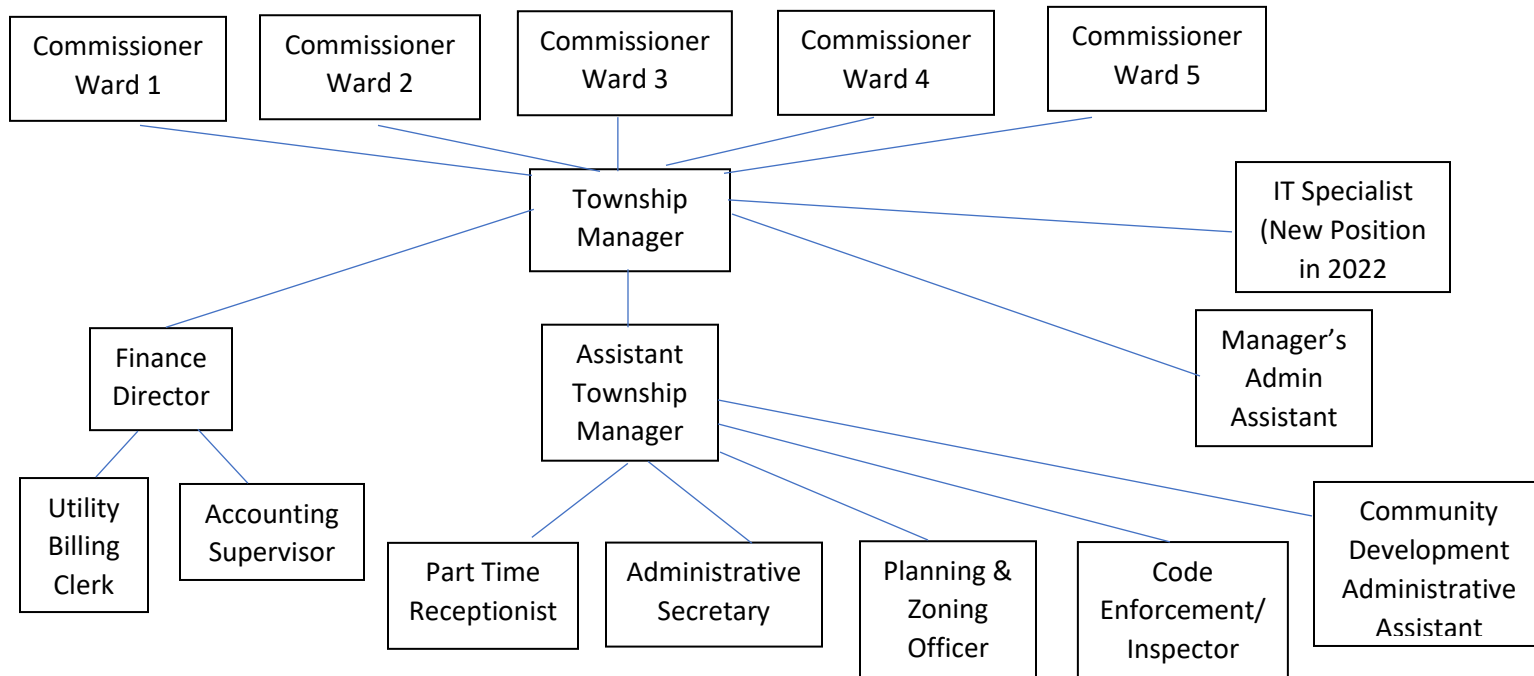
1. Department List of Services.
2. Department Summary of Budgeted Expenditures.
3. Department Highlights.
4. Department Staffing.
5. Recent Accomplishments.
6. Department Challenges.
7. Department Goals.

# GENERAL GOVERNMENT

## 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 2021



Continued to increase the number of online bill payers through Xpress Bill Pay. This has reduced the amount of traffic of residents coming into the building and significantly reduces the amount of time it takes to process payments.



We went back to in-person Board meetings for anyone to attend in person.



We did not increase taxes in 2021 but continued to provide quality services to our residents.



Improved communication to residents through improved and timely email correspondence on key events/happenings in the township.



## 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 reduced an administrative position after a retirement to save money but continue to see an increase in call volume into the Township on many different issues ranging from resident complaints, to general questions. We are using a Public Works employee to help with Building Maintenance as well as his job with the Utility Department. We will continue to utilize technology to improve services provided to Residents but also realize that some Residents need communicated to in different ways. We have to figure out how to get information out to all residents using all methods.

## GENERAL GOVERNMENT GOALS

- ✓ Increase the number of online utility bill payers by an additional 10%.
- ✓ Contract with Collection agency (Portnoff) to decrease outstanding receivables over 180 days by 20% by the end of 2022.
- ✓ Hire a new IT specialist to help meet all of the current and future technology needs of the Township.
- ✓ Improve Cyber Security of IT network by upgrading fire walls, replacing aging servers, and move some software into the cloud and off of in-house servers making the township vulnerable for cyber-attacks.

- ✓ Implement a new GIS (Mapping and Geographic Information System) to assist with the management of the township roads, water and sewer systems, manage park reservations, and much more.
- ✓ Negotiate a new Public Works Collective Bargaining Agreement that expires December 31, 2022 that satisfies both sides.
- ✓ Implement a new VOIP phone system Township wide.
- ✓ Continue to improve Communication to Residents on important Township events and messaging.
- ✓ Replace Administrative Building and Public Works HVAC units with more efficient cost saving systems.
- ✓ Develop a maintenance plan for all Township buildings to ensure preventative maintenance is kept up and a replacement schedule is developed.

## LEGISLATIVE DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>400. Legislative</b>					
01-400.113. Commissioners	13,000	12,800	13,000	13,000	13,000
01-400.161. Social Security Tax	-	-	956	995	995
01-400.200. Volunteer & Public Events	651	1,764	34	1,742	1,500
01-400.240. Supplies	221	164	187	318	300
01-400.420. Dues/Subscriptions/Memberships	3,270	3,270	3,275	3,280	3,300
<b>Total 400. Legislative</b>	<b>17,142</b>	<b>17,998</b>	<b>17,452</b>	<b>19,335</b>	<b>19,095</b>

## BUDGET HIGHLIGHTS

All Board of Commissioner costs are recorded under this department. Public Events covers volunteer dinner, annual staff appreciation, and any other event to show appreciation to staff or the public.

## EXECUTIVE DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>401. Executive</b>					
01-401.121. Manager	44,791	46,471	48,398	49,830	51,698
01-401.122. Assistant Manager	-	-	91,203	93,900	-
01-401.141. Clerical--Full Time	109,423	114,024	119,881	92,791	96,253
01-401.149. Clerical--Part Time	18,613	25,204	26,806	-	18,720
01-401.156. Insurance - Health	-	-	77,752	89,432	43,316
01-401.158. Insurance - Life & Disability	-	-	2,079	1,704	1,214
01-401.160. Pension	-	-	67,586	89,828	54,742
01-401.161. Social Security Tax	-	-	22,055	18,094	12,750
01-401.162. Insur - Workers Comp	-	-	699	678	451
01-401.171. HRA Employee Reimbs	-	-	1,005	625	350
01-401.212. Newsletter	5,617	5,650	5,682	5,198	4,400
01-401.231. Vehicle Fuel	1,702	939	608	1,000	1,000
01-401.240. Office Supplies	3,771	2,929	3,231	3,000	3,000
01-401.251. Vehicle Maintenance	170	-	-	-	-
01-401.260. Minor Equipment & Small Tools	90	100	-	-	-
01-401.312. Consulting Services	2,920	2,780	3,502	3,360	3,400
01-401.315. General Services	8,831	7,998	8,583	8,000	8,000
01-401.320. Telephone	16,293	16,333	16,669	15,200	28,800
01-401.325. Postage	8,403	8,654	8,918	9,000	9,000
01-401.341. Advertising	2,813	4,030	12,999	5,000	5,000
01-401.342. Printing	373	239	1,297	500	500
01-401.343. Right-to-Know Request Fees	-	228	-	-	-
01-401.375. Equip Maint & Lease Agreements	11,871	11,317	9,768	9,000	9,000
01-401.420. Dues/Subscriptions/Memberships	2,880	2,542	3,840	3,877	3,000
01-401.421. Training	1,732	698	304	309	300
<b>Total 401. Executive</b>	<b>240,293</b>	<b>250,137</b>	<b>532,865</b>	<b>500,326</b>	<b>354,894</b>

## EXECUTIVE DEPARTMENT BUDGET HIGHLIGHTS

All Costs related to General Township matters or costs to support the Township Manager is recorded under this department. The staffing for this department consists of the Township Manager, two full-time administrative assistants, and a part-time receptionist. The Assistant Manager was moved back into Community Development Department in 2022 which is where he spends most of his time. Clerical – Full Time is lower in 2021 and 2022 because we moved a full-time administrative staff into the Utility Billing clerk position that became vacant after a retirement in the beginning of 2021. We did not replace the vacant Part-time secretary in the front office in 2021 but plan to in 2022. Telephone costs will increase in 2022 because of the township needing to upgrade the phone system at the end of 2021. We will be leasing new phones which will reduce the need for an initial significant outlay but will cost more in monthly service costs. All other budgets are in line with previous years.

## FINANCE DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>402. Finance</b>					
01-402.122. Finance Director	84,857	92,046	98,224	101,437	105,241
01-402.123. Accounting Supervisor	69,302	75,134	80,020	82,387	85,477
01-402.156. Insurance - Health	-	-	35,870	35,692	36,940
01-402.158. Insurance - Life & Disability	-	-	1,196	1,196	1,200
01-402.160. Pension	-	-	47,864	65,628	62,937
01-402.161. Social Security Tax	-	-	13,966	14,063	14,590
01-402.162. Insur - Workers Comp	-	-	524	496	515
01-402.171. HRA Employee Reimbs	-	-	250	250	250
01-402.240. Supplies	2,751	2,546	1,713	1,800	1,800
01-402.260. Minor Equipment & Small Tools	-	781	366	130	1,000
01-402.311. Auditing & Accounting Services	26,400	12,000	12,000	11,200	11,600
01-402.320. Telephone	714	759	659	388	520
01-402.420. Dues/Subscriptions/Memberships	569	727	762	700	700
01-402.421. Training	636	740	416	473	500
01-402.460. Conferences	-	1,083	-	1,458	1,200
<b>Total 402. Finance</b>	<b>185,229</b>	<b>185,816</b>	<b>293,829</b>	<b>317,298</b>	<b>324,470</b>



## FINANCE DEPARTMENT BUDGET HIGHLIGHTS

All costs related to the Finance Department (excluding costs related to billing for water, sewer, and Refuse) are recorded in the General Fund Finance Department. The Department is staffed by the Finance Director and the Finance Supervisor. All Finance Department costs are in line with previous years.

## TAX COLLECTION DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>403. Tax Collection</b>					
01-403.114. Tax Collector	10,000	10,000	10,385	10,000	10,000
01-403.161. Social Security Tax	-	-	765	765	765
01-403.240. Supplies	169	249	149	600	600
01-403.325. Postage	3,468	2,623	3,667	3,600	3,600
01-403.353. Tax Collector's Bond	566	566	566	566	570
01-403.420. Dues/Subscriptions/Memberships	90	80	-	-	-
01-403.452. EIT Collection Fee	29,658	31,074	31,377	31,980	32,110
01-403.453. LST Collection Fee	11,216	11,092	10,499	10,575	11,250
01-403.454. Real Estate Tax Collections	3,074	3,185	3,233	3,290	3,400
<b>Total 403. Tax Collection</b>	<b>58,241</b>	<b>58,868</b>	<b>60,641</b>	<b>61,376</b>	<b>62,295</b>

## TAX COLLECTION DEPARTMENT BUDGET HIGHLIGHTS

The Tax Collector retired in 2020 before the end of her term so the Board named the new Tax Collector in 2021. The Tax Collector office is separate from the Township but the Township provides office space for the Tax Collector. The Tax Collector office hours have changed and the Township does not provide support to the Tax Office if the Tax Collector is not available. All costs related to the collection of Township taxes are recorded under this department. The Tax Collector increased the budget for supplies and equipment to get started but all other costs are in line with previous years.

## LEGAL DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>404. Legal</b>					
01-404.310. Township Solicitor	69,712	80,951	76,777	75,000	60,000
01-404.314. Special Legal & Consulting Svc	272	483	494	13,000	500
01-404.318. Reimbursable Legal Services	16,270	27,919	65,831	60,000	60,000
<b>Total 404. Legal</b>	<b>86,254</b>	<b>109,353</b>	<b>143,101</b>	<b>148,000</b>	<b>120,500</b>

## LEGAL DEPARTMENT BUDGET HIGHLIGHTS

The legal department represents all general legal matters involving the township solicitor. Any legal fees related to a project are billed to the individual and are recorded as reimbursable. This line item should match reimbursable legal fee revenue. Special Legal Services increased in 2021 due to arbitration costs for the Police Collective Bargaining Agreement.

## PERSONNEL ADMIN DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>406. Personnel Admin</b>					
01-406.171. HRA Employee Reimbs	4,192	8,666	-	-	-
01-406.172. Retirement Incentive Pmts	28,160	30,720	13,080	2,700	-
01-406.240. Supplies & Minor Equipment	149	623	668	476	500
01-406.314. Special Legal & Consult'g Svcs	5,402	17,783	23,408	14,732	10,000
01-406.315. General Services	12,492	4,521	5,254	5,017	1,500
01-406.341. Advertising	2,317	2,328	2,045	865	1,000
<b>Total 406. Personnel Admin</b>	<b>52,712</b>	<b>64,641</b>	<b>44,455</b>	<b>23,790</b>	<b>13,000</b>

## PERSONNEL ADMIN BUDGET HIGHLIGHTS

All Employee specific benefit costs are recorded under the department of each employee. All general HR related costs are recorded under this Department. All retirement Incentive payments ended in March 2021. Special Legal & Consulting budget includes monies

for legal fees associated with Collective Bargaining Agreements and annual expenses related to the management of our newly created (started in 2019) Non-Uniform Defined Contribution Plan. All Job advertising/posting costs are included in this department.

**INFORMATION TECHNOLOGY (IT) DEPARTMENT BUDGET**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>407. Information Technology (IT)</b>					
01-407.123. IT Specialist	-	-	-	-	88,188
01-407.156. Insurance - Health	-	-	-	-	30,940
01-407.158. Insurance - Life & Disability	-	-	-	-	516
01-407.160. Pension	-	-	-	-	7,055
01-407.161. Social Security Tax	-	-	-	-	6,746
01-407.162. Insur - Workers Comp	-	-	-	-	238
01-407.171. HRA Employee Reimbs	-	-	-	-	250
01-407.261. Computer Equip & Software	8,926	22,906	11,809	8,500	25,000
01-407.319. Computer Maint & Support	29,716	34,436	30,271	29,000	67,000
01-407.421. Training	-	-	-	-	5,000
<b>Total 407. Information Technology (IT)</b>	<b>38,642</b>	<b>57,342</b>	<b>42,080</b>	<b>37,500</b>	<b>230,933</b>

**IT DEPARTMENT BUDGET HIGHLIGHTS**

We have made the decision to hire an IT specialist to manage our Information Technology needs and not outsource these services to a company as done in years past. We believe having this expertise in house and available 40 hours per week is needed to keep up with the current and future technology needs of the Township. We will keep our current contractor until March as we onboard the new employee.

**ENGINEERING DEPARTMENT BUDGET**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>408. Engineering</b>					
01-408.313. Township Engineer	8,758	21,975	18,781	60,000	60,000
01-408.318. Reimbursable Engineering Svcs	69,339	112,528	96,660	60,000	60,000
<b>Total 408. Engineering</b>	<b>78,097</b>	<b>134,503</b>	<b>115,441</b>	<b>120,000</b>	<b>120,000</b>

**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 Commission and Zoning and Hearing Board 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 billed to the individual. This line item agrees to Reimbursable Engineering Revenue line item.

## BUILDINGS & PLANT DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>409. Buildings &amp; Plant</b>					
01-409.144. Maintenance Custodian	51,807	55,810	59,715	61,485	63,791
01-409.156. Insurance - Health	-	-	5,750	6,000	6,000
01-409.158. Insurance - Life & Disability	-	-	507	518	523
01-409.160. Pension	-	-	16,618	21,233	21,051
01-409.161. Social Security Tax	-	-	5,764	4,704	4,907
01-409.162. Insur - Workers Comp	-	-	4,146	4,061	3,623
01-409.192. Work Boot & Clothing Allowance	250	275	300	300	350
01-409.230. Heating Fuel	36,038	25,973	18,656	20,000	20,000
01-409.232. Generator Fuel	285	1,217	-	1,652	1,800
01-409.240. Supplies	5,836	6,008	14,525	10,000	10,000
01-409.260. Minor Equipment & Small Tools	-	1,167	31	1,000	1,000
01-409.320. TELEPHONE	110	614	594	333	500
01-409.361. Electric	28,781	27,770	26,239	28,700	29,000
01-409.366. Water	2,323	2,241	2,135	2,100	2,100
01-409.373. Facilities Maintenance	13,329	25,461	32,364	50,000	30,000
01-409.600. Capital Construction	29,024	-	-	-	-
<b>Total 409. Buildings &amp; Plant</b>	<b>167,782</b>	<b>146,535</b>	<b>187,343</b>	<b>212,086</b>	<b>194,645</b>

## 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. The Public Works Department hired an Equipment Operator with a lot of experience in facilities maintenance. We are utilizing this employee to be able to tackle many Buildings maintenance and replacement needs and will save a significant amount of money by not having to pay a contractor for some replacement projects. In the Capital Budget, we will be replacing the HVAC system in both the Administrative and Public Works building in addition to many other building maintenance projects to be tackled over the next several years. Some of the building maintenance work has been put off for too long and is finally getting addressed in 2021 and 2022.

## **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 MAJOR ACCOMPLISHMENTS IN 2020**



The Department operated within their approved budget while asked to take on additional responsibilities.



Maintained necessary coverage and staffing levels while accomplishing needed training and other requests while dealing with the challenge of having two staff vacancies throughout the year.



Started to develop a succession plan for possible upcoming retirements.



Continued to improve communication to residents by utilizing social media.



Traffic enforcement was expanded in 2020 and continued into 2021 as the Department continued to focus on traffic problems identified by a traffic study or by complaints brought to the Department by 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. We did not fill the open Sergeant position in 2021 and an additional Officer resigned in 2021 adding another vacancy. We are attempting to promote one to Sergeant and hire two officers (one to fill the vacancy and we believe another vacancy will open with the Sergeant promotion).

The other staffing challenge is ensuring that we have adequate coverage on the street while staff are out on leave, training, or are pulled into other arising needs. This creates a need to pay additional overtime to cover open shifts.

#### ❖ **GUN RANGE**

The Department needs access to a shooting range within the Township **solely** for Law Enforcement use. We have identified a location in the Township that we can use and we have budgeted monies in the Capital Budget to build a shooting range.

#### ❖ **POLICE RADIOS**

We have received notice from the county that we will need to replace all of our radios to a digital system. This will be a huge cost to the Township over the next several years. We will build this into the Capital Replacement plan.

## **POLICE DEPARTMENT GOALS**

- ✓ Maintain staffing and supervisory levels.
- ✓ 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.
- ✓ Continue to strengthen traffic enforcement by utilizing traffic impact studies and developing a systematic plan to address proper signage to assist with enforcement. In addition, use the finding of the study to determine other needs.
- ✓ Design and construct the shooting range in the identified location for qualification and training use.
- ✓ Establish a plan on how to utilize the additional space (NOTE: Magistrate lease ends in March 2022) for the Department. Determine what (if any) additional security measures will be needed. Finalize the construction plans in 2022 and start construction in 2023.
- ✓ Develop a succession plan for key staff that are nearing retirement. We believe that several staff will retire over the next five years.
  
- ✓ Implement the body cameras in 2022.

**POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>410. Police</b>					
01-410.122. Police Chief	104,067	118,743	114,788	117,328	121,434
01-410.130. Sergeants	262,632	228,192	186,435	195,560	305,160
01-410.131. Detective & Corporals	266,207	285,371	263,171	278,118	287,853
01-410.132. Police Officers	813,070	937,690	1,028,369	1,036,968	1,094,825
01-410.139. Police Officers - Part Time	39,696	10,800	12,473	14,465	15,000
01-410.140. Animal Control Officer	10,049	9,972	10,375	10,375	10,375
01-410.141. Clerical--Full Time	84,195	102,200	100,266	104,211	108,858
01-410.148. Crossing Guards	21,785	23,396	8,608	24,000	29,430
01-410.156. Insurance - Health	-	-	482,721	477,057	517,160
01-410.158. Insurance - Life & Disability	-	-	9,580	9,541	10,728
01-410.160. Pension	-	-	420,562	438,374	406,284
01-410.161. Social Security Tax	-	-	36,087	35,291	42,531
01-410.162. Insur - Workers Comp	-	-	92,519	83,264	84,240
01-410.171. HRA Employee Reimbs	-	-	2,076	2,750	3,350
01-410.181. Double Time	4,233	5,350	5,564	6,000	6,000
01-410.182. Longevity	16,880	18,080	15,360	15,760	22,000
01-410.183. Overtime	146,001	154,169	165,137	220,000	164,894
01-410.185. Holiday Pay	41,955	45,144	35,100	36,000	38,000
01-410.186. Shift Differential	14,610	15,705	12,947	13,000	13,000
01-410.187. College Credit Compensation	2,951	3,022	2,150	2,150	2,150
01-410.188. Court Time	11,966	11,562	7,529	8,000	9,000
01-410.189. K-9 Care Compensation	3,000	3,000	4,500	3,000	3,000
01-410.191. Uniform Maintenance Allowance	4,320	4,800	4,320	4,320	4,750
<b>Total 410. Police</b>	<b>1,847,614</b>	<b>1,977,194</b>	<b>3,020,636</b>	<b>3,135,532</b>	<b>3,300,022</b>

## **POLICE DEPARTMENT BUDGET HIGHLIGHTS – SALARY AND BENEFITS**

The Township negotiated a new Collective Bargaining Agreement with the Police effective 1/1/2021. The Agreement provided the Police Department with an annual cost of living increase to salaries of 3.50% in 2021 and 2022 and a 3.75% increase in 2023 and 2024. We budgeted 3% increases in the 2021 budget. In 2020, we promoted a Sergeant to Chief of Police but have not filled the Vacant Sergeant position. We are budgeting to fill this position in 2022. In addition, one Patrol Officer resigned last year and will be replaced by the end of the year. We anticipate hiring two Patrol officers with the assumption that one current officer will be promoted into the open Sargent position. 2022 total PD salaries have increase by \$191,910 or by 10.8% over 2021 projected. Filling the open vacant positions, we anticipate Overtime costs to decrease over 2021 projected however we understand the increased needs in the Township which will need to be covered by additional officer which will result in overtime pay. Due to the financial impact of the new Bargaining Agreement and the increased policing needs of the Township, we are proposing an increase in tax millage to cover these additional costs.

Health Insurance costs are projected to increase by 8.4% over 2021 because of an increase in Health Insurance premiums and adding two additional officers. All other employee benefit costs increased slightly.

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

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>410. Police</b>					
01-410.200. Community Programs & Events	2,252	1,672	3,398	3,500	4,200
01-410.205. Bike Patrol	-	-	-	1,500	2,500
01-410.210. QRS Supplies	13,117	10,813	25,613	12,500	15,700
01-410.215. K-9 Program	4,769	5,244	7,323	6,500	7,600
01-410.220. Specialized Programs	-	8,440	7,830	2,360	4,500
01-410.231. Vehicle Fuel	49,480	43,026	28,112	38,000	42,000
01-410.238. Uniforms	14,237	15,623	11,672	16,000	30,500
01-410.240. Office Supplies	3,972	3,856	6,121	4,000	4,800
01-410.241. Patrol Supplies	2,422	1,056	4,842	3,000	3,800
01-410.242. Firearms Supplies	10,729	11,358	12,098	10,850	11,800
01-410.243. Animal Control Supplies	677	522	923	800	1,500
01-410.250. Police Vehicles	68,491	-	-	-	-
01-410.251. Vehicle Maintenance	32,901	25,680	31,222	33,000	36,000
01-410.260. Minor Equipment & Small Tools	28,055	22,787	21,720	25,000	29,164
01-410.261. Comp Equip & SW--PD	26,498	13,163	13,354	13,000	-
01-410.315. General Services	6,672	6,588	6,964	7,000	4,000
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,000	10,000	10,000
01-410.319. Comp Maint & Support--PD	51,443	50,165	49,315	50,000	-
01-410.320. Telephone	9,886	10,999	10,594	14,105	15,600
01-410.342. Printing	780	1,922	1,032	2,000	2,700
01-410.375. Equipment Maintenance	8,033	3,847	6,193	5,000	9,600
01-410.420. Dues/Subscriptions/Memberships	2,200	1,177	3,952	4,628	5,000
01-410.421. Training	12,468	17,030	10,887	28,500	30,000
01-410.460. Conferences	1,080	1,702	-	-	2,000
01-410.700. Capital Equipment	211,534	(270)	-	-	-
<b>Total 410. Police</b>	<b>571,698</b>	<b>266,400</b>	<b>273,165</b>	<b>291,243</b>	<b>272,964</b>

## **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

Non-Salary budget decreased \$18,279 over 2021 projected (6.3% decrease). All IT Costs related to the Police Department will no longer be budgeted and recorded under the Police Department resulting in a total reduction of \$63k in the 2022 budget over 2021 Projected. All IT Costs will now be recorded in Department 407. Excluding IT costs, all other non-salary Police Department budget line items increased by \$44,721 (19.6% increase). The increase is due to either inflationary cost increases or an increase in needs over the prior year. We underspent in several line items in 2021. The largest budget increase is under Uniforms which includes a request for new uniforms for all current staff, the outfitting of two new Officers and \$7,200 to replace nine vests. All other budget requests are in line with prior year budgets. We underspent several line items in 2021. See all detailed budget requests by the Police Department in the Appendix.

# **COMMUNITY DEVELOPMENT DEPARTMENT**

## **COMMUNITY DEVELOPMENT OVERVIEW**

Community Development includes Planning and Zoning, Code Enforcement, the Planning Commission, Zoning and Hearing Board, and the Environmental Advisory Board.

## **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.

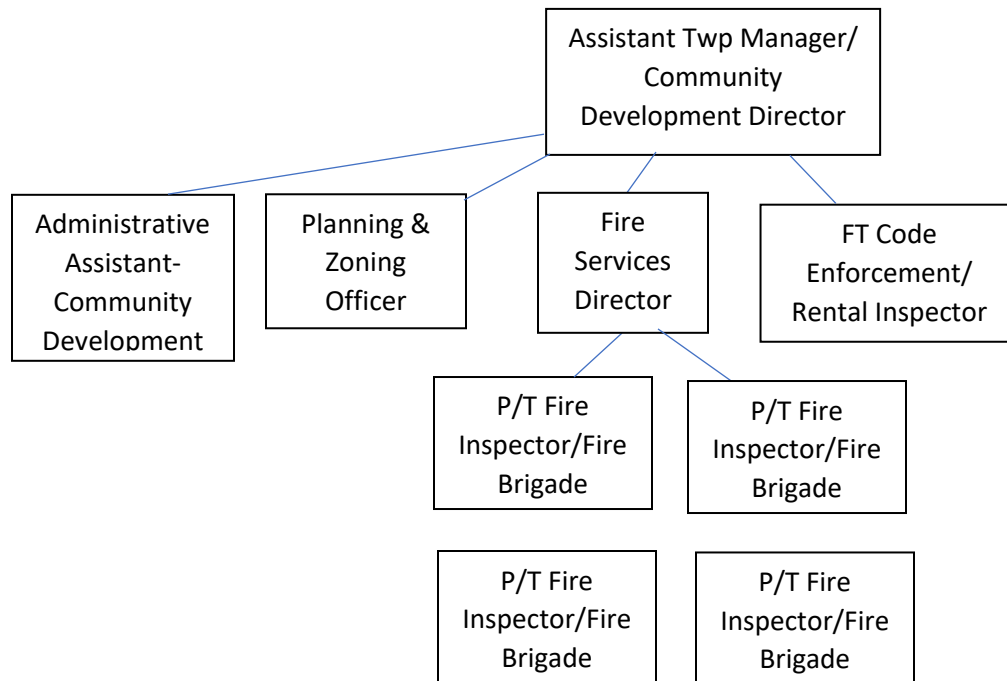
Land developments and subdivisions are governed by the Subdivision and Land Development Ordinance also known as (SALDO). Plans are presented for review and, in the case of minor subdivisions, final approval of the Planning Commission. In the case of major subdivisions and land developments, plans are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



Revised tree ordinance to now promote shade trees with the Township now purchasing and planting the shade trees.



Revised the grading ordinance to provide the Township better oversight over storm water runoff for projects that do not require DEP or Conservation District oversight.



Amended the Part 2 of the Zoning Ordinance Definitions section to align with the SALDO Definitions.



Amended Part 10 of SALDO to update the construction standards.

## COMMUNITY DEVELOPMENT CHALLENGES

### ❖ UNMET STAFFING NEEDS

The workload has greatly increased due to an increase in zoning appeals and an increased need related to code enforcement. Because of these increased needs, we are requesting to eliminate the Part-Time position and hire a Full-Time code enforcement/inspector to help meet the needs of the department.

## **COMMUNITY DEVELOPMENT GOALS**

- ✓ Increase Code Enforcement activities in 2022.
- ✓ Fully implement the Real Estate Resale Inspection Program.
- ✓ Fully maximize the Community Development software program to track and record Permits and other fees.
- ✓ Continue to review and amend Ordinances as needed.

## PLANNING & ZONING

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>414. Planning &amp; Zoning</b>					
01-414.113. Zoning Hearing Board	350	730	1,660	1,390	1,520
01-414.122. Planning & Zoning Director	87,251	90,518	66,337	75,400	97,421
01-414.123. Planning & Zoning Officer	-	-	-	-	80,814
01-414.131. FT Code Enforcement/Inspector	-	-	-	-	43,160
01-414.141. Clerical--Full Time	50,775	43,591	28,772	53,170	56,820
01-414.156. Insurance - Health	-	-	8,447	21,665	40,540
01-414.158. Insurance - Life & Disability	-	-	122	464	1,628
01-414.160. Pension	-	-	25,187	10,286	43,160
01-414.161. Social Security Tax	-	-	7,262	9,836	18,096
01-414.162. Insur - Workers Comp	-	-	692	278	634
01-414.171. HRA Employee Reimbs	-	-	-	250	500
01-414.220. Planning Commission	1,185	1,285	1,575	1,395	1,560
01-414.238. Uniforms	-	-	-	-	1,500
01-414.240. Supplies	664	3,727	1,431	2,000	2,000
01-414.260. Minor Equipment & Small Tools	110	2,632	-	290	-
01-414.306. Inspection Services	-	-	-	-	50,000
01-414.310. Planning Solicitor	1,729	1,560	8,896	7,500	5,000
01-414.314. Zoning Solicitor	5,858	5,831	16,607	10,000	5,000
01-414.315. General Services	241	34,623	6,713	100	100
01-414.316. Stenographer	1,272	3,715	7,098	4,744	4,000
01-414.318. DCED/UCC Fees	1,301	891	1,454	887	954
01-414.320. Telephone	688	764	1,057	1,615	2,400
01-414.341. Advertising	707	1,863	1,123	8,000	5,000
01-414.342. Printing	475	31	672	300	300
01-414.420. Dues/Subscriptions/Memberships	102	227	126	362	700
01-414.421. Training	30	1,624	452	1,068	800
01-414.460. Conferences	-	-	-	-	1,800
<b>Total 414. Planning &amp; Zoning</b>	<b>152,737</b>	<b>193,611</b>	<b>185,681</b>	<b>211,000</b>	<b>465,407</b>

## PLANNING & ZONING BUDGET HIGHLIGHTS

All of Community Development budget line items have been moved under the 414 Department entitled Planning and Zoning. All previous items recorded under Code Enforcement have been moved under this Department. We have moved the Community Development Director/Assistant Township Manager back into this budget to better reflect his day-to-day job responsibilities. We are proposing to eliminate the Part-time Code Enforcement position and hire a Full-time Code Enforcement/Rental Inspector. This request will cost an additional \$64k. The increased needs related to Code Enforcement plus the inability to fully implement the rental inspection program with a Part-Time employee is the reason for this request. In addition, all third-party inspection costs related to any Residential or Commercial permit applications are now recorded under a new line item entitled Inspection services. This was broken down in previous years but we have decided the additional detail in the General Ledger in previous years is no longer necessary or beneficial to the reader. All other budgets are in line with previous years.

## CODE ENFORCEMENT DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>413. Code Enforcement</b>					
01-413.131. Code Enforcement Officer/BCO	66,561	72,797	-	-	-
01-413.139. Code Enf Insp--Part Time	-	9,095	16,768	16,100	-
01-413.161. Social Security Tax	-	-	1,266	1,232	-
01-413.162. Insur - Workers Comp	-	-	40	34	-
01-413.240. Supplies	-	-	-	106	-
01-413.306. Commercial Inspection Service	1,030	22,947	31,197	10,000	-
01-413.307. Residential Inspection Service	8,545	10,370	22,607	7,000	-
01-413.308. Plan & Drawing Review	66,597	112,656	72,776	50,000	-
01-413.317. C/S--Weed & Code Violations	(225)	2,440	(2,676)	3,878	-
01-413.320. Telephone	726	934	1,114	1,157	-
01-413.420. Dues/Subscriptions/Memberships	345	510	345	-	-
01-413.421. Training	1,162	69	801	125	-
<b>Total 413. Code Enforcement</b>	<b>144,741</b>	<b>231,817</b>	<b>144,237</b>	<b>89,632</b>	<b>-</b>

## **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 daytime coverage. The Brigade provides a backup or an added layer of fire protection for the Township.

### **FIRE SERVICES MAJOR ACCOMPLISHMENTS IN 2020**



Fully implemented the electronic purchase order system for all purchase requests from Western Salisbury Fire Department and Eastern Salisbury Fire Department.



Implemented a new fire inspection software program to track inspections, complaints, investigations, and responses. In addition, we purchased three iPad to allow the Inspectors to enter data into this software while in the field. This has saved a significant amount of time for the inspectors.



Completed several joint projects with both Volunteer Fire Departments and the Township including NFPA membership classes.



Completed fire investigator program at Mack South Training Academy certifying all five fire inspectors and the township fire marshal as pro-board fire investigators. This will be the basis for future fire investigation and prevention programs.



Completed several other webinars and certification courses over the past year.



Eastern Salisbury Fire Department (ESFD) put their new Rescue pumper into service. The truck is well equipped and highly functional. Both Volunteer Fire Departments have trained on new rescue techniques and certifications to utilize this equipment.



ESFD repurposed a utility vehicle into a brush truck and the former brush truck was transferred to the fire police unit.



Fire services continued throughout the pandemic and all fire volunteer and township employees worked together to ensure members had proper equipment to continue fire and rescue operations.

## **FIRE SERVICES CHALLENGES**

### **❖ VOLUNTEERS**

ESFD has increased its membership over the past year and WSFD has maintained its strong base of volunteers. However, one of our biggest challenges is to ensure adequate response and manpower, specifically during daytime hours. We have implemented the Township Fire Brigade program that will provide coverage as needed during the day from fire inspectors and some public works employees.

❖ **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. In addition, the Township continues to set aside monies each year to replace large fire apparatus. We need to utilize tax dollars for current and future needs of the Township.

**FIRE SERVICES GOALS**

- ✓ Review Apparatus Replacement Schedule 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.
- ✓ Develop short and long-term plan for recruiting and retention. Support the Volunteer Fire departments in their recruiting and retention efforts through incentive programs and other strategies.
- ✓ Research other billing options to help support fire services of the township.

**FIRE SERVICES BUDGET**

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>411. Fire</b>					
01-411.129. Fire Services Director	-	13,449	47,286	48,360	49,140
01-411.139. Fire Inspector--Part Time	67,770	45,558	48,734	39,400	53,456
01-411.161. Social Security Tax	-	-	7,243	6,714	7,849
01-411.162. Insur - Workers Comp	-	-	326	134	195
01-411.238. Fire Inspector Uniforms	5,629	3,684	1,599	3,500	4,200
01-411.239. Fire Brigade Uniforms	-	-	-	8,587	10,000
01-411.240. Supplies & Minor Equipment	7,000	3,807	9,322	7,000	9,000
01-411.251. Vehicle Maintenance	-	-	1,775	2,037	500
01-411.320. Telephone	412	412	2,482	1,710	1,800
01-411.421. Fire Inspector Training	1,420	600	2,291	4,993	4,000
01-411.540. Firemen's Relief Contribution	83,320	88,767	89,008	79,412	80,000
<b>Total 411. Fire</b>	<b>165,550</b>	<b>156,277</b>	<b>210,067</b>	<b>201,847</b>	<b>220,140</b>

## FIRE SERVICES BUDGET HIGHLIGHTS

The Fire Services Director continues to assist the Volunteer Fire Department with all their needs. The budget includes all costs to help with this including uniforms and training for the Township Fire Brigade which has been critical in helping to get Apparatus to fires during times volunteers were unavailable or had fewer volunteers available. In addition, this department budget supports the Fire Inspection program of the Township. The amount provided to Fireman’s Relief is a pass-thru amount received from the state to us and immediately provided to the Relief Association. All budget requests are in line with previous year spending.

## ENVIRONMENTAL ADVISORY DEPARTMENT BUDGET

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>461. Environmental Advisory</b>					
01-461.341. Advertising	266	-	-	750	600
01-461.342. Printing	-	-	-	-	200
01-461.420. Dues/Subscriptions/Memberships	440	-	-	-	-
<b>Total 461. Environmental Advisory</b>	<b>706</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>800</b>

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>455. Shade Trees</b>					
01-455.240. Supplies & Shade Trees	-	-	-	-	12,000
<b>Total 455. Shade Trees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>

## ENVIRONMENTAL ADVISORY BUDGET HIGHLIGHTS

The Environmental Advisory Committee (EAC) was idle for 2019 and 2020 but has increased activities in 2021 and will continue activities into 2022. We created a new budget to purchase Shade trees. We implemented a new ordinance related to Shade Trees for the Township in 2021 and will purchase replacement trees each year based on the needs of the Township.

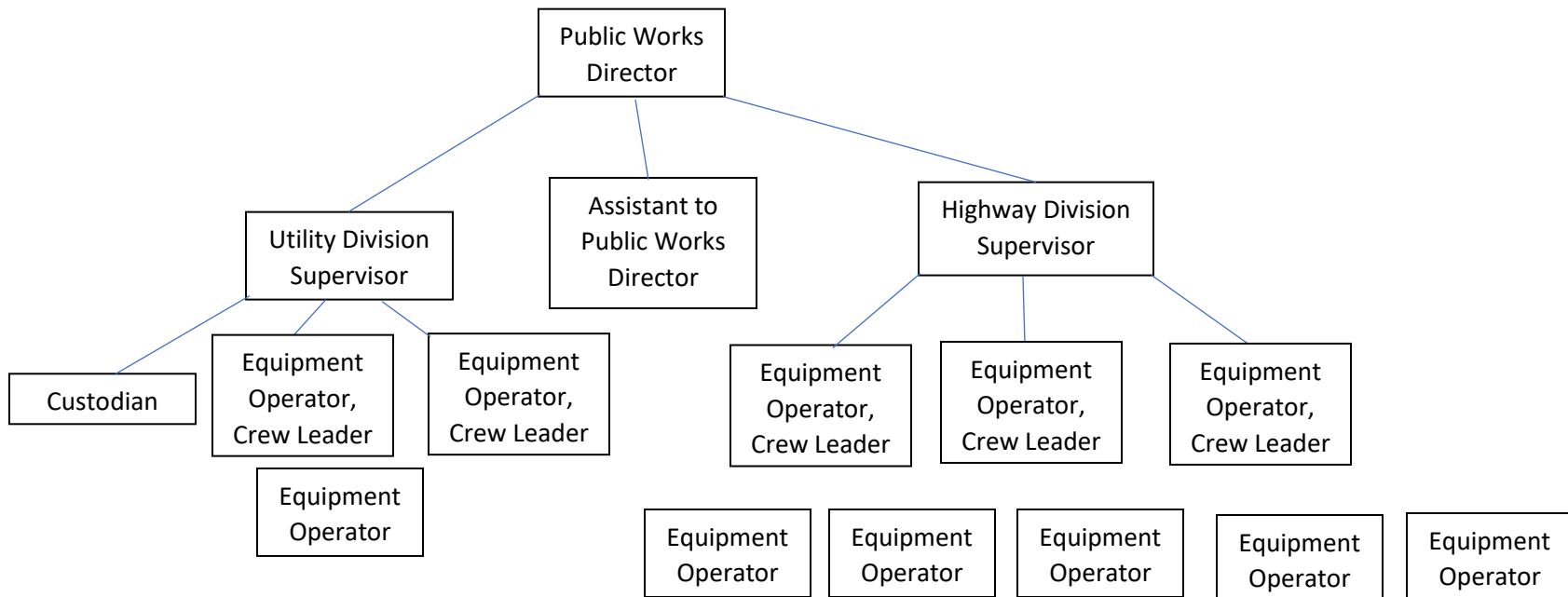


# PUBLIC WORKS DEPARTMENT

## 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



Equipment Operator

Equipment Operator

Equipment Operator

Equipment Operator

Equipment Operator

Equipment Operator

## **PUBLIC WORKS DEPARTMENT ACCOMPLISHMENTS**



Rehabbed Laubach Park Bathrooms and Pavilion.



Paved Oxford Park.



Wired Pole Barn at Franko (we received a quote from GC electric for \$65k, we did the work ourself for \$15k)



Replaced three roof-top A/C Units at the Police Station (we received quotes for \$14k per unit, we did it ourself for \$4k each).



Removed all stumps and rechipped around all play structures at all parks. Cleaned up damage caused by major storms.



Paved Mountain roads and Parkway North utilizing Highway Aide monies.



Replaced some equipment and purchased some new pieces of equipment with ARPA funds in 2021.



Performed Sewer System Smoke testing on Meter Station 10.

## **PUBLIC WORKS DEPARTMENT CHALLENGES**

### **❖ STAFF VACANCIES**

The Department had five staff retire in 2021. In addition, some previous year vacancies were not filled. We hired four new employees in 2021 and will need to fill two more vacancies. With the amount of work needed to be done in the Township, we need a full complement of staff.

### **❖ IMPACT OF COVID/BUDGET CHALLENGES**

Typical supplies and equipment needed each year was on back order because of the Pandemic. In addition, costs of these items increased significantly (some items went up 20-40%). In addition, some equipment and supplies have not been replaced over the years and are no longer useable. The new Director has spent some extra money in 2021 and will need to increase future budgets for several line items.

❖ **PARKS/ROADS**

Maintenance and basic upkeep of parks have fallen behind over the last several years. We need to focus more resources on repairing bathrooms, pavilions, and other areas of the parks.

We have focused more efforts in the past on paving. The new Director would like to increase maintenance work which will cost less and reduce the need to pave as often. In addition, paving efforts were split between the Eastern portion and Western portion of the township creating logistical challenges which reduced the amount that could get done. Previous strategies have put many roads behind maintenance schedule and may need major work done to fix.

**PUBLIC WORKS DEPARTMENT GOALS**

- ✓ Continue to focus on maintenance and upkeep Parks.
- ✓ Rehab Devonshire Bathrooms.
- ✓ Resurface Devonshire tennis courts.
- ✓ Construct new pickle ball courts at Green Acres Park.
- ✓ Complete Stormwater Project at Laubach Park (Started in 2021).
- ✓ Extend Water systems to allow more residents to tap into system.
- ✓ Complete Water Main projects at 25<sup>th</sup> Street and Flexor Avenue
- ✓ Continue Sewer I&I work and Cured in Place Lining work

- ✓ Continue major road project work in 2022 to be funded by Highway Aide monies. Continue paving on Mountain Roads and seal Devonshire.
- ✓ Develop a three-year paving schedule and make the schedule available to the Public.

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

Account	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>430. DPW</b>					
01-430.122. Public Works Director	39,827	41,319	43,031	58,807	40,284
01-430.130. DPW--Highway Supervisor	74,672	80,956	88,126	79,710	80,814
01-430.141. Clerical--Full Time	53,898	55,730	52,582	31,218	31,405
01-430.143. DPW - Full Time	871,905	821,408	930,878	1,017,902	1,122,732
01-430.149. DPW - Part Time	-	-	-	19,284	28,800
01-430.156. Insurance - Health	-	-	484,690	393,000	470,620
01-430.158. Insurance - Life & Disability	-	-	9,552	10,416	10,956
01-430.160. Pension	-	-	352,286	378,944	312,079
01-430.161. Social Security Tax	-	-	89,724	92,308	105,132
01-430.162. Insur - Workers Comp	-	-	60,438	62,524	72,367
01-430.171. HRA Employee Reimbs	-	-	1,625	1,875	3,750
01-430.181. Double Time	3,986	5,487	1,324	13,276	13,000
01-430.183. Overtime	33,089	43,488	32,511	40,000	36,108
01-430.189. On-Call	11,131	12,302	12,985	14,000	14,500
01-430.192. Work Boot & Clothing Allowance	5,085	6,277	6,379	5,525	6,650
<b>Total 430. DPW</b>	<b>1,093,592</b>	<b>1,066,965</b>	<b>2,166,131</b>	<b>2,218,789</b>	<b>2,349,197</b>

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS- SALARY AND BENEFITS**

The Public Works Director retired in the beginning of 2021 and was replaced by the Highway Supervisor. The Public Works Director line item is much higher in 2021 because we paid out a large amount for leave time when the previous Director retired. We promoted an Equipment Operator to Highway Supervisor. In addition, three Equipment Operators have retired over the last year

leaving three open vacancies. We filled all open vacancies in 2021 as many of these vacancies had been open for almost two plus years. Two more staff have left in late 2021 but we have budgeted to replace them by the end of 2021. Having a full complement of staff in most of 2021 and for all of 2022 is reflected in the budget. DPW Full-time staff have increased by \$87k in 2021 and \$104,830 in 2022. An increase of 10.3% in 2022. Since we have closed the Defined Benefit Pension Plan in 2019, all new hires will be covered under the Defined Contribution Plan costing the Township significantly less in Pension costs (reducing our Pension budget by \$66,865 in 2022). We hired summer help in 2021 to work on Park maintenance and other Public Work needs and plan to increase the number of summer help in 2022. Health insurance costs increased because of filling staff vacancies but all other benefit rates stayed the same.

**PUBLIC WORKS DEPARTMENT BUDGET – OTHER EXPENSES**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>430. DPW</b>					
01-430.231. Vehicle Fuel	51,182	45,988	30,183	48,000	48,000
01-430.238. Uniforms	-	-	-	190	2,500
01-430.240. Supplies	13,894	11,517	8,295	18,000	15,000
01-430.260. Minor Equipment & Small Tools	6,877	4,545	2,473	11,000	17,000
01-430.315. General Services	2,641	549	694	700	700
01-430.320. Telephone	1,786	1,982	2,079	1,600	3,300
01-430.420. Dues/Subscriptions/Memberships	417	430	443	457	475
01-430.421. Training	160	245	620	1,200	2,500
<b>Total 430. DPW</b>	<b>76,957</b>	<b>65,255</b>	<b>44,786</b>	<b>81,147</b>	<b>89,475</b>

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS- OTHER EXPENSES**

The Public Works Director has been spending monies in 2021 (over budget in some line items) replacing old tools and equipment that should have been replaced years ago. Minor Equipment and small tools have increased by \$13,500 because of a request for a

new line painting machine, a portable fuel cell, and a street saw. See attached budget requests in the Appendix including detail for each line item.

**PUBLIC WORKS – STREETS AND STORM SEWERS**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>433. Traffic Control</b>					
01-433.246. Signs & Street Markings	4,119	2,748	3,131	5,879	15,000
01-433.362. Traffic Signals	4,633	6,584	4,399	6,000	10,000
01-433.450. Street Line Painting	-	-	-	-	14,000
<b>Total 433. Traffic Control</b>	<b>8,752</b>	<b>9,333</b>	<b>7,530</b>	<b>11,879</b>	<b>39,000</b>
<b>436. Storm Sewers</b>					
01-436.131. MS4 Coordinator	15,060	14,027	-	-	-
01-436.240. MS4 Supplies	2,728	285	413	600	700
01-436.313. Engineering Svcs	37,268	68,940	39,764	50,000	70,000
01-436.315. MS4 General Services	3,323	-	1,000	1,050	1,100
01-436.370. Repairs & Maint - Storm Sewers	1,679	10,277	4,307	10,000	20,000
<b>Total 436. Storm Sewers</b>	<b>60,057</b>	<b>93,529</b>	<b>45,484</b>	<b>61,650</b>	<b>91,800</b>
<b>437. Tools &amp; Machinery</b>					
01-437.251. Vehicle Maintenance	28,672	29,429	36,706	60,000	50,000
01-437.375. Equipment Maintenance	22,299	37,464	22,691	30,000	35,000
<b>Total 437. Tools &amp; Machinery</b>	<b>50,971</b>	<b>66,893</b>	<b>59,397</b>	<b>90,000</b>	<b>85,000</b>
<b>438. Streets &amp; Bridges</b>					
01-438.245. Road Materials	163,882	271,422	194,805	230,000	240,000
01-438.317. Contracted Services	-	43,039	-	-	-
<b>Total 438. Streets &amp; Bridges</b>	<b>163,882</b>	<b>314,461</b>	<b>194,805</b>	<b>230,000</b>	<b>240,000</b>

## **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS – STREETS AND STORM SEWERS**

The new Public Works Director has decided to increase efforts on replacing signs, improving street markings, reviewing traffic signal needs, and increase the amount of street line painting. The future plan will be investing in basic maintenance of these items so we don't get behind again. Increases in all of these line items in 2022 will help get this back on track and future years should see a reduction in budget once we get caught up.

We are taking on several Storm Water projects at Laubach Park which is also needed before we can move forward with the Park Improvement- Master Plan. The Project work is budgeted under the Capital Budget but the Engineering Costs (\$70k) related to this project are budgeted under this Department. We have budgeted an increase of \$10k in Storm Sewer Repairs and Maintenance in 2022 to tackle some additional storm water/MS4 work in house.

We continue to have increased needs in the maintenance and repairs of Capital Equipment and Vehicles. We are looking to purchase better quality equipment which we believe will reduce future maintenance costs and we are also looking at replacing some equipment sooner than we have in the past which will also significantly reduce our future maintenance costs.

Last, we are increasing the Road Material Budget by \$30k over prior years to allow us to take on additional road work. The Public Works director has developed a road work schedule over the next several years showing the priority of roads. In the past, work would be done equally on the East side and West side of the township. Moving forward, we are planning on focusing on one area which we believe will allow us to do more work for less costs.

**RECREATION/PARKS DEPARTMENT BUDGET**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>451. Recreation Admin</b>					
01-451.240. Supplies	1,707	3,397	3,230	10,000	6,000
01-451.260. Minor Equipment & Small Tools	7,925	1,740	3,486	5,000	6,000
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	7,660	8,400	7,500
01-451.361. Electric	1,922	1,939	1,950	1,900	2,000
01-451.371. Property Maint (Grounds)	9,104	10,323	5,997	26,000	20,000
01-451.373. Facilities Maint (Structures)	2,473	8,074	8,260	8,000	30,000
01-451.375. Equipment Maintenance	6,031	6,221	3,347	6,000	10,000
01-451.601. Lindberg Pk MSP: Park Improvmt	806,718	5,122	-	-	-
01-451.700. Capital Equipment	11,150	-	-	-	-
<b>Total 451. Recreation Admin</b>	<b>945,523</b>	<b>40,602</b>	<b>33,929</b>	<b>65,300</b>	<b>81,500</b>

**RECREATION/PARKS BUDGET HIGHLIGHTS**

The recreation department budget covers expenses to maintain all of the township parks. The new Public Works Director would like to put a little more work and attention into the works than has done in the past. We have increased spending in 2021 by almost \$11k over prior year and have increased the 2022 budget by an additional \$3k over 2021. See detailed budget requests in the Appendix for what is including in each line item above.



**PARTICIPATION RECREATION DEPARTMENT BUDGET**

<b>Account</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>452. Participant Recreation</b>					
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	19,826	18,216	-	-	21,000
01-452.160. Pension	-	-	4,479	5,506	5,148
01-452.161. Social Security Tax	-	-	1,148	1,193	2,799
01-452.162. Insur - Workers Comp	-	-	1,105	2,079	2,079
01-452.200. Community Events	1,161	1,421	350	4,084	2,000
01-452.240. Supplies & Minor Equipment	3,547	3,974	162	66	4,000
01-452.315. Fundraising Services	24	-	-	-	-
01-452.320. Telephone	659	1,015	849	768	960
<b>Total 452. Participant Recreation</b>	<b>40,818</b>	<b>40,226</b>	<b>23,692</b>	<b>29,296</b>	<b>53,586</b>

**PARTICIPATION RECREATION DEPARTMENT BUDGET HIGHLIGHTS**

The Park program did not occur in 2020 and again in 2021 due to COVID-19. We are hopeful to restart the program in 2022. We are budgeting \$2,000 for Community events which include the Easter Egg Hunt and other events identified by the Rec Committee. All other line items are in line with previous years.

**GENERAL FUND - BUDGET DETAIL:**

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>301. Property Taxes</b>	<b>2,505,272</b>	<b>2,490,166</b>	<b>2,717,547</b>	<b>2,688,000</b>	<b>3,331,000</b>
01-301.100. Real Estate Tax - Current	2,447,046	2,450,931	2,651,739	2,637,000	2,955,000
01-301.100. Real Estate Tax - Dedicated for Capital	-	-	-	-	318,000
01-301.400. Real Estate Tax - Claims	50,118	35,696	61,938	48,000	54,000
01-301.600. Real Estate Tax - Exceptions	8,108	3,538	3,871	3,000	4,000
<b>310. Local Enabling Taxes</b>	<b>3,481,095</b>	<b>3,555,726</b>	<b>3,547,769</b>	<b>3,705,000</b>	<b>3,670,000</b>
01-310.100. Realty Transfer Tax	650,198	620,242	618,901	775,000	700,000
01-310.200. Earned Income Tax	2,332,424	2,442,526	2,462,244	2,460,000	2,470,000
01-310.400. Local Services Tax	498,473	492,957	466,625	470,000	500,000
<b>321. Business Licenses &amp; Permits</b>	<b>244,361</b>	<b>243,065</b>	<b>232,629</b>	<b>231,000</b>	<b>232,000</b>
01-321.600. Sign Permits	3,934	4,204	-	-	-
01-321.800. Cable Franchise Fees	240,427	238,861	232,629	231,000	232,000
<b>322. Non-Business Licenses &amp; Permit</b>	<b>25,178</b>	<b>5,825</b>	<b>5,078</b>	<b>10,440</b>	<b>6,050</b>
01-322.810. Pole Permits	25	-	-	-	-
01-322.820. Street-Opening Permits	22,548	2,955	2,578	7,385	3,000
01-322.830. Curbing Permits	15	10	10	5	-
01-322.840. Moving Permits	2,340	2,610	2,390	2,700	2,700
01-322.850. Solicitation Permit	250	250	100	350	350
<b>331. Fines</b>	<b>63,094</b>	<b>61,080</b>	<b>50,728</b>	<b>62,000</b>	<b>64,000</b>
01-331.110. Vehicle Code Violations	38,283	32,985	30,084	36,000	36,000
01-331.120. Violation of Ordinances	16,603	20,508	13,636	20,000	20,000
01-331.130. State Police Fines	8,208	7,587	7,007	6,000	8,000
<b>341. Interest</b>	<b>50,186</b>	<b>57,076</b>	<b>66,897</b>	<b>19,200</b>	<b>12,500</b>
01-341.000. Interest Income	31,053	38,948	7,996	4,200	2,500
01-341.100. Lien Interest Income	19,133	18,129	58,901	15,000	10,000
<b>342. Rents &amp; Royalties</b>	<b>69,222</b>	<b>70,059</b>	<b>73,640</b>	<b>70,808</b>	<b>47,303</b>
01-342.100. Verizon Lease Payments	29,684	29,898	30,117	31,926	33,287
01-342.200. Magistrate Office Rent	31,138	31,762	35,123	30,482	5,616
01-342.300. Franko Lease Payments	8,400	8,400	8,400	8,400	8,400
<b>351. Federal Grants</b>	<b>3,600</b>	<b>2,225</b>	<b>6,805</b>	<b>525</b>	<b>1,000</b>
01-351.025. Bulletproof Vest Grant	3,600	2,225	(300)	525	1,000
01-351.120. FEMA Grant Monies	-	-	7,105	-	-

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>354. State Grants</b>	<b>736,686</b>	<b>124,926</b>	<b>374,851</b>	<b>462,182</b>	<b>1,260,942</b>
01-354.010. Police Dept Grants	10,291	10,000	50	14,500	15,000
01-354.025. Seatbelt Program Grant	893	2,594	(597)	5,994	-
01-354.030. SO/Aggressive Driver Grant	1,124	2,297	4,924	3,481	2,000
01-354.040. Recycling Grant	33,015	68,492	137,899	26,589	190,376
01-354.120. Gaming Grant: Casino Corr Traf	89,363	6,543	3,520	5,258	-
01-354.140. Park Development Grant(s)	602,000	35,000	-	-	-
01-354.190. DCED- COVID 19 GRANTS	-	-	229,054	406,360	1,053,566
<b>355. State-Shared Revenue</b>	<b>439,444</b>	<b>466,708</b>	<b>470,983</b>	<b>442,700</b>	<b>457,904</b>
01-355.010. Public Utility Tax	6,076	5,830	6,263	6,708	6,100
01-355.040. Beverage License & Tavern Tax	3,404	3,435	1,500	1,581	1,500
01-355.050. Foreign Casualty Insurance Tax	346,645	368,676	374,211	354,999	370,304
01-355.070. Foreign Fire Insurance Tax	83,320	88,767	89,008	79,412	80,000
<b>359. In Lieu Of Taxes</b>	<b>67,000</b>	<b>67,000</b>	<b>75,000</b>	<b>85,000</b>	<b>90,000</b>
01-359.100. Payments in Lieu of Taxes	67,000	67,000	75,000	85,000	90,000
<b>360. Service Fees</b>	<b>122,767</b>	<b>141,013</b>	<b>137,339</b>	<b>155,200</b>	<b>167,200</b>
01-360.200. Fees for Svcs--Police Security	61,161	15,263	8,494	18,000	20,000
01-360.250. Fees for Svcs--Police SRO	57,493	119,289	119,764	130,000	140,000
01-360.300. Fees for Svcs--Finance	4,113	6,461	9,081	7,200	7,200
<b>361. Review Fees</b>	<b>103,487</b>	<b>154,776</b>	<b>158,787</b>	<b>160,600</b>	<b>160,300</b>
01-361.310. Planning & SALDO Fees	7,045	850	9,765	10,000	10,000
01-361.330. Zoning Appeals & Fees	9,992	20,321	24,760	30,000	30,000
01-361.340. Building Code Appeal	-	750	750	-	-
01-361.350. Legal Review Fees	12,915	24,783	55,776	60,000	60,000
01-361.360. Engineering Review Fees	73,242	107,610	67,348	60,000	60,000
01-361.500. Sale - Maps/Copies/Publication	293	461	388	600	300
<b>362. Public Safety Fees</b>	<b>176,095</b>	<b>262,597</b>	<b>190,214</b>	<b>151,580</b>	<b>181,500</b>
01-362.130. Security Alarm Monitoring	900	550	950	750	750
01-362.410. Building Permits	64,356	114,421	121,318	100,000	120,000
01-362.415. Mechanical Permits	11,146	20,365	2,048	-	-
01-362.420. Electrical Permits	21,599	37,134	5,223	-	-
01-362.430. Plumbing Permits	14,110	22,883	4,544	1,200	1,000
01-362.440. On-Site Sewage Permits	8,580	12,540	6,440	6,000	5,000
01-362.450. Re-Inspection Fee	2,200	4,250	-	-	-

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
01-362.460. PA State Fee - Permits	-	59	716	750	750
01-362.470. Fire Inspection Fee	53,205	49,535	35,105	36,000	48,000
01-362.480. Rental/Resale Inspection Fee	-	860	3,150	1,000	1,000
01-362.490. Rental/Resale Registration Fee	-	-	10,720	5,880	5,000
<b>363. Snow Removal</b>	<b>2,012</b>	<b>1,797</b>	<b>2,034</b>	<b>2,095</b>	<b>2,158</b>
01-363.510. PennDOT/Snow Removal	2,012	1,797	2,034	2,095	2,158
<b>364. Sanitation Fees</b>	<b>1,990</b>	<b>-</b>	<b>126</b>	<b>1,000</b>	<b>1,000</b>
01-364.900. Scrap Metal Recycling	1,990	-	126	1,000	1,000
<b>365. Membership Fees</b>	<b>20,692</b>	<b>12,641</b>	<b>23,651</b>	<b>23,025</b>	<b>23,000</b>
01-365.600. Ambulance Subscriptions	20,692	12,641	23,651	23,025	23,000
<b>367. Recreational User Fees</b>	<b>2,175</b>	<b>2,125</b>	<b>1,850</b>	<b>5,325</b>	<b>4,000</b>
01-367.500. Park/Pavilion Usage Fee	2,175	2,125	1,850	5,325	4,000
<b>380. Miscellaneous</b>	<b>28,604</b>	<b>31,828</b>	<b>20,300</b>	<b>35,000</b>	<b>9,900</b>
01-380.000. Miscellaneous Revenue	520	654	542	19,430	600
01-380.001. Misc Utility Revenue	13,175	500	1,055	300	300
01-380.002. Utility Lien Fees	9,696	15,485	8,653	5,985	-
01-380.003. Utility Legal Fees	2,001	4,317	-	-	-
01-380.004. Utility Certification Fees	3,077	10,758	9,790	9,000	9,000
01-380.100. Forfeited/Returned Deposits	135	115	260	285	-
<b>387. Contributions</b>	<b>65,075</b>	<b>65,652</b>	<b>76,847</b>	<b>65,050</b>	<b>65,000</b>
01-387.000. Contributions	65,000	65,652	76,847	65,050	65,000
01-387.215. Contributions--Police/K-9 Prog	75	-	-	-	-
<b>391. Asset Disposal</b>	<b>58,327</b>	<b>-</b>	<b>23,267</b>	<b>70,000</b>	<b>30,000</b>
01-391.100. Sale of Fixed Assets	58,327	-	23,267	70,000	30,000
<b>392. Interfund Transfers</b>	<b>319,329</b>	<b>348,351</b>	<b>541,527</b>	<b>524,101</b>	<b>561,150</b>
01-392.060. Transfer From Water Fund	102,200	112,674	162,080	170,000	194,000
01-392.080. Transfer From Sewer Fund	102,200	112,674	162,080	170,000	194,000
01-392.100. Tr fr Refuse & Recycling Fund	114,700	122,490	216,660	183,000	173,000
01-392.910. Transfer From Developers Fund	229	513	707	1,101	150
<b>393. Prior Year Proceeds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>
01-393.120. Note Proceeds	-	-	-	-	600,000
<b>395. Prior Year Exp</b>	<b>117,631</b>	<b>65,655</b>	<b>108,781</b>	<b>465,206</b>	<b>100,000</b>
01-395.000. Refund of Prior Year Expenses	1,554	1,762	3,307	-	-
01-395.100. Refund of Unused Premiums	116,077	63,892	105,474	465,206	100,000
<b>TOTAL REVENUES</b>	<b>8,703,321</b>	<b>8,230,291</b>	<b>8,906,649</b>	<b>9,435,037</b>	<b>11,077,907</b>

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>EXPENDITURES:</b>					
<b>400. Legislative</b>	<b>17,142</b>	<b>17,998</b>	<b>17,452</b>	<b>19,335</b>	<b>19,095</b>
01-400.113. Commissioners	13,000	12,800	13,000	13,000	13,000
01-400.161. Social Security Tax	-	-	956	995	995
01-400.200. Volunteer & Public Events	651	1,764	34	1,742	1,500
01-400.240. Supplies	221	164	187	318	300
01-400.420. Dues/Subscriptions/Memberships	3,270	3,270	3,275	3,280	3,300
<b>401. Executive</b>	<b>285,293</b>	<b>250,302</b>	<b>532,865</b>	<b>500,326</b>	<b>354,894</b>
01-401.121. Manager	44,791	46,471	48,398	49,830	51,698
01-401.122. Assistant Manager	-	-	91,203	93,900	-
01-401.141. Clerical--Full Time	109,423	114,024	119,881	92,791	96,253
01-401.149. Clerical--Part Time	18,613	25,204	26,806	-	18,720
01-401.156. Insurance - Health	-	-	77,752	89,432	43,316
01-401.158. Insurance - Life & Disability	-	-	2,079	1,704	1,214
01-401.160. Pension	-	-	67,586	89,828	54,742
01-401.161. Social Security Tax	-	-	22,055	18,094	12,750
01-401.162. Insur - Workers Comp	-	-	699	678	451
01-401.171. HRA Employee Reimbs	-	-	1,005	625	350
01-401.212. Newsletter	5,617	5,650	5,682	5,198	4,400
01-401.231. Vehicle Fuel	1,702	939	608	1,000	1,000
01-401.240. Office Supplies	3,771	2,929	3,231	3,000	3,000
01-401.251. Vehicle Maintenance	170	-	-	-	-
01-401.260. Minor Equipment & Small Tools	90	100	-	-	-
01-401.312. Consulting Services	47,920	2,780	3,502	3,360	3,400
01-401.315. General Services	8,831	8,163	8,583	8,000	8,000
01-401.320. Telephone	16,293	16,333	16,669	15,200	28,800
01-401.325. Postage	8,403	8,654	8,918	9,000	9,000
01-401.341. Advertising	2,813	4,030	12,999	5,000	5,000
01-401.342. Printing	373	239	1,297	500	500
01-401.343. Right-to-Know Request Fees	-	228	-	-	-
01-401.375. Equip Maint & Lease Agreements	11,871	11,317	9,768	9,000	9,000
01-401.420. Dues/Subscriptions/Memberships	2,880	2,542	3,840	3,877	3,000
01-401.421. Training	1,732	698	304	309	300

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>402. Finance</b>	<b>185,958</b>	<b>185,816</b>	<b>293,829</b>	<b>317,298</b>	<b>324,470</b>
01-402.122. Finance Director	84,857	92,046	98,224	101,437	105,241
01-402.123. Accounting Supervisor	69,302	75,134	80,020	82,387	85,477
01-402.156. Insurance - Health	-	-	35,870	35,692	36,940
01-402.158. Insurance - Life & Disability	-	-	1,196	1,196	1,200
01-402.160. Pension	-	-	47,864	65,628	62,937
01-402.161. Social Security Tax	-	-	13,966	14,063	14,590
01-402.162. Insur - Workers Comp	-	-	524	496	515
01-402.171. HRA Employee Reimbs	-	-	250	250	250
01-402.240. Supplies	2,751	2,546	1,713	1,800	1,800
01-402.260. Minor Equipment & Small Tools	-	781	366	130	1,000
01-402.311. Auditing & Accounting Services	27,129	12,000	12,000	11,200	11,600
01-402.320. Telephone	714	759	659	388	520
01-402.420. Dues/Subscriptions/Memberships	569	727	762	700	700
01-402.421. Training	636	740	416	473	500
01-402.460. Conferences	-	1,083	-	1,458	1,200
<b>403. Tax Collection</b>	<b>58,241</b>	<b>58,868</b>	<b>60,641</b>	<b>61,376</b>	<b>62,295</b>
01-403.114. Tax Collector	10,000	10,000	10,385	10,000	10,000
01-403.161. Social Security Tax	-	-	765	765	765
01-403.240. Supplies	169	249	149	600	600
01-403.325. Postage	3,468	2,623	3,667	3,600	3,600
01-403.353. Tax Collector's Bond	566	566	566	566	570
01-403.420. Dues/Subscriptions/Memberships	90	80	-	-	-
01-403.452. EIT Collection Fee	29,658	31,074	31,377	31,980	32,110
01-403.453. LST Collection Fee	11,216	11,092	10,499	10,575	11,250
01-403.454. Real Estate Tax Collections	3,074	3,185	3,233	3,290	3,400
<b>404. Legal</b>	<b>87,021</b>	<b>109,353</b>	<b>143,101</b>	<b>148,000</b>	<b>120,500</b>
01-404.310. Township Solicitor	69,712	80,951	76,777	75,000	60,000
01-404.314. Special Legal & Consulting Svc	272	483	494	13,000	500
01-404.318. Reimbursable Legal Services	17,037	27,919	65,831	60,000	60,000
<b>406. Personnel Admin</b>	<b>52,858</b>	<b>64,641</b>	<b>44,455</b>	<b>23,790</b>	<b>13,000</b>
01-406.171. HRA Employee Reimbs	4,338	8,666	-	-	-
01-406.172. Retirement Incentive Pmts	28,160	30,720	13,080	2,700	-
01-406.240. Supplies & Minor Equipment	149	623	668	476	500
01-406.314. Special Legal & Consult'g Svcs	5,402	17,783	23,408	14,732	10,000
01-406.315. General Services	12,492	4,521	5,254	5,017	1,500
01-406.341. Advertising	2,317	2,328	2,045	865	1,000

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>407. Information Technology (IT)</b>	<b>38,642</b>	<b>57,342</b>	<b>42,080</b>	<b>37,500</b>	<b>230,933</b>
01-407.123. IT Specialist	-	-	-	-	88,188
01-407.156. Insurance - Health	-	-	-	-	30,940
01-407.158. Insurance - Life & Disability	-	-	-	-	516
01-407.160. Pension	-	-	-	-	7,055
01-407.161. Social Security Tax	-	-	-	-	6,746
01-407.162. Insur - Workers Comp	-	-	-	-	238
01-407.171. HRA Employee Reimbs	-	-	-	-	250
01-407.261. Computer Equip & Software	8,926	22,906	11,809	8,500	25,000
01-407.319. Computer Maint & Support	29,716	34,436	30,271	29,000	67,000
01-407.421. Training	-	-	-	-	5,000
<b>408. Engineering</b>	<b>78,440</b>	<b>134,503</b>	<b>115,441</b>	<b>120,000</b>	<b>120,000</b>
01-408.313. Township Engineer	8,758	21,975	18,781	60,000	60,000
01-408.318. Reimbursable Engineering Svcs	69,682	112,528	96,660	60,000	60,000
<b>409. Buildings &amp; Plant</b>	<b>164,881</b>	<b>146,535</b>	<b>187,343</b>	<b>212,086</b>	<b>194,645</b>
01-409.144. Maintenance Custodian	51,807	55,810	59,715	61,485	63,791
01-409.156. Insurance - Health	-	-	5,750	6,000	6,000
01-409.158. Insurance - Life & Disability	-	-	507	518	523
01-409.160. Pension	-	-	16,618	21,233	21,051
01-409.161. Social Security Tax	-	-	5,764	4,704	4,907
01-409.162. Insur - Workers Comp	-	-	4,146	4,061	3,623
01-409.192. Work Boot & Clothing Allowance	250	275	300	300	350
01-409.230. Heating Fuel	33,137	25,973	18,656	20,000	20,000
01-409.232. Generator Fuel	285	1,217	-	1,652	1,800
01-409.240. Supplies	5,836	6,008	14,525	10,000	10,000
01-409.260. Minor Equipment & Small Tools	-	1,167	31	1,000	1,000
01-409.320. TELEPHONE	110	614	594	333	500
01-409.361. Electric	28,781	27,770	26,239	28,700	29,000
01-409.366. Water	2,323	2,241	2,135	2,100	2,100
01-409.373. Facilities Maintenance	13,329	25,461	32,364	50,000	30,000
01-409.600. Capital Construction	29,024	-	-	-	-

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>410. Police</b>	<b>2,462,390</b>	<b>2,243,594</b>	<b>3,293,801</b>	<b>3,426,775</b>	<b>3,572,986</b>
01-410.122. Police Chief	104,067	118,743	114,788	117,328	121,434
01-410.130. Sergeants	262,632	228,192	186,435	195,560	305,160
01-410.131. Detective & Corporals	266,207	285,371	263,171	278,118	287,853
01-410.132. Police Officers	813,070	937,690	1,028,369	1,036,968	1,094,825
01-410.139. Police Officers - Part Time	39,696	10,800	12,473	14,465	15,000
01-410.140. Animal Control Officer	10,049	9,972	10,375	10,375	10,375
01-410.141. Clerical--Full Time	84,195	102,200	100,266	104,211	108,858
01-410.148. Crossing Guards	21,785	23,396	8,608	24,000	29,430
01-410.156. Insurance - Health	-	-	482,721	477,057	517,160
01-410.158. Insurance - Life & Disability	-	-	9,580	9,541	10,728
01-410.160. Pension	-	-	420,562	438,374	406,284
01-410.161. Social Security Tax	-	-	36,087	35,291	42,531
01-410.162. Insur - Workers Comp	-	-	92,519	83,264	84,240
01-410.171. HRA Employee Reimbs	-	-	2,076	2,750	3,350
01-410.181. Double Time	4,233	5,350	5,564	6,000	6,000
01-410.182. Longevity	16,880	18,080	15,360	15,760	22,000
01-410.183. Overtime	146,001	154,169	165,137	220,000	164,894
01-410.185. Holiday Pay	41,955	45,144	35,100	36,000	38,000
01-410.186. Shift Differential	14,610	15,705	12,947	13,000	13,000
01-410.187. College Credit Compensation	2,951	3,022	2,150	2,150	2,150
01-410.188. Court Time	11,966	11,562	7,529	8,000	9,000
01-410.189. K-9 Care Compensation	3,000	3,000	4,500	3,000	3,000
01-410.191. Uniform Maintenance Allowance	4,320	4,800	4,320	4,320	4,750
01-410.200. Community Programs & Events	2,252	1,672	3,398	3,500	4,200
01-410.205. Bike Patrol	-	-	-	1,500	2,500
01-410.210. QRS Supplies	13,117	10,813	25,613	12,500	15,700
01-410.215. K-9 Program	4,769	5,244	7,323	6,500	7,600
01-410.220. County Agencies (MERT)	-	8,440	7,830	2,360	4,500
01-410.231. Vehicle Fuel	49,480	43,026	28,112	38,000	42,000
01-410.238. Uniforms	14,237	15,623	11,672	16,000	30,500
01-410.240. Office Supplies	3,972	3,856	6,121	4,000	4,800
01-410.241. Patrol Supplies	2,422	1,056	4,842	3,000	3,800
01-410.242. Firearms Supplies	10,729	11,358	12,098	10,850	11,800



Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
01-410.243. Animal Control Supplies	677	522	923	800	1,500
01-410.250. Police Vehicles	68,491	-	-	-	-
01-410.251. Vehicle Maintenance	32,901	25,680	31,222	33,000	36,000
01-410.260. Minor Equipment & Small Tools	28,055	22,787	21,720	25,000	29,164
01-410.261. Comp Equip & SW--PD	26,498	13,163	13,354	13,000	-
01-410.315. General Services	6,672	6,588	6,964	7,000	4,000
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,000	10,000	10,000
01-410.319. Comp Maint & Support--PD	51,443	50,165	49,315	50,000	-
01-410.320. Telephone	9,886	10,999	10,594	14,105	15,600
01-410.342. Printing	780	1,922	1,032	2,000	2,700
01-410.375. Equipment Maintenance	8,033	3,847	6,193	5,000	9,600
01-410.420. Dues/Subscriptions/Memberships	2,200	1,177	3,952	4,628	5,000
01-410.421. Training	12,468	17,030	10,887	28,500	30,000
01-410.460. Conferences	1,080	1,702	-	-	2,000
01-410.700. Capital Equipment	254,612	(270)	-	-	-
<b>411. Fire</b>	<b>165,550</b>	<b>156,277</b>	<b>210,067</b>	<b>201,847</b>	<b>220,140</b>
01-411.129. Fire Services Director	-	13,449	47,286	48,360	49,140
01-411.139. Fire Inspector--Part Time	67,770	45,558	48,734	39,400	53,456
01-411.161. Social Security Tax	-	-	7,243	6,714	7,849
01-411.162. Insur - Workers Comp	-	-	326	134	195
01-411.238. Fire Inspector Uniforms	5,629	3,684	1,599	3,500	4,200
01-411.239. Fire Brigade Uniforms	-	-	-	8,587	10,000
01-411.240. Supplies & Minor Equipment	7,000	3,807	9,322	7,000	9,000
01-411.251. Vehicle Maintenance	-	-	1,775	2,037	500
01-411.320. Telephone	412	412	2,482	1,710	1,800
01-411.421. Fire Inspector Training	1,420	600	2,291	4,993	4,000
01-411.540. Firemen's Relief Contribution	83,320	88,767	89,008	79,412	80,000
<b>413. Code Enforcement</b>	<b>144,741</b>	<b>231,817</b>	<b>144,237</b>	<b>89,632</b>	<b>-</b>
01-413.131. Code Enforcement Officer/BCO	66,561	72,797	-	-	-
01-413.139. Code Enf Insp--Part Time	-	9,095	16,768	16,100	-
01-413.161. Social Security Tax	-	-	1,266	1,232	-
01-413.162. Insur - Workers Comp	-	-	40	34	-
01-413.240. Supplies	-	-	-	106	-

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
01-413.306. Commercial Inspection Service	1,030	22,947	31,197	10,000	-
01-413.307. Residential Inspection Service	8,545	10,370	22,607	7,000	-
01-413.308. Plan & Drawing Review	66,597	112,656	72,776	50,000	-
01-413.317. C/S--Weed & Code Violations	(225)	2,440	(2,676)	3,878	-
01-413.320. Telephone	726	934	1,114	1,157	-
01-413.420. Dues/Subscriptions/Memberships	345	510	345	-	-
01-413.421. Training	1,162	69	801	125	-
<b>414. Planning &amp; Zoning</b>	<b>153,400</b>	<b>193,852</b>	<b>185,681</b>	<b>211,000</b>	<b>465,407</b>
01-414.113. Zoning Hearing Board	350	730	1,660	1,390	1,520
01-414.122. Community Dev Director/Assistant Manager	-	-	-	-	97,421
01-414.123. Planning & Zoning Officer	87,251	90,518	66,337	75,400	80,814
01-413.131. FT Code Enforcement/Inspector	-	-	-	-	43,160
01-414.141. Clerical--Full Time	50,775	43,591	28,772	53,170	56,820
01-414.156. Insurance - Health	-	-	8,447	21,665	40,540
01-414.158. Insurance - Life & Disability	-	-	122	464	1,628
01-414.160. Pension	-	-	25,187	10,286	43,160
01-414.161. Social Security Tax	-	-	7,262	9,836	18,096
01-414.162. Insur - Workers Comp	-	-	692	278	634
01-414.171. HRA Employee Reimbs	-	-	-	250	500
01-414.220. Planning Commission	1,185	1,285	1,575	1,395	1,560
01-414.238. Uniforms/Clothing	664	-	-	-	1,500
01-414.240. Supplies	664	3,727	1,431	2,000	2,000
01-414.260. Minor Equipment & Small Tools	110	2,632	-	290	-
01-414.306. Commercial/Residential Inspection Services	-	-	-	-	50,000
01-414.310. Planning Solicitor	1,729	1,560	8,896	7,500	5,000
01-414.314. Zoning Solicitor	5,858	5,831	16,607	10,000	5,000
01-414.315. General Services	241	34,623	6,713	100	100
01-414.316. Stenographer	1,272	3,955	7,098	4,744	4,000
01-414.318. DCED/UCC Fees	1,301	891	1,454	887	954
01-414.320. Telephone	688	764	1,057	1,615	2,400
01-414.341. Advertising	707	1,863	1,123	8,000	5,000
01-414.342. Printing	475	31	672	300	300
01-414.420. Dues/Subscriptions/Memberships	102	227	126	362	700
01-414.421. Training	30	1,624	452	1,068	800
01-414.460. Conferences	-	-	-	-	1,800

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>415. Emergency Management</b>	<b>8,190</b>	<b>7,013</b>	<b>19,420</b>	<b>7,951</b>	<b>7,000</b>
01-415.139. Emergency Mgmt Coordinator	2,667	3,000	3,000	3,000	3,000
01-415.149. Emergency Mgmt Deputy	1,000	1,000	1,000	1,000	1,000
01-415.240. Supplies	-	-	1,148	-	-
01-415.260. Minor Equipment & Small Tools	2,353	789	12,496	3,540	3,000
01-415.320. Telephone	2,170	2,223	1,776	411	-
<b>430. DPW</b>	<b>1,170,549</b>	<b>1,132,220</b>	<b>2,210,918</b>	<b>2,299,936</b>	<b>2,438,672</b>
01-430.122. Public Works Director	39,827	41,319	43,031	58,807	40,284
01-430.130. DPW--Highway Supervisor	74,672	80,956	88,126	79,710	80,814
01-430.141. Clerical--Full Time	53,898	55,730	52,582	31,218	31,405
01-430.143. DPW - Full Time	871,905	821,408	930,878	1,017,902	1,122,732
01-430.149. DPW - Part Time	-	-	-	19,284	28,800
01-430.156. Insurance - Health	-	-	484,690	393,000	470,620
01-430.158. Insurance - Life & Disability	-	-	9,552	10,416	10,956
01-430.160. Pension	-	-	352,286	378,944	312,079
01-430.161. Social Security Tax	-	-	89,724	92,308	105,132
01-430.162. Insur - Workers Comp	-	-	60,438	62,524	72,367
01-430.171. HRA Employee Reimbs	-	-	1,625	1,875	3,750
01-430.181. Double Time	3,986	5,487	1,324	13,276	13,000
01-430.183. Overtime	33,089	43,488	32,511	40,000	36,108
01-430.189. On-Call	11,131	12,302	12,985	14,000	14,500
01-430.192. Work Boot & Clothing Allowance	5,085	6,277	6,379	5,525	6,650
01-430.231. Vehicle Fuel	51,182	45,988	30,183	48,000	48,000
01-430.238. Uniforms		-	-	190	2,500
01-430.240. Supplies	13,894	11,517	8,295	18,000	15,000
01-430.260. Minor Equipment & Small Tools	6,877	4,545	2,473	11,000	17,000
01-430.315. General Services	2,641	549	694	700	700
01-430.320. Telephone	1,786	1,982	2,079	1,600	3,300
01-430.420. Dues/Subscriptions/Memberships	417	430	443	457	475
01-430.421. Training	160	245	620	1,200	2,500
<b>433. Traffic Control</b>	<b>8,752</b>	<b>9,333</b>	<b>7,530</b>	<b>11,879</b>	<b>39,000</b>
01-433.246. Signs & Street Markings	4,119	2,748	3,131	5,879	15,000
01-433.362. Traffic Signals	4,633	6,584	4,399	6,000	10,000
01-433.450. Street Line Painting	-	-	-	-	14,000

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>436. Storm Sewers</b>	<b>60,057</b>	<b>93,529</b>	<b>45,484</b>	<b>61,650</b>	<b>91,800</b>
01-436.131. MS4 Coordinator	15,060	14,027	-	-	-
01-436.240. MS4 Supplies	2,728	285	413	600	700
01-436.313. Engineering Svcs	37,268	68,940	39,764	50,000	70,000
01-436.315. MS4 General Services	3,323	-	1,000	1,050	1,100
01-436.370. Repairs & Maint - Storm Sewers	1,679	10,277	4,307	10,000	20,000
<b>437. Tools &amp; Machinery</b>	<b>50,971</b>	<b>66,893</b>	<b>60,375</b>	<b>90,000</b>	<b>85,000</b>
01-437.251. Vehicle Maintenance	28,672	29,429	36,706	60,000	50,000
01-437.375. Equipment Maintenance	22,299	37,464	23,669	30,000	35,000
<b>438. Streets &amp; Bridges</b>	<b>174,192</b>	<b>314,461</b>	<b>194,805</b>	<b>230,000</b>	<b>240,000</b>
01-438.245. Road Materials	174,192	271,422	194,805	230,000	240,000
01-438.317. Contracted Services	-	43,039	-	-	-
<b>451. Recreation Admin</b>	<b>1,361,052</b>	<b>40,602</b>	<b>33,929</b>	<b>65,300</b>	<b>81,500</b>
01-451.240. Supplies	1,707	3,397	3,230	10,000	6,000
01-451.260. Minor Equipment & Small Tools	7,925	1,740	3,486	5,000	6,000
01-451.315. General Services	3,615	3,787	7,660	8,400	7,500
01-451.361. Electric	1,922	1,939	1,950	1,900	2,000
01-451.371. Property Maint (Grounds)	9,213	10,323	5,997	26,000	20,000
01-451.373. Facilities Maint (Structures)	2,473	8,074	8,260	8,000	30,000
01-451.375. Equipment Maintenance	6,031	6,221	3,347	6,000	10,000
01-451.601. Lindberg Pk MSP: Park Improvmt	1,328,165	5,122	-	-	-
<b>452. Participant Recreation</b>	<b>40,793</b>	<b>40,226</b>	<b>23,692</b>	<b>29,296</b>	<b>53,586</b>
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	19,826	18,216	-	-	21,000
01-452.160. Pension	-	-	4,479	5,506	5,148
01-452.161. Social Security Tax	-	-	1,148	1,193	2,799
01-452.162. Insur - Workers Comp	-	-	1,105	2,079	2,079
01-452.200. Community Events	1,161	1,421	350	4,084	2,000
01-452.240. Supplies & Minor Equipment	3,547	3,974	162	66	4,000
01-452.320. Telephone	659	1,015	849	768	960
<b>455. Shade Trees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
01-455.240. Supplies & Shade Trees	-	-	-	-	12,000
<b>461. Environmental Advisory</b>	<b>706</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>800</b>
01-461.341. Advertising	266	-	-	750	600
01-461.342. Printing	-	-	-	-	200
01-461.420. Dues/Subscriptions/Memberships	440	-	-	-	-

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>465. Contributions</b>	<b>57,600</b>	<b>63,635</b>	<b>20,936</b>	<b>21,875</b>	<b>22,000</b>
01-465.309. Custodial Services	10,250	12,285	9,086	10,000	10,000
01-465.500. Volunteer Fire Co Incentives	36,000	40,000	-	-	-
01-465.540. Contributions	11,350	11,350	11,850	11,875	12,000
<b>474. Other Expenditures</b>	<b>1,313</b>	<b>-</b>	<b>-</b>	<b>1,555</b>	<b>1,600</b>
01-474.430. Real Estate Taxes	1,313	-	-	1,555	1,600
<b>480. Fees &amp; Miscellaneous</b>	<b>122</b>	<b>1,591</b>	<b>133</b>	<b>647</b>	<b>-</b>
01-480.000. Miscellaneous Expense	122	22	4	-	-
01-480.001. Disability Pay Expense	-	1,529	-	-	-
01-480.005. Financial Service Fees	-	40	129	647	-
<b>486. Insurance</b>	<b>314,908</b>	<b>339,215</b>	<b>206,852</b>	<b>186,190</b>	<b>189,600</b>
01-486.351. Insurance - Commercial	47,307	52,749	54,722	50,355	52,000
01-486.352. Insur - Business Auto	63,251	68,619	73,472	78,873	80,000
01-486.353. Insur - Professional	54,560	56,233	55,567	52,223	54,000
01-486.354. Insur - Workers Comp	145,836	158,089	17,200	-	-
01-486.355. Insur - Twp Official's Bond	3,953	3,525	5,891	4,739	3,600
<b>487. Employee Benefits</b>	<b>1,794,126</b>	<b>2,054,164</b>	<b>14,508</b>	<b>-</b>	<b>-</b>
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	-	-	14,508	-	-
<b>491. Prior Year</b>	<b>-</b>	<b>1,618</b>	<b>2,293</b>	<b>-</b>	<b>-</b>
01-491.000. Refunds of Prior Year Revenue	-	1,618	2,293	-	-
<b>492. Interfund Transfers</b>	<b>239,867</b>	<b>804,333</b>	<b>443,777</b>	<b>497,774</b>	<b>1,779,000</b>
01-492.030. Transfer to Fire Fund	60,150	15,500	-	-	-
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	443,130	497,774	1,779,000
<b>TOTAL EXPENDITURES</b>	<b>9,177,757</b>	<b>8,819,732</b>	<b>8,555,645</b>	<b>8,873,767</b>	<b>10,739,923</b>
<b>Excess (Deficit) of revenues over expenditures</b>	<b>(474,436)</b>	<b>(589,440)</b>	<b>351,004</b>	<b>561,270</b>	<b>337,984</b>

## GENERAL - CAPITAL FUND BUDGET

### GENERAL - CAPITAL FUND BUDGET SUMMARY:

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
354. State Grants	0	212,718	0	0	0
391. Asset Disposal	0	84,897	0	0	0
392. Interfund Transfers	0	738,081	443,130	527,924	1,858,997
395. Please add DEPT description	0	23,878	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>1,059,574</b>	<b>443,130</b>	<b>527,924</b>	<b>1,858,997</b>
<b>Expenditure</b>					
407. Information Technology (IT)	0	11,274	0	0	0
408. Engineering	0	7,449	92,880	0	0
409. Buildings & Plant	0	19,521	24,972	80,000	392,000
410. Police	0	234,574	86,827	99,000	85,000
411. Fire	0	0	0	30,000	0
412. Western Salisbury Fire	0	0	50,000	0	0
415. Emergency Management	0	8,973	0	0	0
436. Storm Sewers	0	0	0	0	700,000
439. Capital	0	196,780	175,965	115,950	356,997
451. Recreation Admin	0	248,525	0	22,974	135,000
480. Please add DEPT description	0	647	0	0	0
492. Interfund Transfers	0	183,032	182,876	180,000	190,000
<b>Total Expenditure</b>	<b>0</b>	<b>910,775</b>	<b>613,521</b>	<b>527,924</b>	<b>1,858,997</b>
<b>Net Surplus (Deficit)</b>	<b>\$0</b>	<b>\$148,800</b>	<b>(\$170,391)</b>	<b>\$0</b>	<b>\$0</b>

### FUND DESCRIPTION

In 2019, we created a separate General Capital Fund. 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:

Starting in 2020, any Revenue specific for Capital Projects (grants, interest on Capital Reserves, etc.), are recorded in the General Fund (not the Capital Fund). We do not budget for any Capital Fund Revenue other than General Fund transfers to cover Capital Expenditures (In and out).

Expenditure Highlights:

We have a large number of Capital Projects and equipment budgeted for 2022. We have tried to prioritize what can wait until future years and what needs addressed immediately.

### **Facilities- Construction:**

We are budgeting \$50k to replace all electronic door locks for all three Township Buildings. We are budgeting \$50k to construct a shooting range for the Police Department at Franko Farms. Construction costs will include any necessary permit costs, a structure to store PD equipment needed for the range. It will be secluded from the public. We are requesting \$30k to repair the Township Fuel pumps and \$15k to repair the Administrative Building Parking Lot.

### **Facilities- Equipment:**

The Administration building and the Public Works Building has the original HVAC system when the buildings were built and has been having major issues over the past several years. We are budgeting a total of \$150k to replace both HVAC systems as they are large units. We will do a lot of the work using Township Staff and will need to rent equipment as needed to install the equipment. This will save the township a significant amount of money. We need to replace the Public Works oil separator for \$20k, \$10k is needed to install a water softener system in all of the township buildings, and \$10k will be needed to replace two rooftop A/C Units at the Police Department.

### **Police Department Capital Needs:**

The Police department will need to replace the SRO vehicle. We have budgeted \$52k for the new vehicle which includes the cost of Upfit. We have budgeted \$15k to replace the Watch Guard Video Server used to store information from the Police cars and eventually the body cameras. We have budgeted \$18k for an additional license plate reader.

### **Stormwater/MS4:**

We are budgeting \$700k to contract stormwater work at Laubach park. The majority of this project will be covered by ARPA funds.

### **Highway Equipment:**

The highway department needs to replace the Roadside Mowing Tractor for a total price of \$177k. NOTE: \$87k of this purchase will be covered by Highway Aide monies so the General Fund will cover the remaining \$90k. We budgeted \$37,500 to replace a 20-ton paving trailer. We purchased a new Ven tract Tractor in 2021 which will replace five pieces of equipment that we currently own. Finally, we budgeted \$206,500 for a Peterbilt leaf truck of which the majority will be covered by a Recycling Grant.

### **PARKS:**



We budgeted \$45k to construct new pickle ball courts at Green Acres Park. This was budgeted in 2021 but we were unable to start as planned. We budgeted \$75k to resurface Devonshire Tennis Courts. After rehabbing Laubach Park bathrooms in 2021, we need to do the same to several other parks in the Township. We budgeted \$15k to address Devonshire Bathrooms in 2022 and will tackle Green Acres pavilion and Bathrooms in 2023. We were able to replace two mowers in 2021 that were going to be budgeted for in 2022.

**DEBT SERVICES:**

Interest paid on General Fund debt is paid for by the Capital Fund. We refinanced our 2016 Bond into a lower interest rate bank loan while keeping the term of the loan the same.

**GENERAL CAPITAL FUND - BUDGET DETAIL**

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>354. State Grants</b>	-	<b>212,718</b>	-	-	-
41-354.040. Recycling Grant Revenue	-	83,600	-	-	-
41-354.120. Gaming Grant: Casino Corr Tra	-	129,118	-	-	-
<b>391. Asset Disposal</b>	-	<b>84,897</b>	-	-	-
41-391.100. Sale of Fixed Assets	-	84,897	-	-	-
<b>392. Interfund Transfers</b>	-	<b>738,081</b>	<b>443,130</b>	<b>497,774</b>	<b>1,779,000</b>
41-392.010. Transfer from General Fund	-	738,081	443,130	497,774	1,779,000
<b>395. Prior Year</b>	-	<b>23,878</b>	-	-	-
41-395.000. Refund of Prior Year Expenses	-	23,878	-	-	-
<b>TOTAL REVENUES</b>	-	<b>1,059,574</b>	<b>443,130</b>	<b>497,774</b>	<b>1,779,000</b>

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>EXPENDITURES:</b>					
<b>407. Information Technology (IT)</b>	-	11,274	-	-	-
41-407.261. Computer Equip & Software-Adm	-	11,274	-	-	-
<b>408. Engineering</b>	-	7,449	92,880	-	-
41-408.313. Architectual and Engineering	-	7,449	92,880	-	-
<b>409. Buildings &amp; Plant</b>	-	19,521	24,972	135,000	335,000
41-409.600. Capital Construction- Facilit	-	7,451	-	35,000	145,000
41-409.700. Capital Equip- Facilities	-	12,070	24,972	100,000	190,000
<b>410. Police</b>	-	234,574	86,827	99,000	85,000
41-410.250. Police Vehicles	-	124,604	37,665	44,000	52,000
41-410.700. Capital Equipment- Police	-	109,969	49,162	55,000	33,000
<b>411. Fire</b>	-	-	-	40,000	-
41-411.700. Capital Equip- Fire Inspection	-	-	-	40,000	-
<b>412. Western Salisbury Fire</b>	-	-	50,000	-	-
41-412.600. Earmarked for WSFD Request	-	-	50,000	-	-
<b>415. Emergency Management</b>	-	8,973	-	-	-
41-415.700. Capital Equipment- Emerg Mgmt	-	8,973	-	-	-
<b>436. Storm Sewers</b>	-	-	-	-	700,000
41-436.600. Capital Construction- MS4	-	-	-	-	700,000
<b>439. Capital</b>	-	196,780	175,965	182,000	334,000
41-439.700. Capital Equipment- Highway	-	196,780	175,965	182,000	334,000
<b>451. Recreation Admin</b>	-	248,525	-	24,424	135,000
41-451.312. Consulting Svcs--Lindberg MSP	-	35,595	-	-	-
41-451.600. Capital Construction- Parks	-	47,583	-	7,577	135,000
41-451.601. Lindberg Pk MSP: Park Improvmt	-	165,347	-	-	-
41-451.700. Capital Equipment- Parks	-	-	-	16,847	-
<b>480. Please add DEPT description</b>	-	647	-	-	-
41-480.005. Financial Service Fees	-	647	-	-	-
<b>492. Interfund Transfers</b>	-	183,032	182,876	17,350	190,000
41-492.200. Transfer to Debt Service Fund	-	183,032	182,876	17,350	190,000
<b>TOTAL EXPENDITURES</b>	-	910,775	613,521	497,774	1,779,000
<b>Excess (Deficit) of revenues over expenditures</b>	-	148,800	(170,391)	-	-

## POLICE DEPARTMENT CAPITAL REPLACEMENT PLAN

### CAPITAL BUDGET - Police Department

2022-2031

Description of Asset	Life of Asset	Replacement Year	Replacement Costs										10 Year Total	
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>VEHICLES/TRAILERS:</b>														
2016 RAM 1500	5-7	2023		40,000							40,000			80,000
2020 DODGE DURANGO	8-10	2030										45,000		45,000
2013 FORD SEDAN	8-10	2022	52,000											52,000
2018 DODGE CHARGER	5-7	2023		40,000							40,000			80,000
2019 DODGE DURANGO	5-7	2026						40,000						40,000
2019 DODGE DURANGO	5-7	2024			45,000							45,000		90,000
2008 CHRYSLER 300	8-10	2025				35,000								35,000
2017 FORD EXPLORER	8-10	2026						35,000						35,000
2018 DODGE CHARGER	5-7	2024			40,000								45,000	85,000
2015 DODGE CHARGER	8-10	2026						50,000						50,000
1995 FREIGHTLINER MEDIUM CONVENTION		N/A												-
2017 FORD INTERCEPTOR	8-10	2027							45,000					45,000
2017 RAM 1500 SSV	8-10	2025				45,000								45,000
2015 RAM 1500 SINGLE CAB		N/A												-
2021 DODGE RAM	5-7	2023								40,000				40,000
2020 DODGE RAM	5-7	2027							40,000					40,000
2014 DODGE CHARGER	8-10	2024			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												-
	<b>subtotal- vehicles</b>		52,000	120,000	125,000	120,000	125,000	85,000	40,000	80,000	90,000	45,000		882,000
<b>OTHER EQUIPMENT:</b>														
Body Cameras	10	2031											20,000	20,000
Mobile Data Terminals for Cars	7					6,000	6,000					6,000	6,000	24,000
Car Cameras	7				15,000	15,000		15,000	15,000	15,000			15,000	90,000
Police Watchguard Server	5	2022	15,000					15,000						30,000
Mobile Vehicle Registration/Plate Reader	7		18,000					18,000	18,000					54,000
Digital Radios	10			250,000										250,000
	<b>subtotal- other</b>		33,000	250,000	15,000	21,000	6,000	48,000	33,000	15,000	6,000	41,000		468,000
	<b>Totals</b>		85,000	370,000	140,000	141,000	131,000	133,000	73,000	95,000	96,000	86,000		1,350,000
									<b>Annual Average:</b>				<b>135,000</b>	

## PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

Highway Department Vehicles Replacement Plan															
2022 - 2031 (10-Year Replacement)															
					Future Replacement Costs										
Year	No.	Vehicle	Life of Asset	Replacement Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
2008	1	International Dump	13	2021											-
2011	2	International Dump	13	2024			215,000								215,000
2018	3	International Dump	13	2030									240,000		240,000
2015	5	International Dump	13	2028						200,000					200,000
2016	6	International Dump	13	2029								204,000			204,000
2005	7	International Dump	15	2026					240,000						240,000
2019	10	International Dump	13	2033											-
2015	11	Ford F550 Dump	13	2027						90,000					90,000
2012	12	Ford F550 Dump	13	2023		85,000									85,000
2019	13	Ford F550 Dump	13	2031									95,000		95,000
2019	14	Ford F550 Dump	13	2032											-
2015	16	Ford F350 Pick-up	13	2027						40,000					40,000
2012	17	Ford F350 Pick-up	13	2023		35,000									35,000
2018	18	GMC 3500	13	2028							60,000				60,000
2020	19	Ford F350 Pick-up	13	2031											-
2020	21	Peterbilt Leaf Truck	20	2040											-
2005	22	International Leaf Truck	20	2022	206,497										206,497
2014	23	Elgin Pelican Sweeper	20	2035											-
2000	24	Elgin Pelican Sweeper	20	2027						200,000					200,000
2010	40	Ford Expedition		N/A											-
2013	41	Dodge Charger		N/A											-
2008	42	Dodge Durando		N/A											-
2013	43	Dodge Charger		N/A											-
		Bucket Truck	20			100,000									100,000
															-
GRAND TOTALS					206,497	220,000	215,000	-	240,000	330,000	260,000	204,000	240,000	95,000	2,010,497

## PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

Highway Department Equipment Replacement Plan															
2022 - 2031 (10-Year Replacement)															
					Future Replacement Costs										
Year	No.	Vehicle	Life of Asset	Replacement Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
1993		Ford Tractor/Flair mower	25	2022	177,000										177,000
2002		John Deere Skid Steer	20	2025				75,000							75,000
2007	26	John Deere Back-Hoe	25	2032											-
2007		Sakai Vibrator roller	25	2032											-
2007		Gravelly Zero Turn	10	2021										16,000	16,000
2007		Smithco Sweep Star	25	2032											-
2010		Toro Groundmaster	20	2030									60,000		60,000
2013		Bandit Chipper	20	2033											-
2014		Bomag Roller	20	2034											-
2015		Scag Zero Turn	10	2025				15,000							15,000
2018		Scag Zero Turn	10	2028							15,000				15,000
2018		Exmark Walk-Behind	10	2028							5,000				5,000
2019		Leeboy Paver 8510E	25	2044											-
2019	61	ODB LCT650 Leaf Vac	20	2039											-
2019	62	ODB LCT650 Leaf Vac	20	2039											-
2018		Doosan P185 Compressor	25	2043											-
2011	25	John Deere Loader 524K	15	2025				160,000							160,000
1989	64	Eager Beaver Trailer	30+	?											-
1991	68	International Trailer	30+	?											-
2010	67	Ringo Trailer	30+	?											-
2000	66	Eager Beaver Trailer	30+	?											-
2020	65	Cam Trailer	30+	?											-
2022		20 Ton Paving Trailer	30+	?	37,500										37,500
2002	60	ODB Leaf Vac	25	2021											-
1995	63	Giant Vac	25	2021											-
2021		Venttrak Tractor	20	2021											-
2002		John Deere Milling head	20	2022	23,000										23,000
															-
<b>GRAND TOTALS</b>					<b>237,500</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>60,000</b>	<b>16,000</b>	<b>583,500</b>

**PUBLIC WORKS – HIGHWAY DEPARTMENT GENERAL FUND CAPITAL**

<b>Capital Expenditures Summary - Highway Department</b>											
<b>Description</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Highway Department Vehicles	\$ 206,497	\$ 220,000	\$ 215,000	\$ -	\$ 240,000	\$ 330,000	\$ 260,000	\$ 204,000	\$ 240,000	\$ 95,000	\$ 2,010,497
Highway Department Equipment	\$ 237,500	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 60,000	\$ 16,000	\$ 583,500
Less: Amount covered by Liquid Fuels	\$ (87,000)	\$ (89,000)	\$ (90,000)	\$ (92,000)	\$ (94,000)	\$ (96,000)	\$ (98,000)	\$ (100,000)	\$ (102,000)	\$ (95,000)	\$ (943,000)
<b>General Fund Budget</b>	<b>\$ 356,997</b>	<b>\$ 131,000</b>	<b>\$ 125,000</b>	<b>\$ 158,000</b>	<b>\$ 146,000</b>	<b>\$ 234,000</b>	<b>\$ 182,000</b>	<b>\$ 104,000</b>	<b>\$ 198,000</b>	<b>\$ 16,000</b>	<b>\$ 1,650,997</b>

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

<b>Utility Department Equipment Replacement Plan</b>															
<b>2022 - 2031 (10-Year Replacement)</b>															
					<b>Future Replacement Costs</b>										
<b>Year</b>	<b>No.</b>	<b>Vehicle</b>	<b>Life of Asset</b>	<b>Replacement Year</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
2016	31	GMC 3500 Utility Truck	6	2023		78,000						90,000			168,000
2015	32	Ford F350 Utility Truck	6	2021						86,000					86,000
2019	33	Ford F350 Utility Truck	6	2025				82,000							82,000
2011	34	International Dump	13	2022	210,000										210,000
2002	35	Sterling Flush Truck	20	2026					250,000						250,000
2012	36	John Deere Backhoe	20	2028			120,000								120,000
2011	38	Wells Cargo Camera Trailer	20	2031											-
<b>GRAND TOTALS</b>					<b>210,000</b>	<b>78,000</b>	<b>120,000</b>	<b>82,000</b>	<b>250,000</b>	<b>86,000</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>916,000</b>

NOTE: Utility Department equipment is covered 50% by the Water Fund and 50% by the Sewer Fund. This does NOT include water-line or sewer projects which are typically covered by debt financing.

### BUILDING/ADMIN/IT - CAPITAL REPLACEMENT PLAN

<b>Capital Budget- Building/IT/Admin</b>												
<i>2022-2031</i>												
Description of Asset	Future Replacement Costs										10 Year Total	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
BUILDING IMPROVEMENTS/UPGRADES	392,000	100,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	812,000
COPIERS		3,000			15,000				3,000			21,000
COMPUTER EQUIPMENT/SERVERS		15,000					15,000					30,000
	392,000	118,000	40,000	40,000	55,000	40,000	55,000	40,000	43,000	40,000		863,000
									<b>Annual Average:</b>			<b>86,300</b>

### PARKS AND RECREATION - CAPITAL REPLACEMENT PLAN

<b>Capital Budget- Parks &amp; Recreation</b>												
<i>2022-2031</i>												
Description of Asset	Future Replacement Costs										10 Year Total	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
PARK EQUIPMENT/IMPROVEMENTS	135,000	50,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	505,000
									<b>Annual Average:</b>			<b>50,500</b>

## 10-YEAR CAPITAL REPLACEMENT PLAN SUMMARY

Revenues	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	10-year Total	Annual Average
Tax millage (Earmarked for Capital)	318,000	327,540	337,366	347,487	357,912	368,649	379,709	391,100	402,833	414,918	3,645,514	
ARPA Grant	1,053,566	-	-	-	-	-	-	-	-	-	1,053,566	
Recycling Grant	162,376	-	-	-	-	-	-	-	-	-	162,376	
Bond Refinance	600,000											
Operating Surplus	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Fund Revenues</b>	<b>2,133,942</b>	<b>327,540</b>	<b>337,366</b>	<b>347,487</b>	<b>357,912</b>	<b>368,649</b>	<b>379,709</b>	<b>391,100</b>	<b>402,833</b>	<b>414,918</b>	<b>4,861,456</b>	
<b>Expenditures</b>												
Public Works Vehicles/Equipment	356,997	131,000	125,000	158,000	146,000	234,000	182,000	104,000	198,000	16,000	1,650,997	165,100
Recreation Equipment/Park Improvements	135,000	50,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	505,000	50,500
Police Vehicles/Equipment	85,000	450,000	100,000	141,000	131,000	131,000	31,000	135,000	146,000	41,000	1,391,000	139,100
Building Construction/Equipment	392,000	118,000	40,000	40,000	55,000	40,000	55,000	40,000	43,000	40,000	863,000	86,300
Stormwater Projects	700,000	-	-	-	-	-	-	-	-	-	700,000	70,000
General Fund Debt Payments	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	1,900,000	190,000
<b>Total Capital Fund Expenditures</b>	<b>1,858,997</b>	<b>939,000</b>	<b>495,000</b>	<b>569,000</b>	<b>562,000</b>	<b>635,000</b>	<b>498,000</b>	<b>509,000</b>	<b>617,000</b>	<b>327,000</b>	<b>7,009,997</b>	<b>701,000</b>
<b>Increase (Decrease) in Net Positon</b>	<b>274,945</b>	<b>(611,460)</b>	<b>(157,634)</b>	<b>(221,513)</b>	<b>(204,088)</b>	<b>(266,351)</b>	<b>(118,291)</b>	<b>(117,900)</b>	<b>(214,167)</b>	<b>87,918</b>	<b>(2,148,541)</b>	<b>(701,000)</b>
Capital Reserves- Beginning Balance	1,500,000	1,774,945	1,163,485	1,005,851	784,338	580,250	313,899	195,608	77,708	(136,459)		
Capital Reserves- Ending Balance	<b>1,774,945</b>	<b>1,163,485</b>	<b>1,005,851</b>	<b>784,338</b>	<b>580,250</b>	<b>313,899</b>	<b>195,608</b>	<b>77,708</b>	<b>(136,459)</b>	<b>(48,541)</b>		

## PROPOSED CAPITAL REPLACEMENT PLAN

We estimate the useful life of each piece of capital equipment or vehicle and update this list annually. Our current Capital Replacement plan, as mentioned previously, is to earmark a certain amount from taxes to be used for Capital. In 2022, we are proposing .25 mills to be used which comes out to \$318k. Based on all General Fund Capital needs of the Township, we are projecting an average of approximately \$700k for Capital. We are not planning to receive any monies from grants or debt after 2022. Any annual operating surplus will be transferred into Capital Reserves. We are not planning on this above. Annually, we will update this plan and revise as needed. The positive news is we plan on starting with approximately \$1.5 Million in Capital Reserves at the end of 2021. With all of our upcoming needs, we can no longer count on using Reserves to cover Capital. We believe this plan is responsible and realistic.



## FIRE FUND BUDGET

### FIRE FUND BUDGET SUMMARY:

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
301. Property Taxes	272,007	269,854	378,660	375,300	375,300
341. Interest	3,455	7,258	1,627	60	60
391. Asset Disposal	0	0	228,000	44,975	0
392. Interfund Transfers	60,150	15,500	0	0	0
<b>Total Revenue</b>	<b>335,612</b>	<b>292,612</b>	<b>608,287</b>	<b>420,335</b>	<b>375,360</b>
<b>Expenditure</b>					
411. Eastern Salisbury Fire	128,438	75,077	100,155	96,400	109,400
412. Western Salisbury Fire	75,392	86,648	88,003	95,600	99,600
413. Fuel	10,472	9,532	6,339	10,000	10,000
480. Fees & Miscellaneous	333	345	428	425	430
486. Insurance	0	0	33,907	31,727	33,000
491. Prior Year	1,290	0	0	0	0
492. Interfund Transfers	0	0	705,875	117,157	59,135
<b>Total Expenditure</b>	<b>215,925</b>	<b>171,603</b>	<b>934,708</b>	<b>351,309</b>	<b>311,565</b>
<b>Net Surplus (Deficit)</b>	<b>\$119,687</b>	<b>\$121,009</b>	<b>(\$326,421)</b>	<b>\$69,026</b>	<b>\$63,795</b>

### FUND DESCRIPTION

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

## **BUDGET HIGHLIGHTS**

In 2020, we decided to give each Fire Department an annual stipend amount to cover all their operational needs. We provide us with a detailed budget request by line item so we understand what makes up their stipend. Throughout the year, requests are made through an electronic purchase request system and all expenditures are approved by the Township Fire Services Director. Any unused budgeted stipend amount is rolled into a Fund Balance earmarked for that Department. At the end of 2020, each Department had a carryover of at least \$10k into their Fund Balance. We have agreed on an annual stipend of \$70k to ESFD and \$75k to WSFD (see what each Department requested in the Appendix).

**FIRE FUND - BUDGET DETAIL**

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>301. Property Taxes</b>	<b>272,007</b>	<b>269,854</b>	<b>378,660</b>	<b>375,300</b>	<b>375,300</b>
03-301.100. Real Estate Tax - Current	264,991	265,412	371,385	369,000	369,000
03-301.400. Real Estate Tax - Claims	6,138	4,060	6,733	6,000	6,000
03-301.600. Real Estate Tax - Exceptions	878	383	542	300	300
<b>341. Interest</b>	<b>3,455</b>	<b>7,258</b>	<b>1,627</b>	<b>60</b>	<b>60</b>
03-341.000. Interest Income	3,455	7,258	1,627	60	60
<b>391. Asset Disposal</b>	<b>-</b>	<b>-</b>	<b>228,000</b>	<b>44,975</b>	<b>-</b>
03-391.100. Sale of Fixed Assets	-	-	228,000	44,975	-
<b>392. Interfund Transfers</b>	<b>60,150</b>	<b>15,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-392.010. Transfer from General Fund	60,150	15,500	-	-	-
<b>TOTAL REVENUES</b>	<b>335,612</b>	<b>292,612</b>	<b>608,287</b>	<b>420,335</b>	<b>375,360</b>
<b>EXPENDITURES:</b>					
<b>411. Eastern Salisbury Fire</b>	<b>128,438</b>	<b>75,077</b>	<b>100,155</b>	<b>96,400</b>	<b>109,400</b>
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	-	-	-
03-411.260. Minor Equip & Small Tools	6,082	5,633	-	-	-
03-411.320. Utilities	9,334	15,591	15,790	15,000	18,000
03-411.350. Insurances	12,567	12,571	-	-	-
03-411.374. Repairs--Machinery/Equip	31,192	22,194	20,465	-	-
03-411.421. Training	2,636	3,447	1,900	1,400	1,400
03-411.500. Volunteer Fire Co Incentives	-	-	20,000	20,000	20,000
03-411.540. ESFD Stipend	-	-	42,000	60,000	70,000

<b>Account</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>412. Western Salisbury Fire</b>	<b>75,392</b>	<b>86,648</b>	<b>88,003</b>	<b>95,600</b>	<b>99,600</b>
03-412.240. Operating Supplies	6,458	5,890	4,951	-	-
03-412.260. Minor Equip & Small Tools	14,792	9,411	(1,710)	-	-
03-412.320. Telephone/Tablet Chgs	2,961	2,464	2,462	4,200	3,200
03-412.350. Insurances	17,486	17,337	-	-	-
03-412.374. Repairs--Machinery/Equip	29,947	42,084	(120)	-	-
03-412.421. Training	3,748	9,461	2,100	1,400	1,400
03-412.500. Volunteer Fire Co Incentives	-	-	20,000	20,000	20,000
03-412.540. WSFD Stipend	-	-	60,320	70,000	75,000
<b>413. Fuel</b>	<b>10,472</b>	<b>9,532</b>	<b>6,339</b>	<b>10,000</b>	<b>10,000</b>
03-413.231. Vehicle Fuel	10,472	9,532	6,339	10,000	10,000
<b>480. Fees &amp; Miscellaneous</b>	<b>333</b>	<b>345</b>	<b>428</b>	<b>425</b>	<b>430</b>
03-480.454. Real Estate Tax Collections	333	345	428	425	430
<b>486. Insurance</b>	<b>-</b>	<b>-</b>	<b>33,907</b>	<b>31,727</b>	<b>33,000</b>
03-486.354. Insur - Workers Comp	-	-	33,907	31,727	33,000
<b>491. Prior Year</b>	<b>1,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
03-491.000. Refunds of Prior Year Revenue	1,290	-	-	-	-
<b>492. Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>705,875</b>	<b>117,157</b>	<b>59,135</b>
03-492.430. Transfer to Fire Capital Fund	-	-	705,875	117,157	59,135
<b>TOTAL EXPENDITURES</b>	<b><u>215,925</u></b>	<b><u>171,603</u></b>	<b><u>934,708</u></b>	<b><u>351,309</u></b>	<b><u>311,565</u></b>
<b>Excess (Deficit) of revenues over expenditures</b>	<b>119,687</b>	<b>121,009</b>	<b>(326,421)</b>	<b>69,026</b>	<b>63,795</b>
<b>Fund Balance at Beginning of Year</b>	<b>291,201</b>	<b>410,888</b>	<b>531,897</b>	<b>205,476</b>	<b>274,502</b>
<b>Fund Balance at End of Year</b>	<b><u>410,888</u></b>	<b><u>531,897</u></b>	<b><u>205,476</u></b>	<b><u>274,502</u></b>	<b><u>338,297</u></b>

**FIRE CAPITAL FUND - BUDGET DETAIL**

<b>Account</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>392. Interfund Transfers</b>	-	<b>50,752</b>	<b>688,570</b>	<b>117,157</b>	<b>59,135</b>
43-392.010. Transfer from General Fund	-	50,752	-	-	-
43-392.030. Transfer from Fire Fund	-	-	688,570	117,157	59,135
<b>TOTAL REVENUES</b>	-	<b>50,752</b>	<b>688,570</b>	<b>117,157</b>	<b>59,135</b>
<b>EXPENDITURES:</b>					
<b>411. Capital Expenditures</b>	-	<b>50,752</b>	<b>746,591</b>	<b>59,136</b>	<b>59,135</b>
43-411.213. P&I- 2005 Fire Truck	-	11,583	4,826	-	-
43-411.214. P & I- 2007 Fire Truck	-	7,722	7,722	7,722	7,722
43-411.215. P & I- 2009 Fire Truck	-	11,583	52,299	-	-
43-411.216. P & I- 2013 Fire Truck	-	7,722	7,722	7,722	7,722
43-411.217. P & I- 2017 Fire Truck	-	12,141	12,141	12,141	12,141
43-411.218. P & I- 2020 Fire Truck	-	-	-	31,550	31,550
43-411.600. Capital Construction- ESFD	-	-	-	-	-
43-411.700. Capital Equipment- ESFD	-	-	661,880	-	-
43-412.600. Capital Construction- WSFD	-	-	-	-	-
43-412.700. Capital Equipment- WSFD	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>50,752</b>	<b>746,591</b>	<b>59,136</b>	<b>59,135</b>
<b>Excess (Deficit) of revenues over expenditures</b>	-	-	<b>(58,021)</b>	<b>58,021</b>	-

## FIRE FUND CAPITAL – CURRENT APPARATUS LIST

Description	Company	Asset ID:	Proposed Replacement Year	Estimated Replacement Price	Less: Loan Amount	Cash Needed
1993 Kenworth, 4 Guys Tanker	ESFD	20-21	2034	425,000	(100,000)	325,000
2020 Rescue	ESFD	20-31	2047	1,300,000	(150,000)	1,150,000
2013 Pumper	ESFD	20-11	2038	1,000,000	(200,000)	800,000
2005 American LaFrance 110ft Quint Ladder Truck	WSFD	31-31	2030	1,500,000	(300,000)	1,200,000
2008 M&W Pumper	WSFD	31-11	2034	900,000	(200,000)	700,000
2017 Pumper	WSFD	31-12	2042	1,200,000	(200,000)	1,000,000

### 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 needed based on call volume, township needs, and area covered. The Fire Services Director working with both Fire Departments have established a 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.

**FIRE FUND - CAPITAL REPLACEMENT PLAN:**

<b>Capital Plan - Fire Fund</b>								
<b>2022-2046 (25 year plan)</b>								
<b>Budget Category</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Revenues:</b>								
Transfer from Fire Fund- Taxes dedicated to Capital	125,000	128,750	132,613	136,591	140,689	144,910	149,257	153,735
Proceeds from Disposal of Assets	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>125,000</b>	<b>128,750</b>	<b>132,613</b>	<b>136,591</b>	<b>140,689</b>	<b>144,910</b>	<b>149,257</b>	<b>153,735</b>
<b>Expenditures:</b>								
1993 Tanker								
2020 4 Guys/ Spartan, Rescue/Pumper (ESFD)								
2013 Pumper (ESFD)								
2005 American LaFrance Ladder Truck (WSFD)								
2008 M&W Pumper (WSFD)								
2017 Pumper (WSFD)								
Major Truck Repairs	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Building Improvements (ESFD & WSFD)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Capital Fund Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>115,000</b>	<b>118,750</b>	<b>122,613</b>	<b>126,591</b>	<b>130,689</b>	<b>134,910</b>	<b>139,257</b>	<b>143,735</b>
Beginning Fund Balance- Capital Fund	15,000	130,000	248,750	371,363	497,954	628,643	763,553	902,810
Ending Fund Balance- Capital Fund	<u>130,000</u>	<u>248,750</u>	<u>371,363</u>	<u>497,954</u>	<u>628,643</u>	<u>763,553</u>	<u>902,810</u>	<u>1,046,545</u>

<b>Capital Plan - Fire Fund</b>								
<b>2022-2046 (25 year plan)</b>								
<b>Budget Category</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>
<b>Revenues:</b>								
Transfer from Fire Fund- Taxes dedicated to Capital	158,347	163,097	167,990	173,030	178,221	183,568	189,075	194,747
Proceeds from Disposal of Assets	100,000	-	-	-	100,000	-	-	-
Interest Income	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>258,347</b>	<b>163,097</b>	<b>167,990</b>	<b>173,030</b>	<b>278,221</b>	<b>183,568</b>	<b>189,075</b>	<b>194,747</b>
<b>Expenditures:</b>								
1993 Tanker					325,000			
2020 4 Guys/ Spartan, Rescue/Pumper (ESFD)								
2013 Pumper (ESFD)								
2005 American LaFrance Ladder Truck (WSFD)	1,200,000							
2008 M&W Pumper (WSFD)					700,000			
2017 Pumper (WSFD)								
Major Truck Repairs	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Building Improvements (ESFD & WSFD)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Capital Fund Expenditures</b>	<b>1,210,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>710,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>(951,653)</b>	<b>153,097</b>	<b>157,990</b>	<b>163,030</b>	<b>(431,779)</b>	<b>173,568</b>	<b>179,075</b>	<b>184,747</b>
Beginning Fund Balance- Capital Fund	1,046,545	94,892	247,989	405,979	569,009	137,230	310,798	489,873
Ending Fund Balance- Capital Fund	<u>94,892</u>	<u>247,989</u>	<u>405,979</u>	<u>569,009</u>	<u>137,230</u>	<u>310,798</u>	<u>489,873</u>	<u>674,620</u>



<b>Capital Plan - Fire Fund 2022-2046 (25 year plan)</b>									
<b>Budget Category</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>	<b>2045</b>	<b>2046</b>
<b>Revenues:</b>									
Transfer from Fire Fund- Taxes dedicated to Capital	200,589	206,607	212,805	219,189	225,765	232,538	239,514	246,699	254,100
Proceeds from Disposal of Assets	100,000	-	-	-	100,000	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>300,589</b>	<b>206,607</b>	<b>212,805</b>	<b>219,189</b>	<b>325,765</b>	<b>232,538</b>	<b>239,514</b>	<b>246,699</b>	<b>254,100</b>
<b>Expenditures:</b>									
1993 Tanker									
2020 4 Guys/ Spartan, Rescue/Pumper (ESFD)									
2013 Pumper (ESFD)	800,000								
2005 American LaFrance Ladder Truck (WSFD)									
2008 M&W Pumper (WSFD)									
2017 Pumper (WSFD)					1,000,000				
Major Truck Repairs	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Building Improvements (ESFD & WSFD)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Capital Fund Expenditures</b>	<b>810,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>1,010,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>(509,411)</b>	<b>196,607</b>	<b>202,805</b>	<b>209,189</b>	<b>(684,235)</b>	<b>222,538</b>	<b>229,514</b>	<b>236,699</b>	<b>244,100</b>
Beginning Fund Balance- Capital Fund	674,620	165,209	361,816	564,621	773,810	89,575	312,113	541,627	778,326
Ending Fund Balance- Capital Fund	<u>165,209</u>	<u>361,816</u>	<u>564,621</u>	<u>773,810</u>	<u>89,575</u>	<u>312,113</u>	<u>541,627</u>	<u>778,326</u>	<u>1,022,426</u>

**WESTERN SALISBURY FIRE DEPARTMENT – STATION 31**



## EASTERN SALISBURY FIRE DEPARTMENT – STATION 20



## LIBRARY FUND

### FUND DESCRIPTION

Salisbury Township assesses a library tax to provide the use of the Allentown Public Library to all residents. 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. The library has approximately 3,200 registered borrowers from Salisbury Township. Based on the annual amount paid to the library, the cost per borrower to the township translates to \$25/year.

### BUDGET SUMMARY

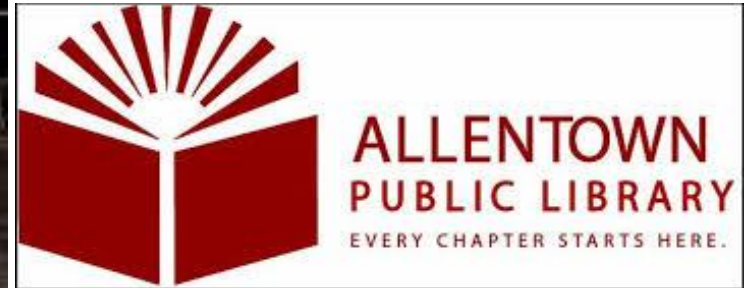
Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
301. Property Taxes	79,388	78,760	78,957	77,900	78,000
341. Interest	1,338	2,039	408	50	100
<b>Total Revenue</b>	<b>80,726</b>	<b>80,799</b>	<b>79,365</b>	<b>77,950</b>	<b>78,100</b>
<b>Expenditure</b>					
456. Library Services	81,559	81,559	86,000	86,000	86,000
480. Fees & Miscellaneous	97	101	91	88	100
<b>Total Expenditure</b>	<b>81,656</b>	<b>81,660</b>	<b>86,091</b>	<b>86,088</b>	<b>86,100</b>
<b>Net Surplus (Deficit)</b>	<b>(\$930)</b>	<b>(\$860)</b>	<b>(\$6,726)</b>	<b>(\$8,138)</b>	<b>(\$8,000)</b>

## **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 (not the requested amount) to the Allentown Public Library to allow Residents to continue to utilize all of their Library membership services. We will not increase taxes in 2022 to cover the budgeted Deficit. The Increase in Library Services fee continues to be covered out of the Fund Balance.

## **BUDGET IMPACT TO FUND BALANCE**

The Library Fund has a projected Fund Balance of \$77,645 at the end of 2021. 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 for Library Services without increasing taxes while still maintaining an adequate level of fund balance. With another planned deficit budgeted in 2022, we plan on ending 2022 with a fund balance of \$69,545. At this current rate, we will be able to utilize reserves to cover deficits for five more years. At that time, we can reassess the Library Fund to determine a plan of action by proposing a tax increase at that time or request a decrease in Fees charged by Allentown Library.



## LIBRARY FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>301. Property Taxes</b>	<b>79,388</b>	<b>78,760</b>	<b>78,957</b>	<b>77,900</b>	<b>77,900</b>
04-301.100. Real Estate Tax - Current	77,341	77,464	76,879	76,000	76,000
04-301.400. Real Estate Tax - Claims	1,791	1,185	1,965	1,800	1,800
04-301.600. Real Estate Tax - Exceptions	256	112	112	100	100
<b>341. Interest</b>	<b>1,338</b>	<b>2,039</b>	<b>408</b>	<b>50</b>	<b>100</b>
04-341.000. Interest Income	1,338	2,039	408	50	100
<b>396. Prior Year Resv</b>	-	-	-	-	-
04-396.000. Prior Year Reserves	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>80,726</b>	<b>80,799</b>	<b>79,365</b>	<b>77,950</b>	<b>78,000</b>
<b>EXPENDITURES:</b>					
<b>456. Library Services</b>	<b>81,559</b>	<b>81,559</b>	<b>86,000</b>	<b>86,000</b>	<b>86,000</b>
04-456.305. Allentown Library Services	81,559	81,559	86,000	86,000	86,000
<b>480. Fees &amp; Miscellaneous</b>	<b>97</b>	<b>101</b>	<b>91</b>	<b>88</b>	<b>100</b>
04-480.454. Real Estate Tax Collections	97	101	91	88	100
<b>TOTAL EXPENDITURES</b>	<b>81,656</b>	<b>81,660</b>	<b>86,091</b>	<b>86,088</b>	<b>86,100</b>
<b>Excess (Deficit) of revenues over expenditures</b>	(930)	(860)	(6,726)	(8,138)	(8,100)
<b>Fund Balance at Beginning of Year</b>	94,300	93,369	92,509	85,783	77,645
<b>Fund Balance at End of Year</b>	93,369	92,509	85,783	77,645	69,545

## **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 billing 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 Fund. 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

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
341. Interest	13,408	10,602	2,184	240	120
378. System Revenue	1,736,342	1,855,789	1,958,514	2,101,800	2,208,000
380. Miscellaneous	609	670	520	300	300
393. Prior Year	0	0	0	0	850,000
<b>Total Revenue</b>	<b>1,750,359</b>	<b>1,867,061</b>	<b>1,961,218</b>	<b>2,102,340</b>	<b>3,058,420</b>
<b>Expenditure</b>					
401. Admin Salaries - Executive	22,396	23,235	32,345	41,160	42,794
406. Personnel Admin	6,165	8,214	0	0	0
430. Admin Salaries - DPW	29,871	30,989	46,701	69,880	44,616
448. Water System Operations	1,384,490	1,527,606	1,603,547	1,785,485	2,830,946
472. Debt Service - Interest	72,900	67,465	62,319	28,208	60,000
480. Fees & Miscellaneous	0	3	6,888	6,600	6,800
486. Insurance	22,774	24,253	6,972	7,020	7,100
487. Employee Benefits	178,592	221,231	0	0	0
492. Interfund Transfers	102,200	112,673	162,080	170,000	194,000
<b>Total Expenditure</b>	<b>1,819,388</b>	<b>2,015,670</b>	<b>1,920,852</b>	<b>2,108,353</b>	<b>3,186,256</b>
<b>Net Surplus (Deficit)</b>	<b>(\$69,029)</b>	<b>(\$148,609)</b>	<b>\$40,366</b>	<b>(\$6,013)</b>	<b>(\$127,836)</b>

## WATER FUND BUDGET HIGHLIGHTS

We received notice in November 2019 that LCA rates charged to Salisbury Township will be increasing by \$.35/1,000 gallon (a 7.5% increase) effective January 1, 2022. We have to pass this increase along to the user. We currently bill residents \$7.00/1,000 gallons used. We are proposing an increase of \$.35/1,000 gallons or a rate of \$7.35 per 1,000 gallons used. For a family that averages 20,000 gallons per quarter, this increase will cost an additional \$10/qtr. or \$40/year (an average increase of \$3/month).

## WATER FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>341. Interest</b>	<b>13,408</b>	<b>10,602</b>	<b>2,184</b>	<b>240</b>	<b>120</b>
06-341.000. Interest Income	13,408	10,602	2,184	240	120
<b>378. System Revenue</b>	<b>1,736,342</b>	<b>1,855,789</b>	<b>1,958,514</b>	<b>2,101,800</b>	<b>2,208,000</b>
06-378.100. Metered Sales	1,733,240	1,852,799	1,957,303	2,100,000	2,205,000
06-378.910. Tapping Fees	3,102	2,990	1,211	1,800	3,000
<b>380. Miscellaneous</b>	<b>609</b>	<b>670</b>	<b>520</b>	<b>300</b>	<b>300</b>
06-380.000. Miscellaneous Revenue	609	670	520	300	300
<b>393. Debt Proceeds</b>	-	-	-	-	<b>850,000</b>
06-393.120. Note Proceeds	-	-	-	-	850,000
<b>TOTAL REVENUES</b>	<b>1,750,359</b>	<b>1,867,061</b>	<b>1,961,218</b>	<b>2,102,340</b>	<b>3,058,420</b>
<b>EXPENDITURES:</b>					
<b>401. Admin Salaries - Executive</b>	<b>22,396</b>	<b>23,235</b>	<b>32,345</b>	<b>41,160</b>	<b>42,794</b>
06-401.121. Manager	22,396	23,235	24,199	24,915	25,849
06-401.156. Insurance - Health	-	-	-	5,938	6,188
06-401.158. Insurance - Life & Disability	-	-	100	120	130
06-401.160. Pension	-	-	6,087	8,164	8,530
06-401.161. Social Security Tax	-	-	1,838	1,906	1,977
06-401.162. Insur - Workers Comp	-	-	71	67	70
06-401.171. HRA Employee Reimbs	-	-	50	50	50
<b>406. Personnel Admin</b>	<b>6,165</b>	<b>8,214</b>	-	-	-
06-406.000. Other General Gov't Admin	6,165	8,214	-	-	-
<b>430. Admin Salaries - DPW</b>	<b>29,871</b>	<b>30,989</b>	<b>46,701</b>	<b>69,880</b>	<b>44,616</b>
06-430.122. Public Works Director	29,871	30,989	32,273	44,105	30,213
06-430.156. Insurance - Health	-	-	6,034	10,594	1,800
06-430.158. Insurance - Life & Disability	-	-	110	236	240
06-430.160. Pension	-	-	5,742	11,487	9,970
06-430.161. Social Security Tax	-	-	2,449	3,374	2,311
06-430.162. Insur - Workers Comp	-	-	92	84	82

<b>Account</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>448. Water System Operations</b>	<b>1,384,490</b>	<b>1,527,606</b>	<b>1,718,547</b>	<b>1,785,485</b>	<b>2,830,946</b>
06-448.130. DPW--Utility Supervisor	42,257	43,839	45,656	45,649	40,407
06-448.141. Clerical--Full Time	17,932	19,266	19,424	20,302	21,064
06-448.142. Aide to Public Works Director	31,825	33,021	34,391	35,409	36,736
06-448.143. DPW - Full Time	145,996	151,575	159,460	144,000	158,547
06-448.156. Insurance - Health	-	-	68,069	74,017	92,960
06-448.158. Insurance - Life & Disability	-	-	959	1,670	2,105
06-448.160. Pension	-	-	53,726	95,927	71,672
06-448.161. Social Security Tax	-	-	21,729	18,770	21,889
06-448.162. Insur - Workers Comp	-	-	13,618	12,104	11,457
06-448.171. HRA Employee Reimbs	-	-	592	625	582
06-448.181. Double Time	790	965	1,808	2,700	2,400
06-448.183. Overtime	5,277	6,909	5,311	10,000	7,957
06-448.189. On - Call	15,592	16,630	17,067	17,000	18,000
06-448.231. Vehicle Fuel	9,032	6,838	4,448	7,500	7,500
06-448.240. Supplies	5,696	11,257	4,638	15,000	15,000
06-448.251. Vehicle Maintenance	4,088	1,871	1,874	5,000	6,000
06-448.260. Minor Equipment & Small Tools	6,488	4,333	548	7,200	20,000
06-448.261. Computer Equip & Software	4,718	5,204	486	1,200	5,500
06-448.311. Auditing & Accounting Services	3,391	1,500	1,500	1,400	1,450
06-448.313. Engineering Services	10,683	1,029	1,322	13,059	5,000
06-448.315. General Services	635	3,765	360	1,565	600
06-448.316. Testing & Calibration Services	5,010	5,850	5,730	6,000	6,000
06-448.317. Contracted Services	2,933	595	4,080	4,594	4,000
06-448.318. DEP Annual Fee	-	10,000	10,000	10,000	10,000
06-448.319. Computer Maint & Support	11,724	11,467	10,676	13,000	15,000
06-448.320. Telephone	1,474	1,703	1,615	1,184	1,300
06-448.325. Postage	2,764	3,729	4,938	4,400	4,400
06-448.342. Printing	1,452	2,590	3,195	2,881	2,800
06-448.361. Electric	6,170	6,729	6,481	6,600	6,600
06-448.363. Hydrant Rental	13,442	15,353	15,040	15,320	15,320

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
06-448.367. Water Purchases - LCA/Altn	924,304	1,033,230	1,067,173	1,100,000	1,155,000
06-448.368. Water Purchases - Bethlehem	4,134	4,028	4,085	4,200	4,200
06-448.369. Water Purchase-South Whitehall	8,095	7,278	9,269	9,300	9,500
06-448.373. Facilities Maintenance	671	1,324	4,000	2,518	10,000
06-448.375. Equipment Maintenance	1,137	891	280	1,000	2,500
06-448.421. Training	203	530	-	547	2,500
06-448.600. Capital Construction	17,730	-	-	20,000	75,000
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	-	-	-	-
06-448.619. S 25th Street Waterline Project	-	-	-	1,929	400,000
06-448.618. Flexer Ave Water Line Project	-	-	-	971	450,000
06-448.700. Capital Equipment	-	-	-	50,944	110,000
06-448.800. Depreciation	76,291	114,309	115,000	-	-
<b>472. Debt Service - Interest</b>	<b>72,900</b>	<b>67,465</b>	<b>62,319</b>	<b>28,208</b>	<b>60,000</b>
06-472.203. Interest - 2016 Bonds	72,900	67,465	62,319	28,208	60,000
<b>480. Fees &amp; Miscellaneous</b>	<b>(0)</b>	<b>3</b>	<b>6,888</b>	<b>6,600</b>	<b>6,800</b>
06-480.010. Credit Card Service Fees	(0)	3	6,888	6,600	6,800
<b>486. Insurance</b>	<b>22,774</b>	<b>24,253</b>	<b>6,972</b>	<b>7,020</b>	<b>7,100</b>
06-486.351. Insurance - Commercial	2,579	2,881	2,891	2,638	2,700
06-486.352. Insurance - Business Auto	4,189	3,812	4,082	4,382	4,400
06-486.354. Insurance - Workers Comp	16,006	17,560	-	-	-
<b>487. Employee Benefits</b>	<b>178,592</b>	<b>221,231</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-
<b>492. Interfund Transfers</b>	<b>102,200</b>	<b>112,673</b>	<b>162,080</b>	<b>170,000</b>	<b>194,000</b>
06-492.010. Transfer to General Fund	102,200	112,673	162,080	170,000	194,000
<b>TOTAL EXPENDITURES</b>	<b>1,819,388</b>	<b>2,015,669</b>	<b>2,035,852</b>	<b>2,108,353</b>	<b>3,186,256</b>
<b>CHANGE IN NET POSITION</b>	<b>(69,029)</b>	<b>(148,609)</b>	<b>(74,634)</b>	<b>(6,013)</b>	<b>(127,836)</b>
<b>CONTRIBUTED CAPITAL</b>	<b>906,400</b>	<b>906,400</b>	<b>906,400</b>	<b>906,400</b>	<b>906,400</b>
<b>NET POSITION BEGINNING OF YEAR</b>	<b>1,776,071</b>	<b>1,707,042</b>	<b>1,558,433</b>	<b>1,483,799</b>	<b>1,477,786</b>
<b>NET POSITION END OF YEAR</b>	<b>2,613,442</b>	<b>2,464,833</b>	<b>2,390,199</b>	<b>2,384,186</b>	<b>2,256,350</b>

## **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

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
341. Interest	18,832	27,570	5,924	720	360
354. State Grants	0	0	90,799	45,522	0
364. Sanitation Fees	1,830,238	2,043,651	2,062,908	2,126,700	2,126,000
392. Interfund Transfers	0	334,524	0	100,000	0
395. Prior Year Exp	0	4,915	0	0	0
<b>Total Revenue</b>	<b>1,849,070</b>	<b>2,410,660</b>	<b>2,159,630</b>	<b>2,272,942</b>	<b>2,126,360</b>
<b>Expenditure</b>					
401. Admin Salaries - Executive	22,396	23,235	32,345	41,160	42,794
406. Personnel Admin	6,165	8,218	0	0	0
429. Sewer System Operations	1,494,485	1,356,169	1,725,350	1,911,920	2,012,801
430. Admin Salaries - DPW	29,871	30,989	46,700	70,582	44,411
472. Debt Service - Interest	25,031	23,254	21,557	9,818	18,000
480. Fees & Miscellaneous	0	1	6,888	6,800	6,800
486. Insurance	22,774	24,253	6,972	7,020	7,100
487. Employee Benefits	177,399	221,230	0	0	0
491. Prior Year	0	495	0	0	0
492. Interfund Transfers	102,200	227,384	381,896	170,000	194,000
<b>Total Expenditure</b>	<b>1,880,320</b>	<b>1,915,226</b>	<b>2,221,707</b>	<b>2,217,300</b>	<b>2,325,906</b>
<b>Net Surplus (Deficit)</b>	<b>(\$31,249)</b>	<b>\$495,434</b>	<b>(\$62,077)</b>	<b>\$55,642</b>	<b>(\$199,546)</b>

## SEWER FUND BUDGET HIGHLIGHTS

The current sewer rate covers all of the operational costs of the Fund but it does not cover some additional Capital Costs to be incurred in 2022. We are proposing no increase to rates and utilize our Fund Balance to cover the budgeted deficit in 2022.

## SEWER FUND - BUDGET DETAIL & FUND BALANCE SUMMARY

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>341. Interest</b>	<b>18,832</b>	<b>27,570</b>	<b>5,924</b>	<b>720</b>	<b>360</b>
08-341.000. Interest Income	18,832	27,570	5,924	720	360
<b>354. State Grants</b>	-	-	<b>90,799</b>	<b>45,522</b>	-
08-354.110. CDBG Grant	-	-	90,799	45,522	-
<b>364. Sanitation Fees</b>	<b>1,830,238</b>	<b>2,043,651</b>	<b>2,062,908</b>	<b>2,126,700</b>	<b>2,126,000</b>
08-364.110. Tapping Fees	1,709	9,355	4,800	6,700	6,000
08-364.120. Sewer Rent	1,828,529	2,034,296	2,058,108	2,120,000	2,120,000
<b>392. Transfers</b>	-	<b>334,524</b>	-	<b>100,000</b>	-
08-392.480. Transfer From Sewer Fund Cap	-	334,524	-	100,000	-
<b>395. Prior Year Exp</b>	-	<b>4,915</b>	-	-	-
08-395.000. Refund of Prior Year Expenses	-	4,915	-	-	-
<b>396. Prior Year Resv</b>	-	-	-	-	-
08-396.000. Prior Year Reserves	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,849,070</b>	<b>2,410,660</b>	<b>2,159,630</b>	<b>2,272,942</b>	<b>2,126,360</b>
<b>EXPENDITURES:</b>					
<b>401. Admin Salaries - Executive</b>	<b>22,396</b>	<b>23,235</b>	<b>32,345</b>	<b>41,160</b>	<b>42,794</b>
08-401.121. Manager	22,396	23,235	24,199	24,915	25,849
08-401.156. Insurance - Health	-	-	-	5,938	6,188
08-401.158. Insurance - Life & Disability	-	-	100	120	130
08-401.160. Pension	-	-	6,087	8,164	8,530
08-401.161. Social Security Tax	-	-	1,838	1,906	1,977
08-401.162. Insur - Workers Comp	-	-	71	67	70
08-401.171. HRA Employee Reimbs	-	-	50	50	50
<b>406. Personnel Admin</b>	<b>6,165</b>	<b>8,218</b>	-	-	-
08-406.000. Other General Govt Admin	6,165	8,218	-	-	-
<b>429. Sewer System Operations</b>	<b>1,494,486</b>	<b>1,356,169</b>	<b>1,725,350</b>	<b>1,911,920</b>	<b>2,012,801</b>
08-429.130. DPW--Utility Supervisor	42,256	43,839	45,656	45,649	40,407
08-429.141. Clerical--Full Time	17,932	19,266	19,424	20,302	21,064
08-429.142. Aide to Public Works Director	31,825	33,020	34,391	35,409	36,736
08-429.143. DPW - Full Time	145,995	151,574	159,460	134,000	158,547

<b>Account</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
08-429.156. Insurance - Health	-	-	67,947	81,411	92,960
08-429.158. Insurance - Life & Disability	-	-	1,081	1,670	2,105
08-429.160. Pension	-	-	53,726	95,927	71,672
08-429.161. Social Security Tax	-	-	21,728	18,005	21,889
08-429.162. Insur - Workers Comp	-	-	13,618	12,104	11,457
08-429.171. HRA Employee Reimbs	-	-	592	750	582
08-429.181. Double Time	790	965	1,808	2,700	2,400
08-429.183. Overtime	5,277	6,908	5,311	10,000	7,957
08-429.189. On - Call	15,592	16,630	17,066	17,000	18,000
08-429.231. Vehicle Fuel	9,032	6,838	4,448	7,200	7,200
08-429.232. Generator Fuel	392	-	256	300	300
08-429.240. Supplies	4,982	14,050	8,339	10,000	12,000
08-429.251. Vehicle Maintenance	4,088	1,871	1,874	5,000	5,000
08-429.260. Minor Equipment & Small Tools	8,600	2,695	527	5,000	8,000
08-429.261. Computer Equip & Software	4,754	5,415	486	1,200	5,500
08-429.310. Legal Services	16,168	21,052	32,031	15,000	20,000
08-429.311. Auditing & Accounting Services	3,391	1,500	1,500	1,400	1,450
08-429.313. Engineering Services	19,493	32,960	51,809	75,000	30,000
08-429.315. General Services	795	843	625	600	600
08-429.317. Contracted Services	19,649	20,797	35,963	25,000	35,000
08-429.319. Computer Maint & Support	10,164	11,467	10,676	9,310	13,000
08-429.320. Telephone	440	447	427	818	960
08-429.325. Postage	3,277	4,306	4,321	3,600	3,600
08-429.342. Printing	975	2,101	2,136	1,760	1,800
08-429.361. Electric	10,005	11,247	10,193	10,000	10,000
08-429.367. Disposal Cost - LCA/Altn	484,028	453,651	508,131	680,000	640,000
08-429.368. Disposal Cost - Bethlehem	322,496	159,977	176,839	180,000	180,000
08-429.372. I&I--Repairs & Maintenance	39,322	-	53,189	25,000	25,000
08-429.373. Facilities Maintenance	3,672	4,533	8,065	4,000	13,000
08-429.375. Equipment Maintenance	624	702	430	1,000	2,500
08-429.421. Training	-	-	-	257	2,500



Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
08-429.530. Transmission - LCA/Altn	6,124	6,164	5,498	6,000	5,600
08-429.531. Transmission - Fountain Hill	1,877	1,078	1,048	1,100	1,200
08-429.532. Transmission - Emmaus	14,964	5,274	7,444	10,000	10,000
08-429.533. Transmission - LCA	28,271	23,255	11,889	30,000	30,000
08-429.534. Debt Service - LCA/Altn	70,219	135,624	77,225	76,450	81,761
08-429.535. Debt Service - Bethlehem	21,855	22,801	22,957	18,654	18,654
08-429.536. Debt Service - Fountain Hill	2,400	2,400	2,400	2,400	2,400
08-429.600. Capital Construction	-	-	-	-	50,000
08-429.603. Cardinal Dr PumpStn Force Main	569	-	-	-	-
08-429.604. Riverside Dr Pump Stn Rehab	-	-	3,049	-	-
08-429.607. CuredInPlace Pipe Lining Projs	-	(6,047)	239,765	180,000	200,000
08-429.700. Capital Equipment	-	-	-	50,944	110,000
08-429.800. Depreciation	122,190	136,964	-	-	-
<b>430. Admin Salaries - DPW</b>	<b>29,871</b>	<b>30,989</b>	<b>46,700</b>	<b>70,582</b>	<b>44,411</b>
08-430.122. Public Works Director	29,871	30,989	32,273	44,105	30,213
08-430.156. Insurance - Health	-	-	6,024	11,297	3,600
08-430.158. Insurance - Life & Disability	-	-	120	236	240
08-430.160. Pension	-	-	5,742	11,487	7,990
08-430.161. Social Security Tax	-	-	2,449	3,374	2,311
08-430.162. Insur - Workers Comp	-	-	92	83	57
<b>472. Debt Service - Interest</b>	<b>25,031</b>	<b>23,254</b>	<b>21,557</b>	<b>9,818</b>	<b>18,000</b>
08-472.203. Interest - 2016 Bonds	25,031	23,254	21,557	9,818	-
08-472.204. Interest - 2021 Note	-	-	-	-	18,000
<b>480. Fees &amp; Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>6,888</b>	<b>6,800</b>	<b>6,800</b>
08-480.010. Credit Card Service Fees	-	-	6,888	6,800	6,800
<b>486. Insurance</b>	<b>22,774</b>	<b>24,253</b>	<b>6,972</b>	<b>7,020</b>	<b>7,100</b>
08-486.351. Insurance - Commercial	2,579	2,881	2,891	2,638	2,700
08-486.352. Insurance - Business Auto	4,189	3,812	4,082	4,382	4,400
08-486.354. Insurance - Workers Comp	16,006	17,560	-	-	-

<b>Account</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>487. Employee Benefits</b>	<b>177,399</b>	<b>221,230</b>	-	-	-
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	-	-	-
<b>491. Prior Year</b>	-	<b>495</b>	-	-	-
08-491.000. Refunds of Prior Year Revenue	-	495	-	-	-
<b>492. Interfund Transfers</b>	<b>102,200</b>	<b>227,382</b>	<b>381,896</b>	<b>170,000</b>	<b>194,000</b>
08-492.010. Transfer to General Fund	102,200	112,673	162,080	170,000	194,000
08-492.480. Transfer to Sewer Fund- Cap	-	114,709	219,816	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,880,320</b>	<b>1,915,225</b>	<b>2,221,707</b>	<b>2,217,300</b>	<b>2,325,906</b>
<b>CHANGE IN NET POSITION</b>	<b>(31,250)</b>	<b>495,435</b>	<b>(62,077)</b>	<b>55,642</b>	<b>(199,546)</b>
<b>CONTRIBUTED CAPITAL</b>	<b>2,201,036</b>	<b>2,201,036</b>	<b>2,201,036</b>	<b>2,201,036</b>	<b>2,201,036</b>
<b>NET POSITION BEGINNING OF YEAR</b>	<b>1,195,837</b>	<b>1,164,587</b>	<b>1,660,022</b>	<b>1,597,945</b>	<b>1,653,587</b>
<b>NET POSITION END OF YEAR</b>	<b>3,365,623</b>	<b>3,861,058</b>	<b>3,798,981</b>	<b>3,854,623</b>	<b>3,655,077</b>

## **REFUSE/RECYCLING FUND**

### **FUND DESCRIPTION**

The Township provides Trash and Recycling Collection Service to all residential residents. We contract out these services through a bid process. We received two bids from Trash Contractors at the end of 2020 and contracted with the lowest bidder, Republic Services. The cost difference for two days per week trash collection was not much more than the cost of collecting one day per week. In addition, we decided to add Electronic Recycling Services to our Contract which provides pickup of Household waste and electronic recycling services. Our new contract amount with Republic went up significantly over the previous contract so we averaged out what we will need over the three-year contract and calculated the rate to cover the increase. We increased the rate in 2021 to \$93/quarter and will not be increasing the rate in 2022. We do NOT provide this service to Commercial properties. They are required to contract this service independently.

## REFUSE/RECYCLING FUND - BUDGET SUMMARY

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
341. Interest	4,419	8,818	1,648	200	120
364. Sanitation Fees	1,396,922	1,420,459	1,407,399	1,946,960	1,946,560
<b>Total Revenue</b>	<b>1,401,341</b>	<b>1,429,277</b>	<b>1,409,047</b>	<b>1,947,160</b>	<b>1,946,680</b>
<b>Expenditure</b>					
401. Administration	4,648	6,336	4,612	4,120	4,120
406. Personnel Admin	6,164	8,218	0	0	0
407. Data Processing	12,693	13,234	8,284	7,250	8,700
409. Buildings & Plant	0	0	83	0	0
426. Wages	50,875	54,103	83,746	91,469	95,820
427. Sanitation	1,164,152	1,227,644	1,285,207	1,609,996	1,713,808
431. Composting	7,869	8,412	10,063	20,855	10,000
480. Fees & Miscellaneous	1	1	6,888	6,800	6,800
487. Employee Benefits	46,436	46,444	0	0	0
491. Prior Year	0	605	0	0	0
492. Interfund Transfers	114,700	122,490	216,660	157,000	173,000
<b>Total Expenditure</b>	<b>1,407,538</b>	<b>1,487,485</b>	<b>1,615,542</b>	<b>1,897,490</b>	<b>2,012,248</b>
<b>Net Surplus (Deficit)</b>	<b>(\$6,197)</b>	<b>(\$58,208)</b>	<b>(\$206,495)</b>	<b>\$49,670</b>	<b>(\$65,568)</b>

## 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 are projecting a small surplus in 2021 to cover the 2022 budgeted deficit. Contracted costs to Republic increased based on the Contract and the amount of interfund transfer to General Fund increased because of an increase in IT Costs. All other Expenditures are in line with previous 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 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>341. Interest</b>	<b>4,419</b>	<b>8,818</b>	<b>1,648</b>	<b>200</b>	<b>120</b>
10-341.000. Interest Income	4,419	8,818	1,648	200	120
<b>364. Sanitation Fees</b>	<b>1,396,922</b>	<b>1,420,459</b>	<b>1,407,399</b>	<b>1,946,960</b>	<b>1,946,560</b>
10-364.300. Solid Waste Collection	1,394,075	1,416,950	1,402,582	1,942,000	1,942,000
10-364.400. Freon Decal Sales	1,400	1,620	2,220	2,800	2,400
10-364.500. Recycling Container Sales	1,440	1,810	2,535	2,100	2,100
10-364.700. PA Refuse Surcharge	6	80	62	60	60
<b>TOTAL REVENUES</b>	<b>1,401,341</b>	<b>1,429,277</b>	<b>1,409,047</b>	<b>1,947,160</b>	<b>1,946,680</b>
<b>EXPENDITURES:</b>					
<b>401. Administration</b>	<b>4,648</b>	<b>6,336</b>	<b>4,612</b>	<b>4,120</b>	<b>4,120</b>
10-401.325. Postage	3,534	4,221	3,086	2,800	2,800
10-401.342. Printing	1,114	2,115	1,526	1,320	1,320
<b>406. Personnel Admin</b>	<b>6,164</b>	<b>8,218</b>	-	-	-
10-406.000. Other General Govt Admin	6,164	8,218	-	-	-
<b>407. Data Processing</b>	<b>12,693</b>	<b>13,234</b>	<b>8,284</b>	<b>7,250</b>	<b>8,700</b>
10-407.261. Computer Equip & Software	4,718	4,538	486	-	2,700
10-407.319. Computer Maint & Support	7,975	8,695	7,798	7,250	6,000
<b>409. Buildings &amp; Plant</b>	-	-	<b>83</b>	-	-
10-409.240. Supplies	-	-	83	-	-
<b>426. Wages</b>	<b>50,875</b>	<b>54,103</b>	<b>83,746</b>	<b>91,469</b>	<b>95,820</b>
10-426.121. Manager	22,396	23,235	24,199	24,915	25,849
10-426.141. Clerical--Full Time	18,503	19,823	20,013	20,918	21,702
10-426.147. Recycling Center - Part Time	9,977	11,046	7,704	10,000	10,296
10-426.156. Insurance - Health	-	-	12,865	15,064	16,708
10-426.158. Insurance - Life & Disability	-	-	330	274	300
10-426.160. Pension	-	-	14,178	15,146	15,692
10-426.161. Social Security Tax	-	-	3,971	4,271	4,425
10-426.162. Insur - Workers Comp	-	-	340	746	713
10-426.171. HRA Employee Reimbs	-	-	145	135	135

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>427. Sanitation</b>	<b>1,164,152</b>	<b>1,227,644</b>	<b>1,285,207</b>	<b>1,609,996</b>	<b>1,713,808</b>
10-427.300. Refuse Collection Services	1,071,278	1,103,071	1,134,822	1,604,153	1,707,808
10-427.302. Recycling Costs	85,074	116,068	145,277	-	-
10-427.303. Grass Collection Services	7,800	8,506	5,108	5,843	6,000
<b>431. Composting</b>	<b>7,869</b>	<b>8,412</b>	<b>10,063</b>	<b>20,855</b>	<b>10,000</b>
10-431.303. Composting Costs	7,869	8,412	10,063	20,855	10,000
<b>480. Fees &amp; Miscellaneous</b>	<b>1</b>	<b>(1)</b>	<b>6,888</b>	<b>6,800</b>	<b>6,800</b>
10-480.010. Credit Card Service Fees	1	(1)	6,888	6,800	6,800
<b>487. Employee Benefits</b>	<b>46,436</b>	<b>46,444</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-
<b>491. Prior Year</b>	<b>-</b>	<b>605</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-491.000. Refund of Prior Year Revenue	-	605	-	-	-
<b>492. Interfund Transfers</b>	<b>114,700</b>	<b>122,490</b>	<b>216,660</b>	<b>157,000</b>	<b>173,000</b>
10-492.010. Transfer to General Fund	114,700	122,490	216,660	157,000	173,000
<b>TOTAL EXPENDITURES</b>	<b>1,407,538</b>	<b>1,487,485</b>	<b>1,615,542</b>	<b>1,897,490</b>	<b>2,012,248</b>
<b>CHANGE IN NET POSITION</b>	<b>(6,197)</b>	<b>(58,208)</b>	<b>(206,495)</b>	<b>49,670</b>	<b>(65,568)</b>
<b>NET POSITION BEGINNING OF YEAR</b>	<b>531,082</b>	<b>524,885</b>	<b>466,677</b>	<b>260,182</b>	<b>309,852</b>
<b>NET POSITION END OF YEAR</b>	<b>524,885</b>	<b>466,677</b>	<b>260,182</b>	<b>309,852</b>	<b>244,284</b>

## DEBT SERVICES FUND - BUDGET DETAIL

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>392. Interfund Transfers</b>	<b>179,717</b>	<b>183,032</b>	<b>183,523</b>	<b>182,500</b>	<b>190,000</b>
20-392.010. Transfer from General Fund	179,717	183,032	183,523	182,500	190,000
<b>TOTAL REVENUES</b>	<b>179,717</b>	<b>183,032</b>	<b>183,523</b>	<b>182,500</b>	<b>190,000</b>
<b>EXPENDITURES:</b>					
<b>471. Debt Service - Principal</b>	<b>127,850</b>	<b>137,000</b>	<b>142,400</b>	<b>147,800</b>	<b>150,000</b>
20-471.203. Principal - 2016 Bonds	127,850	137,000	142,400	147,800	150,000
<b>472. Debt Service - Interest</b>	<b>51,220</b>	<b>46,032</b>	<b>40,476</b>	<b>34,700</b>	<b>40,000</b>
20-472.203. Interest - 2016 Bonds	51,220	46,032	40,476	34,700	40,000
<b>480. Fees &amp; Miscellaneous</b>	<b>647</b>	<b>-</b>	<b>647</b>	<b>-</b>	<b>-</b>
20-480.005. Financial Service Fees	647	-	647	-	-
<b>TOTAL EXPENDITURES</b>	<b>179,717</b>	<b>183,032</b>	<b>183,523</b>	<b>182,500</b>	<b>190,000</b>
<b>Excess (Deficit) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## DEBT SERVICES FUND BUDGET HIGHLIGHTS

The Township utilized a Bond Issuance in 2016 to help pay for several General, Sewer and Water Fund Projects. In 2021, we were able to take advantage of all time low interest rates by refinancing the 2016 bond. We were able to add an additional \$600k for General Fund Projects and \$850k for major Waterline 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

Department	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Revenue</b>					
341. Interest	3,071	6,607	2,483	530	300
355. State-Shared Revenue	478,174	489,442	476,361	442,308	435,672
<b>Total Revenue</b>	<b>481,245</b>	<b>496,049</b>	<b>478,844</b>	<b>442,838</b>	<b>435,972</b>
<b>Expenditure</b>					
432. Snow Removal	48,552	46,919	21,747	45,531	65,000
433. Traffic Control	8,584	5,573	12,147	10,500	12,000
434. Street Lighting	137,991	146,859	127,522	136,000	136,000
438. Streets & Bridges	70,000	231,496	32,967	695,825	437,000
<b>Total Expenditure</b>	<b>265,128</b>	<b>430,847</b>	<b>194,383</b>	<b>887,856</b>	<b>650,000</b>
<b>Net Surplus (Deficit)</b>	<b>\$216,117</b>	<b>\$65,201</b>	<b>\$284,461</b>	<b>(\$445,018)</b>	<b>(\$214,028)</b>

## HIGHWAY AIDE BUDGET HIGHLIGHTS

State funding decreased significantly in 2021 and will decrease by another 1.5% in 2022. We had built up a fund balance of approximately \$1 million at the end of 2020 so we decided to utilize a large chunk of this for paving/maintenance work on Lehigh Parkway North, Black River Road, Church Road, High Ridge, Sycamore, Alder Lane, Alex Court, Bobalou Trail, Housman, and Chestnut in 2021. We have budgeted an additional \$350k for additional paving work in 2022. We purchased a dump truck in 2021 (\$138k covered by Highway Aide and the remaining covered by General Fund) and we are budgeting \$177k to purchase a John Deere roadside tractor in 2022 (\$77k will be covered by Highway Aide, the remaining to be covered by General Fund).

## HIGHWAY AIDE FUND - BUDGET DETAIL

Account	2018 Actuals	2019 Actuals	2020 Actuals	2021 Projected	2022 Budget
<b>REVENUES:</b>					
<b>341. Interest</b>	<b>3,071</b>	<b>6,607</b>	<b>2,483</b>	<b>530</b>	<b>300</b>
35-341.000. Interest Income	3,071	6,607	2,483	530	300
<b>355. State-Shared Revenue</b>	<b>478,174</b>	<b>489,442</b>	<b>476,361</b>	<b>442,308</b>	<b>435,672</b>
35-355.020. Motor Vehicle Fuels Tax	477,094	488,362	475,281	441,228	434,592
35-355.030. Road Turnback	1,080	1,080	1,080	1,080	1,080
<b>396. Prior Year Resv</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35-396.000. Prior Year Reserves	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>481,245</b>	<b>496,049</b>	<b>478,844</b>	<b>442,838</b>	<b>435,972</b>
<b>EXPENDITURES:</b>					
<b>432. Snow Removal</b>	<b>48,552</b>	<b>46,919</b>	<b>21,747</b>	<b>45,531</b>	<b>65,000</b>
35-432.245. Snow Removal Salt	48,552	46,919	21,747	45,531	65,000
<b>433. Traffic Control</b>	<b>8,584</b>	<b>5,573</b>	<b>12,147</b>	<b>10,500</b>	<b>12,000</b>
35-433.362. Traffic Signals	8,584	5,573	12,147	10,500	12,000
<b>434. Street Lighting</b>	<b>137,991</b>	<b>146,859</b>	<b>127,522</b>	<b>136,000</b>	<b>136,000</b>
35-434.361. Electric	137,991	146,859	127,522	136,000	136,000
<b>438. Streets &amp; Bridges</b>	<b>70,000</b>	<b>231,496</b>	<b>32,967</b>	<b>695,825</b>	<b>437,000</b>
35-438.600. Capital Construction	-	-	-	557,825	350,000
35-438.700. Capital Equipment	70,000	231,496	32,967	138,000	87,000
<b>490. Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35-490.740. Transfer to Reserves	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>265,128</b>	<b>430,847</b>	<b>194,383</b>	<b>887,856</b>	<b>650,000</b>
<b>Excess (Deficit) of revenues over expenditures</b>	<b>216,117</b>	<b>65,201</b>	<b>284,461</b>	<b>(445,018)</b>	<b>(214,028)</b>
<b>Fund Balance at Beginning of Year</b>	<b>439,346</b>	<b>655,463</b>	<b>720,664</b>	<b>1,005,125</b>	<b>560,108</b>
<b>Fund Balance at End of Year</b>	<b>655,463</b>	<b>720,664</b>	<b>1,005,125</b>	<b>560,108</b>	<b>346,080</b>

## **APPENDIX A – BUDGET REQUESTS BY DEPARTMENT**

The following pages include detailed budget requests by:

- Public Works Department
  - General Fund Requests
  - Water Fund Requests
  - Sewer Fund Requests
  - Highway Aide Requests
- Police Department
- Community Development
- General Fund- Fire Services Department
- Eastern Salisbury Fire Department
- Western Salisbury Fire Department