

SALISBURY TOWNSHIP
LEHIGH COUNTY, PENNSYLVANIA



2023 BUDGET- DRAFT

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BRIEF HISTORY OF SALISBURY TOWNSHIP

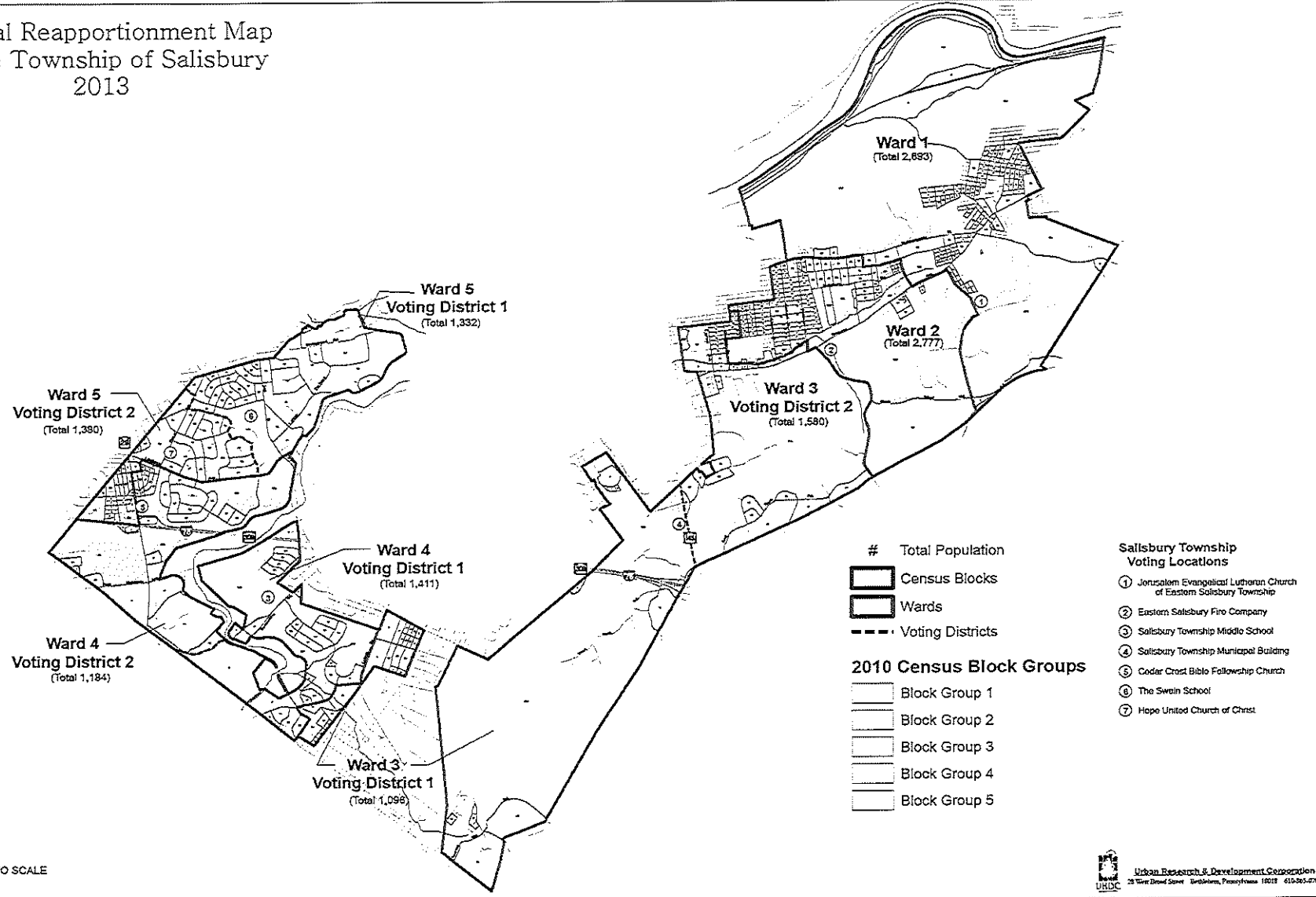
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers 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 fourth Wednesday each month at 7:00 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 Zoning Hearing Board meets on the second Wednesday 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 on the third Monday of odd-numbered months at 7:30 p.m.

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 generally meet on the third Wednesday of odd-numbered months at 5:00 p.m.

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. The EAC meets on the third Wednesday of even-numbered months at 7:00 p.m.

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

Coming out of the Pandemic, Salisbury Township was fortunate enough to receive an influx of revenue over the last two years. We received almost \$1.5 Million in Federal ARPA funds, we refinanced and borrowed an additional \$1.45 Million through a Bank Loan, taking advantage of historically low interest rates, and saw unexpected increases in Real Estate Transfer Taxes, Earned Income Taxes, and Local Services Taxes (an increase of almost 600k over prior years). With all of the increases in revenue, we were able to purchase and/or replace Township Vehicles and equipment, tackle much needed repairs and maintenance work to all Township Buildings, and we completed a major Stormwater Project at Laubach Park that is the first step before Major Park Renovations can be started and also helped us to get closer to successfully meeting the requirements of the Township's Pollution Reduction Plan. Most of this revenue was one-time funding and not expected to continue in the future.

In 2022, we increased the Real Estate Tax millage to include an amount (.25 mills or approximately \$320k) dedicated to Capital expenditures allowing us to save for upcoming Capital replacements and other Capital needs. By increasing Real Estate Taxes last year, we will not be looking to increase Real Estate Taxes for 2023.

Lastly, we have not avoided the economic impact everyone is experiencing due to inflation and the slowdown of the Economy. The cost of everything we purchase is increasing and several items that we used to purchase immediately now take months, and sometimes a year or more to receive. The Township continues to weather through the storm while strategically planning for the future. The 2023 Budget will provide us with the funds to continue the critical work needed in the Township but also focusing on the future as well.

Below are some highlights of the 2023 Budget.

▪ INVESTING IN TECHNOLOGY

In 2022, we 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 hired a full-time IT Specialist in January 2022 to tackle the ever changing and growing technology needs of the Township. The following is a summary of the accomplishments just over the first nine months:

- Identified and inventoried all network equipment in order to allow us to keep all IT assets on regular replacement schedule and avoid both aging infrastructure from failing and having to spend large sums of money all in the same year to replace assets.

- Ran the latest patching and firmware on all existing devices to bring them up to date. Implemented an update schedule across devices to perform future updates on a routine basis to keep our systems hardened against attacks.
- Built network for and implemented a Voice Over IP Phone System to replace outdated and aging analog system. Segmented this voice network from our data network with new switches to ensure quality of service. Implemented a backup internet service at the Administration building to allow for failover with the Voice Over IP Phone System since that is now internet dependent.
- Replaced backbone Coaxial Cable Internet Connections in all 3 buildings with faster and more stable Fiber Optic Internet Connection while utilizing our existing fiber optic connections between buildings to consolidate from 2 services to 1 service terminating in the Police Building, also saving a considerable amount of money.
- Installed internet connections along with an NVR (camera) system at the Pole Building at Franko Park and the Pump Stations at both Flexer Ave and Cardinal Drive.
- Replaced aging network switches at the Police Building.
- Implemented multifactor authentication (MFA) on all devices to harden network security.
- Utilized existing server (former Cody Server) no longer being used to configure a redundant Domain Controller and transfer all major roles of the Domain Controller to the new server. Existing Domain Controller was approaching its ninth year and is on the verge of failing.
- Upgraded Watchguard Video Server ~~to~~ with new equipment and reconnected the police car camera systems. Repaired several cars with failing DVR camera systems using spare parts from other systems, saving us thousands of dollars in replacement equipment and labor.
- Evaluated and implemented the following services, transitioning to in-house:
 - Antivirus and patching software to replace underperforming tools that were in place with third party vendor.
 - Proofpoint as our new Spam Filter, Archiving and Encryption solution.
- Evaluated and implemented New Emergency Alerting Software, Code Red, to allow for targeted alerts to be sent out to residents.
- Facilitated the transition of all paper maps and measurements to a cloud-based GIS system, beginning with Water and Sewer system maps.
- Eliminated unsafe and unsegmented Guest Wi-Fi Networks and replaced with fully segmented Guest Wi-Fi Networks in all 3 buildings.
- Put backbone in place for a network extension from the Police building to the prior magistrate area using repurposed equipment.

A third-party vendor would have charged additional fees to carry out the above work, since several items would have been considered project work, prompting additional fees. We've calculated that the Township has saved at least \$45k by completing the above in house.

▪ **POLICE DEPARTMENT**

Chief Soberick announced his retirement, which will be effective November 2022. The Township will be recruiting his replacement and hope to have someone in place in the next few months. Year 2023 will be a transition year to new leadership and with the retirements of Chief and a Sergeant in 2022, we will have two open staff vacancies to fill. We are excited about the opportunity that change brings to the Department and expect a smooth transition no matter who is named Chief. We are also considering adding the position of Lieutenant to the Department, allowing for more depth within our rank structure and potential opportunity for advancement within the Department.

▪ **PUBLIC WORKS DEPARTMENT**

For several 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. For the last several years, the Public Works department has not been fully staffed and parks, roads, and other areas have suffered a bit because of this. With new leadership in the Department since 2021, the Public Works Director has been able to fill vacant positions and has developed a plan over the next several years to catch up on and keep up with the maintenance of the Township Buildings and improve and maintain Township parks and roads. With the additional monies the Township has received over the last two years, we were fortunate to be able to get a good start on the plan. We were able to purchase a new excavator which will allow us to do some Water Project work in house potentially saving us up to \$200k per year. The Department successfully received grant funding providing the Township with new Leaf Collection equipment. Lastly, we were able to utilize some of the Public Works' staff to tackle building maintenance challenges in-house. Currently, two staff members have been working to install a new HVAC system in the Administrative Building. The Township has saved well over \$100k by not contracting this work out.

▪ **COMMUNITY DEVELOPMENT:**

We hired a new Full-Time Code Enforcement/Rental Inspection employee in 2022 replacing a Part-Time position. Making this staff move has provided the department with the necessary resources needed to address community complaints and will allow us to implement the Township Resale Inspection program.

- **WATER FUND:**

We are anticipating an increase in LCA water rates of at least 7% in 2023. This will need to be passed through to all Water system users. In addition, the Water Fund quarterly billable rates have barely kept up with the increasing operating costs and have definitely not covered capital expenditures. We're looking to take steps towards remedying that, starting in 2023. We are proposing an increase of \$0.40/thousand gallons to cover increasing operating costs plus an additional \$0.50/thousand gallons, to be dedicated for use toward capital expenditures. Currently, we bill \$7.35/thousand gallons. In 2023, we are proposing a (total) rate of \$8.25/thousand gallons. For an average sized family using approximately 15,000 gallons per quarter, the impact to this increase will be approximately \$13/quarter or \$52/year. I have included the current year proposed Water Fund budget and a forecast over the next five years for the Water Fund. I am proposing an increase in operating rates over the next five years to keep up with anticipated increases by LCA and an increase in capital rates to cover future capital needs.

- **SEWER FUND:**

The Sewer Fund has fared better than the Water Fund. Unfortunately, while the rate charged to users of in the Township's Sewer Collection System have kept up with the operating costs of the fund, it has not been enough to cover capital needs. Similar to the Water Fund, we've begun to assess the distinct rates needed for both Operating and Capital expenditures. We have determined a rate of \$68/quarter to cover operating costs and \$10/quarter dedicated to Capital needs. Currently, we bill \$75/quarter to Sewer users and are proposing a (total) rate of \$78/quarter in 2023. I have included the current year proposed Sewer Fund budget and a forecast over the next five years for the Sewer Fund. I am proposing an increase in operating rates over the next five years to keep up with anticipated operating increases and an increase in capital rates to cover future capital needs.

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

In 2022, we dedicated a portion of the Real Estate Tax Millage to Capital providing the Township with approximately \$300k of additional monies toward current and future Capital needs of the Township. In addition, we have accumulated a large surplus in 2020 and 2021 which we plan to transfer into Capital reserves. Every year, we update the Township next ten-year replacement plan for all Building maintenance or construction projects, equipment, vehicles, and other major projects. This provides us with an average annual Capital amount needed based on the schedule. We are not increasing the real estate tax millage dedicated toward Capital in 2023.

▪ **SALARY AND BENEFITS:**

Most salary increases are based on current Collective Bargaining Agreements. The Public Works Association currently is in contract negotiations, as its current contract expires December 31, 2022. Public Works employees and Administrative Staff follow the Public Works contract as it relates to Salary increases. Since this is not determined at this time, we are budgeting an increase of 3% for all full-time, non-Uniformed staff while the Police Department CBA reflects a 3.75% salary increase in 2023. At the present time, all full-time staff under the defined benefit pension plans will continue to contribute into their respective plans in 2023. Non-uniformed employees will contribute 2.5% (subject to change based on outcome of negotiations) of their salary and Uniformed employees will contribute 3.04% of their salary (no change over 2022).

We expect to receive our 2023 Health Insurance rates in October. We have built an increase of 4% into the initial draft budget based on recommendations from our consortium consultants. At the present time, non-Uniformed employees bi-weekly contributions will not increase (subject to change based on outcome of negotiations) while Uniformed Employees negotiated an increase of \$7.50/pay for single coverage and \$10/pay for Family Coverage. Uniformed employees continue to pay slightly less per pay than non-Uniformed employees.

Non-Uniformed Pension costs calculated through the annual Minimum Municipal Obligation (MMO) filing increased by approximately \$103k while the Uniformed Pension costs increased by approximately \$53k over 2022. Pension costs are spread across all departments.

There are no anticipated increases to other employee benefit costs (this includes Life and disability insurance and workers compensation).

▪ **HIGHWAY AID-FUND:**

We built up a fund balance of approximately \$1M as of 1/1/2021. We spent approximately \$900k on Paving projects in 2021 and 2022 and plan on spending an additional \$350k in 2023. By utilizing Highway Aide Funding, we have been able to accomplish paving needs of the Township. Even with these projects, we are still behind on Paving and continue to figure out how to spend as much as we can out of General Fund while utilizing Highway Aide funding.

Budget Timeline

Monday, May 23	Send out Budget Instructions and worksheets to all Department Heads
Friday, July 29	Finance Director and Department Heads will complete their line item budget request with justifications/descriptions.
Thursday, August 11	Kick off Budget Process at BOC Workshop with initial Budget Timeline.
August 8 - 12	Finance Director & Township Manager will meet with each Department Head to discuss 2023 initial budget requests.
Monday, August 29	Finance Director will develop first draft of 2023 budget and distribute to Township Manager for review.
September 1 - 9	Finance Director will meet for two or three meetings with Township Manager to review first draft of budget.
September 7 - 13	Finance Director and Township Manager will follow up with Department Heads if revisions are needed
Friday, September 16	Finance Director will revise budget as needed and review final draft with Township Manager.
Thursday, September 22	Finance Director will distribute First Draft of Budget to all Commissioners at the Board Meeting.
Thursday, October 13	Finance Director will lead budget discussion at BOC Workshop Meetings. Public Works Director will present their budget requests to the Board of Commissioners.
Thursday, October 27	Police Department will present their budget requests to the Board of Commissioners.
Thursday, November 10*	First reading of Preliminary 2023 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.
Tuesday, November 22**	Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2023 Budget for adoption at the next Meeting.
Thursday, December 8	The Finance Director will present the 2023 Budget and Tax Ordinance for adoption.
Thursday, December 22	The Finance Director will present the 2023 Budget and Tax Ordinance for adoption (If budget is NOT adopted on December 8th).
	*Budget must be advertised for 20 days before adoption
	**Board meeting will be held on the Tuesday before Thanksgiving

2023 COMBINED BUDGET BY FUND

	FUND										TOTAL
	General	Cap - General	Fire	Cap - Fire	Library	Water	Sewer	Refuse & Recycling	Debt	Highway	
REVENUES:											
REVENUE FROM OPERATIONS	8,989,883	0	383,720	0	80,120	2,410,540	2,289,427	1,923,556	0	451,260	16,528,506
TRANSFERS FROM OTHER FUNDS	408,760	835,230	0	59,135	0	0	0	0	367,663	0	1,670,788
GRANTS & CONTRIBUTIONS	214,850	0	0	0	0	0	0	0	0	0	214,850
REFUNDS OF PRIOR-YEAR EXP	115,000	0	0	0	0	0	0	0	0	0	115,000
USE OF PRIOR-YEAR RESERVES	<u>60,955</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>55,089</u>	<u>47,956</u>	<u>50,401</u>	<u>0</u>	<u>209,140</u>	<u>429,541</u>
TOTAL REVENUE	<u>9,789,448</u>	<u>835,230</u>	<u>383,720</u>	<u>59,135</u>	<u>86,120</u>	<u>2,465,629</u>	<u>2,337,383</u>	<u>1,973,957</u>	<u>367,663</u>	<u>660,400</u>	<u>18,958,685</u>
EXPENDITURES:											
OPERATING EXPENSES	8,954,218	0	251,850	0	86,120	2,101,629	1,798,383	1,883,257	0	220,400	15,295,857
TRANSFERS TO OTHER FUNDS	835,230	367,663	59,135	0	0	159,000	159,000	90,700	0	0	1,670,728
DEBT SERVICE	0	0	0	59,135	0	0	0	0	36,766	0	95,901
CAPITAL EXPENSES	0	467,567	0	0	0	205,000	380,000	0	0	440,000	1,492,567
TRANSFERS TO RESERVES	<u>0</u>	<u>0</u>	<u>72,735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,735</u>
TOTAL EXPENSES	<u>9,789,448</u>	<u>835,230</u>	<u>383,720</u>	<u>59,135</u>	<u>86,120</u>	<u>2,465,629</u>	<u>2,337,383</u>	<u>1,973,957</u>	<u>36,766</u>	<u>660,400</u>	<u>18,627,788</u>

Each Fund must show a 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

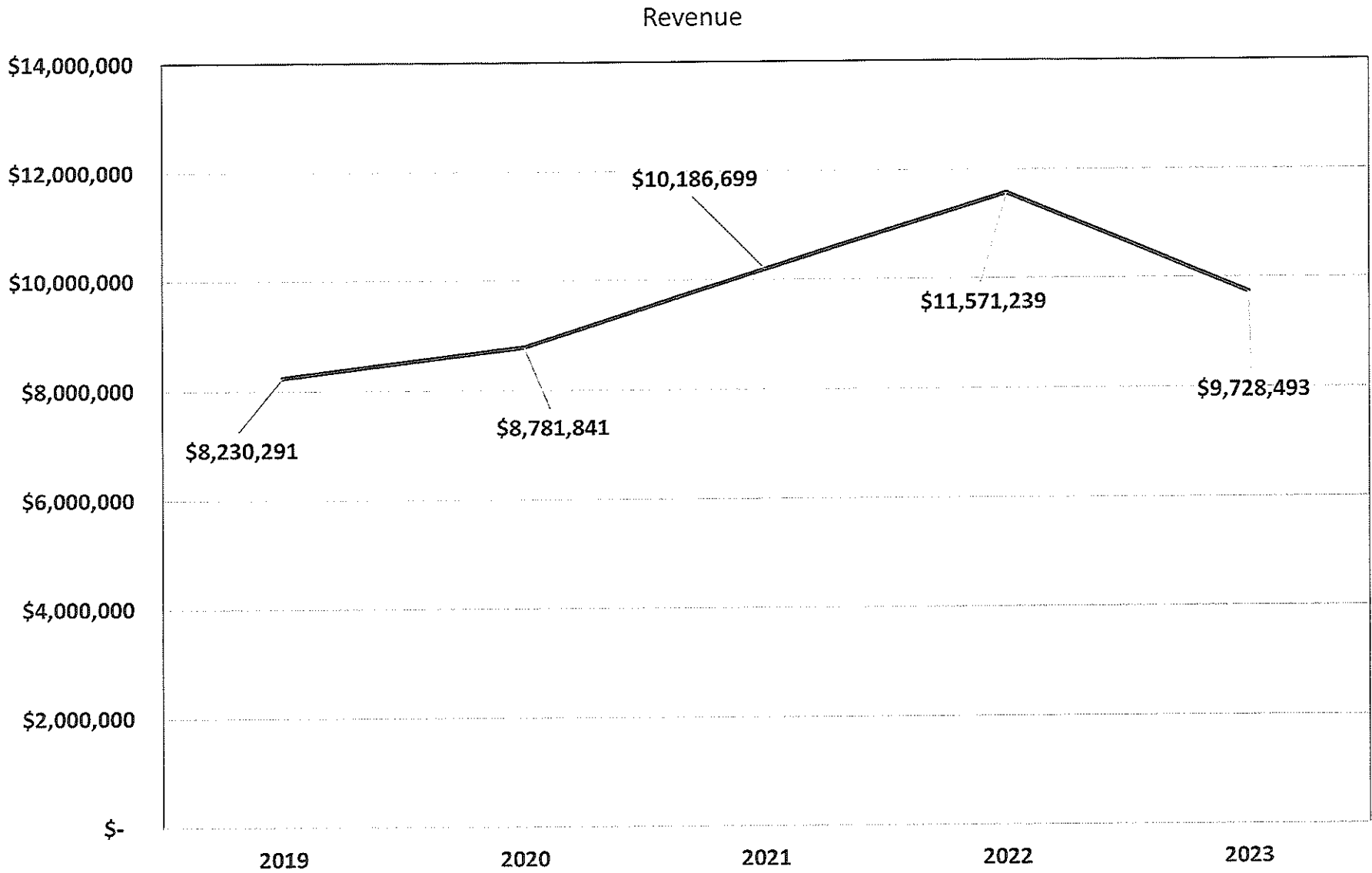
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

GENERAL FUND REVENUE BY CATEGORY

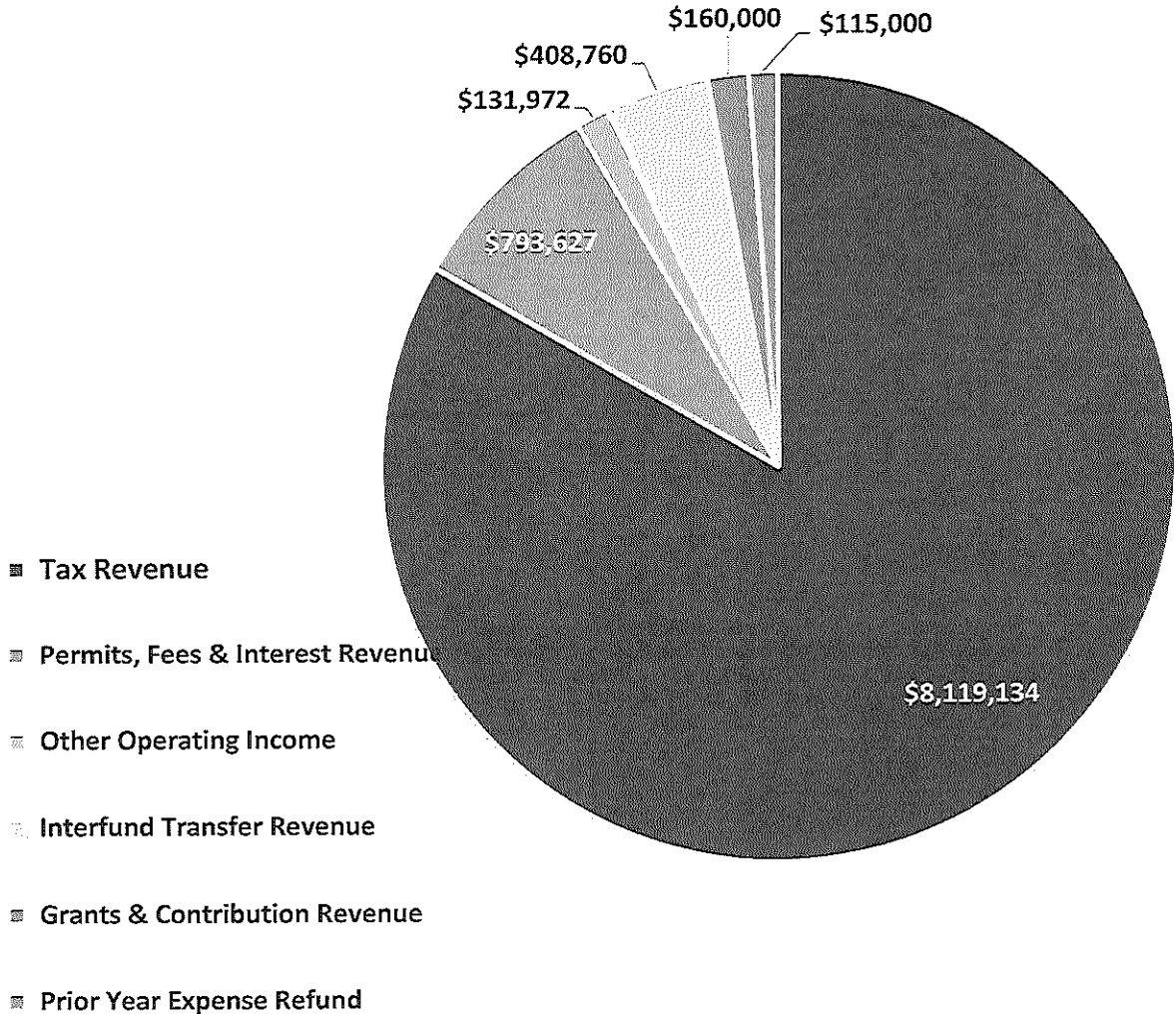
Category	2022				
	2019 Actuals	2020 Actuals	2021 Actuals	Projected	2023 Budget
301. Property Taxes	2,490,166	2,693,477	2,695,048	3,361,800	3,400,000
310. Local Enabling Taxes	3,555,726	3,547,769	4,027,522	4,358,000	4,200,000
321. Business Licenses & Permits	243,065	231,434	230,151	228,000	228,000
322. Non-Business Licenses & Permit	5,825	5,078	10,870	11,985	11,800
331. Fines	61,080	50,728	57,381	59,000	59,000
341. Interest	57,076	66,897	21,737	11,000	12,000
342. Rents & Royalties	70,059	73,640	68,865	47,304	41,927
351. Federal Grants	2,225	6,805	711	1,000	2,850
354. State Grants	124,926	458,451	912,786	941,525	52,000
355. State-Shared Revenue	466,708	470,983	441,800	468,116	519,134
359. In Lieu Of Taxes	67,000	0	0	0	0
360. Service Fees	141,013	1,509	141,664	157,200	167,200
361. Review Fees	154,776	129,987	131,539	171,450	35,450
362. Public Safety Fees	262,597	183,549	151,022	176,535	233,250
363. Snow Removal	1,797	2,034	2,570	2,158	2,222
364. Sanitation Fees	0	126	855	1,000	1,000
365. Membership Fees	12,641	23,651	23,325	23,000	24,000
367. Recreational User Fees	2,125	1,850	5,325	5,575	5,000
380. Miscellaneous	31,828	20,300	35,890	10,200	9,900
387. Contributions	65,652	140,000	180,112	150,000	160,000
391. Asset Disposal	0	23,267	77,001	145,000	40,000
392. Interfund Transfers	348,351	541,527	505,350	385,913	408,760
393. Prior Year Proceeds	0	0	1,260	600,000	0
395. Prior Year Exp	65,655	108,781	465,339	255,478	115,000
GRAND TOTALS	\$8,230,291	\$8,781,841	\$10,186,699	\$11,571,239	\$9,728,493

GENERAL FUND TOTAL REVENUE - HISTORICAL



GENERAL FUND REVENUE- BY SOURCE

General Fund Revenue by Category



REAL ESTATE TAX MILLAGE SUMMARY

FUND	2023 Budget			
	Proposed Millage	Total Tax Levy	Estimated Total Taxes Collected (97% of Face)	2023 Budget
General Fund - Operating	2.32000	3,108,220	3,014,974	3,015,000
General Fund - Capital	0.25000	334,938	324,889	325,000
Fire Fund	0.29000	388,528	376,872	377,000
Library Fund	0.06000	80,385	77,973	78,000
Total Millage	2.92000	3,912,071	3,794,708	3,795,000
Total Taxable Assessment			\$ 1,339,750,200	Estimated 2023 Assessments
Total # of Taxable Parcels			5,772	
Average Tax Assessment			\$ 232,112	
Avg Annual Total Twp Tax per current Millage			\$ 664.21	

- We did NOT increase real estate tax millage in 2023.
- We are anticipating a small increase in 2023 Assessments.
- We will continue to dedicate .25 mills of current real estate taxes toward Capital for the General Fund.

GENERAL FUND EXPENDITURES – SUMMARY

Category	2022				
	2019 Actuals	2020 Actuals	2021 Actuals	Projected	2023 Budget
400. Legislative	17,998	17,452	19,510	21,334	19,545
401. Executive	250,302	532,865	513,762	371,017	378,085
402. Finance	185,816	293,829	320,054	321,022	343,107
403. Tax Collection	58,868	60,641	63,476	66,795	59,770
404. Legal	109,353	143,416	156,701	145,613	60,500
406. Personnel Admin	64,641	44,455	26,206	25,700	16,500
407. Information Technology (IT)	57,342	42,080	38,507	221,926	252,244
408. Engineering	134,503	115,441	111,922	150,000	50,000
409. Buildings & Plant	146,535	187,343	217,430	216,734	212,972
410. Police	2,243,594	3,293,801	3,485,986	3,500,551	3,498,860
411. Fire	156,277	210,067	201,976	229,908	226,568
413. Code Enforcement	231,817	144,237	96,139	0	0
414. Community Development	193,852	185,681	208,937	508,424	579,731
415. Emergency Management	7,013	19,420	7,951	8,117	7,000
430. DPW	1,132,220	2,210,918	2,319,192	2,301,948	2,402,514
433. Traffic Control	9,333	7,530	19,554	35,000	38,500
436. Storm Sewers	93,529	45,484	8,937	44,200	54,200
437. Tools & Machinery	66,893	60,375	92,810	115,000	85,000
438. Streets & Bridges	314,461	194,805	233,061	240,000	285,000
451. Recreation Admin	40,602	33,929	68,262	84,650	81,500
452. Participant Recreation	40,226	23,692	29,255	48,865	53,222
455. Shade Trees	0	0	0	11,650	12,000
461. Environmental Advisory	0	0	620	100	400
465. Contributions	63,635	20,936	17,320	21,875	23,000
480. Fees & Miscellaneous	1,591	133	648	904	0
486. Insurance	339,215	206,852	193,793	210,683	214,000
487. Employee Benefits	2,054,164	14,508	0	0	0
489. Please add DEPT description	0	26,901	0	0	0
491. Prior Year	1,618	2,293	1,217	14,701	0
492. Interfund Transfers	804,333	503,977	831,909	2,114,884	835,230
GRAND TOTALS	\$8,819,732	\$8,643,061	\$9,285,131	\$11,031,601	\$9,789,448

GENERAL FUND - DEPARTMENT BUDGETS

Each Department budget in the General Fund will include the following:

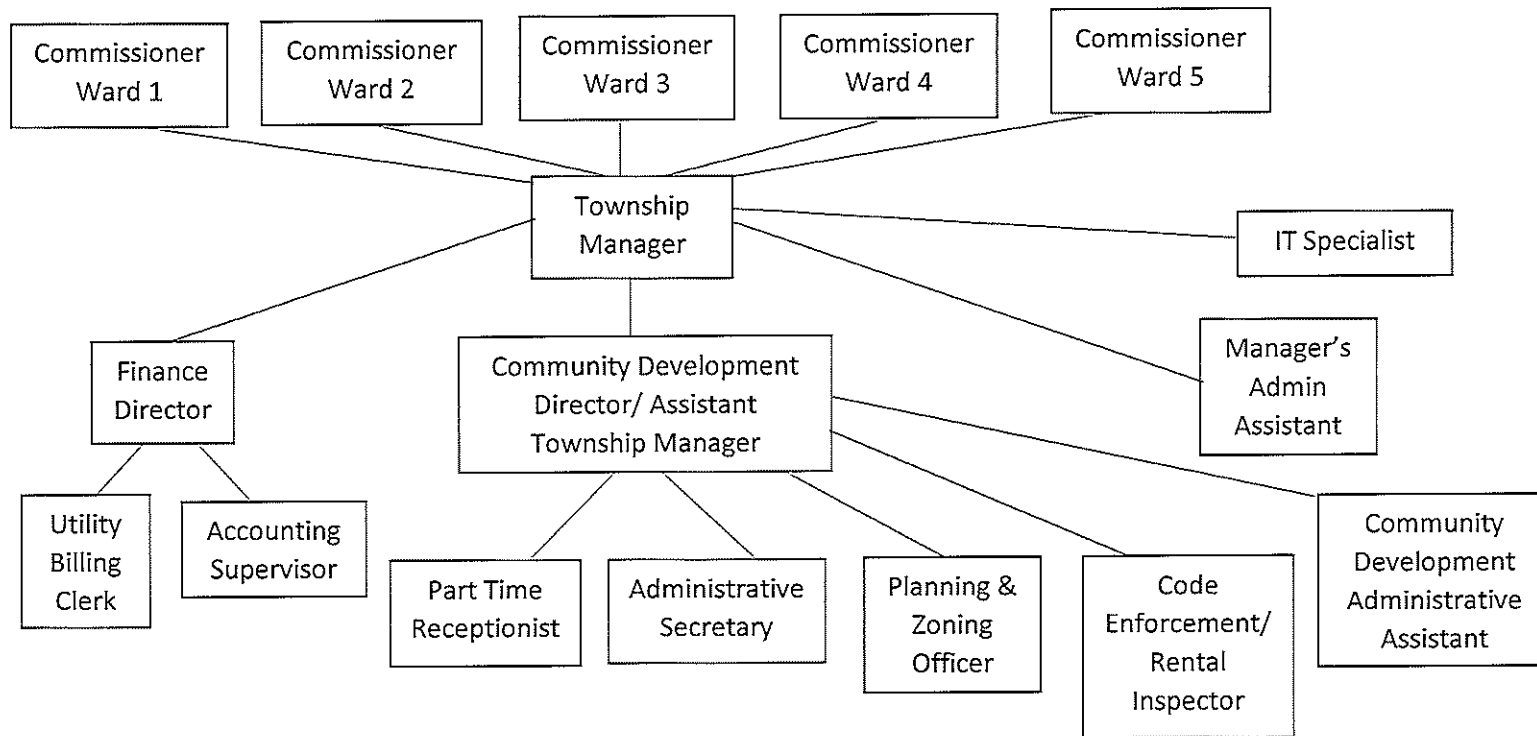
1. List of Services.
2. Summary of Budgeted Expenditures.
3. Budget Highlights.
4. Staffing.
5. Recent Accomplishments.
6. Challenges.
7. Goals.

GENERAL GOVERNMENT SERVICES

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 ORGANIZATION CHART



MAJOR ACCOMPLISHMENTS IN 2022



Continued to increase the number of online bill payers through Xpress Bill Pay.



Contracted with Portnoff Law Associates to assist with the collection of delinquent Utility bills.



Significant number of accomplishments in technology. See IT Accomplishments under the Executive Summary.



Replaced Township Security System at all Township Buildings.



Township staff installed new energy efficient HVAC system at the Admin Building.

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 in 2022 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.

GENERAL GOVERNMENT GOALS

- ✓ Improve collection of Utility Accounts by sending delinquent accounts to Portnoff Law Associates twice a year.
- ✓ Review and improve Finance Policies.

- ✓ Replace backbone servers in both the Admin Building and the Police Station with equipment that is adequately built for growth.
- ✓ Replace the firewall at the township building with device that can adequately handle the load of both the VOIP and Data networks.
- ✓ Upgrade existing newer Domain Controller at the Police Station to up to date Operating System.
- ✓ Continue to replace aging and underpowered infrastructure: Township Firewall, Out of warranty PC's, Switches, aging and unsafe Wireless Access Points, etc.
- ✓ Replace failing NAS backup for the Watchguard Video Server with a new NAS that adequately utilizes both on premise and cloud storage to allow for efficient disaster recovery.
- ✓ Continue analyzing current best practices concerning Password Policies and establish newer, safer alternatives.
- ✓ Develop tighter polices regarding use of network equipment and internet access.
- ✓ Continue to tweak existing inhouse software to better suite our needs and analyze agreements to ensure that we are not wasting resources.
- ✓ Fully segment the DVR/NVR/Camera System from the data network onto it's own LAN for better quality of service.
- ✓ Transition domain from .org to .gov in order to gain added protections.
- ✓ Improve communication to Residents by Implementing Code Red Communication software.

LEGISLATIVE DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
400. Legislative					
01-400.113. Commissioners	12,800	13,000	13,000	13,000	13,000
01-400.161. Social Security Tax	-	956	995	995	995
01-400.200. Volunteer & Public Events	1,764	34	1,917	2,100	500
01-400.240. Supplies	164	187	318	900	700
01-400.420. Dues/Subscriptions/Memberships	3,270	3,275	3,280	3,339	3,350
01-400.460. Conferences & Training	-	-	-	1,000	1,000
Total 400. Legislative	17,998	17,452	19,510	21,334	19,545

All Board of Commissioner related costs are recorded under this department. Public Events covers volunteer dinner, annual staff appreciation, recognition of retirements, and any other event to show appreciation to staff or the public. In 2022, two commissioners attended a statewide Fire Conference in Pittsburgh and two webinars. We have budgeted training dollars again in 2023 for training opportunities available to the Commissioners.

EXECUTIVE DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget
401. Executive					
01-401.121. Manager	46,471	48,398	50,021	51,698	66,561
01-401.122. Assistant Manager	-	91,203	95,826	-	-
01-401.141. Clerical--Full Time	114,024	119,881	94,531	96,253	99,140
01-401.149. Clerical--Part Time	25,204	26,806	-	6,144	10,000
01-401.156. Insurance - Health	-	77,752	87,646	60,814	42,732
01-401.158. Insurance - Life & Disability	-	2,079	1,704	900	1,127
01-401.160. Pension	-	67,586	89,828	45,133	61,309
01-401.161. Social Security Tax	-	22,055	18,403	11,788	13,442
01-401.162. Insur - Workers Comp	-	699	666	640	474
01-401.171. HRA Employee Reimbs	-	1,005	875	375	500
01-401.212. Newsletter	5,650	5,682	5,198	5,510	5,600
01-401.231. Vehicle Fuel	939	608	1,137	1,800	1,500
01-401.240. Office Supplies	2,929	3,231	2,627	3,600	3,600
01-401.260. Minor Equipment & Small Tools	100	-	-	-	-
01-401.312. Consulting Services	2,780	3,502	3,360	15,530	-
01-401.315. General Services	7,998	8,583	13,231	8,000	500
01-401.317. Contracted Services	-	-	-	-	7,500
01-401.320. Telephone	16,333	16,669	16,039	27,300	33,000
01-401.325. Postage	8,654	8,918	11,350	9,000	9,000
01-401.341. Advertising	4,030	12,999	4,227	6,000	6,000
01-401.342. Printing	239	1,297	162	250	800
01-401.343. Right-to-Know Request Fees	228	-	46	-	-
01-401.375. Equip Maint & Lease Agreements	11,317	9,768	12,580	15,898	11,000
01-401.420. Dues/Subscriptions/Memberships	2,542	3,840	3,952	3,700	4,000
01-401.421. Training	698	304	354	684	300
Total 401. Executive	250,137	532,865	513,762	371,017	378,085

All Costs related to General Township matters or costs to support the Township Manager or the Administration of the Township 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 allocation of the Township manager was revised in 2023. Previously, 40% of the Manager's salary was allocated to the General Fund. Moving forward, we are increasing the allocation to 50%. We hired a part-time receptionist during 2022 working mainly on Police Department tasks. We expect to continue this work into 2023. Telephone costs increased by \$6k because the new phone system costs increased in 2022 but the new Voice Over IP services were not started until spring of 2022. All other line items are in line with previous years.

FINANCE DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
402. Finance					
01-402.122. Finance Director	92,046	98,224	101,827	105,241	108,398
01-402.123. Accounting Supervisor	75,134	80,020	82,704	88,250	90,898
01-402.156. Insurance - Health	-	35,870	35,512	33,782	34,488
01-402.158. Insurance - Life & Disability	-	1,196	1,196	1,156	1,355
01-402.160. Pension	-	47,864	65,628	60,274	73,739
01-402.161. Social Security Tax	-	13,966	14,514	14,802	15,246
01-402.162. Insur - Workers Comp	-	524	519	564	538
01-402.171. HRA Employee Reimbs	-	250	250	250	250
01-402.240. Supplies	2,546	1,713	2,113	1,800	1,800
01-402.260. Minor Equipment & Small Tools	781	366	720	211	500
01-402.311. Auditing & Accounting Services	12,000	12,000	12,461	11,600	12,000
01-402.320. Telephone	759	659	345	520	520
01-402.420. Dues/Subscriptions/Memberships	727	762	623	637	625
01-402.421. Training	740	416	473	300	750
01-402.460. Conferences	1,083	-	1,169	1,635	2,000
Total 402. Finance	185,816	293,829	320,054	321,022	343,107

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. Budget increases for training and conferences in 2023 to allow for additional training opportunities for Finance Staff. All other Finance Department costs are in line with previous years or increases due to cost-of-living increases.

TAX COLLECTION DEPARTMENT BUDGET

Account	2022				
	2019 Actual	2020 Actual	2021 Actual	Projected	2023 Budget
403. Tax Collection					
01-403.114. Tax Collector	10,000	10,385	10,000	10,000	10,000
01-403.161. Social Security Tax	-	765	765	765	765
01-403.240. Supplies	249	149	733	600	600
01-403.260. Minor Equipment & Small Tools	-	-	-	198	-
01-403.325. Postage	2,623	3,667	3,691	6,800	3,800
01-403.353. Tax Collector's Bond	566	566	566	480	500
01-403.420. Dues/Subscriptions/Memberships	80	-	-	80	80
01-403.452. EIT Collection Fee	31,074	31,377	33,822	32,395	29,700
01-403.453. LST Collection Fee	11,092	10,499	10,609	11,093	11,025
01-403.454. Real Estate Tax Collections	3,185	3,233	3,290	4,384	3,300
Total 403. Tax Collection	58,868	60,641	63,476	66,795	59,770

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 direct 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. Postage costs will decrease in 2023 because corrected bills needed to be mailed out in 2022. All other budgeted costs are in line with previous year.

LEGAL DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
404. Legal					
01-404.310. Township Solicitor	80,951	76,777	82,806	75,000	60,000
01-404.314. Special Legal & Consulting Svc	483	494	12,828	613	500
01-404.318. Reimbursable Legal Services	27,919	65,831	61,067	35,000	-
01-404.410. Judgements & Settlements	-	-	-	35,000	-
Total 404. Legal	109,353	143,101	156,701	145,613	60,500

The Legal department budget represents all general legal matters involving the township solicitor. Any legal fees related to a developer's project are billed to the developer. Previously, all legal costs were recorded to Reimbursable legal services expense and this amount was recorded in Reimbursable Legal Fee Revenue. Starting in 2022, we will record this activity on the balance sheet. Special Legal Services increased in 2021 due to arbitration costs for the Police Collective Bargaining Agreement. \$35k was expended in 2022 due to a settled contract buyout with former IT vendor.

PERSONNEL ADMIN DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
406. Personnel Admin					
01-406.171. HRA Employee Reimbs	8,666	-	-	-	-
01-406.172. Retirement Incentive Pmts	30,720	13,080	2,700	-	-
01-406.240. Supplies & Minor Equipment	623	668	828	500	500
01-406.314. Special Legal & Consult'g Svcs	17,783	23,408	14,732	15,000	10,000
01-406.315. General Services	4,521	5,254	6,582	8,000	4,500
01-406.341. Advertising	2,328	2,045	1,363	2,200	1,500
Total 406. Personnel Admin	64,641	44,455	26,206	25,700	16,500

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. General Services budget includes drug testing, background/screening tests, and civil service testing costs for the Police Department. All Job advertising/posting costs are included in this department.

INFORMATION TECHNOLOGY (IT) DEPARTMENT BUDGET

Account	2022				
	2019 Actual	2020 Actual	2021 Actual	Projected	2023 Budget
407. Information Technology (IT)					
01-407.123. IT Specialist	-	-	-	87,707	94,988
01-407.156. Insurance - Health	-	-	-	28,182	28,488
01-407.158. Insurance - Life & Disability	-	-	-	578	646
01-407.160. Pension	-	-	-	7,017	7,599
01-407.161. Social Security Tax	-	-	-	6,710	7,267
01-407.162. Insur - Workers Comp	-	-	-	183	256
01-407.171. HRA Employee Reimbs	-	-	-	250	250
01-407.261. Computer Equip & Software	22,906	11,809	8,569	12,000	18,750
01-407.319. Computer Maint & Support	34,436	30,271	29,938	79,000	93,000
01-407.421. Training	-	-	-	299	1,000
Total 407. Information Technology (IT)	57,342	42,080	38,507	221,926	252,244

We made the decision to hire an IT specialist in 2022 to manage our Information Technology needs in house. Managed Network Services costs ended shortly after the new IT staff was hired. All Police Department Software and Hardware related purchases have been moved under this department. We have split up IT Costs into Hardware/Equipment and Software Maintenance and Support. Website costs previously recorded under General Services are now covered under this budget. Several subscription services covered under the Managed Network Services agreement in prior years are now

paid for directly by the Township. This includes Anti-Virus subscription, Spam filtering services, and Patch management services. IT costs directly related to Water and Sewer funds are charged appropriately.

ENGINEERING DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget
408. Engineering					
01-408.313. Township Engineer	21,975	18,781	50,054	50,000	50,000
01-408.318. Reimbursable Engineering Svcs	112,528	96,660	61,867	100,000	-
Total 408. Engineering	134,503	115,441	111,922	150,000	50,000

Any general engineering matters related to Township Matters are recorded in this Department. 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. Engineering costs related to a development are billed to a resident or developer and recorded as reimbursable engineering costs. Moving forward, all Engineering costs billed to developers will be recorded on our balance sheet (not recording it as revenue and expense to the Township).

BUILDINGS & PLANT DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
409. Buildings & Plant					
01-409.144. Maintenance Custodian	55,810	59,715	62,032	63,793	65,708
01-409.156. Insurance - Health	-	5,750	6,000	6,000	6,000
01-409.158. Insurance - Life & Disability	-	507	518	500	447
01-409.160. Pension	-	16,618	21,233	24,943	24,312
01-409.161. Social Security Tax	-	5,764	6,006	4,880	5,057
01-409.162. Insur - Workers Comp	-	4,146	3,975	3,802	3,732
01-409.192. Work Boot & Clothing Allowance	275	300	302	350	400
01-409.230. Heating Fuel	25,973	18,656	24,501	27,000	19,500
01-409.232. Generator Fuel	1,217	-	1,652	1,800	1,800
01-409.240. Supplies	6,008	14,525	10,414	8,000	10,000
01-409.260. Minor Equipment & Small Tools	1,167	31	936	1,150	5,500
01-409.320. TELEPHONE	614	594	338	516	516
01-409.361. Electric	27,770	26,239	28,471	31,000	27,000
01-409.366. Water	2,241	2,135	2,362	3,000	3,000
01-409.373. Facilities Maintenance	25,461	32,364	48,690	40,000	40,000
Total 409. Buildings & Plant	146,535	187,343	217,430	216,734	212,972

All costs needed to maintain and operate the Administrative Office, the Public Works office and Garage or the Police Station are budgeted under Building and Plant Department. Facility maintenance costs vary year over year but have increased the last couple of years because of an increase in maintenance work. 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 continue to tackle major Building Maintenance needs.

PUBLIC SAFETY BUDGET

PUBLIC SAFETY OVERVIEW

Public Safety includes services provided by the **Police Department, Fire inspection Department, and Emergency Management Department**. Volunteer Fire Services are recorded under the Fire Fund.

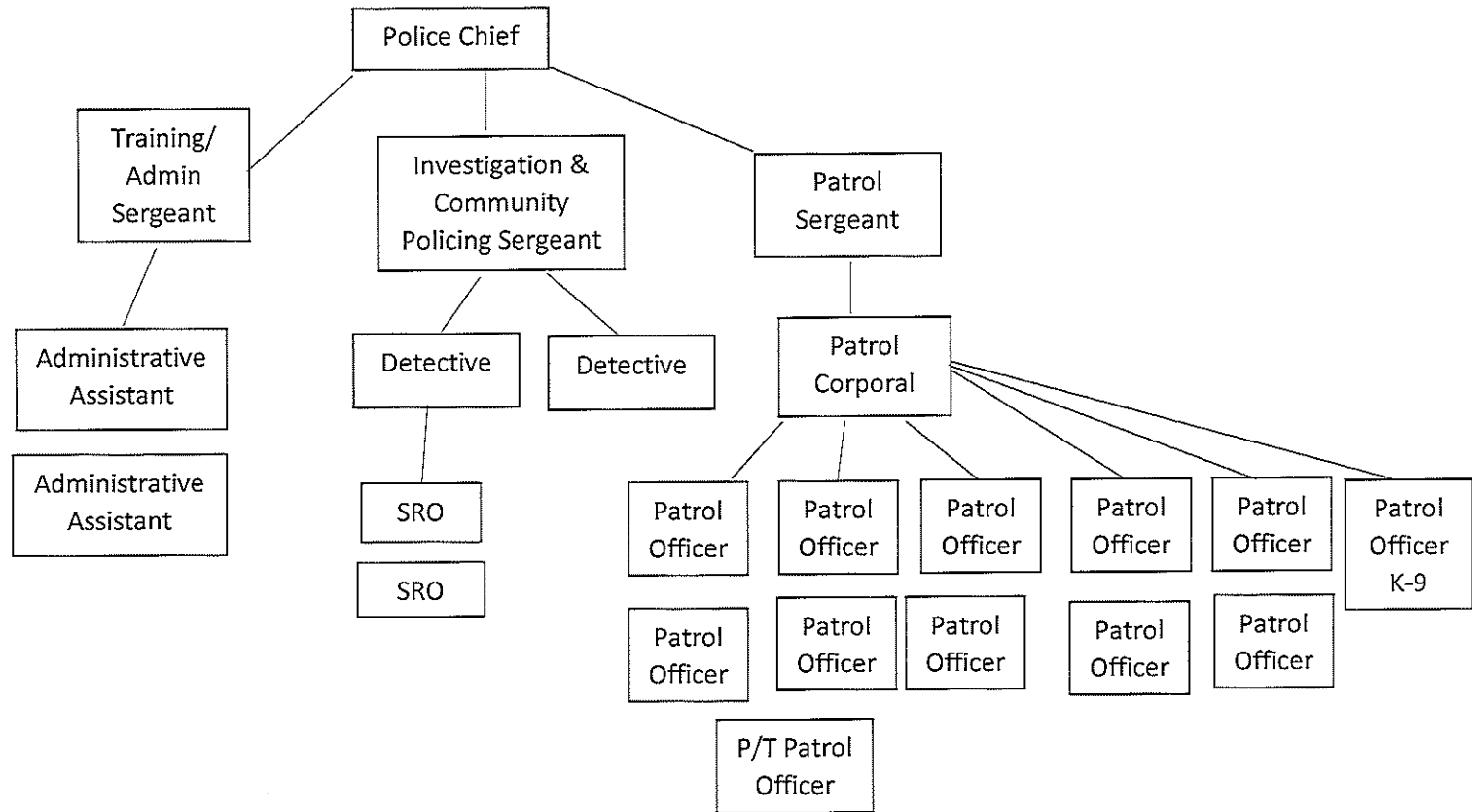
POLICE DEPARTMENT SERVICES

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







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

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

POLICE DEPARTMENT ORG CHART



POLICE DEPARTMENT MAJOR ACCOMPLISHMENTS IN 2022

-  QRS Recertification by the PA Department of Health for 3 vehicles. The Police Department and Fire Safety now have 10 responders certified by PA DOH to respond to medical emergencies, traumatic injuries, etc.
-  Obtained a PCCD grant for \$60k over two years for administrative staff to assist with the continued process of state accreditation.
-  Obtained a two-year grant for underage drinking reduction that places police officers at school and sporting events to deter activities.
-  Promoted and expanded our use of Community Intervention Specialist to assist with mental health challenges and other community-based challenges.
-  Implemented new WatchGuard server for in car camera systems and body cameras.
-  Partnered with Salisbury School District to install camera system to help assist traffic violations for illegally passing busses.

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 TURNOVER**

Staff have been recently promoted and or assigned into new positions leaving the Department with less experience in key roles. This includes two recently promoted Sergeants who continue to learn their duties and responsibilities. In addition, two Officers were recently assigned and trained as investigators until official promotion process is complete. Another Police officer may be leaving to relocate to another state in 2023.

As we look to fill these vacancies, finding Officers has become a big challenge in our area. Consortium testing numbers are low and several local Police Departments have vacancies that they are trying to fill. Unfortunately, this trend does not look to improve in the near future.

❖ **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 suits our needs and we have budgeted monies in the Capital Budget to construct a private shooting range.

❖ **MANDATED REPLACEMENT OF POLICE RADIOS**

We received notice from the county that we will need to replace all of our radios to a digital system. Thankfully, we have some time before this change is implemented but we know this transition will be a huge cost to the Township. As of now, we are not anticipating any funding from the State to help cover the upcoming costs. We have built this into the Capital Replacement plan.

POLICE DEPARTMENT GOALS

- ✓ Identify replacement for retired Chief Soberick.
- ✓ Continue outreach with Community Partners (LVHN, school district, etc).
- ✓ Review staff needs and promote staff as necessary into the appropriate positions.
- ✓ 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.
- ✓ Design and construct the shooting range in the identified location for qualification and training use.

POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
410. Police					
01-410.122. Police Chief	118,743	114,788	117,779	112,995	126,293
01-410.130. Sergeants	228,192	186,435	194,122	247,722	263,815
01-410.131. Detective & Corporals	285,371	263,171	276,030	184,135	266,490
01-410.132. Police Officers	937,690	1,028,369	1,035,108	1,181,686	1,107,259
01-410.139. Police Officers - Part Time	10,800	12,473	19,606	18,000	18,683
01-410.140. Animal Control Officer	9,972	10,375	10,750	10,375	10,375
01-410.141. Clerical--Full Time	102,200	100,266	105,192	118,042	122,448
01-410.148. Crossing Guards	23,396	8,608	23,890	29,770	29,250
01-410.149. Clerical--Part Time	-	-	-	11,392	16,640
01-410.156. Insurance - Health	-	482,721	462,396	432,351	431,817
01-410.158. Insurance - Life & Disability	-	9,580	8,783	10,194	12,362
01-410.160. Pension	-	420,562	442,364	444,088	434,019
01-410.161. Social Security Tax	-	36,087	40,334	35,600	40,676
01-410.162. Insur - Workers Comp	-	92,519	86,224	92,146	79,307
01-410.171. HRA Employee Reimbs	-	2,076	729	4,300	4,500
01-410.181. Double Time	5,350	5,564	6,228	5,634	9,000
01-410.182. Longevity	18,080	15,360	15,760	22,000	21,700
01-410.183. Overtime	154,169	165,137	237,021	185,250	140,000
01-410.185. Holiday Pay	45,144	35,100	43,217	38,000	40,000
01-410.186. Shift Differential	15,705	12,947	13,017	13,000	13,300
01-410.187. College Credit Compensation	3,022	2,150	2,150	2,150	2,150
01-410.188. Court Time	11,562	7,529	7,692	11,700	9,600
01-410.189. K-9 Care Compensation	3,000	4,500	3,000	3,000	3,000
01-410.191. Uniform Maintenance Allowance	4,800	4,320	4,320	4,560	4,750
Total 410. Police	1,977,194	3,020,636	3,155,712	3,218,090	3,207,434

POLICE DEPARTMENT BUDGET HIGHLIGHTS – SALARY AND BENEFITS

The Township negotiated a new Collective Bargaining Agreement with the Police effective 1/1/2021. The Township agreed to an annual cost of living salary increase of 3.75% in 2023. Sergeant Soberick was promoted to Chief of Police in 2021 and Sergeant Patton retired in April 2022. Both Sergeant positions were vacant and not filled until Corporal Whitehead and Casey were promoted to Sergeants at the end of June 2022 leaving vacancies at Corporal/Detective. Chief Soberick is retiring at the end of October 2022 as we are recruiting for his replacement. We anticipate several staff vacancies over the next year as current vacancies are filled. We budgeted a decrease in overtime as we continue to look for ways to reduce Overtime in the Department. Pension increased in 2023 because of an increase in Reportable Pension wages. All other benefit costs stayed in line with previous year rates.

POLICE DEPARTMENT BUDGET – OTHER EXPENDITURES (EXCLUDES STAFFING)

Account	2022				
	2019 Actual	2020 Actual	2021 Actual	Projected	2023 Budget
410. Police					
01-410.200. Community Programs & Events	1,672	3,398	3,249	4,000	4,200
01-410.205. Bike Patrol	-	-	1,500	3,051	2,500
01-410.210. QRS Supplies	10,813	25,613	8,144	15,700	15,700
01-410.215. K-9 Program	5,244	7,323	7,363	7,400	8,000
01-410.220. Specialized Programs	8,440	7,830	3,040	3,000	4,500
01-410.231. Vehicle Fuel	43,026	28,112	44,502	63,000	60,000
01-410.238. Uniforms	15,623	11,672	27,237	25,000	29,000
01-410.240. Office Supplies	3,856	6,121	7,723	4,600	4,800
01-410.241. Patrol Supplies	1,056	4,842	859	3,800	4,000
01-410.242. Firearms Supplies	11,358	12,098	10,030	11,800	12,000
01-410.243. Animal Control Supplies	522	923	905	1,200	1,500
01-410.251. Vehicle Maintenance	25,680	31,222	32,824	35,500	39,000
01-410.260. Minor Equipment & Small Tools	22,787	21,720	35,964	29,000	29,126
01-410.261. Comp Equip & SW--PD	13,163	13,354	19,924	-	-
01-410.315. General Services	6,588	6,964	8,416	5,200	1,000
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,000	10,200	10,200
01-410.319. Comp Maint & Support--PD	50,165	49,315	60,272	-	-
01-410.320. Telephone	10,999	10,594	13,726	16,510	16,800
01-410.342. Printing	1,922	1,032	382	1,600	2,500
01-410.375. Equipment Maintenance	3,847	6,193	8,664	9,500	9,600
01-410.420. Dues/Subscriptions/Memberships	1,177	3,952	5,193	3,900	5,000
01-410.421. Training	17,030	10,887	20,360	28,500	30,000
01-410.460. Conferences	1,702	-	-	-	2,000
01-410.700. Capital Equipment	(270)	-	-	-	-
Total 410. Police	266,400	273,165	330,274	282,461	291,426

POLICE DEPARTMENT BUDGET HIGHLIGHTS

Non-Salary Police department budget requests increased by \$8,965 over 2021 projected (3.17% increase) mainly due to underspending in 2022. All non-salary budget items stayed in line with prior year requests. 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.

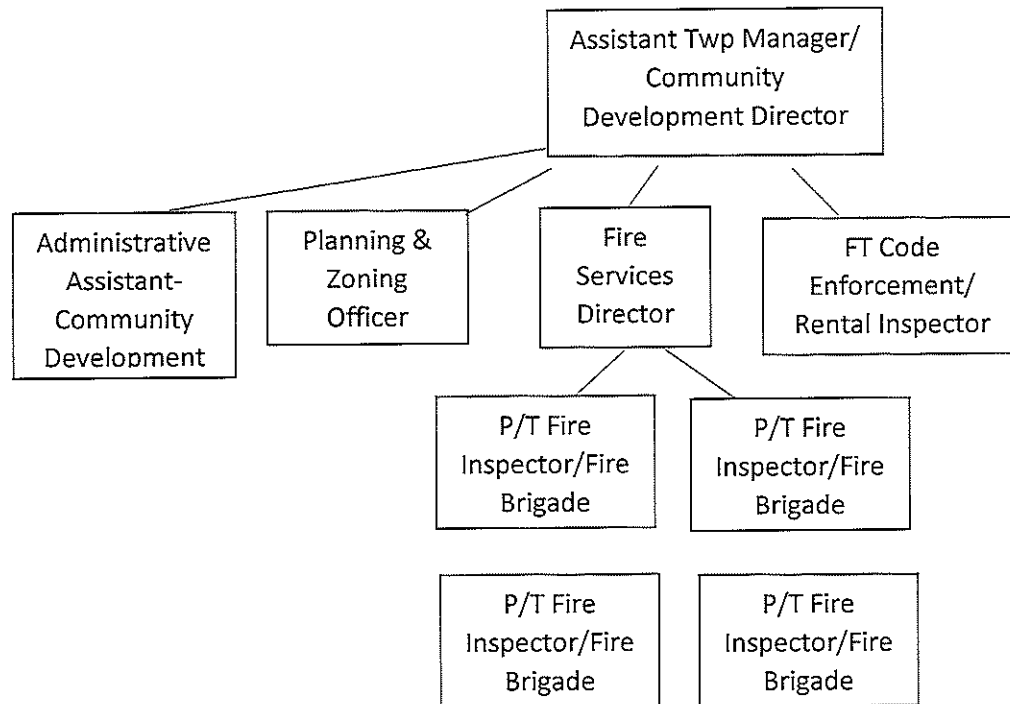
CODE ENFORCEMENT SERVICES

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 2022



Amended the Zoning Ordinance to allow cluster housing developments.



Amended the off-street parking Ordinance.



Developed a "Disruptive Conduct Ordinance".



Hired a full time Code Enforcement Officer/Rental Inspector.



Submitted an annual MS4 Report to DEP.



Restarted the Environmental Advisory Committee of the Board (EAC).

COMMUNITY DEVELOPMENT CHALLENGES

❖ STAFFING

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 hired a full-time employee to handle these requests. In addition, this position will also be asked to implement the Rental Inspection program. We are hopeful that this position can handle everything that is required for the Department.

COMMUNITY DEVELOPMENT GOALS

- ✓ Continue reviewing and revising ordinances as deemed necessary.
- ✓ Fully implement the Real Estate Resale Inspection Program in 2023.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
414. Community Development					
01-414.113. Zoning Hearing Board	730	1,660	1,440	1,500	1,520
01-414.122. Comm Development Director	90,518	66,337	76,180	97,421	100,344
01-414.123. Planning & Zoning Officer	-	-	-	84,449	86,982
01-414.131. Code Enforcement/Inspector	-	-	-	35,837	58,529
01-414.141. Clerical--Full Time	43,591	28,772	54,595	59,385	61,167
01-414.156. Insurance - Health	-	8,447	20,695	61,359	74,011
01-414.158. Insurance - Life & Disability	-	122	425	1,875	2,087
01-414.160. Pension	-	25,187	6,290	54,466	71,400
01-414.161. Social Security Tax	-	7,262	10,894	21,197	23,600
01-414.162. Insur - Workers Comp	-	692	298	371	583
01-414.171. HRA Employee Reimbs	-	-	-	500	750
01-414.220. Planning Commission	1,285	1,575	1,470	1,085	1,560
01-414.238. Uniforms	-	-	-	1,534	450
01-414.240. Supplies	3,727	1,431	1,772	3,600	2,000
01-414.260. Minor Equipment & Small Tools	2,632	-	290	2,442	-
01-414.306. Inspection Services	-	-	-	45,000	60,000
01-414.310. Planning Solicitor	1,560	8,896	6,974	2,000	5,000
01-414.314. Zoning Solicitor	5,831	16,607	9,115	12,000	10,000
01-414.315. General Services	34,623	6,713	5	50	100
01-414.316. Stenographer	3,715	7,098	6,573	9,000	8,000
01-414.318. DCED/UCC Fees	891	1,454	756	954	648
01-414.320. Telephone	764	1,057	1,618	2,400	2,400
01-414.341. Advertising	1,863	1,123	7,732	7,000	4,000
01-414.342. Printing	31	672	373	100	100
01-414.420. Dues/Subscriptions/Memberships	227	126	362	335	500
01-414.421. Training	1,624	452	1,080	1,800	2,000
01-414.460. Conferences	-	-	-	764	2,000
Total 414. Community Development	193,611	185,681	208,937	508,424	579,731

COMMUNITY DEVELOPMENT 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 hired a full-time Code Enforcement position in 2022 replacing a previous part-time position resulting in an increase of approximately \$75k in salary and benefits. We anticipate an increase in Building permit revenue and inspection services expenditures in 2023. All other budget requests are in line with prior year expenditures.

CODE ENFORCEMENT DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget
413. Code Enforcement					
01-413.131. Code Enforcement Officer/BCO	72,797	-	-	-	-
01-413.139. Code Enf Insp--Part Time	9,095	16,768	15,693	-	-
01-413.161. Social Security Tax	-	1,266	1,200	-	-
01-413.162. Insur - Workers Comp	-	40	34	-	-
01-413.240. Supplies	-	-	106	-	-
01-413.306. Commercial Inspection Service	22,947	31,197	14,843	-	-
01-413.307. Residential Inspection Service	10,370	22,607	19,191	-	-
01-413.308. Plan & Drawing Review	112,656	72,776	40,242	-	-
01-413.317. C/S--Weed & Code Violations	2,440	(2,676)	3,402	-	-
01-413.320. Telephone	934	1,114	1,157	-	-
01-413.420. Dues/Subscriptions/Memberships	510	345	145	-	-
01-413.421. Training	69	801	125	-	-
Total 413. Code Enforcement	231,817	144,237	96,139	-	-

FIRE SERVICES

FIRE SERVICES OVERVIEW

Fire Services under the General Fund consist of all activities under the supervision of the Fire Services Director. 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.

The Fire Services Director and fire inspectors assist the Fire Marshall in Fire Investigations as needed in the Township.

FIRE SERVICES MAJOR ACCOMPLISHMENTS IN 2022



Implemented a new fire inspection software program to track inspections, complaints, investigations, and responses saving administrative time for the inspectors.



Replaced a repurposed police vehicle with a new pick up truck for the Fire Inspection program.



Completed five fire investigations including two major investigations.



Inspectors completed approximately 300 inspections, 200 reinspections, and responded to 20 complaints.



Participated in several joint projects between the Volunteer Fire Departments and the Fire Inspectors.



Fire Inspectors completed several webinars and certification courses over the past year.



Volunteer Fire Departments responded to approximately 600 calls and spent over 3,000 hours on training activities.

FIRE SERVICES CHALLENGES

❖ VOLUNTEERS

ESFD has increased efforts to recruit new members over the past year while 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 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.

FIRE SERVICES GOALS

- ✓ Develop apparatus replacement schedule based on projected Fire Service need for the Township. Determine how we will fund the plan to ensure resources are available at the time of replacement.
- ✓ Develop short and long-term plan for recruiting and retaining volunteers.
- ✓ Support the Fire departments in their recruiting and retention efforts through incentive programs and other strategies.
- ✓ Construct a new Fire station for Western Salisbury Fire Department.
- ✓ Streamline inspection services to include more formal pre plans, pre review and food truck inspections.
- ✓ Further develop the rescue task force for Salisbury Township working with the Police Department and EMS.

FIRE SERVICES BUDGET

Account	2022				
	2019 Actual	2020 Actual	2021 Actual	Projected	2023 Budget
411. Fire					
01-411.129. Fire Services Director	13,449	47,286	49,424	48,750	49,920
01-411.139. Fire Inspector--Part Time	45,558	48,734	38,192	53,400	54,000
01-411.161. Social Security Tax	-	7,243	6,688	7,814	7,950
01-411.162. Insur - Workers Comp	-	326	152	188	198
01-411.238. Fire Inspector Uniforms	3,684	1,599	3,730	3,500	1,800
01-411.239. Fire Brigade Uniforms	-	-	8,587	7,000	7,000
01-411.240. Supplies & Minor Equipment	3,807	9,322	6,491	6,000	5,900
01-411.251. Vehicle Maintenance	-	1,775	2,577	159	4,000
01-411.320. Telephone	412	2,482	1,557	2,620	1,800
01-411.421. Fire Inspector Training	600	2,291	5,168	2,821	4,000
01-411.540. Firemen's Relief Contribution	88,767	89,008	79,412	97,656	90,000
Total 411. Fire	156,277	210,067	201,976	229,908	226,568

FIRE SERVICES BUDGET HIGHLIGHTS

The Fire Services Director continues to assist the Volunteer Fire Departments. This 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 needs of the Fire Inspection program of the Township including wages paid to part-time Fire Inspectors, uniforms for the Inspectors, supplies and equipment needed, and maintenance on the Fire Inspection vehicles. 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. See the budget requests in the Appendix for details of what is included under each line item.

ENVIRONMENTAL ADVISORY DEPARTMENT BUDGET

Account	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget
455. Shade Trees					
01-455.240. Supplies & Shade Trees	-	-	-	11,650	12,000
Total 455. Shade Trees	-	-	-	11,650	12,000
461. Environmental Advisory					
01-461.341. Advertising	-	-	620	100	300
01-461.342. Printing	-	-	-	-	100
Total 461. Environmental Advisory	-	-	620	100	400

ENVIRONMENTAL ADVISORY BUDGET HIGHLIGHTS

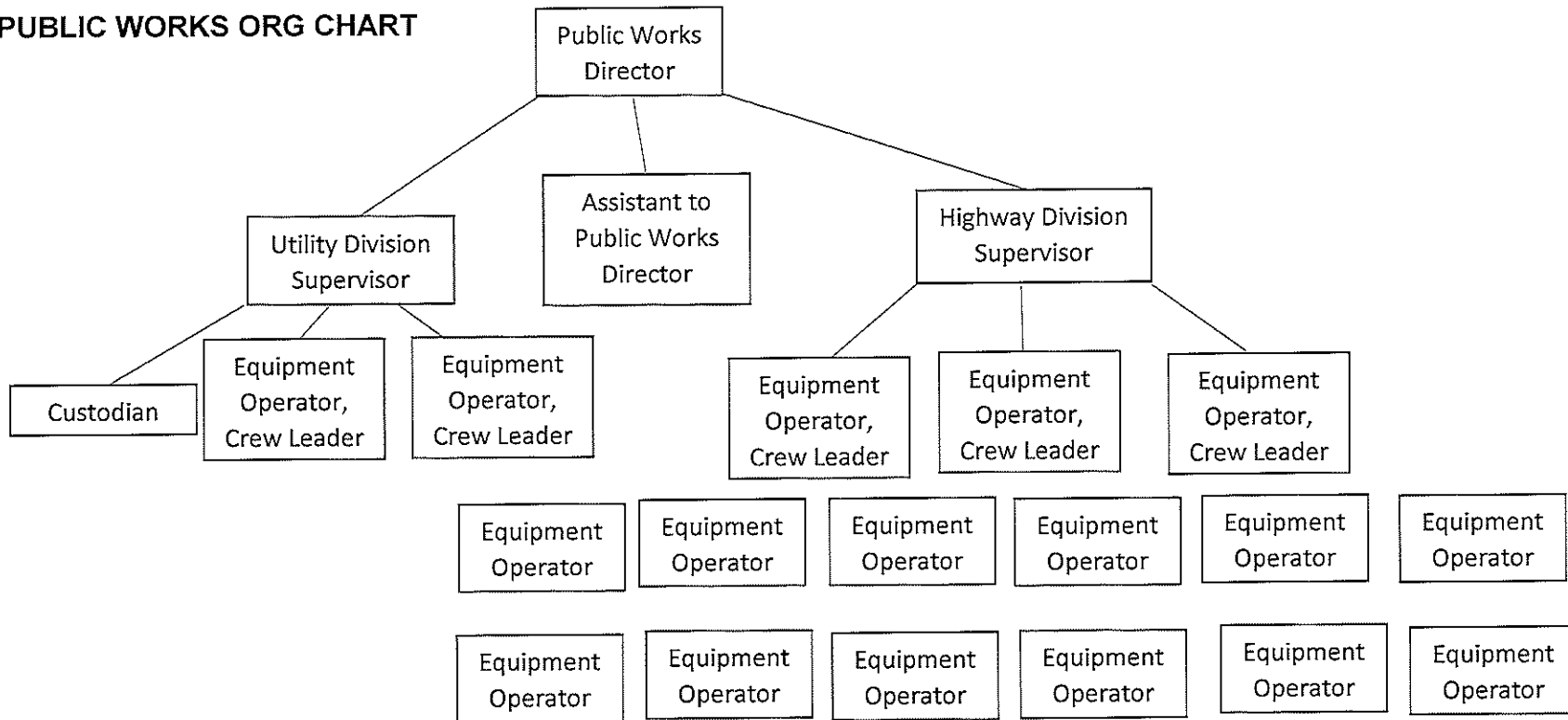
The Environmental Advisory Committee (EAC) was idle for the last several years but has been reinstated with new members in 2022. We created a new budget to purchase Shade trees in 2022 and plan on continuing this in 2023.

PUBLIC WORKS DEPARTMENT

SERVICES PROVIDED

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

PUBLIC WORKS ORG CHART



PUBLIC WORKS DEPARTMENT ACCOMPLISHMENTS



Rehabbed Devonshire Bath House.



Resurfaced Devonshire Tennis Courts



Installed four new Pickle Ball Courts at Green Acres.



Striped lines at Laubach Tennis Courts for Pickle Ball.



Installed new HVAC system at Township Administration Building.



Paved Allen, Garden, Zoar, Taft, Voortman, Fretz, Salisbury, and Tweed.



Cape sealed Box Elder, 33rd Street, Piccadilly, Victoria, Alton, Dell, The Strand, and Crownwood.



Leveled, Tar & Chip East Rock Road. Tar and Chipped Sour Apple, Mountain Top, and Werleys Lane.



Replaced 4,500 feet of Water line and repaved Flexer, Main Street, Flexer Court, and 25th Street SW.



Purchased new John Deere roadside Mowing Tractor.



Purchased new Paving Trailer.



Purchased new self-contained Leaf Machine.



Improved Ball Field Maintenance and manicuring.



Replaced many weathered street signs.



Stormwater Project at Laubach Park to assist with the Pollution Reduction Plan and sets us up to improve Laubach Park.

PUBLIC WORKS DEPARTMENT CHALLENGES

- ❖ **ECONOMY CHALLENGES** - The Department was impacted by the increase in costs for everything and the lag time on items that the Township relies on.
- ❖ **MAINTENANCE OF FACILITIES** – Township Buildings are aging and have not been maintained the way they should have been.
- ❖ **CAPITAL NEEDS/REPLACEMENT** – The Department has a significant amount of Vehicles and Equipment that need to be maintained and replaced when the asset reaches the end of life.
- ❖ **MAINTAINING TOWNSHIP ROADS** – The Township has 80 miles of roads to maintain and similar to the Buildings at the Township, roads have not been maintained at the level needed.

PUBLIC WORKS DEPARTMENT GOALS

- ✓ Continue to maintain and improve Township Parks.
- ✓ Continue Road Maintenance and improvement focusing on preventative maintenance.
- ✓ Replace Louise Lane and Louise Court water line.
- ✓ Continue road project work funded with Highway Aide monies. Continue paving on Mountain Roads and seal Devonshire.
- ✓ Replace Public Works Copier and add Wide Format Printer to allow for us to print maps directly from our new GIS system.
- ✓ Install snap on tool software onto a laptop for Public Works so that the diesel mechanics can further diagnose engine problems.

- ✓ Continue work on our new GIS maps to ensure all structures are GPS located and accurate.
- ✓ Start replacing 1,000 feet of Water Line Pipe annually in house instead of contracting out.

PUBLIC WORKS DEPARTMENT BUDGET – SALARY AND BENEFITS

Account	2022				
	2019 Actual	2020 Actual	2021 Actual	Projected	2023 Budget
430. DPW					
01-430.122. Public Works Director	41,319	43,031	59,613	43,210	56,638
01-430.130. DPW--Highway Supervisor	80,956	88,126	81,595	88,234	90,881
01-430.141. Clerical--Full Time	55,730	52,582	31,786	31,405	32,347
01-430.142. Aide to Public Works Director	-	-	-	-	37,838
01-430.143. DPW - Full Time	821,408	930,878	1,029,784	1,068,000	1,084,740
01-430.149. DPW - Part Time	-	-	19,284	23,640	24,000
01-430.156. Insurance - Health	-	484,690	393,163	347,151	368,090
01-430.158. Insurance - Life & Disability	-	9,552	9,709	10,767	8,994
01-430.160. Pension	-	352,286	381,643	338,466	332,780
01-430.161. Social Security Tax	-	89,724	98,642	95,968	106,660
01-430.162. Insur - Workers Comp	-	60,438	63,905	66,654	70,336
01-430.171. HRA Employee Reimbs	-	1,625	1,599	2,375	4,000
01-430.181. Double Time	5,487	1,324	13,562	10,000	10,000
01-430.183. Overtime	43,488	32,511	34,858	26,000	30,000
01-430.189. On-Call	12,302	12,985	13,284	14,000	15,000
01-430.192. Work Boot & Clothing Allowance	6,277	6,379	7,236	5,950	6,375
Total 430. DPW	1,066,965	2,166,131	2,239,665	2,171,820	2,278,679

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

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
430. DPW					
01-430.231. Vehicle Fuel	45,988	30,183	54,484	80,000	75,000
01-430.238. Uniforms	-	-	515	4,011	9,100
01-430.240. Supplies	11,517	8,295	13,348	15,000	15,000
01-430.260. Minor Equipment & Small Tools	4,545	2,473	6,551	22,000	17,000
01-430.315. General Services	549	694	580	3,400	700
01-430.320. Telephone	1,982	2,079	1,583	2,850	3,060
01-430.420. Dues/Subscriptions/Memberships	430	443	457	248	475
01-430.421. Training	245	620	2,010	2,419	3,500
01-430.460. Conferences	-	-	-	200	-
Total 430. DPW	65,255	44,786	79,528	130,128	123,835
437. Tools & Machinery					
01-437.251. Vehicle Maintenance	29,429	36,706	61,726	75,000	50,000
01-437.375. Equipment Maintenance	37,464	22,691	31,084	40,000	35,000
Total 437. Tools & Machinery	66,893	59,397	92,810	115,000	85,000

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

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
433. Traffic Control					
01-433.246. Signs & Street Markings	2,748	3,131	5,879	21,000	15,000
01-433.362. Traffic Signals	6,584	4,399	4,001	10,000	10,000
01-433.450. Street Line Painting	-	-	9,674	4,000	13,500
Total 433. Traffic Control	9,333	7,530	19,554	35,000	38,500
436. Storm Sewers					
01-436.131. MS4 Coordinator	14,027	-	-	-	-
01-436.240. MS4 Supplies	285	413	-	1,200	1,200
01-436.313. Engineering Svcs	68,940	39,764	3,309	20,000	30,000
01-436.315. MS4 General Services	-	1,000	550	3,000	3,000
01-436.370. Repairs & Maint - Storm Sewers	10,277	4,307	5,078	20,000	20,000
Total 436. Storm Sewers	93,529	45,484	8,937	44,200	54,200
438. Streets & Bridges					
01-438.245. Road Materials	271,422	194,805	233,061	240,000	280,000
01-438.317. Contracted Services	43,039	-	-	-	5,000
Total 438. Streets & Bridges	314,461	194,805	233,061	240,000	285,000

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS – STREETS AND STORM SEWERS

The 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

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
451. Recreation Admin					
01-451.240. Supplies	3,397	3,230	4,364	7,000	6,000
01-451.260. Minor Equipment & Small Tools	1,740	3,486	4,844	6,500	6,000
01-451.315. General Services	3,787	7,660	9,738	7,500	7,500
01-451.361. Electric	1,939	1,950	1,694	2,000	2,000
01-451.371. Property Maint (Grounds)	10,323	5,997	34,557	20,000	20,000
01-451.373. Facilities Maint (Structures)	8,074	8,260	6,253	30,000	30,000
01-451.375. Equipment Maintenance	6,221	3,347	6,813	11,650	10,000
01-451.601. Lindberg Pk MSP: Park Improvmt	5,122	-	-	-	-
Total 451. Recreation Admin	40,602	33,929	68,262	84,650	81,500

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

Account	2019 Actual	2020 Actual	2021 Actual	2022	
				Projected	2023 Budget
452. Participant Recreation					
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	18,216	-	-	16,857	21,000
01-452.160. Pension	-	4,479	5,506	4,956	5,772
01-452.161. Social Security Tax	-	1,148	1,193	2,799	2,799
01-452.162. Insur - Workers Comp	-	1,105	2,113	2,181	2,079
01-452.200. Community Events	1,421	350	4,084	2,100	2,000
01-452.240. Supplies & Minor Equipment	3,974	162	66	3,400	3,000
01-452.320. Telephone	1,015	849	692	972	972
Total 452. Participant Recreation	40,226	23,692	29,255	48,865	53,222

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 Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
301. Property Taxes	2,490,166	2,693,477	2,695,048	3,361,800	3,400,000
01-301.100. Real Estate Tax - Current (Operating)	2,450,931	2,627,669	2,659,713	2,976,000	3,015,000
01-301.100. Real Estate Tax - Current (Capital)	-	-	-	321,000	325,000
01-301.400. Real Estate Tax - Claims	35,696	61,938	32,108	48,000	54,000
01-301.600. Real Estate Tax - Exceptions	3,538	3,871	3,226	16,800	6,000
310. Local Enabling Taxes	3,555,726	3,547,769	4,027,522	4,358,000	4,200,000
01-310.100. Realty Transfer Tax	620,242	618,901	887,295	850,000	800,000
01-310.200. Earned Income Tax	2,442,526	2,462,244	2,668,712	3,000,000	2,900,000
01-310.400. Local Services Tax	492,957	466,625	471,516	508,000	500,000
321. Business Licenses & Permits	243,065	231,434	230,151	228,000	228,000
01-321.600. Sign Permits	4,204	-	-	-	-
01-321.800. Cable Franchise Fees	238,861	231,434	230,151	228,000	228,000
322. Non-Business Licenses & Permit	5,825	5,078	10,870	11,985	11,800
01-322.810. Pole Permits	-	-	-	25	-
01-322.820. Street-Opening Permits	2,955	2,578	7,835	9,150	9,000
01-322.830. Curbing Permits	10	10	5	10	-
01-322.840. Moving Permits	2,610	2,390	2,680	2,400	2,400
01-322.850. Solicitation Permit	250	100	350	400	400
331. Fines	61,080	50,728	57,381	59,000	59,000
01-331.110. Vehicle Code Violations	32,985	30,084	37,145	36,000	36,000
01-331.120. Violation of Ordinances	20,508	13,636	14,104	15,000	15,000
01-331.130. State Police Fines	7,587	7,007	6,132	8,000	8,000
341. Interest	57,076	66,897	21,737	11,000	12,000
01-341.000. Interest Income	38,948	7,996	4,088	1,000	2,000
01-341.100. Lien Interest Income	18,129	58,901	17,648	10,000	10,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
342. Rents & Royalties	70,059	73,640	68,865	47,304	41,927
01-342.100. Verizon Lease Payments	29,898	30,117	29,983	33,287	33,527
01-342.200. Magistrate Office Rent	31,762	35,123	30,482	5,617	-
01-342.300. Franko Lease Payments	8,400	8,400	8,400	8,400	8,400
351. Federal Grants	2,225	6,805	(711)	1,000	2,850
01-351.025. Bulletproof Vest Grant	2,225	(300)	-	1,000	2,850
01-351.120. FEMA Grant Monies	-	7,105	(711)	-	-
354. State Grants	124,926	458,451	912,786	941,525	52,000
01-354.010. Police Dept Grants	10,000	50	21,726	15,000	15,000
01-354.025. Seatbelt Program Grant	2,594	(597)	8,970	1,878	-
01-354.026. Child Passenger Safety Grant	-	-	-	-	-
01-354.030. SO/Aggressive Driver Grant	2,297	4,924	4,578	2,000	2,000
01-354.040. Recycling Grant	68,492	221,499	142,291	190,376	35,000
01-354.120. Gaming Grant: Casino Corr Traf	6,543	3,520	5,258	-	-
01-354.140. Park Development Grant(s)	35,000	-	-	-	-
01-354.190. DCED- COVID 19 GRANTS	-	229,054	729,963	732,271	-
355. State-Shared Revenue	466,708	470,983	441,800	468,116	519,134
01-355.010. Public Utility Tax	5,830	6,263	6,708	6,100	6,100
01-355.040. Beverage License & Tavern Tax	3,435	1,500	681	1,728	1,500
01-355.050. Foreign Casualty Insurance Tax	368,676	374,211	354,999	362,632	421,534
01-355.070. Foreign Fire Insurance Tax	88,767	89,008	79,412	97,656	90,000
359. In Lieu Of Taxes	67,000	-	-	-	-
01-359.100. Payments in Lieu of Taxes	67,000	-	-	-	-
360. Service Fees	141,013	1,509	141,664	157,200	167,200
01-360.200. Fees for Svcs--Police Security	15,263	5,856	5,133	10,000	10,000
01-360.250. Fees for Svcs--Police SRO	119,289	(9,556)	129,149	140,000	150,000
01-360.300. Fees for Svcs--Finance	6,461	5,208	7,382	7,200	7,200

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
361. Review Fees	154,776	129,987	131,539	171,450	35,450
01-361.310. Planning & SALDO Fees	850	10,265	5,485	6,000	5,000
01-361.330. Zoning Fees	20,321	26,510	28,219	30,000	30,000
01-361.340. Building Code Appeal	750	750	-	-	-
01-361.350. Legal Review Fees	24,783	30,477	35,274	35,000	-
01-361.360. Engineering Review Fees	107,610	61,598	62,130	100,000	-
01-361.500. Sale - Maps/Copies/Publication	461	388	431	450	450
362. Public Safety Fees	262,597	183,549	151,022	176,535	233,250
01-362.130. Security Alarm Monitoring	550	950	475	600	600
01-362.410. Building Permits	114,421	120,652	73,180	100,000	150,000
01-362.415. Mechanical Permits	20,365	1,505	544	-	-
01-362.420. Electrical Permits	37,134	4,792	431	-	-
01-362.430. Plumbing Permits	22,883	4,000	3,344	1,500	1,500
01-362.440. On-Site Sewage Permits	12,540	6,440	6,300	8,280	9,000
01-362.450. Re-Inspection Fee	4,250	-	(5)	-	-
01-362.460. PA State Fee - Permits	59	756	608	750	750
01-362.470. Fire Inspection Fee	49,535	30,935	56,865	54,000	60,000
01-362.480. Rental/Resale Inspection Fee	860	2,800	2,800	3,000	3,000
01-362.490. Rental/Resale Registration Fee	-	10,720	6,480	8,405	8,400
363. Snow Removal	1,797	2,034	2,570	2,158	2,222
01-363.510. PennDOT/Snow Removal	1,797	2,034	2,570	2,158	2,222
364. Sanitation Fees	-	126	855	1,000	1,000
01-364.900. Scrap Metal Recycling	-	126	855	1,000	1,000
365. Membership Fees	12,641	23,651	23,325	23,000	24,000
01-365.600. Ambulance Subscriptions	12,641	23,651	23,325	23,000	24,000
367. Recreational User Fees	2,125	1,850	5,325	5,575	5,000
01-367.500. Park/Pavilion Usage Fee	2,125	1,850	5,325	5,575	5,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
380. Miscellaneous	31,828	20,300	35,890	10,200	9,900
01-380.000. Miscellaneous Revenue	654	542	19,470	900	600
01-380.001. Misc Utility Revenue	500	1,055	410	300	300
01-380.002. Utility Lien Fees	15,485	8,653	5,985	-	-
01-380.003. Utility Legal Fees	4,317	-	-	-	-
01-380.004. Utility Certification Fees	10,758	9,790	9,740	9,000	9,000
01-380.100. Forfeited/Returned Deposits	115	260	285	-	-
387. Contributions	65,652	140,000	180,112	150,000	160,000
01-387.000. Contributions	65,652	140,000	180,112	150,000	160,000
391. Asset Disposal	-	23,267	77,001	145,000	40,000
01-391.100. Sale of Fixed Assets	-	23,267	77,001	145,000	40,000
392. Interfund Transfers	348,351	541,527	505,350	385,913	408,760
01-392.060. Transfer From Water Fund	112,674	162,080	169,528	150,489	159,000
01-392.080. Transfer From Sewer Fund	112,674	162,080	169,528	150,489	159,000
01-392.100. Tr fr Refuse & Recycling Fund	122,490	216,660	158,493	84,868	90,700
01-392.910. Transfer From Developers Fund	513	707	7,801	67	60
393. Prior Year Proceeds	-	-	1,260	600,000	-
01-393.120. Note Proceeds	-	-	-	600,000	-
01-393.121. Bond Proceeds	-	-	1,260	-	-
395. Prior Year Exp	65,655	108,781	465,339	255,478	115,000
01-395.000. Refund of Prior Year Expenses	1,762	3,307	-	1,918	-
01-395.100. Refund of Unused Premiums	63,892	105,474	465,339	253,560	115,000
TOTAL REVENUES	8,230,291	8,781,841	10,186,699	11,571,239	9,728,493

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Expenditures:					
400. Legislative	17,998	17,452	19,510	21,334	19,545
01-400.113. Commissioners	12,800	13,000	13,000	13,000	13,000
01-400.161. Social Security Tax	-	956	995	995	995
01-400.200. Volunteer & Public Events	1,764	34	1,917	2,100	500
01-400.240. Supplies	164	187	318	900	700
01-400.420. Dues/Subscriptions/Memberships	3,270	3,275	3,280	3,339	3,350
01-400.460. Conferences & Training	-	-	-	1,000	1,000
401. Executive	250,302	532,865	513,762	371,017	378,085
01-401.121. Manager	46,471	48,398	50,021	51,698	66,561
01-401.122. Assistant Manager	-	91,203	95,826	-	-
01-401.141. Clerical--Full Time	114,024	119,881	94,531	96,253	99,140
01-401.149. Clerical--Part Time	25,204	26,806	-	6,144	10,000
01-401.156. Insurance - Health	-	77,752	87,646	60,814	42,732
01-401.158. Insurance - Life & Disability	-	2,079	1,704	900	1,127
01-401.160. Pension	-	67,586	89,828	45,133	61,309
01-401.161. Social Security Tax	-	22,055	18,403	11,788	13,442
01-401.162. Insur - Workers Comp	-	699	666	640	474
01-401.171. HRA Employee Reimbs	-	1,005	875	375	500
01-401.212. Newsletter	5,650	5,682	5,198	5,510	5,600
01-401.231. Vehicle Fuel	939	608	1,137	1,800	1,500
01-401.240. Office Supplies	2,929	3,231	2,627	3,600	3,600
01-401.260. Minor Equipment & Small Tools	100	-	-	-	-
01-401.312. Consulting Services	2,780	3,502	3,360	15,530	-
01-401.315. General Services	8,163	8,583	13,231	8,000	500
01-401.317. Contracted Services	-	-	-	-	7,500
01-401.320. Telephone	16,333	16,669	16,039	27,300	33,000
01-401.325. Postage	8,654	8,918	11,350	9,000	9,000
01-401.341. Advertising	4,030	12,999	4,227	6,000	6,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-401.342. Printing	239	1,297	162	250	800
01-401.343. Right-to-Know Request Fees	228	-	46	-	-
01-401.375. Equip Maint & Lease Agreements	11,317	9,768	12,580	15,898	11,000
01-401.420. Dues/Subscriptions/Memberships	2,542	3,840	3,952	3,700	4,000
01-401.421. Training	698	304	354	684	300
01-401.460. Conferences	-	-	-	-	-
402. Finance	185,816	293,829	320,054	321,022	343,107
01-402.122. Finance Director	92,046	98,224	101,827	105,241	108,398
01-402.123. Accounting Supervisor	75,134	80,020	82,704	88,250	90,898
01-402.156. Insurance - Health	-	35,870	35,512	33,782	34,488
01-402.158. Insurance - Life & Disability	-	1,196	1,196	1,156	1,355
01-402.160. Pension	-	47,864	65,628	60,274	73,739
01-402.161. Social Security Tax	-	13,966	14,514	14,802	15,246
01-402.162. Insur - Workers Comp	-	524	519	564	538
01-402.171. HRA Employee Reimbs	-	250	250	250	250
01-402.240. Supplies	2,546	1,713	2,113	1,800	1,800
01-402.260. Minor Equipment & Small Tools	781	366	720	211	500
01-402.311. Auditing & Accounting Services	12,000	12,000	12,461	11,600	12,000
01-402.320. Telephone	759	659	345	520	520
01-402.420. Dues/Subscriptions/Memberships	727	762	623	637	625
01-402.421. Training	740	416	473	300	750
01-402.460. Conferences	1,083	-	1,169	1,635	2,000
403. Tax Collection	58,868	60,641	63,476	66,795	59,770
01-403.114. Tax Collector	10,000	10,385	10,000	10,000	10,000
01-403.161. Social Security Tax	-	765	765	765	765
01-403.240. Supplies	249	149	733	600	600
01-403.260. Minor Equipment & Small Tools	-	-	-	198	-
01-403.325. Postage	2,623	3,667	3,691	6,800	3,800
01-403.353. Tax Collector's Bond	566	566	566	480	500

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-403.420. Dues/Subscriptions/Memberships	80	-	-	80	80
01-403.452. EIT Collection Fee	31,074	31,377	33,822	32,395	29,700
01-403.453. LST Collection Fee	11,092	10,499	10,609	11,093	11,025
01-403.454. Real Estate Tax Collections	3,185	3,233	3,290	4,384	3,300
404. Legal	109,353	143,416	156,701	145,613	60,500
01-404.310. Township Solicitor	80,951	77,092	82,806	75,000	60,000
01-404.314. Special Legal & Consulting Svc	483	494	12,828	613	500
01-404.318. Reimbursable Legal Services	27,919	65,831	61,067	35,000	-
01-404.410. Judgements & Settlements	-	-	-	35,000	-
406. Personnel Admin	64,641	44,455	26,206	25,700	16,500
01-406.171. HRA Employee Reimbs	8,666	-	-	-	-
01-406.172. Retirement Incentive Pmnts	30,720	13,080	2,700	-	-
01-406.240. Supplies & Minor Equipment	623	668	828	500	500
01-406.314. Special Legal & Consult'g Svcs	17,783	23,408	14,732	15,000	10,000
01-406.315. General Services	4,521	5,254	6,582	8,000	4,500
01-406.341. Advertising	2,328	2,045	1,363	2,200	1,500
407. Information Technology (IT)	57,342	42,080	38,507	221,926	252,244
01-407.123. IT Specialist	-	-	-	87,707	94,988
01-407.156. Insurance - Health	-	-	-	28,182	28,488
01-407.158. Insurance - Life & Disability	-	-	-	578	646
01-407.160. Pension	-	-	-	7,017	7,599
01-407.161. Social Security Tax	-	-	-	6,710	7,267
01-407.162. Insur - Workers Comp	-	-	-	183	256
01-407.171. HRA Employee Reimbs	-	-	-	250	250
01-407.261. Computer Equip & Software	22,906	11,809	8,569	12,000	18,750
01-407.319. Computer Maint & Support	34,436	30,271	29,938	79,000	93,000
01-407.421. Training	-	-	-	299	1,000
408. Engineering	134,503	115,441	111,922	150,000	50,000
01-408.313. Township Engineer	21,975	18,781	50,054	50,000	50,000
01-408.318. Reimbursable Engineering Svcs	112,528	96,660	61,867	100,000	-

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
409. Buildings & Plant	146,535	187,343	217,430	216,734	212,972
01-409.144. Maintenance Custodian	55,810	59,715	62,032	63,793	65,708
01-409.156. Insurance - Health	-	5,750	6,000	6,000	6,000
01-409.158. Insurance - Life & Disability	-	507	518	500	447
01-409.160. Pension	-	16,618	21,233	24,943	24,312
01-409.161. Social Security Tax	-	5,764	6,006	4,880	5,057
01-409.162. Insur - Workers Comp	-	4,146	3,975	3,802	3,732
01-409.192. Work Boot & Clothing Allowance	275	300	302	350	400
01-409.230. Heating Fuel	25,973	18,656	24,501	27,000	19,500
01-409.232. Generator Fuel	1,217	-	1,652	1,800	1,800
01-409.240. Supplies	6,008	14,525	10,414	8,000	10,000
01-409.260. Minor Equipment & Small Tools	1,167	31	936	1,150	5,500
01-409.320. TELEPHONE	614	594	338	516	516
01-409.361. Electric	27,770	26,239	28,471	31,000	27,000
01-409.366. Water	2,241	2,135	2,362	3,000	3,000
01-409.373. Facilities Maintenance	25,461	32,364	48,690	40,000	40,000
410. Police	2,243,594	3,293,801	3,485,986	3,500,551	3,498,860
01-410.122. Police Chief	118,743	114,788	117,779	112,995	126,293
01-410.130. Sergeants	228,192	186,435	194,122	247,722	263,815
01-410.131. Detective & Corporals	285,371	263,171	276,030	184,135	266,490
01-410.132. Police Officers	937,690	1,028,369	1,035,108	1,181,686	1,107,259
01-410.139. Police Officers - Part Time	10,800	12,473	19,606	18,000	18,683
01-410.140. Animal Control Officer	9,972	10,375	10,750	10,375	10,375
01-410.141. Clerical--Full Time	102,200	100,266	105,192	118,042	122,448
01-410.148. Crossing Guards	23,396	8,608	23,890	29,770	29,250
01-410.149. Clerical--Part Time	-	-	-	11,392	16,640
01-410.156. Insurance - Health	-	482,721	462,396	432,351	431,817
01-410.158. Insurance - Life & Disability	-	9,580	8,783	10,194	12,362
01-410.160. Pension	-	420,562	442,364	444,088	434,019

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-410.161. Social Security Tax	-	36,087	40,334	35,600	40,676
01-410.162. Insur - Workers Comp	-	92,519	86,224	92,146	79,307
01-410.171. HRA Employee Reimbs	-	2,076	729	4,300	4,500
01-410.181. Double Time	5,350	5,564	6,228	5,634	9,000
01-410.182. Longevity	18,080	15,360	15,760	22,000	21,700
01-410.183. Overtime	154,169	165,137	237,021	185,250	140,000
01-410.185. Holiday Pay	45,144	35,100	43,217	38,000	40,000
01-410.186. Shift Differential	15,705	12,947	13,017	13,000	13,300
01-410.187. College Credit Compensation	3,022	2,150	2,150	2,150	2,150
01-410.188. Court Time	11,562	7,529	7,692	11,700	9,600
01-410.189. K-9 Care Compensation	3,000	4,500	3,000	3,000	3,000
01-410.191. Uniform Maintenance Allowance	4,800	4,320	4,320	4,560	4,750
01-410.200. Community Programs & Events	1,672	3,398	3,249	4,000	4,200
01-410.205. Bike Patrol	-	-	1,500	3,051	2,500
01-410.210. QRS Supplies	10,813	25,613	8,144	15,700	15,700
01-410.215. K-9 Program	5,244	7,323	7,363	7,400	8,000
01-410.220. Specialized Programs	8,440	7,830	3,040	3,000	4,500
01-410.231. Vehicle Fuel	43,026	28,112	44,502	63,000	60,000
01-410.238. Uniforms	15,623	11,672	27,237	25,000	29,000
01-410.240. Office Supplies	3,856	6,121	7,723	4,600	4,800
01-410.241. Patrol Supplies	1,056	4,842	859	3,800	4,000
01-410.242. Firearms Supplies	11,358	12,098	10,030	11,800	12,000
01-410.243. Animal Control Supplies	522	923	905	1,200	1,500
01-410.251. Vehicle Maintenance	25,680	31,222	32,824	35,500	39,000
01-410.260. Minor Equipment & Small Tools	22,787	21,720	35,964	29,000	29,126
01-410.261. Comp Equip & SW--PD	13,163	13,354	19,924	-	-
01-410.315. General Services	6,588	6,964	8,416	5,200	1,000
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,000	10,200	10,200

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-410.319. Comp Maint & Support--PD	50,165	49,315	60,272	-	-
01-410.320. Telephone	10,999	10,594	13,726	16,510	16,800
01-410.342. Printing	1,922	1,032	382	1,600	2,500
01-410.375. Equipment Maintenance	3,847	6,193	8,664	9,500	9,600
01-410.420. Dues/Subscriptions/Memberships	1,177	3,952	5,193	3,900	5,000
01-410.421. Training	17,030	10,887	20,360	28,500	30,000
01-410.460. Conferences	1,702	-	-	-	2,000
01-410.700. Capital Equipment	(270)	-	-	-	-
411. Fire	156,277	210,067	201,976	229,908	226,568
01-411.129. Fire Services Director	13,449	47,286	49,424	48,750	49,920
01-411.139. Fire Inspector--Part Time	45,558	48,734	38,192	53,400	54,000
01-411.161. Social Security Tax	-	7,243	6,688	7,814	7,950
01-411.162. Insur - Workers Comp	-	326	152	188	198
01-411.238. Fire Inspector Uniforms	3,684	1,599	3,730	3,500	1,800
01-411.239. Fire Brigade Uniforms	-	-	8,587	7,000	7,000
01-411.240. Supplies & Minor Equipment	3,807	9,322	6,491	6,000	5,900
01-411.251. Vehicle Maintenance	-	1,775	2,577	159	4,000
01-411.320. Telephone	412	2,482	1,557	2,620	1,800
01-411.421. Fire Inspector Training	600	2,291	5,168	2,821	4,000
01-411.540. Firemen's Relief Contribution	88,767	89,008	79,412	97,656	90,000
413. Code Enforcement	231,817	144,237	96,139	-	-
01-413.131. Code Enforcement Officer/BCO	72,797	-	-	-	-
01-413.139. Code Enf Insp--Part Time	9,095	16,768	15,693	-	-
01-413.161. Social Security Tax	-	1,266	1,200	-	-
01-413.162. Insur - Workers Comp	-	40	34	-	-
01-413.240. Supplies	-	-	106	-	-
01-413.306. Commercial Inspection Service	22,947	31,197	14,843	-	-
01-413.307. Residential Inspection Service	10,370	22,607	19,191	-	-
01-413.308. Plan & Drawing Review	112,656	72,776	40,242	-	-

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-413.317. C/S--Weed & Code Violations	2,440	(2,676)	3,402	-	-
01-413.320. Telephone	934	1,114	1,157	-	-
01-413.420. Dues/Subscriptions/Memberships	510	345	145	-	-
01-413.421. Training	69	801	125	-	-
414. Planning & Zoning	193,852	185,681	208,937	508,424	579,731
01-414.113. Zoning Hearing Board	730	1,660	1,440	1,500	1,520
01-414.122. Community Development Director	90,518	66,337	76,180	97,421	100,344
01-414.123. Planning & Zoning Officer	-	-	-	84,449	86,982
01-414.131. Code Enforcement/Inspector	-	-	-	35,837	58,529
01-414.141. Clerical--Full Time	43,591	28,772	54,595	59,385	61,167
01-414.156. Insurance - Health	-	8,447	20,695	61,359	74,011
01-414.158. Insurance - Life & Disability	-	122	425	1,875	2,087
01-414.160. Pension	-	25,187	6,290	54,466	71,400
01-414.161. Social Security Tax	-	7,262	10,894	21,197	23,600
01-414.162. Insur - Workers Comp	-	692	298	371	583
01-414.171. HRA Employee Reimbs	-	-	-	500	750
01-414.220. Planning Commission	1,285	1,575	1,470	1,085	1,560
01-414.238. Uniforms	-	-	-	1,534	450
01-414.240. Supplies	3,727	1,431	1,772	3,600	2,000
01-414.260. Minor Equipment & Small Tools	2,632	-	290	2,442	-
01-414.306. Inspection Services	-	-	-	45,000	60,000
01-414.310. Planning Solicitor	1,560	8,896	6,974	2,000	5,000
01-414.314. Zoning Solicitor	5,831	16,607	9,115	12,000	10,000
01-414.315. General Services	34,623	6,713	5	50	100
01-414.316. Stenographer	3,955	7,098	6,573	9,000	8,000
01-414.318. DCED/UCC Fees	891	1,454	756	954	648
01-414.320. Telephone	764	1,057	1,618	2,400	2,400
01-414.341. Advertising	1,863	1,123	7,732	7,000	4,000
01-414.342. Printing	31	672	373	100	100

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-414.420. Dues/Subscriptions/Memberships	227	126	362	335	500
01-414.421. Training	1,624	452	1,080	1,800	2,000
01-414.460. Conferences	-	-	-	764	2,000
415. Emergency Management	7,013	19,420	7,951	8,117	7,000
01-415.139. Emergency Mgmt Coordinator	3,000	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	-	28	-
01-415.260. Minor Equipment & Small Tools	789	12,496	3,540	4,089	3,000
01-415.320. Telephone	2,223	1,776	411	-	-
01-415.421. Training	-	-	-	-	-
430. DPW	1,132,220	2,210,918	2,319,192	2,301,948	2,402,514
01-430.122. Public Works Director	41,319	43,031	59,613	43,210	56,638
01-430.130. DPW--Highway Supervisor	80,956	88,126	81,595	88,234	90,881
01-430.141. Clerical--Full Time	55,730	52,582	31,786	31,405	32,347
01-430.141. Aide to Public Works Director	-	-	-	-	37,838
01-430.143. DPW - Full Time	821,408	930,878	1,029,784	1,068,000	1,084,740
01-430.149. DPW - Part Time	-	-	19,284	23,640	24,000
01-430.156. Insurance - Health	-	484,690	393,163	347,151	368,090
01-430.158. Insurance - Life & Disability	-	9,552	9,709	10,767	8,994
01-430.160. Pension	-	352,286	381,643	338,466	332,780
01-430.161. Social Security Tax	-	89,724	98,642	95,968	106,660
01-430.162. Insurance - Workers Comp	-	60,438	63,905	66,654	70,336
01-430.171. HRA Employee Reimbs	-	1,625	1,599	2,375	4,000
01-430.181. Double Time	5,487	1,324	13,562	10,000	10,000
01-430.183. Overtime	43,488	32,511	34,858	26,000	30,000
01-430.189. On-Call	12,302	12,985	13,284	14,000	15,000
01-430.192. Work Boot & Clothing Allowance	6,277	6,379	7,236	5,950	6,375
01-430.231. Vehicle Fuel	45,988	30,183	54,484	80,000	75,000
01-430.238. Uniforms	-	-	515	4,011	9,100
01-430.240. Supplies	11,517	8,295	13,348	15,000	15,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
01-430.260. Minor Equipment & Small Tools	4,545	2,473	6,551	22,000	17,000
01-430.315. General Services	549	694	580	3,400	700
01-430.320. Telephone	1,982	2,079	1,583	2,850	3,060
01-430.420. Dues/Subscriptions/Memberships	430	443	457	248	475
01-430.421. Training	245	620	2,010	2,419	3,500
01-430.460. Conferences	-	-	-	200	-
433. Traffic Control	9,333	7,530	19,554	35,000	38,500
01-433.246. Signs & Street Markings	2,748	3,131	5,879	21,000	15,000
01-433.362. Traffic Signals	6,584	4,399	4,001	10,000	10,000
01-433.450. Street Line Painting	-	-	9,674	4,000	13,500
436. Storm Sewers	93,529	45,484	8,937	44,200	54,200
01-436.131. MS4 Coordinator	14,027	-	-	-	-
01-436.240. MS4 Supplies	285	413	-	1,200	1,200
01-436.313. Engineering Svcs	68,940	39,764	3,309	20,000	30,000
01-436.315. MS4 General Services	-	1,000	550	3,000	3,000
01-436.370. Repairs & Maint - Storm Sewers	10,277	4,307	5,078	20,000	20,000
437. Tools & Machinery	66,893	60,375	92,810	115,000	85,000
01-437.251. Vehicle Maintenance	29,429	36,706	61,726	75,000	50,000
01-437.375. Equipment Maintenance	37,464	23,669	31,084	40,000	35,000
438. Streets & Bridges	314,461	194,805	233,061	240,000	285,000
01-438.245. Road Materials	271,422	194,805	233,061	240,000	280,000
01-438.317. Contracted Services	43,039	-	-	-	5,000
451. Recreation Admin	40,602	33,929	68,262	84,650	81,500
01-451.240. Supplies	3,397	3,230	4,364	7,000	6,000
01-451.260. Minor Equipment & Small Tools	1,740	3,486	4,844	6,500	6,000
01-451.315. General Services	3,787	7,660	9,738	7,500	7,500
01-451.361. Electric	1,939	1,950	1,694	2,000	2,000
01-451.371. Property Maint (Grounds)	10,323	5,997	34,557	20,000	20,000
01-451.373. Facilities Maint (Structures)	8,074	8,260	6,253	30,000	30,000
01-451.375. Equipment Maintenance	6,221	3,347	6,813	11,650	10,000
01-451.601. Lindberg Pk MSP: Park Improvmt	5,122	-	-	-	-

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
452. Participant Recreation	40,226	23,692	29,255	48,865	53,222
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	18,216	-	-	16,857	21,000
01-452.160. Pension	-	4,479	5,506	4,956	5,772
01-452.161. Social Security Tax	-	1,148	1,193	2,799	2,799
01-452.162. Insur - Workers Comp	-	1,105	2,113	2,181	2,079
01-452.200. Community Events	1,421	350	4,084	2,100	2,000
01-452.240. Supplies & Minor Equipment	3,974	162	66	3,400	3,000
01-452.320. Telephone	1,015	849	692	972	972
455. Shade Trees	-	-	-	11,650	12,000
01-455.240. Supplies & Shade Trees	-	-	-	11,650	12,000
461. Environmental Advisory	-	-	620	100	400
01-461.341. Advertising	-	-	620	100	300
01-461.342. Printing	-	-	-	-	100
465. Contributions	63,635	20,936	17,320	21,875	23,000
01-465.309. Custodial Services	12,285	9,086	5,445	10,000	10,000
01-465.500. Volunteer Fire Co Incentives	40,000	-	-	-	-
01-465.540. Contributions	11,350	11,850	11,875	11,875	13,000
480. Fees & Miscellaneous	1,591	133	648	904	-
01-480.000. Miscellaneous Expense	22	4	1	2,846	-
01-480.001. Disability Pay Expense	1,529	-	-	(1,942)	-
01-480.005. Financial Service Fees	40	129	647	-	-
486. Insurance	339,215	206,852	193,793	210,683	214,000
01-486.351. Insurance - Commercial	52,749	54,722	57,958	59,146	60,000
01-486.352. Insur - Business Auto	68,619	73,472	78,873	83,053	84,000
01-486.353. Insur - Professional	56,233	55,567	52,223	54,973	56,000
01-486.354. Insur - Workers Comp	158,089	17,200	-	-	-
01-486.355. Insur - Twp Official's Bond		5,891	4,739	5,831	6,000
01-486.356. Insur - Cyber Insurance	3,525	-	-	7,680	8,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
487. Employee Benefits	2,054,164	14,508	-	-	-
01-487.156. Insurance - Health	977,462	-	-	-	-
01-487.158. Insurance - Life & Disability	21,381	-	-	-	-
01-487.160. Pension	874,293	-	-	-	-
01-487.161. Social Security Tax	181,028	-	-	-	-
01-487.162. Unemployment Compensation	-	14,508	-	-	-
489. Please add DEPT description	-	26,901	-	-	-
01-489.010. Bad Debt Expense	-	26,901	-	-	-
490. Reserves	-	-	-	-	-
01-490.740. Transfer to Capital Reserves	-	-	-	-	-
491. Prior Year	1,618	2,293	1,217	14,701	-
01-491.000. Refunds of Prior Year Revenue	1,618	2,293	1,217	14,701	-
492. Interfund Transfers	804,333	503,977	831,909	2,114,884	835,230
01-492.030. Transfer to Fire Fund	15,500	-	-	-	-
01-492.043. Transfer to Fire Capital Fund	50,752	-	-	-	-
01-492.200. Transfer to Debt Service Fund	-	(22,754)	-	-	-
01-492.410. Transfer to Capital Fund	738,081	526,730	831,909	2,114,884	835,230
TOTAL EXPENDITURES	8,819,732	8,643,061	9,285,131	11,031,601	9,789,448
Excess (Deficit) of revenues over expenditures	(589,440)	138,780	901,568	539,638	(60,955)
Fund Balance at Beginning of Year	3,217,591	2,628,150	2,766,930	3,668,499	4,208,137
Fund Balance at End of Year	2,628,150	2,766,930	3,668,499	4,208,137	4,147,182

GENERAL - CAPITAL FUND BUDGET

GENERAL - CAPITAL FUND BUDGET SUMMARY:

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
354. State Grants	212,718	0	0	0	0
391. Asset Disposal	84,897	0	0	0	0
392. Interfund Transfers	738,081	443,130	831,909	2,114,884	835,230
395. Please add DEPT description	23,878	0	0	0	0
407. Information Technology (IT)	11,274	0	0	21,000	26,000
408. Engineering	7,449	92,880	0	0	0
409. Buildings & Plant	19,521	24,972	111,829	428,455	149,000
410. Police	234,574	86,827	69,017	139,645	15,140
411. Fire	0	0	35,863	7,805	0
412. Western Salisbury Fire	0	50,000	0	0	0
415. Emergency Management	8,973	0	0	0	15,500
436. Storm Sewers	0	0	93,543	570,000	0
439. Capital	196,780	175,965	357,033	568,314	246,927
451. Recreation Admin	248,525	0	67,463	155,016	15,000
480. Please add DEPT description	647	0	0	0	0
490. Please add DEPT description	0	83,600	0	0	0
492. Interfund Transfers	183,032	182,876	146,294	224,649	367,663
GRAND TOTALS	\$148,800	\$86,791	\$49,132	\$0	\$0

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

Equipment- IT:

Two servers are at the end of life. The Township server will be replaced in 2022 for an estimated total of \$14k. We plan on replacing the Police Department server in 2023 at an estimated cost of \$12k. The Public Works Department copier is 10+ years old and needs replaced at an estimated cost of \$6k. The Public Works department previously used a Wide Format Plotter to print Township Maps. The Plotter needs replaced at an estimated cost of \$8k.

Facilities- Capital 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 which includes any necessary permit costs, the cost to construct a structure to store PD equipment needed for the range and any other costs to ensure the privacy and safety of the range for the Police and the Public. We are budgeting \$15k to repair the Administrative Building Parking Lot, \$14k to install a new Water System at the Public Works Building, and \$20k to replace the Public Works garage Oil/Water separator.

Police Department Capital Needs:

The Police Department was able to purchase a new vehicle at the end of 2022 that was originally scheduled for 2023. We are not budgeting any vehicle replacements in 2023. In addition, we budgeted \$10,140 to replace two car camera systems and \$5k for the County Real-Time Crime Intelligence camera system (FUSIS).

Highway Equipment:

We budgeted \$120,520 to replace a 2012 Ford F-550 Dump Truck with a 2022 Chevy 5500 dump truck. We budgeted \$158,407 to purchase a new Bucket Truck to add to the Highway fleet. We budgeted \$58k to replace the 2012 Ford F350 with a 2023 Chevy 3500. We were able to purchase a new bed for the 2018 International Dump Truck that needs replaced in 2022 for a total of \$25k. NOTE: \$90k the equipment budgeted above is covered by Highway Aide monies.

Capital Construction - PARKS:

We budgeted \$15k to purchase a new Sunshade at River Road Park.

Debt Services:

Interest paid on General Fund debt is paid for by the Capital Fund. We refinanced our 2016 Bond in 2021 into a lower interest rate Bank Note while adding an additional \$600k for the Stormwater Project at Laubach Park.

GENERAL CAPITAL FUND - BUDGET DETAIL

Account	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
354. State Grants	212,718	-	-	-	-
41-354.040. Recycling Grant Revenue	83,600	-	-	-	-
41-354.120. Gaming Grant: Casino	129,118	-	-	-	-
391. Asset Disposal	84,897	-	-	-	-
41-391.100. Sale of Fixed Assets	84,897	-	-	-	-
392. Interfund Transfers	738,081	443,130	831,909	2,073,705	835,230
41-392.010. Transfer from General Fund	738,081	443,130	831,909	2,073,705	835,230
395. Please add DEPT description	23,878	-	-	-	-
41-395.000. Refund of Prior Year Expenses	23,878	-	-	-	-
Total Revenues	1,059,574	443,130	831,909	2,073,705	835,230
Expenditures:					
407. Information Technology (IT)	11,274	-	-	21,000	26,000
41-407.261. Computer Equip & Software-Adm	11,274	-	-	21,000	26,000
408. Engineering	7,449	92,880	-	-	-
41-408.313. Architectual and Engineering	7,449	92,880	-	-	-
409. Buildings & Plant	19,521	24,972	111,829	428,455	149,000
41-409.600. Capital Construction- Facilit	7,451	-	45,613	173,380	149,000
41-409.700. Capital Equip- Facilities	12,070	24,972	66,216	255,075	-
410. Police	234,574	86,827	69,017	139,645	15,140
41-410.250. Police Vehicles	124,604	37,665	45,023	107,000	-
41-410.700. Capital Equipment- Police	109,969	49,162	23,994	32,645	15,140
411. Fire	-	-	35,863	7,805	-

Account	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
41-411.700. Capital Equip- Fire Inspection	-	-	35,863	7,805	-
412. Western Salisbury Fire	-	50,000	-	-	-
41-412.600. Earmarked for WSFD Request	-	50,000	-	-	-
415. Emergency Management	8,973	-	-	-	15,500
41-415.700. Capital Equipment- Emerg Mgmt	8,973	-	-	-	15,500
436. Storm Sewers	-	-	93,543	570,000	-
41-436.600. Capital Construction- MS4	-	-	57,282	570,000	-
41-436.700. Capital Equipment- Storm Sewer	-	-	36,261	-	-
439. Capital	196,780	175,965	357,033	568,314	246,927
41-439.700. Capital Equipment- Highway	196,780	175,965	357,033	568,314	246,927
451. Recreation Admin	248,525	-	67,463	155,016	15,000
41-451.312. Consulting Svcs--Lindberg MSP	35,595	-	-	-	-
41-451.600. Capital Construction- Parks	47,583	-	7,577	145,000	15,000
41-451.601. Lindberg Pk MSP: Park Improvmt	165,347	-	-	-	-
41-451.700. Capital Equipment- Parks	-	-	59,885	10,016	-
480. Financial Service Fees	647	-	-	-	-
41-480.005. Financial Service Fees	647	-	-	-	-
490. Transfer to Capital Reserves	-	(83,600)	-	-	-
41-490.740. Transfer to Capital Reserves	-	(83,600)	-	-	-
492. Interfund Transfers	183,032	182,876	146,294	183,470	367,663
41-492.200. Transfer to Debt Service Fund	183,032	182,876	146,294	183,470	367,663
TOTAL EXPENDITURES	910,775	529,921	881,041	2,073,705	835,230
Excess (Deficit) of revenues over expenditures	148,800	(86,791)	(49,132)	-	-

POLICE DEPARTMENT CAPITAL REPLACEMENT PLAN

CAPITAL BUDGET - Police Department

2023-2032

Description of Asset	Life of Asset	Replacement Year	Replacement Costs										10 Year Total	
			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
VEHICLES/TRAILERS:														
2016 RAM 1500		N/A												-
2020 DODGE DURANGO	8-10	2028							55,000					55,000
2013 FORD SEDAN	8-10	2022										45,000	45,000	
2018 DODGE CHARGER	5-7	2024		45,000						45,000				90,000
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	2028							55,000					55,000
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												-
2017 FORD INTERCEPTOR SUV	5-7	2030								55,000				55,000
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						45,000			85,000
2011 FORD F-250		N/A												-
2011 FORD F-250		N/A												-
2014 DODGE RAM 1500 CREW CAB	8-10	2023							45,000					45,000
2010 FORD EXPEDITION		N/A												-
	subtotal- vehicles		-	130,000	120,000	125,000	85,000	110,000	90,000	100,000	45,000	45,000		850,000
OTHER EQUIPMENT:														
2000 SPEED MONITOR TRAILER	30	2030								10,000				10,000
BODY CAMERAS	10	2031									20,000			20,000
MOBILE DATA TERMINALS (laptops)	3-5	various		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500		40,500
DIGITAL CAMERAS FOR CARS	7	various	10,140	16,000	16,000	16,000					11,000	16,500	16,500	85,640
Police Server	5	2022					15,000							15,000
Fusis System		2023	5,000											
Mobile Vehicle Registration/Plate Reader	7	2027					16,000	16,000						32,000
Digital Radios	10	2025			250,000									250,000
	subtotal- other equ		15,140	20,500	270,500	20,500	35,500	20,500	4,500	25,500	41,000			453,140
	Totals		15,140	150,500	390,500	145,500	120,500	130,500	94,500	125,500	86,000			1,303,140
										Annual Average:		130,314		

PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

CAPITAL BUDGET - Public Works Department

2023-2032 (10-YEAR REPLACEMENT)					Future Replacement Costs										
Unit #	Description of Asset	Life of Asset	Replacement Year		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
VEHICLES/TRAILERS:															
1	2008 International Dump	13	2021												-
2	2011 International Dump	13	2024			230,000									230,000
3	2018 International Dump	13	2030									240,000			240,000
4															-
5	2015 International Dump	13	2028							220,000					220,000
6	2016 International Dump	13	2029								224,000				224,000
7	2005 International Dump	15	2026				220,000								220,000
8															-
9															-
10	2019 International Dump	13	2033												-
11	2015 Ford F550 Dump	13	2027					120,000							120,000
12	2012 Ford F550 Dump	13	2023		120,520										120,520
13	2019 Ford F550 Dump	13	2031										125,000		125,000
14	2019 Ford F550 Dump	13	2032											125,000	125,000
15															-
16	2015 Ford F350 Pick-up	13	2027					50,000							50,000
17	2012 Ford F350 Pick-up	13	2023		58,000										58,000
18	2018 GMC 3500	13	2028							70,000					70,000
19	2020 Ford F350 Pick-up	13	2031										60,000		60,000
20															-
21	2020 Peterbilt Leaf Truck	20	2040												-
22	2005 International Leaf Truck	20	2025												-
23	2014 Elgin Pelican Sweeper	20	2035												-
24	2000 Elgin Pelican Sweeper	20	2027						250,000						250,000
40	2010 Ford Expedition		N/A												-
41	2013 Dodge Charger		N/A												-
42	2008 Dodge Durando		N/A												-
43	2013 Dodge Charger		N/A												-
44	BUCKET TRUCK	20	2023		158,407										158,407
Subtotal					336,927	230,000	220,000	170,000	250,000	290,000	224,000	240,000	185,000	125,000	2,270,927
Less: Highway Aide Funding					(90,000)	(93,000)	(96,000)	(98,000)	(100,000)	(102,000)	(104,000)	(107,000)	(110,000)	(112,000)	(1,012,000)
General Fund Budget					246,927	137,000	124,000	72,000	150,000	188,000	120,000	133,000	75,000	13,000	1,258,927

PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN

CAPITAL EQUIPMENT- OTHER				Future Replacement Costs										
Unit #	Description of Asset	Life of Asset	Replacement Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
	1993 Ford Tractor/Flair mower	25	2022											-
	2002 John Deere Skid Steer 210	20	2025				85,000							85,000
26	2007 John Deere Back-Hoe	25	2033											-
	2007 Sakai Vibrator roller	25	2032										25,000	25,000
	2007 Smithco Sweep Star	25	2032										25,000	25,000
	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			14,000								14,000
	2018 Scag Zero Turn	10	2028						15,000					15,000
	2018 Exmark Walk-Behind	10	2028						5,000					5,000
	2019 Leeboy Paver 8510E	20	2039											-
60	2021 ODB LCT450 Leaf Vac	20	2041											-
61	2019 ODB LCT650 Leaf Vac	20	2039											-
62	2019 ODB LCT650 Leaf Vac	20	2039											-
63	2021 ODB LCT450 Leaf Vac	20	2041											-
	2018 Doosan P185 Compressor	25	2043											-
25	2022 John Deere Loader 544P	15	2037											-
64	1989 Eager Beaver Trailer	30+	?											-
68	1991 International Trailer	30+	?											-
67	2010 Ringo Trailer	30+	?											-
66	2000 Eager Beaver Trailer	30+	?											-
65	2020 Cam Trailer	30+	?											-
	2022 Rogers 20 ton trailer	30+	?											-
	2021 Venttrak Tractor	15	2036											-
	2021 John Deere Milling head	15	2036											-
	2022 John Deere Skid Steer 331	20	2042											-
Totals				-	-	14,000	85,000	-	20,000	-	60,000	-	50,000	229,000

PARKS/FACILITIES/IT - CAPITAL REPLACEMENT PLAN

Capital Budget- FACILITIES

2023-2032

Description of Asset	Life of Asset (est)	REPLACEMENT COSTS										10 Year Total
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
ADMIN BUILDING ROOF	50											-
ADMIN BUILDING HVAC	15-20											-
ADMIN BUILDING BATHROOM RENOVATIONS	30		20,000	20,000								40,000
ADMIN BUILDING- NEW BATHROOM IN BASEMENT	30			10,000								10,000
ADMIN BUILDING- PARKING LOT	10-15	15,000										15,000
ELECTRONIC DOOR LOCKS (ALL BUILDINGS)	15-20	50,000										50,000
PUBLIC WORKS ROOF	50			50,000								50,000
PUBLIC WORKS (HEATING/COOLING)	15											-
PUBLIC WORKS GARAGE HEATING SYSTEM	15		100,000									100,000
PUBLIC WORKS - WATER/OIL SEPARATOR	25	20,000										20,000
ADMIN/PUBLIC WORKS/POLICE- LIGHTING	15		10,000	10,000	10,000							30,000
PUBLIC WORKS WATER SYSTEM	20	14,000										14,000
PUBLIC WORKS GARAGE DOORS	25		30,000	30,000	30,000	30,000	30,000	30,000				180,000
REPAIR/REPLACE SALT SHED	50				50,000							50,000
RENOVATE MAGISTRATE AREA	50		30,000	170,000								200,000
POLICE DEPARTMENT - 2ND FLOOR INSULATION	50	-	40,000									40,000
POLICE DEPARTMENT ROOF	50											-
POLICE DEPARTMENT BOILER	15		15,000									15,000
POLICE DEPARTMENT (HEATING/COOLING)	15											-
POLICE DEPARTMENT SHOOTING RANGE	50	50,000										50,000
ESFD - ROOF	50				60,000							60,000
ESFD - HEATING/COOLING SYSTEM	15			25,000								25,000
ESFD - WINDOWS	25					15,000						15,000
ESFD - OVERHEAD DOORS	25				60,000							60,000
GRAND TOTALS		149,000	245,000	315,000	210,000	45,000	30,000	30,000	-	-	-	1,024,000
Annual Average:											\$ 102,400	

Capital Budget- Parks & Recreation

2023-2032 (10 year plan)

Description of Asset	Future Replacement Costs										10 Year Total	
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Green Acres (Structures, playground equip, etc.)		25,000										25,000
Laubach Park (Structures, playground equip, etc.)												-
Devonshire (Structures, playground equip, etc.)												-
Lindberg Park (Structures, playground equip, etc.)												-
Franko Park (Structures, playground equip, etc.)												-
River Road Park (Structures, playground equip, etc.)	15,000											15,000
To be Determined			25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	200,000
GRANT TOTALS	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	240,000
											Annual Average:	24,000

CAPITAL BUDGET - IT

2023-2032

Description of Asset	Year in Service	Life of Asset (est)	Replacement Year	Future Replacement Costs										10 Year Total	
				2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
TOWNSHIP VIRTUAL HOST SERVER	2016	6	2022								17,000				17,000
POLICE DEPARTMENT VIRTUAL HOST SERVER	2014	6	2023	12,000								13,000			25,000
POLICE DEPARTMENT WATCHGUARD SERVER	2022	6	2028						14,000						14,000
POLICE DEPARTMENT FIRE WALL	2020	5	2025			5,000						5,000			10,000
ADMIN COPIER	2018	5-7	2025			8,000								8,000	16,000
COMMUNITY DEVELOPMENT COPIER	2019	5-7	2025			5,000								5,000	10,000
PUBLIC WORKS COPIER		8-10	2023	6,000								6,000			12,000
POLICE COPIER		5-7	2025			6,000								6,000	12,000
PUBLIC WORKS PLOTTER	2005	10	2023	8,000											8,000
				26,000	-	24,000	-	-	14,000	17,000	24,000	-	19,000	124,000	
											Annual Average:	\$ 12,400			

10-YEAR CAPITAL REPLACEMENT PLAN SUMMARY

Budget Category/Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Revenues:										
Tax millage (Dedicated for Capital)	325,000	334,750	344,793	355,136	365,790	376,764	388,067	399,709	411,700	424,051
Grants										
Debt	-	-	-	-	-	-	-	-	-	-
Operating Surplus earmarked for Capital	-	-	-	-	-	-	-	-	-	-
Total Capital Fund Revenues	325,000	334,750	344,793	355,136	365,790	376,764	388,067	399,709	411,700	424,051
Expenditures:										
Public Works Highway Vehicles	246,927	137,000	124,000	72,000	150,000	188,000	120,000	133,000	75,000	13,000
Public Works Equipment	-	-	14,000	85,000	-	20,000	-	60,000	-	50,000
Recreation Equipment/Park Improvements	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Police Vehicles/Equipment/Emergency Mgmt	30,640	150,500	390,500	145,500	120,500	130,500	94,500	125,500	86,000	-
Buildings & Plant	149,000	245,000	315,000	210,000	45,000	30,000	30,000	-	-	-
Information Technology	26,000	-	24,000	-	-	14,000	17,000	24,000	-	19,000
General Fund Debt Payments	367,663	483,000	483,000	483,000	483,000	483,000	483,000	483,000	483,000	483,000
Total Capital Fund Expenditures	835,230	1,040,500	1,375,500	1,020,500	823,500	890,500	769,500	850,500	669,000	590,000
Increase (Decrease) in Net Positon	(510,230)	(705,750)	(1,030,708)	(665,364)	(457,710)	(513,736)	(381,433)	(450,791)	(257,300)	(165,949)
Capital Reserves- Beginning Balance	2,307,157	1,796,927	1,091,177	60,470	(604,894)	(1,062,604)	(1,576,340)	(1,957,773)	(2,408,564)	(2,665,864)
Capital Reserves- Ending Balance	<u>1,796,927</u>	<u>1,091,177</u>	<u>60,470</u>	<u>(604,894)</u>	<u>(1,062,604)</u>	<u>(1,576,340)</u>	<u>(1,957,773)</u>	<u>(2,408,564)</u>	<u>(2,665,864)</u>	<u>(2,831,812)</u>

PROPOSED CAPITAL REPLACEMENT PLAN

Approved in 2022, the Township dedicates .25 mills toward Capital expenditures. In the 10-year summary above, I am estimating real estate tax revenue to increase 3% annually. Assuming the Township does not take on additional debt or receive additional funding from grants or excess operations, the Township will have a shortfall of revenue to cover projected future Capital expenditures. I am recommending that the Township start to develop a plan on how to fund future Capital expenditures.

FIRE FUND BUDGET

FIRE FUND BUDGET SUMMARY:

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
301. Property Taxes	269,854	374,435	377,121	379,896	383,600
341. Interest	7,258	1,627	58	60	120
391. Asset Disposal	0	228,000	44,975	0	0
392. Interfund Transfers	15,500	0	0	0	0
411. Eastern Salisbury Fire	75,077	100,155	100,555	113,198	113,800
412. Western Salisbury Fire	86,648	88,003	85,958	99,569	89,600
413. Fuel	9,532	6,339	11,411	18,000	15,000
480. Fees & Miscellaneous	345	428	425	605	450
486. Insurance	0	33,907	31,727	33,000	33,000
491. Prior Year	0	0	0	2,059	0
492. Interfund Transfers	0	705,875	99,852	97,482	59,135
GRAND TOTALS	\$121,009	\$330,646	\$92,227	\$16,043	\$72,735

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. Each Volunteer Fire Company provide us with detailed budget requests by line item. The Township Fire Director reviews the requests and recommends the total amount of stipend each Volunteer Company should receive. Any unused budgeted stipend amount is rolled into the Fund Balance earmarked for that Company. We have agreed on an annual stipend budgeted amount of \$65k to ESFD and \$55k to WSFD (see each Department requests in the Appendix).

We are currently applying for a loan through the United States Department of Agriculture (USDA) to rebuild Western Salisbury Fire Department Station on its current Swain Station Lot. The proposed loan amount will be \$2.7 Million to be paid over 40 years. The loan payments for this new Station will be paid for by the Township out of the General Fund. We do not anticipate loan payments starting until 2024. Construction is anticipated to start in late spring/early summer and we are hopeful the new Station will be completed by late fall/early winter. The timeline of Construction is dependent upon the approval of the USDA loan as we are unable to start construction until the loan is approved.

FIRE FUND - BUDGET DETAIL

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
301. Property Taxes	269,854	374,435	377,121	379,896	383,600
03-301.100. Real Estate Tax - Current	265,412	367,160	372,497	372,000	377,000
03-301.400. Real Estate Tax - Claims	4,060	6,733	4,173	6,000	6,000
03-301.600. Real Estate Tax - Exceptions	383	542	452	1,896	600
341. Interest	7,258	1,627	58	60	120
03-341.000. Interest Income	7,258	1,627	58	60	120
391. Asset Disposal	-	228,000	44,975	-	-
03-391.100. Sale of Fixed Assets	-	228,000	44,975	-	-
392. Interfund Transfers	15,500	-	-	-	-
03-392.010. Transfer from General Fund	15,500	-	-	-	-
TOTAL REVENUES	292,612	604,062	422,154	379,956	383,720
Expenditures:					
411. Eastern Salisbury Fire	75,077	100,155	100,555	113,198	113,800
03-411.240. Operating Supplies	15,642	-	6,745	2,164	-
03-411.260. Minor Equip & Small Tools	5,633	-	1,567	-	-
03-411.320. Utilities	15,591	15,790	18,818	18,000	17,400
03-411.350. Insurances	12,571	-	-	-	-
03-411.374. Repairs--Machinery/Equip	22,194	20,465	(378)	1,634	-
03-411.421. Training	3,447	1,900	1,375	1,400	1,400
03-411.500. Volunteer Fire Co Incentives	-	20,000	20,000	20,000	30,000
03-411.540. ESFD Stipend	-	42,000	52,427	70,000	65,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
412. Western Salisbury Fire	86,648	88,003	85,958	99,569	89,600
03-412.240. Operating Supplies	5,890	4,951	30	-	-
03-412.260. Minor Equip & Small Tools	9,411	(1,710)	-	-	-
03-412.320. Telephone/Tablet Chgs	2,464	2,462	4,528	3,169	3,200
03-412.350. Insurances	17,337	-	-	-	-
03-412.374. Repairs--Machinery/Equip	42,084	(120)	-	-	-
03-412.421. Training	9,461	2,100	1,400	1,400	1,400
03-412.500. Volunteer Fire Co Incentives	-	20,000	10,000	20,000	30,000
03-412.540. WSFD Stipend	-	60,320	70,000	75,000	55,000
413. Fuel	9,532	6,339	11,411	18,000	15,000
03-413.231. Vehicle Fuel	9,532	6,339	11,411	18,000	15,000
480. Fees & Miscellaneous	345	428	425	605	450
03-480.454. Real Estate Tax Collections	345	428	425	605	450
486. Insurance	-	33,907	31,727	33,000	33,000
03-486.354. Insur - Workers Comp	-	33,907	31,727	33,000	33,000
491. Prior Year	-	-	-	2,059	-
03-491.000. Refunds of Prior Year Revenue	-	-	-	2,059	-
492. Interfund Transfers	-	705,875	99,852	97,482	59,135
03-492.430. Transfer to Fire Capital Fund	-	705,875	99,852	97,482	59,135
TOTAL EXPENDITURES	171,603	934,708	329,927	363,913	310,985
Excess (Deficit) of revenues over expenditures	121,009	(330,646)	92,227	16,043	72,735
Fund Balance at Beginning of Year	410,888	531,898	201,252	293,479	309,522
Fund Balance at End of Year	531,898	201,252	293,479	309,522	382,257

FIRE CAPITAL FUND - BUDGET DETAIL

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
392. Interfund Transfers	50,752	705,875	99,852	97,482	59,135
43-392.010. Transfer from General Fund	50,752	-	-	-	-
43-392.030. Transfer from Fire Fund	-	705,875	99,852	97,482	59,135
TOTAL REVENUES	50,752	705,875	99,852	97,482	59,135
Expenditures:					
411. Eastern Salisbury Fire	50,752	896,591	59,135	59,135	59,135
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	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	7,722
43-411.217. P & I- 2017 Fire Truck	12,141	12,141	12,141	12,141	12,141
43-411.218. P & I- 2020 Fire Truck	-	-	31,550	31,550	31,550
43-411.700. Capital Equipment- ESFD	-	811,880	-	-	-
412. Western Salisbury Fire	-	-	-	38,346	-
43-412.700. Capital Equipment- WSFD	-	-	-	38,346	-
TOTAL EXPENDITURES	50,752	896,591	59,135	97,482	59,135
Excess (Deficit) of revenues over expenditures	-	(190,716)	40,716	-	-
Fund Balance at Beginning of Year	-	-	(190,716)	(150,000)	(150,000)
Fund Balance at End of Year	-	(190,716)	(150,000)	(150,000)	(150,000)

NOTE: \$150k Negative Capital Fund Balance represents loan from General Fund to help purchase 2020 Fire Truck

FIRE FUND CAPITAL – CURRENT APPARATUS LIST

Apparatus Replacement Summary

Current Item - Description	Company	Asset ID:	Proposed Replacement Year	Purchase Price	Loan Amount	Cash Outlay	Life of Loan
1993 Kenworth, 4 Guys Tanker	ESFD	20-21	2034	400,000	150,000	250,000	20
2020 Rescue	ESFD	20-41	2047	1,100,000	200,000	900,000	20
2013 Pumper	ESFD	20-11	2038	1,100,000	200,000	900,000	20
2005 American LaFrance 110ft Quint Ladder Truck	WSFD	31-31	2031	1,900,000	300,000	1,600,000	20
2008 M&W Pumper	WSFD	31-11	2034	900,000	200,000	700,000	20
2017 Pumper	WSFD	31-12	2042	1,400,000	200,000	1,200,000	20

CAPITAL REPLACEMENT PLAN SUMMARY:

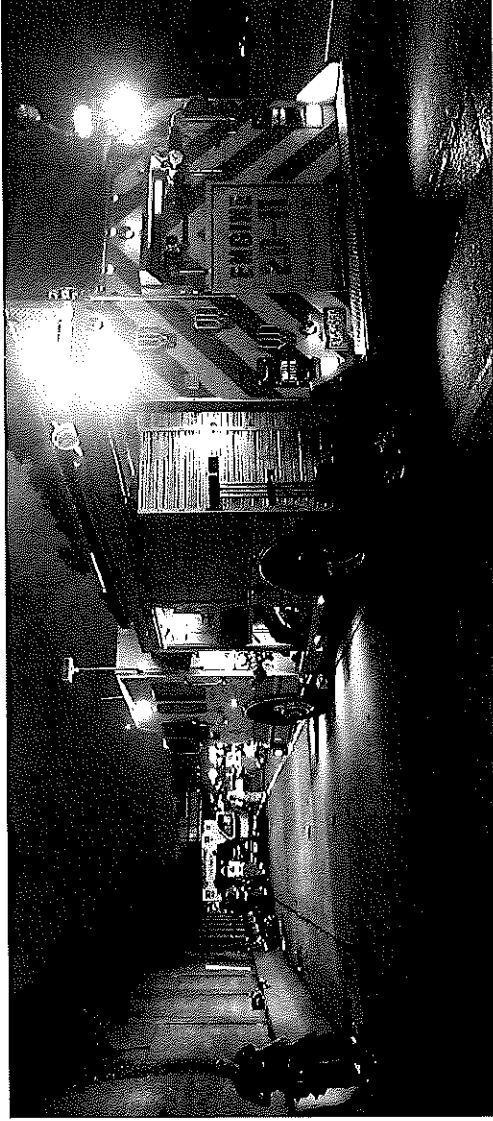
The Fire – Capital Fund has been established to provide Eastern Salisbury Fire Department and Western Salisbury Fire Department with the appropriate number of Fire Apparatus needed based on call volume, township needs, and area covered. The Fire Services Director working with both Fire Departments have 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. We will continue to review and amend this plan as needed.



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 \$80,000 of tax revenue annually. The major expenditure of the fund is Annual Library Service fees charged by the Allentown Public Library. The library historically 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 approximately \$25/year per borrower.

BUDGET SUMMARY


Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
301. Property Taxes	78,760	78,300	78,162	79,192	80,000
341. Interest	2,039	408	46	65	120
456. Library Services	81,559	86,000	86,000	86,000	86,000
480. Fees & Miscellaneous	101	91	88	200	120
491. Prior Year	0	0	0	426	0
GRAND TOTALS	\$860	\$7,382	\$7,879	\$7,369	\$6,000

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. The annual deficit of the fund will continue to be covered out of the Fund Balance.

BUDGET IMPACT TO FUND BALANCE

The Library Fund has a projected Fund Balance of \$69,878 at the end of 2022. If our annual deficit stays at \$6k per year, we have the ability to use reserves to cover the deficit for an additional 11 years. At this time, I am proposing we keep the Tax millage at the current rate, we continue to pay \$86k to Allentown Library Services annually and we continue to cover the Deficit from Fund Reserves. I recommend we continue to review this annually.



**ALLENTOWN
PUBLIC LIBRARY**
EVERY CHAPTER STARTS HERE.

LIBRARY FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
301. Property Taxes	78,760	78,300	78,162	79,192	80,000
04-301.100. Real Estate Tax - Current	77,464	76,223	77,111	77,000	78,000
04-301.400. Real Estate Tax - Claims	1,185	1,965	958	1,800	1,800
04-301.600. Real Estate Tax - Exceptions	112	112	94	392	200
341. Interest	2,039	408	46	65	120
04-341.000. Interest Income	2,039	408	46	65	120
396. Prior Year Resv	-	-	-	-	-
04-396.000. Prior Year Reserves	-	-	-	-	-
TOTAL REVENUES	80,799	78,709	78,209	79,257	80,120
Expenditures:					
456. Library Services	81,559	86,000	86,000	86,000	86,000
04-456.305. Allentown Library Services	81,559	86,000	86,000	86,000	86,000
480. Fees & Miscellaneous	101	91	88	200	120
04-480.005. Financial Service Fees	-	-	-	-	-
04-480.454. Real Estate Tax Collections	101	91	88	200	120
491. Prior Year	-	-	-	426	-
04-491.000. Refunds of Prior Year Revenue	-	-	-	426	-
TOTAL EXPENDITURES	81,660	86,091	86,088	86,626	86,120
Excess (Deficit) of revenues over expenditures	(860)	(7,382)	(7,879)	(7,369)	(6,000)
Fund Balance at Beginning of Year	93,369	92,509	85,127	77,247	69,878
Fund Balance at End of Year	92,509	85,127	77,247	69,878	63,878

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 City water system, some in Allentown City and some into South Whitehall Township. 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. Capital needs include utility department vehicles and equipment and major construction projects to the Water system. Previously, major water projects were typically funded by Debt (Bond Financing or other debt instruments) and paid for over fifteen to twenty years. For example, the township replaced all water meters in the township at a cost of over \$1 million. This type of cost could not be absorbed by the water user in one year. Moving forward, we are building in a water rate dedicated to Capital. We are planning to build up the Capital Fund to cover most Capital needs of the Fund.

WATER FUND - BUDGET SUMMARY

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
341. Interest	10,602	2,184	236	90	240
378. System Revenue	1,855,789	1,958,514	2,004,975	2,133,000	2,410,000
380. Miscellaneous	670	520	140	300	300
393. Prior Year	0	0	266,700	850,000	0
401. Admin Salaries - Executive	23,235	32,345	40,641	41,535	33,385
406. Personnel Admin	8,214	0	0	0	0
430. Admin Salaries - DPW	30,989	46,701	70,566	53,220	42,732
448. Water System Operations	1,527,606	1,728,369	1,921,366	3,051,068	2,164,143
472. Debt Service - Interest	67,465	61,842	41,330	53,199	49,369
480. Fees & Miscellaneous	3	6,898	7,351	11,000	8,000
486. Insurance	24,253	6,972	7,020	8,701	9,000
487. Employee Benefits	221,231	0	0	0	0
492. Interfund Transfers	112,673	162,080	169,528	150,489	159,000
GRAND TOTALS	\$148,609	\$83,988	\$14,251	\$385,822	\$55,089

WATER FUND BUDGET HIGHLIGHTS

We received notice from LCA that 2023 rates are increasing by 8.8%. In addition to this increase, the current user rate does not cover all of the Fund's operating costs. We are proposing a rate increase of \$.45/1,000 gallons to cover the increase in Operating costs and we are proposing an increase of \$.50/1,000 gallons to be dedicated to Capital purposes. The total proposed increase of \$.95/1,000 gallon added to the current water rate of \$7.35/1,000 gallons will get us to a total rate of \$8.30/1,000 gallon. The impact of this increase to an average size family using 15,000 gallons per quarter is approximately \$14/ quarter or \$56 for the year.

WATER FUND – BUDGET DETAIL AND FUND BALANCE SUMMARY

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenue					
341. Interest	10,602	2,184	236	90	240
06-341.000. Interest Income	10,602	2,184	236	90	240
378. System Revenue	1,855,789	1,958,514	2,004,975	2,103,000	2,410,000
06-378.100. Metered Sales (Operating)	1,852,799	1,957,303	2,003,794	2,100,000	2,262,000
06-378.100. Metered Sales (Dedicated to Capital)	-	-	-	-	145,000
06-378.910. Tapping Fees	2,990	1,211	1,182	3,000	3,000
380. Miscellaneous	670	520	140	300	300
06-380.000. Miscellaneous Revenue	670	520	140	300	300
393. Prior Year	-	-	266,700	850,000	-
06-393.120. Note Proceeds	-	-	-	850,000	-
06-393.200. Premium on Bonds Sold	-	-	266,700	-	-
TOTAL REVENUES	<u>1,867,061</u>	<u>1,961,218</u>	<u>2,272,051</u>	<u>2,953,390</u>	<u>2,410,540</u>
Operating Expenditures:					
401. Admin Salaries - Executive	23,235	32,345	40,641	41,535	33,385
06-401.121. Manager	23,235	24,199	25,011	25,849	19,968
06-401.156. Insurance - Health	-	-	5,371	5,556	4,273
06-401.158. Insurance - Life & Disability	-	100	120	116	136
06-401.160. Pension	-	6,087	8,164	7,911	7,388
06-401.161. Social Security Tax	-	1,838	1,905	1,977	1,528
06-401.162. Insur - Workers Comp	-	71	70	76	54
06-401.171. HRA Employee Reimbs	-	50	-	50	38
406. Personnel Admin	8,214	-	-	-	-
06-406.000. Other General Gov't Admin	8,214	-	-	-	-

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
430. Admin Salaries - DPW	30,989	46,701	70,566	53,220	42,732
06-430.122. Public Works Director	30,989	32,273	44,880	32,993	28,319
06-430.156. Insurance - Health	-	6,034	10,594	1,800	1,500
06-430.158. Insurance - Life & Disability	-	110	236	173	193
06-430.160. Pension	-	5,742	11,487	15,637	10,478
06-430.161. Social Security Tax	-	2,449	3,283	2,524	2,166
06-430.162. Insur - Workers Comp	-	92	87	93	76
448. Water System Operations	1,413,297	1,632,053	1,741,493	1,887,350	1,959,143
06-448.130. DPW--Utility Supervisor	43,839	45,656	47,525	42,224	43,490
06-448.141. Clerical--Full Time	19,266	19,424	19,259	21,400	22,710
06-448.142. Aide to Public Works Director	33,021	34,391	35,545	36,736	18,919
06-448.143. DPW - Full Time	151,575	159,460	136,175	164,953	157,745
06-448.144. Compensated Absences Adj	-	28,505	-	-	-
06-448.156. Insurance - Health	-	68,069	73,055	95,264	90,028
06-448.158. Insurance - Life & Disability	-	959	1,670	2,200	1,652
06-448.160. Pension	-	53,726	98,221	92,913	75,871
06-448.161. Social Security Tax	-	21,729	21,122	20,132	18,759
06-448.162. Insur - Workers Comp	-	13,618	12,214	12,434	11,542
06-448.171. HRA Employee Reimbs	-	592	708	333	772
06-448.181. Double Time	965	1,808	2,731	2,400	2,400
06-448.183. Overtime	6,909	5,311	10,610	9,000	8,050
06-448.189. On - Call	16,630	17,067	16,901	18,000	18,600
06-448.231. Vehicle Fuel	6,838	4,448	7,514	10,000	9,000
06-448.240. Supplies	11,257	4,638	18,725	15,000	15,000
06-448.245. Road Materials	-	-	-	-	20,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
06-448.251. Vehicle Maintenance	1,871	1,874	6,049	7,000	6,000
06-448.260. Minor Equipment & Small Tools	4,333	548	7,389	20,000	20,000
06-448.261. Computer Equip & Software	5,204	486	1,362	1,700	4,200
06-448.311. Auditing & Accounting Services	1,500	1,500	1,559	1,450	1,500
06-448.313. Engineering Services	1,029	1,322	13,527	5,000	5,000
06-448.315. General Services	3,765	360	1,655	600	600
06-448.316. Testing & Calibration Services	5,850	5,730	5,475	7,326	6,000
06-448.317. Contracted Services	595	4,080	4,994	4,000	4,000
06-448.318. DEP Annual Fee	10,000	10,000	10,000	10,000	10,000
06-448.319. Computer Maint & Support	11,467	10,676	13,178	27,800	21,376
06-448.320. Telephone	1,703	1,615	1,099	1,772	516
06-448.325. Postage	3,729	4,938	3,183	4,400	4,600
06-448.342. Printing	2,590	3,195	2,260	3,200	3,200
06-448.361. Electric	6,729	6,481	6,580	6,600	6,700
06-448.363. Hydrant Rental	15,353	15,040	15,315	15,513	15,513
06-448.367. Water Purchases - LCA/Altn	1,033,230	1,067,173	1,128,947	1,200,000	1,305,600
06-448.368. Water Purchases - Bethlehem	4,028	4,085	4,201	4,200	4,200
06-448.369. Water Purchase-South Whitehall	7,278	9,269	8,938	9,300	9,600
06-448.373. Facilities Maintenance	1,324	4,000	2,553	10,000	10,000
06-448.375. Equipment Maintenance	891	280	710	2,500	2,500
06-448.421. Training	530	-	547	2,000	3,500
472. Debt Service - Interest	67,465	61,842	41,330	53,199	49,369
06-472.203. Interest - 2016 Bonds	67,465	61,842	28,208	-	-
06-472.204. Interest - 2021 Note Payable	-	-	13,122	53,199	49,369
480. Fees & Miscellaneous	3	6,898	7,351	11,000	8,000
06-480.010. Credit Card Service Fees	3	6,898	7,351	11,000	8,000

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
486. Insurance	24,253	6,972	7,020	8,701	9,000
06-486.351. Insurance - Commercial	2,881	2,891	2,638	3,119	3,200
06-486.352. Insurance - Business Auto	3,812	4,082	4,382	4,614	4,800
06-486.354. Insurance - Workers Comp	17,560	-	-	-	-
06-486.354. Insurance - Cyber	-	-	-	968	1,000
487. Employee Benefits	221,231	-	-	-	-
06-487.156. Insurance - Health	98,155	-	-	-	-
06-487.158. Insurance - Life & Disability	2,830	-	-	-	-
06-487.160. Pension	95,087	-	-	-	-
06-487.161. Social Security Tax	25,159	-	-	-	-
492. Interfund Transfers	112,673	162,080	169,528	150,489	159,000
06-492.010. Transfer to General Fund	112,673	162,080	169,528	150,489	159,000
TOTAL OPERATING EXPENDITURES	<u>1,901,361</u>	<u>1,948,890</u>	<u>2,077,928</u>	<u>2,205,494</u>	<u>2,260,629</u>
Capital Expenditures:					
448. Water System - Capital	114,309	96,316	179,873	1,163,718	205,000
06-448.600. Capital Construction	-	-	59,211	127,879	125,000
06-448.618. Flexer Avenue Watermain Project	-	-	25,585	645,014	-
06-448.619. 25th Street Watermain Project	-	-	22,996	280,825	-
06-448.700. Capital Equipment	-	-	72,081	110,000	80,000
06-448.800. Depreciation	114,309	96,316	-	-	-
TOTAL CAPITAL EXPENDITURES	114,309	96,316	179,873	1,163,718	205,000
TOTAL EXPENDITURES	2,015,670	2,045,206	2,257,801	3,369,212	2,465,629
Excess (Deficit) of revenues over expenditures	<u>(148,609)</u>	<u>(83,988)</u>	<u>14,251</u>	<u>(415,822)</u>	<u>(55,089)</u>
Fund Balance at Beginning of Year	1,707,042	1,558,433	1,474,445	1,488,695	1,072,873
Fund Balance at End of Year	<u>1,558,433</u>	<u>1,474,445</u>	<u>1,488,695</u>	<u>1,072,873</u>	<u>1,017,784</u>

WATER FUND - FORECAST

The initial Water Fund Capital rate we are proposing in 2023 will not cover future Capital needs. In addition, we anticipate that operating costs (especially those imposed by LCA) will increase each year. I am proposing the following rates over the next five years. These proposed increases will allow us to keep up with operating costs and provide us with the monies needed for future Water Fund project work and Vehicle replacements.

Proposed Future Rate Increases:	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating Rate (Per 1,000 Gallons):	\$ 7.80	\$ 8.10	\$ 8.40	\$ 8.70	\$ 9.00
Dedicated to Capital Rate (Per 1,000 Gallons):	\$ 0.50	\$ 0.60	\$ 0.70	\$ 0.80	\$ 0.90
Total Billable Water Rate per 1,000 Gallons:	\$ 8.30	\$ 8.70	\$ 9.10	\$ 9.50	\$ 9.90
\$ Increase:	\$ 0.95	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40
% Increase:	12.93%	4.82%	4.60%	4.40%	4.21%
Average annual increase based on 15,000 gallons/qtr:	\$ 56	\$ 24	\$ 24	\$ 24	\$ 24

Based on these proposed rates, below is a five-year forecast/budget for the Water Fund.

WATER FUND – BUDGET FORECAST (2023 - 2027)

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
Revenue						
341. Interest	240	240	240	240	240	1,200
06-341.000. Interest Income	240	240	240	240	240	1,200
378. System Revenue	2,410,000	2,526,000	2,642,000	2,758,000	2,874,000	13,210,000
06-378.100. Metered Sales (Operating)	2,262,000	2,349,000	2,436,000	2,523,000	2,610,000	12,180,000
06-378.100. Metered Sales (Dedicated to Capital)	145,000	174,000	203,000	232,000	261,000	1,015,000
06-378.910. Tapping Fees	3,000	3,000	3,000	3,000	3,000	15,000
380. Miscellaneous	300	300	300	300	300	1,500
06-380.000. Miscellaneous Revenue	300	300	300	300	300	1,500
TOTAL REVENUES	2,410,540	2,526,540	2,642,540	2,758,540	2,874,540	13,212,700
Operating Expenditures:						
401. Admin Salaries - Executive	33,385	34,385	35,415	36,477	37,570	177,232
06-401.121. Manager	19,968	20,567	21,184	21,820	22,474	106,013
06-401.156. Insurance - Health	4,273	4,401	4,533	4,669	4,809	22,686
06-401.158. Insurance - Life & Disability	136	140	144	149	153	722
06-401.160. Pension	7,388	7,610	7,838	8,073	8,315	39,224
06-401.161. Social Security Tax	1,528	1,573	1,621	1,669	1,719	8,110
06-401.162. Insur - Workers Comp	54	56	57	59	61	287
06-401.171. HRA Employee Reimbs	38	38	38	38	38	190
430. Admin Salaries - DPW	42,732	44,014	45,335	46,695	48,096	226,872
06-430.122. Public Works Director	28,319	29,169	30,044	30,945	31,873	150,349
06-430.156. Insurance - Health	1,500	1,545	1,591	1,639	1,688	7,964
06-430.158. Insurance - Life & Disability	193	199	205	211	217	1,025
06-430.160. Pension	10,478	10,792	11,116	11,450	11,793	55,629
06-430.161. Social Security Tax	2,166	2,231	2,298	2,367	2,438	11,501
06-430.162. Insur - Workers Comp	76	78	81	83	86	403

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
448. Water System Operations	1,959,143	2,040,355	2,125,493	2,214,557	2,307,732	10,647,280
06-448.130. DPW--Utility Supervisor	43,490	44,795	46,139	47,523	48,948	230,894
06-448.141. Clerical--Full Time	22,710	23,391	24,093	24,816	25,560	120,570
06-448.142. Aide to Public Works Director	18,919	19,487	20,071	20,673	21,294	100,444
06-448.143. DPW - Full Time	157,745	162,477	167,352	172,372	177,543	837,490
06-448.156. Insurance - Health	90,028	92,729	95,511	98,376	101,327	477,971
06-448.158. Insurance - Life & Disability	1,652	1,702	1,753	1,805	1,859	8,771
06-448.160. Pension	75,871	78,147	80,492	82,906	85,393	402,809
06-448.161. Social Security Tax	18,759	19,136	19,711	20,302	20,911	98,819
06-448.162. Insur - Workers Comp	11,542	11,888	12,245	12,612	12,991	61,278
06-448.171. HRA Employee Reimbs	772	795	819	844	869	4,099
06-448.181. Double Time	2,400	2,472	2,546	2,623	2,701	12,742
06-448.183. Overtime	8,050	8,292	8,540	8,796	9,060	42,739
06-448.189. On - Call	18,600	19,158	19,733	20,325	20,934	98,750
06-448.231. Vehicle Fuel	9,000	9,000	9,000	9,000	9,000	45,000
06-448.240. Supplies	15,000	15,000	15,000	15,000	15,000	75,000
06-448.245. Road Materials	20,000	20,000	20,000	20,000	20,000	100,000
06-448.251. Vehicle Maintenance	6,000	6,000	6,000	6,000	6,000	30,000
06-448.260. Minor Equipment & Small Tools	20,000	20,000	20,000	20,000	20,000	100,000
06-448.261. Computer Equip & Software	4,200	4,200	4,200	4,200	4,200	21,000
06-448.311. Auditing & Accounting Services	1,500	1,545	1,591	1,639	1,688	7,964
06-448.313. Engineering Services	5,000	5,000	5,000	5,000	5,000	25,000
06-448.315. General Services	600	600	600	600	600	3,000
06-448.316. Testing & Calibration Services	6,000	6,000	6,000	6,000	6,000	30,000
06-448.317. Contracted Services	4,000	4,000	4,000	4,000	4,000	20,000
06-448.318. DEP Annual Fee	10,000	10,000	10,000	10,000	10,000	50,000
06-448.319. Computer Maint & Support	21,376	22,017	22,678	23,358	24,059	113,488
06-448.320. Telephone	516	516	516	516	516	2,580
06-448.325. Postage	4,600	4,738	4,880	5,027	5,177	24,422
06-448.342. Printing	3,200	3,296	3,395	3,497	3,602	16,989

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
06-448.361. Electric	6,700	6,901	7,108	7,321	7,541	35,571
06-448.363. Hydrant Rental	15,513	15,978	16,458	16,951	17,460	82,361
06-448.367. Water Purchases - LCA/Altn	1,305,600	1,370,880	1,439,424	1,511,395	1,586,965	7,214,264
06-448.368. Water Purchases - Bethlehem	4,200	4,326	4,456	4,589	4,727	22,298
06-448.369. Water Purchase-South Whitehall	9,600	9,888	10,185	10,490	10,805	50,968
06-448.373. Facilities Maintenance	10,000	10,000	10,000	10,000	10,000	50,000
06-448.375. Equipment Maintenance	2,500	2,500	2,500	2,500	2,500	12,500
06-448.421. Training	3,500	3,500	3,500	3,500	3,500	17,500
472. Debt Service - Interest	49,369	46,349	41,479	37,419	33,268	207,884
06-472.204. Interest - 2021 Note Payable	49,369	46,349	41,479	37,419	33,268	207,884
480. Fees & Miscellaneous	8,000	8,240	8,487	8,742	9,004	42,473
06-480.010. Credit Card Service Fees	8,000	8,240	8,487	8,742	9,004	42,473
486. Insurance	9,000	9,270	9,548	9,835	10,130	47,782
06-486.351. Insurance - Commercial	3,200	3,296	3,395	3,497	3,602	16,989
06-486.352. Insurance - Business Auto	4,800	4,944	5,092	5,245	5,402	25,484
06-486.355. Insurance - Cyber	1,000	1,030	1,061	1,093	1,126	5,309
492. Interfund Transfers	159,000	163,770	168,683	173,744	178,956	844,153
06-492.010. Transfer to General Fund	159,000	163,770	168,683	173,744	178,956	844,153
TOTAL OPERATING EXPENDITURES	<u>2,260,629</u>	<u>2,346,383</u>	<u>2,434,441</u>	<u>2,527,467</u>	<u>2,624,755</u>	<u>12,193,675</u>
Capital Expenditures:						-
448. Water System - Capital	205,000	190,000	166,000	250,000	168,000	979,000
06-448.600. Capital Construction	125,000	125,000	125,000	125,000	125,000	625,000
06-448.700. Capital Equipment	80,000	65,000	41,000	125,000	43,000	354,000
TOTAL CAPITAL EXPENDITURES	205,000	190,000	166,000	250,000	168,000	979,000
TOTAL EXPENDITURES	<u>2,465,629</u>	<u>2,536,383</u>	<u>2,600,441</u>	<u>2,777,467</u>	<u>2,792,755</u>	<u>13,172,675</u>
Excess (Deficit) of revenues over expenditures	<u>(55,089)</u>	<u>(9,843)</u>	<u>42,099</u>	<u>(18,927)</u>	<u>81,785</u>	<u>40,025</u>
Fund Balance at Beginning of Year	1,225,204	1,170,115	1,160,272	1,202,371	1,183,444	
Fund Balance at End of Year	<u>1,170,115</u>	<u>1,160,272</u>	<u>1,202,371</u>	<u>1,183,444</u>	<u>1,265,229</u>	

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 operations of the Sewer System and a portion of their salary and benefits are recorded to this fund. Some administrative and general township costs are allocated to the Sewer Fund. All of these costs are used to calculate the operating rate we need to bill all Salisbury Township Sewer users.

In addition to Sewer fund operations, any capital replacement needs are covered by the rate we charge users. Some capital purchase needs include utility vehicles, other equipment and major sewer fund construction projects. We are proposing to implement a rate to be dedicated to cover Capital needs of the Fund.

SEWER FUND - BUDGET SUMMARY

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
341. Interest	27,570	5,924	711	270	360
354. State Grants	0	90,799	45,522	0	50,000
364. Sanitation Fees	2,043,651	2,062,908	2,057,586	2,127,150	2,239,067
392. Interfund Transfers	334,524	0	100,000	0	0
393. Prior Year	0	0	108,150	0	0
395. Prior Year Exp	4,915	0	0	0	0
401. Admin Salaries - Executive	23,235	32,345	40,640	41,535	33,385
406. Personnel Admin	8,218	0	0	0	0
429. Sewer System Operations	1,356,169	1,588,339	2,036,329	2,073,327	2,073,531
430. Admin Salaries - DPW	30,989	46,700	70,566	53,220	42,732
472. Debt Service - Interest	23,254	21,433	14,192	12,716	11,735
480. Fees & Miscellaneous	1	9,261	7,361	11,000	8,000
486. Insurance	24,253	6,972	7,020	8,701	9,000
487. Employee Benefits	221,230	0	0	0	0
491. Prior Year	495	0	0	0	0
492. Interfund Transfers	227,384	381,896	169,528	150,489	159,000
GRAND TOTALS	\$495,434	\$72,685	\$33,667	\$223,568	\$47,956

SEWER FUND BUDGET HIGHLIGHTS

Looking at our current budget needs, we are proposing an increase of \$4/quarter for a total rate of \$79/quarter. The quarterly sewer rate charged to residents connected to the Township sewer system will be broken out in the budget by revenue for operating costs and revenue for Capital expenditures (see detailed budget below). For 2023, we are proposing \$10/quarter to go toward Capital expenditures and \$69/quarter to go toward operating expenditures.

Operating expenditures are budgeted to decline slightly over 2022 mainly due to a decrease in salary allocations to the Sewer Fund. We have included a budget for road materials this year. In past years, road materials used for the Sewer work were paid for by the General Fund. Most other operating costs stayed the same as prior year.

The Sewer Fund is required to spend a minimum of \$250,000 per year in Infiltration and Inflow (I&I) sewer system work as required by the Pennsylvania Department of Environmental Protection (PA DEP). DEP has requested that this budget be increased to \$400k annually. In addition to this work the Sewer Fund must replace Utility vehicles as needed. The initial \$10/quarter that will be earmarked for Capital will not be enough to cover future Capital needs. Moving forward, we will need to continue to increase the rate to cover the increase in future Capital expenditures. Over the next 10 years, the average amount needed each year for Capital is almost \$400k per year. Below is a summary of the Capital needs of the Sewer Fund over the next 10 years:

Budget Category:	Future Replacement Costs											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	Avg
Vehicles/Equipment	80,000	65,000	41,000	125,000	43,000	-	45,000	-	50,000	43,000	492,000	
I&I Work/Cured in Place Projects	250,000	275,000	300,000	325,000	350,000	375,000	400,000	400,000	400,000	400,000	3,475,000	
Construction Projects	50,000	-	-	-	-	-	-	-	-	-	50,000	
Total Capital Expenditures	380,000	340,000	341,000	450,000	393,000	375,000	445,000	400,000	450,000	443,000	4,017,000	401,700

SEWER FUND - BUDGET DETAIL & FUND BALANCE SUMMARY

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
341. Interest	27,570	5,924	711	270	360
08-341.000. Interest Income	27,570	5,924	711	270	360
354. State Grants	-	90,799	45,522	-	50,000
08-354.110. CDBG:Sanitary Swr System Rehab	-	90,799	45,522	-	50,000
364. Sanitation Fees	2,043,651	2,062,908	2,057,586	2,127,150	2,239,067
08-364.110. Tapping Fees	9,355	4,800	11,350	7,150	6,000
08-364.120. Sewer Rent (Operating)	2,034,296	2,058,108	2,046,236	2,120,000	1,950,400
08-364.120. Sewer Rent (Dedicated to Capital)	-	-	-	-	282,667
392. Interfund Transfers	334,524	-	100,000	-	-
08-392.080. Transfer from Cap Sewer Fund	334,524	-	-	-	-
08-392.480. Transfer From Sewer Fund Cap	-	-	100,000	-	-
393. Prior Year	-	-	108,150	-	-
08-393.200. Premium on Bonds Sold	-	-	108,150	-	-
395. Prior Year Exp	4,915	-	-	-	-
08-395.000. Refund of Prior Year Expenses	4,915	-	-	-	-
TOTAL REVENUES	2,410,660	2,159,630	2,311,969	2,127,420	2,289,427
Operating Expenditures:					
401. Admin Salaries - Executive	23,235	32,345	40,640	41,535	33,385
08-401.121. Manager	23,235	24,199	25,011	25,849	19,968
08-401.156. Insurance - Health	-	-	5,371	5,556	4,273
08-401.158. Insurance - Life & Disability	-	100	120	116	136
08-401.160. Pension	-	6,087	8,164	7,911	7,388
08-401.161. Social Security Tax	-	1,838	1,905	1,977	1,528
08-401.162. Insur - Workers Comp	-	71	70	76	54
08-401.171. HRA Employee Reimbs	-	50	-	50	38

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
429. Sewer System Operations	1,225,252	1,417,189	1,647,887	1,688,327	1,693,531
08-429.130. DPW--Utility Supervisor	43,839	45,656	47,525	42,224	43,490
08-429.141. Clerical--Full Time	19,266	19,424	19,259	21,400	22,042
08-429.142. Aide to Public Works Director	33,020	34,391	35,545	36,736	18,919
08-429.143. DPW - Full Time	151,574	159,460	136,177	174,000	156,470
08-429.144. Compensated Absences Adjustmen	-	28,505	-	-	-
08-429.156. Insurance - Health	-	67,947	73,055	95,264	89,743
08-429.158. Insurance - Life & Disability	-	1,081	1,670	2,200	1,639
08-429.160. Pension	-	53,726	98,221	92,913	75,152
08-429.161. Social Security Tax	-	21,728	21,096	21,027	20,502
08-429.162. Insur - Workers Comp	-	13,618	12,214	12,434	11,468
08-429.171. HRA Employee Reimbs	-	592	708	582	644
08-429.181. Double Time	965	1,808	2,731	2,700	2,080
08-429.183. Overtime	6,908	5,311	10,279	10,000	8,000
08-429.189. On - Call	16,630	17,066	16,901	17,000	17,000
08-429.231. Vehicle Fuel	6,838	4,448	7,514	10,000	9,000
08-429.232. Generator Fuel	-	256	-	-	300
08-429.240. Supplies	14,050	8,339	6,790	12,000	12,000
08-429.245. Road Materials	-	-	-	-	20,000
08-429.251. Vehicle Maintenance	1,871	1,874	6,515	6,000	5,000
08-429.260. Minor Equipment & Small Tools	2,695	527	6,502	8,000	8,000
08-429.261. IT Hardware/Equipment	5,415	486	1,362	3,500	4,200
08-429.310. Legal Services	21,052	32,031	15,814	15,000	10,000
08-429.311. Auditing & Accounting Services	1,500	1,500	1,558	1,450	1,500
08-429.313. Engineering Services	32,960	51,809	98,925	60,000	50,000
08-429.315. General Services	843	625	461	300	600
08-429.317. Contracted Services	20,797	2,125	43,768	35,000	35,000
08-429.319. Computer Maint & Support	11,467	10,676	9,426	24,000	20,000
08-429.320. Telephone	447	427	817	1,703	516

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
08-429.325. Postage	4,306	4,321	3,176	3,600	3,600
08-429.342. Printing	2,101	2,136	920	2,000	2,000
08-429.361. Electric	11,247	10,193	9,749	9,500	10,000
08-429.367. Disposal Cost - LCA/Altn	453,651	508,131	647,370	628,000	687,000
08-429.368. Disposal Cost - Bethlehem	159,977	176,839	164,000	160,000	165,000
08-429.373. Facilities Maintenance	4,533	1,240	6,999	13,000	13,000
08-429.375. Equipment Maintenance	702	430	893	2,500	2,500
08-429.421. Training	-	-	257	1,928	3,500
08-429.530. Transmission - LCA/Altn	6,164	5,498	5,287	6,000	6,000
08-429.531. Transmission - Fountain Hill	1,078	1,048	926	4,800	4,800
08-429.532. Transmission - Emmaus	5,274	7,444	14,102	15,000	16,000
08-429.533. Transmission - LCA	23,255	11,889	21,875	30,000	30,000
08-429.534. Debt Service - LCA/Altn	135,624	77,225	76,447	81,760	81,866
08-429.535. Debt Service - Bethlehem	22,801	22,957	18,654	21,806	22,000
08-429.536. Debt Service - Fountain Hill	2,400	2,400	2,400	3,000	3,000
430. Admin Salaries - DPW	30,989	46,700	70,566	53,220	42,732
08-430.122. Public Works Director	30,989	32,273	44,880	32,993	28,319
08-430.156. Insurance - Health	-	6,024	10,594	1,800	1,500
08-430.158. Insurance - Life & Disability	-	120	236	173	193
08-430.160. Pension	-	5,742	11,487	15,637	10,478
08-430.161. Social Security Tax	-	2,449	3,283	2,524	2,166
08-430.162. Insur - Workers Comp	-	92	87	93	76
472. Debt Service - Interest	23,254	21,433	14,192	12,716	11,735
08-472.203. Interest - 2016 Bonds	23,254	21,433	9,818	-	-
08-472.204. Interest - 2021 Note Payable	-	-	4,374	12,716	11,735
480. Fees & Miscellaneous	8,217	9,261	7,361	11,000	8,000
08-480.010. Credit Card Service Fees	8,217	6,888	7,361	11,000	8,000
08-480.100. Bad Debt Expense	-	2,373	-	-	-

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
486. Insurance	24,253	6,972	7,020	8,701	9,000
08-486.351. Insurance - Commercial	2,881	2,891	2,638	3,119	3,200
08-486.352. Insurance - Business Auto	3,812	4,082	4,382	4,614	4,800
08-486.354. Insurance - Workers Comp	17,560	-	-	-	-
08-486.356. Insurance - Cyber	-	-	-	968	1,000
487. Employee Benefits	221,230	-	-	-	-
08-487.156. Insurance - Health	98,155	-	-	-	-
08-487.158. Insurance - Life & Disability	2,830	-	-	-	-
08-487.160. Pension	95,087	-	-	-	-
08-487.161. Social Security Tax	25,158	-	-	-	-
491. Prior Year	495	-	-	-	-
08-491.000. Refunds of Prior Year Revenue	495	-	-	-	-
492. Interfund Transfers	227,383	381,896	169,528	150,489	159,000
08-492.010. Transfer to General Fund	112,674	162,080	169,528	150,489	159,000
08-492.480. Transfer to Sewer Fund- Cap	114,709	219,816	-	-	-
TOTAL OPERATING EXPENDITURES	<u>1,784,308</u>	<u>1,915,795</u>	<u>1,957,194</u>	<u>1,965,988</u>	<u>1,957,383</u>
Capital Expenditures:					
429. Sewer System Capital	130,917	171,150	388,442	385,000	380,000
08-429.372. I&I-Repairs & Maintenance	-	53,189	23,466	25,000	250,000
08-429.600. Capital Construction	-	3,049	-	50,000	50,000
08-429.607. CuredInPlace Pipe Lining Projs	(6,047)	-	293,991	200,000	-
08-429.700. Capital Equipment	-	-	70,986	110,000	80,000
08-429.800. Depreciation	136,964	114,912	-	-	-
TOTAL CAPITAL EXPENDITURES	<u>130,917</u>	<u>171,150</u>	<u>388,442</u>	<u>385,000</u>	<u>380,000</u>
TOTAL EXPENDITURES	<u>1,915,225</u>	<u>2,086,945</u>	<u>2,345,636</u>	<u>2,350,988</u>	<u>2,337,383</u>
Excess (Deficit) of revenues over expenditures	<u>495,434</u>	<u>72,685</u>	<u>(33,667)</u>	<u>(223,568)</u>	<u>(47,956)</u>
Fund Balance at Beginning of Year	1,164,587	1,660,021	1,732,706	1,699,039	1,475,471
Fund Balance at End of Year	1,660,021	1,732,706	1,699,039	1,475,471	1,427,515

SEWER FUND - FORECAST

The initial Capital rate we are proposing in 2023 does not get provide us with the revenue we need to cover future Capital needs. In addition, we anticipate operating costs will increase each year. I am proposing the following rates over the next five years. These proposed increases will allow us to keep up with operating costs and provide us with the monies needed for future Sewer Fund project work and Vehicle replacements.

Proposed Future Rate Increases:	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Quarterly Sewer Rate- Operating	\$ 69.00	\$ 70.75	\$ 72.50	\$ 74.25	\$ 76.00
Quarterly Sewer Rate- Capital	\$ 10.00	\$ 11.50	\$ 13.00	\$ 14.50	\$ 16.00
Quarterly Sewer Rate- Total	\$ 79.00	\$ 82.25	\$ 85.50	\$ 88.75	\$ 92.00
\$ Increase per Quarter	\$ 4.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25
% Increase	5.33%	4.11%	3.95%	3.80%	3.66%

See below for a forecasted five-year budget for the Sewer fund based on the proposed future rate increases.

SEWER FUND – BUDGET FORECAST (2023 -2027)

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
Revenues:						
341. Interest	360	360	360	360	360	1,800
08-341.000. Interest Income	360	360	360	360	360	1,800
354. State Grants	50,000	-	-	-	-	50,000
08-354.110. CDBG:Sanitary Swr System Rehab	50,000	-	-	-	-	50,000
364. Sanitation Fees	2,239,067	2,330,933	2,422,800	2,514,667	2,606,533	12,114,000
08-364.110. Tapping Fees	6,000	6,000	6,000	6,000	6,000	30,000
08-364.120. Sewer Rent - Operating	1,950,400	1,999,867	2,049,333	2,098,800	2,148,267	10,246,667
08-364.120. Sewer Rent (Dedicated to Capital)	282,667	325,067	367,467	409,867	452,267	1,837,333
TOTAL REVENUES	2,289,427	2,331,293	2,423,160	2,515,027	2,606,893	12,165,800
Operating Expenditures:						-
401. Admin Salaries - Executive	33,385	34,385	35,416	36,477	37,570	177,234
08-401.121. Manager	19,968	20,567	21,184	21,820	22,474	106,013
08-401.156. Insurance - Health	4,273	4,401	4,533	4,669	4,809	22,686
08-401.158. Insurance - Life & Disability	136	140	144	149	153	722
08-401.160. Pension	7,388	7,610	7,838	8,073	8,315	39,224
08-401.161. Social Security Tax	1,528	1,574	1,621	1,670	1,720	8,112
08-401.162. Insur - Workers Comp	54	56	57	59	61	287
08-401.171. HRA Employee Reimbs	38	38	38	38	38	190
429. Sewer System Operations	1,693,531	1,736,448	1,779,897	1,824,649	1,870,744	8,905,268
08-429.130. DPW–Utility Supervisor	43,490	44,795	46,139	47,523	48,948	230,894
08-429.141. Clerical–Full Time	22,042	22,703	23,384	24,086	24,808	117,024
08-429.142. Aide to Public Works Director	18,919	19,487	20,071	20,673	21,294	100,444
08-429.143. DPW - Full Time	156,470	161,164	165,999	170,979	176,108	830,720
08-429.156. Insurance - Health	89,743	92,435	95,208	98,065	101,007	476,458
08-429.158. Insurance - Life & Disability	1,639	1,688	1,739	1,791	1,845	8,702
08-429.160. Pension	75,152	77,407	79,729	82,121	84,584	398,992
08-429.161. Social Security Tax	20,502	21,117	21,751	22,403	23,075	108,848
08-429.162. Insur - Workers Comp	11,468	11,812	12,166	12,531	12,907	60,885

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
08-429.171. HRA Employee Reimbs	644	644	644	644	644	3,220
08-429.181. Double Time	2,080	2,142	2,207	2,273	2,341	11,043
08-429.183. Overtime	8,000	8,240	8,487	8,742	9,004	42,473
08-429.189. On - Call	17,000	17,510	18,035	18,576	19,134	90,255
08-429.231. Vehicle Fuel	9,000	9,000	9,000	9,000	9,000	45,000
08-429.232. Generator Fuel	300	300	300	300	300	1,500
08-429.240. Supplies	12,000	12,000	12,000	12,000	12,000	60,000
08-429.245. Road Materials	20,000	20,000	20,000	20,000	20,000	100,000
08-429.251. Vehicle Maintenance	5,000	5,000	5,000	5,000	5,000	25,000
08-429.260. Minor Equipment & Small Tools	8,000	8,000	8,000	8,000	8,000	40,000
08-429.261. IT Hardware/Equipment	4,200	4,200	4,200	4,200	4,200	21,000
08-429.310. Legal Services	10,000	10,000	10,000	10,000	10,000	50,000
08-429.311. Auditing & Accounting Services	1,500	1,500	1,500	1,500	1,500	7,500
08-429.313. Engineering Services	50,000	50,000	50,000	50,000	50,000	250,000
08-429.315. General Services	600	600	600	600	600	3,000
08-429.317. Contracted Services	35,000	35,000	35,000	35,000	35,000	175,000
08-429.319. Computer Maint & Support	20,000	20,600	21,218	21,855	22,510	106,183
08-429.320. Telephone	516	516	516	516	516	2,580
08-429.325. Postage	3,600	3,708	3,819	3,934	4,052	19,113
08-429.342. Printing	2,000	2,060	2,122	2,185	2,251	10,618
08-429.361. Electric	10,000	10,300	10,609	10,927	11,255	53,091
08-429.367. Disposal Cost - LCA/Altn	687,000	707,610	728,838	750,703	773,225	3,647,376
08-429.368. Disposal Cost - Bethlehem	165,000	169,950	175,049	180,300	185,709	876,007
08-429.373. Facilities Maintenance	13,000	13,000	13,000	13,000	13,000	65,000
08-429.375. Equipment Maintenance	2,500	2,500	2,500	2,500	2,500	12,500
08-429.421. Training	3,500	3,500	3,500	3,500	3,500	17,500
08-429.530. Transmission - LCA/Altn	6,000	6,180	6,365	6,556	6,753	31,855
08-429.531. Transmission - Fountain Hill	4,800	4,800	4,800	4,800	4,800	24,000
08-429.532. Transmission - Emmaus	16,000	16,480	16,974	17,484	18,008	84,946
08-429.533. Transmission - LCA	30,000	30,900	31,827	32,782	33,765	159,274

Account Number/Account Name	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Five-Year Total
08-429.534. Debt Service - LCA/Altn	81,866	82,000	82,000	82,000	82,000	409,866
08-429.535. Debt Service - Bethlehem	22,000	22,000	22,000	22,000	22,000	110,000
08-429.536. Debt Service - Fountain Hill	3,000	3,600	3,600	3,600	3,600	17,400
430. Admin Salaries - DPW	42,732	44,014	45,334	46,694	48,095	226,870
08-430.122. Public Works Director	28,319	29,169	30,044	30,945	31,873	150,349
08-430.156. Insurance - Health	1,500	1,545	1,591	1,639	1,688	7,964
08-430.158. Insurance - Life & Disability	193	199	205	211	217	1,025
08-430.160. Pension	10,478	10,792	11,116	11,450	11,793	55,629
08-430.161. Social Security Tax	2,166	2,231	2,298	2,367	2,438	11,500
08-430.162. Insur - Workers Comp	76	78	81	83	86	403
472. Debt Service - Interest	11,735	11,029	9,711	8,669	7,601	48,745
08-472.204. Interest - 2021 Note Payable	11,735	11,029	9,711	8,669	7,601	48,745
480. Fees & Miscellaneous	8,000	8,240	8,487	8,742	9,004	42,473
08-480.010. Credit Card Service Fees	8,000	8,240	8,487	8,742	9,004	42,473
486. Insurance	9,000	9,270	9,548	9,835	10,130	47,782
08-486.351. Insurance - Commercial	3,200	3,296	3,395	3,497	3,602	16,989
08-486.352. Insurance - Business Auto	4,800	4,944	5,092	5,245	5,402	25,484
08-486.355. Insurance - Cyber	1,000	1,030	1,061	1,093	1,126	5,309
492. Interfund Transfers	159,000	163,770	168,683	173,744	178,956	844,153
08-492.010. Transfer to General Fund	159,000	163,770	168,683	173,744	178,956	844,153
TOTAL OPERATING EXPENDITURES	1,957,383	2,007,157	2,057,076	2,108,809	2,162,100	10,292,525
Capital Expenditures:						-
429. Sewer System Capital	380,000	340,000	341,000	450,000	393,000	1,904,000
08-429.372. I&I-Repairs & Maintenance	250,000	275,000	300,000	325,000	350,000	1,500,000
08-429.600. Capital Construction	50,000	-	-	-	-	50,000
08-429.700. Capital Equipment	80,000	65,000	41,000	125,000	43,000	354,000
TOTAL CAPITAL EXPENDITURES	380,000	340,000	341,000	450,000	393,000	1,904,000
TOTAL EXPENDITURES	2,337,383	2,347,157	2,398,076	2,558,809	2,555,100	12,196,525
Excess (Deficit) of revenues over expenditures	(47,956)	(15,863)	25,084	(43,783)	51,794	(30,725)
Fund Balance at Beginning of Year	1,501,338	1,453,382	1,437,518	1,462,602	1,418,819	
Fund Balance at End of Year	1,453,382	1,437,518	1,462,602	1,418,819	1,470,613	

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

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
341. Interest	8,818	1,648	202	60	96
364. Sanitation Fees	1,420,459	1,407,399	1,753,274	1,923,460	1,923,460
401. Administration	6,336	4,612	2,926	4,100	4,200
406. Personnel Admin	8,218	0	0	0	0
407. Data Processing	13,234	8,284	7,440	9,400	4,350
409. Buildings & Plant	0	83	0	0	0
426. Wages	54,103	88,967	90,064	97,432	79,052
427. Sanitation	1,227,644	1,285,207	1,534,996	1,677,368	1,777,655
431. Composting	8,412	10,063	20,901	10,000	10,000
480. Fees & Miscellaneous	1	6,888	7,361	11,000	8,000
487. Employee Benefits	46,444	0	0	0	0
489. Collections	0	640	0	0	0
491. Prior Year	605	0	0	0	0
492. Interfund Transfers	122,490	216,660	158,493	84,868	90,700
GRAND TOTALS	\$58,208	\$211,075	\$68,705	\$29,352	\$50,401

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 most of 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 Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
341. Interest	8,818	1,648	202	60	96
10-341.000. Interest Income	8,818	1,648	202	60	96
364. Sanitation Fees	1,420,459	1,407,399	1,753,274	1,923,460	1,923,460
10-364.300. Solid Waste Collection	1,416,950	1,402,582	1,748,890	1,920,000	1,920,000
10-364.400. Freon Decal Sales	1,620	2,220	2,580	1,600	1,600
10-364.500. Recycling Container Sales	1,810	2,535	1,807	1,800	1,800
10-364.700. PA Refuse Surcharge	80	62	(3)	60	60
TOTAL REVENUES	1,429,277	1,409,047	1,753,476	1,923,520	1,923,556
Expenditures:					
401. Administration	6,336	4,612	2,926	4,100	4,200
10-401.325. Postage	4,221	3,086	2,269	2,700	2,800
10-401.342. Printing	2,115	1,526	657	1,400	1,400
406. Personnel Admin	8,218	-	-	-	-
10-406.000. Other General Govt Admin	8,218	-	-	-	-
407. Data Processing	13,234	8,284	7,440	9,400	4,350
10-407.261. Computer Equip & Software	4,538	486	195	1,000	750
10-407.319. Computer Maint & Support	8,695	7,798	7,245	8,400	3,600
409. Buildings & Plant	-	83	-	-	-
10-409.240. Supplies	-	83	-	-	-
426. Wages	54,103	88,967	90,064	97,432	79,052
10-426.121. Manager	23,235	24,199	25,011	25,849	13,312
10-426.141. Clerical--Full Time	19,823	20,013	19,829	22,048	22,262
10-426.142. Compensated Absences Adj	-	5,221	-	-	-
10-426.147. Recycling Center - Part Time	11,046	7,704	9,783	14,000	14,000
10-426.156. Insurance - Health	-	12,865	14,922	14,817	11,281
10-426.158. Insurance - Life & Disability	-	330	249	305	242
10-426.160. Pension	-	14,178	15,146	14,583	13,162
10-426.161. Social Security Tax	-	3,971	4,140	4,735	3,793
10-426.162. Insur - Workers Comp	-	340	901	960	892
10-426.171. HRA Employee Reimbs	-	145	83	135	108

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
427. Sanitation	1,227,644	1,285,207	1,534,996	1,677,368	1,777,655
10-427.300. Refuse Collection Services	1,103,071	1,134,822	1,569,153	1,667,808	1,771,655
10-427.302. Recycling Costs	116,068	145,277	-	3,560	-
10-427.303. Grass Collection Services	8,506	5,108	(34,157)	6,000	6,000
431. Composting	8,412	10,063	20,901	10,000	10,000
10-431.303. Composting Costs	8,412	10,063	20,901	10,000	10,000
480. Fees & Miscellaneous	(1)	6,888	7,361	11,000	8,000
10-480.010. Credit Card Service Fees	(1)	6,888	7,361	11,000	8,000
487. Employee Benefits	46,444	-	-	-	-
10-487.156. Insurance - Health	22,321	-	-	-	-
10-487.158. Insurance - Life & Disability	553	-	-	-	-
10-487.160. Pension	19,393	-	-	-	-
10-487.161. Social Security Tax	4,177	-	-	-	-
489. Collections	-	(640)	-	-	-
10-489.300. Bad Debt Expense	-	(640)	-	-	-
491. Prior Year	605	-	-	-	-
10-491.000. Refunds of Prior Year Revenue	605	-	-	-	-
492. Interfund Transfers	122,490	216,660	158,493	84,868	90,700
10-492.010. Transfer to General Fund	122,490	216,660	158,493	84,868	90,700
TOTAL EXPENDITURES	1,487,485	1,620,123	1,822,181	1,894,168	1,973,957
Excess (Deficit) of revenues over expenditures	(58,208)	(211,075)	(68,705)	29,352	(50,401)
Fund Balance at Beginning of Year	524,885	466,677	255,602	186,897	216,249
Fund Balance at End of Year	466,677	255,602	186,897	216,249	165,848

DEBT SERVICES FUND - BUDGET DETAIL

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
392. Interfund Transfers	183,032	160,123	122,894	224,649	367,663
20-392.010. Transfer from General Fund	183,032	160,123	122,894	224,649	367,663
Total Revenue	183,032	160,123	122,894	224,649	367,663
Expenditures:					
471. Debt Service - Principal	137,000	119,000	93,880	185,260	246,535
20-471.203. Principal - 2016 Bonds	137,000	119,000	-	-	-
20-471.204. Principal - 2021 Note Payable	-	-	93,880	185,260	189,720
20-471.205. Principal - 2022 Note Payable	-	-	-	-	56,815
472. Debt Service - Interest	46,032	40,476	29,014	39,389	121,128
20-472.203. Interest - 2016 Bonds	46,032	40,476	17,350	-	-
20-472.204. Interest - 2021 Note Payable	-	-	11,664	39,389	41,290
20-472.205. Interest - 2022 Note Payable	-	-	-	-	79,838
480. Fees & Miscellaneous	-	647	-	-	-
20-480.005. Financial Service Fees	-	647	-	-	-
Total Expenditures	183,032	160,123	122,894	224,649	367,663
Excess (Deficit) of revenues over expenditures	-	-	-	-	-

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. We are planning on taking out new debt at the end of 2022 for a general fund project. This Fund reflects the amount transferred from the General Fund to cover Principal and Interest Payments due. All Water and Sewer Fund debt is recorded in their respective funds.

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. 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. See the 10-year Capital Replacement schedule to see how we plan to use Liquid Fuels monies to cover Capital Equipment needs.

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, paving projects, and from time-to-time major road projects (including but not limited to Reconstruction projects).

HIGHWAY AIDE FUND - BUDGET SUMMARY

Category	2019 Actuals	2020 Actuals	2021 Actuals	2022	
				Projected	2023 Budget
341. Interest	6,607	2,483	510	165	180
355. State-Shared Revenue	489,442	476,361	442,308	441,716	451,080
432. Snow Removal	46,919	21,747	45,531	54,559	65,000
433. Traffic Control	5,573	12,147	10,506	5,200	11,400
434. Street Lighting	146,859	127,522	123,063	140,000	144,000
438. Streets & Bridges	231,496	32,967	695,825	438,533	440,000
GRAND TOTALS	\$65,201	\$284,461	\$432,106	\$196,411	\$209,140

HIGHWAY AIDE BUDGET HIGHLIGHTS

State funding decreased significantly in 2021 due to COVID with a decrease of vehicles on the road. We are budgeting a modest increase of 2% in 2023 and are hopeful that it gets back to pre-pandemic funding levels. We had built up a fund balance of approximately \$1 million at the end of 2020 and strategically decided to utilize a large chunk of this for reconstruction, paving, and maintenance work in 2021 and 2022. We have budgeted an additional \$350k for additional paving work in 2023 which will reduce our fund balance to \$167k or 6.7 months of average monthly expenditures (Our average monthly expenditures in this fund are approximately \$25k). We purchased a John Deere roadside tractor in 2022 and will be replacing a Dump Truck in 2023 (\$120k total budget; \$90k will be covered by Highway Aide).

HIGHWAY AIDE FUND - BUDGET DETAIL

Account Number/Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Projected	2023 Budget
Revenues:					
341. Interest	6,607	2,483	510	165	180
35-341.000. Interest Income	6,607	2,483	510	165	180
355. State-Shared Revenue	489,442	476,361	442,308	441,716	451,080
35-355.020. Motor Vehicle Fuels Tax	488,362	475,281	441,228	440,636	450,000
35-355.030. Road Turnback	1,080	1,080	1,080	1,080	1,080
396. Prior Year Reserves	0	0	0	0	0
35-396.000. Prior Year Reserves	0	0	0	0	0
Total Revenue	496,049	478,844	442,818	441,881	451,260
Expenditures:					
432. Snow Removal	46,919	21,747	45,531	54,559	65,000
35-432.245. Snow Removal Salt	46,919	21,747	45,531	54,559	65,000
433. Traffic Control	5,573	12,147	10,506	5,200	11,400
35-433.362. Traffic Signals	5,573	12,147	10,506	5,200	11,400
434. Street Lighting	146,859	127,522	123,063	140,000	144,000
35-434.361. Electric	146,859	127,522	123,063	140,000	144,000
438. Streets & Bridges	231,496	32,967	695,825	438,533	440,000
35-438.600. Capital Construction	0	0	557,825	351,533	350,000
35-438.700. Capital Equipment	231,496	32,967	138,000	87,000	90,000
490. Reserves	0	0	0	0	0
35-490.740. Transfer to Capital Reserves	0	0	0	0	0
Total Expenditures	430,847	194,383	874,924	638,292	660,400
Excess (Deficit) of revenues over expenditures	65,201	284,461	(432,106)	(196,411)	(209,140)
Fund Balance at Beginning of Year	655,463	720,665	1,005,125	573,019	376,608
Fund Balance at End of Year	720,665	1,005,125	573,019	376,608	167,468