

SALISBURY TOWNSHIP

LEHIGH COUNTY, PENNSYLVANIA



2024 FINAL BUDGET

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PUBLIC WORKS DEPARTMENT – HIGHWAY AIDE FUND BUDGET REQUESTS

BRIEF HISTORY OF SALISBURY TOWNSHIP

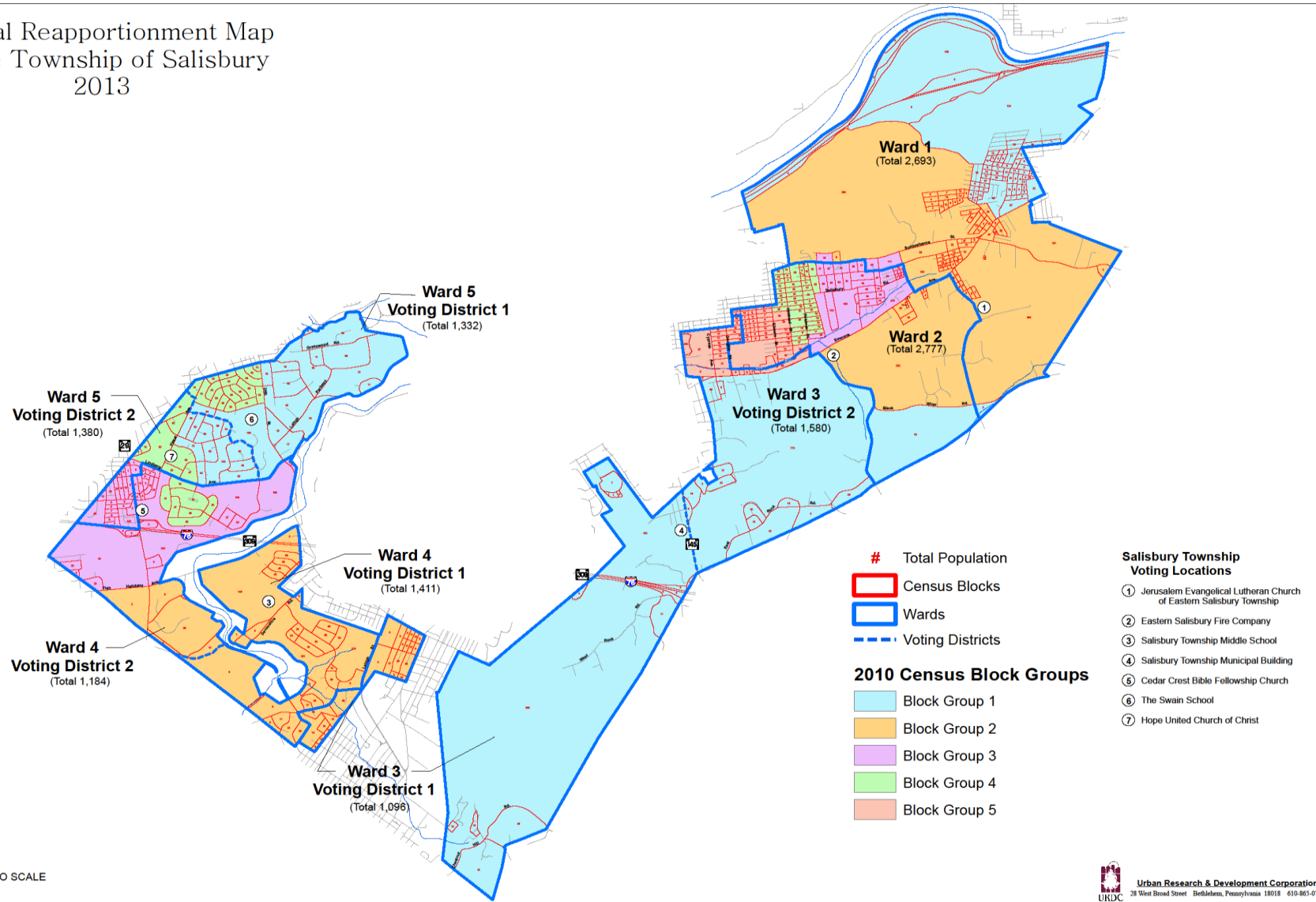
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers 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 in 2021 and 2022. 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. 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 start to plan appropriately for upcoming Capital replacements and other Capital needs. To keep up with current and future capital needs, we are proposing an additional .05 mills to be dedicated toward Capital.

In 2023, we have been able to fill all vacancies across the Township including hiring three new officers in July 2023 and replacing vacancies in the Public Works Department. As expected, now that we are fully staffed, employee salaries are increasing as staff receive cost of living increases and some new employees move through the pay scale. In addition, benefit costs continue to increase as well.

In 2023, we were not immune to inflationary pressures that everyone in the World is experiencing. Everyday items that the Township purchases have increased significantly over the past two years. We are projecting inflation to stabilize as we have estimated smaller increases in 2024 but the budget has definitely felt the impact of inflation.

All of the recent staffing additions and investments in facilities and equipment allow us to provide the residents of Salisbury Township with superior services. In addition, since the cost of everything we buy has gone up, we are proposing a tax increase of .40 mills in 2024 to cover increased Operating costs.

Below are some major highlights of the 2024 Budget.

▪ **INVESTING IN TECHNOLOGY**

Almost two years into hiring a Network Administrator, we have been able to accomplish so much more than we were before. Below is a list of Accomplishments made in 2023:

2023 Accomplishments

- All Server 2012 Operating Systems have been retired and upgraded ahead of the October deadline for end of life
- Replaced backbone host servers with new hosts and fully configured and migrated old Servers to new operating systems in both the Admin and Police Buildings
- Used existing hardware that was not being utilized to implement backup host servers for further redundancy as well as a location to export backups for disaster recovery.
- Replaced Admin Firewall and resolved issues with network latency by properly segmenting and forwarding traffic
- Completed application and approval process for .gov domain and started the process of transitioning our email tenant to the new domain for added security. Added domain to email tenant and spam filter relay and tested successfully
- Developed digital solution for annual budget review
- 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.

We continue to invest in Technology and will look to continue this in the future.

▪ **POLICE DEPARTMENT**

The Board of Commissioners approved the creation of the Lieutenant position in 2023. The plan is to hire a Lieutenant effective 1/1/2024. In addition, the Board approved the hiring of three new Police Officers in July 2023. We had two vacancies at the time but determined the need for the third officer to replace vacancies we are anticipating in the future. We continue to invest resources into the protection of our Township Residents.

- **WATER FUND:**

We received rate increases of 4.7% from Lehigh County Authority (LCA). This will need to be passed through to all Water system users. In addition, we are budgeting an additional Utility Department employee so we can tackle major Capital projects in house instead of contracting out this work at a higher cost. With an additional employee dedicated to the Utility Department, we will be able to replace approximately 1,500 feet of Water Line Pipe every year. In the past, we would contract this work out every 3 or 4 years. By bringing this in house, we will save almost \$2 Million dollars over 10 years. With the increases in budgeted expenditures to the Water Fund, we are proposing an increase of \$.40/1,000 gallons in 2024. The additional cost to a water customer that uses 15,000 gallons per quarter is approximately \$6/quarter or \$24/year.

- **SEWER FUND:**

Similar to the Water Fund, the Sewer Fund expenditures have also increased due to cost increases imposed by Lehigh County Authority and City of Bethlehem. In addition, we are required to increase the amount of Infiltration and Inflow (I&I) imposed on us by Pennsylvania Department of Environmental Protection (EPA). With the increases in budgeted expenditures in the Sewer Fund, we are proposing an increase of \$4/quarter.

- **REFUSE/RECYCLING FUND:**

Our current trash contract expires December 31, so we it out for competitive bid and received bids from six companies. Based on bids received, we estimate the trash contract will increase by 11%. With this increase and other inflationary increases, we are proposing a rate increase from \$93/quarter currently to \$104/quarter in 2024.

- **SALARY AND BENEFITS:**

Most salary increases are based on current Collective Bargaining Agreements. The Public Works Association CBA went into effect in 2023. Public Works employees and Administrative Staff follow the Public Works contract as it relates to Salary increases. Per the Public Works CBA, non-uniform staff will receive 3.5% cost of living increases in 2024. Uniform Employees will receive a 3.75% increase in 2024 per the Police CBA.

We received a 9.8% increase in Health Insurance costs in 2024. Non-Uniformed Pension costs calculated through the annual Minimum Municipal Obligation (MMO) filing decreased slightly over 2023 but our Defined Contribution Plan budget increased due to an increase in participants. There are no anticipated increases to other employee benefit costs (this includes Life and disability insurance and workers compensation).

Budget Timeline

2024 Budget Preparation Schedule	
Monday, May 22	Send out Budget Instructions and worksheets to all Department Heads.
Friday, July 28	Finance Director and Department Heads will complete their line item budget request with justifications.
August 7 - 11	Finance Director & Township Manager will meet with each Department Head to discuss 2024 initial budget requests.
Thursday, August 24	Kick off Budget Process at BOC Workshop with initial Budget Timeline.
Thursday, August 31	Finance Director will develop first draft of 2024 budget and distribute to Township Manager for review.
September 1 - 8	Finance Director will meet with the Township Manager to review first draft of budget.
September 11 - 15	Finance Director and Township Manager will follow up with Department Heads as needed.
Monday, September 18	Finance Director will revise budget as needed and review final draft with Township Manager.
Thursday, September 28	Finance Director will distribute First Draft of Budget to all Commissioners at the Board Meeting.
Budget presentations during BOC Workshop (See schedule below):	
Thursday, October 12	<p>Fire Services Director, ESFD and WSFD will present budget requests to Commissioners and Commissioners will review the impact to the Fire Fund.</p> <p>Community Development will present budget requests.</p>

Thursday, October 26	Public Works Director will present budget requests for General Fund, Water Fund, Sewer Fund, and Highway Aide. We will discuss Water Fund and Sewer Fund proposed budgets including proposed Rates. Discuss Refuse/Recycling Fund and proposed Rates.
Thursday, November 9	IT Department will present all IT budget requests and upcoming projects. Police Department will present budget requests including Emergency Management budget requests.
Tuesday, November 21*	First reading of Preliminary 2024 Proposed Budget during Regular BOC meeting, to be followed by *advertisement of "Tentative Budget".
Tuesday, November 21**	Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2024 Budget for adoption at the next Meeting.
Thursday, December 14	The Finance Director will present the 2024 Budget and Tax Ordinance for adoption.
Thursday, December 28	The Finance Director will present the 2024 Budget and Tax Ordinance for adoption (If budget is NOT adopted on December 14th).
*Budget must be advertised for 20 days before adoption	
**Board meeting will be held on the Tuesday before Thanksgiving	

2024 COMBINED BUDGET BY FUND

	FUND										
	General	Cap - General	Fire	Cap - Fire	Library	Water	Sewer	Refuse & Recycling	Debt	Highway	TOTAL
REVENUES:											
REVENUE FROM OPERATIONS	10,063,916	0	646,600	0	80,200	2,702,200	2,439,000	2,173,400	0	456,828	18,562,144
TRANSFERS FROM OTHER FUNDS	426,000	842,724	0	19,863	0	0	0	0	369,524	0	1,658,111
GRANTS & CONTRIBUTIONS	228,850	0	0	0	0	0	0	0	0	0	228,850
REFUNDS OF PRIOR-YEAR EXP	175,000	0	0	0	0	0	0	0	0	0	175,000
USE OF PRIOR-YEAR RESERVES	140,799	0	0	0	6,390	0	0	10,535	0	1,572	159,296
TOTAL REVENUE	<u>11,034,565</u>	<u>842,724</u>	<u>646,600</u>	<u>19,863</u>	<u>86,590</u>	<u>2,702,200</u>	<u>2,439,000</u>	<u>2,183,935</u>	<u>369,524</u>	<u>458,400</u>	<u>20,783,401</u>
EXPENDITURES:											
OPERATING EXPENSES	10,191,841	0	411,665	0	86,590	2,361,735	1,852,671	2,088,935	0	214,400	17,207,837
TRANSFERS TO OTHER FUNDS	842,724	369,524	19,863	0	0	164,000	164,000	95,000	0	0	1,655,111
DEBT SERVICE	0	0	0	19,863	0	0	0	0	369,524	0	389,387
CAPITAL EXPENSES	0	473,200	0	0	0	175,000	400,000	0	0	244,000	1,292,200
TRANSFERS TO RESERVES	0	0	215,072	0	0	1,465	22,329	0	0	0	238,866
TOTAL EXPENSES	<u>11,034,565</u>	<u>842,724</u>	<u>646,600</u>	<u>19,863</u>	<u>86,590</u>	<u>2,702,200</u>	<u>2,439,000</u>	<u>2,183,935</u>	<u>369,524</u>	<u>458,400</u>	<u>20,783,401</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

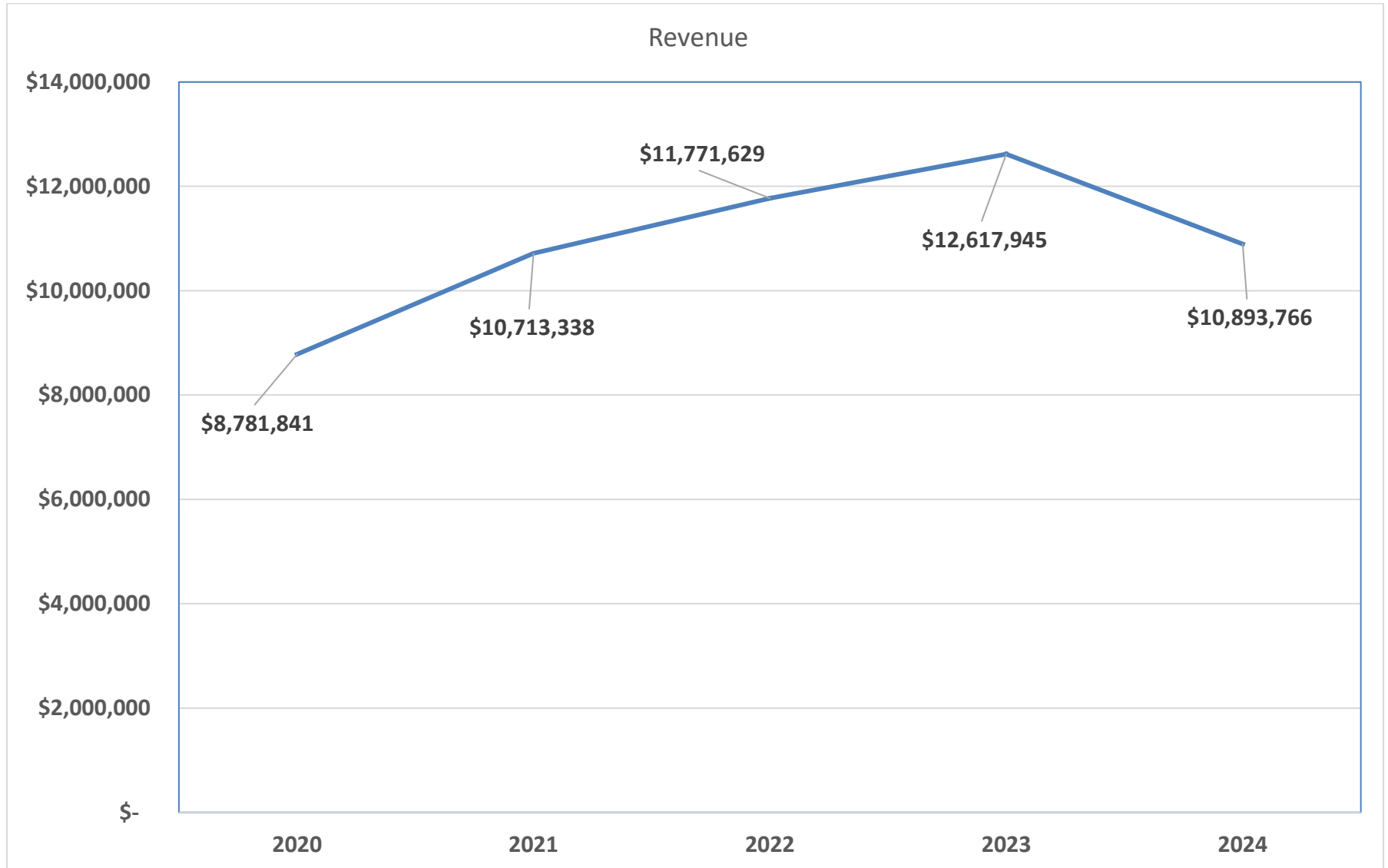
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

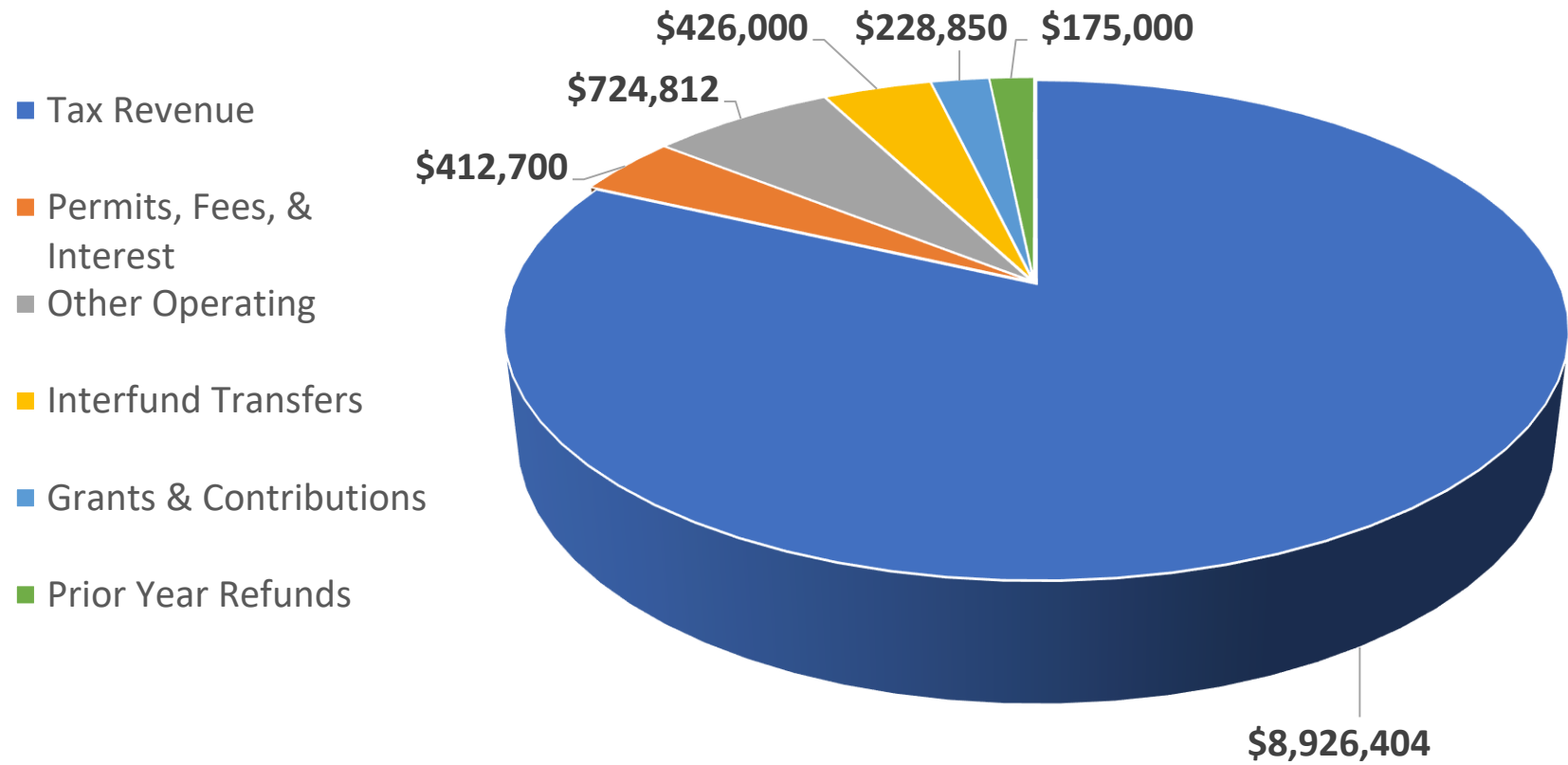
GENERAL FUND REVENUE SUMMARY

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
301. Property Taxes	\$ (2,693,477)	\$ (2,757,706)	\$ (3,352,353)	\$ (3,359,000)	\$ (3,950,000)
310. Local Enabling Taxes	\$ (3,547,769)	\$ (4,027,522)	\$ (4,477,123)	\$ (4,470,000)	\$ (4,390,000)
321. Business Licenses & Permits	\$ (231,434)	\$ (230,151)	\$ (225,081)	\$ (220,000)	\$ (220,000)
322. Non-Business Licenses & Permit	\$ (5,078)	\$ (10,870)	\$ (14,025)	\$ (5,300)	\$ (11,700)
331. Fines	\$ (50,728)	\$ (57,381)	\$ (110,662)	\$ (62,000)	\$ (67,000)
341. Interest	\$ (66,897)	\$ (15,994)	\$ (26,187)	\$ (98,000)	\$ (114,000)
342. Rents & Royalties	\$ (73,640)	\$ (68,865)	\$ (47,302)	\$ (41,927)	\$ (41,927)
351. Federal Grants	\$ (6,805)	\$ 711	\$ (3,548)	\$ (5,180)	\$ (2,850)
354. State Grants	\$ (458,451)	\$ (803,341)	\$ (826,223)	\$ (577,882)	\$ (66,000)
355. State-Shared Revenue	\$ (470,983)	\$ (441,800)	\$ (468,993)	\$ (555,433)	\$ (586,404)
360. Service Fees	\$ (1,509)	\$ (314,197)	\$ (161,844)	\$ (168,000)	\$ (178,000)
361. Review Fees	\$ (129,987)	\$ (135,166)	\$ (285,612)	\$ (159,400)	\$ (195,400)
362. Public Safety Fees	\$ (183,549)	\$ (144,694)	\$ (203,043)	\$ (219,342)	\$ (203,485)
363. Snow Removal	\$ (2,034)	\$ (2,570)	\$ (2,621)	\$ (2,673)	\$ (2,700)
364. Sanitation Fees	\$ (126)	\$ (855)	\$ (1,477)	\$ (1,000)	\$ (1,000)
365. Membership Fees	\$ (23,651)	\$ (23,325)	\$ (23,130)	\$ (24,000)	\$ (24,000)
367. Recreational User Fees	\$ (1,850)	\$ (5,325)	\$ (5,500)	\$ (5,875)	\$ (9,000)
380. Miscellaneous	\$ (20,300)	\$ (35,890)	\$ (9,420)	\$ (9,405)	\$ (9,300)
387. Contributions	\$ (140,000)	\$ (191,959)	\$ (150,000)	\$ (151,050)	\$ (160,000)
391. Asset Disposal	\$ (23,267)	\$ (77,001)	\$ (135,437)	\$ (60,000)	\$ (60,000)
392. Interfund Transfers	\$ (541,527)	\$ (505,350)	\$ (386,269)	\$ (412,283)	\$ (426,000)
393. Prior Year Proceeds	\$ -	\$ (405,450)	\$ (600,000)	\$ (1,841,000)	\$ -
395. Prior Year Exp	\$ (108,781)	\$ (465,339)	\$ (255,582)	\$ (169,195)	\$ (175,000)
(SURPLUS)/DEFICIT	\$ (8,781,841)	\$ (10,720,038)	\$ (11,771,434)	\$ (12,617,945)	\$ (10,893,766)

GENERAL FUND TOTAL REVENUE - HISTORICAL



GENERAL FUND REVENUE- BY SOURCE



REAL ESTATE TAX MILLAGE SUMMARY

2024 Real Estate Taxes Budget				
FUND	Millage	Total Tax Levy	Estimated Total Taxes Collected (97.5% of Face)	2024 Budget
General Fund - Operating	2.72000	3,595,840	3,505,944	3,505,000
General Fund - Capital	0.30000	396,600	386,685	385,000
Fire Fund	0.49000	647,780	631,586	631,000
Library Fund	0.06000	79,320	77,337	77,000
Total Millage	3.57000	4,719,540	4,601,552	4,598,000
Total Taxable Assessment			\$ 1,322,000,000	Estimated 2024 Assessments
Total # of Taxable Parcels			5,660	
Average Tax Assessment			\$ 233,569	
Avg Annual Total Twp Real Estate Tax			\$ 817.16	

REAL ESTATE TAX BUDGET DETAIL:

- We increased the General Fund Tax Millage by .45 mills. We increased .40 mills to cover operating and increased amount dedicated to Capital by .05 mills.
- We increased the Fire Fund Tax Millage by .20 mills to cover additional Fire Fund needs.
- We do not anticipate an increase to Total Taxable Assessments in 2024.

REAL ESTATE TAX MILLAGE – IMPACT TO PAYER

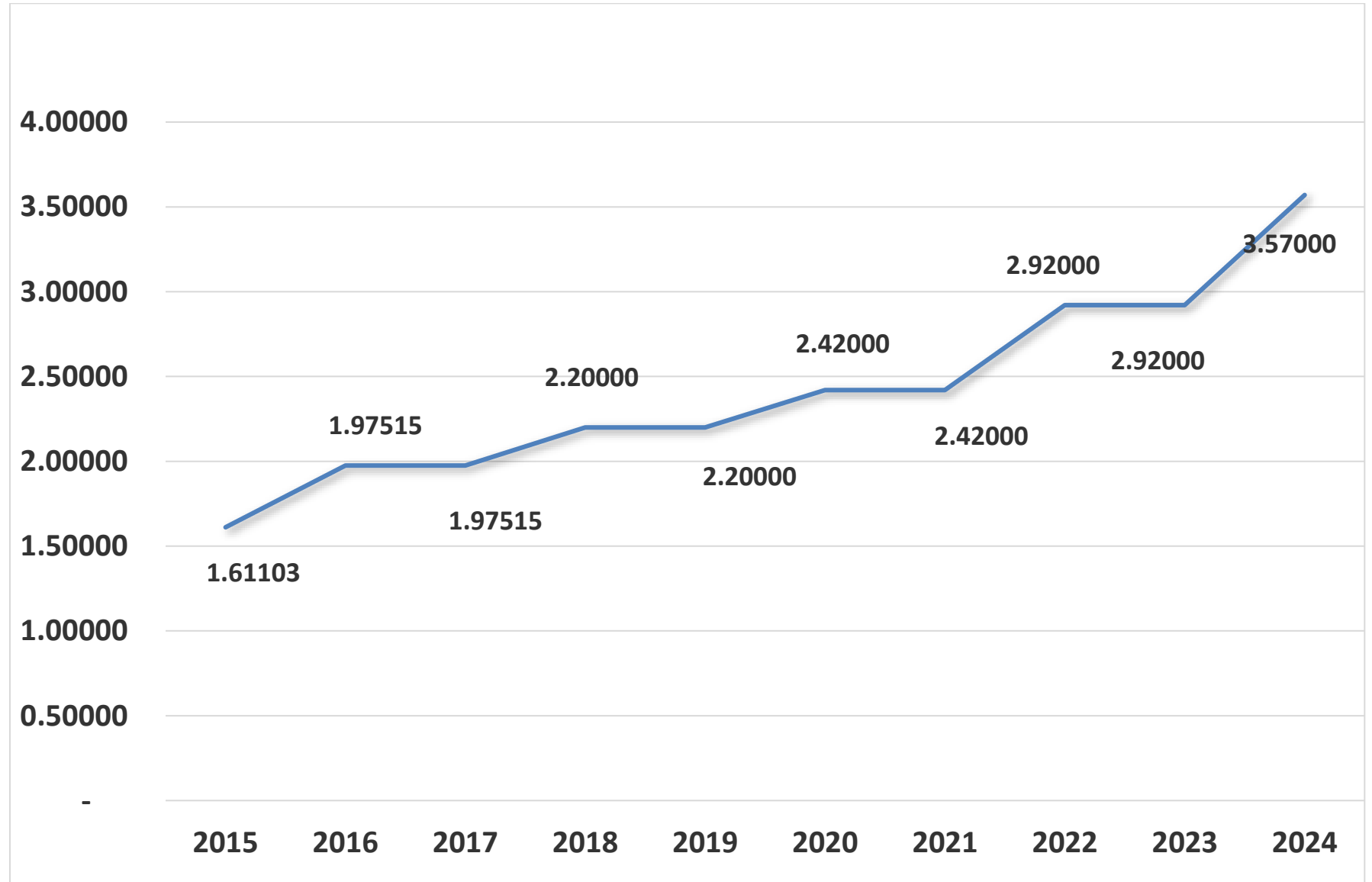
2024 Proposed Millage compared to 2023 Millage:

FUND	2023 Millage	2024 Millage	Millage Increase
General Fund	2.32	2.72	0.40
Gen Fund- Cap	0.25	0.30	0.05
Fire Fund	0.29	0.49	0.20
Library Fund	0.06	0.06	-
Total Millage	2.92	3.57	0.65

Impact based on the Average Tax Assessment of \$234k:

FUND	2023 Annual Tax	2024 Annual Tax	monthly cost	Annual Increase	Monthly Increase
General Fund	\$ 531	\$ 623	\$ 52	\$ 92	\$ 8
Gen Fund- Cap	\$ 57	\$ 69	\$ 6	\$ 11	\$ 1
Fire Fund	\$ 66	\$ 112	\$ 9	\$ 46	\$ 4
Library Fund	\$ 14	\$ 14	\$ 1	\$ -	\$ -
Total Millage	\$ 668	\$ 817	\$ 68	\$ 149	\$ 12

REAL ESTATE TAX MILLAGE – HISTORICAL



GENERAL FUND EXPENDITURES – SUMMARY

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
400. Legislative	\$ 17,452	\$ 19,510	\$ 23,066	\$ 19,602	\$ 21,295
401. Executive	\$ 532,865	\$ 513,762	\$ 377,749	\$ 414,938	\$ 478,642
402. Finance	\$ 293,829	\$ 320,054	\$ 322,958	\$ 336,258	\$ 339,730
403. Tax Collection	\$ 60,641	\$ 63,476	\$ 67,165	\$ 65,795	\$ 66,015
404. Legal	\$ 143,416	\$ 156,701	\$ 162,874	\$ 98,049	\$ 72,364
406. Personnel Admin	\$ 44,455	\$ 26,206	\$ 32,205	\$ 29,656	\$ 31,700
407. Information Technology (IT)	\$ 42,080	\$ 38,507	\$ 220,375	\$ 255,640	\$ 258,379
408. Engineering	\$ 115,441	\$ 111,922	\$ 200,550	\$ 132,350	\$ 160,000
409. Buildings & Plant	\$ 187,343	\$ 217,390	\$ 251,372	\$ 254,344	\$ 250,261
410. Police	\$ 3,293,801	\$ 3,485,986	\$ 3,589,513	\$ 3,778,990	\$ 3,994,555
411. Fire	\$ 210,067	\$ 201,976	\$ 233,393	\$ 208,242	\$ 216,888
413. Code Enforcement	\$ 144,237	\$ 163,670	\$ (1,463)	\$ -	\$ -
414. Community Development	\$ 185,681	\$ 208,937	\$ 585,146	\$ 690,973	\$ 659,803
415. Emergency Management	\$ 19,420	\$ 7,951	\$ 9,313	\$ 7,947	\$ 14,402
430. DPW	\$ 2,210,918	\$ 2,319,192	\$ 2,358,884	\$ 2,491,736	\$ 2,701,289
433. Traffic Control	\$ 7,530	\$ 19,554	\$ 28,665	\$ 34,814	\$ 41,500
436. Storm Sewers	\$ 45,484	\$ 8,937	\$ 34,036	\$ 20,549	\$ 20,000
437. Tools & Machinery	\$ 60,375	\$ 92,810	\$ 106,786	\$ 92,000	\$ 80,000
438. Streets & Bridges	\$ 194,805	\$ 233,061	\$ 281,110	\$ 62,956	\$ 300,000
446. Storm Water Mgmt	\$ -	\$ -	\$ -	\$ 13,600	\$ 63,700
451. Recreation Admin	\$ 33,929	\$ 68,262	\$ 66,716	\$ 74,577	\$ 67,100
452. Participant Recreation	\$ 23,692	\$ 29,255	\$ 49,028	\$ 54,395	\$ 56,718
455. Shade Trees	\$ -	\$ -	\$ 11,650	\$ 13,004	\$ 13,000
461. Environmental Advisory	\$ -	\$ 620	\$ 212	\$ 163	\$ 100
465. Contributions	\$ 20,936	\$ 17,320	\$ 21,031	\$ 22,200	\$ 23,000
472. Debt Service - Interest	\$ -	\$ 20,340	\$ 26,471	\$ -	\$ -
480. Fees & Miscellaneous	\$ 133	\$ 648	\$ 3,082	\$ 1,164	\$ -
486. Insurance	\$ 206,852	\$ 193,793	\$ 211,960	\$ 252,601	\$ 257,100
487. Employee Benefits	\$ 14,508	\$ -	\$ -	\$ -	\$ -
489. Please add DEPT description	\$ 26,901	\$ 1,442	\$ -	\$ -	\$ -
491. Prior Year	\$ 2,293	\$ 1,217	\$ 16,094	\$ 16,949	\$ 4,300
492. Interfund Transfers	\$ 503,977	\$ 808,509	\$ 1,874,429	\$ 3,476,009	\$ 840,863
(SURPLUS)/DEFICIT	\$ 8,643,061	\$ 9,351,005	\$ 11,164,370	\$ 12,919,501	\$ 11,032,704

GENERAL FUND - DEPARTMENT BUDGETS

Each Department Budget in the General Fund will include the following information:

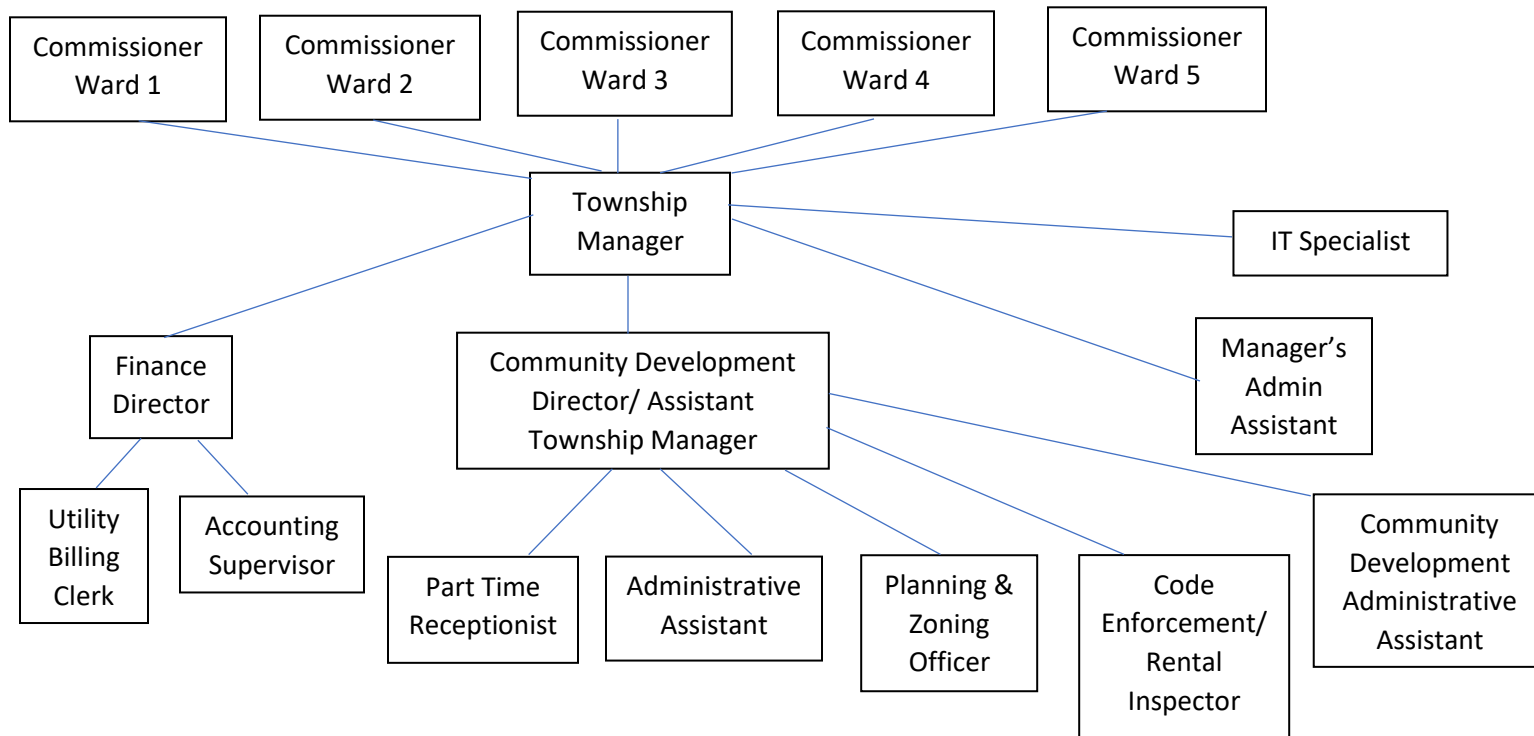
1. A List of Services the Department provides.
2. Summary of Budgeted Expenditures by Department.
3. Budget Highlights.
4. Department Staffing Chart.
5. Recent Accomplishments by the Department.
6. Current Challenges.
7. 2024 Department Goals.

GENERAL GOVERNMENT SERVICES DEPARTMENT

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 2023



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



Implemented a new collection service contract with Portnoff Law Associates to assist with the collection of delinquent Utility bills. This new service has improved our collection efforts immediately.



Hired Gross McGinley LLP as the new attorney for the Township.



Hired Barry Isett as the new Township Engineer.



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



Township staff installed new energy efficient HVAC system at the Admin Building. By installing the system ourselves, we saved approximately \$300k. We have also utilized staff to upgrade Park structures as well.



Purchased new property across the street from the current Township Buildings. This property will allow us to move the Utility Department and its equipment in 2024. We will determine other uses of this property for the future.

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 and Grounds/Park Maintenance as well as his job in the Highway 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.

ADMINISTRATION/GENERAL GOVERNMENT GOALS

- ✓ Continue to send delinquent accounts annually to Collection agency (Portnoff Law Associates).
- ✓ Implement new electronic Purchasing software to improve the purchasing process of the Township.
- ✓ Implement new payroll software providing improved tools for all Township employees and Finance Department.
- ✓ Transition website and email tenant to newly acquired .GOV domain for improved security.
- ✓ Upgrade all PCs to Windows 11 Operating System prior to end of life date in 2025.
- ✓ Install and configure new door access system to replace 20-year old system in all Township buildings.
- ✓ Implement new device authorization policy to meet new CJIS requirements.
- ✓ Continue tightening and organizing Township GIS software to streamline field tasks for the Utility Department.
- ✓ Continue to improve, develop, and implement policies and procedures governing internet and device use.

ADMINISTRATION/GENERAL GOVERNMENT DEPARTMENTS:

- Legislative
- Executive
- Finance
- Tax Collection
- Legal
- HR/Personnel
- Information Technology (IT)
- Buildings & Plant

LEGISLATIVE DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
400. Legislative					
400. Legislative					
01-400.113. Commissioners	13,000	13,000	13,000	13,000	13,000
01-400.161. Social Security Tax	956	995	995	995	995
01-400.200. Volunteer & Public Events	34	1,917	1,955	100	1,500
01-400.240. Supplies	187	318	954	500	700
01-400.420. Dues/Subscriptions/Memberships	3,275	3,280	3,339	3,522	3,600
01-400.460. Conferences & Training	0	0	2,823	1,485	1,500
Total 400. Legislative	17,452	19,510	23,066	19,602	21,295
Total 400. Legislative	17,452	19,510	23,066	19,602	21,295

LEGISLATIVE DEPARTMENT BUDGET DETAIL

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. The Board of Commissioners also attend online and in-person training opportunities related to key Government educational topics.

See appendix for detailed budget requests related to the Legislative Department.

EXECUTIVE DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
401. Executive					
401. Executive					
01-401.121. Manager	48,398	50,021	51,698	80,262	83,071
01-401.122. Assistant Manager	91,203	95,826	0	0	0
01-401.141. Clerical--Full Time	119,881	94,531	96,249	100,197	138,934
01-401.149. Clerical--Part Time	26,806	0	4,648	7,150	16,500
01-401.156. Insurance - Health	77,752	87,646	58,058	45,972	47,130
01-401.158. Insurance - Life & Disability	2,079	1,704	926	1,144	1,446
01-401.160. Pension	67,586	89,828	45,133	72,435	83,021
01-401.161. Social Security Tax	22,055	18,403	11,547	14,103	18,245
01-401.162. Insur - Workers Comp	699	666	573	515	645
01-401.171. HRA Employee Reimbs	1,005	875	475	625	650
01-401.212. Newsletter	5,682	5,198	5,510	5,368	5,600
01-401.231. Vehicle Fuel	608	1,137	2,014	1,800	1,800
01-401.240. Office Supplies	3,231	2,627	4,784	3,000	3,000
01-401.312. Consulting Services	3,502	3,360	15,703	3,768	0
01-401.315. General Services	8,583	13,231	12,858	600	600
01-401.317. Contracted Services	0	0	0	7,500	7,500
01-401.320. Telephone	16,669	16,039	27,805	38,000	38,000
01-401.325. Postage	8,918	11,350	8,106	9,000	9,000
01-401.341. Advertising	12,999	4,227	6,806	5,400	4,000
01-401.342. Printing	1,297	162	0	1,000	1,200
01-401.343. Right-to-Know Request Fees	0	46	0	0	0
01-401.375. Equip Maint & Lease Agreements	9,768	12,580	18,518	13,000	14,000
01-401.420. Dues/Subscriptions/Memberships	3,840	3,952	4,427	4,000	4,000
01-401.421. Training	304	354	706	199	300
01-401.460. Conferences	0	0	1,206	0	0
Total 401. Executive	532,865	513,762	377,749	415,038	478,642
Total 401. Executive	532,865	513,762	377,749	415,038	478,642

EXECUTIVE DEPARTMENT BUDGET DETAIL

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 one part-time receptionist.

Clerical Full-Time budget increased because one receptionist was split between this department and Public Works since she handled multiple requests and calls for the Public Works Department. Since we hired the new Public Works Administrative Assistant in 2023, she has taken over these responsibilities.

We hired the Part-time receptionist in the front office in July 2023 at 20 hours per week. We budgeted her for the entire year in 2024. Taxes and Benefits increased with the changes to staffing.

All other line-item budgets stayed consistent with prior year.

See the appendix for detailed budget requests for the Executive Department.

FINANCE DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
402. Finance					
402. Finance					
01-402.122. Finance Director	98,224	101,827	105,241	108,924	112,736
01-402.123. Accounting Supervisor	80,020	82,704	88,250	78,508	74,857
01-402.156. Insurance - Health	35,870	35,512	33,582	36,474	35,456
01-402.158. Insurance - Life & Disability	1,196	1,196	1,156	1,156	1,197
01-402.160. Pension	47,864	65,628	60,274	77,347	78,349
01-402.161. Social Security Tax	13,966	14,514	15,247	14,339	14,689
01-402.162. Insur - Workers Comp	524	519	573	607	576
01-402.171. HRA Employee Reimbs	250	250	250	250	250
01-402.240. Supplies	1,713	2,113	1,832	2,700	1,800
01-402.260. Minor Equipment & Small Tools	366	720	211	93	100
01-402.311. Auditing & Accounting Services	12,000	12,461	13,444	12,000	16,000
01-402.320. Telephone	659	345	518	1,150	520
01-402.420. Dues/Subscriptions/Memberships	762	623	712	537	700
01-402.421. Training	416	473	33	1,914	1,000
01-402.460. Conferences	0	1,169	1,635	259	1,500
Total 402. Finance	293,829	320,054	322,958	336,258	339,730
Total 402. Finance	293,829	320,054	322,958	336,258	339,730

FINANCE DEPARTMENT BUDGET DETAIL

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. We replaced the Finance Supervisor in October 2023 with a lower salary.

Our Annual Audit contract ends December 31, 2023 and we may need to put out for RFP. We anticipate an increase in Audit fees next year.

With the new employee starting, we increased the training budget to provide the necessary training opportunities. In addition, the Finance Director expects to attend the Annual Government Finance Officers Association Statewide Conference in April.

All other line-item budgets stayed consistent with prior year.

See the appendix for detailed budget requests for the Finance Department.

TAX COLLECTION DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
403. Tax Collection					
403. Tax Collection					
01-403.114. Tax Collector	10,385	10,000	10,000	10,000	10,000
01-403.161. Social Security Tax	765	765	765	765	765
01-403.240. Supplies	149	733	623	500	600
01-403.260. Minor Equipment & Small Tools	0	0	198	0	0
01-403.325. Postage	3,667	3,691	6,699	4,100	4,100
01-403.353. Tax Collector's Bond	566	566	480	721	600
01-403.420. Dues/Subscriptions/Memberships	0	0	80	100	100
01-403.452. EIT Collection Fee	31,377	33,822	32,822	33,550	33,825
01-403.453. LST Collection Fee	10,499	10,609	11,034	11,025	11,025
01-403.454. Real Estate Tax Collections	3,233	3,290	4,464	5,034	5,000
Total 403. Tax Collection	60,641	63,476	67,165	65,795	66,015
Total 403. Tax Collection	60,641	63,476	67,165	65,795	66,015

TAX COLLECTION DEPARTMENT BUDGET DETAIL

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.

All line-item budgets stayed consistent with prior year. See the appendix for detailed budget requests for the Finance Department.

LEGAL DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
404. Legal					
404. Legal					
01-404.310. Township Solicitor	77,092	82,806	83,813	90,000	60,000
01-404.314. Special Legal & Consulting Svc	494	12,828	1,000	3,049	2,364
01-404.318. Reimbursable Legal Services	65,831	61,067	43,060	5,000	10,000
01-404.410. Judgements & Settlements	0	0	35,000	0	0
Total 404. Legal	143,416	156,701	162,874	98,049	72,364
Total 404. Legal	143,416	156,701	162,874	98,049	72,364

LEGAL DEPARTMENT BUDGET DETAIL

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, any legal costs paid for by the Township but billed to the Developer were recorded under Revenue and Expenses. Starting in 2023, we will not record this as revenue and expense since it should not be considered revenue and expense to the Township.

We hired Gross McGinley LLP in 2023 replacing Davison & McCarthy. 2023 costs were hire due to the transition of Attorneys and because of legal costs related to the Construction of the new Western Salisbury Fire Department Station. We anticipate legal costs to decrease in 2024.

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

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
406. Personnel Admin					
406. Personnel Admin					
01-406.172. Retirement Incentive Pmts	13,080	2,700	0	3,000	3,000
01-406.240. Supplies & Minor Equipment	668	828	395	200	200
01-406.314. Special Legal & Consult'g Svcs	23,408	14,732	21,619	11,000	18,000
01-406.315. General Services	5,254	6,582	8,345	13,000	9,000
01-406.341. Advertising	2,045	1,363	1,846	2,456	1,500
Total 406. Personnel Admin	44,455	26,206	32,205	29,656	31,700
Total 406. Personnel Admin	44,455	26,206	32,205	29,656	31,700

PERSONNEL ADMIN DEPARTMENT BUDGET DETAIL

All Employee specific benefit costs are recorded under the department each employee is allocated to. All general HR related costs are recorded under this Department.

Per the Police Collective Bargaining Agreement, a retired Officer is receiving \$250 per month as a retirement incentive.

Special Legal & Consulting budget includes monies for legal fees associated with Collective Bargaining Agreements (CBA) and annual expenses related to the management of our Non-Uniform Defined Contribution Plan. This budget increased in 2024 because of the upcoming negotiations of the Police CBA.

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

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
407. Information Technology (IT)					
407. Information Technology (IT)					
01-407.123. IT Specialist	0	0	85,997	94,214	103,236
01-407.156. Insurance - Health	0	0	25,167	21,303	6,000
01-407.158. Insurance - Life & Disability	0	0	530	578	598
01-407.160. Pension	0	0	6,738	7,537	8,259
01-407.161. Social Security Tax	0	0	6,443	7,008	7,521
01-407.162. Insur - Workers Comp	0	0	91	450	265
01-407.171. HRA Employee Reimbs	0	0	244	250	0
01-407.261. Computer Equip & Software	11,809	8,569	24,371	34,000	24,000
01-407.319. Software Maint & Support	30,271	29,938	70,494	90,000	108,000
01-407.421. Training	0	0	299	300	500
Total 407. Information Technology (IT)	42,080	38,507	220,375	255,640	258,379
Total 407. Information Technology (IT)	42,080	38,507	220,375	255,640	258,379

INFORMATION TECHNOLOGY DEPARTMENT BUDGET DETAIL

We made the decision to hire an IT specialist in 2022 to manage our Information Technology needs in house. All Police Department Software and Hardware related purchases have been moved under this department starting in 2023. 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. The increased costs in Software Maintenance and Support are from some additional software needs.

See the appendix for detailed budget requests for the IT Department.

ENGINEERING DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
408. Engineering					
408. Engineering					
01-408.313. Township Engineer	18,781	50,054	66,437	40,000	40,000
01-408.314. Special Engineering Services	0	0	1,370	2,350	0
01-408.318. Reimbursable Engineering Svcs	96,660	61,867	132,743	90,000	120,000
Total 408. Engineering	115,441	111,922	200,550	132,350	160,000
Total 408. Engineering	115,441	111,922	200,550	132,350	160,000

ENGINEERING DEPARTMENT BUDGET DETAIL

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. Any Engineering costs related to our Water Lines or Sewer Lines are charged against the appropriate Fund. MS4 related engineering services are recorded under MS4 Department 446.

We hired Barry Isett & Associates in 2023 as the Township Engineer and engineering costs were higher in 2023 due to the transition to Barry Isett. We anticipate general engineering costs to decrease in 2024.

Any engineering fees related to a developer's project are billed to the developer. Previously, any engineering costs paid for by the Township but billed to the Developer were recorded under Revenue and Expenses. Starting in 2023, we will no longer record this as revenue and expense since it should not be considered revenue and expense to the Township.

BUILDINGS & PLANT DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
409. Buildings & Plant					
409. Buildings & Plant					
01-409.144. Maintenance Custodian	59,715	61,992	63,794	65,707	68,007
01-409.156. Insurance - Health	5,750	6,000	6,000	6,000	6,000
01-409.158. Insurance - Life & Disability	507	518	511	525	543
01-409.160. Pension	16,618	21,233	24,943	31,725	32,208
01-409.161. Social Security Tax	5,764	6,006	5,336	5,027	5,233
01-409.162. Insur - Workers Comp	4,146	3,975	3,821	4,817	4,053
01-409.192. Work Boot & Clothing Allowance	300	302	350	350	400
01-409.230. Heating Fuel	18,656	24,501	35,689	25,000	21,000
01-409.232. Generator Fuel	0	1,652	380	1,800	1,800
01-409.240. Supplies	14,525	10,414	9,720	9,500	10,000
01-409.260. Minor Equipment & Small Tools	31	936	2,642	5,800	21,500
01-409.320. TELEPHONE	594	338	517	493	517
01-409.361. Electric	26,239	28,471	33,775	32,000	33,600
01-409.366. Water	2,135	2,362	4,027	5,600	5,400
01-409.373. Facilities Maintenance	32,364	48,690	59,868	60,000	40,000
Total 409. Buildings & Plant	187,343	217,390	251,372	254,344	250,261
Total 409. Buildings & Plant	187,343	217,390	251,372	254,344	250,261

All costs needed to maintain and operate all Township Buildings including ESFD 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.

See the appendix for detailed budget requests for the Building and Plant Department.

PUBLIC SAFETY BUDGET

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 (21) 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. Two patrol sergeants head one platoon each. Criminal Investigation Division is comprised of two detectives, and one corporal is assigned to the Administration Division. Our patrol staff is divided into two (2) teams, each supervised by a sergeant. 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 Officers and a part-time traffic safety unit as part of our staff. Our officers are trained and equipped to respond to active shooter situations, medical emergencies, mental health emergencies, fires, nuclear emergencies, vehicle crash rescues, hazardous materials emergencies, and a wide array of emergencies. We work closely with our Township fire companies and our Emergency Management to provide a coordinated response to all types of emergencies.

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

POLICE DEPARTMENT MAJOR ACCOMPLISHMENTS IN 2023



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.



Completed 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.



Secured \$120,000 grant from casino funds for technology upgrades.



Started a police dirt bike program to tackle unlawful dumping and riding in our parks system.

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**

After almost 7 years we are fully staffed with officers. Two detectives were promoted and we are requesting a Lieutenant position be filled for 2024. One sergeant position was eliminated to increase our rank structure with the Lieutenant.

❖ **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. Lehigh County has stated they will have a 0% bond if needed.

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 ORG CHART (SEE APPENDIX)

POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
410. Police					
410. Police					
01-410.122. Police Chief	114,788	117,779	142,685	124,200	128,547
01-410.129. Lieutenant	0	0	0	0	119,000
01-410.130. Sergeants	186,435	194,122	236,011	211,037	218,950
01-410.131. Detective & Corporals	263,171	276,030	225,369	298,646	309,846
01-410.132. Police Officers	1,028,369	1,035,108	1,151,670	1,160,000	1,267,134
01-410.139. Police Officers - Part Time	12,473	19,606	20,000	23,625	28,000
01-410.140. Animal Control Officer	10,375	10,750	10,750	10,750	10,750
01-410.141. Clerical--Full Time	100,266	105,192	118,285	128,861	130,343
01-410.148. Crossing Guards	8,608	23,890	26,026	24,450	25,545
01-410.149. Clerical--Part Time	0	0	14,592	28,160	20,100
01-410.156. Insurance - Health	482,721	462,396	430,410	445,000	489,796
01-410.158. Insurance - Life & Disability	9,580	8,783	9,948	9,823	10,823
01-410.160. Pension	420,562	442,364	444,117	507,826	530,854
01-410.161. Social Security Tax	36,087	40,334	45,433	42,684	66,386
01-410.162. Insur - Workers Comp	92,519	86,224	96,004	111,495	97,681
01-410.171. HRA Employee Reimbs	2,076	729	4,721	1,500	5,250
01-410.181. Double Time	5,564	6,228	5,082	9,000	6,000
01-410.182. Longevity	15,360	15,760	22,000	18,700	21,000
01-410.183. Overtime	165,137	237,021	230,469	260,000	164,000
01-410.185. Holiday Pay	35,100	43,217	39,984	50,000	40,000
01-410.186. Shift Differential	12,947	13,017	13,795	14,000	13,300
01-410.187. College Credit Compensation	2,150	2,150	2,150	1,700	1,700
01-410.188. Court Time	7,529	7,692	10,055	9,500	9,600
01-410.189. K-9 Care Compensation	4,500	3,000	3,000	3,000	1,500
01-410.191. Uniform Maintenance Allowance	4,320	4,320	4,560	4,080	5,250
Total 410. Police	3,020,636	3,155,712	3,307,117	3,498,037	3,721,355
Total 410. Police	3,020,636	3,155,712	3,307,117	3,498,037	3,721,355

POLICE DEPARTMENT BUDGET – OTHER EXPENDITURES (EXCLUDES STAFFING)

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
410. Police					
410. Police					
01-410.200. Community Programs & Events	3,398	3,249	2,222	3,600	4,200
01-410.205. Bike Patrol	0	1,500	3,051	2,200	2,500
01-410.210. QRS Supplies	25,613	8,144	14,135	16,000	15,700
01-410.215. K-9 Program	7,323	7,363	7,930	9,439	4,000
01-410.220. Specialized Programs	7,830	3,040	2,480	2,600	4,500
01-410.231. Vehicle Fuel	28,112	44,502	70,742	56,000	56,000
01-410.238. Uniforms	11,672	27,237	12,469	24,000	20,500
01-410.240. Office Supplies	6,121	7,723	5,869	4,800	4,800
01-410.241. Patrol Supplies	4,842	859	5,363	3,000	4,000
01-410.242. Firearms Supplies	12,098	10,030	20,346	12,000	13,000
01-410.243. Animal Control Supplies	923	905	1,108	251	1,500
01-410.251. Vehicle Maintenance	31,222	32,824	37,122	35,000	39,000
01-410.260. Minor Equipment & Small Tools	21,720	35,964	26,555	27,000	26,000
01-410.261. Comp Equip & SW--PD	13,354	19,924	0	0	0
01-410.315. General Services	6,964	8,416	7,317	4,000	3,300
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,200	10,200	10,200
01-410.318. Investigations	0	0	0	0	1,000
01-410.319. Comp Maint & Support--PD	49,315	60,272	0	0	0
01-410.320. Telephone	10,594	13,726	17,456	18,363	18,000
01-410.342. Printing	1,032	382	781	2,500	1,000
01-410.375. Equipment Maintenance	6,193	8,664	8,394	8,000	8,000
01-410.420. Dues/Subscriptions/Memberships	3,952	5,193	3,819	4,000	4,000
01-410.421. Training	10,887	20,360	25,036	36,000	30,000
01-410.460. Conferences	0	0	0	2,000	2,000
Total 410. Police	273,165	330,274	282,396	280,953	273,200
Total 410. Police	273,165	330,274	282,396	280,953	273,200

POLICE DEPARTMENT BUDGET DETAIL – SALARY AND BENEFITS

The Township negotiated a new Collective Bargaining Agreement with the Police effective 1/1/2021. This agreement expires December 31, 2024. The Township approved an annual cost of living salary increase of 3.75% in 2024.

The Board approved to create a new Lieutenant Position to start January 1, 2024.

We hired three officers in July 2023.

The impact of all salary increases, the new Lieutenant position and three new officers for the entire 2024, and the benefits associated is an increase of approximately \$400k over 2023.

Now that the Department is fully staffed, we anticipate a reduction in the need for Overtime.

POLICE DEPARTMENT BUDGET DETAIL – NON-SALARY AND BENEFITS

Non-Salary Police department budget requests decreased by approximately \$8k over 2023 projected mainly due to decreases in Uniforms and training. All other non-salary budget items stayed in line with prior year requests.

See the appendix for detailed budget requests by line-item for the Police Department.

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.

ENVIRONMENTAL ADVISORY COMMITTEE (EAC)

Community Development Director/Asst Twp Manager oversees the EAC and any activities the Committee undertakes. In 2023, the EAC lead a cleanup day at Constitution Drive. All costs related to the EAC are budgeted under this Department.

SHADE TREES

Community Development Director/Asst Twp Manager also manages the Township replacement of Street Tree needs. The cost to replace street trees is included under this Department.

COMMUNITY DEVELOPMENT MAJOR ACCOMPLISHMENTS IN 2023



Revised and updated Township Construction Standards.



Developed a Sewer Lateral Inspection Ordinance to assist the Township in eliminating Inflow and Infiltration in our Sewer System.



Revised the Streets and Sidewalks Ordinance that makes contractors responsible to restore damage done to streets.



The EAC headed up a Community Cleanup day at Walking Purchase Park on Constitution Drive.

COMMUNITY DEVELOPMENT GOALS

- ✓ Develop a Residential Real Estate Inspection Ordinance.
- ✓ Revise the Flood Plain Ordinance.

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
414. Community Development					
414. Community Development					
01-414.113. Zoning Hearing Board	1,660	1,440	1,250	1,250	1,520
01-414.122. Comm Dev Dir/Asst Mgr.	66,337	76,180	97,553	100,831	104,360
01-414.123. Planning & Zoning Officer	0	0	85,220	91,339	94,536
01-414.131. Code Enforcement/Inspector	0	0	36,088	58,817	63,522
01-414.141. Clerical--Full Time	28,772	54,595	58,458	64,229	66,477
01-414.156. Insurance - Health	8,447	20,695	62,799	76,605	79,860
01-414.158. Insurance - Life & Disability	122	425	1,876	2,156	2,232
01-414.160. Pension	25,187	6,290	56,569	78,267	78,158
01-414.161. Social Security Tax	7,262	10,894	22,511	23,713	25,274
01-414.162. Insur - Workers Comp	692	298	468	797	929
01-414.171. HRA Employee Reimbs	0	0	250	500	750
01-414.220. Planning Commission	1,575	1,470	1,290	985	1,300
01-414.238. Uniforms	0	0	1,534	555	800
01-414.240. Supplies	1,431	1,772	3,826	2,000	500
01-414.260. Minor Equipment & Small Tools	0	290	2,442	1,331	200
01-414.306. Inspection Services	0	0	112,532	120,000	100,000
01-414.310. Planning Solicitor	8,896	6,974	1,368	25,000	10,000
01-414.314. Zoning Solicitor	16,607	9,115	17,117	30,000	15,000
01-414.315. General Services	6,713	5	0	0	100
01-414.316. Stenographer	7,098	6,573	9,456	3,004	3,000
01-414.318. DCED/UCC Fees	1,454	756	842	722	585
01-414.320. Telephone	1,057	1,618	2,392	3,257	3,000
01-414.341. Advertising	1,123	7,732	5,870	3,600	3,600
01-414.342. Printing	672	373	38	127	100
01-414.420. Dues/Subscriptions/Memberships	126	362	460	723	1,000
01-414.421. Training	452	1,080	2,172	1,165	1,000
01-414.460. Conferences	0	0	764	0	2,000
Total 414. Community Development	185,681	208,937	585,146	690,973	659,803
Total 414. Community Development	185,681	208,937	585,146	690,973	659,803

CODE ENFORCEMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
413. Code Enforcement					
413. Code Enforcement					
01-413.139. Code Enf Insp--Part Time	16,768	15,693	0	0	0
01-413.161. Social Security Tax	1,266	1,200	0	0	0
01-413.162. Insur - Workers Comp	40	34	0	0	0
01-413.240. Supplies	0	106	0	0	0
01-413.306. Commercial Inspection Service	31,197	14,843	0	0	0
01-413.307. Residential Inspection Service	22,607	19,191	0	0	0
01-413.308. Plan & Drawing Review	72,776	40,242	0	0	0
01-413.317. C/S--Weed & Code Violations	2,676	70,934	1,463	0	0
01-413.320. Telephone	1,114	1,157	0	0	0
01-413.420. Dues/Subscriptions/Memberships	345	145	0	0	0
01-413.421. Training	801	125	0	0	0
Total 413. Code Enforcement	144,237	163,670	1,463	0	0
Total 413. Code Enforcement	144,237	163,670	1,463	0	0

ENVIRONMENTAL ADVISORY BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
461. Environmental Advisory					
461. Environmental Advisory					
01-461.341. Advertising	0	620	212	163	100
Total 461. Environmental Advisory	0	620	212	163	100
Total 461. Environmental Advisory	0	620	212	163	100

SHADE TREES BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
455. Shade Trees					
455. Shade Trees					
01-455.240. Supplies & Shade Trees	0	0	11,650	13,004	13,000
Total 455. Shade Trees	0	0	11,650	13,004	13,000
Total 455. Shade Trees	0	0	11,650	13,004	13,000

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET DETAIL

All Code Enforcement Activities under Department 413 have been moved under Department 414 starting in 2023.

The department is fully staffed and salary and benefit increases are from Cost of Living Increases.

All other non-salary budgeted line items including the EAC and shade tree budgets are in line with prior year.

See the appendix for detailed budget requests by line-item for the Community Development Department.

FIRE SERVICES DEPARTMENT

FIRE SERVICES DEPARTMENT 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 under the Fire Fund.

FIRE SERVICES SUMMARY

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 2023



Continued implementing an electronic fire inspection software program to track inspections, complaints, investigations, and responses.



Billing process was improved to allow improve timing of billing increasing collections and reducing the amount of past due invoices.



Inspectors created and implemented a food truck inspection program to ensure safety at public events.



Several fire investigations were completed, including three major fire investigations.



Inspectors completed approximately 300 inspections, 200 re-inspections, 50 responses, 8 investigations, and 30 complaints.



Complete several joint projects with both Volunteer Fire Departments and the Township Emergency Services to streamline operations.



Completed several webinars, license renewals, and certification courses.



Updated the Knox Box Decoder plan.

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

- ✓ Review Apparatus Replacement Schedule to provide flexibility in the plan, ensure resources will be available when needed, and provides each Fire Department with the equipment needed to do their job.
- ✓ Maintain the current high levels of readiness of the fire response equipment and apparatus.
- ✓ Develop short and long-term plan for recruiting and retention of volunteers. Support the Volunteer Fire Departments in these efforts through incentive programs and other strategies.
- ✓ 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

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
411. Fire					
411. Fire					
01-411.129. Fire Services Director	47,286	49,424	50,313	49,920	50,700
01-411.139. Fire Inspector--Part Time	48,734	38,192	46,733	39,750	41,000
01-411.161. Social Security Tax	7,243	6,688	6,846	6,840	7,015
01-411.162. Insur - Workers Comp	326	152	199	219	193
01-411.238. Fire Inspector Uniforms	1,599	3,730	3,958	3,543	1,800
01-411.239. Fire Brigade Uniforms	0	8,587	13,173	0	8,000
01-411.240. Supplies & Minor Equipment	9,322	6,491	8,827	6,036	1,500
01-411.251. Vehicle Maintenance	1,775	2,577	159	0	0
01-411.320. Telephone	2,482	1,557	2,619	2,307	2,680
01-411.421. Fire Inspector Training	2,291	5,168	2,911	2,401	4,000
01-411.540. Firemen's Relief Contribution	89,008	79,412	97,656	97,206	100,000
41-411.700. Capital Equip- Fire Inspection	0	35,863	7,805	0	0
Total 411. Fire	210,067	237,839	241,198	208,222	216,888
Total 411. Fire	210,067	237,839	241,198	208,222	216,888

FIRE SERVICES BUDGET DETAILS

We did not need to replace and Fire Brigade uniforms in 2023 but have budgeted to replace two sets in 2024. We budgeted a decrease in supplies and minor equipment as some of the request were able to be purchased in 2023. We anticipate inspectors to attend additional training opportunities in 2024.

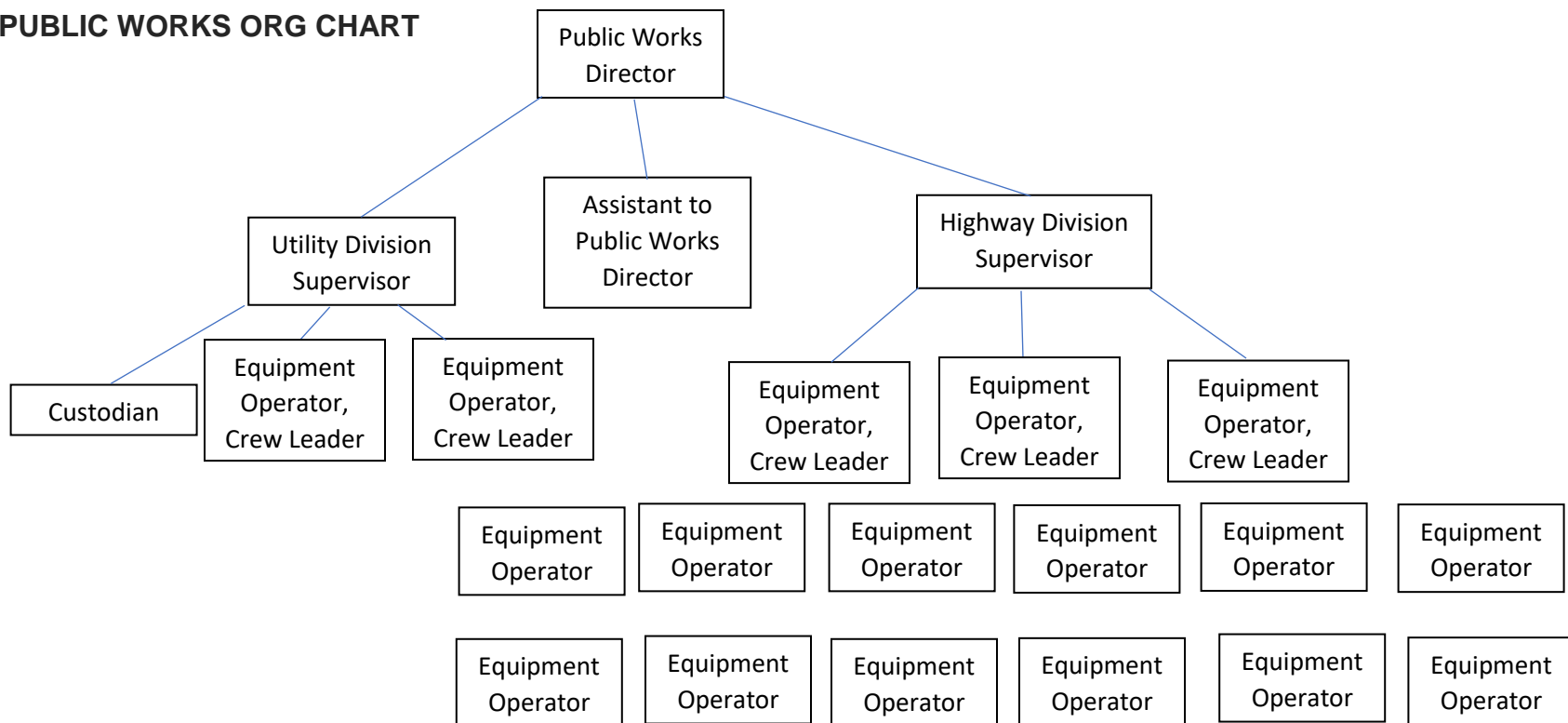
See the appendix for detailed budget requests by line-item for the Fire Services/Inspectors Department.

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.



Rebuilt River Road Park.



Installed new Watermain on Edgemont Drive.



Purchased Christmas Tree and installed power for Christmas Tree at Franko Farms.



Installed new Electric service at Franko Farms.



Repaired over 60 catch basins.



Replaced over 200 street signs.



Paved Butz Lane.



Used Ultra-thin wearing paving on West Rock Road from Rt 145 to Lanze Lane.



Oil and Chip paving project on Mountain Roads including West Rock Road, Lanze, Woodland, Ironwood, Douglass, and Saucon.



Oil and Chip paving project on Lehigh Avenue from Fairview to Center Place.



Cape Sealing paving project on Fairfield Drive, Berrington, Park View, Green Briar, Fairfield North, and rear of Lindberg Park.



Purchased two Chevy Dump Trucks, a new Chevy 5500 Bucket Truck, and an F-350 Pickup for Highway.
Purchased an F-350 and F-550 Stake Body for the Utility Department.



Installed new Generator at Cardinal Drive Pump Station.



Purchased two new Chippers with 902 Recycling Grant monies.



Installed Western Salisbury Fire Department Water Main extension.



Finished installing new HVAC system in Admin Building.



Replaced five roof top HVAC units at Police and Public Works buildings.



Curbing project at Admin Building Parking Lot.



Planted 55 Street Trees.

PUBLIC WORKS DEPARTMENT CHALLENGES

- ❖ **ECONOMY CHALLENGES** - The Department continues to be 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 properly. We have made a lot of progress in this area but we still have ways to go.
- ❖ **CAPITAL NEEDS/REPLACEMENT** – The Department has a significant number 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.
- ❖ **UNFUNDED MANDATES** – Outside agencies require us to comply with certain mandates that are costly to the Township and are not covered by these Agencies requiring it. For example, the Pollution Reduction Plan imposed on us by Pennsylvania Department of Environmental Protection (DEP) to manage Stormwater Run off in the Township. This five-year plan includes several projects costing over a Million dollars to the Township but has to be funded by the Tax payer.

PUBLIC WORKS DEPARTMENT GOALS

- ✓ Redo Sand Volleyball Court at Lindberg.
- ✓ Replace playground equipment at Lindberg Park.
- ✓ Paving projects planned for Salisbury Road from Tweed to Ueberroth, Lehigh Avenue from Tweed to Ueberroth, Byfield Street, Fairfax, Marlow, and Maumee Street from Susquehanna to Salisbury Road, Brook Avenue, Delaware Avenue, Loxley, Hillside Maumee, Ueberroth Street and Tweed Avenue, North off of Susquehanna Street, and Edgemont Drive from Fairfield Drive to Meadowbrook South.
- ✓ Contract paving work on Lindberg Avenue from 24th street to Flexor Avenue.
- ✓ Replace approximately 1,500 feet of Watermain pipe in the Meadowbrook section.
- ✓ Purchase 2024 Mack Dump Truck.
- ✓ Purchase a new 8-ton roller for paving.
- ✓ Fix all inlet storm boxes on roads we are paving.
- ✓ Continue to replace street signs.
- ✓ Replace roof and fix electrical issues at 2937 South Pike Avenue.
- ✓ Rehab Magistrate office for Police and Emergency Management Department.

PUBLIC WORKS DEPARTMENT BUDGET – SALARY AND BENEFITS

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
430. DPW					
430. DPW					
01-430.122. Public Works Director	43,031	59,613	44,294	59,474	61,556
01-430.130. DPW--Highway Supervisor	88,126	81,595	88,585	95,451	98,792
01-430.141. Clerical--Full Time	52,582	31,786	31,400	46,650	27,872
01-430.142. Aide to Public Works Director	0	0	0	27,526	0
01-430.143. DPW - Full Time	930,878	1,029,784	1,104,309	1,128,000	1,292,133
01-430.149. DPW - Part Time	0	19,284	17,295	21,860	22,000
01-430.156. Insurance - Health	484,690	393,163	340,502	366,000	469,249
01-430.158. Insurance - Life & Disability	9,552	9,709	10,010	10,430	11,144
01-430.160. Pension	352,286	381,643	342,315	392,519	361,120
01-430.161. Social Security Tax	89,724	98,642	102,032	104,280	118,201
01-430.162. Insur - Workers Comp	60,438	63,905	70,077	78,000	80,372
01-430.171. HRA Employee Reimbs	1,625	1,599	1,608	2,000	3,000
01-430.172. DPW License Incentive	0	0	0	3,500	3,500
01-430.181. Double Time	1,324	13,562	6,696	3,000	6,000
01-430.183. Overtime	32,511	34,858	22,604	15,000	15,000
01-430.189. On-Call	12,985	13,284	13,924	15,000	16,000
01-430.192. Work Boot & Clothing Allowance	6,379	7,236	6,830	6,300	6,650
Total 430. DPW	2,166,131	2,239,665	2,202,479	2,374,990	2,592,589
Total 430. DPW	2,166,131	2,239,665	2,202,479	2,374,990	2,592,589

PUBLIC WORKS DEPARTMENT BUDGET – NON-SALARY AND BENEFITS

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
430. DPW					
430. DPW					
01-430.231. Vehicle Fuel	30,183	54,484	101,030	65,000	65,000
01-430.238. Uniforms	0	515	4,011	9,980	5,700
01-430.240. Supplies	8,295	13,348	14,747	16,000	15,000
01-430.260. Minor Equipment & Small Tools	2,473	6,551	30,351	18,000	17,000
01-430.315. General Services	694	580	533	2,150	700
01-430.320. Telephone	2,079	1,583	2,866	2,942	3,000
01-430.420. Dues/Subscriptions/Memberships	443	457	248	874	300
01-430.421. Training	620	2,010	2,419	1,800	2,000
01-430.460. Conferences	0	0	200	0	0
Total 430. DPW	44,786	79,528	156,405	116,746	108,700
Total 430. DPW	44,786	79,528	156,405	116,746	108,700

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
437. Tools & Machinery					
437. Tools & Machinery					
01-437.251. Vehicle Maintenance	36,706	61,726	67,816	60,000	50,000
01-437.375. Equipment Maintenance	23,669	31,084	38,970	32,000	30,000
Total 437. Tools & Machinery	60,375	92,810	106,786	92,000	80,000
Total 437. Tools & Machinery	60,375	92,810	106,786	92,000	80,000

PUBLIC WORKS DEPARTMENT BUDGET DETAIL

SALARY AND BENEFITS

Highway Department Salary and Benefit costs increased by \$218k over 2023. The 2024 budget includes the full complement of Highway Department staff.

The Aide to the Public Works Director retired in September 2023 and was replaced by an Administrative Assistant now recorded under Full Time Clerical.

Pension costs are budgeted approximately \$31k lower than prior year due to the closing of the Defined Benefit Pension Plan in 2021.

PUBLIC WORKS – NON-SALARY AND BENEFITS

Uniform budget decreased as we are now allocating Utility Department uniforms to Water and Sewer Fund

Since we have replaced older Vehicles and Equipment, we anticipate Vehicle maintenance costs to decrease next year.

All other line-items stayed consistent with prior years.

See the appendix for detailed budget requests by line-item for the Public Works Department.

PUBLIC WORKS – STREETS AND STORM SEWERS BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
433. Traffic Control					
433. Traffic Control					
01-433.246. Signs & Street Markings	3,131	5,879	17,119	12,380	20,000
01-433.362. Traffic Signals	4,399	4,001	8,113	9,863	7,500
01-433.450. Street Line Painting	0	9,674	3,433	12,571	14,000
35-433.362. Traffic Signals	12,147	10,506	4,681	5,000	5,400
Total 433. Traffic Control	19,676	30,060	33,346	39,814	46,900
Total 433. Traffic Control	19,676	30,060	33,346	39,814	46,900
436. Storm Sewers					
436. Storm Sewers					
01-436.240. Supplies	413	0	6	0	0
01-436.313. Engineering Svcs	39,764	3,309	11,391	0	0
01-436.315. MS4 General Services	1,000	550	3,000	0	0
01-436.370. Repairs & Maint - Storm Sewers	4,307	5,078	19,639	20,549	20,000
41-436.600. Capital Construction- MS4	0	57,282	592,695	0	0
41-436.700. Capital Equipment- Storm Sewer	0	36,261	0	0	0
Total 436. Storm Sewers	45,484	102,480	626,731	20,549	20,000
Total 436. Storm Sewers	45,484	102,480	626,731	20,549	20,000

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
438. Streets & Bridges					
438. Streets & Bridges					
01-438.245. Road Materials	194,805	233,061	277,910	62,138	280,000
01-438.317. Contracted Services	0	0	3,200	818	20,000
35-438.600. Capital Construction	0	557,825	350,986	350,000	150,000
35-438.700. Capital Equipment	32,967	138,000	87,000	90,000	94,000
Total 438. Streets & Bridges	227,772	928,885	719,096	502,956	544,000
Total 438. Streets & Bridges	227,772	928,885	719,096	502,956	544,000
446. Storm Water Mgmt					
446. Storm Water Mgmt					
01-446.240. Supplies	0	0	0	1,100	1,200
01-446.313. Engineering Svcs	0	0	0	10,000	20,000
01-446.315. MS4 General Services	0	0	0	2,500	2,500
01-446.370. Storm Water Management	0	0	0	0	40,000
Total 446. Storm Water Mgmt	0	0	0	13,600	63,700
Total 446. Storm Water Mgmt	0	0	0	13,600	63,700

STREETS AND STORM SEWERS BUDGET DETAIL

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.

We increased Signs budget by \$6k to continue to replace street signs throughout the Township.

Paving budget stayed the same as prior year but we have added some paving budget to Water and Sewer to help with patching of roads during Water and Sewer Projects.

We have moved all MS4 related costs under Department 446 (previously under 436) to better differentiate between basic Storm Sewer repairs and maintenance and actual MS4 project work related to the completion of the Pollution Reduction Plan (PRP). We have budgeted an increase of approximately \$60k in 2024 for remaining PRP work.

See the appendix for detailed budget requests for Streets and Storm Sewers.

RECREATION/PARKS DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
451. Recreation Admin					
451. Recreation Admin					
01-451.240. Supplies	3,230	4,364	6,717	6,574	6,000
01-451.260. Minor Equipment & Small Tools	3,486	4,844	6,218	5,915	6,000
01-451.315. General Services	7,660	9,738	9,539	7,940	6,000
01-451.361. Electric	1,950	1,694	1,515	1,500	1,600
01-451.371. Property Maint (Grounds)	5,997	34,557	12,523	22,000	20,000
01-451.373. Facilities Maint (Structures)	8,260	6,253	17,173	22,043	20,000
01-451.375. Equipment Maintenance	3,347	6,813	13,031	8,605	7,500
Total 451. Recreation Admin	33,929	68,262	66,716	74,577	67,100
Total 451. Recreation Admin	33,929	68,262	66,716	74,577	67,100

RECREATION/PARKS BUDGET DETAILS

The Recreation Administration budget covers expenses to maintain all of the township parks. We reduced this budget by approximately \$18k over prior year as additional work was done in 2023.

See the appendix for detailed budget requests for Recreation Administration.

PARTICIPATION RECREATION DEPARTMENT BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
452. Participant Recreation					
452. Participant Recreation					
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	0	0	16,857	18,166	19,000
01-452.160. Pension	4,479	5,506	4,956	6,148	6,433
01-452.161. Social Security Tax	1,148	1,193	2,677	2,572	2,644
01-452.162. Insur - Workers Comp	1,105	2,113	2,171	1,900	2,069
01-452.200. Community Events	350	4,084	2,404	2,707	5,000
01-452.240. Supplies & Minor Equipment	162	66	3,394	6,356	5,000
01-452.320. Telephone	849	692	970	946	972
Total 452. Participant Recreation	23,692	29,255	49,028	54,395	56,718
Total 452. Participant Recreation	23,692	29,255	49,028	54,395	56,718

PARTICIPATION RECREATION DEPARTMENT BUDGET DETAILS

The Park program did not occur in 2020 and again in 2021 due to COVID-19. The Park Program was operating at all four parks in 2023 and we anticipate the same in 2024.

Supplies and Minor Equipment and the Community Events budget increased so we can hold an annual Holiday Tree Lighting Event in December at Franko Farms Park.

See the appendix for detailed budget requests for Participation Recreation.

OTHER GENERAL FUND EXPENDITURES BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
465. Contributions					
465. Contributions					
01-465.309. Custodial Services	9,086	5,445	6,381	10,000	10,000
01-465.540. Contributions	11,850	11,875	14,650	12,200	13,000
Total 465. Contributions	20,936	17,320	21,031	22,200	23,000
Total 465. Contributions	20,936	17,320	21,031	22,200	23,000

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
486. Insurance					
486. Insurance					
01-486.351. Insurance - Commercial	54,722	57,958	59,146	67,221	69,000
01-486.352. Insur - Business Auto	73,472	78,873	83,053	112,831	124,000
01-486.353. Insur - Professional	55,567	52,223	54,973	58,557	51,000
01-486.354. Insur - Workers Comp	17,200	0	0	0	0
01-486.355. Insur - Twp Official's Bond	5,891	4,739	5,831	4,609	3,100
01-486.356. Insurance - Cyber	0	0	8,958	9,383	10,000
Total 486. Insurance	206,852	193,793	211,960	252,601	257,100
Total 486. Insurance	206,852	193,793	211,960	252,601	257,100

OTHER GENERAL FUND EXPENDITURES BUDGET DETAIL

We pay for Custodian Services for Salisbury Youth Association to utilize School District facilities. The maximum we will pay the School District is \$10,000 per year.

We provide annual contributions to several Non-Profit Organizations that provide service in Salisbury Township. We have kept this budget the same over many years and we review the Organizations we contribute to annually.

Insurance costs increased by approximately \$40k in 2023 because of inflationary increases and due to an increase in Vehicle and equipment purchased over the last several years. In addition, we increased Cyber Insurance coverage in 2022 as this is an increased concern for all businesses. Insurance costs only increased by \$5k in 2024.

CAPITAL EXPENDITURE BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
407. Information Technology (IT)	\$ -	\$ -	\$ 15,674	\$ 11,328	\$ -
408. Engineering	\$ 92,880	\$ -	\$ -	\$ -	\$ -
409. Buildings & Plant	\$ 24,972	\$ 111,829	\$ 284,320	\$ 2,147,257	\$ 170,000
410. Police	\$ 86,827	\$ 69,017	\$ 120,940	\$ 231,518	\$ 25,000
411. Fire	\$ -	\$ 35,863	\$ 7,805	\$ -	\$ -
412. Western Salisbury Fire	\$ 50,000	\$ -	\$ -	\$ -	\$ -
415. Emergency Management	\$ -	\$ -	\$ -	\$ 13,876	\$ -
436. Storm Sewers	\$ -	\$ 93,543	\$ 592,695	\$ -	\$ -
439. Capital	\$ 175,965	\$ 357,033	\$ 452,513	\$ 417,891	\$ 251,200
451. Recreation Admin	\$ -	\$ 67,463	\$ 219,483	\$ 37,483	\$ 27,000
490. Please add DEPT description	\$ (83,600)	\$ -	\$ -	\$ -	\$ -
492. Interfund Transfers	\$ 182,876	\$ 146,294	\$ 222,827	\$ -	\$ -
(SURPLUS)/DEFICIT	\$ 529,921	\$ 881,041	\$ 1,916,257	\$ 2,859,353	\$ 473,200

CAPITAL EXPENDITURE BUDGET DETAIL

- The Purchase of the McCauliff Property in 2023 for \$1,970,223 and was mainly covered by Debt Financing of \$1,841,000.
- We budgeted \$50k under Building construction to complete the Police Training Facility in 2024
- We budgeted \$70k to rehab the Magistrate office so we can move The Chief of Police, one Administrative Assistant, the Fire Inspectors, and Emergency Management offices into this space.
- We budgeted \$50k for Building improvements at the new property across the street.
- We budgeted \$25k for the upfit of several Police vehicles.
- We budgeted \$260k to replace a Highway Vehicle (Dump Truck). \$94k will be used by Liquid Fuels to cover this purchase.
- We budgeted \$78k for a new asphalt roller for paving projects and \$7,200 for a new trailer.
- We budgeted \$12k for zero turn lawn mower to replace 2015 model.
- We budgeted \$15k to replace old metal climbers at Lindberg Park.
- See the appendix for detailed budget requests for all General Fund Capital.

GENERAL FUND - BUDGET DETAIL:

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
301. Property Taxes	2,693,477	2,757,706	3,352,353	3,359,000	3,950,000
01-301.100. Real Estate Tax - Current	2,627,669	2,658,159	3,301,101	2,993,000	3,505,000
01-301.100. Real Estate Tax - Current (Capital)				320,000	385,000
01-301.400. Real Estate Tax - Claims	61,938	96,321	42,853	40,000	54,000
01-301.600. Real Estate Tax - Exceptions	3,871	3,226	8,398	6,000	6,000
310. Local Enabling Taxes	3,547,769	4,027,522	4,477,123	4,470,000	4,390,000
01-310.100. Realty Transfer Tax	618,901	887,295	936,477	830,000	800,000
01-310.200. Earned Income Tax	2,462,244	2,668,712	3,050,233	3,150,000	3,100,000
01-310.400. Local Services Tax	466,625	471,516	490,413	490,000	490,000
321. Business Licenses & Permits	231,434	230,151	225,081	220,000	220,000
01-321.800. Cable Franchise Fees	231,434	230,151	225,081	220,000	220,000
322. Non-Business Licenses & Permit	5,078	10,870	14,025	5,300	11,700
01-322.820. Street-Opening Permits	2,588	7,840	11,135	3,000	9,000
01-322.840. Moving Permits	2,390	2,680	2,490	2,000	2,400
01-322.850. Solicitation Permit	100	350	400	300	300
331. Fines	50,728	57,381	110,662	62,000	67,000
01-331.110. Vehicle Code Violations	30,084	37,145	26,276	36,000	36,000
01-331.120. Violation of Ordinances	13,636	14,104	78,263	20,000	25,000
01-331.130. State Police Fines	7,007	6,132	6,124	6,000	6,000
341. Interest	66,897	15,994	26,187	98,000	114,000
01-341.000. Interest Income	7,996	1,352	21,982	92,000	108,000
01-341.100. Lien Interest Income	58,901	14,642	4,205	6,000	6,000
342. Rents & Royalties	73,640	68,865	47,302	41,927	41,927
01-342.100. Verizon Lease Payments	30,117	29,983	33,286	33,527	33,527
01-342.200. Magistrate Office Rent	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	6,805	(711)	3,548	5,180	2,850
01-351.025. Bulletproof Vest Grant	(300)	-	3,548	5,180	2,850
01-351.120. FEMA Grant Monies	7,105	(711)	-	-	-

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
354. State Grants	458,451	803,341	826,223	577,882	66,000
01-354.010. Police Dept Grants	50	21,726	33,757	50,000	25,000
01-354.025. Seatbelt Program Grant	(597)	8,970	1,878	2,000	2,000
01-354.030. SO/Aggressive Driver Grant	4,924	4,578	3,398	3,935	4,000
01-354.040. Recycling Grant	221,499	61,779	115,702	311,713	35,000
01-354.120. Gaming Grant: Casino Corr Traf	3,520	5,258	-	120,518	-
01-354.190. DCED- COVID 19 GRANTS	229,054	701,030	671,488	89,716	-
355. State-Shared Revenue	470,983	441,800	468,993	555,433	586,404
01-355.010. Public Utility Tax	6,263	6,708	6,977	7,413	7,000
01-355.040. Beverage License & Tavern Tax	1,500	681	1,728	2,066	2,100
01-355.050. Foreign Casualty Insurance Tax	374,211	354,999	362,632	448,748	477,304
01-355.070. Foreign Fire Insurance Tax	89,008	79,412	97,656	97,206	100,000
360. Service Fees	1,509	314,197	161,844	168,000	178,000
01-360.200. Fees for Svcs--Police Security	5,856	8,836	10,446	10,000	10,000
01-360.250. Fees for Svcs--Police SRO	(9,556)	257,403	134,458	150,000	160,000
01-360.300. Fees for Svcs--Finance	5,208	47,957	16,940	8,000	8,000
361. Review Fees	129,987	135,166	285,582	159,400	195,400
01-361.310. Planning & SALDO Fees	10,265	5,485	26,204	4,000	5,000
01-361.330. Zoning Appeals & Fees	27,260	28,219	31,855	60,000	60,000
01-361.350. Legal Review Fees	30,477	13,602	84,779	5,000	10,000
01-361.360. Engineering Review Fees	61,598	87,464	142,364	90,000	120,000
01-361.500. Sale - Maps/Copies/Publication	388	397	380	400	400
362. Public Safety Fees	183,549	144,694	203,268	219,342	203,485
01-362.130. Security Alarm Monitoring	950	425	315	650	600
01-362.410. Building Permits	120,652	73,180	106,342	130,000	120,000
01-362.415. Mechanical Permits	1,505	544	-	-	-
01-362.420. Electrical Permits	4,792	431	-	-	-
01-362.430. Plumbing Permits	4,000	3,344	2,850	1,200	900
01-362.440. On-Site Sewage Permits	6,440	6,300	13,060	14,210	9,000
01-362.460. PA State Fee - Permits	756	608	833	837	585
01-362.470. Fire Inspection Fee	30,935	50,582	67,683	60,000	60,000
01-362.480. Rental/Resale Inspection Fee	2,800	2,800	3,400	3,675	3,600
01-362.490. Rental/Resale Registration Fee	10,720	6,480	8,785	8,770	8,800

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
363. Snow Removal	2,034	2,570	2,621	2,673	2,700
01-363.510. PennDOT/Snow Removal	2,034	2,570	2,621	2,673	2,700
364. Sanitation Fees	126	855	1,477	1,000	1,000
01-364.900. Scrap Metal Recycling	126	855	1,477	1,000	1,000
365. Membership Fees	23,651	23,325	23,130	24,000	24,000
01-365.600. Ambulance Subscriptions	23,651	23,325	23,130	24,000	24,000
367. Recreational User Fees	1,850	5,325	5,500	5,875	9,000
01-367.500. Park/Pavilion Usage Fee	1,850	5,325	5,500	5,875	9,000
380. Miscellaneous	20,300	35,890	9,420	9,405	9,300
01-380.000. Miscellaneous Revenue	542	19,470	743	1,205	1,200
01-380.001. Misc Utility Revenue	1,055	410	-	100	100
01-380.002. Utility Lien Fees	8,653	5,985	(303)	-	-
01-380.004. Utility Certification Fees	9,790	9,740	8,780	8,000	8,000
01-380.100. Forfeited/Returned Deposits	260	285	200	100	-
387. Contributions	140,000	191,959	150,000	151,050	160,000
01-387.000. Contributions	140,000	191,959	150,000	151,050	160,000
391. Asset Disposal	23,267	77,001	135,437	60,000	60,000
01-391.100. Sale of Fixed Assets	23,267	77,001	135,437	60,000	60,000
392. Interfund Transfers	541,527	498,650	386,269	412,283	426,000
01-392.060. Transfer From Water Fund	162,080	169,528	153,584	160,000	164,000
01-392.080. Transfer From Sewer Fund	162,080	169,528	153,584	160,000	164,000
01-392.100. Tr fr Refuse & Recycling Fund	216,660	158,493	85,734	92,000	95,000
01-392.910. Transfer From Developers Fund	707	1,101	(6,633)	283	3,000
393. Prior Year Proceeds	-	405,450	600,000	1,841,000	-
01-393.120. Note Proceeds	-	-	600,000	1,841,000	-
01-393.121. Bond Proceeds	-	405,450	-	-	-
395. Prior Year Exp	108,781	465,339	255,582	169,195	175,000
01-395.000. Refund of Prior Year Expenses	3,307	-	1,918	119	-
01-395.100. Refund of Unused Premiums	105,474	465,339	253,664	169,076	175,000
TOTAL REVENUES	8,781,841	10,713,338	11,771,629	12,617,945	10,893,766

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Expenditures:					
400. Legislative	17,452	19,510	23,066	19,602	21,295
01-400.113. Commissioners	13,000	13,000	13,000	13,000	13,000
01-400.161. Social Security Tax	956	995	995	995	995
01-400.200. Volunteer & Public Events	34	1,917	1,955	100	1,500
01-400.240. Supplies	187	318	954	500	700
01-400.420. Dues/Subscriptions/Memberships	3,275	3,280	3,339	3,522	3,600
01-400.460. Conferences & Training	-	-	2,823	1,485	1,500
401. Executive	532,865	513,762	377,974	415,038	478,642
01-401.121. Manager	48,398	50,021	51,698	80,262	83,071
01-401.122. Assistant Manager	91,203	95,826	-	-	-
01-401.141. Clerical--Full Time	119,881	94,531	96,249	100,197	138,934
01-401.149. Clerical--Part Time	26,806	-	4,648	7,150	16,500
01-401.156. Insurance - Health	77,752	87,646	58,058	45,972	47,130
01-401.158. Insurance - Life & Disability	2,079	1,704	926	1,144	1,446
01-401.160. Pension	67,586	89,828	45,133	72,435	83,021
01-401.161. Social Security Tax	22,055	18,403	11,547	14,103	18,245
01-401.162. Insur - Workers Comp	699	666	573	515	645
01-401.171. HRA Employee Reimbs	1,005	875	475	625	650
01-401.212. Newsletter	5,682	5,198	5,510	5,368	5,600
01-401.231. Vehicle Fuel	608	1,137	2,014	1,800	1,800
01-401.240. Office Supplies	3,231	2,627	4,784	3,000	3,000
01-401.312. Consulting Services	3,502	3,360	15,703	3,768	-
01-401.315. General Services	8,583	13,231	12,858	600	600
01-401.317. Contracted Services	-	-	-	7,500	7,500
01-401.320. Telephone	16,669	16,039	27,805	38,000	38,000
01-401.325. Postage	8,918	11,350	8,106	9,000	9,000
01-401.341. Advertising	12,999	4,227	6,806	5,400	4,000
01-401.342. Printing	1,297	162	-	1,000	1,200
01-401.343. Right-to-Know Request Fees	-	46	-	-	-
01-401.375. Equip Maint & Lease Agreements	9,768	12,580	18,518	13,000	14,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
01-401.420. Dues/Subscriptions/Memberships	3,840	3,952	4,427	4,000	4,000
01-401.421. Training	304	354	706	199	300
01-401.460. Conferences	-	-	1,431	-	-
402. Finance	293,829	320,054	322,958	336,258	339,730
01-402.122. Finance Director	98,224	101,827	105,241	108,924	112,736
01-402.123. Accounting Supervisor	80,020	82,704	88,250	78,508	74,857
01-402.156. Insurance - Health	35,870	35,512	33,582	36,474	35,456
01-402.158. Insurance - Life & Disability	1,196	1,196	1,156	1,156	1,197
01-402.160. Pension	47,864	65,628	60,274	77,347	78,349
01-402.161. Social Security Tax	13,966	14,514	15,247	14,339	14,689
01-402.162. Insur - Workers Comp	524	519	573	607	576
01-402.171. HRA Employee Reimbs	250	250	250	250	250
01-402.240. Supplies	1,713	2,113	1,832	2,700	1,800
01-402.260. Minor Equipment & Small Tools	366	720	211	93	100
01-402.311. Auditing & Accounting Services	12,000	12,461	13,444	12,000	16,000
01-402.320. Telephone	659	345	518	1,150	520
01-402.420. Dues/Subscriptions/Memberships	762	623	712	537	700
01-402.421. Training	416	473	33	1,914	1,000
01-402.460. Conferences	-	1,169	1,635	259	1,500
403. Tax Collection	60,641	63,476	67,165	65,795	66,015
01-403.114. Tax Collector	10,385	10,000	10,000	10,000	10,000
01-403.161. Social Security Tax	765	765	765	765	765
01-403.240. Supplies	149	733	623	500	600
01-403.260. Minor Equipment & Small Tools	-	-	198	-	-
01-403.325. Postage	3,667	3,691	6,699	4,100	4,100
01-403.353. Tax Collector's Bond	566	566	480	721	600
01-403.420. Dues/Subscriptions/Memberships	-	-	80	100	100
01-403.452. EIT Collection Fee	31,377	33,822	32,822	33,550	33,825
01-403.453. LST Collection Fee	10,499	10,609	11,034	11,025	11,025
01-403.454. Real Estate Tax Collections	3,233	3,290	4,464	5,034	5,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
404. Legal	143,416	156,701	162,874	98,049	72,364
01-404.310. Township Solicitor	77,092	82,806	83,813	90,000	60,000
01-404.314. Special Legal & Consulting Svc	494	12,828	1,000	3,049	2,364
01-404.318. Reimbursable Legal Services	65,831	61,067	43,060	5,000	10,000
01-404.410. Judgements & Settlements	-	-	35,000	-	-
406. Personnel Admin	44,455	26,206	32,205	29,656	31,700
01-406.172. Retirement Incentive Pmts	13,080	2,700	-	3,000	3,000
01-406.240. Supplies & Minor Equipment	668	828	395	200	200
01-406.314. Special Legal & Consult'g Svcs	23,408	14,732	21,619	11,000	18,000
01-406.315. General Services	5,254	6,582	8,345	13,000	9,000
01-406.341. Advertising	2,045	1,363	1,846	2,456	1,500
407. Information Technology (IT)	42,080	38,507	220,375	255,640	258,379
01-407.123. IT Specialist	-	-	85,997	94,214	103,236
01-407.156. Insurance - Health	-	-	25,167	21,303	6,000
01-407.158. Insurance - Life & Disability	-	-	530	578	598
01-407.160. Pension	-	-	6,738	7,537	8,259
01-407.161. Social Security Tax	-	-	6,443	7,008	7,521
01-407.162. Insur - Workers Comp	-	-	91	450	265
01-407.171. HRA Employee Reimbs	-	-	244	250	-
01-407.261. Computer Equip & Software	11,809	8,569	24,371	34,000	24,000
01-407.319. Computer Maint & Support	30,271	29,938	70,494	90,000	108,000
01-407.421. Training	-	-	299	300	500
408. Engineering	115,441	111,922	200,550	132,350	160,000
01-408.313. Township Engineer	18,781	50,054	66,437	40,000	40,000
01-408.314. Special Engineering Services	-	-	1,370	2,350	-
01-408.318. Reimbursable Engineering Svcs	96,660	61,867	132,743	90,000	120,000
409. Buildings & Plant	187,343	217,390	251,372	254,344	250,261
01-409.144. Maintenance Custodian	59,715	61,992	63,794	65,707	68,007
01-409.156. Insurance - Health	5,750	6,000	6,000	6,000	6,000
01-409.158. Insurance - Life & Disability	507	518	511	525	543
01-409.160. Pension	16,618	21,233	24,943	31,725	32,208

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
01-409.161. Social Security Tax	5,764	6,006	5,336	5,027	5,233
01-409.162. Insur - Workers Comp	4,146	3,975	3,821	4,817	4,053
01-409.192. Work Boot & Clothing Allowance	300	302	350	350	400
01-409.230. Heating Fuel	18,656	24,501	35,689	25,000	21,000
01-409.232. Generator Fuel	-	1,652	380	1,800	1,800
01-409.240. Supplies	14,525	10,414	9,720	9,500	10,000
01-409.260. Minor Equipment & Small Tools	31	936	2,642	5,800	21,500
01-409.320. TELEPHONE	594	338	517	493	517
01-409.361. Electric	26,239	28,471	33,775	32,000	33,600
01-409.366. Water	2,135	2,362	4,027	5,600	5,400
01-409.373. Facilities Maintenance	32,364	48,690	59,868	60,000	40,000
410. Police	3,293,801	3,485,986	3,589,346	3,778,990	3,994,555
01-410.122. Police Chief	114,788	117,779	142,685	124,200	128,547
01-410.129. Lieutenant	-	-	-	-	119,000
01-410.130. Sergeants	186,435	194,122	236,011	211,037	218,950
01-410.131. Detective & Corporals	263,171	276,030	225,369	298,646	309,846
01-410.132. Police Officers	1,028,369	1,035,108	1,151,670	1,160,000	1,267,134
01-410.139. Police Officers - Part Time	12,473	19,606	20,000	23,625	28,000
01-410.140. Animal Control Officer	10,375	10,750	10,750	10,750	10,750
01-410.141. Clerical--Full Time	100,266	105,192	118,285	128,861	130,343
01-410.148. Crossing Guards	8,608	23,890	26,026	24,450	25,545
01-410.149. Clerical--Part Time	-	-	14,592	28,160	20,100
01-410.156. Insurance - Health	482,721	462,396	430,410	445,000	489,796
01-410.158. Insurance - Life & Disability	9,580	8,783	9,948	9,823	10,823
01-410.160. Pension	420,562	442,364	444,117	507,826	530,854
01-410.161. Social Security Tax	36,087	40,334	45,433	42,684	66,386
01-410.162. Insur - Workers Comp	92,519	86,224	96,004	111,495	97,681
01-410.171. HRA Employee Reimbs	2,076	729	4,721	1,500	5,250
01-410.181. Double Time	5,564	6,228	5,082	9,000	6,000
01-410.182. Longevity	15,360	15,760	22,000	18,700	21,000
01-410.183. Overtime	165,137	237,021	230,469	260,000	164,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
01-410.185. Holiday Pay	35,100	43,217	39,984	50,000	40,000
01-410.186. Shift Differential	12,947	13,017	13,795	14,000	13,300
01-410.187. College Credit Compensation	2,150	2,150	2,150	1,700	1,700
01-410.188. Court Time	7,529	7,692	10,055	9,500	9,600
01-410.189. K-9 Care Compensation	4,500	3,000	3,000	3,000	1,500
01-410.191. Uniform Maintenance Allowance	4,320	4,320	4,560	4,080	5,250
01-410.200. Community Programs & Events	3,398	3,249	2,222	3,600	4,200
01-410.205. Bike Patrol	-	1,500	3,051	2,200	2,500
01-410.210. QRS Supplies	25,613	8,144	14,135	16,000	15,700
01-410.215. K-9 Program	7,323	7,363	7,930	9,439	4,000
01-410.220. Specialized Programs	7,830	3,040	2,480	2,600	4,500
01-410.231. Vehicle Fuel	28,112	44,502	70,742	56,000	56,000
01-410.238. Uniforms	11,672	27,237	12,302	24,000	20,500
01-410.240. Office Supplies	6,121	7,723	5,869	4,800	4,800
01-410.241. Patrol Supplies	4,842	859	5,363	3,000	4,000
01-410.242. Firearms Supplies	12,098	10,030	20,346	12,000	13,000
01-410.243. Animal Control Supplies	923	905	1,108	251	1,500
01-410.251. Vehicle Maintenance	31,222	32,824	37,122	35,000	39,000
01-410.260. Minor Equipment & Small Tools	21,720	35,964	26,555	27,000	26,000
01-410.261. Comp Equip & SW--PD	13,354	19,924	-	-	-
01-410.315. General Services	6,964	8,416	7,317	4,000	3,300
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,000	10,200	10,200	10,200
01-410.318. Investigations	-	-	-	-	1,000
01-410.319. Comp Maint & Support--PD	49,315	60,272	-	-	-
01-410.320. Telephone	10,594	13,726	17,456	18,363	18,000
01-410.342. Printing	1,032	382	781	2,500	1,000
01-410.375. Equipment Maintenance	6,193	8,664	8,394	8,000	8,000
01-410.420. Dues/Subscriptions/Memberships	3,952	5,193	3,819	4,000	4,000
01-410.421. Training	10,887	20,360	25,036	36,000	30,000
01-410.460. Conferences	-	-	-	2,000	2,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
411. Fire	210,067	201,976	233,393	208,222	216,888
01-411.129. Fire Services Director	47,286	49,424	50,313	49,920	50,700
01-411.139. Fire Inspector--Part Time	48,734	38,192	46,733	39,750	41,000
01-411.161. Social Security Tax	7,243	6,688	6,846	6,840	7,015
01-411.162. Insur - Workers Comp	326	152	199	219	193
01-411.238. Fire Inspector Uniforms	1,599	3,730	3,958	3,543	1,800
01-411.239. Fire Brigade Uniforms	-	8,587	13,173	-	8,000
01-411.240. Supplies & Minor Equipment	9,322	6,491	8,827	6,036	1,500
01-411.251. Vehicle Maintenance	1,775	2,577	159	-	-
01-411.320. Telephone	2,482	1,557	2,619	2,307	2,680
01-411.421. Fire Inspector Training	2,291	5,168	2,911	2,401	4,000
01-411.540. Firemen's Relief Contribution	89,008	79,412	97,656	97,206	100,000
413. Code Enforcement	144,237	163,670	(1,463)	-	-
01-413.139. Code Enf Insp--Part Time	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	31,197	14,843	-	-	-
01-413.307. Residential Inspection Service	22,607	19,191	-	-	-
01-413.308. Plan & Drawing Review	72,776	40,242	-	-	-
01-413.317. C/S--Weed & Code Violations	(2,676)	70,934	(1,463)	-	-
01-413.320. Telephone	1,114	1,157	-	-	-
01-413.420. Dues/Subscriptions/Memberships	345	145	-	-	-
01-413.421. Training	801	125	-	-	-
414. Community Development	185,681	208,937	586,334	690,973	659,803
01-414.113. Zoning Hearing Board	1,660	1,440	1,250	1,250	1,520
01-414.122. Comm Development Director/Asst M	66,337	76,180	97,553	100,831	104,360
01-414.123. Planning & Zoning Officer	-	-	85,220	91,339	94,536
01-414.131. Code Enforcement/Inspector	-	-	36,088	58,817	63,522
01-414.141. Clerical--Full Time	28,772	54,595	58,458	64,229	66,477
01-414.156. Insurance - Health	8,447	20,695	63,987	76,605	79,860

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
01-414.158. Insurance - Life & Disability	122	425	1,876	2,156	2,232
01-414.160. Pension	25,187	6,290	56,569	78,267	78,158
01-414.161. Social Security Tax	7,262	10,894	22,511	23,713	25,274
01-414.162. Insur - Workers Comp	692	298	468	797	929
01-414.171. HRA Employee Reimbs	-	-	250	500	750
01-414.220. Planning Commission	1,575	1,470	1,290	985	1,300
01-414.238. Uniforms	-	-	1,534	555	800
01-414.240. Supplies	1,431	1,772	3,826	2,000	500
01-414.260. Minor Equipment & Small Tools	-	290	2,442	1,331	200
01-414.306. Inspection Services	-	-	112,532	120,000	100,000
01-414.310. Planning Solicitor	8,896	6,974	1,368	25,000	10,000
01-414.314. Zoning Solicitor	16,607	9,115	17,117	30,000	15,000
01-414.315. General Services	6,713	5	-	-	100
01-414.316. Stenographer	7,098	6,573	9,456	3,004	3,000
01-414.317. Contracted Services	-	-	-	-	-
01-414.318. DCED/UCC Fees	1,454	756	842	722	585
01-414.320. Telephone	1,057	1,618	2,392	3,257	3,000
01-414.341. Advertising	1,123	7,732	5,870	3,600	3,600
01-414.342. Printing	672	373	38	127	100
01-414.420. Dues/Subscriptions/Memberships	126	362	460	723	1,000
01-414.421. Training	452	1,080	2,172	1,165	1,000
01-414.460. Conferences	-	-	764	-	2,000
415. Emergency Management	19,420	7,951	9,313	7,947	14,402
01-415.139. Emergency Mgmt Coordinator	3,000	3,000	2,750	2,700	3,600
01-415.149. Emergency Mgmt Deputy	1,000	1,000	1,083	2,550	2,400
01-415.240. Supplies	1,148	-	28	-	2,700
01-415.260. Minor Equipment & Small Tools	12,496	3,540	5,451	748	2,282
01-415.320. Telephone	1,776	411	-	1,949	1,920
01-415.421. Training	-	-	-	-	1,500

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
430. DPW	2,210,918	2,319,192	2,358,884	2,491,736	2,701,289
01-430.122. Public Works Director	43,031	59,613	44,294	59,474	61,556
01-430.130. DPW--Highway Supervisor	88,126	81,595	88,585	95,451	98,792
01-430.141. Clerical--Full Time	52,582	31,786	31,400	46,650	27,872
01-430.142. Aide to Public Works Director	-	-	-	27,526	-
01-430.143. DPW - Full Time	930,878	1,029,784	1,104,309	1,128,000	1,292,133
01-430.149. DPW - Part Time	-	19,284	17,295	21,860	22,000
01-430.156. Insurance - Health	484,690	393,163	340,502	366,000	469,249
01-430.158. Insurance - Life & Disability	9,552	9,709	10,010	10,430	11,144
01-430.160. Pension	352,286	381,643	342,315	392,519	361,120
01-430.161. Social Security Tax	89,724	98,642	102,032	104,280	118,201
01-430.162. Insur - Workers Comp	60,438	63,905	70,077	78,000	80,372
01-430.171. HRA Employee Reimbs	1,625	1,599	1,608	2,000	3,000
01-430.172. Licenses Incentive	-	-	-	3,500	3,500
01-430.181. Double Time	1,324	13,562	6,696	3,000	6,000
01-430.183. Overtime	32,511	34,858	22,604	15,000	15,000
01-430.189. On-Call	12,985	13,284	13,924	15,000	16,000
01-430.192. Work Boot & Clothing Allowance	6,379	7,236	6,830	6,300	6,650
01-430.231. Vehicle Fuel	30,183	54,484	101,030	65,000	65,000
01-430.238. Uniforms	-	515	4,011	9,980	5,700
01-430.240. Supplies	8,295	13,348	16,040	16,000	15,000
01-430.260. Minor Equipment & Small Tools	2,473	6,551	30,351	18,000	17,000
01-430.315. General Services	694	580	533	2,150	700
01-430.320. Telephone	2,079	1,583	1,573	2,942	3,000
01-430.420. Dues/Subscriptions/Memberships	443	457	248	874	300
01-430.421. Training	620	2,010	2,419	1,800	2,000
01-430.460. Conferences	-	-	200	-	-
433. Traffic Control	7,530	19,554	28,665	34,814	41,500
01-433.246. Signs & Street Markings	3,131	5,879	17,119	12,380	20,000
01-433.362. Traffic Signals	4,399	4,001	8,113	9,863	7,500
01-433.450. Street Line Painting	-	9,674	3,433	12,571	14,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
436. Storm Sewers	45,484	8,937	34,036	20,549	20,000
01-436.240. MS4 Supplies	413	-	6	-	-
01-436.313. Engineering Svcs	39,764	3,309	11,391	-	-
01-436.315. MS4 General Services	1,000	550	3,000	-	-
01-436.370. Repairs & Maint - Storm Sewers	4,307	5,078	19,639	20,549	20,000
437. Tools & Machinery	60,375	92,810	106,786	92,000	80,000
01-437.251. Vehicle Maintenance	36,706	61,726	67,816	60,000	50,000
01-437.375. Equipment Maintenance	23,669	31,084	38,970	32,000	30,000
438. Streets & Bridges	194,805	233,061	281,110	62,956	300,000
01-438.245. Road Materials	194,805	233,061	277,910	62,138	280,000
01-438.317. Contracted Services	-	-	3,200	818	20,000
446. MS4	-	-	-	13,600	63,700
01-446.240. Supplies	-	-	-	1,100	1,200
01-446.313. Engineering Svcs	-	-	-	10,000	20,000
01-446.315. MS4 General Services	-	-	-	2,500	2,500
01-446.370. Repairs & Maint	-	-	-	-	40,000
451. Recreation Admin	33,929	68,262	66,716	74,577	67,100
01-451.240. Supplies	3,230	4,364	6,717	6,574	6,000
01-451.260. Minor Equipment & Small Tools	3,486	4,844	6,218	5,915	6,000
01-451.315. General Services	7,660	9,738	9,539	7,940	6,000
01-451.361. Electric	1,950	1,694	1,515	1,500	1,600
01-451.371. Property Maint (Grounds)	5,997	34,557	12,523	22,000	20,000
01-451.373. Facilities Maint (Structures)	8,260	6,253	17,173	22,043	20,000
01-451.375. Equipment Maintenance	3,347	6,813	13,031	8,605	7,500
452. Participant Recreation	23,692	29,255	49,028	54,395	56,718
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600
01-452.149. Seasonal Employees	-	-	16,857	18,166	19,000
01-452.160. Pension	4,479	5,506	4,956	6,148	6,433
01-452.161. Social Security Tax	1,148	1,193	2,677	2,572	2,644
01-452.162. Insur - Workers Comp	1,105	2,113	2,171	1,900	2,069
01-452.200. Community Events	350	4,084	2,404	2,707	5,000
01-452.240. Supplies & Minor Equipment	162	66	3,394	6,356	5,000
01-452.320. Telephone	849	692	970	946	972

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
455. Shade Trees	-	-	11,650	13,004	13,000
01-455.240. Supplies & Shade Trees	-	-	11,650	13,004	13,000
461. Environmental Advisory	-	620	212	163	100
01-461.341. Advertising	-	620	212	163	100
465. Contributions	20,936	17,320	21,031	22,200	23,000
01-465.309. Custodial Services	9,086	5,445	6,381	10,000	10,000
01-465.540. Contributions	11,850	11,875	14,650	12,200	13,000
472. Debt Service - Interest	-	20,340	26,471	-	-
01-472.300. Interest Expense	-	4,563	-	-	-
01-472.800. Bond Issuance Costs	-	15,778	26,471	-	-
480. Fees & Miscellaneous	133	648	3,085	1,164	-
01-480.000. Miscellaneous Expense	4	1	4,934	264	-
01-480.001. Disability Pay Expense	-	-	(1,942)	-	-
01-480.005. Financial Service Fees	129	647	93	900	-
486. Insurance	206,852	193,793	211,960	252,601	257,100
01-486.351. Insurance - Commercial	54,722	57,958	59,146	67,221	69,000
01-486.352. Insur - Business Auto	73,472	78,873	83,053	112,831	124,000
01-486.353. Insur - Professional	55,567	52,223	54,973	58,557	51,000
01-486.354. Insur - Workers Comp	17,200	-	-	-	-
01-486.355. Insur - Twp Official's Bond	5,891	4,739	5,831	4,609	3,100
01-486.356. Insurance - Cyber	-	-	8,958	9,383	10,000
487. Employee Benefits	14,508	-	-	-	-
01-487.162. Unemployment Compensation	14,508	-	-	-	-
489. Bad Debt Expense	26,901	1,442	-	-	-
01-489.010. Bad Debt Expense	26,901	1,442	-	-	-
491. Prior Year	2,293	1,217	16,094	16,949	4,300
01-491.000. Refunds of Prior Year Revenue	2,293	1,217	16,094	16,949	4,300
492. Interfund Transfers	73,332	73,762	185,790	367,663	367,663
41-492.410. Transfer to General Cap Fund	(86,791)	(49,132)	(69,037)	-	-
41-492.200. Transfer to Debt Service Fund	182,876	146,294	222,827	367,663	367,663
01-492.200. Transfer to Debt Service Fund	(22,754)	(23,400)	-	-	-
01-492.910. Transfer to SubDiv Escrow Fund	-	-	32,000	-	-
TOTAL OPERATING EXPENDITURES	8,212,416	8,616,258	9,476,980	9,811,235	10,559,504

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
CAPITAL EXPENDITURES (FUND 41)					
407. Information Technology (IT)	-	-	15,674	15,828	-
41-407.261. Computer Equip & Software-Adm	-	-	15,674	15,828	-
408. Engineering	92,880	-	-	-	-
41-408.313. Architectual and Engineering	92,880	-	-	-	-
409. Buildings & Plant	24,972	111,829	284,320	2,178,628	170,000
41-409.600. Capital Construction- Facilit	-	45,613	104,232	180,000	170,000
41-409.700. Capital Equip- Facilities	24,972	66,216	180,088	11,028	-
41-409.700. Buildings	-	-	-	1,987,600	-
410. Police	86,827	69,017	119,449	231,518	25,000
41-410.250. Police Vehicles	37,665	45,023	104,245	90,000	25,000
41-410.700. Capital Equipment- Police	49,162	23,994	15,204	141,518	-
411. Fire	-	35,863	7,805	-	-
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	-	-	-	13,876	-
41-415.700. Capital Equipment- Emerg Mgmt	-	-	-	13,876	-
436. Storm Sewers	-	93,543	592,695	-	-
41-436.600. Capital Construction- MS4	-	57,282	592,695	-	-
41-436.700. Capital Equipment- Storm Sewer	-	36,261	-	-	-
439. Capital	175,965	357,033	452,513	629,013	251,200
41-439.700. Capital Equipment- Highway	175,965	357,033	452,513	629,013	251,200
451. Recreation Admin	-	67,463	219,483	39,483	27,000
41-451.600. Capital Construction- Parks	-	7,577	163,965	39,483	-
41-451.700. Capital Equipment- Parks	-	59,885	55,518	-	27,000
TOTAL CAPITAL EXPENDITURES	430,645	734,747	1,691,938	3,108,346	473,200
TOTAL EXPENDITURES	8,643,061	9,351,005	11,168,918	12,919,580	11,032,704
Excess (Deficit) of revenues over expenditures	138,780	1,362,333	602,710	(301,635)	(138,938)

FIRE FUND BUDGET

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
301. Property Taxes	\$ (374,435)	\$ (385,010)	\$ (379,129)	\$ (377,100)	\$ (634,600)
341. Interest	\$ (1,627)	\$ (58)	\$ (3,277)	\$ (11,000)	\$ (12,000)
391. Asset Disposal	\$ (228,000)	\$ (44,975)	\$ -	\$ -	\$ -
411. Eastern Salisbury Fire	\$ 100,155	\$ 100,555	\$ 117,184	\$ 121,400	\$ 112,000
412. Western Salisbury Fire	\$ 88,003	\$ 95,958	\$ 84,569	\$ 119,600	\$ 264,000
413. Fuel	\$ 6,339	\$ 11,411	\$ 19,675	\$ 13,000	\$ 13,000
480. Fees & Miscellaneous	\$ 428	\$ 425	\$ 605	\$ 458	\$ 500
486. Insurance	\$ 33,907	\$ 31,727	\$ 12,346	\$ 18,792	\$ 19,200
491. Prior Year	\$ -	\$ -	\$ 2,059	\$ 2,359	\$ 2,400
492. Interfund Transfers	\$ 705,875	\$ 99,852	\$ 65,932	\$ 59,085	\$ 19,863
(SURPLUS)/DEFICIT	\$ 330,646	\$ (90,117)	\$ (80,036)	\$ (53,406)	\$ (215,637)

FIRE FUND BUDGET SUMMARY:

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, fuel, supplies and equipment, and training. A portion of real estate taxes received are earmarked for future Capital needs which include Truck replacements, Fire Company loan payments, major building improvements and truck repairs.

2024 BUDGET DETAILS

Starting 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 Fire Department shall receive. Any unspent stipend amount stays in the Fire Fund and is earmarked for future use for the Fire Department.

In 2024, we are making a change to the process. We will continue to determine the annual amount to send to each Fire Department but we will send it at the beginning of the year as a Donation. The Fire Department will be expected to spend the Donated amount from the Township as presented in the budget however any portion of the donation that is unspent may be retained by each Department.

We are proposing an annual donation in the amount of \$85k to Eastern Salisbury Fire Department (ESFD) and \$250k to Western Salisbury Fire Department (WSFD) for the 2024 Budget (see each Fire Department approved budget requests in the Appendix). Included in the Donation to WSFD in 2024 is \$165k toward the loan payments for the construction of a new Fire Station.

In summary, the Fire Fund budgeted Expenditures increased by approximately \$52k over 2023 Board approved budget mainly due to the construction of the new Fire Station. In addition, we have reviewed the Fire Apparatus Replacement Plan and determined that we need to dedicate \$180k annually from Real Estate Taxes received for Future Capital replacements. In order to cover all current expenditures and accumulate enough for future reserves, we will need to increase the Real Estate Tax millage by .20 mills to cover the additional needs.

FIRE FUND – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
301. Property Taxes	374,435	385,010	379,129	377,100	634,600
03-301.100. Real Estate Tax - Current	367,160	372,497	372,322	372,000	628,000
03-301.400. Real Estate Tax - Claims	6,733	12,062	5,859	4,500	6,000
03-301.600. Real Estate Tax - Exceptions	542	452	948	600	600
341. Interest	1,627	58	3,277	11,000	12,000
03-341.000. Interest Income	1,627	58	3,277	11,000	12,000
391. Asset Disposal	228,000	44,975	-	-	-
03-391.100. Sale of Fixed Assets	228,000	44,975	-	-	-
Total Revenues	604,062	430,044	382,406	388,100	646,600
Operating Expenditures:					
411. Eastern Salisbury Fire	100,155	100,555	117,184	121,400	112,000
03-411.240. Operating Supplies	-	6,745	2,164	-	-
03-411.260. Minor Equip & Small Tools	-	1,567	-	-	-
03-411.320. Utilities	15,790	18,818	24,943	25,000	27,000
03-411.374. Repairs--Machinery/Equip	20,465	(378)	3,866	-	-
03-411.421. Training	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/Donation	42,000	52,427	64,812	65,000	85,000
412. Western Salisbury Fire	88,003	95,958	84,569	119,600	264,000
03-412.240. Operating Supplies	4,951	30	-	-	-
03-412.260. Minor Equip & Small Tools	(1,710)	-	-	-	-
03-412.320. Utilities/Phone	2,462	4,528	3,169	3,200	14,000
03-412.374. Repairs--Machinery/Equip	(120)	-	-	-	-
03-412.421. Training	2,100	1,400	1,400	1,400	-
03-412.500. Volunteer Fire Co Incentives	20,000	20,000	20,000	20,000	-
03-412.540. WSFD Stipend/Donation	60,320	70,000	60,000	95,000	250,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
413. Fuel	6,339	11,411	19,675	13,000	13,000
03-413.231. Vehicle Fuel	6,339	11,411	19,675	13,000	13,000
480. Fees & Miscellaneous	428	425	605	458	500
03-480.454. Real Estate Tax Collections	428	425	605	458	500
486. Insurance	33,907	31,727	12,346	18,792	19,200
03-486.354. Insur - Workers Comp	33,907	31,727	12,346	18,792	19,200
491. Prior Year	-	-	2,059	2,359	2,400
03-491.000. Refunds of Prior Year Revenue	-	-	2,059	2,359	2,400
Total Operating Expenditures	228,833	240,075	236,438	275,609	411,100
Capital Expenditures:					
411/412. Eastern Salisbury/Western Salisbury					
03-492.430. Transfer to Fire Capital Fund	(190,716)	72,266			
43-411.213. Loan Payment- 2005 Fire Truck	4,826	-	-	-	-
43-411.214. Loan Payment - 2007 Fire Truck	7,722	7,722	7,722	3,861	-
43-411.215. Loan Payment - 2009 Fire Truck	52,299	-	-	-	-
43-411.216. Loan Payment - 2013 Fire Truck	7,722	7,722	7,722	7,722	7,722
43-411.217. Loan Payment - 2017 Fire Truck	12,141	12,141	12,141	12,141	12,141
43-411.218. Loan Payment - 2020 Fire Truck	-	-	-	5,876	-
43-411.600. Capital Construction- ESFD	-	-	-	-	-
43-411.700. Capital Equipment- ESFD	811,880	-	-	-	-
43-412.700. Capital Equipment- WSFD	-	-	38,346	29,485	-
Total Capital Expenditures	705,875	99,851	65,932	59,085	19,863
Total Expenditures	934,708	339,927	302,370	334,694	430,963
Excess (Deficit) of revenues over expenditures	(330,646)	90,117	80,036	53,406	215,637
Fund Balance at Beginning of Year	531,898	201,252	291,369	371,404	424,810
Fund Balance at End of Year	201,252	291,369	371,404	424,810	640,447

FIRE FUND CAPITAL REPLACEMENT PLAN

APPARATUS REPLACEMENT SUMMARY:

Current Item - Description	Future Replacement- Description	Current Unit	Current Cost to Replace	Target Replacement Year	Future Purchase Price
1993 Kenworth, 4 Guys Tanker	ESFD- Tanker	20-21	\$ 500,000	2034	\$ 700,000
2020 Rescue	ESFD- Rescue Engine	20-41	\$ 1,000,000	2045	\$ 2,000,000
2013 Pumper	ESFD- Engine	20-11	\$ 700,000	2036	\$ 1,000,000
2005 American LaFrance 110ft Quint Ladder	WSFD- Ladder	31-31	\$ 1,200,000	2030	\$ 1,500,000
2008 M&W Pumper	WSFD- Engine	31-11	\$ 700,000	2036	\$ 1,000,000
2017 Pumper	WSFD- Rescue Engine	31-12	\$ 900,000	2042	\$ 1,600,000

CAPITAL REPLACEMENT PLAN:

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. The biggest change to this plan was in the type of Apparatus to purchase when the vehicle needs replaced. You can see the current description and the proposed truck to replace current apparatus.

Below is the 25-year Capital Replacement Schedule used to determine how much we need to save each year:

Capital Plan - Fire Fund							
2024-2048 (25 year plan)							
Revenues	2024	2025	2026	2027	2028	2029	2030
Real Estate Taxes dedicated to Capital	180,000	180,000	180,000	180,000	200,000	200,000	200,000
Contribution from LVHN							150,000
Sale of Asset	-	-	-	-	-	-	-
Total Capital Fund Revenues	180,000	180,000	180,000	180,000	200,000	200,000	350,000
Expenditures							
ESFD- Tanker							
ESFD- Rescue Engine							
2013 Pumper (ESFD)							
2005 American LaFrance Ladder Truck (WSFD)						600,000	600,000
2008 M&W Pumper (WSFD)							
2017 Pumper (WSFD)							
Major Truck Repairs (Contingencies)							
Total Capital Fund Expenditures	-	-	-	-	-	600,000	600,000
Increase (Decrease) in Net Position	180,000	180,000	180,000	180,000	200,000	(400,000)	(250,000)
Beginning Fund Balance- Capital Fund	200,000	380,000	560,000	740,000	920,000	1,120,000	720,000
Ending Fund Balance- Capital Fund	<u>380,000</u>	<u>560,000</u>	<u>740,000</u>	<u>920,000</u>	<u>1,120,000</u>	<u>720,000</u>	<u>470,000</u>

Capital Plan - Fire Fund							
2024-2048 (25 year plan)							
Revenues	2031	2032	2033	2034	2035	2036	2038
Real Estate Taxes dedicated to Capital	200,000	220,000	220,000	220,000	220,000	240,000	240,000
Contribution from LVHN							
Sale of Asset	-	-	-	-	-	-	-
Total Capital Fund Revenues	200,000	220,000	220,000	220,000	220,000	240,000	240,000
Expenditures							
ESFD- Tanker			275,000	275,000			
ESFD- Rescue Engine							
2013 Pumper (ESFD)						400,000	
2005 American LaFrance Ladder Truck (WSFD)							
2008 M&W Pumper (WSFD)						400,000	
2017 Pumper (WSFD)							
Major Truck Repairs (Contingencies)							
Total Capital Fund Expenditures	-	-	-	-	-	800,000	-
Increase (Decrease) in Net Position	200,000	220,000	220,000	220,000	220,000	(560,000)	240,000
Beginning Fund Balance- Capital Fund	470,000	670,000	890,000	1,110,000	1,330,000	1,550,000	430,000
Ending Fund Balance- Capital Fund	670,000	890,000	1,110,000	1,330,000	1,550,000	990,000	670,000

Capital Plan - Fire Fund						
2024-2048 (25 year plan)						
Revenues	2037	2039	2040	2041	2042	2043
Real Estate Taxes dedicated to Capital	240,000	240,000	260,000	260,000	260,000	260,000
Contribution from LVHN						
Sale of Asset	-	-	-	-	-	-
Total Capital Fund Revenues	240,000	240,000	260,000	260,000	260,000	260,000
Expenditures						
ESFD- Tanker						E.O.L.
ESFD- Rescue Engine						
2013 Pumper (ESFD)	400,000					
2005 American LaFrance Ladder Truck (WSFD)						
2008 M&W Pumper (WSFD)	400,000					
2017 Pumper (WSFD)				700,000	700,000	
Major Truck Repairs (Contingencies)						
Total Capital Fund Expenditures	800,000	-	-	700,000	700,000	-
Increase (Decrease) in Net Position	(560,000)	240,000	260,000	(440,000)	(440,000)	260,000
Beginning Fund Balance- Capital Fund	990,000	670,000	910,000	1,170,000	730,000	290,000
Ending Fund Balance- Capital Fund	430,000	910,000	1,170,000	730,000	290,000	550,000

Capital Plan - Fire Fund						
2024-2048 (25 year plan)						
Revenues	2044	2045	2046	2047	2048	Totals
Real Estate Taxes dedicated to Capital	280,000	280,000	280,000	280,000	300,000	5,820,000
Contribution from LVHN						150,000
Sale of Asset	-	-	-	-	-	-
Total Capital Fund Revenues	280,000	280,000	280,000	280,000	300,000	5,970,000
Expenditures						
ESFD- Tanker						550,000
ESFD- Rescue Engine		900,000	900,000			1,800,000
2013 Pumper (ESFD)						800,000
2005 American LaFrance Ladder Truck (WSFD)						1,200,000
2008 M&W Pumper (WSFD)						800,000
2017 Pumper (WSFD)						1,400,000
Major Truck Repairs (Contingencies)						-
Total Capital Fund Expenditures	-	900,000	900,000	-	-	6,000,000
Increase (Decrease) in Net Position	280,000	(620,000)	(620,000)	280,000	300,000	(30,000)
Beginning Fund Balance- Capital Fund	550,000	830,000	210,000	(410,000)	(130,000)	
Ending Fund Balance- Capital Fund	830,000	210,000	(410,000)	(130,000)	170,000	

LIBRARY FUND

FUND DESCRIPTION

Salisbury Township assesses a library tax to provide the use of the Allentown Public Library to all residents. The millage is currently set at .0600 mills and generates approximately \$78,000 of tax revenue annually. The major expenditure of the fund is Annual Library Service fees charged by the Allentown Public Library. The library 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

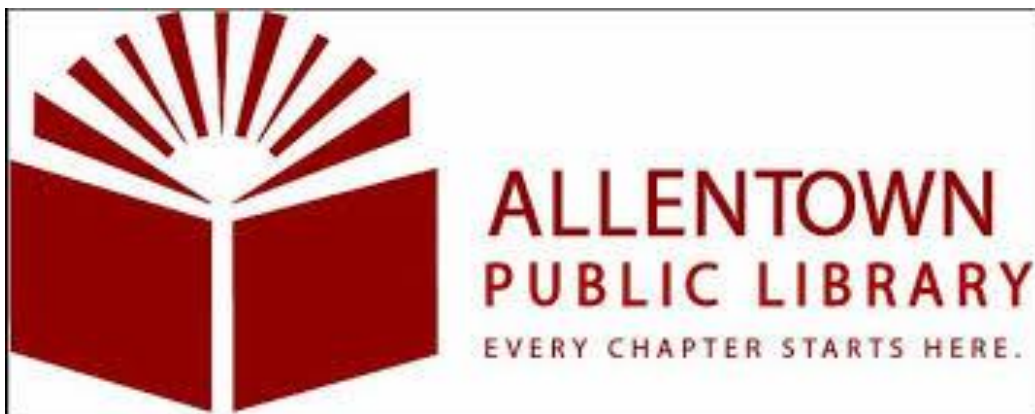
Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
301. Property Taxes	\$ (78,300)	\$ (79,888)	\$ (78,491)	\$ (78,000)	\$ (79,000)
341. Interest	\$ (408)	\$ (46)	\$ (286)	\$ (1,000)	\$ (1,200)
456. Library Services	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
480. Fees & Miscellaneous	\$ 91	\$ 88	\$ 101	\$ 76	\$ 90
491. Prior Year	\$ -	\$ -	\$ 426	\$ 488	\$ 500
(SURPLUS)/DEFICIT	\$ 7,382	\$ 6,154	\$ 7,750	\$ 7,564	\$ 6,390

LIBRARY FUND BUDGET DETAIL

Over the past several years, the library has requested we pay an increase of \$13,441 per year over what we currently pay or a total of \$95,000/year. In 2020, we increased our annual payment to \$86,000 to the Allentown Public Library to allow Residents to continue to utilize all of their Library membership services. 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 \$63,658 at the end of 2023. If our annual deficit moving forward continues at approximately \$6k per year, we have the ability to use reserves to cover the deficit for an additional 10 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 or if Allentown Public Library requests additional funds.



LIBRARY FUND – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
301. Property Taxes	78,300	79,888	78,491	78,000	79,000
04-301.100. Real Estate Tax - Current	76,223	77,111	77,032	77,000	77,000
04-301.400. Real Estate Tax - Claims	1,965	2,683	1,263	981	1,900
04-301.600. Real Estate Tax - Exceptions	112	94	196	19	100
341. Interest	408	46	286	1,000	1,200
04-341.000. Interest Income	408	46	286	1,000	1,200
Total Revenues	78,709	79,934	78,777	79,000	80,200
Expenditures:					
456. Library Services	86,000	86,000	86,000	86,000	86,000
04-456.305. Allentown Library Services	86,000	86,000	86,000	86,000	86,000
480. Fees & Miscellaneous	91	88	101	76	90
04-480.454. Real Estate Tax Collections	91	88	101	76	90
491. Prior Year	-	-	426	488	500
04-491.000. Refunds of Prior Year Revenue	-	-	426	488	500
Total Expenditures	86,091	86,088	86,527	86,564	86,590
Excess (Deficit) of revenues over expenditures	(7,382)	(6,154)	(7,750)	(7,564)	(6,390)
Fund Balance at Beginning of Year	92,509	85,127	78,973	71,222	63,658
Fund Balance at End of Year	85,127	78,973	71,222	63,658	57,268

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, a portion of the Township administrative and general costs are allocated to the Water Fund proportionally. All of these costs are factored in when determining 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 costs related to the maintenance of the Water System Infrastructure. Previously, major Water Fund construction projects were typically funded by Debt (Bond Financing or other debt instruments) and the Fund paid principal and interest 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.

Starting in 2023, a portion of the rate billed will be dedicated to current and future Capital Costs. Our goal is cover current capital needs plus build up additional capital reserves for future Capital equipment and/or projects.

WATER FUND - BUDGET SUMMARY

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
341. Interest	\$ (2,184)	\$ (236)	\$ (4,693)	\$ (14,000)	\$ (14,400)
378. System Revenue	\$ (1,958,514)	\$ (2,004,975)	\$ (1,978,265)	\$ (2,537,500)	\$ (2,657,500)
380. Miscellaneous	\$ (520)	\$ (140)	\$ (260)	\$ (400)	\$ (300)
387. Contributions	\$ -	\$ -	\$ -	\$ -	\$ (30,000)
393. Prior Year	\$ -	\$ -	\$ (850,000)	\$ -	\$ -
401. Admin Salaries - Executive	\$ 32,345	\$ 40,641	\$ 40,982	\$ 33,595	\$ 35,009
429. Please add DEPT description	\$ -	\$ 444	\$ -	\$ -	\$ -
430. Admin Salaries - DPW	\$ 46,701	\$ 70,566	\$ 53,425	\$ 46,799	\$ 47,055
448. Water System Operations	\$ 1,728,369	\$ 1,890,353	\$ 3,178,008	\$ 2,244,835	\$ 2,390,892
472. Debt Service - Interest	\$ 61,842	\$ 40,635	\$ 43,426	\$ 49,369	\$ 46,349
480. Fees & Miscellaneous	\$ 6,898	\$ 7,351	\$ 13,597	\$ 7,000	\$ 7,000
486. Insurance	\$ 6,972	\$ 7,020	\$ 8,231	\$ 10,343	\$ 10,430
491. Prior Year	\$ -	\$ -	\$ (430)	\$ -	\$ -
492. Interfund Transfers	\$ 162,080	\$ 169,528	\$ 153,584	\$ 160,000	\$ 164,000
(SURPLUS)/DEFICIT	\$ 83,988	\$ 221,186	\$ 657,605	\$ 41	\$ (1,465)

WATER FUND BUDGET DETAILS

We are proposing a rate increase of \$.40/1,000 gallon billed due to the following:

1. We are adding a full-time equipment operator to the Utility Department in 2024 (50% covered by Water Fund and 50% covered by Sewer Fund). This position will be replacing the previously allocated “Hybrid” position that was billed 1/3rd across General, Water, and Sewer Funds. The net impact to the Water Fund Budget in 2024 for this additional employee is an increase of approximately \$15k.

Adding this additional employee will allow for the Utility Department to tackle some construction projects in-house and will not have to outsource this work as Contracted Work. Moving this work in-house while using Township staff will save us almost \$2 Million over the next 10 years due to the following:

Last year, we contracted out the replacement of 4,000 feet of water-line pipes for a total cost of \$800k for labor and materials (a cost of \$200/feet). Bringing this in house, the only cost will be the materials for the project. The cost of replacing pipe in house will be approximately \$70/feet. Over the next 10 years, we plan to replace approximately 1,500 feet of pipe each year for a total of 15,000 pipe. The savings is calculated at 15,000 feet of pipe x \$130/feet savings= \$1,950,000.

2. Pennsylvania Department of Environmental Protection (DEP) recommended that we add a maintenance contract on both of our Water Tanks. The annual maintenance costs will be \$60k per year.

3. We received a 4.7% rate increase from Lehigh County Authority (LCA) for a total budget increase of \$63k. All other operating costs have increased mainly due to cost of living or inflationary increases. The operating billable rate was \$7.80/1,000 gallons in 2023. The budgeted 2024 operating billable rate is \$8.10/1,000 gallons billed for a total revenue budget of \$2,470,500. Total Operating Expenditures Budget is \$2,525,735.
4. The 2024 Budget includes \$175k under Capital Construction for the cost of pipe and \$60k to replace a master meter and controllers at Flexor Avenue Water Pump Station. The billable rate dedicated for capital was \$.50/1,000 gallons in 2023. The budgeted 2024 rate dedicated for capital is \$.60/1,000 gallons billed for a total budget of \$191,750. The total Capital Budget for 2024 is \$175k. Any excess unused capital will roll into reserves to potentially use in future years.

WATER FUND – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenue					
341. Interest	2,184	236	4,693	14,000	14,400
06-341.000. Interest Income	2,184	236	4,693	14,000	14,400
378. System Revenue	1,958,514	2,004,975	1,973,594	2,537,500	2,657,500
06-378.100. Metered Sales	1,957,303	2,003,794	1,970,839	2,380,000	2,470,500
06-378.100. Metered Sales (Dedicated to Capital)	-	-	-	147,500	177,000
06-378.910. Tapping Fees	1,211	1,182	2,756	10,000	10,000
380. Miscellaneous	520	140	260	400	300
06-380.000. Miscellaneous Revenue	520	140	260	400	300
387. Donations	-	-	-	-	30,000
06-387.000. Donations	-	-	-	-	30,000
393. Prior Year	-	-	850,000	-	-
06-393.120. Note Proceeds	-	-	850,000	-	-
396. Prior Year Resv	-	-	-	-	-
06-396.000. Use of Prior Year Reserves	-	-	-	-	-
TOTAL REVENUES	1,961,218	2,005,351	2,828,547	2,551,900	2,702,200
Expenditures:					
401. Admin Salaries - Executive	32,345	40,641	40,982	33,595	35,009
06-401.121. Manager	24,199	25,011	25,849	20,065	20,768
06-401.156. Insurance - Health	-	5,371	5,013	4,189	4,628
06-401.158. Insurance - Life & Disability	100	120	106	87	91
06-401.160. Pension	6,087	8,164	7,911	7,635	7,816
06-401.161. Social Security Tax	1,838	1,905	1,976	1,505	1,589
06-401.162. Insur - Workers Comp	71	70	76	76	79
06-401.171. HRA Employee Reimbs	50	-	50	38	38

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
429. Bond Issuance Costs	-	444	-	-	-
06-429.850. Amort of Bond Issue Costs	-	444	-	-	-
430. Admin Salaries - DPW	46,701	70,566	53,425	46,799	47,055
06-430.122. Public Works Director	32,273	44,880	33,050	29,737	30,778
06-430.156. Insurance - Health	6,034	10,594	1,800	1,500	1,500
06-430.158. Insurance - Life & Disability	110	236	173	145	151
06-430.160. Pension	5,742	11,487	15,637	13,032	12,179
06-430.161. Social Security Tax	2,449	3,283	2,667	2,275	2,355
06-430.162. Insur - Workers Comp	92	87	96	110	92
448. Water System Operations	1,632,053	1,728,608	1,954,811	2,060,120	2,215,892
06-448.130. DPW--Utility Supervisor	45,656	47,525	43,028	45,672	47,268
06-448.141. Clerical--Full Time	19,424	19,259	21,396	30,662	36,860
06-448.142. Aide to Public Works Director	34,391	35,545	36,736	13,058	-
06-448.143. DPW - Full Time	159,460	136,175	177,050	161,000	183,021
06-448.144. Compensated Absences Adjustment	28,505	(12,885)	-	-	-
06-448.156. Insurance - Health	68,069	73,055	91,898	105,892	110,460
06-448.158. Insurance - Life & Disability	959	1,670	2,147	2,037	2,280
06-448.160. Pension	53,726	98,221	92,371	98,603	94,007
06-448.161. Social Security Tax	21,729	21,122	23,967	19,155	22,571
06-448.162. Insur - Workers Comp	13,618	12,214	12,315	12,386	11,119
06-448.171. HRA Employee Reimbs	592	708	583	500	769
06-448.172. Licenses Incentive	-	-	-	875	875
06-448.181. Double Time	1,808	2,731	3,535	3,300	3,000
06-448.183. Overtime	5,311	10,610	9,742	7,000	6,908
06-448.189. On - Call	17,067	16,901	16,775	17,400	18,000
06-448.192. Work Boot & Clothing Allowance	-	-	-	-	1,050
06-448.231. Vehicle Fuel	4,448	7,514	11,376	9,600	10,000

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
06-448.238. Uniforms	-	-	-	-	900
06-448.240. Supplies	4,638	18,725	14,483	15,000	21,000
06-448.245. Road Materials	-	-	-	20,000	30,000
06-448.251. Vehicle Maintenance	1,874	6,049	6,888	5,000	6,000
06-448.260. Minor Equipment & Small Tools	548	7,389	16,928	20,000	20,000
06-448.261. Computer Equip & Software	486	1,362	1,422	5,000	1,500
06-448.311. Auditing & Accounting Services	1,500	1,559	1,681	1,500	2,000
06-448.313. Engineering Services	1,322	13,527	13,533	11,005	6,000
06-448.315. General Services	360	1,655	770	385	300
06-448.316. Testing & Calibration Services	5,730	5,475	9,256	8,000	6,000
06-448.317. Contracted Services	4,080	4,994	3,255	4,270	70,000
06-448.318. DEP Annual Fee	10,000	10,000	10,000	10,000	10,000
06-448.319. Computer Maint & Support	10,676	13,178	32,638	24,000	21,000
06-448.320. Telephone	1,615	1,099	2,202	1,636	2,100
06-448.325. Postage	4,938	3,183	4,160	4,500	4,500
06-448.342. Printing	3,195	2,260	3,062	2,200	2,400
06-448.361. Electric	6,481	6,580	6,349	6,000	6,300
06-448.363. Hydrant Rental	15,040	15,315	15,385	15,384	15,384
06-448.367. Water Purchases - LCA/Altn	1,067,173	1,128,947	1,244,104	1,348,000	1,411,000
06-448.368. Water Purchases - Bethlehem	4,085	4,201	5,094	4,200	4,320
06-448.369. Water Purchase-South Whitehall	9,269	8,938	9,165	10,600	12,000
06-448.373. Facilities Maintenance	4,000	2,553	7,679	11,670	10,000
06-448.375. Equipment Maintenance	280	710	1,841	2,000	2,500
06-448.421. Training	-	547	1,995	2,630	2,500
472. Debt Service - Interest	61,842	40,635	43,426	49,369	46,349
06-472.203. Interest - 2016 Bonds	61,842	27,514	-	-	-
06-472.204. Interest - 2021 Note Payable	-	13,122	43,426	49,369	46,349

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
480. Fees & Miscellaneous	6,898	7,351	13,597	7,000	7,000
06-480.010. Credit Card Service Fees	6,898	7,351	13,597	7,000	7,000
486. Insurance	6,972	7,020	8,231	10,343	10,430
06-486.351. Insurance - Commercial	2,891	2,638	3,119	3,555	3,600
06-486.352. Insurance - Business Auto	4,082	4,382	4,614	6,267	6,300
06-486.356. Insurance - Cyber	-	-	498	521	530
491. Prior Year	-	-	(430)	-	-
06-491.000. Refunds of Prior Year Revenue	-	-	(430)	-	-
492. Interfund Transfers	162,080	169,528	153,584	160,000	164,000
06-492.010. Transfer to General Fund	162,080	169,528	153,584	160,000	164,000
TOTAL OPERATING EXPENDITURES	<u>1,948,890</u>	<u>2,064,792</u>	<u>2,267,626</u>	<u>2,367,226</u>	<u>2,525,735</u>
CAPITAL EXPENDITURES:					
448. Water System - Capital					
06-448.600. Capital Construction	-	59,211	153,823	104,715	175,000
06-448.618. Flexer Avenue Watermain Projec	-	-	648,700	-	-
06-448.619. 25th Street Watermain Project	-	-	284,569	-	-
06-448.700. Capital Equipment	-	1,096	130,955	80,000	-
06-448.800. Depreciation	<u>96,316</u>	<u>101,438</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL EXPENDITURES	96,316	161,745	1,218,047	184,715	175,000
TOTAL EXPENDITURES	2,045,206	2,226,537	3,485,672	2,551,941	2,700,735
Excess (Deficit) of revenues over expenditures	<u>(83,988)</u>	<u>(221,186)</u>	<u>(657,125)</u>	<u>(41)</u>	<u>1,465</u>
Fund Balance at Beginning of Year	<u>2,613,442</u>	<u>2,529,454</u>	<u>2,308,268</u>	<u>1,651,143</u>	<u>1,651,101</u>
Fund Balance at End of Year	2,529,454	2,308,268	1,651,143	1,651,101	1,652,566

WATER FUND – FIVE-YEAR BUDGET FORECAST

Forecasting the next five-years, the cost to maintain the Infrastructure of our Water System is very costly. In addition, we anticipate that operating costs (especially those imposed by Lehigh County Authority) will increase annually. The following proposed increases will allow us to keep up with operating costs and assist with future Water Fund project work and Vehicle replacements.

	2023	2024	2025	2026	2027	2028
Billable Rate - Operating	\$ 7.80	\$ 8.00	\$ 8.40	\$ 8.75	\$ 9.10	\$ 9.45
Billable Rate - Capital	<u>\$ 0.50</u>	<u>\$ 0.70</u>	<u>\$ 0.70</u>	<u>\$ 0.75</u>	<u>\$ 0.80</u>	<u>\$ 0.90</u>
Total Billable Rate	\$ 8.30	\$ 8.70	\$ 9.10	\$ 9.50	\$ 9.90	\$ 10.35
Rate Increase		\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.45
% Increase		4.82%	4.60%	4.40%	4.21%	4.55%
Impact to Household Using 15,000 gallons/quarter:						
	2023	2024	2025	2026	2027	2028
Annual Amount Billed	\$498.00	\$522.00	\$546.00	\$570.00	\$594.00	\$621.00
Annual Increase		\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 27.00
Quarterly Increase		\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.75
Monthly Increase		\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.25

As seen in the forecasted plan above, we plan to increase the amount dedicated to Capital annually. The proposed increases are based on the following 10-year Capital Replacement Schedule for the Water Fund:

10-Year Capital Replacement Schedule:											
Capital Expenditures:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Vehicle/Equipment	-	43,000	-	44,000	80,000	45,000	225,000	46,000	-	47,000	530,000
Capital Construction	<u>175,000</u>	<u>115,000</u>	<u>130,000</u>	<u>145,000</u>	<u>160,000</u>	<u>170,000</u>	<u>180,000</u>	<u>190,000</u>	<u>200,000</u>	<u>210,000</u>	<u>1,675,000</u>
Total Capital Expenditures	<u>175,000</u>	<u>158,000</u>	<u>130,000</u>	<u>189,000</u>	<u>240,000</u>	<u>215,000</u>	<u>405,000</u>	<u>236,000</u>	<u>200,000</u>	<u>257,000</u>	<u>2,205,000</u>

The proposed future rates were calculated based on estimated annual operating increases and future capital needs for the Fund. The following is a budget forecast for the next five years based on assumptions known at this time:

WATER FUND – BUDGET FORECAST (2024 – 2028)

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenues:					
341. Interest	14,400	14,400	14,400	14,400	14,400
06-341.000. Interest Income	14,400	14,400	14,400	14,400	14,400
378. System Revenue	2,657,500	2,777,500	2,897,500	3,018,500	3,154,250
06-378.100. Metered Sales	2,470,500	2,561,000	2,666,250	2,772,500	2,878,750
06-378.100. Metered Sales (Dedicated to Capital)	177,000	206,500	221,250	236,000	265,500
06-378.910. Tapping Fees	10,000	10,000	10,000	10,000	10,000
380. Miscellaneous	300	300	300	300	300
06-380.000. Miscellaneous Revenue	300	300	300	300	300
387. Donations	30,000	30,000	30,000	30,000	30,000
06-387.000. Donations	30,000	30,000	30,000	30,000	30,000
Total Revenues	2,702,200	2,822,200	2,942,200	3,063,200	3,198,950
Expenditures:					
401. Admin Salaries - Executive	35,009	36,408	38,020	39,210	40,437
06-401.121. Manager	20,768	21,599	22,571	23,248	23,945
06-401.156. Insurance - Health	4,628	4,813	5,006	5,206	5,414
06-401.158. Insurance - Life & Disability	91	95	99	102	105
06-401.160. Pension	7,816	8,129	8,494	8,749	9,012
06-401.161. Social Security Tax	1,589	1,653	1,727	1,779	1,832
06-401.162. Insur - Workers Comp	79	82	86	88	91
06-401.171. HRA Employee Reimbs	38	38	38	38	38

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
430. Admin Salaries - DPW	47,055	48,877	51,009	52,494	54,024
06-430.122. Public Works Director	30,778	32,009	33,450	34,453	35,487
06-430.156. Insurance - Health	1,500	1,500	1,500	1,500	1,500
06-430.158. Insurance - Life & Disability	151	157	164	169	174
06-430.160. Pension	12,179	12,666	13,236	13,633	14,042
06-430.161. Social Security Tax	2,355	2,449	2,559	2,636	2,715
06-430.162. Insur - Workers Comp	92	96	100	103	106
448. Water System Operations	2,215,892	2,303,778	2,408,423	2,511,091	2,618,430
06-448.130. DPW--Utility Supervisor	47,268	49,159	51,371	52,912	54,499
06-448.141. Clerical--Full Time	36,860	38,334	40,059	41,261	42,499
06-448.143. DPW - Full Time	183,021	190,342	198,907	204,874	211,021
06-448.156. Insurance - Health	110,460	114,878	119,474	124,252	129,223
06-448.158. Insurance - Life & Disability	2,280	2,371	2,478	2,552	2,629
06-448.160. Pension	94,007	97,767	102,167	105,232	108,389
06-448.161. Social Security Tax	22,571	23,474	24,530	25,266	26,024
06-448.162. Insur - Workers Comp	11,119	11,564	12,084	12,447	12,820
06-448.171. HRA Employee Reimbs	769	769	769	769	769
06-448.172. Licenses Incentive	875	875	875	875	875
06-448.181. Double Time	3,000	3,120	3,260	3,358	3,459
06-448.183. Overtime	6,908	7,184	7,508	7,733	7,965
06-448.189. On - Call	18,000	18,720	19,562	20,149	20,754
06-448.192. Work Boot & Clothing Allowance	1,050	1,050	1,050	1,050	1,050

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
06-448.231. Vehicle Fuel	10,000	10,300	10,609	10,927	11,255
06-448.238. Uniforms	900	900	900	900	900
06-448.240. Supplies	21,000	21,630	22,279	22,947	23,636
06-448.245. Road Materials	30,000	21,000	22,000	23,000	24,000
06-448.251. Vehicle Maintenance	6,000	6,180	6,365	6,556	6,753
06-448.260. Minor Equipment & Small Tools	20,000	20,600	21,218	21,855	22,510
06-448.261. Computer Equip & Software	1,500	1,545	1,591	1,639	1,688
06-448.311. Auditing & Accounting Services	2,000	2,060	2,122	2,185	2,251
06-448.313. Engineering Services	6,000	6,180	6,365	6,556	6,753
06-448.315. General Services	300	300	300	300	300
06-448.316. Testing & Calibration Services	6,000	6,180	6,365	6,556	6,753
06-448.317. Contracted Services	70,000	70,000	70,000	70,000	70,000
06-448.318. DEP Annual Fee	10,000	10,000	10,000	10,000	10,000
06-448.319. Computer Maint & Support	21,000	21,630	22,279	22,947	23,636
06-448.320. Telephone	2,100	2,163	2,228	2,295	2,364
06-448.325. Postage	4,500	4,635	4,774	4,917	5,065
06-448.342. Printing	2,400	2,472	2,546	2,623	2,701
06-448.361. Electric	6,300	6,489	6,684	6,884	7,091
06-448.363. Hydrant Rental	15,384	15,846	16,321	16,811	17,315
06-448.367. Water Purchases - LCA/Altn	1,411,000	1,481,550	1,555,628	1,633,409	1,715,079
06-448.368. Water Purchases - Bethlehem	4,320	4,536	4,763	5,001	5,251
06-448.369. Water Purchase-South Whitehall	12,000	12,600	13,230	13,892	14,586

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
06-448.373. Facilities Maintenance	10,000	10,300	10,609	10,927	11,255
06-448.375. Equipment Maintenance	2,500	2,575	2,652	2,732	2,814
06-448.421. Training	2,500	2,500	2,500	2,500	2,500
472. Debt Service - Interest	46,349	41,479	37,419	33,268	29,067
06-472.204. Interest - 2021 Note Payable	46,349	41,479	37,419	33,268	29,067
480. Fees & Miscellaneous	7,000	7,210	7,426	7,649	7,879
06-480.010. Credit Card Service Fees	7,000	7,280	7,571	7,874	8,189
486. Insurance	10,430	10,743	11,065	11,397	11,739
06-486.351. Insurance - Commercial	3,600	3,708	3,819	3,934	4,052
06-486.352. Insurance - Business Auto	6,300	6,489	6,684	6,884	7,091
06-486.356. Insurance - Cyber	530	546	562	579	597
492. Interfund Transfers	164,000	167,280	170,626	174,038	177,519
06-492.010. Transfer to General Fund	<u>164,000</u>	<u>167,280</u>	<u>170,626</u>	<u>174,038</u>	<u>177,519</u>
Total Operating Expenditures	2,525,735	2,615,775	2,723,989	2,829,148	2,939,095
CAPITAL EXPENDITURES:					
448. Water System - Capital					
06-448.600. Capital Construction	175,000	115,000	130,000	145,000	160,000
06-448.700. Capital Equipment	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>44,000</u>	<u>80,000</u>
Total Capital Expenditures	175,000	158,000	130,000	189,000	240,000
Total Expenditures	2,700,735	2,773,775	2,853,989	3,018,148	3,179,095
Excess (Deficit) of revenues over expenditures	<u>1,465</u>	<u>48,425</u>	<u>88,211</u>	<u>45,052</u>	<u>19,855</u>

SEWER FUND

FUND DESCRIPTION

Any resident that taps into the Sewer System of Salisbury Township is billed a flat quarterly rate. All Commercial Properties are billed a flat quarterly rate plus an additional charge based on gallons of water used in the quarter. 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 must also be covered by the Fund. Capital needs include utility department vehicles and equipment and costs related to the maintenance of the Sewer System Infrastructure. Previously, major Sewer Fund construction projects were typically funded by Debt (Bond Financing or other debt instruments) and the Fund paid principal and interest for over fifteen to twenty years. This type of cost could not be absorbed by the sewer user in one year.

Starting in 2023, a portion of the quarterly rate billed will be dedicated to current and future Capital Costs. Our goal is cover operation costs and capital needs plus build up additional capital reserves for future Capital equipment and/or projects.

SEWER FUND – 2024 BUDGET SUMMARY

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
341. Interest	\$ (5,924)	\$ (711)	\$ (7,499)	\$ (28,000)	\$ (30,000)
354. State Grants	\$ (90,799)	\$ (45,522)	\$ -	\$ (50,000)	\$ (50,000)
364. Sanitation Fees	\$ (2,062,908)	\$ (2,057,586)	\$ (2,079,488)	\$ (2,246,650)	\$ (2,359,000)
392. Interfund Transfers	\$ -	\$ (100,000)	\$ -	\$ -	\$ -
401. Admin Salaries - Executive	\$ 32,345	\$ 40,640	\$ 41,998	\$ 33,595	\$ 35,009
429. Sewer System Operations	\$ 1,588,339	\$ 1,747,175	\$ 1,889,065	\$ 2,139,078	\$ 2,142,448
430. Admin Salaries - DPW	\$ 46,700	\$ 70,566	\$ 53,425	\$ 46,799	\$ 47,055
472. Debt Service - Interest	\$ 21,433	\$ 14,455	\$ 11,733	\$ 11,735	\$ 10,729
480. Fees & Miscellaneous	\$ 9,261	\$ 7,815	\$ 13,597	\$ 7,000	\$ 7,000
486. Insurance	\$ 6,972	\$ 7,020	\$ 8,231	\$ 10,332	\$ 10,430
491. Prior Year	\$ -	\$ -	\$ 303	\$ -	\$ -
492. Interfund Transfers	\$ 381,896	\$ 169,528	\$ 153,584	\$ 160,000	\$ 164,000
(SURPLUS)/DEFICIT	\$ (72,685)	\$ (146,621)	\$ 84,949	\$ 83,889	\$ (22,329)

SEWER FUND BUDGET DETAILS

The Current quarterly Sewer rate is \$79/quarter. We are proposing a rate increase of \$4/quarter for the following reasons:

1. We are adding a full-time equipment operator to the Utility Department in 2024 (50% covered by Water Fund and 50% covered by Sewer Fund). This position will be replacing the previously allocated “Hybrid” position that was billed 1/3rd across General, Water, and Sewer Funds. The net impact to the Sewer Fund Budget in 2024 for this additional employee is an increase of approximately \$15k.

2. We received an increase of approximately 3% by Lehigh County Authority (LCA) for a total budget increase of \$22k in 2024 but a significant decrease in the rate charged billed for Little Lehigh Relief Interceptor Use. Last year we were billed \$.51/1,000 gallons for sewage flows through the Little Lehigh Interceptor but in 2024, this rate will be reduced to \$.21/1,000 gallons for a budget reduction of \$53k. We received notice from the City of Bethlehem that their billable rate in 2024 is increasing by 26% for a budget increase of \$40k.
3. The 2024 Sewer Fund Capital Budget of \$400k includes the following:
 - a. \$300k for continued I&I Work required by Lehigh County Authority (LCA). This amount increased by \$50k over 2023 budget. We expect to receive \$50k in grant revenue to help cover some of these costs.
 - b. \$60k to replace controls and pump at Cardinal Drive Pump Station.
 - c. \$40k under Capital Construction as a contingency for Capital Construction Projects.

The billable rate for operating expenses was \$69/quarter in 2023 and the rate dedicated for capital was \$10/quarter in 2023. The 2024 budgeted rate to cover operating expenditures is \$71/quarter and the 2024 budgeted rate dedicated for capital is \$12/quarter. The plan to continue to increase the amount dedicated to Capital annually based on the following 10-year Capital Replacement Schedule for the Sewer Fund:

10-Year Capital Replacement Schedule:											
Capital Expenditures:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Vehicle/Equipment	-	43,000	400,000	44,000	80,000	45,000	225,000	46,000	-	47,000	930,000
I&I Work	<u>300,000</u>	<u>350,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>		<u>3,450,000</u>
Capital Construction	<u>100,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>415,000</u>
Total Capital Expenditures	<u>400,000</u>	<u>428,000</u>	<u>835,000</u>	<u>479,000</u>	<u>515,000</u>	<u>480,000</u>	<u>660,000</u>	<u>481,000</u>	<u>435,000</u>	<u>82,000</u>	<u>4,795,000</u>

SEWER FUND – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
341. Interest	5,924	711	7,499	28,000	30,000
08-341.000. Interest Income	5,924	711	7,499	28,000	30,000
354. State Grants	90,799	45,522	-	50,000	50,000
08-354.110. CDBG:Sanitary Swr System Rehab	90,799	45,522	-	50,000	50,000
364. Sanitation Fees	2,062,908	2,057,586	2,079,263	2,246,650	2,359,000
08-364.110. Tapping Fees	4,800	11,350	7,300	6,650	6,000
08-364.120. Sewer Rent	2,058,108	2,046,236	2,071,963	1,957,000	2,013,000
08-364.120. Sewer Rent (Dedicated to Capital)	-	-	-	283,000	340,000
392. Interfund Transfers	-	100,000	-	-	-
08-392.480. Transfer From Sewer Fund Cap	-	100,000	-	-	-
Total Revenues	<u>2,159,630</u>	<u>2,203,819</u>	<u>2,086,762</u>	<u>2,324,650</u>	<u>2,439,000</u>
Operating Expenditures:					
401. Admin Salaries - Executive	32,345	40,640	41,998	33,595	35,009
08-401.121. Manager	24,199	25,011	25,849	20,065	20,768
08-401.156. Insurance - Health	-	5,371	6,020	4,189	4,628
08-401.158. Insurance - Life & Disability	100	120	116	87	91
08-401.160. Pension	6,087	8,164	7,911	7,635	7,816
08-401.161. Social Security Tax	1,838	1,905	1,976	1,505	1,589
08-401.162. Insur - Workers Comp	71	70	76	76	79
08-401.171. HRA Employee Reimbs	50	-	50	38	38
429. Sewer System Operations	1,417,189	1,572,397	1,611,535	1,708,386	1,742,448
08-429.130. DPW--Utility Supervisor	45,656	47,525	43,028	45,672	47,268
08-429.141. Clerical--Full Time	19,424	19,259	21,396	30,662	36,860
08-429.142. Aide to Public Works Director	34,391	35,545	36,736	13,058	-
08-429.143. DPW - Full Time	159,460	136,177	177,048	161,000	183,021
08-429.144. Compensated Absences Adjustmen	28,505	(12,885)	-	-	-

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
08-429.156. Insurance - Health	67,947	73,055	91,898	97,656	110,460
08-429.158. Insurance - Life & Disability	1,081	1,670	2,147	2,037	2,280
08-429.160. Pension	53,726	98,221	92,371	98,603	94,007
08-429.161. Social Security Tax	21,728	21,096	23,967	19,155	22,571
08-429.162. Insur - Workers Comp	13,618	12,214	12,315	12,386	11,119
08-429.171. HRA Employee Reimbs	592	708	583	500	769
08-429.172. License Incentive	-	-	-	875	875
08-429.181. Double Time	1,808	2,731	3,535	3,300	3,000
08-429.183. Overtime	5,311	10,279	9,742	7,000	6,908
08-429.189. On - Call	17,066	16,901	16,774	17,400	18,000
08-429.192. Work Boot & Clothing Allowance	-	-	-	-	1,050
08-429.231. Vehicle Fuel	4,448	7,514	11,376	9,600	10,000
08-429.232. Generator Fuel	256	-	827	601	300
08-429.238. Uniforms	-	-	-	-	900
08-429.240. Supplies	8,339	6,790	14,477	12,000	12,000
08-429.245. Road Materials	-	-	-	29,255	10,000
08-429.251. Vehicle Maintenance	1,874	6,515	7,057	5,000	5,000
08-429.260. Minor Equipment & Small Tools	527	6,502	6,920	8,000	8,000
08-429.261. Computer Equip & Software	486	1,362	4,602	5,000	1,500
08-429.310. Legal Services	32,031	15,814	3,105	-	10,000
08-429.311. Auditing & Accounting Services	1,500	1,558	1,681	1,500	2,000
08-429.313. Engineering Services	51,809	54,968	87,414	20,000	20,000
08-429.315. General Services	625	461	221	300	300
08-429.317. Contracted Services	2,125	25,120	43,393	35,000	35,000
08-429.319. Computer Maint & Support	10,676	9,426	34,308	22,000	19,000
08-429.320. Telephone	427	817	2,176	1,636	2,100
08-429.325. Postage	4,321	3,176	3,610	4,500	4,500
08-429.342. Printing	2,136	920	1,987	2,200	2,400

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
08-429.361. Electric	10,193	9,749	8,288	9,300	9,600
08-429.367. Disposal Cost - LCA/Altn	508,131	647,370	517,301	650,000	672,000
08-429.368. Disposal Cost - Bethlehem	176,839	164,000	153,172	150,000	190,000
08-429.373. Facilities Maintenance	1,240	6,999	11,795	13,000	8,000
08-429.375. Equipment Maintenance	430	893	1,986	2,000	2,500
08-429.421. Training	-	257	2,203	363	2,500
08-429.530. Transmission - LCA/Altn	5,498	5,287	5,477	5,400	4,860
08-429.531. Transmission - Fountain Hill	1,048	926	4,599	4,800	4,800
08-429.532. Transmission - Emmaus	7,444	14,102	17,665	15,000	16,000
08-429.533. Transmission - LCA	11,889	21,875	27,789	86,000	35,000
08-429.534. Debt Service - LCA/Altn	77,225	76,447	81,761	81,866	91,000
08-429.535. Debt Service - Bethlehem	22,957	18,654	21,805	21,761	22,000
08-429.536. Debt Service - Fountain Hill	2,400	2,400	3,000	3,000	3,000
430. Admin Salaries - DPW	46,700	70,566	53,425	46,799	47,055
08-430.122. Public Works Director	32,273	44,880	33,050	29,737	30,778
08-430.156. Insurance - Health	6,024	10,594	1,800	1,500	1,500
08-430.158. Insurance - Life & Disability	120	236	173	145	151
08-430.160. Pension	5,742	11,487	15,637	13,032	12,179
08-430.161. Social Security Tax	2,449	3,283	2,667	2,275	2,355
08-430.162. Insur - Workers Comp	92	87	96	110	92
472. Debt Service - Interest	21,433	14,455	11,733	11,735	10,729
08-472.203. Interest - 2016 Bonds	21,433	10,081	-	-	-
08-472.204. Interest - 2021 Note Payable	-	4,374	11,733	11,735	10,729
480. Fees & Miscellaneous	9,261	7,815	13,597	7,000	7,000
08-480.010. Credit Card Service Fees	6,888	7,361	13,597	7,000	7,000
08-480.100. Bad Debt Expense	2,373	454	-	-	-

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
486. Insurance	6,972	7,020	8,231	10,343	10,430
08-486.351. Insurance - Commercial	2,891	2,638	3,119	3,555	3,600
08-486.352. Insurance - Business Auto	4,082	4,382	4,614	6,267	6,300
08-486.356. Insurance - Cyber	-	-	498	521	530
491. Prior Year	-	-	303	-	-
08-491.000. Refunds of Prior Year Revenue	-	-	303	-	-
492. Interfund Transfers	381,896	169,528	153,584	160,000	164,000
08-492.010. Transfer to General Fund	162,080	169,528	153,584	160,000	164,000
08-492.480. Transfer to Sewer Fund- Cap	<u>219,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures	1,915,795	1,882,421	1,894,406	1,977,857	2,016,671
Capital Expenditures:					
429. Sewer System Capital	171,150	174,778	277,529	404,739	400,000
08-429.372. I&I-Repairs & Maintenance	53,189	23,466	20,853	266,900	300,000
08-429.600. Capital Construction	-	-	-	62,839	100,000
08-429.604. Riverside Dr Pump Stn Rehab	3,049	-	-	-	-
08-429.607. CuredInPlace Pipe Lining Projs	-	-	119,929	-	-
08-429.700. Capital Equipment	-	-	136,747	75,000	-
08-429.800. Depreciation	114,912	151,164	-	-	-
08-429.850. Amortization expense	<u>-</u>	<u>148</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL EXPENDITURES	<u>171,150</u>	<u>174,778</u>	<u>277,529</u>	<u>404,739</u>	<u>400,000</u>
TOTAL EXPENDITURES	<u>2,086,945</u>	<u>2,057,199</u>	<u>2,171,936</u>	<u>2,382,596</u>	<u>2,416,671</u>
Excess (Deficit) of revenues over expenditures	<u>72,685</u>	<u>146,621</u>	<u>(85,174)</u>	<u>(57,946)</u>	<u>22,329</u>
Fund Balance at Beginning of Year	3,861,056	3,933,741	4,080,362	3,995,188	3,937,242
Fund Balance at End of Year	3,933,741	4,080,362	3,995,188	3,937,242	3,959,571

SEWER FUND – FIVE-YEAR BUDGET FORECAST

Forecasting the next five-years, we anticipate continued increases in I&I Work to satisfy LCA. In addition, we anticipate that operating costs (especially those imposed by Lehigh County Authority) will increase annually. To keep up with future increases in operating and future capital needs, we are proposing the following rate increases over the next five years. The following proposed increases will allow us to cover operating costs while trying to fund current capital costs. Any unfunded Capital will need to be covered out of reserves.

Proposed Future Rate Increases:					
Rate:	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Sewer Billable Rate - Operating	\$ 71.00	\$ 73.00	\$ 75.00	\$ 78.00	\$ 81.00
Sewer Billable Rate - Capital	\$ 12.00	\$ 15.00	\$ 18.00	\$ 20.00	\$ 22.00
Total Sewer Rate (Quarterly)	\$ 83.00	\$ 88.00	\$ 93.00	\$ 98.00	\$ 103.00
\$ Increase per Quarter over Prior Year	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
% Increase	5.06%	6.02%	5.68%	5.38%	5.10%

Based on these proposed rate increases and our best estimates in future operating and capital expenditures, the following is a five-year budget forecast for the Sewer Fund:

SEWER FUND – BUDGET FORECAST (2024 – 2028)

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenues:					
341. Interest	30,000	30,000	30,000	30,000	30,000
08-341.000. Interest Income	30,000	30,000	30,000	30,000	30,000
354. State Grants	50,000	50,000	50,000	50,000	50,000
08-354.110. CDBG:Sanitary Swr System Rehab	50,000	50,000	50,000	50,000	50,000
364. Sanitation Fees	2,359,000	2,501,000	2,643,000	2,785,000	2,927,000
08-364.110. Tapping Fees	6,000	6,000	6,000	6,000	6,000
08-364.120. Sewer Rent	2,013,000	2,070,000	2,127,000	2,212,000	2,297,000
08-364.120. Sewer Rent (Dedicated to Capital)	340,000	425,000	510,000	567,000	624,000
Total Revenues	<u>2,439,000</u>	<u>2,581,000</u>	<u>2,723,000</u>	<u>2,865,000</u>	<u>3,007,000</u>
Operating Expenditures:					
401. Admin Salaries - Executive	35,009	36,408	38,020	39,210	40,437
08-401.121. Manager	20,768	21,599	22,571	23,248	23,945
08-401.156. Insurance - Health	4,628	4,813	5,006	5,206	5,414
08-401.158. Insurance - Life & Disability	91	95	99	102	105
08-401.160. Pension	7,816	8,129	8,494	8,749	9,012
08-401.161. Social Security Tax	1,589	1,653	1,727	1,779	1,832
08-401.162. Insur - Workers Comp	79	82	86	88	91
08-401.171. HRA Employee Reimbs	38	38	38	38	38
429. Sewer System Operations	1,742,448	1,808,083	1,880,357	1,951,962	2,026,700
08-429.130. DPW--Utility Supervisor	47,268	49,159	51,371	52,912	54,499
08-429.141. Clerical--Full Time	36,860	38,334	40,059	41,261	42,499
08-429.143. DPW - Full Time	183,021	180,544	180,544	180,544	180,544
08-429.156. Insurance - Health	110,460	114,878	119,474	124,252	129,223
08-429.158. Insurance - Life & Disability	2,280	2,371	2,478	2,552	2,629

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
08-429.160. Pension	94,007	97,767	102,167	105,232	108,389
08-429.161. Social Security Tax	22,571	23,474	24,530	25,266	26,024
08-429.162. Insur - Workers Comp	11,119	11,564	12,084	12,447	12,820
08-429.171. HRA Employee Reimbs	769	769	769	769	769
08-429.172. License Incentive	875	1,000	1,000	1,000	1,000
08-429.181. Double Time	3,000	3,120	3,260	3,358	3,459
08-429.183. Overtime	6,908	7,184	7,508	7,733	7,965
08-429.189. On - Call	18,000	18,720	19,562	20,149	20,754
08-429.192. Work Boot & Clothing Allowance	1,050	1,050	1,050	1,050	1,050
08-429.231. Vehicle Fuel	10,000	10,300	10,609	10,927	11,255
08-429.232. Generator Fuel	300	300	300	300	300
08-429.238. Uniforms	900	900	900	900	900
08-429.240. Supplies	12,000	12,360	12,731	13,113	13,506
08-429.245. Road Materials	10,000	11,000	12,000	13,000	14,000
08-429.251. Vehicle Maintenance	5,000	5,150	5,305	5,464	5,628
08-429.260. Minor Equipment & Small Tools	8,000	8,240	8,487	8,742	9,004
08-429.261. Computer Equip & Software	1,500	1,545	1,591	1,639	1,688
08-429.310. Legal Services	10,000	10,300	10,609	10,927	11,255
08-429.311. Auditing & Accounting Services	2,000	2,060	2,122	2,185	2,251
08-429.313. Engineering Services	20,000	20,600	21,218	21,855	22,510
08-429.315. General Services	300	300	300	300	300
08-429.317. Contracted Services	35,000	36,050	37,132	38,245	39,393
08-429.319. Computer Maint & Support	19,000	19,570	20,157	20,762	21,385
08-429.320. Telephone	2,100	2,163	2,228	2,295	2,364
08-429.325. Postage	4,500	4,635	4,774	4,917	5,065
08-429.342. Printing	2,400	2,472	2,546	2,623	2,701

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
08-429.361. Electric	9,600	9,888	10,185	10,490	10,805
08-429.367. Disposal Cost - LCA/Altn	672,000	705,600	740,880	777,924	816,820
08-429.368. Disposal Cost - Bethlehem	190,000	199,500	209,475	219,949	230,946
08-429.373. Facilities Maintenance	8,000	8,240	8,487	8,742	9,004
08-429.375. Equipment Maintenance	2,500	2,575	2,652	2,732	2,814
08-429.421. Training	2,500	2,500	2,500	2,500	2,500
08-429.530. Transmission - LCA/Altn	4,860	4,860	4,860	4,860	4,860
08-429.531. Transmission - Fountain Hill	4,800	4,800	4,800	4,800	4,800
08-429.532. Transmission - Emmaus	16,000	16,800	17,640	18,522	19,448
08-429.533. Transmission - LCA	35,000	36,050	37,132	38,245	39,393
08-429.534. Debt Service - LCA/Altn	91,000	93,730	96,542	99,438	102,421
08-429.535. Debt Service - Bethlehem	22,000	22,660	23,340	24,040	24,761
08-429.536. Debt Service - Fountain Hill	3,000	3,000	3,000	3,000	3,000
430. Admin Salaries - DPW	47,055	48,877	51,009	52,494	54,024
08-430.122. Public Works Director	30,778	32,009	33,450	34,453	35,487
08-430.156. Insurance - Health	1,500	1,500	1,500	1,500	1,500
08-430.158. Insurance - Life & Disability	151	157	164	169	174
08-430.160. Pension	12,179	12,666	13,236	13,633	14,042
08-430.161. Social Security Tax	2,355	2,449	2,559	2,636	2,715
08-430.162. Insur - Workers Comp	92	96	100	103	106
472. Debt Service - Interest	10,729	9,711	8,669	7,601	6,523
08-472.204. Interest - 2021 Note Payable	10,729	9,711	8,669	7,601	6,523
480. Fees & Miscellaneous	7,000	7,280	7,571	7,874	8,189
08-480.010. Credit Card Service Fees	7,000	7,280	7,571	7,874	8,189

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
486. Insurance	10,430	10,743	11,065	11,397	11,739
08-486.351. Insurance - Commercial	3,600	3,708	3,819	3,934	4,052
08-486.352. Insurance - Business Auto	6,300	6,489	6,684	6,884	7,091
08-486.356. Insurance - Cyber	530	546	562	579	597
492. Interfund Transfers	164,000	167,280	170,626	174,038	177,519
08-492.010. Transfer to General Fund	164,000	167,280	170,626	174,038	177,519
Total Operating Expenditures	2,016,671	2,088,382	2,167,317	2,244,576	2,325,132
Capital Expenditures:					
429. Sewer System Capital	400,000	428,000	835,000	479,000	515,000
08-429.372. I&I--Repairs & Maintenance	300,000	350,000	400,000	400,000	400,000
08-429.600. Capital Construction	100,000	35,000	35,000	35,000	35,000
08-429.700. Capital Equipment	-	43,000	400,000	44,000	80,000
TOTAL CAPITAL EXPENDITURES	400,000	428,000	835,000	479,000	515,000
TOTAL EXPENDITURES	2,416,671	2,516,382	3,002,317	2,723,576	2,840,132
Excess (Deficit) of revenues over expenditures	22,329	64,618	(279,317)	141,424	166,868

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. The current contract with Republic Services ends December 31, 2023 and has gone out for competitive bid. On November 20, we opened up bids from six different companies. Based on an estimated contract amount, we are proposing the billable rate to residents currently at \$93/quarter to increase to \$104/quarter in 2024. We do NOT provide this service to Commercial properties. They are required to contract this service independently.

REFUSE/RECYCLING FUND - BUDGET SUMMARY

Category	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
341. Interest	\$ (1,648)	\$ (202)	\$ (542)	\$ (3,000)	\$ (3,000)
364. Sanitation Fees	\$ (1,407,399)	\$ (1,753,274)	\$ (1,921,129)	\$ (1,938,400)	\$ (2,170,400)
401. Administration	\$ 4,612	\$ 2,926	\$ 3,998	\$ 4,100	\$ 4,400
407. Data Processing	\$ 8,284	\$ 7,440	\$ 9,093	\$ 5,700	\$ 5,600
409. Buildings & Plant	\$ 83	\$ -	\$ -	\$ -	\$ -
426. Wages	\$ 88,967	\$ 89,362	\$ 98,739	\$ 82,503	\$ 86,435
427. Sanitation	\$ 1,285,207	\$ 1,534,996	\$ 1,714,181	\$ 1,776,826	\$ 1,973,000
431. Composting	\$ 10,063	\$ 20,901	\$ 17,554	\$ 12,000	\$ 12,000
480. Fees & Miscellaneous	\$ 6,888	\$ 7,361	\$ 13,597	\$ 7,500	\$ 7,500
489. Collections	\$ (640)	\$ 2,070	\$ -	\$ -	\$ -
491. Prior Year	\$ -	\$ -	\$ 652	\$ -	\$ -
492. Interfund Transfers	\$ 216,660	\$ 158,493	\$ 85,734	\$ 92,000	\$ 95,000
(SURPLUS)/DEFICIT	\$ 211,075	\$ 70,073	\$ 21,878	\$ 39,229	\$ 10,535

REFUSE/RECYCLING FUND BUDGET DETAILS

The rates we charge residents for Trash Collection Services must cover all of our Expenditures related to Refuse and Recycling for the Township. Contracted costs to Hauler are the biggest budget line item and have increased over prior contract 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 – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
341. Interest	1,648	202	542	3,000	3,000
10-341.000. Interest Income	1,648	202	542	3,000	3,000
364. Sanitation Fees	1,407,399	1,753,274	1,921,129	1,938,400	2,170,400
10-364.300. Solid Waste Collection	1,402,582	1,748,890	1,918,028	1,935,000	2,167,000
10-364.400. Freon Decal Sales	2,220	2,580	1,580	1,600	1,600
10-364.500. Recycling Container Sales	2,535	1,807	1,521	1,800	1,800
10-364.700. PA Refuse Surcharge	62	(3)	-	-	-
Total Revenues	1,409,047	1,753,476	1,921,671	1,941,400	2,173,400
Expenditures:					
401. Administration	4,612	2,926	3,998	4,100	4,400
10-401.325. Postage	3,086	2,269	2,579	2,800	3,000
10-401.342. Printing	1,526	657	1,419	1,300	1,400
407. Data Processing	8,284	7,440	9,093	5,700	5,600
10-407.261. Computer Equip & Software	486	195	813	1,500	900
10-407.319. Computer Maint & Support	7,798	7,245	8,280	4,200	4,700
409. Buildings & Plant	83	-	-	-	-
10-409.240. Supplies	83	-	-	-	-
426. Wages	88,967	89,362	98,739	82,503	86,435
10-426.121. Manager	24,199	25,011	25,849	13,377	13,845
10-426.141. Clerical--Full Time	20,013	19,829	22,057	22,820	23,619
10-426.142. Compensated Absences Adj	5,221	(701)	-	-	-
10-426.147. Recycling Center - Part Time	7,704	9,783	15,089	15,368	15,800
10-426.156. Insurance - Health	12,865	14,922	14,710	12,204	13,576
10-426.158. Insurance - Life & Disability	330	249	373	238	255

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
10-426.160. Pension	14,178	15,146	14,583	13,773	14,100
10-426.161. Social Security Tax	3,971	4,140	4,816	3,945	4,075
10-426.162. Insur - Workers Comp	340	901	1,129	695	1,055
10-426.171. HRA Employee Reimbs	145	83	133	83	110
427. Sanitation	1,285,207	1,534,996	1,714,181	1,776,826	1,973,000
10-427.300. Refuse Collection Services	1,134,822	1,529,153	1,707,808	1,774,295	1,970,000
10-427.302. Recycling Costs	145,277	-	3,560	-	-
10-427.303. Grass Collection Services	5,108	5,843	2,813	2,531	3,000
431. Composting	10,063	20,901	17,554	12,000	12,000
10-431.303. Composting Costs	10,063	20,901	17,554	12,000	12,000
480. Fees & Miscellaneous	6,888	7,361	13,597	7,500	7,500
10-480.010. Credit Card Service Fees	6,888	7,361	13,597	7,500	7,500
489. Collections	(640)	2,070	-	-	-
10-489.300. Bad Debt Expense	(640)	2,070	-	-	-
491. Prior Year	-	-	652	-	-
10-491.000. Refunds of Prior Year Revenue	-	-	652	-	-
492. Interfund Transfers	216,660	158,493	85,734	92,000	95,000
10-492.010. Transfer to General Fund	216,660	158,493	85,734	92,000	95,000
Total Expenditures	1,620,123	1,823,549	1,943,549	1,980,629	2,183,935
Excess (Deficit) of revenues over expenditures	(211,075)	(70,073)	(21,878)	(39,229)	(10,535)
Fund Balance at Beginning of Year	466,677	255,602	185,529	163,651	124,422
Fund Balance at End of Year	255,602	185,529	163,651	124,422	113,887

REFUSE/RECYCLING FUND – THREE-YEAR BUDGET FORECAST

The Competitive Bid process provided the Township with proposed rates over the next three years with an option for two additional years. Since only three years will be locked in, the following three-year budget forecast factors in the increases in Collection/Hauling Costs and any other inflationary increases to the Refuse Fund. Based on the forecasted increases to the fund, the following is proposed billable rates over the next three years:

Budget Year	Quarterly Billable Rate Proposed
2024	\$104/qtr
2025	\$107/qtr
2026	\$110.50/qtr

Below is a detail budget forecast for the next three years based on future budget estimates.

REFUSE/RECYCLING FUND – BUDGET FORECAST (2024 – 2026)

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget
Revenues:			
341. Interest	3,000	3,000	3,000
10-341.000. Interest Income	3,000	3,000	3,000
364. Sanitation Fees	2,170,400	2,232,400	2,305,400
10-364.300. Solid Waste Collection	2,167,000	2,229,000	2,302,000
10-364.400. Freon Decal Sales	1,600	1,600	1,600
10-364.500. Recycling Container Sales	1,800	1,800	1,800
10-364.700. PA Refuse Surcharge	-		
TOTAL REVENUES	2,173,400	2,235,400	2,308,400
Expenditures:			
401. Administration	4,400	4,550	4,700
10-401.325. Postage	3,000	3,100	3200
10-401.342. Printing	1,400	1,450	1500
407. Data Processing	5,600	5,768	5,941
10-407.261. Computer Equip & Software	900	927	955
10-407.319. Computer Maint & Support	4,700	4,841	4,986
426. Wages	86,435	89,864	93,726
10-426.121. Manager	13,845	14,399	15,047
10-426.141. Clerical--Full Time	23,619	24,564	25,669
10-426.147. Recycling Center - Part Time	15,800	16,274	16,762
10-426.156. Insurance - Health	13,576	14,255	14,968
10-426.158. Insurance - Life & Disability	255	263	271

Account Number/Account Name	2024 Budget	2025 Budget	2026 Budget
10-426.160. Pension	14,100	14,664	15,324
10-426.161. Social Security Tax	4,075	4,238	4,429
10-426.162. Insur - Workers Comp	1,055	1,097	1,146
10-426.171. HRA Employee Reimbs	110	110	110
427. Sanitation	1,973,000	2,023,600	2,083,600
10-427.300. Refuse Collection Services	1,970,000	2,020,000	2,080,000
10-427.303. Grass Collection Services	3,000	3,600	3600
431. Composting	12,000	12,480	12,979
10-431.303. Composting Costs	12,000	12,480	12,979
480. Fees & Miscellaneous	7,500	7,725	7,957
10-480.010. Credit Card Service Fees	7,500	7,725	7,957
492. Interfund Transfers	95,000	97,850	100,786
10-492.010. Transfer to General Fund	95,000	97,850	100,786
TOTAL EXPENDITURES	2,183,935	2,241,837	2,309,689
Excess (Deficit) of revenues over expenditures	(10,535)	(6,437)	(1,289)
Fund Balance at Beginning of Year	124,422	113,887	107,450
Fund Balance at End of Year	113,887	107,450	106,161

DEBT SERVICES FUND – 2024 BUDGET DETAIL

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 in 2022 through this refinancing. We borrowed money at the beginning of 2023 to purchase land and property across the street from the current Township Administration and Police Department. In the immediate future, we will move the Utility Department and its vehicles and equipment over to this property to provide much needed space in the Public Works Garage for the Highway Department. In addition, we are planning to build a new Salt Shed on the property and demolish the current salt shed. In the distant future, we will determine the best use of this property for the Township and its Residents. 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	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
341. Interest	\$ (2,483)	\$ (510)	\$ (973)	\$ (10,000)	\$ (9,000)
355. State-Shared Revenue	\$ (476,361)	\$ (442,308)	\$ (441,716)	\$ (455,347)	\$ (447,828)
432. Snow Removal	\$ 21,747	\$ 45,531	\$ 61,883	\$ 49,054	\$ 65,000
433. Traffic Control	\$ 12,147	\$ 10,506	\$ 4,681	\$ 5,000	\$ 5,400
434. Street Lighting	\$ 127,522	\$ 123,063	\$ 152,732	\$ 144,000	\$ 144,000
438. Streets & Bridges	\$ 32,967	\$ 695,825	\$ 437,986	\$ 440,000	\$ 244,000
(SURPLUS)/DEFICIT	\$ (284,461)	\$ 432,106	\$ 214,593	\$ 172,707	\$ 1,572

HIGHWAY AIDE BUDGET DETAILS

State funding decreased significantly in 2021 due to COVID with a decrease of vehicles on the road and has not increased by much since. We will be receiving a small decrease of \$7,519 in state funding in 2024. 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, 2022, and 2023. We determined how much monies are available for 2024 paving work with the goal to maximize current funding without having to use reserves. We are budgeting \$150k in construction projects in 2024 and \$94k toward a 2024 Mack Granite Dump Truck (a remaining portion of the Dump Truck will be covered by the General Fund). All other budget items are consistent with prior years.

HIGHWAY AIDE FUND – 2024 BUDGET DETAIL

Account Number/Account Name	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Budget
Revenues:					
341. Interest	2,483	510	973	10,000	9,000
35-341.000. Interest Income	2,483	510	973	10,000	9,000
355. State-Shared Revenue	476,361	442,308	441,716	455,347	447,828
35-355.020. Motor Vehicle Fuels Tax	475,281	441,228	440,636	454,267	446,748
35-355.030. Road Turnback	1,080	1,080	1,080	1,080	1,080
Total Revenue	478,844	442,818	442,689	465,347	456,828
Expenditures:					
432. Snow Removal	21,747	45,531	61,883	49,054	65,000
35-432.245. Snow Removal Salt	21,747	45,531	61,883	49,054	65,000
433. Traffic Control	12,147	10,506	4,681	5,000	5,400
35-433.362. Traffic Signals	12,147	10,506	4,681	5,000	5,400
434. Street Lighting	127,522	123,063	152,732	144,000	144,000
35-434.361. Electric	127,522	123,063	152,732	144,000	144,000
438. Streets & Bridges	32,967	695,825	437,986	440,000	244,000
35-438.600. Capital Construction	-	557,825	350,986	350,000	150,000
35-438.700. Capital Equipment	32,967	138,000	87,000	90,000	94,000
Total Expenditures	194,383	874,924	657,282	638,054	458,400
Excess (Deficit) of revenues over expenditures	284,461	(432,106)	(214,593)	(172,707)	(1,572)
Fund Balance at Beginning of Year	720,665	1,005,125	573,019	358,426	185,719
Fund Balance at End of Year	1,005,125	573,019	358,426	185,719	184,147

APPENDIX A – BUDGET REQUESTS BY DEPARTMENT

The following pages include detailed budget requests by:

- Administration Department Budget Requests
 - Executive/Legislative/Tax Collection Department
 - Finance Department
 - Information Technology (IT) Department
 - Building/Facilities
- Public Works Department
 - General Fund Budget Requests
 - Water Fund Budget Requests
 - Sewer Fund Budget Requests
 - Highway Aide Budget Requests
- Police Department Budget Requests
- Community Development Department Budget Requests
- Fire Services Budget Requests
 - General Fund- Fire Inspections Department
 - Fire Fund: Eastern Salisbury Fire Department
 - Fire Fund: Western Salisbury Fire Department