

SALISBURY TOWNSHIP
LEHIGH COUNTY, PENNSYLVANIA



2025 FINAL APPROVED BUDGET

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BRIEF HISTORY OF SALISBURY TOWNSHIP

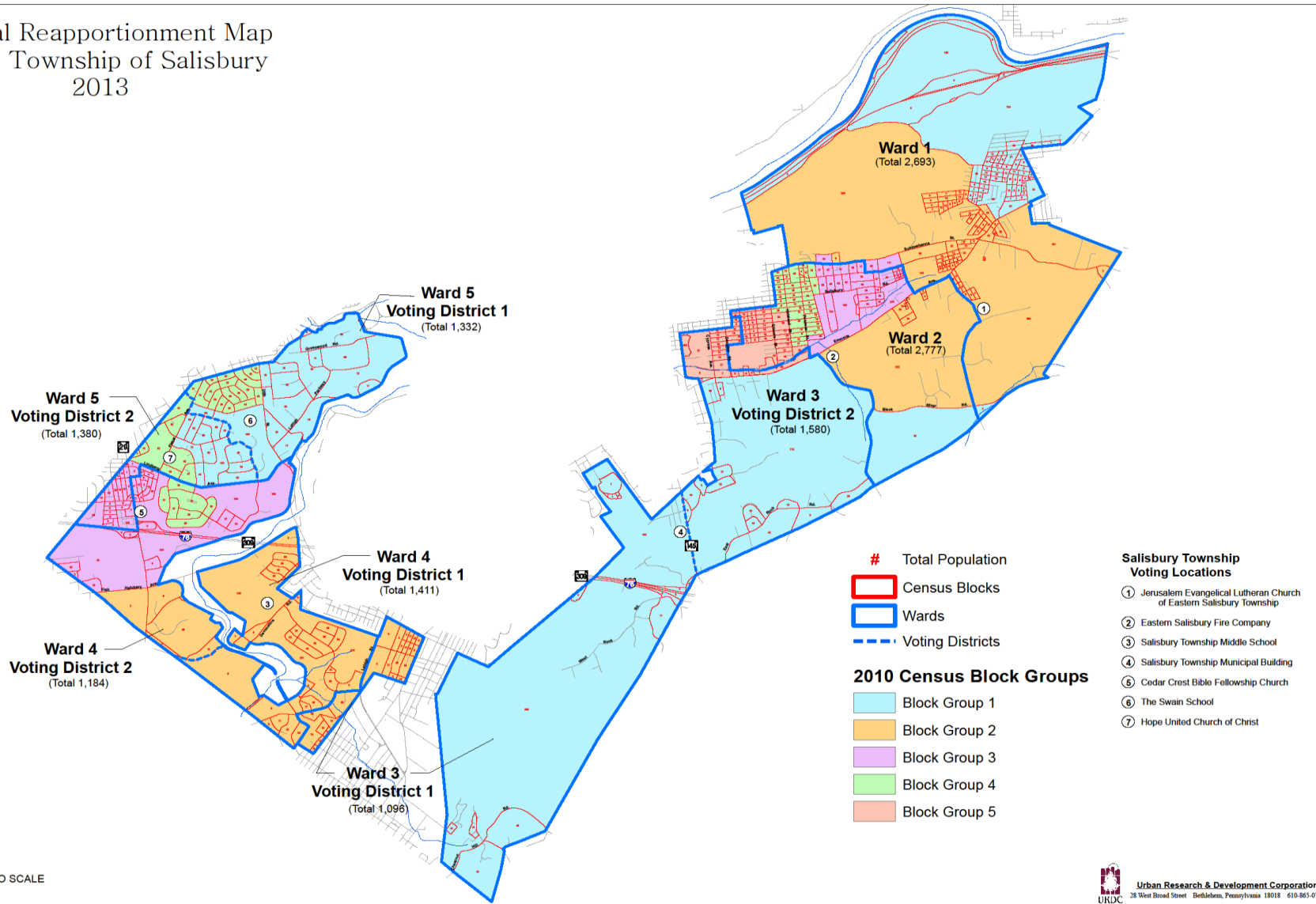
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers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



(1753-2003) 

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

Official Reapportionment Map
of the Township of Salisbury
2013



GOVERNMENT STRUCTURE OF SALISBURY TOWNSHIP

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

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

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

The Planning Commission is a seven-person board responsible for regulating land development and designs. The Commission reviews and acts on minor subdivisions and re-subdivisions. Major subdivisions, land development and site plans are also reviewed by the Commission, but are then sent to the Board of Commissioners for action. The Planning Commission meets on the fourth Wednesday each month at 7:00 p.m.

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

The Recreation Advisory Committee is a five-member committee responsible for providing recommendations on developing recreational programs to engage all age groups in the Township. They are responsible for recommending the number of instructors and leaders necessary to carry out the programs, inspecting the parks and facilities each year, and preparing an annual list of improvements. Members are appointed to five-year terms by the Board of Commissioners. Meetings are held on the third Monday of odd-numbered months at 7:30 p.m.

The Police Civil Service Commission is a three-member board responsible for developing the rules and testing requirements for the hiring of police officers. They are responsible for maintaining a list of eligible officers for hire and making recommendations to the Board of Commissioners for filling vacancies on the police force. They are mandated to meet at least once a year, and generally meet on the third Wednesday of odd-numbered months at 5:00 p.m.

The Environmental Advisory Council is an eight-person Council consisting of five members selected by the Board of Commissioners from each of the five wards, as well as a representative from the Board of Commissioners and Planning Commission plus one additional task force member. Members serve three-year terms once appointed and work to promote environmental initiatives throughout the Township. Members research environmental issues and advise the Township Manager and Commissioners. They also coordinate with residents, outside agencies and other organizations for environmental projects within the Township. The EAC meets on the third Wednesday of even-numbered months at 7:00 p.m.

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

EXECUTIVE SUMMARY

Salisbury Township has endured many challenges in recent years. The biggest challenge over the past three years has been dealing with inflationary pressures. We have seen prices rise significantly more than we budgeted and we have been unable to purchase many necessary items timely (especially Capital Equipment), as we have experienced delays for months and in some cases years. We pride ourselves in providing high quality services to our Residents at a fair price. We consistently look for ways to cut costs where we can without negatively impacting services but as prices have risen, this becomes more and more of a challenge.

In 2023, we increased Real Estate Tax Millage to provide additional funding to Western Salisbury Volunteer Fire Company to help construct their new Fire Station. In addition, we increased Tax Millage to cover increasing General Fund Operating costs while attempting to accumulate monies for current and future Capital needs. As inflation continues and various Capital needs of the Township arose this year, we will need to use prior year Reserves to cover a projected General Fund Deficit of approximately \$400k. Thankfully, we built a surplus of \$1.3 Million dollars in 2021 to help fund future Township needs.

The 2024 Expenditure Budget was built by calculating Salary increases based on Bargaining agreements, Employee Benefit costs identified by various vendors, general operating costs built based on current contracts estimating appropriate inflationary increases, and adding in all budget requests from Department Heads. The Initial first draft of the 2024 General Fund Budget was developed with an approximate deficit of \$1M. We were able to look for items to reduce or defer into future years and bring the Budget Deficit to \$400k to be covered by prior year Reserves. The final approved budget includes a .20 mills Real Estate Tax Increase to be earmarked for General Fund Capital.

Below are some of the major highlights of the 2025 Budget:

- **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 full-time employees will receive 4% cost of living increases in 2025. The Police Collective Bargaining Agreement expires 12/31/2024. We are currently in Negotiations. We have budgeted salary increases for all Uniform employees at 4%.

Our Health Insurance broker has estimated Health Insurance premium increases at 10% based on Health Care inflationary increases and based on claims history. We will receive our new rate in October 2024 and will adjust the budget as needed.

Non-Uniformed Pension costs calculated through the annual Minimum Municipal Obligation (MMO) filing increased by \$175k due to an increase in Amortization of Unfunded Liability. The Uniform Pension Plan annual Minimum Municipal Obligation (MMO) filing increased by \$47k due to an increase in Pensionable Salaries. The Non-Uniformed Defined Contribution Plan contribution will increase in 2025 by approximately \$10k due to an increase in Salaries.

Total Workers Compensation Annual premiums decreased by approximately \$54k because of an improved Experience Modification Factor. This factor has improved because of a decline in Workers Comp Claims.

- **INVESTING IN TECHNOLOGY**

We continue to invest a significant amount of time and resources into Technology for the Township. We have strengthened our IT Infrastructure and continue to improve the Security of our Network. We look to utilize software to improve services to the Township Residents and software for Employees that improve their job by automating tasks reducing time spent, assisting with decision making, and reducing amount of potential errors.

- **POLICE DEPARTMENT**

The Police Department hired Two Officers in June 2024. The two new hires were immediately enrolled in the Police Academy anticipating their completion of the Academy in December 2024. St Thomas Moore has contracted with the Township to provide a School Resource Officer during the School Year. This time will be fully reimbursed by the School.

- **PUBLIC WORKS**

The Highway Department continue to develop plans to maintain roadways of the Township. The review future paving plans updating as needed based on changing conditions. We continue to look for ways to maximize in House staff and resources to save money only contracting when necessary. We communicate the Paving Schedule with Residents.

The Highway Department has increased focus on maintaining the Parks of the Township. Part-time summer help has been utilized to help with the upkeep of the Township many parks.

The Utility Department have taken on more In-House projects by replacing Water-Line pipes annually instead of contracting out large projects. This work will save the Township significant monies saving Water Rate payers.

- **WATER FUND:**

We have not received rate increases from Lehigh County Authority (LCA) but are estimating an increase of 3%. Water Fund operating and Capital needs have increased significantly over the last several years. To cover the current and future costs of the fund, we are proposing an increase of \$.0010/gallon of water used. The Current Rate is \$.0087/gallon. The increased cost to a water customer that uses an average of 13,000 gallons per quarter is approximately \$12.75/quarter or \$51/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 spent on Infiltration and Inflow (I&I). This has been imposed on us by Pennsylvania Department of Environmental Protection. Currently, the billable rate is \$83/quarter. With the increases in budgeted expenditures in the Sewer Fund, we are proposing an increase of \$6/quarter to \$89/quarter.

- **REFUSE/RECYCLING FUND:**

We will be in year two of our three-year Contract with Whitetail Disposal. Our current billable rate is \$108/quarter. We decided to set this rate for three years to Residents.

Budget Timeline

2025 Budget Preparation Schedule	
Friday, June 7	Send out Budget Instructions and worksheets to all Department Heads.
Thursday, June 13	Distribute Budget Timeline to the Board of Commissioners
Friday, July 26	Finance Director and Department Heads will complete their line item budget request with justifications.
August 12 - 23	Finance Director & Township Manager will meet with each Department Head to discuss 2025 initial budget requests.
Friday, August 30	Finance Director will develop first draft of 2025 budget and distribute to Township Manager for review.
Thursday, September 5	Finance Director will meet with the Township Manager to review first draft of budget.
September 9 - 13	Finance Director and Township Manager will follow up with Department Heads as needed.
September 16 - 20	Finance Director will revise budget as needed and review final draft with Township Manager.
Thursday, September 26	Finance Director will distribute Electronic Version of First Draft of Budget to all Commissioners.
October 24 - November 14	Budget presentations during BOC Workshop (See schedule below):

Thursday, October 24	IT Department will present all IT budget requests and upcoming projects. Police Department will present budget requests including Emergency Management budget requests. Review 10-year Capital Budget Plan.
Thursday, November 14*	First reading of Preliminary 2025 Proposed Budget during Regular BOC meeting, to be followed by *advertisement of "Tentative Budget".
Thursday, November 14	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 Rate Increases. Fire Services Director, ESFD and WSFD will present budget requests to Commissioners. Community Development will present budget requests.
Tuesday, November 26**	Finance Director will lead further budget discussion at BOC Workshop Meetings. Finance Director will finalize 2025 Budget for adoption at the next Meeting.
Thursday, December 12	The Finance Director will present the 2025 Budget and Tax Ordinance for adoption.
Thursday, December 26	The Finance Director will present the 2025 Budget and Tax Ordinance for adoption (If budget is NOT adopted on December 12th).
*Budget must be advertised for 20 days before adoption	
**Board meeting will be held on the Tuesday before Thanksgiving	

2025 COMBINED BUDGET BY FUND

	FUND										TOTAL
	General	Cap - General	Fire	Cap - Fire	Library	Water	Sewer	Refuse & Recycling	Debt	Highway	
REVENUES:											
REVENUE FROM OPERATIONS	10,834,250	0	652,600	0	80,100	2,978,650	2,668,000	2,243,600	0	449,395	19,906,595
TRANSFERS FROM OTHER FUNDS	471,000	1,146,083	0	19,863	0	0	0	0	369,143	0	2,006,089
GRANTS & CONTRIBUTIONS	482,400	0	0	0	0	0	100,000	0	0	0	582,400
REFUNDS OF PRIOR-YEAR EXP	150,000	0	0	0	0	0	0	0	0	0	150,000
USE OF PRIOR-YEAR RESERVES	<u>144,631</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,970</u>	<u>0</u>	<u>0</u>	<u>11,751</u>	<u>0</u>	<u>28,885</u>	<u>191,237</u>
TOTAL REVENUE	<u>12,082,281</u>	<u>1,146,083</u>	<u>652,600</u>	<u>19,863</u>	<u>86,070</u>	<u>2,978,650</u>	<u>2,768,000</u>	<u>2,255,351</u>	<u>369,143</u>	<u>478,280</u>	<u>22,836,321</u>
EXPENDITURES:											
OPERATING EXPENSES	10,936,198	0	475,530	0	86,070	2,596,876	2,119,987	2,154,351	0	224,280	18,593,292
TRANSFERS TO OTHER FUNDS	1,146,083	369,143	19,863	0	0	174,000	174,000	101,000	0	0	1,984,089
DEBT SERVICE	0	0	0	19,863	0	0	0	0	369,143	0	389,006
CAPITAL EXPENSES	0	776,940	0	0	0	182,500	412,500	0	0	254,000	1,625,940
TRANSFERS TO RESERVES	<u>0</u>	<u>0</u>	<u>157,207</u>	<u>0</u>	<u>0</u>	<u>25,274</u>	<u>61,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>243,994</u>
TOTAL EXPENSES	<u>12,082,281</u>	<u>1,146,083</u>	<u>652,600</u>	<u>19,863</u>	<u>86,070</u>	<u>2,978,650</u>	<u>2,768,000</u>	<u>2,255,351</u>	<u>369,143</u>	<u>478,280</u>	<u>22,836,321</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 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 BUDGET – SUMMARY

Budget Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
01. General Fund					
301. Property Taxes	\$ (2,757,706)	\$ (3,341,981)	\$ (3,316,017)	\$ (3,928,000)	\$ (4,224,000)
310. Local Enabling Taxes	\$ (4,027,522)	\$ (4,493,166)	\$ (4,404,093)	\$ (4,607,000)	\$ (4,700,000)
321. Business Licenses & Permits	\$ (230,151)	\$ (225,081)	\$ (212,072)	\$ (208,000)	\$ (208,000)
322. Non-Business Licenses & Permit	\$ (10,870)	\$ (14,025)	\$ (4,460)	\$ (7,950)	\$ (8,100)
331. Fines	\$ (57,381)	\$ (110,662)	\$ (59,395)	\$ (64,300)	\$ (68,300)
341. Interest	\$ (15,994)	\$ (19,865)	\$ (96,683)	\$ (90,000)	\$ (82,000)
342. Rents & Royalties	\$ (68,865)	\$ (47,302)	\$ (41,926)	\$ (42,174)	\$ (42,429)
351. Federal Grants	\$ 711	\$ (3,548)	\$ -	\$ (6,061)	\$ (1,400)
354. State Grants	\$ (803,341)	\$ (710,522)	\$ (683,031)	\$ (255,576)	\$ (326,000)
355. State-Shared Revenue	\$ (441,800)	\$ (468,993)	\$ (556,033)	\$ (599,366)	\$ (635,400)
359. In Lieu Of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
360. Service Fees	\$ (314,197)	\$ (67,266)	\$ (236,762)	\$ (192,000)	\$ (280,440)
361. Review Fees	\$ (135,166)	\$ (277,484)	\$ (68,850)	\$ (249,190)	\$ (222,300)
362. Public Safety Fees	\$ (144,694)	\$ (176,308)	\$ (265,053)	\$ (242,500)	\$ (252,100)
363. Snow Removal	\$ (2,570)	\$ (2,621)	\$ (2,673)	\$ (2,727)	\$ (2,781)
364. Sanitation Fees	\$ (855)	\$ (1,477)	\$ (3,956)	\$ (2,000)	\$ (3,000)
365. Membership Fees	\$ (23,325)	\$ (23,130)	\$ (24,160)	\$ (23,000)	\$ (24,000)
367. Recreational User Fees	\$ (5,325)	\$ (5,500)	\$ (5,900)	\$ (7,000)	\$ (9,000)
380. Miscellaneous	\$ (35,890)	\$ (9,420)	\$ (45,948)	\$ (10,440)	\$ (12,400)
383. Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
387. Contributions	\$ (191,959)	\$ (150,000)	\$ (151,050)	\$ (168,880)	\$ (155,000)
391. Asset Disposal	\$ (77,001)	\$ (147,613)	\$ (104,255)	\$ (830,000)	\$ (60,000)
392. Interfund Transfers	\$ (505,350)	\$ (392,902)	\$ (416,797)	\$ (493,277)	\$ (471,000)
393. Prior Year Proceeds	\$ (405,450)	\$ (2,441,000)	\$ -	\$ -	\$ -
395. Prior Year Exp	\$ (465,339)	\$ (255,582)	\$ (197,607)	\$ (68,033)	\$ (150,000)
396. Prior Year Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total 01. General Fund	\$ (10,720,038)	\$ (13,385,449)	\$ (10,896,721)	\$ (12,097,474)	\$ (11,937,650)

GENERAL FUND – DETAILED REVENUE BUDGET

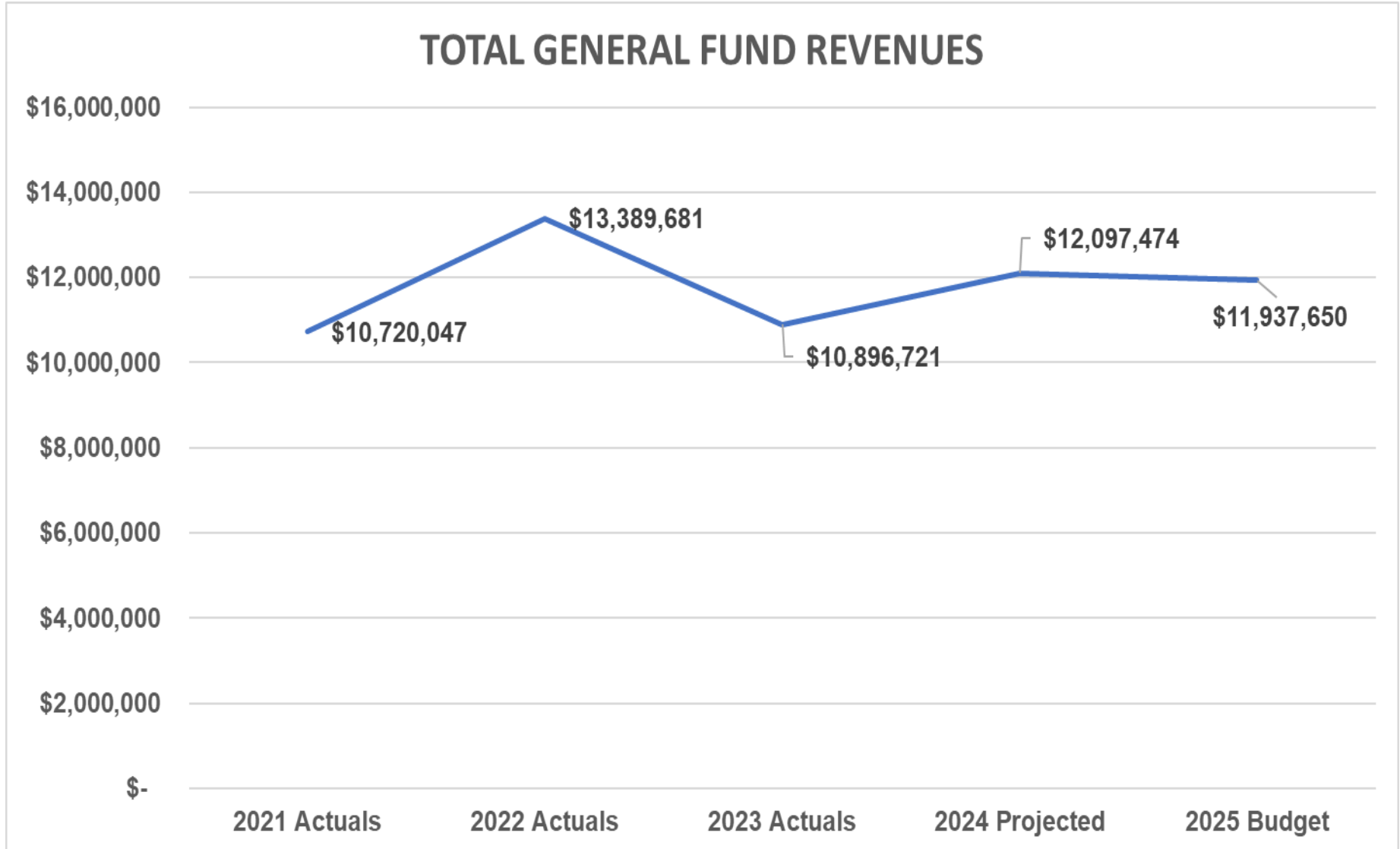
Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
301. Property Taxes	2,757,706	3,341,981	3,316,017	3,928,000	4,224,000
01-301.100. Real Estate Tax - (Operating)	2,658,159	3,301,101	2,960,348	3,486,000	3,513,000
01-301.100. Real Estate Tax - (Capital)	-	-	319,003	384,000	646,000
01-301.400. Real Estate Tax - Claims	96,321	32,481	35,598	56,000	60,000
01-301.600. Real Estate Tax - Exceptions	3,226	8,398	1,068	2,000	5,000
310. Local Enabling Taxes	4,027,522	4,493,166	4,404,093	4,607,000	4,700,000
01-310.100. Realty Transfer Tax	887,295	936,477	769,620	870,000	900,000
01-310.200. Earned Income Tax	2,668,712	3,066,276	3,150,187	3,240,000	3,300,000
01-310.400. Local Services Tax	471,516	490,413	484,287	497,000	500,000
321. Business Licenses & Permits	230,151	225,081	212,072	208,000	208,000
01-321.800. Cable Franchise Fees	230,151	225,081	212,072	208,000	208,000
322. Non-Business Licenses & Permit	10,870	14,025	4,460	7,950	8,100
01-322.810. Pole Permits	-	25	-	-	-
01-322.820. Street-Opening Permits	7,835	11,100	2,250	6,000	6,000
01-322.830. Curbing Permits	5	10	-	-	-
01-322.840. Moving Permits	2,680	2,490	1,910	1,500	1,800
01-322.850. Solicitation Permit	350	400	300	450	300
331. Fines	57,381	110,662	59,395	64,300	68,300
01-331.110. Vehicle Code Violations	37,145	26,276	36,537	43,000	42,000
01-331.120. Violation of Ordinances	14,104	78,263	16,831	15,000	20,000
01-331.130. State Police Fines	6,132	6,124	6,028	6,300	6,300
341. Interest	15,994	24,098	96,683	90,000	82,000
01-341.000. Interest Income	1,352	21,982	87,701	84,000	72,000
01-341.100. Lien Interest Income	14,642	2,116	8,982	6,000	10,000

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
342. Rents & Royalties	68,865	47,302	41,926	42,174	42,429
01-342.100. Verizon Lease Payments	29,983	33,286	33,526	33,774	34,029
01-342.200. Magistrate Office Rent	30,482	5,617	-	-	-
01-342.300. Franko Lease Payments	8,400	8,400	8,400	8,400	8,400
351. Federal Grants	(711)	3,548	-	6,061	1,400
01-351.025. Bulletproof Vest Grant	-	3,548	-	5,350	1,400
01-351.120. FEMA Grant Monies	(711)	-	-	711	-
354. State Grants	803,341	710,522	683,031	255,576	326,000
01-354.010. Police Dept Grants	21,726	33,757	43,035	200,000	25,000
01-354.025. Seatbelt Program Grant	8,970	1,878	8,158	9,702	2,000
01-354.030. SO/Aggressive Driver Grant	4,578	3,398	16,918	19,000	19,000
01-354.040. Recycling Grant	61,779	1	435,337	26,874	30,000
01-354.120. Gaming Grant: Casino Corr Traf	5,258	-	89,866	-	250,000
01-354.190. DCED- COVID 19 GRANTS	701,030	671,488	89,716	-	-
355. State-Shared Revenue	441,800	468,993	556,033	599,366	635,400
01-355.010. Public Utility Tax	6,708	6,977	7,413	7,700	8,000
01-355.040. Beverage License & Tavern Tax	681	1,728	2,666	2,400	2,400
01-355.050. Foreign Casualty Insurance Tax	354,999	362,632	448,747	490,741	525,000
01-355.070. Foreign Fire Insurance Tax	79,412	97,656	97,206	98,525	100,000
360. Service Fees	314,197	67,266	236,762	192,000	280,440
01-360.200. Fees for Svcs--Police Security	8,836	10,446	4,752	10,000	10,000
01-360.250. Fees for Svcs--Police SRO	257,403	38,304	230,220	180,000	265,440
01-360.300. Fees for Svcs--Finance	47,957	18,516	1,790	2,000	5,000

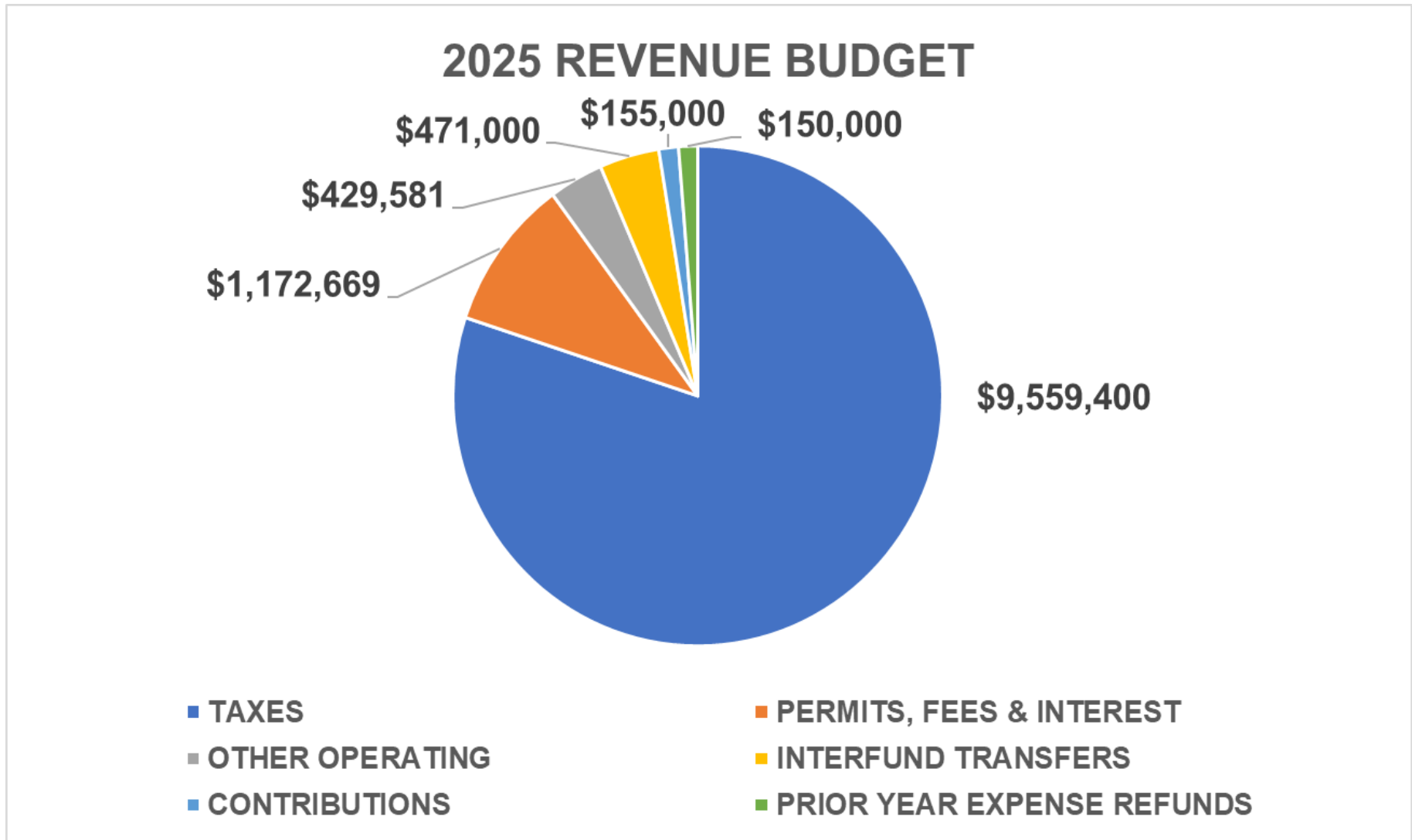
Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
361. Review Fees	135,166	277,484	68,850	249,190	222,300
01-361.310. Planning & SALDO Fees	5,485	26,204	4,140	12,990	12,000
01-361.330. Zoning Appeals & Fees	28,219	31,885	45,768	50,000	50,000
01-361.350. Legal Review Fees	13,602	84,779	2,964	36,000	40,000
01-361.360. Engineering Review Fees	87,464	134,236	15,729	150,000	120,000
01-361.500. Sale - Maps/Copies/Publication	397	380	249	200	300
362. Public Safety Fees	144,703	176,308	265,053	242,500	252,100
01-362.130. Security Alarm Monitoring	425	315	650	1,500	1,200
01-362.410. Building Permits	73,180	79,642	161,088	150,000	160,000
01-362.415. Mechanical Permits	544	-	-	-	-
01-362.420. Electrical Permits	431	-	-	-	-
01-362.430. Plumbing Permits	3,344	2,850	1,700	2,050	2,000
01-362.440. On-Site Sewage Permits	6,300	13,060	14,210	12,000	12,000
01-362.450. Re-Inspection Fee	5	-	-	-	-
01-362.460. PA State Fee - Permits	608	833	882	900	900
01-362.470. Fire Inspection Fee	50,587	67,683	73,688	60,000	60,000
01-362.475. Food Vendor Inspection Fee	-	-	-	3,000	3,000
01-362.480. Rental/Resale Inspection Fee	2,800	3,400	4,065	4,000	4,000
01-362.490. Rental/Resale Registration Fee	6,480	8,525	8,770	9,050	9,000
363. Snow Removal	2,570	2,621	2,673	2,727	2,781
01-363.510. PennDOT/Snow Removal	2,570	2,621	2,673	2,727	2,781
364. Sanitation Fees	855	1,477	3,956	2,000	3,000
01-364.900. Scrap Metal Recycling	855	1,477	3,956	2,000	3,000
365. Membership Fees	23,325	23,130	24,160	23,000	24,000
01-365.600. Ambulance Subscriptions	23,325	23,130	24,160	23,000	24,000

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
367. Recreational User Fees	5,325	5,500	5,900	7,000	9,000
01-367.500. Park/Pavilion Usage Fee	5,325	5,500	5,900	7,000	9,000
380. Miscellaneous	35,890	9,420	45,948	10,440	12,400
01-380.000. Miscellaneous Revenue	19,470	743	36,863	1,200	1,200
01-380.001. Misc Utility Revenue	410	-	360	1,200	1,200
01-380.002. Utility Lien Fees	5,985	(303)	1,285	-	-
01-380.004. Utility Certification Fees	9,740	8,780	7,340	8,000	10,000
01-380.100. Forfeited/Returned Deposits	285	200	100	40	-
387. Contributions	191,959	150,000	151,050	168,880	155,000
01-387.000. Contributions	191,959	150,000	151,050	150,000	150,000
01-387.215. Contributions--Police/K-9 Prog	-	-	-	18,880	5,000
391. Asset Disposal	77,001	147,613	104,255	830,000	60,000
01-391.100. Sale of Fixed Assets	77,001	147,613	104,255	830,000	60,000
392. Interfund Transfers	505,350	392,902	416,797	493,277	471,000
01-392.050. Transfer From Recreation Fund	-	-	-	61,232	15,000
01-392.060. Transfer From Water Fund	169,528	153,584	162,165	167,000	174,000
01-392.080. Transfer From Sewer Fund	169,528	153,584	162,165	167,000	174,000
01-392.100. Tr fr Refuse & Recycling Fund	158,493	85,734	92,467	95,000	101,000
01-392.910. Transfer From Developers Fund	7,801	-	-	3,045	7,000
393. Prior Year Proceeds	405,450	2,441,000	-	-	-
01-393.120. Note Proceeds	405,450	2,441,000	-	-	-
395. Prior Year Exp	465,339	255,582	197,607	68,033	150,000
01-395.000. Refund of Prior Year Expenses	-	1,918	119	-	-
01-395.100. Refund of Unused Premiums	465,339	253,664	197,488	68,033	150,000
TOTAL REVENUES	10,720,047	13,389,681	10,896,721	12,097,474	11,937,650

GENERAL FUND TOTAL REVENUE – HISTORICAL



GENERAL FUND REVENUE - BY SOURCE



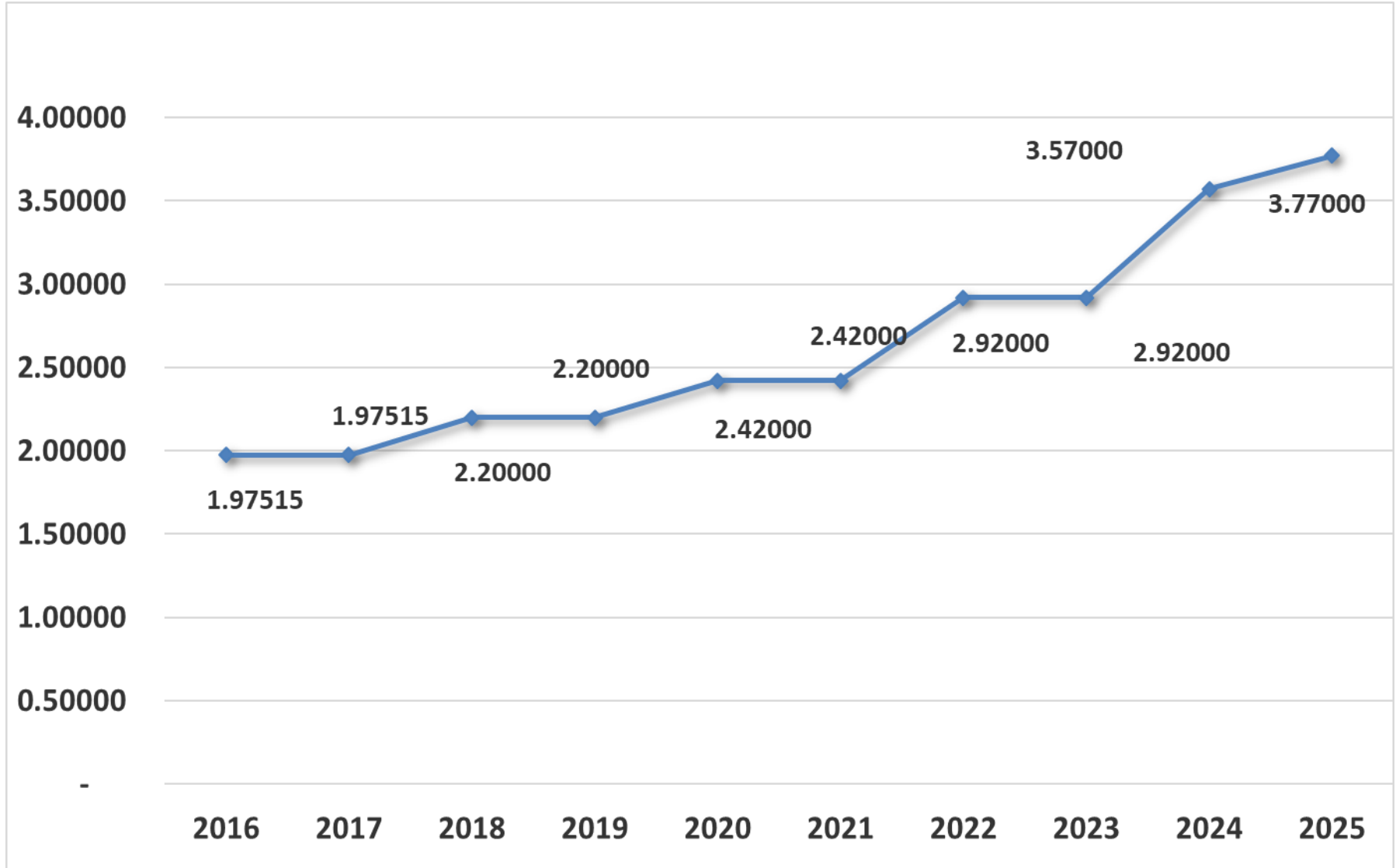
REAL ESTATE TAX MILLAGE SUMMARY

2025 Real Estate Taxes Budget			
FUND	Millage	Total Tax Levy	2025 Budget - Taxes Collected (97.5% of Face)
General Fund - Operating	2.72000	3,602,640	3,513,000
General Fund - Capital	0.50000	662,250	646,000
Fire Fund	0.49000	649,005	633,000
Library Fund	0.06000	79,470	77,000
Total Millage	3.77000	4,993,365	4,869,000
Total Taxable Assessment- Estimated			\$ 1,324,500,000
Total # of Taxable Parcels - Estimated			5,660
Average Tax Assessment			\$ 234,011
Avg Annual Total Twp Real Estate Tax			\$ 864.58

REAL ESTATE TAX BUDGET DETAIL:

- Budget includes .20 Mills increase to .50 mills earmarked for General Fund Capital (Previously .30 mills)
- Total Assessment used is best guess for 2025. Estimated Collectible amount is based on past collection experience.

REAL ESTATE TAX MILLAGE – HISTORICAL



GENERAL FUND - DEPARTMENT BUDGETS

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

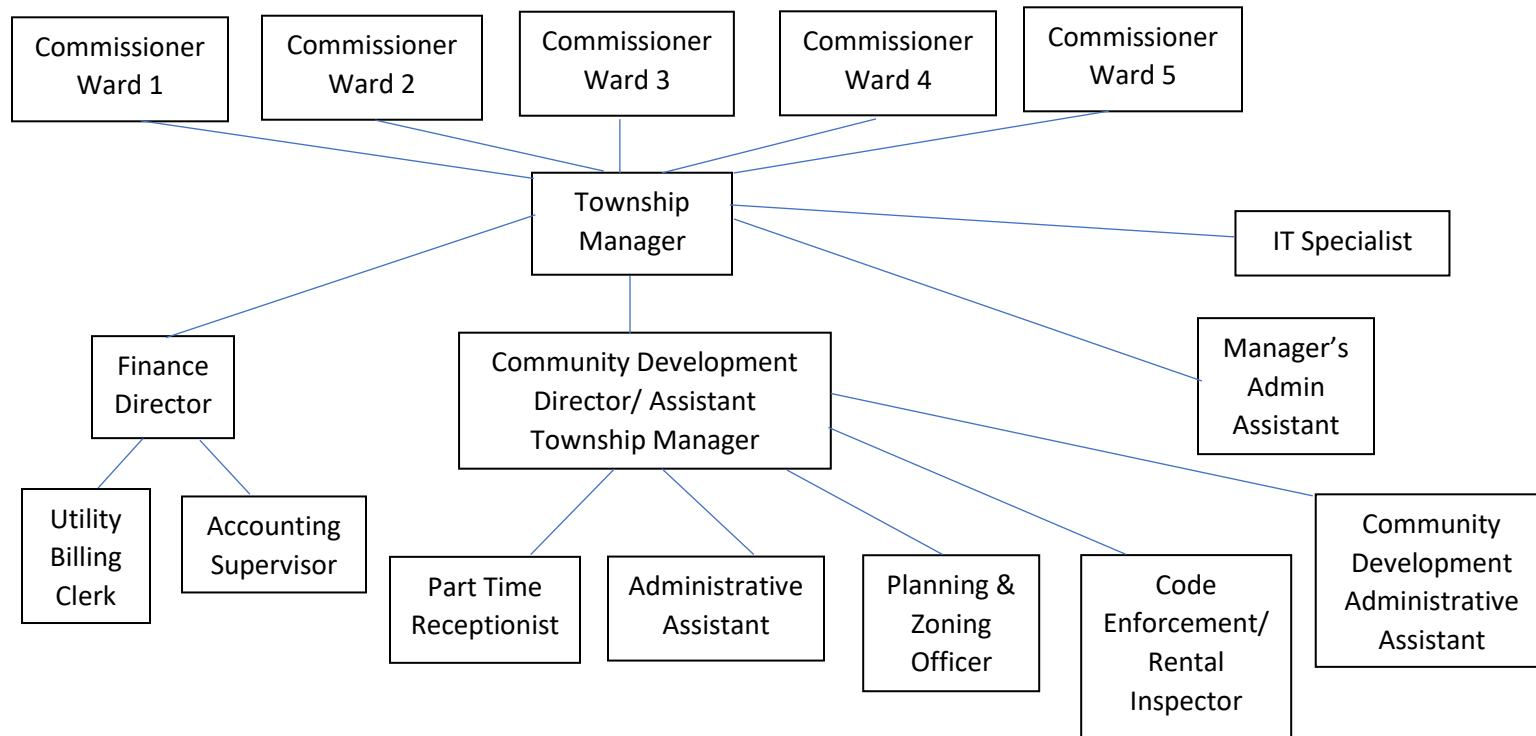
1. A List of Services the Department provides.
2. Summary of Budgeted Expenditures by Department.
3. Budget Highlights.
4. Department Staffing Chart.
5. Recent Accomplishments by the Department.
6. Current Challenges.
7. 2024 Department Goals.

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 2024



Continued to increase the number of online bill payers through Xpress Bill Pay reducing the amount of time needed to open mail and post payments.



Implemented new payroll software providing automation which will reduce payroll errors and reduce time spent on processing bi-weekly payroll. In addition, payroll software will provide staff with additional resources including but not limited to online time-off requests, electronic pay stubs, electronic W-2, ability to revise payroll information on file, and much more.



Replaced Public Works legacy punch clock system for hourly employees with digital punch system on tablets that integrates with our new payroll system Paylocity.



Increased delinquent collections in 2024 thanks to Portnoff Law Associates. An estimated \$97k of delinquent Utility and nuisance accounts has been collected as of 9/30/2024.



Implemented online platform for Park Pavilion Rental Reservations and payments and Food Truck Inspections.



Upgraded Door Access System at Eastern Salisbury Fire Department with cost effective in-House solution eliminating the need for annual subscription or monitoring costs. In addition, the solution allows the Township to have full management of the system.



Built and installed in-house Door Access, NVR and Camera System, Voice over IP Phone System and Data Network for the new Western Salisbury Fire Station.



Replaced Police body and in-car cameras and backend server with new equipment and developed CJIS compliant hybrid backup solution for video storage.



Passed CJIS onsite audit for IT and network systems and policies.



Integrated MS4 Outfall inspections into GIS and located all points for future inspections to produce the required forms digitally. Integrated Lead and Copper inspections into GIS to streamline data collection and inspection results.



Initiated grant application for acquisition of fully funded State Cybersecurity Services including an Intrusion Detection Service (Albert Sensors), Employee Security Awareness Training and Assessments (Cofense), a Vulnerability Management Solution (Tenable) and a SIEM (Security Information and Event Management Solution – Splunk).

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 - 2025

- ✓ Hire the Replacement for Retired Township Manager.
- ✓ Continue to send delinquent accounts annually to Collection agency (Portnoff Law Associates). Determine if process needs to be bi-annually.

- ✓ Implement new electronic Purchasing software to improve the purchasing process of the Township.
- ✓ Replace aging Print/Scan/Fax devices in Admin and Police buildings.
- ✓ Upgrade Police Firewall which goes End of Service in at the end of 2025.
- ✓ Upgrade aging network switch stack in the Admin and Police Buildings.
- ✓ Continue to upgrade all PC's and Laptops that do not meet Windows 11 hardware requirements.
- ✓ Upgrade all remaining PC's and Laptops to Windows 11 prior to October 2025 when Windows 10 reaches end of life.
- ✓ Continue upgrading door access systems in all buildings with custom in-house solution to bring all buildings under the same controls.
- ✓ Upgrade Admin and Police Building NVR and Camera Systems to replace aging and failing equipment.
- ✓ Continue to review and tighten IT Policies and Procedures.
- ✓ Begin assessing parks for internet access in order to install better security controls such as cameras and door access.
- ✓ Continue to expand RecDesk software into different departments to automate additional application and form submission and parks and recreations sign up and management.
- ✓ Continue tightening and organizing Township GIS software to streamline field tasks for the Utility Department.

ADMINISTRATION/GENERAL GOVERNMENT DEPARTMENTS

- Legislative
- Executive
- Finance
- Tax Collection
- Legal
- HR/Personnel
- Information Technology (IT)
- Engineering
- Building

LEGISLATIVE DEPARTMENT BUDGET

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
400. Legislative					
01-400.113. Commissioners	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
01-400.161. Social Security Tax	\$ 995	\$ 995	\$ 918	\$ 995	\$ 995
01-400.200. Volunteer & Public Events	\$ 1,917	\$ 1,955	\$ 159	\$ 1,000	\$ 1,000
01-400.240. Supplies	\$ 318	\$ 954	\$ 608	\$ 1,000	\$ 600
01-400.420. Dues/Subscriptions/Membership	\$ 3,280	\$ 3,339	\$ 3,522	\$ 3,543	\$ 3,600
01-400.460. Conferences & Training	\$ -	\$ 2,823	\$ 1,485	\$ 2,000	\$ 2,500
Total 400. Legislative	\$ 19,510	\$ 23,066	\$ 19,691	\$ 21,538	\$ 21,695

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	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
401. Executive					
01-401.121. Manager	\$ 50,021	\$ 51,698	\$ 80,762	\$ 83,071	\$ 106,080
01-401.122. Assistant Manager	\$ 95,826	\$ -	\$ -	\$ -	\$ -
01-401.141. Clerical--Full Time	\$ 94,531	\$ 96,249	\$ 101,196	\$ 138,107	\$ 147,735
01-401.149. Clerical--Part Time	\$ -	\$ 4,648	\$ 7,678	\$ 19,000	\$ 21,000
01-401.156. Insurance - Health	\$ 87,646	\$ 58,058	\$ 46,845	\$ 49,080	\$ 58,065
01-401.158. Insurance - Life & Disability	\$ 1,704	\$ 926	\$ 1,144	\$ 1,160	\$ 1,236
01-401.160. Pension	\$ 89,828	\$ 45,133	\$ 68,442	\$ 83,745	\$ 110,878
01-401.161. Social Security Tax	\$ 18,403	\$ 11,547	\$ 14,494	\$ 18,374	\$ 21,023
01-401.162. Insur - Workers Comp	\$ 666	\$ 573	\$ 633	\$ 491	\$ 522
01-401.171. HRA Employee Reimbs	\$ 875	\$ 475	\$ 625	\$ 650	\$ 650
01-401.212. Newsletter	\$ 5,198	\$ 5,510	\$ 5,368	\$ 5,848	\$ 6,000
01-401.231. Vehicle Fuel	\$ 1,137	\$ 2,014	\$ 1,800	\$ 1,600	\$ 1,800
01-401.240. Office Supplies	\$ 2,627	\$ 4,784	\$ 2,255	\$ 3,000	\$ 3,000
01-401.312. Consulting Services	\$ 3,360	\$ 15,703	\$ 3,768	\$ -	\$ -
01-401.315. General Services	\$ 13,231	\$ 12,858	\$ 635	\$ 150	\$ 300
01-401.317. Contracted Services	\$ -	\$ -	\$ 9,162	\$ 9,337	\$ 10,000
01-401.320. Telephone	\$ 16,039	\$ 27,805	\$ 39,962	\$ 43,000	\$ 44,000
01-401.325. Postage	\$ 11,350	\$ 8,106	\$ 6,661	\$ 6,000	\$ 7,000
01-401.341. Advertising	\$ 4,227	\$ 6,806	\$ 5,818	\$ 2,300	\$ 3,000
01-401.342. Printing	\$ 162	\$ -	\$ 1,627	\$ 600	\$ 1,000
01-401.343. Right-to-Know Request Fees	\$ 46	\$ -	\$ 87	\$ -	\$ -
01-401.375. Equip Maint & Lease Agreemen	\$ 12,580	\$ 18,518	\$ 12,954	\$ 10,000	\$ 9,000
01-401.420. Dues/Subscriptions/Membership	\$ 3,952	\$ 4,427	\$ 3,120	\$ 4,600	\$ 4,600
01-401.421. Training	\$ 354	\$ 706	\$ 199	\$ 500	\$ 500
01-401.460. Conferences	\$ -	\$ 1,206	\$ -	\$ -	\$ 2,000
Total 401. Executive	\$ 513,762	\$ 377,749	\$ 415,233	\$ 480,613	\$ 559,389

EXECUTIVE DEPARTMENT - BUDGET NARRATIVE

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.

Total Executive Budget has increased by approximately \$73k over 2024 for the following reasons:

- The Township Manager budget increased by \$23k because the Manager will be retiring in 2025 and we expect to hire her replacement before she retires. We anticipate the Township Manager Salary budget to increase because of this overlap.
- All other salary increases are based on cost of living increases.
- Health Insurance costs increased \$9k over prior year because of rate increases.
- Pension costs increased \$27k over prior year because of MMO increase and budgeted contribution amount for new Township Manager.
- All other non-staffing budgets increased by approximately \$3k mainly due to inflationary increases and \$2k budgeted increase for Township Manager to attend a conference (TBD).

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

FINANCE DEPARTMENT BUDGET

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
402. Finance					
01-402.122. Finance Director	\$ 101,827	\$ 105,241	\$ 108,927	\$ 112,729	\$ 117,238
01-402.123. Accounting Supervisor	\$ 82,704	\$ 88,250	\$ 79,895	\$ 76,800	\$ 82,441
01-402.156. Insurance - Health	\$ 35,512	\$ 33,582	\$ 34,030	\$ 36,855	\$ 42,291
01-402.158. Insurance - Life & Disability	\$ 1,196	\$ 1,156	\$ 1,247	\$ 1,136	\$ 1,182
01-402.160. Pension	\$ 65,628	\$ 60,274	\$ 77,347	\$ 76,556	\$ 62,029
01-402.161. Social Security Tax	\$ 14,514	\$ 15,247	\$ 14,922	\$ 14,500	\$ 15,276
01-402.162. Insur - Workers Comp	\$ 519	\$ 573	\$ 590	\$ 552	\$ 380
01-402.171. HRA Employee Reimbs	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
01-402.240. Supplies	\$ 2,113	\$ 1,832	\$ 2,476	\$ 2,400	\$ 2,400
01-402.260. Minor Equipment & Small Tools	\$ 720	\$ 211	\$ 93	\$ 132	\$ -
01-402.311. Auditing & Accounting Services	\$ 12,461	\$ 13,444	\$ 16,365	\$ 20,000	\$ 20,600
01-402.317. Contracted Services	\$ -	\$ -	\$ -	\$ 4,500	\$ 21,000
01-402.320. Telephone	\$ 345	\$ 518	\$ 1,201	\$ 889	\$ 972
01-402.420. Dues/Subscriptions/Membership	\$ 623	\$ 712	\$ 537	\$ 715	\$ 750
01-402.421. Training	\$ 473	\$ 33	\$ 1,977	\$ 200	\$ 1,000
01-402.460. Conferences	\$ 1,169	\$ 1,635	\$ 259	\$ -	\$ 1,500
Total 402. Finance	\$ 320,054	\$ 322,958	\$ 340,116	\$ 348,214	\$ 369,309

FINANCE DEPARTMENT - BUDGET NARRATIVE

All costs related to the Finance Department (excluding costs related to billing for water, sewer, and Refuse) are recorded under the General Fund Finance Department. The Department is staffed by the Finance Director, the Accounting Supervisor, and the Utility Billing Clerk.

The Finance Department Budget increased by approximately \$17k over 2024 for the following reasons:

- Salary increased approximately \$12k based on cost of living increases.

- Pension budget decreased by \$14k because Accounting Supervisor hired in 2013 is enrolled in the new Defined Contribution Plan.
- Contract Services budget increased by approximately \$17k over 2024 because we implemented a new Payroll Software with Paylocity effective October 1, 2024. Contracted Services budget reflects payroll processing costs with Paylocity. Previously, we processed payroll in-house.

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

TAX COLLECTION DEPARTMENT – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
403. Tax Collection					
01-403.114. Tax Collector	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-403.161. Social Security Tax	\$ 765	\$ 765	\$ 765	\$ 765	\$ 765
01-403.240. Supplies	\$ 733	\$ 623	\$ 122	\$ 300	\$ 300
01-403.260. Minor Equipment & Small Tools	\$ -	\$ 198	\$ -	\$ -	\$ -
01-403.325. Postage	\$ 3,691	\$ 6,699	\$ 4,124	\$ 5,400	\$ 5,700
01-403.353. Tax Collector's Bond	\$ 566	\$ 480	\$ 721	\$ 721	\$ 725
01-403.420. Dues/Subscriptions/Membership	\$ -	\$ 80	\$ 50	\$ 50	\$ 50
01-403.452. EIT Collection Fee	\$ 33,822	\$ 32,822	\$ 37,067	\$ 35,640	\$ 36,300
01-403.453. LST Collection Fee	\$ 10,609	\$ 11,034	\$ 10,896	\$ 11,182	\$ 11,250
01-403.454. Real Estate Tax Collections	\$ 3,290	\$ 4,464	\$ 3,860	\$ 2,542	\$ 3,600
Total 403. Tax Collection	\$ 63,476	\$ 67,165	\$ 67,605	\$ 66,600	\$ 68,690

TAX COLLECTION DEPARTMENT – BUDGET NARRATIVE

The Tax Collector office is separate from the Township but the Township provides office space for the Tax Collector. All costs related to the collection of Township taxes are recorded under this department. All line-item budgets stayed consistent with prior year.

LEGAL DEPARTMENT – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
404. Legal					
01-404.310. Township Solicitor	\$ 82,806	\$ 87,679	\$ 109,612	\$ 120,000	\$ 120,000
01-404.314. Special Legal & Consulting Svc	\$ 12,828	\$ 1,000	\$ 4,704	\$ 975	\$ 1,230
01-404.318. Reimbursable Legal Services	\$ 61,067	\$ 43,060	\$ 5,311	\$ 36,000	\$ 40,000
01-404.410. Judgements & Settlements	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Total 404. Legal	\$ 156,701	\$ 166,740	\$ 119,626	\$ 156,975	\$ 161,230

LEGAL DEPARTMENT - BUDGET NARRATIVE

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 DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
406. Personnel Admin					
01-406.172. Retirement Incentive Pmts	\$ 2,700	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01-406.240. Supplies & Minor Equipment	\$ 828	\$ 395	\$ 181	\$ -	\$ 300
01-406.314. Special Legal & Consult'g Svcs	\$ 14,732	\$ 21,619	\$ 11,924	\$ 15,000	\$ 11,000
01-406.315. General Services	\$ 6,582	\$ 8,345	\$ 11,230	\$ 12,000	\$ 10,000
01-406.341. Advertising	\$ 1,363	\$ 1,846	\$ 2,456	\$ 2,021	\$ 1,800
Total 406. Personnel Admin	\$ 26,206	\$ 32,205	\$ 28,790	\$ 32,021	\$ 26,100

PERSONNEL ADMIN DEPARTMENT - BUDGET NARRATIVE

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 DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
407. Information Technology (IT)					
01-407.123. IT Specialist	\$ -	\$ 85,997	\$ 97,404	\$ 105,195	\$ 112,190
01-407.156. Insurance - Health	\$ -	\$ 25,167	\$ 20,653	\$ 6,000	\$ 6,000
01-407.158. Insurance - Life & Disability	\$ -	\$ 530	\$ 578	\$ 578	\$ 601
01-407.160. Pension	\$ -	\$ 6,738	\$ 7,781	\$ 8,416	\$ 8,975
01-407.161. Social Security Tax	\$ -	\$ 6,443	\$ 7,593	\$ 8,047	\$ 8,583
01-407.162. Insur - Workers Comp	\$ -	\$ 91	\$ 452	\$ 276	\$ 213
01-407.171. HRA Employee Reimbs	\$ -	\$ 244	\$ 250	\$ -	\$ -
01-407.261. Computer Equip & Software	\$ 8,569	\$ 24,371	\$ 32,005	\$ 17,000	\$ 30,000
01-407.319. Software Maint & Support	\$ 29,938	\$ 70,494	\$ 89,129	\$ 114,000	\$ 120,000
01-407.320. Telephone	\$ -	\$ -	\$ 43	\$ 521	\$ 520
01-407.421. Training	\$ -	\$ 299	\$ -	\$ -	\$ 500
Total 407. Information Technology (IT)	\$ 38,507	\$ 220,375	\$ 255,889	\$ 260,033	\$ 287,582

INFORMATION TECHNOLOGY DEPARTMENT - BUDGET NARRATIVE

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 DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
408. Engineering					
01-408.313. Township Engineer	\$ 50,054	\$ 66,437	\$ 37,461	\$ 40,000	\$ 40,000
01-408.314. Special Engineering Services	\$ -	\$ 1,370	\$ 2,350	\$ -	\$ -
01-408.318. Reimbursable Engineering Svcs	\$ 61,867	\$ 132,743	\$ 66,213	\$ 150,000	\$ 120,000
Total 408. Engineering	\$ 111,922	\$ 200,550	\$ 106,024	\$ 190,000	\$ 160,000

ENGINEERING DEPARTMENT - BUDGET NARRATIVE

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 DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
409. Buildings & Plant					
01-409.144. Maintenance Custodian	\$ 61,992	\$ 63,794	\$ 65,796	\$ 68,349	\$ 71,083
01-409.156. Insurance - Health	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-409.158. Insurance - Life & Disability	\$ 518	\$ 511	\$ 525	\$ 536	\$ 557
01-409.160. Pension	\$ 21,233	\$ 24,943	\$ 31,725	\$ 28,126	\$ 39,932
01-409.161. Social Security Tax	\$ 6,006	\$ 5,336	\$ 6,311	\$ 5,229	\$ 5,468
01-409.162. Insur - Workers Comp	\$ 3,975	\$ 3,821	\$ 6,011	\$ 4,572	\$ 2,985
01-409.192. Work Boot & Clothing Allowance	\$ 302	\$ 350	\$ 350	\$ 400	\$ 400
01-409.230. Heating Fuel	\$ 24,501	\$ 35,689	\$ 21,000	\$ 22,000	\$ 23,000
01-409.232. Generator Fuel	\$ 1,652	\$ 380	\$ -	\$ 1,234	\$ 1,500
01-409.240. Supplies	\$ 10,414	\$ 9,720	\$ 7,404	\$ 10,000	\$ 10,000
01-409.260. Minor Equipment & Small Tools	\$ 936	\$ 2,642	\$ 10,345	\$ 30,000	\$ 3,800
01-409.320. TELEPHONE	\$ 338	\$ 517	\$ 536	\$ 520	\$ 520
01-409.361. Electric	\$ 28,471	\$ 33,775	\$ 30,702	\$ 33,000	\$ 36,000
01-409.366. Water	\$ 2,362	\$ 4,027	\$ 6,263	\$ 6,000	\$ 6,000
01-409.373. Facilities Maintenance	\$ 48,690	\$ 59,868	\$ 74,105	\$ 70,000	\$ 60,000
Total 409. Buildings & Plant	\$ 217,390	\$ 251,372	\$ 267,073	\$ 285,966	\$ 267,245

BUILDINGS & PLANT DEPARTMENT - BUDGET NARRATIVE

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. We dedicated an employee to focus on Maintenance needs of the Township saving a significant amount of money by not having to pay a contractor for many 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 2024



Promoted a Lieutenant (First in Department History).



Fully staffed for the first time in over 5 years.



Hire 2 New Officers who are currently in the police academy.



Obtained \$150,000.00 grant for renovations to the police department.



Implemented new body cameras from a \$120,000 grant.



Made changes to scheduling to ensure Overtime costs are within budget.



Participated in On-site accreditation physical walk-thru with recommendations.



Continued to train officers on crisis intervention.



Added a School Resource Officer at St. Thomas More School (1st SRO in Catholic Schools).



Will promote a new Sergeant by end of year.



Started implementation of new radio system with Lehigh County and cost study for 2025.



Purchased 3 police vehicles that were in 2025 capital plan saving \$25,000 by purchasing them now.



2 K-9's added after the death of K-9 Miklo in 2023. K-9s were fully funded by donations.

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.

❖ RADIO REPLACEMENT PROJECT

The County has finally provided direction on the type of Radios to be purchased. All Township Radios must be replaced by 2026. We will need to determine how to pay for this project as the total cost for new radios for Police, Emergency Management, and Fire may be as high as \$900k. The County is seeking grants to help fund this project and has also mentioned that they will be providing low interest loan options to Municipalities. We will use 2025 to develop the final plan for this project with monies to be budgeted starting in 2026.

POLICE DEPARTMENT GOALS

- ✓ Finish construction of Police Training Facility and start to utilize it.
- ✓ Train 2 new officers that will complete Act 120 training in December of 2024.
- ✓ Continue Crisis training until 100% of the department is finished (over 75% now).
- ✓ Certify several officers as crime scene technicians.
- ✓ Continue to grow our leadership team and have all Supervisors FBI Leeda certified.
- ✓ Continue to explore and apply for grants.
- ✓ Radio project\purchase for PD, Fire, EMA and Fire Inspections.
- ✓ Remodel and move fire inspections to Trolley Building as final home.

POLICE DEPARTMENT ORG CHART (SEE APPENDIX)

POLICE DEPARTMENT BUDGET DETAIL – SALARY AND BENEFITS

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
410. Police					
01-410.122. Police Chief	\$ 117,779	\$ 142,685	\$ 124,204	\$ 128,547	\$ 133,689
01-410.129. Lieutenant	\$ -	\$ -	\$ -	\$ 73,231	\$ 123,760
01-410.130. Sergeants	\$ 194,122	\$ 236,011	\$ 207,587	\$ 161,469	\$ 215,974
01-410.131. Detective & Corporals	\$ 276,030	\$ 225,369	\$ 293,956	\$ 299,985	\$ 322,209
01-410.132. Police Officers	\$ 1,035,108	\$ 1,151,670	\$ 1,143,274	\$ 1,303,308	\$ 1,430,000
01-410.133. Police Admin Clerk	\$ -	\$ -	\$ -	\$ 42,400	\$ -
01-410.139. Police Officers - Part Time	\$ 19,606	\$ 20,000	\$ 22,984	\$ 22,000	\$ 24,000
01-410.140. Animal Control Officer	\$ 10,750	\$ 10,750	\$ 10,750	\$ 10,750	\$ 11,000
01-410.141. Clerical--Full Time	\$ 105,192	\$ 118,285	\$ 131,074	\$ 133,073	\$ 141,647
01-410.148. Crossing Guards	\$ 23,890	\$ 26,026	\$ 20,514	\$ 26,898	\$ 27,920
01-410.149. Clerical--Part Time	\$ -	\$ 14,592	\$ 28,734	\$ 21,000	\$ 21,360
01-410.156. Insurance - Health	\$ 462,396	\$ 430,410	\$ 432,337	\$ 459,187	\$ 569,847
01-410.158. Insurance - Life & Disability	\$ 8,783	\$ 9,948	\$ 9,769	\$ 11,078	\$ 11,525
01-410.160. Pension	\$ 442,364	\$ 444,117	\$ 507,858	\$ 534,803	\$ 582,352
01-410.161. Social Security Tax	\$ 40,334	\$ 45,433	\$ 46,883	\$ 51,987	\$ 50,936
01-410.162. Insur - Workers Comp	\$ 86,224	\$ 96,004	\$ 121,549	\$ 113,400	\$ 88,034
01-410.171. HRA Employee Reimbs	\$ 729	\$ 4,721	\$ 850	\$ 2,000	\$ 2,300
01-410.181. Double Time	\$ 6,228	\$ 5,082	\$ 7,660	\$ 6,000	\$ 6,000
01-410.182. Longevity	\$ 15,760	\$ 22,000	\$ 18,700	\$ 21,000	\$ 22,500
01-410.183. Overtime	\$ 237,021	\$ 230,469	\$ 256,113	\$ 120,000	\$ 125,000
01-410.184. Reimbursable Overtime	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
01-410.185. Holiday Pay	\$ 43,217	\$ 39,984	\$ 52,213	\$ 56,000	\$ 60,000
01-410.186. Shift Differential	\$ 13,017	\$ 13,795	\$ 13,702	\$ 14,000	\$ 14,000
01-410.187. College Credit Compensation	\$ 2,150	\$ 2,150	\$ 1,700	\$ 1,395	\$ 1,395
01-410.188. Court Time	\$ 7,692	\$ 10,055	\$ 10,003	\$ 12,000	\$ 12,000
01-410.189. K-9 Care Compensation	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,500	\$ 6,000
01-410.191. Uniform Maintenance Allowance	\$ 4,320	\$ 4,560	\$ 4,080	\$ 4,800	\$ 5,750
Total 410. Police	\$ 3,155,712	\$ 3,307,117	\$ 3,469,493	\$ 3,664,811	\$ 4,039,198

POLICE DEPARTMENT BUDGET NARRATIVE – SALARY AND BENEFITS

The 2025 Staffing budget is approximately \$374k higher than 2024 projected due to the following:

- The Township is in the process of negotiating a new Collective Bargaining Agreement with the Police to be effective 1/1/2025. Salary Increases are budgeted at 4% in the 2025 budget.
- Lieutenant Position was filled on April 28, 2024. Currently in the process to promote an Officer to the Position of Sergeant. 2025 Budget includes 1 Lieutenant, 2 Sergeants, 2 Detectives, and 1 Corporal.
- Two officers were hired in June 2024 and are going through the Academy with a graduation date in December 2024. They are paid a salary while in the Academy and are recorded as Police Admin Clerk in 2024.
- The Police Pension MMO increased by approximately \$50k over 2024.
- Health Insurance budget increased by approximately \$111k due to 18% increases in Health Insurance Rates and additional Officers covered under our Plan.
- Workers Comp budget decreased by \$25k over 2024 because of lower rates.
- Overtime costs have decreased in 2024 and 2025 compared to prior years due to scheduling changes and recent hires.

POLICE DEPARTMENT BUDGET DETAIL – OTHER EXPENDITURES (EXCLUDES STAFFING)

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
410. Police					
01-410.200. Community Programs & Events	\$ 3,249	\$ 2,222	\$ 3,431	\$ 3,000	\$ 3,000
01-410.205. Bike Patrol	\$ 1,500	\$ 3,051	\$ 2,078	\$ 2,000	\$ 2,500
01-410.210. QRS Supplies	\$ 8,144	\$ 14,135	\$ 16,682	\$ 15,000	\$ 15,700
01-410.215. K-9 Program	\$ 7,363	\$ 7,930	\$ 9,890	\$ 36,000	\$ 10,000
01-410.220. Specialized Programs	\$ 3,040	\$ 2,480	\$ 3,765	\$ 4,000	\$ 4,000
01-410.231. Vehicle Fuel	\$ 44,502	\$ 70,742	\$ 57,762	\$ 60,000	\$ 60,000
01-410.238. Uniforms	\$ 27,237	\$ 12,469	\$ 33,821	\$ 20,000	\$ 19,640
01-410.240. Office Supplies	\$ 7,723	\$ 5,869	\$ 4,563	\$ 4,800	\$ 5,000
01-410.241. Patrol Supplies	\$ 859	\$ 5,363	\$ 2,978	\$ 3,000	\$ 3,000
01-410.242. Firearms Supplies	\$ 10,030	\$ 32,522	\$ 12,697	\$ 13,000	\$ 20,000
01-410.243. Animal Control Supplies	\$ 905	\$ 1,108	\$ 251	\$ 1,000	\$ 1,000
01-410.251. Vehicle Maintenance	\$ 32,824	\$ 37,122	\$ 43,153	\$ 39,000	\$ 35,000
01-410.260. Minor Equipment & Small Tools	\$ 35,964	\$ 26,555	\$ 25,432	\$ 20,000	\$ 20,000
01-410.261. Comp Equip & SW--PD	\$ 19,924	\$ -	\$ -	\$ -	\$ -
01-410.315. General Services	\$ 8,416	\$ 7,317	\$ 3,299	\$ 3,300	\$ 3,300
01-410.317. Contracted Svcs--Animal Contrl	\$ 10,000	\$ 10,200	\$ 10,200	\$ 10,200	\$ 11,000
01-410.318. Investigations	\$ -	\$ -	\$ -	\$ 500	\$ 1,000
01-410.319. Comp Maint & Support--PD	\$ 60,272	\$ -	\$ -	\$ -	\$ -
01-410.320. Telephone	\$ 13,726	\$ 17,456	\$ 17,072	\$ 18,745	\$ 18,720
01-410.342. Printing	\$ 382	\$ 781	\$ 2,363	\$ 1,500	\$ 1,500
01-410.375. Equipment Maintenance	\$ 8,664	\$ 8,394	\$ 7,590	\$ 8,000	\$ 8,000
01-410.420. Dues/Subscriptions/Membership	\$ 5,193	\$ 3,819	\$ 5,035	\$ 4,000	\$ 4,000
01-410.421. Training	\$ 20,360	\$ 25,036	\$ 33,120	\$ 34,000	\$ 30,000
01-410.460. Conferences	\$ -	\$ -	\$ 1,895	\$ 2,000	\$ 2,000
Total 410. Police	\$ 330,274	\$ 294,572	\$ 297,079	\$ 303,045	\$ 278,360

POLICE DEPARTMENT BUDGET NARRATIVE – NON-SALARY AND BENEFITS

Non-Salary Police department 2025 budget requests decreased by \$20,685 over 2024 due to:

- A reduction of \$26k to the K-9 Program due to 2 K-9s purchased in 2024. 2025 Budget includes the maintenance of the K-9 program.
- Firearm supplies increased by \$7k because of new regulations regarding Tasers.
- All other budgets stayed in line with previous years.

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 Township 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 2024



Revised and updated Township Construction Standards.

COMMUNITY DEVELOPMENT GOALS - 2025

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

COMMUNITY DEVELOPMENT DEPARTMENT – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
414. Community Development					
01-414.113. Zoning Hearing Board	\$ 1,440	\$ 1,250	\$ 1,400	\$ 1,220	\$ 1,680
01-414.122. Comm Dev Dir/Asst Mgr.	\$ 76,180	\$ 97,553	\$ 99,137	\$ 104,360	\$ 108,534
01-414.123. Planning & Zoning Officer	\$ -	\$ 85,220	\$ 93,039	\$ 94,531	\$ 98,312
01-414.131. Code Enforcement/Inspector	\$ -	\$ 36,088	\$ 58,850	\$ 63,610	\$ 75,132
01-414.141. Clerical--Full Time	\$ 54,595	\$ 58,458	\$ 64,642	\$ 69,463	\$ 72,242
01-414.156. Insurance - Health	\$ 20,695	\$ 62,799	\$ 76,205	\$ 83,145	\$ 96,187
01-414.158. Insurance - Life & Disability	\$ 425	\$ 1,876	\$ 2,156	\$ 2,209	\$ 2,297
01-414.160. Pension	\$ 6,290	\$ 56,569	\$ 74,791	\$ 78,360	\$ 96,515
01-414.161. Social Security Tax	\$ 10,894	\$ 22,511	\$ 25,790	\$ 25,489	\$ 27,227
01-414.162. Insur - Workers Comp	\$ 298	\$ 468	\$ 982	\$ 864	\$ 650
01-414.171. HRA Employee Reimbs	\$ -	\$ 250	\$ 500	\$ 500	\$ 750
01-414.220. Planning Commission	\$ 1,470	\$ 1,290	\$ 910	\$ 1,475	\$ 2,250
01-414.238. Uniforms	\$ -	\$ 1,534	\$ 555	\$ -	\$ 600
01-414.240. Supplies	\$ 1,772	\$ 3,826	\$ 2,113	\$ 800	\$ 500
01-414.260. Minor Equipment & Small Tools	\$ 290	\$ 2,442	\$ 1,331	\$ -	\$ 200
01-414.306. Inspection Services	\$ -	\$ 112,532	\$ 145,209	\$ 144,000	\$ 120,000
01-414.310. Planning Solicitor	\$ 6,974	\$ 1,368	\$ 21,557	\$ 5,000	\$ 5,000
01-414.314. Zoning Solicitor	\$ 9,115	\$ 17,117	\$ 29,198	\$ 15,000	\$ 15,000
01-414.315. General Services	\$ 5	\$ -	\$ -	\$ -	\$ 100
01-414.316. Stenographer	\$ 6,573	\$ 9,456	\$ 3,604	\$ 3,070	\$ 3,000
01-414.317. Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 20,000
01-414.318. DCED/UCC Fees	\$ 756	\$ 842	\$ 347	\$ 600	\$ 450
01-414.320. Telephone	\$ 1,618	\$ 2,392	\$ 3,500	\$ 2,922	\$ 2,940
01-414.341. Advertising	\$ 7,732	\$ 5,870	\$ 3,209	\$ 4,800	\$ 4,100
01-414.342. Printing	\$ 373	\$ 38	\$ 127	\$ 40	\$ 100
01-414.420. Dues/Subscriptions/Membership	\$ 362	\$ 460	\$ 973	\$ 485	\$ 485
01-414.421. Training	\$ 1,080	\$ 2,172	\$ 1,530	\$ 3,587	\$ 1,500
01-414.460. Conferences	\$ -	\$ 764	\$ -	\$ 854	\$ 2,000
Total 414. Community Development	\$ 208,937	\$ 585,146	\$ 711,654	\$ 706,384	\$ 757,751

STORM WATER MANAGEMENT – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
446. Storm Water Mgmt					
01-446.240. Supplies	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,200
01-446.313. Engineering Svcs	\$ -	\$ -	\$ 13,449	\$ 60,000	\$ 20,000
01-446.315. MS4 General Services	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Total 446. Storm Water Mgmt	\$ -	\$ -	\$ 13,449	\$ 64,100	\$ 24,200

ENVIRONMENTAL ADVISORY – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
461. Environmental Advisory					
01-461.341. Advertising	\$ 620	\$ 212	\$ 163	\$ -	\$ 100
Total 461. Environmental Advisory	\$ 620	\$ 212	\$ 163	\$ -	\$ 100

SHADE TREES – BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
455. Shade Trees					
01-455.240. Supplies & Shade Trees	\$ -	\$ 11,650	\$ 15,409	\$ 11,715	\$ 13,000
Total 455. Shade Trees	\$ -	\$ 11,650	\$ 15,409	\$ 11,715	\$ 13,000

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET NARRATIVE

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

Total Community Development Budget increased by approximately \$50k over 2024 due to the following:

- Salary budget increased by approximately \$22k because of Cost of Living increases and salary step increases.
- Pension budget increased approximately \$18k because of increase to Non-Uniformed MMO and increases in salaries.
- Health Insurance budget increased \$8k due to health insurance rate increases.
- Residential/Commercial inspection services budget decreased based on estimated land development in 2025.
- We budgeted \$20k in contracted services to look to hire a consultant to assist the Township develop a comprehensive plan and Review Zoning Ordinances.
- All other budgets are in line with previous years.

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 2024



The Western Salisbury Volunteer Fire Company, Eastern Salisbury Volunteer Fire and Rescue Company, Township Fire Inspectors, Emergency Management and Township Fire Brigade continued to work together on improving the delivery of emergency services to the Township.



Construction was begun on a new fire station facility for Western Salisbury Fire Company to replace the Swain Fire Station. It is expected to be completed in September of 2024 within budget.



Fire inspectors continued the implementation of electronic fire inspection software program to track inspections, complaints, investigations, and responses. In addition, iPads allow Inspectors to enter data into this software while in the field. The system has proven to be efficient and the program has transitioned to be completely paperless.



Billing process was revamped in 2024 to mail out invoices faster which in turn received payments quicker. In addition, outstanding invoices were monitored and followed up on until payments received.



Fire inspectors have created and begun administering a food truck inspection program to ensure safety at public events.



Combined responses of both fire companies will be close to 600 calls. Hours spent training and conducting community affairs that are logged will be over 3,000 hours.



Several fire investigations were completed, including three major fire investigations. Inspectors completed approximately 400 inspections, 100 re-inspections, 70 responses, 10 investigations, 40 complaints, and approximately 26 food truck inspections.



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



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



The Knox Box Decoder plan was updated.

FIRE SERVICES CHALLENGES

❖ VOLUNTEERS

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

❖ 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 however the fire companies must fundraise and seek funding from other sources to cover gaps and individual projects. In addition, the Township continues to set aside monies each year to replace large fire apparatus and ever rise prices for replacement/repairs. We need to utilize tax dollars for current and future needs of the Township. There are several major capital projects coming within the next 3 years, including a new ladder truck, completion of the new fire station and the purchase of new radios for a new radio countywide system.

FIRE SERVICES GOALS

- ✓ Review Apparatus Replacement Schedule to provide flexibility in the plan, ensure resources are available when needed, and determine if the plan needs revised due to the current needs and status of the apparatus at each Station.
- ✓ Maintain the current high levels of readiness of the fire response equipment and apparatus.
- ✓ Develop short and long-term plan for recruiting and retention. Support the Volunteer Fire departments in their recruiting and retention efforts through incentive programs and other strategies.
- ✓ Research other reporting software and merge 3 fire systems into 1, so all fire services are interconnected, including inspection and response software.
- ✓ Streamline inspection services to include more formal pre plans, plan review and food truck inspections.
- ✓ Further develop the rescue task force for Salisbury township, working with the Police Department and EMS.
- ✓ Administer the knox box decoder upgrade plan.
- ✓ Develop and implement a townshipwide comprehensive fire service delivery plan.

FIRE SERVICES - BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
411. Fire					
01-411.129. Fire Services Director	\$ 49,424	\$ 50,313	\$ 51,440	\$ 45,360	\$ 26,458
01-411.139. Fire Inspector--Part Time	\$ 38,192	\$ 46,733	\$ 40,281	\$ 38,640	\$ 39,676
01-411.161. Social Security Tax	\$ 6,688	\$ 6,846	\$ 6,225	\$ 6,426	\$ 5,059
01-411.162. Insur - Workers Comp	\$ 152	\$ 199	\$ 186	\$ 204	\$ 105
01-411.238. Fire Inspector Uniforms	\$ 3,730	\$ 3,958	\$ 3,656	\$ 1,780	\$ 2,400
01-411.239. Fire Brigade Uniforms	\$ 8,587	\$ 13,173	\$ -	\$ -	\$ -
01-411.240. Supplies & Minor Equipment	\$ 6,491	\$ 8,827	\$ 6,036	\$ 1,504	\$ 3,000
01-411.251. Vehicle Maintenance	\$ 2,577	\$ 159	\$ -	\$ -	\$ -
01-411.320. Telephone	\$ 1,557	\$ 2,619	\$ 2,496	\$ 2,300	\$ 2,280
01-411.421. Fire Inspector Training	\$ 5,168	\$ 2,911	\$ 2,401	\$ 2,978	\$ 3,000
01-411.540. Firemen's Relief Contribution	\$ 79,412	\$ 97,656	\$ 97,206	\$ 98,525	\$ 100,000
Total 411. Fire	\$ 201,976	\$ 233,393	\$ 209,924	\$ 197,717	\$ 181,978

FIRE SERVICES - BUDGET NARRATIVE

Fire Services 2025 budget has decreased by approximately \$16k from 2024 due to the following:

- Fire Services director is currently working 30 hours per week. We are anticipating a reduction in hours by the Fire Services Director in 2025.
- All other budget requests are in line with previous years.

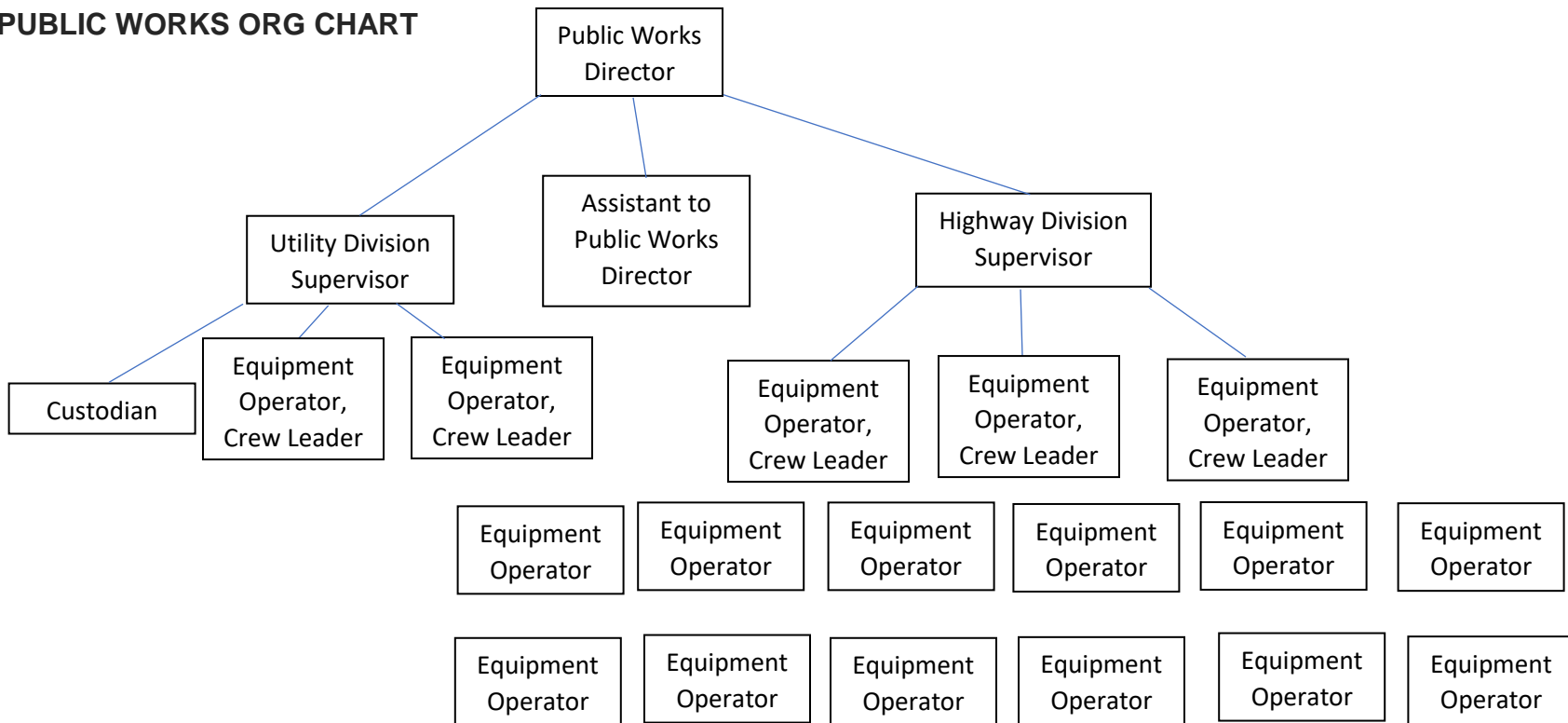
See the appendix for detailed budget requests by line-item by the Fire Services Director.

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



Installed new Sand Volleyball Court at Lindberg Park



Installed new signs at River Road Park, Lindberg Park, Franko Park, Devonshire, and Frank McCulluf Park.



Purchased and Installed new playground Equipment at Lindberg Park



Installed new Watermain on Jack Kelly Drive and Linden Court.



Contracted rehabbing 175 Manhole Linings for Sanitary Sewer System.



Repaired over 50 catch basins.



Replaced over 200 street signs.



Paved Township Administration Building Parking Lot.



Paved Lindberg Avenue, Andrea Drive, Mockingbird Court.



Paved Salisbury Road (Tweed to Ueberroth), Lehigh Avenue (Tweed to Ueberroth), Byfield Street (Susquehanna to Salisbury Road), Fairfax Street (Susquehanna to Salisbury Road), Marlow Street (Susquehanna to Salisbury Road), Maumee Avenue (Susquehanna to Salisbury Road), Ueberroth Avenue (Susquehanna to Salisbury Road), Brooke Avenue, Delaware Avenue, and Tweed Avenue (North off Susquehanna), Loxley, Hillside, and Maumee (North off Susquehanna).



Purchased 2025 Mack Granite Dump Truck (replacing 2014 International).



Purchased 8 Ton Roller to allow for more in-house Paving Projects (new piece of equipment).



Purchased Step Van for Utility Department (new piece of equipment).



Planted 52 Street Trees.



Installed new Controller in Flexer Avenue Water Pump Station.



Rehabbed Magistrate Office for Police Department.



Rehabbed Trolley Station at 2937 South Pike Avenue.



Installed door access systems at Eastern and Western Salisbury Fire Companies.

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

- ✓ Rehab Volleyball Court at Franko Farms.
- ✓ Install new Fence around Community Garden at Franko Farms.
- ✓ Replace gates at Devonshire Drop-off Center.
- ✓ Paving projects planned for Lehigh Parkway North Section.
- ✓ Contract Paving work on Country Club Road.
- ✓ In-House Paving work on Lindberg Avenue from 24th street to Flexor Avenue.
- ✓ Replace approximately 1,200 feet of Watermain pipe on Fairfield Drive.
- ✓ Purchase 2026 Mack Granite Dump Truck (replacing 2011 International Dump)
- ✓ Purchase John Deere Dozer (new piece of equipment to be shared with South Whitehall).
- ✓ Continue to replace street signs.
- ✓ Complete Utility Garage Renovations at 2937 South Pike Avenue.

PUBLIC WORKS DEPARTMENT BUDGET – SALARY AND BENEFITS

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
430. DPW					
01-430.122. Public Works Director	\$ 59,613	\$ 44,294	\$ 59,697	\$ 61,551	\$ 64,013
01-430.130. DPW--Highway Supervisor	\$ 81,595	\$ 88,585	\$ 95,848	\$ 103,230	\$ 107,359
01-430.141. Clerical--Full Time	\$ 31,786	\$ 31,400	\$ 50,976	\$ 29,434	\$ 30,290
01-430.142. Aide to Public Works Director	\$ -	\$ -	\$ 27,526	\$ -	\$ -
01-430.143. DPW - Full Time	\$ 1,029,784	\$ 1,104,309	\$ 1,156,535	\$ 1,245,000	\$ 1,280,000
01-430.149. DPW - Part Time	\$ 19,284	\$ 17,295	\$ 21,860	\$ 25,954	\$ 25,000
01-430.156. Insurance - Health	\$ 393,163	\$ 340,502	\$ 377,674	\$ 462,121	\$ 504,700
01-430.158. Insurance - Life & Disability	\$ 9,709	\$ 10,010	\$ 10,541	\$ 10,805	\$ 11,937
01-430.160. Pension	\$ 381,643	\$ 342,315	\$ 375,890	\$ 373,808	\$ 461,535
01-430.161. Social Security Tax	\$ 98,642	\$ 102,032	\$ 112,335	\$ 118,478	\$ 112,957
01-430.162. Insur - Workers Comp	\$ 63,905	\$ 70,077	\$ 69,519	\$ 70,952	\$ 56,787
01-430.171. HRA Employee Reimbs	\$ 1,599	\$ 1,608	\$ 2,125	\$ 2,500	\$ 2,625
01-430.172. DPW License Incentive	\$ -	\$ -	\$ 3,500	\$ 4,500	\$ 4,500
01-430.181. Double Time	\$ 13,562	\$ 6,696	\$ 1,121	\$ 6,000	\$ 6,000
01-430.183. Overtime	\$ 34,858	\$ 22,604	\$ 12,315	\$ 42,000	\$ 22,000
01-430.189. On-Call	\$ 13,284	\$ 13,924	\$ 14,019	\$ 15,000	\$ 16,000
01-430.192. Work Boot & Clothing Allowance	\$ 7,236	\$ 6,830	\$ 8,065	\$ 6,650	\$ 6,650
Total 430. DPW	\$ 2,239,665	\$ 2,202,479	\$ 2,399,548	\$ 2,577,983	\$ 2,712,353

PUBLIC WORKS DEPARTMENT - BUDGET NARRATIVE

SALARY AND BENEFITS

Highway Department Salary and Benefit costs increased by \$127k over 2024 due to the following:

- The 2025 budget includes the full complement of Highway Department staff.
- The 2025 budget includes 4% cost of living increases plus any additional increases for staff working their way through the salary schedule steps.
- Pension budget increased approximately \$88k over 2024 because of the increase to the Non-Uniform MMO and increases to salaries.
- Health Insurance budget increased \$43k due to Health Insurance Premium increases of 18%.
- The Aide to the Public Works Director retired in September 2023 and was replaced by an Administrative Assistant now recorded under Full Time Clerical.

PUBLIC WORKS DEPARTMENT BUDGET – NON-SALARY AND BENEFITS DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
430. DPW					
01-430.231. Vehicle Fuel	\$ 54,484	\$ 101,030	\$ 75,598	\$ 70,000	\$ 70,000
01-430.238. Uniforms	\$ 515	\$ 4,011	\$ 9,550	\$ 8,016	\$ 7,000
01-430.240. Supplies	\$ 13,348	\$ 14,747	\$ 16,223	\$ 20,000	\$ 15,000
01-430.260. Minor Equipment & Small Tools	\$ 6,551	\$ 30,351	\$ 16,527	\$ 20,000	\$ 17,000
01-430.315. General Services	\$ 580	\$ 533	\$ 2,241	\$ 700	\$ 700
01-430.320. Telephone	\$ 1,583	\$ 2,866	\$ 3,666	\$ 2,900	\$ 3,000
01-430.420. Dues/Subscriptions/Membership	\$ 457	\$ 248	\$ 874	\$ 412	\$ 400
01-430.421. Training	\$ 2,010	\$ 2,419	\$ 762	\$ 2,000	\$ 2,000
01-430.460. Conferences	\$ -	\$ 200	\$ -	\$ -	\$ -
Total 430. DPW	\$ 79,528	\$ 156,405	\$ 125,440	\$ 124,028	\$ 115,100

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
437. Tools & Machinery					
01-437.251. Vehicle Maintenance	\$ 61,726	\$ 67,816	\$ 62,951	\$ 60,000	\$ 60,000
01-437.375. Equipment Maintenance	\$ 31,084	\$ 38,970	\$ 49,339	\$ 61,000	\$ 38,000
Total 437. Tools & Machinery	\$ 92,810	\$ 106,786	\$ 112,291	\$ 121,000	\$ 98,000

PUBLIC WORKS BUDGET NARRATIVE – NON-SALARY AND BENEFITS

Non-Staffing DPW budget decreased by approximately \$9k due to decreases in Small Tools, Minor equipment and Equipment Maintenance.

Tools & Machinery budget decreased by \$23k due to some large one-time repairs in 2024 not anticipated again in 2025.

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

PUBLIC WORKS – STREETS AND STORM SEWERS BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
433. Traffic Control					
01-433.246. Signs & Street Markings	\$ 5,879	\$ 17,119	\$ 13,414	\$ 20,000	\$ 25,000
01-433.362. Traffic Signals	\$ 4,001	\$ 8,113	\$ 10,620	\$ 7,500	\$ 8,000
01-433.450. Street Line Painting	\$ 9,674	\$ 3,433	\$ 12,571	\$ 4,000	\$ 14,000
Total 433. Traffic Control	\$ 19,554	\$ 28,665	\$ 36,605	\$ 31,500	\$ 47,000
436. Storm Sewers					
01-436.240. Supplies	\$ -	\$ 6	\$ 1,100	\$ -	\$ -
01-436.313. Engineering Svcs	\$ 3,309	\$ 11,391	\$ -	\$ -	\$ -
01-436.315. MS4 General Services	\$ 550	\$ 3,000	\$ 2,500	\$ -	\$ -
01-436.370. Repairs & Maint - Storm Sewers	\$ 5,078	\$ 19,639	\$ 24,117	\$ 20,000	\$ 20,000
Total 436. Storm Sewers	\$ 8,937	\$ 34,036	\$ 27,717	\$ 20,000	\$ 20,000
438. Streets & Bridges					
01-438.245. Road Materials	\$ 233,061	\$ 277,910	\$ 70,444	\$ 640,000	\$ 280,000
01-438.317. Contracted Services	\$ -	\$ 3,200	\$ 818	\$ 26,732	\$ 20,000
Total 438. Streets & Bridges	\$ 233,061	\$ 281,110	\$ 71,261	\$ 666,732	\$ 300,000

STREETS AND STORM SEWERS - BUDGET NARATIVE

The Public Works Director continues 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.

The signs budget increased by \$5k to continue to replace street signs throughout the Township. Street Line Painting budget increased by \$10k for contracted double yellow line painting. Paving budget stays in-line with previous year.

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

RECREATION/PARKS DEPARTMENT - BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
451. Recreation Admin					
01-451.240. Supplies	\$ 4,364	\$ 6,717	\$ 6,660	\$ 6,000	\$ 6,000
01-451.260. Minor Equipment & Small Tools	\$ 4,844	\$ 6,218	\$ 6,195	\$ 5,551	\$ 6,000
01-451.315. General Services	\$ 9,738	\$ 9,539	\$ 10,765	\$ 7,000	\$ 7,000
01-451.361. Electric	\$ 1,694	\$ 1,515	\$ 1,778	\$ 1,900	\$ 1,900
01-451.371. Property Maint (Grounds)	\$ 34,557	\$ 12,523	\$ 21,548	\$ 20,000	\$ 20,000
01-451.373. Facilities Maint (Structures)	\$ 6,253	\$ 17,173	\$ 24,431	\$ 20,000	\$ 20,000
01-451.375. Equipment Maintenance	\$ 6,813	\$ 13,031	\$ 8,972	\$ 7,500	\$ 7,500
Total 451. Recreation Admin	\$ 68,262	\$ 66,716	\$ 80,350	\$ 67,951	\$ 68,400

RECREATION/PARKS DEPARTMENT - BUDGET NARRATIVE

Recreation/Parks budget covers all costs related to maintaining all Salisbury Township parks. The 2025 budget requests stayed in line with prior year costs.

See the appendix for detailed budget requests for Recreation Administration.

PARTICIPATION RECREATION DEPARTMENT - BUDGET DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
452. Participant Recreation					
01-452.129. Recreation Director	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
01-452.149. Seasonal Employees	\$ -	\$ 16,857	\$ 18,166	\$ 23,248	\$ 24,067
01-452.160. Pension	\$ 5,506	\$ 4,956	\$ 6,148	\$ 6,069	\$ 7,318
01-452.161. Social Security Tax	\$ 1,193	\$ 2,677	\$ 2,583	\$ 2,876	\$ 3,032
01-452.162. Insur - Workers Comp	\$ 2,113	\$ 2,171	\$ 1,676	\$ 1,968	\$ 1,663
01-452.200. Community Events	\$ 4,084	\$ 2,404	\$ 2,707	\$ 5,000	\$ 5,000
01-452.240. Supplies & Minor Equipment	\$ 66	\$ 3,394	\$ 6,422	\$ 4,000	\$ 5,000
01-452.320. Telephone	\$ 692	\$ 970	\$ 1,027	\$ 974	\$ 972
Total 452. Participant Recreation	\$ 29,255	\$ 49,028	\$ 54,330	\$ 59,735	\$ 62,652

PARTICIPATION RECREATION DEPARTMENT - BUDGET NARRATIVE

The Park program did not occur in 2020 and again in 2021 due to COVID-19. The Park Program has been operating at full capacity at four parks the last two years and we anticipate doing the same in 2025.

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 DETAIL

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
465. Contributions					
01-465.309. Custodial Services	\$ 5,445	\$ 6,381	\$ 6,480	\$ 10,000	\$ 10,000
01-465.540. Contributions	\$ 11,875	\$ 14,650	\$ 12,200	\$ 14,100	\$ 14,000
Total 465. Contributions	\$ 17,320	\$ 21,031	\$ 18,680	\$ 24,100	\$ 24,000

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
480. Fees & Miscellaneous					
01-480.000. Miscellaneous Expense	\$ 1	\$ 4,931	\$ 1,933	\$ 289	\$ -
01-480.001. Disability Pay Expense	\$ -	\$ (1,942)	\$ (1,309)	\$ -	\$ -
01-480.005. Financial Service Fees	\$ 647	\$ -	\$ 800	\$ 2,400	\$ -
01-480.010. Credit Card Service Fees	\$ -	\$ 93	\$ 619	\$ 400	\$ 600
Total 480. Fees & Miscellaneous	\$ 648	\$ 3,082	\$ 2,042	\$ 3,089	\$ 600

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
486. Insurance					
01-486.351. Insurance - Commercial	\$ 57,958	\$ 59,146	\$ 67,221	\$ 84,344	\$ 67,500
01-486.352. Insur - Business Auto	\$ 78,873	\$ 83,053	\$ 112,589	\$ 117,461	\$ 120,000
01-486.353. Insur - Professional	\$ 52,223	\$ 54,973	\$ 58,557	\$ 52,412	\$ 54,000
01-486.355. Insur - Twp Official's Bond	\$ 4,739	\$ 5,831	\$ 4,609	\$ 4,612	\$ 4,700
01-486.356. Insurance - Cyber	\$ -	\$ 8,958	\$ 9,383	\$ 9,848	\$ 10,800
Total 486. Insurance	\$ 193,793	\$ 211,960	\$ 252,358	\$ 268,677	\$ 257,000

OTHER GENERAL FUND EXPENDITURES - BUDGET NARRATIVE

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.

We have started collecting credit card payments online for park reservations and are charged a nominal fee.

Insurance costs decreased in 2025 because we insured the Barrington Property for several months in 2024 until sold.

GENERAL FUND OPERATING EXPENDITURES - BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
Operating Expenditures:						
400. Legislative	19,510	23,066	19,691	21,538	21,695	
01-400.113. Commissioners	13,000	13,000	13,000	13,000	13,000	
01-400.161. Social Security Tax	995	995	918	995	995	
01-400.200. Volunteer & Public Events	1,917	1,955	159	1,000	1,000	ADMIN-1
01-400.240. Supplies	318	954	608	1,000	600	ADMIN-2
01-400.420. Dues/Subscriptions/Memberships	3,280	3,339	3,522	3,543	3,600	ADMIN-3
01-400.460. Conferences & Training	-	2,823	1,485	2,000	2,500	ADMIN-4
401. Executive	513,762	377,749	415,233	480,613	559,389	
01-401.121. Manager	50,021	51,698	80,762	83,071	106,080	
01-401.122. Assistant Manager	95,826	-	-	-	-	
01-401.141. Clerical--Full Time	94,531	96,249	101,196	138,107	147,735	
01-401.149. Clerical--Part Time	-	4,648	7,678	19,000	21,000	
01-401.156. Insurance - Health	87,646	58,058	46,845	49,080	58,065	
01-401.158. Insurance - Life & Disability	1,704	926	1,144	1,160	1,236	
01-401.160. Pension	89,828	45,133	68,442	83,745	110,878	
01-401.161. Social Security Tax	18,403	11,547	14,494	18,374	21,023	
01-401.162. Insur - Workers Comp	666	573	633	491	522	
01-401.171. HRA Employee Reimbs	875	475	625	650	650	
01-401.212. Newsletter	5,198	5,510	5,368	5,848	6,000	ADMIN-5
01-401.231. Vehicle Fuel	1,137	2,014	1,800	1,600	1,800	
01-401.240. Office Supplies	2,627	4,784	2,255	3,000	3,000	
01-401.312. Consulting Services	3,360	15,703	3,768	-	-	
01-401.315. General Services	13,231	12,858	635	150	300	ADMIN-6
01-401.317. Contracted Services	-	-	9,162	9,337	10,000	ADMIN-7
01-401.320. Telephone	16,039	27,805	39,962	43,000	44,000	ADMIN-8
01-401.325. Postage	11,350	8,106	6,661	6,000	7,000	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-401.341. Advertising	4,227	6,806	5,818	2,300	3,000	ADMIN-9
01-401.342. Printing	162	-	1,627	600	1,000	ADMIN-10
01-401.343. Right-to-Know Request Fees	46	-	87	-	-	
01-401.375. Equip Maint & Lease Agreements	12,580	18,518	12,954	10,000	9,000	ADMIN-11
01-401.420. Dues/Subscriptions/Memberships	3,952	4,427	3,120	4,600	4,600	ADMIN-12
01-401.421. Training	354	706	199	500	500	ADMIN-13
01-401.460. Conferences	-	1,206	-	-	2,000	
402. Finance	320,054	322,958	340,116	348,214	369,309	
01-402.122. Finance Director	101,827	105,241	108,927	112,729	117,238	
01-402.123. Accounting Supervisor	82,704	88,250	79,895	76,800	82,441	
01-402.156. Insurance - Health	35,512	33,582	34,030	36,855	42,291	
01-402.158. Insurance - Life & Disability	1,196	1,156	1,247	1,136	1,182	
01-402.160. Pension	65,628	60,274	77,347	76,556	62,029	
01-402.161. Social Security Tax	14,514	15,247	14,922	14,500	15,276	
01-402.162. Insur - Workers Comp	519	573	590	552	380	
01-402.171. HRA Employee Reimbs	250	250	250	250	250	
01-402.240. Supplies	2,113	1,832	2,476	2,400	2,400	ADMIN-14
01-402.260. Minor Equipment & Small Tools	720	211	93	132	-	
01-402.311. Auditing & Accounting Services	12,461	13,444	16,365	20,000	20,600	ADMIN-15
01-402.317. Contracted Services	-	-	-	4,500	21,000	ADMIN-16
01-402.320. Telephone	345	518	1,201	889	972	ADMIN-17
01-402.420. Dues/Subscriptions/Memberships	623	712	537	715	750	ADMIN-18
01-402.421. Training	473	33	1,977	200	1,000	ADMIN-19
01-402.460. Conferences	1,169	1,635	259	-	1,500	ADMIN-20
403. Tax Collection	63,476	67,165	67,605	66,600	68,690	
01-403.114. Tax Collector	10,000	10,000	10,000	10,000	10,000	
01-403.161. Social Security Tax	765	765	765	765	765	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-403.240. Supplies	733	623	122	300	300	ADMIN-21
01-403.260. Minor Equipment & Small Tools	-	198	-	-	-	
01-403.325. Postage	3,691	6,699	4,124	5,400	5,700	ADMIN-22
01-403.353. Tax Collector's Bond	566	480	721	721	725	
01-403.420. Dues/Subscriptions/Memberships	-	80	50	50	50	
01-403.452. EIT Collection Fee	33,822	32,822	37,067	35,640	36,300	ADMIN-23
01-403.453. LST Collection Fee	10,609	11,034	10,896	11,182	11,250	ADMIN-24
01-403.454. Real Estate Tax Collections	3,290	4,464	3,860	2,542	3,600	ADMIN-25
404. Legal	156,701	166,740	119,626	160,975	161,230	
01-404.310. Township Solicitor	82,806	87,679	109,612	120,000	120,000	ADMIN-26
01-404.314. Special Legal & Consulting Svc	12,828	1,000	4,704	975	1,230	ADMIN-27
01-404.318. Reimbursable Legal Services	61,067	43,060	5,311	40,000	40,000	
01-404.410. Judgements & Settlements	-	35,000	-	-	-	
406. Personnel Admin	26,206	32,205	28,790	33,021	26,100	
01-406.172. Retirement Incentive Pmts	2,700	-	3,000	3,000	3,000	ADMIN-28
01-406.240. Supplies & Minor Equipment	828	395	181	-	300	ADMIN-29
01-406.314. Special Legal & Consult'g Svcs	14,732	21,619	11,924	16,000	11,000	ADMIN-30
01-406.315. General Services	6,582	8,345	11,230	12,000	10,000	ADMIN-31
01-406.341. Advertising	1,363	1,846	2,456	2,021	1,800	ADMIN-32
407. Information Technology (IT)	38,507	220,375	255,889	260,033	287,582	
01-407.123. IT Specialist	-	85,997	97,404	105,195	112,190	
01-407.156. Insurance - Health	-	25,167	20,653	6,000	6,000	
01-407.158. Insurance - Life & Disability	-	530	578	578	601	
01-407.160. Pension	-	6,738	7,781	8,416	8,975	
01-407.161. Social Security Tax	-	6,443	7,593	8,047	8,583	
01-407.162. Insur - Workers Comp	-	91	452	276	213	
01-407.171. HRA Employee Reimbs	-	244	250	-	-	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-407.261. Computer Equip & Software	8,569	24,371	32,005	17,000	30,000	ADMIN-33
01-407.319. Software Maint & Support	29,938	70,494	89,129	114,000	120,000	ADMIN-34
01-407.320. Telephone	-	-	43	521	520	
01-407.421. Training	-	299	-	-	500	
408. Engineering	111,922	200,550	106,024	190,000	160,000	
01-408.313. Township Engineer	50,054	66,437	37,461	40,000	40,000	ADMIN-35
01-408.314. Special Engineering Services	-	1,370	2,350	-	-	
01-408.318. Reimbursable Engineering Svcs	61,867	132,743	66,213	150,000	120,000	
409. Buildings & Plant	217,390	251,372	267,073	285,966	267,245	
01-409.144. Maintenance Custodian	61,992	63,794	65,796	68,349	71,083	
01-409.156. Insurance - Health	6,000	6,000	6,000	6,000	6,000	
01-409.158. Insurance - Life & Disability	518	511	525	536	557	
01-409.160. Pension	21,233	24,943	31,725	28,126	39,932	
01-409.161. Social Security Tax	6,006	5,336	6,311	5,229	5,468	
01-409.162. Insur - Workers Comp	3,975	3,821	6,011	4,572	2,985	
01-409.192. Work Boot & Clothing Allowance	302	350	350	400	400	
01-409.230. Heating Fuel	24,501	35,689	21,000	22,000	23,000	ADMIN-37
01-409.232. Generator Fuel	1,652	380	-	1,234	1,500	
01-409.240. Supplies	10,414	9,720	7,404	10,000	10,000	
01-409.260. Minor Equipment & Small Tools	936	2,642	10,345	30,000	3,800	ADMIN-40
01-409.320. TELEPHONE	338	517	536	520	520	ADMIN-38
01-409.361. Electric	28,471	33,775	30,702	33,000	36,000	
01-409.366. Water	2,362	4,027	6,263	6,000	6,000	ADMIN-39
01-409.373. Facilities Maintenance	48,690	59,868	74,105	70,000	60,000	
410. Police	3,485,986	3,601,689	3,766,572	3,963,856	4,317,558	
01-410.122. Police Chief	117,779	142,685	124,204	128,547	133,689	
01-410.129. Lieutenant	-	-	-	73,231	123,760	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-410.130. Sergeants	194,122	236,011	207,587	161,469	215,974	
01-410.131. Detective & Corporals	276,030	225,369	293,956	299,985	322,209	
01-410.132. Police Officers	1,035,108	1,151,670	1,143,274	1,303,308	1,430,000	
01-410.133. Police Admin Clerk	-	-	-	42,400	-	
01-410.139. Police Officers - Part Time	19,606	20,000	22,984	22,000	24,000	
01-410.140. Animal Control Officer	10,750	10,750	10,750	10,750	11,000	
01-410.141. Clerical--Full Time	105,192	118,285	131,074	133,073	141,647	
01-410.148. Crossing Guards	23,890	26,026	20,514	26,898	27,920	
01-410.149. Clerical--Part Time	-	14,592	28,734	21,000	21,360	
01-410.156. Insurance - Health	462,396	430,410	432,337	459,187	569,847	
01-410.158. Insurance - Life & Disability	8,783	9,948	9,769	11,078	11,525	
01-410.160. Pension	442,364	444,117	507,858	534,803	582,352	
01-410.161. Social Security Tax	40,334	45,433	46,883	51,987	50,936	
01-410.162. Insur - Workers Comp	86,224	96,004	121,549	113,400	88,034	
01-410.171. HRA Employee Reimbs	729	4,721	850	2,000	2,300	
01-410.181. Double Time	6,228	5,082	7,660	6,000	6,000	
01-410.182. Longevity	15,760	22,000	18,700	21,000	22,500	
01-410.183. Overtime	237,021	230,469	256,113	120,000	125,000	
01-410.184. Reimbursable Overtime	-	-	-	30,000	30,000	
01-410.185. Holiday Pay	43,217	39,984	52,213	56,000	60,000	
01-410.186. Shift Differential	13,017	13,795	13,702	14,000	14,000	
01-410.187. College Credit Compensation	2,150	2,150	1,700	1,395	1,395	
01-410.188. Court Time	7,692	10,055	10,003	12,000	12,000	
01-410.189. K-9 Care Compensation	3,000	3,000	3,000	4,500	6,000	
01-410.191. Uniform Maintenance Allowance	4,320	4,560	4,080	4,800	5,750	POLICE-1
01-410.200. Community Programs & Events	3,249	2,222	3,431	3,000	3,000	POLICE-2
01-410.205. Bike Patrol	1,500	3,051	2,078	2,000	2,500	POLICE-3

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-410.210. QRS Supplies	8,144	14,135	16,682	15,000	15,700	POLICE-4
01-410.215. K-9 Program	7,363	7,930	9,890	36,000	10,000	POLICE-5
01-410.220. Specialized Programs	3,040	2,480	3,765	4,000	4,000	POLICE-6
01-410.231. Vehicle Fuel	44,502	70,742	57,762	60,000	60,000	
01-410.238. Uniforms	27,237	12,469	33,821	20,000	19,640	POLICE-7
01-410.240. Office Supplies	7,723	5,869	4,563	4,800	5,000	POLICE-8
01-410.241. Patrol Supplies	859	5,363	2,978	3,000	3,000	POLICE-9
01-410.242. Firearms Supplies	10,030	32,522	12,697	13,000	20,000	POLICE-10
01-410.243. Animal Control Supplies	905	1,108	251	1,000	1,000	POLICE-11
01-410.251. Vehicle Maintenance	32,824	37,122	43,153	39,000	35,000	POLICE-12
01-410.260. Minor Equipment & Small Tools	35,964	26,555	25,432	20,000	20,000	POLICE-13
01-410.261. Comp Equip & SW--PD	19,924	-	-	-	-	
01-410.315. General Services	8,416	7,317	3,299	3,300	3,300	POLICE-14
01-410.317. Contracted Svcs--Animal Contrl	10,000	10,200	10,200	10,200	11,000	POLICE-15
01-410.318. Investigations	-	-	-	500	1,000	
01-410.319. Comp Maint & Support--PD	60,272	-	-	-	-	
01-410.320. Telephone	13,726	17,456	17,072	18,745	18,720	
01-410.342. Printing	382	781	2,363	1,500	1,500	POLICE-16
01-410.375. Equipment Maintenance	8,664	8,394	7,590	8,000	8,000	POLICE-17
01-410.420. Dues/Subscriptions/Memberships	5,193	3,819	5,035	4,000	4,000	POLICE-18
01-410.421. Training	20,360	25,036	33,120	32,000	30,000	POLICE-19
01-410.460. Conferences	-	-	1,895	-	2,000	POLICE-20
411. Fire	201,976	233,393	209,924	197,717	181,978	
01-411.129. Fire Services Director	49,424	50,313	51,440	45,360	26,458	
01-411.139. Fire Inspector--Part Time	38,192	46,733	40,281	38,640	39,676	
01-411.161. Social Security Tax	6,688	6,846	6,225	6,426	5,059	
01-411.162. Insur - Workers Comp	152	199	186	204	105	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-411.238. Fire Inspector Uniforms	3,730	3,958	3,656	1,780	2,400	FIRE-1
01-411.239. Fire Brigade Uniforms	8,587	13,173	-	-	-	FIRE-2
01-411.240. Supplies & Minor Equipment	6,491	8,827	6,036	1,504	3,000	FIRE-3
01-411.251. Vehicle Maintenance	2,577	159	-	-	-	
01-411.320. Telephone	1,557	2,619	2,496	2,300	2,280	
01-411.421. Fire Inspector Training	5,168	2,911	2,401	2,978	3,000	FIRE-4
01-411.540. Firemen's Relief Contribution	79,412	97,656	97,206	98,525	100,000	
413. Code Enforcement	163,670	54,326	(49,029)	-	-	
01-413.139. Code Enf Insp--Part Time	15,693	-	-	-	-	
01-413.161. Social Security Tax	1,200	-	-	-	-	
01-413.162. Insur - Workers Comp	34	-	-	-	-	
01-413.240. Supplies	106	-	-	-	-	
01-413.306. Commercial Inspection Service	14,843	-	-	-	-	
01-413.307. Residential Inspection Service	19,191	-	-	-	-	
01-413.308. Plan & Drawing Review	40,242	-	-	-	-	
01-413.317. C/S--Weed & Code Violations	70,934	54,326	(49,029)	-	-	
01-413.320. Telephone	1,157	-	-	-	-	
01-413.420. Dues/Subscriptions/Memberships	145	-	-	-	-	
01-413.421. Training	125	-	-	-	-	
414. Community Development	208,937	585,146	711,654	704,347	757,751	
01-414.113. Zoning Hearing Board	1,440	1,250	1,400	1,220	1,680	COMM DEV-1
01-414.122. Comm Dev Dir/Asst Mgr.	76,180	97,553	99,137	104,360	108,534	
01-414.123. Planning & Zoning Officer	-	85,220	93,039	94,531	98,312	
01-414.131. Code Enforcement/Inspector	-	36,088	58,850	63,610	75,132	
01-414.141. Clerical--Full Time	54,595	58,458	64,642	69,463	72,242	
01-414.156. Insurance - Health	20,695	62,799	76,205	83,145	96,187	
01-414.158. Insurance - Life & Disability	425	1,876	2,156	2,209	2,297	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
01-414.160. Pension	6,290	56,569	74,791	78,360	96,515	
01-414.161. Social Security Tax	10,894	22,511	25,790	25,489	27,227	
01-414.162. Insur - Workers Comp	298	468	982	864	650	
01-414.171. HRA Employee Reimbs	-	250	500	500	750	
01-414.220. Planning Commission	1,470	1,290	910	1,475	2,250	COMM DEV- 2
01-414.238. Uniforms	-	1,534	555	-	600	COMM DEV- 3
01-414.240. Supplies	1,772	3,826	2,113	800	500	COMM DEV- 4
01-414.260. Minor Equipment & Small Tools	290	2,442	1,331	-	200	COMM DEV- 5
01-414.306. Inspection Services	-	112,532	145,209	144,000	120,000	COMM DEV- 6
01-414.310. Planning Solicitor	6,974	1,368	21,557	4,000	5,000	COMM DEV- 7
01-414.314. Zoning Solicitor	9,115	17,117	29,198	15,000	15,000	COMM DEV- 8
01-414.315. General Services	5	-	-	-	100	COMM DEV- 9
01-414.316. Stenographer	6,573	9,456	3,604	3,070	3,000	COMM DEV- 10
01-414.317 Contracted Services	-	-	-	-	20,000	COMM DEV- 11
01-414.318. DCED/UCC Fees	756	842	347	450	450	COMM DEV- 12
01-414.320. Telephone	1,618	2,392	3,500	2,922	2,940	COMM DEV- 13
01-414.341. Advertising	7,732	5,870	3,209	4,800	4,100	COMM DEV- 14
01-414.342. Printing	373	38	127	40	100	COMM DEV- 15
01-414.420. Dues/Subscriptions/Memberships	362	460	973	485	485	COMM DEV- 16
01-414.421. Training	1,080	2,172	1,530	2,700	1,500	COMM DEV- 17
01-414.460. Conferences	-	764	-	854	2,000	COMM DEV- 18
415. Emergency Management	7,951	9,313	8,408	13,118	15,266	
01-415.139. Emergency Mgmt Coordinator	3,000	2,750	2,700	3,600	3,600	
01-415.149. Emergency Mgmt Deputy	1,000	1,083	2,550	2,400	2,400	
01-415.240. Supplies	-	28	-	2,500	3,600	
01-415.260. Minor Equipment & Small Tools	3,540	5,451	1,209	2,174	2,222	
01-415.320. Telephone	411	-	1,950	1,944	1,944	
01-415.421. Training	-	-	-	500	1,500	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
430. DPW	2,319,192	2,358,884	2,524,988	2,700,011	2,827,453	
01-430.122. Public Works Director	59,613	44,294	59,697	61,551	64,013	
01-430.130. DPW--Highway Supervisor	81,595	88,585	95,848	103,230	107,359	
01-430.141. Clerical--Full Time	31,786	31,400	50,976	29,434	30,290	
01-430.142. Aide to Public Works Director	-	-	27,526	-	-	
01-430.143. DPW - Full Time	1,029,784	1,104,309	1,156,535	1,245,000	1,280,000	
01-430.149. DPW - Part Time	19,284	17,295	21,860	25,954	25,000	
01-430.156. Insurance - Health	393,163	340,502	377,674	462,121	504,700	
01-430.158. Insurance - Life & Disability	9,709	10,010	10,541	10,805	11,937	
01-430.160. Pension	381,643	342,315	375,890	373,808	461,535	
01-430.161. Social Security Tax	98,642	102,032	112,335	118,478	112,957	
01-430.162. Insur - Workers Comp	63,905	70,077	69,519	70,952	56,787	
01-430.171. HRA Employee Reimbs	1,599	1,608	2,125	2,500	2,625	
01-430.172. DPW License Incentive	-	-	3,500	4,500	4,500	
01-430.181. Double Time	13,562	6,696	1,121	6,000	6,000	
01-430.183. Overtime	34,858	22,604	12,315	40,000	22,000	
01-430.189. On-Call	13,284	13,924	14,019	15,000	16,000	
01-430.192. Work Boot & Clothing Allowance	7,236	6,830	8,065	6,650	6,650	
01-430.231. Vehicle Fuel	54,484	101,030	75,598	70,000	70,000	
01-430.238. Uniforms	515	4,011	9,550	8,016	7,000	DPW-1
01-430.240. Supplies	13,348	14,747	16,223	20,000	15,000	DPW-2
01-430.260. Minor Equipment & Small Tools	6,551	30,351	16,527	20,000	17,000	DPW-3
01-430.315. General Services	580	533	2,241	700	700	DPW-4
01-430.320. Telephone	1,583	2,866	3,666	2,900	3,000	DPW-5
01-430.420. Dues/Subscriptions/Memberships	457	248	874	412	400	DPW-6
01-430.421. Training	2,010	2,419	762	2,000	2,000	DPW-7
01-430.460. Conferences	-	200	-	-	-	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
433. Traffic Control	19,554	28,665	36,605	31,500	47,000	
01-433.246. Signs & Street Markings	5,879	17,119	13,414	20,000	25,000	DPW-8
01-433.362. Traffic Signals	4,001	8,113	10,620	7,500	8,000	DPW-9
01-433.450. Street Line Painting	9,674	3,433	12,571	4,000	14,000	DPW-10
436. Storm Sewers	8,937	34,036	27,717	20,000	20,000	
01-436.240. Supplies	-	6	1,100	-	-	
01-436.313. Engineering Svcs	3,309	11,391	-	-	-	
01-436.315. MS4 General Services	550	3,000	2,500	-	-	
01-436.370. Repairs & Maint - Storm Sewers	5,078	19,639	24,117	20,000	20,000	DPW-11
437. Tools & Machinery	92,810	106,786	112,291	121,000	98,000	
01-437.251. Vehicle Maintenance	61,726	67,816	62,951	60,000	60,000	DPW-12
01-437.375. Equipment Maintenance	31,084	38,970	49,339	61,000	38,000	DPW-13
438. Streets & Bridges	233,061	281,110	71,261	666,732	300,000	
01-438.245. Road Materials	233,061	277,910	70,444	640,000	280,000	DPW-14
01-438.317. Contracted Services	-	3,200	818	26,732	20,000	DPW-15
446. Storm Water Mgmt	-	-	13,449	64,100	24,200	
01-446.240. Supplies	-	-	-	1,100	1,200	COMM DEV- 19
01-446.313. Engineering Svcs	-	-	13,449	60,000	20,000	COMM DEV- 20
01-446.315. MS4 General Services	-	-	-	3,000	3,000	COMM DEV- 21
451. Recreation Admin	68,262	66,716	80,350	67,951	68,400	
01-451.240. Supplies	4,364	6,717	6,660	6,000	6,000	DPW-16
01-451.260. Minor Equipment & Small Tools	4,844	6,218	6,195	5,551	6,000	DPW-17
01-451.315. General Services	9,738	9,539	10,765	7,000	7,000	DPW-18
01-451.361. Electric	1,694	1,515	1,778	1,900	1,900	
01-451.371. Property Maint (Grounds)	34,557	12,523	21,548	20,000	20,000	DPW-19
01-451.373. Facilities Maint (Structures)	6,253	17,173	24,431	20,000	20,000	DPW-20
01-451.375. Equipment Maintenance	6,813	13,031	8,972	7,500	7,500	DPW-21

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
452. Participant Recreation	29,255	49,028	54,330	59,735	62,652	
01-452.129. Recreation Director	15,600	15,600	15,600	15,600	15,600	
01-452.149. Seasonal Employees	-	16,857	18,166	23,248	24,067	
01-452.160. Pension	5,506	4,956	6,148	6,069	7,318	
01-452.161. Social Security Tax	1,193	2,677	2,583	2,876	3,032	
01-452.162. Insur - Workers Comp	2,113	2,171	1,676	1,968	1,663	
01-452.200. Community Events	4,084	2,404	2,707	5,000	5,000	
01-452.240. Supplies & Minor Equipment	66	3,394	6,422	4,000	5,000	
01-452.320. Telephone	692	970	1,027	974	972	
455. Shade Trees	-	11,650	15,409	11,715	13,000	
01-455.240. Supplies & Shade Trees	-	11,650	15,409	11,715	13,000	
461. Environmental Advisory	620	212	163	-	100	
01-461.341. Advertising	620	212	163	-	100	
465. Contributions	17,320	21,031	18,680	24,100	24,000	
01-465.309. Custodial Services	5,445	6,381	6,480	10,000	10,000	
01-465.540. Contributions	11,875	14,650	12,200	14,100	14,000	
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	-	-	-	
474. Other Expenditures	-	-	-	33,443	-	
01-474.430. Real Estate Taxes	-	-	-	33,443	-	
480. Fees & Miscellaneous	648	3,082	2,042	3,089	600	
01-480.000. Miscellaneous Expense	1	4,931	1,933	289	-	
01-480.001. Disability Pay Expense	-	(1,942)	(1,309)	-	-	
01-480.005. Financial Service Fees	647	-	800	2,400	-	
01-480.010. Credit Card Service Fees	-	93	619	400	600	

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
486. Insurance	193,793	211,960	252,358	268,677	257,000	
01-486.351. Insurance - Commercial	57,958	59,146	67,221	84,344	67,500	
01-486.352. Insur - Business Auto	78,873	83,053	112,589	117,461	120,000	
01-486.353. Insur - Professional	52,223	54,973	58,557	52,412	54,000	
01-486.355. Insur - Twp Official's Bond	4,739	5,831	4,609	4,612	4,700	
01-486.356. Insurance - Cyber	-	8,958	9,383	9,848	10,800	
489. Bad Debt Expense	1,442	(19,781)	-	-	-	
01-489.010. Bad Debt Expense	1,442	(19,781)	-	-	-	
491. Prior Year	1,217	16,094	16,949	-	-	
01-491.000. Refunds of Prior Year Revenue	1,217	16,094	16,949	-	-	
492. Interfund Transfers	(23,400)	32,000	-	-	-	
01-492.200. Transfer to Debt Service Fund	(23,400)	-	-	-	-	
01-492.910. Transfer to SubDiv Escrow Fund	-	32,000	-	-	-	
TOTAL OPERATING EXPENDITURES	<u>8,519,096</u>	<u>9,373,991</u>	<u>9,494,168</u>	<u>10,798,051</u>	<u>10,934,198</u>	

GENERAL FUND – OPERATING SUMMARY

Budget Category:	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Operating Revenues	9,608,310	10,277,193	9,991,162	10,758,474	11,041,650
Operating Expenditures	<u>8,519,096</u>	<u>9,373,991</u>	<u>9,494,168</u>	<u>10,798,051</u>	<u>10,936,198</u>
Operating Surplus (Deficit)	<u>1,089,214</u>	<u>903,202</u>	<u>496,994</u>	<u>(39,577)</u>	<u>105,452</u>

GENERAL FUND – CAPITAL SUMMARY

Budget Category:	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue - Tax Millage dedicated for Capital	\$ -	\$ -	\$ 319,003	\$ 384,000	\$ 646,000
Revenue - Debt	405,450	2,441,000	-	-	-
Revenue - Sale of Assets	-	-	-	795,000	-
Revenue - Grants for Capital	<u>706,288</u>	<u>671,488</u>	<u>586,556</u>	<u>160,000</u>	<u>250,000</u>
Total Revenue - Capital	1,111,738	3,112,488	905,559	1,339,000	896,000
Total Capital Expenditures	<u>881,041</u>	<u>1,916,257</u>	<u>3,502,141</u>	<u>1,273,224</u>	<u>1,146,083</u>
Surplus (Deficit) - Capital only	<u>\$ 230,697</u>	<u>\$ 1,196,232</u>	<u>\$ (2,596,582)</u>	<u>\$ 65,776</u>	<u>\$ (250,083)</u>

CAPITAL EXPENDITURE - BUDGET SUMMARY

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Expenditure					
407. Information Technology (IT)	\$ -	\$ 15,674	\$ 15,828	\$ -	\$ 26,000
409. Buildings & Plant	\$ 111,829	\$ 284,320	\$ 2,239,339	\$ 347,406	\$ 362,500
410. Police	\$ 69,017	\$ 120,940	\$ 244,535	\$ 162,136	\$ 79,140
411. Fire	\$ 35,863	\$ 7,805	\$ -	\$ -	\$ -
415. Emergency Management	\$ -	\$ -	\$ 13,876	\$ -	\$ -
436. Storm Sewers	\$ 93,543	\$ 592,695	\$ -	\$ -	\$ -
439. Capital	\$ 357,033	\$ 452,513	\$ 656,013	\$ 342,278	\$ 276,800
451. Recreation Admin	\$ 67,463	\$ 219,483	\$ 39,483	\$ 51,880	\$ 32,500
492. Interfund Transfers	\$ 146,294	\$ 222,827	\$ 293,067	\$ 369,524	\$ 369,143
Total Expenditure	\$ 881,041	\$ 1,916,257	\$ 3,502,141	\$ 1,273,224	\$ 1,146,083
ANNUAL (SURPLUS) DEFICIT	\$ 881,041	\$ 1,916,257	\$ 3,502,141	\$ 1,273,224	\$ 1,146,083

CAPITAL EXPENDITURE - BUDGET NARRATIVE

- We budgeted \$50k under Building construction to complete the Police Training Facility in 2025.
- We budgeted \$50k for Building improvements at the new property across the street (NOTE: Total Project budget is \$100k; 50% of this project is covered by General Fund).
- We budgeted \$250k to construct a new Salt Shed. We have received \$250k in state funding IN 2025.
- We budgeted \$12,500 to replace two heaters at Public Works Garage and two garage Door Openers.

- We budgeted \$60k for the upfit of three Police vehicles.
- We budgeted \$10k to replace 2 Car Cameras and \$9k for LPR Camera upgrades.
- We budgeted \$250k to replace a Highway Vehicle (Dump Truck). (NOTE: \$94k will be used by Liquid Fuels to cover this purchase).
- We budgeted \$90k to purchase a new John Deere Dozer to be shared with South Whitehall Township. This new piece of equipment will be used for Pollution Reduction Plan project work.
- We budgeted \$30k for new Sealing machine to be used during Paving. This is a new piece of Equipment.
- We budgeted \$32,500 under Capital Construction Parks for a new fence around the Community Garden at Franko Park and to develop plans for Frank McCullough Park Bathhouse to be built in 2026.
- See the appendix for detailed budget requests for all General Fund Capital.

CAPITAL EXPENDITURE - BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget	Appendix Reference
Capital Expenditures:						
407. Information Technology (IT)	-	15,674	15,828	-	26,000	
41-407.261. Computer Equip & Software-Adm	-	15,674	15,828	-	26,000	ADMIN-35
409. Buildings & Plant	111,829	284,320	2,239,339	347,406	362,500	
41-409.600. Capital Construction- Facilit	45,613	104,232	253,913	335,000	350,000	DPW-22
41-409.700. Capital Equip- Facilities	66,216	180,088	15,204	-	12,500	DPW-23
41-409.730. Buildings	-	-	1,970,223	12,406	-	
410. Police	69,017	120,940	244,535	162,136	79,140	
41-410.250. Police Vehicles	45,023	105,736	134,995	159,093	60,000	POLICE-21
41-410.700. Capital Equipment- Police	23,994	15,204	109,540	3,043	19,140	POLICE-22
411. Fire	35,863	7,805	-	-	-	
41-411.700. Capital Equip- Fire Inspection	35,863	7,805	-	-	-	
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	357,033	452,513	656,013	342,278	276,800	
41-439.700. Capital Equipment- Highway	357,033	452,513	656,013	342,278	276,800	DPW-24
451. Recreation Admin	67,463	219,483	39,483	51,880	32,500	
41-451.600. Capital Construction- Parks	7,577	163,965	39,483	-	32,500	DPW-25
41-451.700. Capital Equipment- Parks	59,885	55,518	-	51,880	-	
492. Interfund Transfers	146,294	222,827	293,067	369,524	369,143	
41-492.010. Transfer to General Fund	-	-	-	-	-	
41-492.200. Transfer to Debt Service Fund	146,294	222,827	293,067	369,524	369,143	
TOTAL CAPITAL EXPENDITURES	881,041	1,916,257	3,502,141	1,273,224	1,146,083	

GENERAL FUND - CAPITAL BUDGET REPLACEMENT PLAN FORECAST (2025-2029)

Budget Category/Department	2025	2026	2027	2028	2029
Revenues:					
Tax millage (Dedicated for Capital)	646,000	904,000	1,162,000	1,162,000	1,162,000
Grants	250,000	50,000	2,000,000		
Debt	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>
Total Capital Fund Revenues	896,000	954,000	6,162,000	1,162,000	1,162,000
Expenditures:					
Buildings & Plant	362,500	265,000	90,000	65,000	30,000
Police Vehicles	60,000	180,000	120,000	120,000	130,000
Police Equipment	19,140	120,000	120,000	100,000	100,000
Public Works Highway Vehicles	156,670	261,000	155,000	205,000	179,000
Public Works Equipment	120,130	105,000	164,000	32,000	5,000
Information Technology	26,000	-	-	12,000	40,000
Recreation Equipment/Park Improvements	32,500	140,000	6,050,000	50,000	-
General Fund Debt Payments	<u>369,143</u>	<u>370,519</u>	<u>369,676</u>	<u>541,063</u>	<u>541,679</u>
Total Capital Fund Expenditures	1,146,083	1,441,519	7,068,676	1,125,063	1,025,679
Increase (Decrease) in Net Positon	(250,083)	(487,519)	(906,676)	36,938	136,321
Capital Reserves- Beginning Balance	<u>1,800,000</u>	<u>1,549,917</u>	<u>1,062,398</u>	<u>155,722</u>	<u>192,660</u>
Capital Reserves- Ending Balance	<u>1,549,917</u>	<u>1,062,398</u>	<u>155,722</u>	<u>192,660</u>	<u>328,980</u>

GENERAL FUND - CAPITAL BUDGET REPLACEMENT PLAN FORECAST (2030-2034)

Budget Category/Department	2030	2031	2032	2033	2034
Revenues:					
Tax millage (Dedicated for Capital)	1,162,000	1,162,000	1,162,000	1,162,000	1,162,000
Grants					
Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Fund Revenues	1,162,000	1,162,000	1,162,000	1,162,000	1,162,000
Expenditures:					
Buildings & Plant	80,000	30,000	30,000	30,000	30,000
Police Vehicles	130,000	130,000	70,000	140,000	140,000
Police Equipment	35,000	20,000	20,000	35,000	35,000
Public Works Highway Vehicles	144,000	115,000	48,000	-	-
Public Works Equipment	36,000	-	50,000	150,000	-
Information Technology	15,000	-	30,000	17,000	-
Recreation Equipment/Park Improvements	-	-	-	-	-
General Fund Debt Payments	<u>470,960</u>	<u>470,962</u>	<u>469,669</u>	<u>471,205</u>	<u>470,552</u>
Total Capital Fund Expenditures	910,960	765,962	717,669	843,205	675,552
Increase (Decrease) in Net Positon	251,040	396,038	444,331	318,795	486,448
Capital Reserves- Beginning Balance	<u>328,980</u>	<u>580,020</u>	<u>976,058</u>	<u>1,420,389</u>	<u>1,739,184</u>
Capital Reserves- Ending Balance	<u>580,020</u>	<u>976,058</u>	<u>1,420,389</u>	<u>1,739,184</u>	<u>2,225,631</u>

CAPITAL REPLACEMENT PLAN – BUILDING/PLANT

Description of Asset	Install Year	Life of Asset (est)	REPLACEMENT COST											
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total	
ADMIIN BUILDING ROOF	TBD	50												-
ADMIN BUILDING HVAC	2022	20												-
ADMIN BUILDING BATHROOM RENOVATIONS	2027	30			60,000									60,000
ADMIN BUILDING- NEW BATHROOM IN BASEMENT	TBD	30												-
ADMIN BUILDING- WINDOWS	2030	30						50,000						50,000
ELECTRONIC DOOR LOCKS (ALL BUILDINGS)	2024	15-20												-
PUBLIC WORKS GENERATOR	2000	25-30		70,000										70,000
PUBLIC WORKS ROOF	2000	50												-
PUBLIC WORKS (HEATING/COOLING)	2023	20												-
PUBLIC WORKS GARAGE HEATING SYSTEM	2025	20	5,500											5,500
PUBLIC WORKS - WATER/OIL SEPARATOR	2026	25		20,000										20,000
PUBLIC WORKS WATER SYSTEM	2023	20												-
PUBLIC WORKS GARAGE DOORS/OPENERS		25	7,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	142,000
REPLACE SALT SHED		50	250,000											250,000
UTILITY BUILDING (2937 S PIKE AVE)		50	50,000	50,000										100,000
POLICE TRAINING FACILITY		50	50,000											50,000
POLICE DEPARTMENT - 2ND FLOOR INSULATION	TBD	50												-
POLICE DEPARTMENT ROOF	TBD	50												-
POLICE DEPARTMENT BOILER	2024	25												-
POLICE DEPARTMENT (HEATING/COOLING)	2023	20												-
ESFD - ROOF	1991	50		60,000										60,000
ESFD - HEATING/COOLING SYSTEM	2024	15												-
ESFD - WINDOWS	2028	30			15,000	50,000								65,000
ESFD- CONCRETE APRON PARKING LOT	2026	30		50,000										50,000
ESFD - OVERHEAD DOORS		25					15,000	15,000	15,000	15,000	15,000	15,000	15,000	90,000
GRAND TOTALS			362,500	265,000	90,000	65,000	30,000	80,000	30,000	30,000	30,000	30,000	30,000	1,012,500
														Annual Average: \$ 101,250

CAPITAL REPLACEMENT PLAN - POLICE DEPARTMENT

			Replacement Costs										
Description of Asset	Life of Asset	Replacement Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total
VEHICLES/TRAILERS:													
2022 RAM 1500 SSV	5-7	2029					65,000						65,000
2023 DODGE DURANGO	8-10	2033									70,000		70,000
2013 FORD INTERCEPTOR	8-10	2026		60,000									60,000
2023 CHEVY TAHOE	5-7	2030						65,000					65,000
2023 CHEVY TAHOE	5-7	2032								70,000			70,000
2019 DODGE DURANGO	5-7	2027			60,000								60,000
2008 CHRYSLER 300	8-10	2028				60,000							60,000
2017 FORD EXPLORER	8-10	2029					65,000						65,000
2022 FORD F-150	5-7	2031							65,000				65,000
2015 DODGE CHARGER	8-10	2026		60,000									60,000
2016 GMC TRUCK		N/A											-
2023 CHEVY TAHOE	8-10	2034	20,000									70,000	90,000
2023 CHEVY TAHOE	8-10	2033	20,000								70,000		90,000
2023 CHEVY TAHOE	8-10	2034	20,000									70,000	90,000
2021 DODGE RAM 1500	5-7	2030						65,000					65,000
2019 DODGE RAM 1500	5-7	2028				60,000							60,000
2014 DODGE CHARGER	8-10	2026		60,000									60,000
2017 FORD EXPLORER	5-7	2027			60,000								60,000
2017 FORD EXPLORER	8-10	2031							65,000				65,000
Total- Vehicles			60,000	180,000	120,000	120,000	130,000	130,000	130,000	70,000	140,000	140,000	1,220,000
OTHER EQUIPMENT:													
2000 SPEED MONITOR TRAILER	30	2030						15,000					15,000
BODY CAMERAS	10	2034									15,000	15,000	30,000
DIGITAL CAMERAS FOR CARS	7	various	19,140	20,000	20,000			20,000	20,000	20,000	20,000	20,000	159,140
Digital Radios- Police/EMA	10	2026		100,000	100,000	100,000	100,000						400,000
Total- Other Equip.			19,140	120,000	120,000	100,000	100,000	35,000	20,000	20,000	35,000	35,000	604,140
Grand Total- Police			79,140	300,000	240,000	220,000	230,000	165,000	150,000	90,000	175,000	175,000	1,824,140
Annual Average:												182,414	

CAPITAL REPLACEMENT PLAN – HIGHWAY DEPARTMENT

CAPITAL EQUIPMENT- VEHICLES				FUTURE REPLACEMENT COST										
Description of Asset		Life of Asset	Replace ment Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
VEHICLES/TRAILERS:														
2022	Mack Granite Dump	13	2036											-
2011	International 7400 6x4	13	2025	250,670										250,670
2018	International Dump	13	2029					275,000						275,000
2011	International Dump	13	2026		275,000									275,000
2025	Mack Granite Dump	13	2038											-
2016	International Dump	13	2027			250,000								250,000
2019	International CV515 Dump	13	2030						140,000					140,000
2023	Chevy 6500 Dump	13	2036											-
2023	Chevy 5500 Dump	13	2036											-
2019	Ford F550 Dump	13	2032								145,000			145,000
2019	Ford F550 Dump	13	2031							142,000				142,000
2023	Chevy 5500 Bucket Truck	15	2038											-
2015	Ford F350 Pick-up	13	2026		80,000									80,000
2022	Ford F350 Crew Pick-up	13	2035											-
2018	GMC 3500	13	2030						100,000					100,000
2020	Ford F350 Pick-up	13	2031							70,000				70,000
2023	Peterbilt Leaf Truck	20	2043											-
2020	Peterbilt Leaf Truck	20	2040											-
2005	International Leaf Truck	30	2035											-
2014	Elgin Pelican Sweeper	15	2028				300,000							300,000
	Subtotal			250,670	355,000	250,000	300,000	275,000	240,000	212,000	145,000	-	-	2,027,670
	Less: Highway Aide Funding			(94,000)	(94,000)	(95,000)	(95,000)	(96,000)	(96,000)	(97,000)	(97,000)	-	-	(764,000)
	General Fund Budget			156,670	261,000	155,000	205,000	179,000	144,000	115,000	48,000	-	-	1,263,670
												ANNUAL AVERAGE:		126,367

CAPITAL EQUIPMENT- OTHER				FUTURE REPLACEMENT COST									
Description of Asset	Life of Asset	Replacement Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
2022 John Deere Tractor 6120M	16	2036											-
2025 Bull Dozer	20	2045	90,000										90,000
2022 John Deere Skid Steer 331	20	2042		105,000									105,000
2007 John Deere Back-Hoe	25	2027			150,000								150,000
2007 Sakai Vibrator roller	25	2032								25,000			25,000
2007 Smithco Sweep Star	25	2032								25,000			25,000
2023 Bandit Chipper 12XP	20	2043											-
2023 Bandit Chipper 18XP	20	2043											-
2013 Bandit Chipper 1390XP	20	2033											-
2014 Bomag Roller	20	2034											-
2024 Badboy Zero Turn	8	2023											-
2021 Badboy Zero Turn	6	2027			14,000								14,000
2021 Badboy Zero Turn	6	2028				16,000							16,000
2022 Badboy Zero Turn	6	2028				16,000							16,000
2024 Badboy Zero Turn	6	2030						18,000					18,000
2024 Badboy Zero Turn	6	2030						18,000					18,000
2018 Exmark Walk-Behind	10	2029					5,000						5,000
2025 Crackpro 125 crack sealing machine	20	2045											-
2019 Leeboy Paver 8510E	20	2039											-
2022 ODB LCT450 Leaf Vac	20	2041											-
2019 ODB LCT650 Leaf Vac	20	2039											-
2019 ODB LCT650 Leaf Vac	20	2039											-
2022 ODB LCT450 Leaf Vac	20	2041											-
2018 Doosan P185 Compressor	25	2043											-
2022 John Deere Loader 544P	15	2037											-
1989 Eager Beaver Trailer	30+	?											-
1991 International Trailer	30+	?											-
2010 Ringo Trailer	30+	?											-
2000 Eager Beaver Trailer	30+	?											-
2024 Lamar Tag along	30+	?											-
2022 Rogers 20 ton trailer	30+	?											-
2021 Venttrak Tractor	15	2036											-
2021 John Deere Milling head	15	2036											-
2021 John Deere 85G Excavator	12	2033									150,000		150,000
Totals			90,000	105,000	164,000	32,000	5,000	36,000	-	50,000	150,000	-	632,000
ANNUAL AVERAGE:													63,200

CAPITAL REPLACEMENT PLAN – IT DEPARTMENT

Description of Asset	Year in Service	Life of Asset (est)	Replacement Year	REPLACEMENT COST										10 Year Total	
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
TOWNSHIP VIRTUAL HOST SERVER	2023	7	2029					20,000							20,000
POLICE DEPARTMENT VIRTUAL HOST SERVER	2023	7	2029					20,000							20,000
POLICE DEPARTMENT WATCHGUARD SERVER	2024	7	2030						8,000						8,000
ADMIN FIRE WALL	2023	5	2028				7,000								7,000
POLICE DEPARTMENT FIRE WALL	2025	5	2030						7,000						7,000
ADMIN COPIER	2018	6	2025	8,900							10,000				18,900
COMMUNITY DEVELOPMENT COPIER	2019	7	2025	5,600								6,500			12,100
PUBLIC WORKS COPIER	2023	8	2031								6,000				6,000
POLICE COPIER (1ST FLOOR)	2024	7	2025									7,500			7,500
POLICE COPIER (2ND FLOOR)	2024	7	2031								3,000				3,000
POLICE COPIER (MAGISTRATE OFFICE)	2025	7	2032	2,400								3,000			5,400
POICE DEPARTMENT SERCURITY CAMERAS	2025	7	2032	6,100							7,000				13,100
PUBLIC WORKS SECURITY CAMERAS	2021	7	2028				5,000								5,000
ADMIN DEPARTMENT SECURITY CAMERAS	2025	7	2032	3,000							4,000				7,000
GRAND TOTALS- IT				26,000	-	-	12,000	40,000	15,000	-	30,000	17,000	-	140,000	
				Annual Average:										\$ 14,000	

CAPITAL REPLACEMENT PLAN – RECREATION

Description of Asset	REPLACEMENT COST										10 Year Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
McCallough (Structures, playground equip, etc.)	15,000	140,000	50,000								205,000
Laubach Park (Structures, playground equip, etc.)			6,000,000								6,000,000
Devonshire (Structures, playground equip, etc.)											-
Lindberg Park (Structures, playground equip, etc.)											-
Franko Park (Structures, playground equip, etc.)	17,500			50,000							67,500
River Road Park (Structures, playground equip, etc.)											-
GRANT TOTALS	32,500	140,000	6,050,000	50,000	-	-	-	-	-	-	6,272,500
										Annual Average:	627,250

CAPITAL REPLACEMENT PLAN – FUTURE DEBT PAYMENTS

Description of Asset	REPLACEMENT COST										10 Year Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
2021 Note Payable	231,049	232,071	230,976	231,838	232,402	162,333	161,845	161,242	162,603	161,955	1,968,315
2022 Note Payable	138,094	138,448	138,701	138,853	138,905	138,255	138,745	138,055	138,230	138,225	1,384,510
2027 Note Payable (USDA- Laubach Park)	-	-	-	170,372	170,372	170,372	170,372	170,372	170,372	170,372	1,192,604
GRANT TOTALS	369,143	370,519	369,676	541,063	541,679	470,960	470,962	469,669	471,205	470,552	4,545,429
										Annual Average:	454,543

FIRE FUND BUDGET

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
301. Property Taxes	\$ (385,010)	\$ (378,804)	\$ (374,085)	\$ (640,300)	\$ (643,600)
341. Interest	\$ (58)	\$ (3,277)	\$ (12,322)	\$ (9,000)	\$ (9,000)
391. Asset Disposal	\$ (44,975)	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ (430,044)	\$ (382,080)	\$ (386,407)	\$ (649,300)	\$ (652,600)
Expenditure					
411. Eastern Salisbury Fire	\$ 100,555	\$ 117,184	\$ 119,632	\$ 118,491	\$ 116,600
412. Western Salisbury Fire	\$ 95,958	\$ 84,569	\$ 120,059	\$ 189,925	\$ 326,400
413. Fuel	\$ 11,411	\$ 19,675	\$ 14,890	\$ 17,000	\$ 17,000
480. Fees & Miscellaneous	\$ 425	\$ 605	\$ 458	\$ 530	\$ 530
486. Insurance	\$ 31,727	\$ 12,346	\$ 20,672	\$ 14,989	\$ 15,000
491. Prior Year	\$ -	\$ 2,059	\$ 2,359	\$ -	\$ -
492. Interfund Transfers	\$ 68,302	\$ 48,627	\$ 100,436	\$ 195,679	\$ 19,863
Total Expenditure	\$ 308,377	\$ 285,065	\$ 378,507	\$ 536,614	\$ 495,393
ANNUAL (SURPLUS) DEFICIT	\$ (121,666)	\$ (97,015)	\$ (7,900)	\$ (112,686)	\$ (157,207)

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.

FIRE FUND - BUDGET NARRATIVE

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 changed the process slightly to provide each Fire Department with the Annual Stipend Amount in the beginning of the year and no longer quarterly. The total amount provided in the beginning of the year will be the amount they receive and any unspent funds will stay with the Fire Company and not returned to the Township.

We are proposing an annual stipend in the amount of \$90k to Eastern Salisbury Fire Department (ESFD) and \$300k to Western Salisbury Fire Department (WSFD) for the 2025 Budget (see each Fire Department approved budget requests in the Appendix). Included in the stipend to WSFD in 2025 is monies toward the loan payments for the new Fire Station.

Total Fire Fund expenditures increased by approximately \$64k over prior year budget due to the following:

- Increases in annual Stipend amount to ESFD by \$5k for inflationary increases and \$50k to WSFD for increases to Repairs & Maintenance, Insurance, and loan payment for the Station.
- Utility budget increased for WSFD by \$15k over 2024 projected because we are paying all Utility costs for WSFD once they move into their new Station.

FIRE FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
301. Property Taxes	385,010	378,804	374,085	640,300	643,600
03-301.100. Real Estate Tax - Current	372,497	372,322	370,043	631,000	633,000
03-301.400. Real Estate Tax - Claims	12,062	5,534	3,922	9,000	10,000
03-301.600. Real Estate Tax - Exceptions	452	948	121	300	600
341. Interest	58	3,277	12,322	9,000	9,000
03-341.000. Interest Income	58	3,277	12,322	9,000	9,000
391. Asset Disposal	44,975	-	-	-	-
03-391.100. Sale of Fixed Assets	44,975	-	-	-	-
TOTAL REVENUES	430,044	382,080	386,407	649,300	652,600
Expenditures:					
411. Eastern Salisbury Fire	100,555	117,184	119,632	118,491	116,600
03-411.240. Operating Supplies	6,745	2,164	25	416	-
03-411.260. Minor Equip & Small Tools	1,567	-	1,625	6,675	-
03-411.320. Utilities	18,818	24,943	21,966	25,000	25,200
03-411.374. Repairs--Machinery/Equip	(378)	3,866	(383)	-	-
03-411.421. Training	1,375	1,400	1,400	1,400	1,400
03-411.500. Volunteer Fire Co Incentives	20,000	20,000	30,000	-	-
03-411.540. ESFD Stipend	52,427	64,812	65,000	85,000	90,000
412. Western Salisbury Fire	95,958	84,569	120,059	189,925	326,400
03-412.240. Operating Supplies	30	-	25	25	-
03-412.320. Utilities- WSFD	4,528	3,169	3,308	10,000	25,000
03-412.421. Training	1,400	1,400	1,400	1,400	1,400
03-412.500. Volunteer Fire Co Incentives	20,000	20,000	20,000	-	-
03-412.540. WSFD Stipend	70,000	60,000	95,327	178,500	300,000

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
413. Fuel	11,411	19,675	14,890	17,000	17,000
03-413.231. Vehicle Fuel	11,411	19,675	14,890	17,000	17,000
480. Fees & Miscellaneous	425	605	458	530	530
03-480.454. Real Estate Tax Collections	425	605	458	530	530
486. Insurance	31,727	12,346	20,672	14,989	15,000
03-486.354. Insur - Workers Comp	31,727	12,346	20,672	14,989	15,000
490. Reserves	-	-	-	-	-
03-490.740. Transfer to Capital Reserves	-	-	-	-	-
491. Prior Year	-	2,059	2,359	-	-
03-491.000. Refunds of Prior Year Revenue	-	2,059	2,359	-	-
492. Interfund Transfers	68,302	48,627	100,436	195,679	19,863
03-492.430. Transfer to Fire Capital Fund	68,302	48,627	100,436	195,679	19,863
TOTAL EXPENDITURES	308,377	285,065	378,507	536,614	495,393
Excess (Deficit) of revenues over expenditures	121,666	97,015	7,900	112,686	157,207
Fund Balance at Beginning of Year	201,578	323,244	420,259	428,159	540,845
Fund Balance at End of Year	323,244	420,259	428,159	540,845	698,052

FIRE FUND CAPITAL REPLACEMENT PLAN

APPARATUS REPLACEMENT SUMMARY:

Current Item - Description	Company	Asset ID:	Target Replacement Year	Current Purchase Cost	Future Purchase Price	Loan Amount	Donation	Total Cash Outlay
1993 Kenworth, 4 Guys Tanker	ESFD	20-21	2033	500,000	650,000	318,881	-	331,119
2020 Rescue	ESFD	20-41	2045	1,500,000	3,000,000	318,881	-	2,681,119
2013 Pumper	ESFD	20-11	2034	900,000	1,200,000	318,881	-	881,119
2005 American LaFrance 110ft Quint Ladder	WSFD	31-31	2030	2,000,000	2,200,000	446,413	500,000	1,253,587
2008 M&W Pumper	WSFD	31-11	2034	900,000	1,200,000	318,881	-	881,119
2017 Pumper/Rescue	WSFD	31-12	-	1,500,000	2,700,000	-	-	-
GRAND TOTALS				7,300,000	10,950,000	1,721,937	500,000	6,028,063

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.

CAPITAL REPLACEMENT PLAN DETAIL:

Revenues	2025	2026	2027	2028	2029	2030	2031
Real Estate Taxes dedicated to Capital	180,000	180,000	180,000	180,000	200,000	200,000	200,000
Contribution from LVHN				200,000	200,000	200,000	-
Sale of Asset	-	-	-	-	-	-	-
Total Capital Fund Revenues	180,000	180,000	180,000	380,000	400,000	400,000	200,000
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	(420,000)	380,000	400,000	(200,000)	200,000
Beginning Fund Balance- Capital Fund	200,000	380,000	560,000	140,000	520,000	920,000	720,000
Ending Fund Balance- Capital Fund	380,000	560,000	140,000	520,000	920,000	720,000	920,000

Revenues	2032	2033	2034	2035	2036	2037	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	920,000	1,120,000	1,340,000	1,560,000	1,780,000	2,000,000	880,000
Ending Fund Balance- Capital Fund	1,120,000	1,340,000	1,560,000	1,780,000	2,000,000	1,440,000	1,120,000

Revenues	2039	2040	2041	2042	2043	2044
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	1,440,000	1,120,000	1,360,000	1,620,000	1,180,000	740,000
Ending Fund Balance- Capital Fund	880,000	1,360,000	1,620,000	1,180,000	740,000	1,000,000

Revenues	2045	2046	2047	2048	2049	Totals
Real Estate Taxes dedicated to Capital	280,000	280,000	280,000	280,000	300,000	5,820,000
Contribution from LVHN						600,000
Sale of Asset	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Fund Revenues	280,000	280,000	280,000	280,000	300,000	6,420,000
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	<u>-</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>6,000,000</u>
Increase (Decrease) in Net Position	280,000	(620,000)	(620,000)	280,000	300,000	420,000
Beginning Fund Balance- Capital Fund	<u>1,000,000</u>	<u>1,280,000</u>	<u>660,000</u>	<u>40,000</u>	<u>320,000</u>	
Ending Fund Balance- Capital Fund	<u>1,280,000</u>	<u>660,000</u>	<u>40,000</u>	<u>320,000</u>	<u>620,000</u>	

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 \$77,000 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

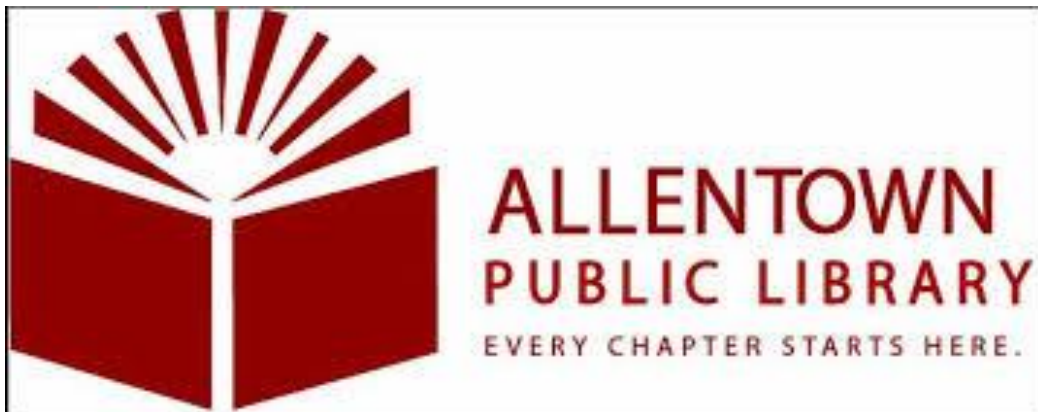
Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
301. Property Taxes	\$ (79,888)	\$ (78,420)	\$ (77,466)	\$ (78,528)	\$ (78,600)
341. Interest	\$ (46)	\$ (286)	\$ (1,366)	\$ (1,500)	\$ (1,500)
Total Revenue	\$ (79,934)	\$ (78,705)	\$ (78,832)	\$ (80,028)	\$ (80,100)
Expenditure					
456. Library Services	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
480. Fees & Miscellaneous	\$ 88	\$ 101	\$ 76	\$ 65	\$ 70
491. Prior Year	\$ -	\$ 426	\$ 488	\$ -	\$ -
Total Expenditure	\$ 86,088	\$ 86,527	\$ 86,565	\$ 86,065	\$ 86,070
ANNUAL (SURPLUS) DEFICIT	\$ 6,154	\$ 7,822	\$ 7,733	\$ 6,037	\$ 5,970

LIBRARY FUND BUDGET NARRATIVE

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 \$56,312 at the end of 2024. 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 9 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 – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
301. Property Taxes	79,888	78,420	77,466	78,528	78,600
04-301.100. Real Estate Tax - Current	77,111	77,032	76,561	77,000	77,000
04-301.400. Real Estate Tax - Claims	2,683	1,191	880	1,500	1,500
04-301.600. Real Estate Tax - Exceptions	94	196	25	28	100
341. Interest	46	286	1,366	1,500	1,500
04-341.000. Interest Income	46	286	1,366	1,500	1,500
396. Prior Year Resv	-	-	-	-	-
04-396.000. Prior Year Reserves	-	-	-	-	-
TOTAL REVENUES	79,934	78,705	78,832	80,028	80,100
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	88	101	76	65	70
04-480.454. Real Estate Tax Collections	88	101	76	65	70
491. Prior Year	-	426	488	-	-
04-491.000. Refunds of Prior Year Revenue	-	426	488	-	-
TOTAL EXPENDITURES	86,088	86,527	86,565	86,065	86,070
Excess (Deficit) of revenues over expenditures	(6,154)	(7,822)	(7,733)	(6,037)	(5,970)
Fund Balance at Beginning of Year	84,058	77,904	70,082	62,349	56,312
Fund Balance at End of Year	77,904	70,082	62,349	56,312	50,342

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	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
341. Interest	\$ (236)	\$ (4,693)	\$ (15,208)	\$ (12,000)	\$ (12,000)
354. State Grants	\$ -	\$ -	\$ -	\$ (400,000)	\$ -
378. System Revenue	\$ (2,004,975)	\$ (1,978,265)	\$ (2,306,381)	\$ (2,579,350)	\$ (2,886,350)
380. Miscellaneous	\$ (140)	\$ (260)	\$ (1,720)	\$ (900)	\$ (300)
387. Contributions	\$ -	\$ -	\$ -	\$ (73,350)	\$ (80,000)
Total Revenue	\$ (2,005,351)	\$ (1,983,217)	\$ (2,323,310)	\$ (3,065,600)	\$ (2,978,650)
Expenditure					
401. Admin Salaries - Executive	\$ 40,641	\$ 40,982	\$ 33,455	\$ 34,985	\$ 45,351
429. Bond Issuance Costs	\$ 444	\$ 1,331	\$ -	\$ -	\$ -
430. Admin Salaries - DPW	\$ 70,566	\$ 53,425	\$ 46,805	\$ 47,020	\$ 51,294
448. Water System Operations	\$ 1,890,353	\$ 2,070,827	\$ 2,282,462	\$ 2,811,816	\$ 2,610,562
472. Debt Service - Interest	\$ 40,635	\$ 43,426	\$ 49,316	\$ 46,349	\$ 43,819
475. Fiscal Agent Fees	\$ -	\$ -	\$ 25,975	\$ -	\$ -
480. Fees & Miscellaneous	\$ 7,351	\$ 13,597	\$ 7,493	\$ 8,700	\$ 9,000
486. Insurance	\$ 7,020	\$ 8,231	\$ 10,354	\$ 19,195	\$ 19,350
491. Prior Year	\$ -	\$ (430)	\$ -	\$ -	\$ -
492. Interfund Transfers	\$ 169,528	\$ 153,584	\$ 162,165	\$ 167,000	\$ 174,000
Total Expenditure	\$ 2,226,537	\$ 2,384,972	\$ 2,618,025	\$ 3,135,065	\$ 2,953,376
ANNUAL (SURPLUS) DEFICIT	\$ 221,186	\$ 401,755	\$ 294,715	\$ 69,465	\$ (25,274)

WATER FUND - BUDGET SUMMARY

The current billable water rate is \$.0087/gallon. We are proposing a rate increase of \$.010/gallon billed due to the following:

1. 2025 Budgeted Operating Expenditures have increased by approximately \$203k (7.9%) over 2024 due to the following:
 - a. Personnel Cost increased due to cost of living salary increases per Bargaining Agreement plus inflationary increases to Health Insurance (18% increase) and Defined Benefit Plan Pension Plan costs (20% increase).
 - b. Contracted Services increased by \$70k due to the Master Meter at 24th Street needing replaced and Water Pump Station Upgrades.
 - c. LCA provided us rate increases for 2025 at 4.95%. This results in a \$70k annual increase.
 - d. At the end of 2024, we will start billing a Hydrant Maintenance fee for Hydrants on private property that will be maintained by the Township. We have budgeted \$13k for annual Hydrant maintenance.

2. The 2025 Water Fund Capital Budget of \$182,500 includes the following:
 - a. \$140k under Capital Construction for the cost to replace 1,200 feet of Waterline Pipe on Fairfield Drive.
 - b. \$100k total Construction Costs budgeted for work at new Utility Garage at 2937 South Pike Avenue. \$25k (25%) will be covered by the Water Fund.
 - c. \$35k Budget to Replace Correlator (Leak Detection Equipment). Sewer Fund will cover 50% of this total cost for a total budget of \$17,500. The Water Fund will cover remaining 50%.

See Appendix for detailed Budget Requests for the Water Fund.

WATER FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
341. Interest	236	4,693	15,208	12,000	12,000
06-341.000. Interest Income	236	4,693	15,208	12,000	12,000
354. State Grants	-	-	-	400,000	-
06-354.110. H2O Grant	-	-	-	400,000	-
378. System Revenue	2,004,975	1,978,265	2,306,381	2,579,350	2,886,350
06-378.100. Metered Sales	2,003,794	1,971,264	2,295,683	2,540,000	2,832,000
06-378.200. Hydrant Maintenance Fees	-	-	-	29,350	29,350
06-378.910. Tapping Fees	1,182	7,001	10,699	10,000	25,000
380. Miscellaneous	140	260	1,720	900	300
06-380.000. Miscellaneous Revenue	140	260	1,720	900	300
387. Contributions	-	-	-	73,350	80,000
06-387.000. Contributions	-	-	-	73,350	80,000
TOTAL REVENUES	2,005,351	1,983,217	2,323,310	3,065,600	2,978,650
Operating Expenditures:					
401. Admin Salaries - Executive	40,641	40,982	33,455	34,985	45,351
06-401.121. Manager	25,011	25,849	19,942	20,768	26,520
06-401.156. Insurance - Health	5,371	5,013	4,189	4,628	5,444
06-401.158. Insurance - Life & Disability	120	106	80	87	98
06-401.160. Pension	8,164	7,911	7,635	7,801	11,172
06-401.161. Social Security Tax	1,905	1,976	1,534	1,589	2,029
06-401.162. Insur - Workers Comp	70	76	75	74	50
06-401.171. HRA Employee Reimbs	-	50	-	38	38
429. Bond Issuance Costs	444	1,331	-	-	-
06-429.850. Amort of Bond Issue Costs	444	1,331	-	-	-

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
430. Admin Salaries - DPW	70,566	53,425	46,805	47,020	51,294
06-430.122. Public Works Director	44,880	33,050	29,628	30,776	32,007
06-430.156. Insurance - Health	10,594	1,800	1,500	1,500	1,500
06-430.158. Insurance - Life & Disability	236	173	145	145	150
06-430.160. Pension	11,487	15,637	13,032	12,144	15,137
06-430.161. Social Security Tax	3,283	2,667	2,388	2,354	2,449
06-430.162. Insur - Workers Comp	87	96	113	101	51
448. Water System Operations	1,728,608	1,956,304	2,117,814	2,244,789	2,428,062
06-448.130. DPW--Utility Supervisor	47,525	43,028	46,585	49,392	53,679
06-448.141. Clerical--Full Time	19,259	21,396	31,719	37,485	38,985
06-448.142. Aide to Public Works Director	35,545	36,736	13,058	-	-
06-448.143. DPW - Full Time	136,175	177,050	166,528	167,000	193,012
06-448.144. Compensated Absences Adjustmen	(12,885)	(3,657)	-	-	-
06-448.156. Insurance - Health	73,055	91,898	96,780	105,000	123,751
06-448.158. Insurance - Life & Disability	1,670	2,147	2,136	1,915	1,796
06-448.160. Pension	98,221	92,371	97,127	92,871	110,701
06-448.161. Social Security Tax	21,122	23,967	21,709	21,334	24,450
06-448.162. Insur - Workers Comp	12,214	12,315	12,267	14,000	8,267
06-448.171. HRA Employee Reimbs	708	583	548	521	894
06-448.172. DPW License Incentive	-	-	1,500	1,500	1,875
06-448.181. Double Time	2,731	3,535	3,354	3,000	3,000
06-448.183. Overtime	10,610	9,742	7,040	13,000	9,867
06-448.189. On - Call	16,901	16,775	18,218	19,000	20,000
06-448.192. Work Boot & Clothing Allowance	-	-	-	1,050	1,050
06-448.231. Vehicle Fuel	7,514	11,376	9,782	10,800	10,000
06-448.232. Generator Fuel	-	-	-	137	600

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
06-448.238. Uniforms	-	-	-	348	900
06-448.240. Supplies	18,725	14,483	17,314	21,000	21,000
06-448.245. Road Materials	-	-	22,435	30,000	30,000
06-448.251. Vehicle Maintenance	6,049	6,888	5,519	7,000	7,000
06-448.260. Minor Equipment & Small Tools	7,389	22,078	19,946	26,000	20,000
06-448.261. Computer Equip & Software	1,362	1,422	4,678	1,500	2,000
06-448.311. Auditing & Accounting Services	1,559	1,681	2,046	2,500	2,575
06-448.313. Engineering Services	13,527	13,533	13,698	48,000	15,000
06-448.315. General Services	1,655	770	385	530	600
06-448.316. Testing & Calibration Services	5,475	9,256	9,253	6,815	10,000
06-448.317. Contracted Services	4,994	3,255	15,232	68,975	140,000
06-448.318. DEP Annual Fee	10,000	10,000	10,000	10,000	10,000
06-448.319. Software Maint & Support	13,178	32,638	29,575	24,000	23,000
06-448.320. Telephone	1,099	2,202	1,956	1,640	1,680
06-448.325. Postage	3,183	4,160	5,016	4,000	4,400
06-448.342. Printing	2,260	3,062	2,108	2,400	2,400
06-448.361. Electric	6,580	6,349	6,366	6,400	6,500
06-448.363. Hydrant Rental	15,315	15,385	14,704	15,660	15,660
06-448.367. Water Purchases - LCA/Altn	1,128,947	1,244,104	1,378,163	1,400,000	1,470,000
06-448.368. Water Purchases - Bethlehem	4,201	5,094	4,197	4,616	4,320
06-448.369. Water Purchase-South Whitehall	8,938	9,165	10,105	10,000	10,000
06-448.373. Facilities Maintenance	2,553	7,679	11,670	10,000	10,000
06-448.374. Hydrant Maintenance	-	-	-	-	13,000
06-448.375. Equipment Maintenance	710	1,841	2,467	2,500	3,000
06-448.420. Dues & Memberships	-	-	-	1,100	1,100
06-448.421. Training	547	1,995	2,630	1,800	2,000

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
472. Debt Service - Interest	40,635	43,426	49,316	46,349	43,819
06-472.204. Interest - 2021 Note Payable	40,635	43,426	49,316	46,349	43,819
475. Fiscal Agent Fees	-	-	25,975	-	-
06-475.000. Fiscal Agent Fees	-	-	25,975	-	-
480. Fees & Miscellaneous	7,351	13,597	7,493	8,700	9,000
06-480.010. Credit Card Service Fees	7,351	13,597	7,493	8,700	9,000
486. Insurance	7,020	8,231	10,354	19,195	19,350
06-486.351. Insurance - Commercial	2,638	3,119	3,564	3,699	3,750
06-486.352. Insurance - Business Auto	4,382	4,614	6,268	14,949	15,000
06-486.356. Insurance - Cyber	-	498	521	547	600
491. Prior Year	-	(430)	-	-	-
06-491.000. Refunds of Prior Year Revenue	-	(430)	-	-	-
492. Interfund Transfers	169,528	153,584	162,165	167,000	174,000
06-492.010. Transfer to General Fund	169,528	153,584	162,165	167,000	174,000
TOTAL OPERATING EXPENDITURES	2,064,792	2,270,449	2,453,377	2,568,038	2,770,876
Capital Expenditures:					
448. Water System - Capital	161,745	114,523	164,648	567,027	182,500
06-448.600. Capital Construction	59,211	-	2,075	527,750	165,000
06-448.700. Capital Equipment	1,096	-	-	39,277	17,500
06-448.800. Depreciation	101,438	114,523	162,573	-	-
TOTAL CAPITAL EXPENDITURES	161,745	114,523	164,648	567,027	182,500
TOTAL EXPENDITURES	2,226,537	2,384,972	2,618,025	3,135,065	2,953,376
Excess (Deficit) of revenues over expenditures	(221,186)	(401,755)	(294,715)	(69,465)	25,274
Fund Balance at Beginning of Year	2,529,454	2,308,268	1,906,513	1,611,798	1,542,333
Fund Balance at End of Year	2,308,268	1,906,513	1,611,798	1,542,333	1,567,607

WATER FUND – 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/Equipment replacements.

Forecasted Rate Increases					
	2025	2026	2027	2028	2029
Previous Year Rate	\$ 0.0087	\$ 0.0097	\$ 0.0104	\$ 0.0110	\$ 0.0116
Current Year Rate	\$ 0.0097	\$ 0.0104	\$ 0.0110	\$ 0.0116	\$ 0.0122
Rate Increase	\$ 0.0010	\$ 0.0007	\$ 0.0006	\$ 0.0006	\$ 0.0006
% Increase	11.49%	7.22%	5.77%	5.45%	5.17%

Rate Impact to average consumer (13,000 gallons/qtr):					
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Total Current Annual Cost (estimated)	\$ 443.00	\$ 494.00	\$ 530.00	\$ 561.00	\$ 591.00
Proposed New Annual Cost (estimated)	\$ 494.00	\$ 530.00	\$ 561.00	\$ 591.00	\$ 622.00
Annual Increase (estimated)	\$ 51.00	\$ 36.00	\$ 31.00	\$ 30.00	\$ 31.00
Quarterly Increase	\$ 12.75	\$ 9.00	\$ 7.75	\$ 7.50	\$ 7.75
Monthly Increase	\$ 4.25	\$ 3.00	\$ 2.58	\$ 2.50	\$ 2.58

The following detailed Fund Budget is the forecast for the next five years based on our best estimates at this time:

WATER FUND – BUDGET FORECAST DETAIL (2025 – 2029)

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenues:					
341. Interest	12,000	12,000	12,000	12,000	12,000
06-341.000. Interest Income	12,000	12,000	12,000	12,000	12,000
354. State Grants	-	-	-	-	-
06-354.110. H2O Grant	-	-	-	-	-
378. System Revenue	2,886,350	3,072,400	3,247,400	3,422,400	3,597,400
06-378.100. Metered Sales	2,832,000	3,036,000	3,211,000	3,386,000	3,561,000
06-378.200. Hydrant Maintenance Fees	29,350	26,400	26,400	26,400	26,400
06-378.910. Tapping Fees	25,000	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. Contributions	80,000	50,000	50,000	50,000	50,000
06-387.000. Contributions	80,000	50,000	50,000	50,000	50,000
TOTAL REVENUES	2,978,650	3,134,700	3,309,700	3,484,700	3,659,700
Expenditures:					
401. Admin Salaries - Executive	45,351	47,417	49,370	51,403	53,521
06-401.121. Manager	26,520	27,713	28,822	29,975	31,174
06-401.156. Insurance - Health	5,444	5,716	6,002	6,302	6,617
06-401.158. Insurance - Life & Disability	98	102	107	111	115
06-401.160. Pension	11,172	11,675	12,142	12,627	13,132
06-401.161. Social Security Tax	2,029	2,120	2,205	2,293	2,385
06-401.162. Insur - Workers Comp	50	52	54	57	59
06-401.171. HRA Employee Reimbs	38	38	38	38	38

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
430. Admin Salaries - DPW	51,294	53,535	55,616	57,781	60,032
06-430.122. Public Works Director	32,007	33,447	34,785	36,177	37,624
06-430.156. Insurance - Health	1,500	1,500	1,500	1,500	1,500
06-430.158. Insurance - Life & Disability	150	157	163	170	176
06-430.160. Pension	15,137	15,818	16,451	17,109	17,793
06-430.161. Social Security Tax	2,449	2,559	2,662	2,768	2,879
06-430.162. Insur - Workers Comp	51	53	55	58	60
448. Water System Operations	2,428,062	2,460,898	2,570,648	2,688,744	2,805,189
06-448.130. DPW--Utility Supervisor	53,679	56,095	58,338	60,672	63,099
06-448.141. Clerical--Full Time	38,985	40,739	42,369	44,064	45,826
06-448.143. DPW - Full Time	193,012	201,698	209,765	218,156	226,882
06-448.156. Insurance - Health	123,751	129,939	136,435	143,257	150,420
06-448.158. Insurance - Life & Disability	1,796	1,877	1,952	2,030	2,111
06-448.160. Pension	110,701	115,683	120,310	125,122	130,127
06-448.161. Social Security Tax	24,450	25,550	26,572	27,635	28,741
06-448.162. Insur - Workers Comp	8,267	8,639	8,985	9,344	9,718
06-448.171. HRA Employee Reimbs	894	894	894	894	894
06-448.172. DPW License Incentive	1,875	1,875	1,875	1,875	1,875
06-448.181. Double Time	3,000	3,135	3,260	3,391	3,526
06-448.183. Overtime	9,867	10,311	10,723	11,152	11,598
06-448.189. On - Call	20,000	20,900	21,736	22,605	23,510
06-448.192. Work Boot & Clothing Allowanc	1,050	1,050	1,050	1,050	1,050
06-448.231. Vehicle Fuel	10,000	10,400	10,816	11,249	11,699
06-448.232. Generator Fuel	600	600	600	600	600

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
06-448.238. Uniforms	900	500	1,000	550	1,100
06-448.240. Supplies	21,000	21,630	22,279	22,947	23,636
06-448.245. Road Materials	30,000	30,900	31,827	32,782	33,765
06-448.251. Vehicle Maintenance	7,000	7,210	7,426	7,649	7,879
06-448.260. Minor Equipment & Small Tools	20,000	20,600	21,218	21,855	22,510
06-448.261. Computer Equip & Software	2,000	2,060	2,122	2,185	2,251
06-448.311. Auditing & Accounting Services	2,575	2,652	2,732	2,814	2,898
06-448.313. Engineering Services	15,000	15,450	15,914	16,391	16,883
06-448.315. General Services	600	600	600	600	600
06-448.316. Testing & Calibration Services	10,000	6,000	6,000	10,000	6,000
06-448.317. Contracted Services	140,000	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. Software Maint & Support	23,000	23,690	24,401	25,133	25,887
06-448.320. Telephone	1,680	1,730	1,782	1,836	1,891
06-448.325. Postage	4,400	4,532	4,668	4,808	4,952
06-448.342. Printing	2,400	2,472	2,546	2,623	2,701
06-448.361. Electric	6,500	6,695	6,896	7,103	7,316
06-448.363. Hydrant Rental	15,660	16,130	16,614	17,112	17,625
06-448.367. Water Purchases - LCA/Altn	1,470,000	1,544,000	1,621,000	1,702,000	1,787,000
06-448.368. Water Purchases - Bethlehem	4,320	4,450	4,583	4,721	4,862
06-448.369. Water Purchase-South Whiteha	10,000	10,300	10,609	10,927	11,255
06-448.373. Facilities Maintenance	10,000	10,300	10,609	10,927	11,255
06-448.374. Hydrant Maintenance	13,000	13,390	13,792	14,205	14,632
06-448.375. Equipment Maintenance	3,000	3,090	3,183	3,278	3,377
06-448.420. Dues & Memberships	1,100	1,133	1,167	1,202	1,238
06-448.421. Training	2,000	2,000	2,000	2,000	2,000

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
472. Debt Service - Interest	43,819	40,505	37,113	33,657	30,035
06-472.204. Interest - 2021 Note Payable	43,819	40,505	37,113	33,657	30,035
480. Fees & Miscellaneous	9,000	9,000	9,000	9,000	9,000
06-480.010. Credit Card Service Fees	9,000	9,000	9,000	9,000	9,000
486. Insurance	19,350	20,318	21,333	22,400	23,520
06-486.351. Insurance - Commercial	3,750	3,938	4,134	4,341	4,558
06-486.352. Insurance - Business Auto	15,000	15,750	16,538	17,364	18,233
06-486.356. Insurance - Cyber	600	630	662	695	729
492. Interfund Transfers	174,000	177,480	181,030	184,650	188,343
06-492.010. Transfer to General Fund	174,000	177,480	181,030	184,650	188,343
TOTAL OPERATING EXPENDITURES	2,770,876	2,809,153	2,924,110	3,047,635	3,169,639
Capital Expenditures:					
448. Water System - Capital	182,500	220,000	225,000	380,000	237,500
06-448.600. Capital Construction	165,000	170,000	175,000	180,000	185,000
06-448.700. Capital Equipment	17,500	50,000	50,000	200,000	52,500
TOTAL CAPITAL EXPENDITURES	182,500	220,000	225,000	380,000	237,500
TOTAL EXPENDITURES	2,953,376	3,029,153	3,149,110	3,427,635	3,407,139
Excess (Deficit) of revenues over expenditures	25,274	105,547	160,590	57,065	252,561
Fund Balance at Beginning of Year	1,542,333	1,567,607	1,673,154	1,833,744	1,890,809
Fund Balance at End of Year	1,567,607	1,673,154	1,833,744	1,890,809	2,143,370

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 – BUDGET SUMMARY

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
341. Interest	\$ (711)	\$ (7,499)	\$ (28,742)	\$ (23,000)	\$ (24,000)
354. State Grants	\$ (45,522)	\$ -	\$ -	\$ (660,000)	\$ (100,000)
364. Sanitation Fees	\$ (2,057,586)	\$ (2,079,488)	\$ (2,197,784)	\$ (2,469,000)	\$ (2,644,000)
392. Interfund Transfers	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ (2,203,819)	\$ (2,086,987)	\$ (2,226,526)	\$ (3,152,000)	\$ (2,768,000)
Expenditure					
401. Admin Salaries - Executive	\$ 40,640	\$ 41,998	\$ 33,462	\$ 34,985	\$ 45,351
429. Sewer System Operations	\$ 1,747,175	\$ 1,821,188	\$ 1,988,513	\$ 3,150,552	\$ 2,397,781
430. Admin Salaries - DPW	\$ 70,566	\$ 53,425	\$ 46,805	\$ 47,020	\$ 51,294
472. Debt Service - Interest	\$ 14,455	\$ 11,733	\$ 11,722	\$ 11,029	\$ 9,711
475. Fiscal Agent Fees	\$ -	\$ -	\$ 5,325	\$ -	\$ -
480. Fees & Miscellaneous	\$ 7,815	\$ 8,880	\$ 7,493	\$ 9,000	\$ 9,000
486. Insurance	\$ 7,020	\$ 8,231	\$ 10,354	\$ 19,195	\$ 19,350
491. Prior Year	\$ -	\$ 303	\$ -	\$ -	\$ -
492. Interfund Transfers	\$ 169,528	\$ 153,584	\$ 162,165	\$ 167,000	\$ 174,000
Total Expenditure	\$ 2,057,199	\$ 2,099,343	\$ 2,265,839	\$ 3,438,781	\$ 2,706,487
ANNUAL (SURPLUS) DEFICIT	\$ (146,621)	\$ 12,355	\$ 39,313	\$ 286,781	\$ (61,513)

SEWER FUND - BUDGET NARRATIVE

The Current quarterly Sewer rate is **\$83/quarter**. We are proposing a rate increase of \$6/quarter for a new rate of **\$89/quarter** for the following reasons:

1. Operating Expenditures have increased by approximately \$125k (5.8%) over 2024 due to the following:
 - a. Personnel Cost increased due to cost of living salary increases per Bargaining Agreement plus inflationary increases to Health Insurance (18% increase) and Defined Benefit Plan Pension Plan costs (20% increase).
 - b. LCA transmission costs increased \$20k (rates increased 59%) over 2024 due to LCA rate increase.
 - c. Other Operating expenditures increases are due to inflationary increases and increased needs.

2. The 2025 Sewer Fund Capital Budget of \$412,500 includes the following:
 - a. \$350k of project costs for continued I&I Work required by Lehigh County Authority (LCA). We also anticipate Engineering costs of \$20k to support the I&I Work. Project Cost budget increased by \$50k over 2024 budget. We expect to receive \$100k in grant revenue to help cover some of these costs.
 - b. \$100k total Construction Costs budgeted for work at new Utility Garage at 2937 South Pike Avenue. \$25k (25%) will be covered by the Sewer Fund.
 - c. \$35k Budget to Replace Correlator (Leak Detection Equipment). Sewer Fund will cover 50% of this total cost for a total budget of \$17,500. The Water Fund will cover remaining 50%.

See Appendix for detailed Budget Requests for the Sewer Fund.

SEWER FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
341. Interest	711	7,499	28,742	23,000	24,000
08-341.000. Interest Income	711	7,499	28,742	23,000	24,000
354. State Grants	45,522	-	-	660,000	100,000
08-354.110. CDBG:Sanitary Swr System Rehab	45,522	-	-	50,000	50,000
08-354.120. COVID-19 ARPA H2O PA Grant	-	-	-	610,000	50,000
364. Sanitation Fees	2,057,586	2,079,488	2,197,784	2,469,000	2,644,000
08-364.110. Tapping Fees	11,350	7,300	6,950	9,000	12,000
08-364.120. Sewer Rent	2,046,236	2,072,188	2,190,834	2,460,000	2,632,000
392. Interfund Transfers	100,000	-	-	-	-
08-392.480. Transfer From Sewer Fund Cap	100,000	-	-	-	-
TOTAL REVENUES	2,203,819	2,086,987	2,226,526	3,152,000	2,768,000
Operating Expenditures:					
401. Admin Salaries - Executive	40,640	41,998	33,462	34,985	45,351
08-401.121. Manager	25,011	25,849	19,942	20,768	26,520
08-401.156. Insurance - Health	5,371	6,020	4,189	4,628	5,444
08-401.158. Insurance - Life & Disability	120	116	87	87	98
08-401.160. Pension	8,164	7,911	7,635	7,801	11,172
08-401.161. Social Security Tax	1,905	1,976	1,534	1,589	2,029
08-401.162. Insur - Workers Comp	70	76	75	74	50
08-401.171. HRA Employee Reimbs	-	50	-	38	38
429. Sewer System Operations	1,668,741	1,689,950	1,946,681	1,880,275	1,985,281
08-429.130. DPW--Utility Supervisor	47,525	43,028	46,585	49,392	53,680
08-429.141. Clerical--Full Time	19,259	21,396	31,284	37,485	38,985
08-429.142. Aide to Public Works Director	35,545	36,736	13,058	-	-
08-429.143. DPW - Full Time	136,177	177,048	166,525	167,000	193,011
08-429.144. Compensated Absences Adjustmen	(12,885)	(3,657)	-	-	-

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
08-429.156. Insurance - Health	73,055	91,898	96,780	105,000	123,751
08-429.158. Insurance - Life & Disability	1,670	2,147	2,136	1,915	1,796
08-429.160. Pension	98,221	92,371	97,127	92,871	110,701
08-429.161. Social Security Tax	21,096	23,967	21,678	21,334	24,450
08-429.162. Insur - Workers Comp	12,214	12,315	12,267	14,000	8,267
08-429.171. HRA Employee Reimbs	708	583	548	521	894
08-429.172. DPW License Incentive	-	-	1,500	1,500	1,875
08-429.181. Double Time	2,731	3,535	3,354	3,000	3,000
08-429.183. Overtime	10,279	9,742	7,040	13,000	9,867
08-429.189. On - Call	16,901	16,774	18,267	19,000	20,000
08-429.192. Work Boot & Clothing Allowance	-	-	-	1,050	1,050
08-429.231. Vehicle Fuel	7,514	11,376	9,793	10,800	10,000
08-429.232. Generator Fuel	-	827	601	328	600
08-429.238. Uniforms	-	-	-	348	900
08-429.240. Supplies	6,790	14,477	9,785	15,000	20,000
08-429.245. Road Materials	-	-	29,255	10,000	12,000
08-429.251. Vehicle Maintenance	6,515	7,057	5,251	7,000	7,000
08-429.260. Minor Equipment & Small Tools	6,502	6,920	7,649	7,000	20,000
08-429.261. Computer Equip & Software	1,362	4,602	4,678	2,700	2,000
08-429.310. Legal Services	15,814	3,105	-	-	2,000
08-429.311. Auditing & Accounting Services	1,558	1,681	2,046	2,500	2,575
08-429.315. General Services	461	221	125	300	600
08-429.317. Contracted Services	25,120	43,393	35,538	35,000	45,000
08-429.319. Software Maint & Support	9,426	34,308	18,445	18,000	17,000
08-429.320. Telephone	817	2,176	1,683	1,638	1,680
08-429.325. Postage	3,176	3,610	4,461	4,000	4,000
08-429.342. Printing	920	1,987	2,087	1,800	1,800

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
08-429.361. Electric	9,749	8,288	9,354	9,000	9,500
08-429.367. Disposal Cost - LCA/Altn	647,370	517,301	690,940	720,000	725,000
08-429.368. Disposal Cost - Bethlehem	164,000	153,172	147,416	270,000	280,000
08-429.373. Facilities Maintenance	6,999	11,795	16,390	8,000	8,000
08-429.375. Equipment Maintenance	893	1,986	1,566	9,000	3,500
08-429.421. Training	257	2,203	363	1,675	2,000
08-429.530. Transmission - LCA/Altn	5,287	5,477	5,765	6,000	6,300
08-429.531. Transmission - Fountain Hill	926	4,599	4,440	4,800	4,800
08-429.532. Transmission - Emmaus	14,102	17,665	13,447	16,500	18,000
08-429.533. Transmission - LCA	21,875	27,789	88,610	35,292	56,000
08-429.534. Debt Service - LCA/Altn	76,447	81,761	81,866	131,723	108,848
08-429.535. Debt Service - Bethlehem	18,654	21,805	21,761	21,803	21,851
08-429.536. Debt Service - Fountain Hill	2,400	3,000	3,000	3,000	3,000
08-429.800. Depreciation	151,164	169,042	212,215	-	-
08-429.850. Amortization expense	148	444	-	-	-
430. Admin Salaries - DPW	70,566	53,425	46,805	47,020	51,294
08-430.122. Public Works Director	44,880	33,050	29,628	30,776	32,007
08-430.156. Insurance - Health	10,594	1,800	1,500	1,500	1,500
08-430.158. Insurance - Life & Disability	236	173	145	145	150
08-430.160. Pension	11,487	15,637	13,032	12,144	15,137
08-430.161. Social Security Tax	3,283	2,667	2,388	2,354	2,449
08-430.162. Insur - Workers Comp	87	96	113	101	51
472. Debt Service - Interest	14,455	11,733	11,722	11,029	9,711
08-472.204. Interest - 2021 Note Payable	14,455	11,733	11,722	11,029	9,711
475. Fiscal Agent Fees	-	-	5,325	-	-
08-475.000. Fiscal Agent Fees	-	-	5,325	-	-

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
480. Fees & Miscellaneous	7,815	8,880	7,493	9,000	9,000
08-480.010. Credit Card Service Fees	7,361	13,597	7,493	9,000	9,000
08-480.100. Bad Debt Expense	454	(4,717)	-	-	-
486. Insurance	7,020	8,231	10,354	19,195	19,350
08-486.351. Insurance - Commercial	2,638	3,119	3,564	3,699	3,750
08-486.352. Insurance - Business Auto	4,382	4,614	6,268	14,949	15,000
08-486.356. Insurance - Cyber	-	498	521	547	600
491. Prior Year	-	303	-	-	-
08-491.000. Refunds of Prior Year Revenue	-	303	-	-	-
492. Interfund Transfers	169,528	153,584	162,165	167,000	174,000
08-492.010. Transfer to General Fund	169,528	153,584	162,165	167,000	174,000
TOTAL OPERATING EXPENDITURES	1,978,765	1,968,104	2,224,007	2,168,504	2,293,987
Capital Expenditures:					
429. Sewer System - Capital	78,434	131,238	41,832	1,270,277	412,500
08-429.313. Engineering Services	54,968	87,414	41,832	175,000	20,000
08-429.372. I&I--Repairs & Maintenance	23,466	20,853	-	590,000	350,000
08-429.600. Capital Construction	-	-	-	466,000	25,000
08-429.607. CuredInPlace Pipe Lining Projs	-	119,929	-	-	-
08-429.700. Capital Equipment	-	(96,958)	-	39,277	17,500
TOTAL CAPITAL EXPENDITURES	78,434	131,238	41,832	1,270,277	412,500
TOTAL EXPENDITURES	2,057,199	2,099,343	2,265,839	3,438,781	2,706,487
Excess (Deficit) of revenues over expenditures	146,621	(12,355)	(39,313)	(286,781)	61,513
Fund Balance at Beginning of Year	3,933,741	4,080,362	4,068,006	4,028,693	3,741,912
Fund Balance at End of Year	4,080,362	4,068,006	4,028,693	3,741,912	3,803,425

SEWER FUND – FIVE-YEAR BUDGET FORECAST

Forecasting the next five-years, we anticipate continued increases in I&I Work to satisfy LCA. Salary increases are based on Collective Bargaining Agreements. We are estimating that all other 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 estimating that rates will need to increase as follows over the next five years.

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Previous Year Billable Rate per Quarter	\$ 83.00	\$ 89.00	\$ 95.00	\$ 100.00	\$ 105.00
Current Year Billable Rate per Quarter	\$ 89.00	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00
Increase Per Quarter	\$ 6.00	\$ 6.00	\$ 5.00	\$ 5.00	\$ 5.00
Increase Per Year	\$ 24.00	\$ 24.00	\$ 20.00	\$ 20.00	\$ 20.00
Increase Per Month	\$ 2.00	\$ 2.00	\$ 1.67	\$ 1.67	\$ 1.67

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

SEWER FUND – BUDGET FORECAST (2025 – 2029)

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenues:					
341. Interest	24,000	24,000	24,000	24,000	24,000
08-341.000. Interest Income	24,000	24,000	24,000	24,000	24,000
354. State Grants	100,000	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
08-354.120. COVID-19 ARPA H2O PA Grant	50,000	-	-	-	-
364. Sanitation Fees	2,644,000	2,819,000	2,969,000	3,119,000	3,269,000
08-364.110. Tapping Fees	12,000	9,000	9,000	9,000	9,000
08-364.120. Sewer Rent	2,632,000	2,810,000	2,960,000	3,110,000	3,260,000
TOTAL REVENUES	2,768,000	2,893,000	3,043,000	3,193,000	3,343,000
Expenditures:					
401. Admin Salaries - Executive	45,351	47,417	49,370	51,403	53,521
08-401.121. Manager	26,520	27,713	28,822	29,975	31,174
08-401.156. Insurance - Health	5,444	5,716	6,002	6,302	6,617
08-401.158. Insurance - Life & Disability	98	102	107	111	115
08-401.160. Pension	11,172	11,675	12,142	12,627	13,132
08-401.161. Social Security Tax	2,029	2,120	2,205	2,293	2,385
08-401.162. Insur - Workers Comp	50	52	54	57	59
08-401.171. HRA Employee Reimbs	38	38	38	38	38
429. Sewer System Operations	1,985,281	2,098,099	2,164,873	2,233,051	2,304,671
08-429.130. DPW--Utility Supervisor	53,680	56,096	58,339	60,673	63,100
08-429.141. Clerical--Full Time	38,985	40,739	42,369	44,064	45,826
08-429.143. DPW - Full Time	193,011	201,696	209,764	218,155	226,881
08-429.156. Insurance - Health	123,751	129,939	136,435	143,257	150,420

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
08-429.158. Insurance - Life & Disability	1,796	1,877	1,952	2,030	2,111
08-429.160. Pension	110,701	115,683	120,310	125,122	130,127
08-429.161. Social Security Tax	24,450	25,550	26,572	27,635	28,741
08-429.162. Insur - Workers Comp	8,267	8,639	8,985	9,344	9,718
08-429.171. HRA Employee Reimbs	894	894	894	894	894
08-429.172. DPW License Incentive	1,875	1,875	1,875	1,875	1,875
08-429.181. Double Time	3,000	3,135	3,260	3,391	3,526
08-429.183. Overtime	9,867	10,311	10,723	11,152	11,598
08-429.189. On - Call	20,000	20,900	21,736	22,605	23,510
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	600	618	637	656	675
08-429.238. Uniforms	900	500	1,000	550	1,100
08-429.240. Supplies	20,000	20,600	21,218	21,855	22,510
08-429.245. Road Materials	12,000	12,360	12,731	13,113	13,506
08-429.251. Vehicle Maintenance	7,000	7,210	7,426	7,649	7,879
08-429.260. Minor Equipment & Small Tools	20,000	20,600	21,218	21,855	22,510
08-429.261. Computer Equip & Software	2,000	2,060	2,122	2,185	2,251
08-429.310. Legal Services	2,000	2,000	2,000	2,000	2,000
08-429.311. Auditing & Accounting Services	2,575	2,652	2,732	2,814	2,898
08-429.315. General Services	600	600	600	600	600
08-429.317. Contracted Services	45,000	46,350	47,741	49,173	50,648
08-429.319. Software Maint & Support	17,000	17,510	18,035	18,576	19,134
08-429.320. Telephone	1,680	1,730	1,782	1,836	1,891

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
08-429.325. Postage	4,000	4,120	4,244	4,371	4,502
08-429.342. Printing	1,800	1,854	1,910	1,967	2,026
08-429.361. Electric	9,500	9,785	10,079	10,381	10,692
08-429.367. Disposal Cost - LCA/Altn	725,000	746,750	769,153	792,227	815,994
08-429.368. Disposal Cost - Bethlehem	280,000	288,400	297,052	305,964	315,142
08-429.373. Facilities Maintenance	8,000	8,240	8,487	8,742	9,004
08-429.375. Equipment Maintenance	3,500	3,605	3,713	3,825	3,939
08-429.421. Training	2,000	2,000	2,000	2,000	2,000
08-429.530. Transmission - LCA/Altn	6,300	6,552	6,814	7,087	7,370
08-429.531. Transmission - Fountain Hill	4,800	4,800	4,800	4,800	4,800
08-429.532. Transmission - Emmaus	18,000	18,720	19,469	20,248	21,057
08-429.533. Transmission - LCA	56,000	58,240	60,570	62,992	65,512
08-429.534. Debt Service - LCA/Altn	108,848	155,834	155,834	155,834	155,834
08-429.535. Debt Service - Bethlehem	21,851	22,725	23,634	24,579	25,563
08-429.536. Debt Service - Fountain Hill	3,000	3,000	3,000	3,000	3,000
430. Admin Salaries - DPW	51,294	53,535	55,616	57,781	60,032
08-430.122. Public Works Director	32,007	33,447	34,785	36,177	37,624
08-430.156. Insurance - Health	1,500	1,500	1,500	1,500	1,500
08-430.158. Insurance - Life & Disability	150	157	163	170	176
08-430.160. Pension	15,137	15,818	16,451	17,109	17,793
08-430.161. Social Security Tax	2,449	2,559	2,662	2,768	2,879
08-430.162. Insur - Workers Comp	51	53	55	58	60
472. Debt Service - Interest	9,711	8,669	7,601	6,523	5,420
08-472.204. Interest - 2021 Note Payable	9,711	8,669	7,601	6,523	5,420

Account Number/Account Name	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
480. Fees & Miscellaneous	9,000	9,000	9,000	9,000	9,000
08-480.010. Credit Card Service Fees	9,000	9,000	9,000	9,000	9,000
486. Insurance	19,350	20,318	21,333	22,400	23,520
08-486.351. Insurance - Commercial	3,750	3,938	4,134	4,341	4,558
08-486.352. Insurance - Business Auto	15,000	15,750	16,538	17,364	18,233
08-486.356. Insurance - Cyber	600	630	662	695	729
492. Interfund Transfers	174,000	177,480	181,030	184,650	188,343
08-492.010. Transfer to General Fund	174,000	177,480	181,030	184,650	188,343
TOTAL OPERATING EXPENDITURES	2,293,987	2,414,517	2,488,823	2,564,808	2,644,507
Capital Expenditures:					
429. Sewer System - Capital	412,500	495,600	496,218	646,855	500,010
08-429.313. Engineering Services	20,000	20,600	21,218	21,855	22,510
08-429.372. I&I-Repairs & Maintenance	350,000	400,000	400,000	400,000	400,000
08-429.600. Capital Construction	25,000	25,000	25,000	25,000	25,000
08-429.700. Capital Equipment	17,500	50,000	50,000	200,000	52,500
TOTAL CAPITAL EXPENDITURES	412,500	495,600	496,218	646,855	500,010
TOTAL EXPENDITURES	2,706,487	2,910,117	2,985,041	3,211,663	3,144,517
Excess (Deficit) of revenues over expenditures	61,513	(17,117)	57,959	(18,663)	198,483
Fund Balance at Beginning of Year	3,741,912	3,803,425	3,786,308	3,844,267	3,844,267
Fund Balance at End of Year	3,803,425	3,786,308	3,844,267	3,825,604	4,042,750

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 rates we charge residents for Trash Collection Services must cover our Expenditures related to Refuse and Recycling for the Township. We do NOT provide this service to Commercial properties. They are required to contract this service independently.

REFUSE/RECYCLING FUND BUDGET NARRATIVE

Our previous contract with Republic Services ended December 31, 2023. At the end of 2023, we competitively bid our trash collection contract and selected Whitetail Disposal's three-year contract proposal for the period 1/1/2024 through 12/31/2026. Based on the trash collection services contract and all other Budgeted Fund Expenditures over the three-year contract, the billable rate for 2025 budget year will be \$105/quarter or \$420/year. We decided to charge this billable rate over the three-year contract (2024-2026).

Total 2025 Budgeted Fund Expenditures have increased by approximately \$40k over 2024 projected expenditures due to inflationary increases. Below is the Fund Summary and Detailed Refuse/Recycling Fund Budget (by line-item). See appendix for detailed budget line-item requests.

REFUSE/RECYCLING FUND - BUDGET SUMMARY

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
341. Interest	\$ (202)	\$ (542)	\$ (3,576)	\$ (3,800)	\$ (3,600)
364. Sanitation Fees	\$ (1,753,274)	\$ (1,921,129)	\$ (1,939,042)	\$ (2,240,000)	\$ (2,240,000)
Total Revenue	\$ (1,753,476)	\$ (1,921,671)	\$ (1,942,618)	\$ (2,243,800)	\$ (2,243,600)
Expenditure					
401. Administration	\$ 2,926	\$ 3,998	\$ 7,977	\$ 6,322	\$ 6,322
407. Data Processing	\$ 7,440	\$ 9,093	\$ 5,827	\$ 4,350	\$ 5,200
426. Wages	\$ 89,362	\$ 98,715	\$ 82,322	\$ 87,640	\$ 101,375
427. Sanitation	\$ 1,534,996	\$ 1,714,181	\$ 1,780,040	\$ 1,995,030	\$ 2,020,454
431. Composting	\$ 20,901	\$ 17,554	\$ 12,883	\$ 12,000	\$ 12,000
480. Fees & Miscellaneous	\$ 7,361	\$ 13,597	\$ 7,493	\$ 9,000	\$ 9,000
489. Collections	\$ 2,070	\$ (7,214)	\$ -	\$ -	\$ -
491. Prior Year	\$ -	\$ 652	\$ -	\$ -	\$ -
492. Interfund Transfers	\$ 158,493	\$ 85,734	\$ 92,467	\$ 95,000	\$ 101,000
Total Expenditure	\$ 1,823,549	\$ 1,936,310	\$ 1,989,009	\$ 2,209,342	\$ 2,255,351
ANNUAL (SURPLUS) DEFICIT	\$ 70,073	\$ 14,639	\$ 46,391	\$ (34,458)	\$ 11,751

REFUSE/RECYCLING FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
341. Interest	202	542	3,576	3,800	3,600
10-341.000. Interest Income	202	542	3,576	3,800	3,600
364. Sanitation Fees	1,753,274	1,921,129	1,939,042	2,240,000	2,240,000
10-364.300. Solid Waste Collection	1,748,890	1,918,028	1,936,575	2,240,000	2,240,000
10-364.400. Freon Decal Sales	2,580	1,580	1,180	-	-
10-364.500. Recycling Container Sales	1,804	1,521	1,287	-	-
TOTAL REVENUES	1,753,476	1,921,671	1,942,618	2,243,800	2,243,600
Expenditures:					
401. Administration	2,926	3,998	7,977	6,322	6,322
10-401.320. Telephone	-	-	19	522	522
10-401.325. Postage	2,269	2,579	5,437	4,000	4,000
10-401.342. Printing	657	1,419	2,522	1,800	1,800
407. Data Processing	7,440	9,093	5,827	4,350	5,200
10-407.261. Computer Equip & Software	195	813	1,474	50	1,200
10-407.319. Software Maint & Support	7,245	8,280	4,354	4,300	4,000
426. Wages	89,362	98,715	82,322	87,640	101,375
10-426.121. Manager	25,011	25,849	13,129	13,845	17,680
10-426.141. Clerical--Full Time	19,829	22,057	22,029	23,617	24,562
10-426.142. Compensated Absences Adjustment	(701)	(24)	-	-	-
10-426.147. Recycling Center - Part Time	9,783	15,089	15,997	17,000	19,800
10-426.156. Insurance - Health	14,922	14,710	12,204	13,576	15,968
10-426.158. Insurance - Life & Disability	249	373	238	242	257
10-426.160. Pension	15,146	14,583	13,773	14,072	17,339
10-426.161. Social Security Tax	4,140	4,816	4,043	4,166	4,746

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
10-426.162. Insur - Workers Comp	901	1,129	825	1,014	913
10-426.171. HRA Employee Reimbs	83	133	83	108	110
427. Sanitation	1,534,996	1,714,181	1,780,040	1,995,030	2,020,454
10-427.300. Refuse Collection Services	1,529,153	1,707,808	1,774,858	1,991,380	2,016,804
10-427.302. Recycling Costs	-	3,560	-	-	-
10-427.303. Grass Collection Services	5,843	2,813	5,183	3,650	3,650
431. Composting	20,901	17,554	12,883	12,000	12,000
10-431.303. Composting Costs	20,901	17,554	12,883	12,000	12,000
480. Fees & Miscellaneous	7,361	13,597	7,493	9,000	9,000
10-480.010. Credit Card Service Fees	7,361	13,597	7,493	9,000	9,000
489. Collections	2,070	(7,214)	-	-	-
10-489.300. Bad Debt Expense	2,070	(7,214)	-	-	-
491. Prior Year	-	652	-	-	-
10-491.000. Refunds of Prior Year Revenue	-	652	-	-	-
492. Interfund Transfers	158,493	85,734	92,467	95,000	101,000
10-492.010. Transfer to General Fund	158,493	85,734	92,467	95,000	101,000
TOTAL EXPENDITURES	1,823,549	1,936,310	1,989,009	2,209,342	2,255,351
Excess (Deficit) of revenues over expenditures	(70,073)	(14,639)	(46,391)	34,458	(11,751)
Fund Balance at Beginning of Year	255,602	185,529	170,890	124,499	158,957
Fund Balance at End of Year	185,529	170,890	124,499	158,957	147,206

DEBT SERVICES FUND

DEBT SERVICES FUND DESCRIPTION

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. These funds are essential because they help Salisbury Township manage their debt obligations in a disciplined and predictable manner.

The primary purpose of this fund is to segregate financial resources that are strictly for meeting future debt service obligations. This separation from the general operating funds of the Township ensures that money intended for debt repayment is not accidentally or inappropriately used for other purposes. Such financial management helps maintain the Township's creditworthiness by demonstrating a clear commitment to meeting its debt obligations, which is crucial for retaining public trust and achieving fiscal stability.

DEBT SERVICES FUND BUDGET NARRATIVE

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. All Water and Sewer Fund debt is recorded in their respective funds.

DEBT SERVICES FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
392. Interfund Transfers	169,694	222,827	293,067	369,324	369,143
20-392.010. Transfer from General Fund	146,294	222,827	293,067	369,324	369,143
20-392.020. Transfer from General Fund	23,400	-	-	-	-
393. Please add DEPT description	1,626,150	-	-	-	-
20-393.121. 2021 Bond Proceeds	1,626,150	-	-	-	-
TOTAL REVENUES	1,795,844	222,827	293,067	369,324	369,143
Expenditures:					
471. Debt Service - Principal	1,720,030	185,260	189,720	269,080	275,440
20-471.203. Principal - 2016 Bonds	1,626,150	-	-	-	-
20-471.204. Principal - 2021 Note Payable	93,880	185,260	189,720	192,080	196,440
20-471.205. Principal - 2022 Note Payable	-	-	-	77,000	79,000
472. Debt Service - Interest	29,014	37,567	103,347	100,244	93,703
20-472.203. Interest - 2016 Bonds	17,350	-	-	-	-
20-472.204. Interest - 2021 Note Payable	11,664	37,567	41,160	38,570	34,609
20-472.205. Interest - 2022 Note Payable	-	-	62,187	61,674	59,094
TOTAL EXPENDITURES	1,749,044	222,827	293,067	369,324	369,143
Excess (Deficit) of revenues over expenditures	46,800	-	-	-	-

HIGHWAY AIDE FUND

HIGHWAY AIDE - 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 Highway Aide 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 – 2025 BUDGET SUMMARY

Category	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenue					
341. Interest	\$ (510)	\$ (973)	\$ (9,137)	\$ (6,200)	\$ (6,000)
355. State-Shared Revenue	\$ (442,308)	\$ (441,716)	\$ (455,347)	\$ (452,284)	\$ (443,395)
Total Revenue	\$ (442,818)	\$ (442,689)	\$ (464,483)	\$ (458,484)	\$ (449,395)
Expenditure					
432. Snow Removal	\$ 45,531	\$ 61,883	\$ 49,054	\$ 33,460	\$ 68,880
433. Traffic Control	\$ 10,506	\$ 4,681	\$ 4,946	\$ 5,400	\$ 5,400
434. Street Lighting	\$ 123,063	\$ 152,732	\$ 145,929	\$ 148,200	\$ 150,000
438. Streets & Bridges	\$ 695,825	\$ 437,986	\$ 465,556	\$ 244,000	\$ 254,000
Total Expenditure	\$ 874,924	\$ 657,282	\$ 665,485	\$ 431,060	\$ 478,280
ANNUAL (SURPLUS) DEFICIT	\$ 432,106	\$ 214,593	\$ 201,002	\$ (27,424)	\$ 28,885

HIGHWAY AIDE – BUDGET NARRATIVE

We received the 2025 funding announcement in the amount of \$442,315 (2% decrease over 2024). We are budgeting \$160k to support paving project work in 2025. We are budgeting \$94k toward the purchase of a 2026 Mack Granite Tandem Dumb Truck (The total purchase of the Dump Truck is \$250k and the remaining balance will be covered by the General Fund). We are budgeting approximately \$68k in road salt representing the minimum purchase required in our annual salt contract. Last, Electricity budget costs for Street lighting and Traffic Signals are approximately \$155k for the year. This will result in a fund deficit of \$29k to be covered by prior year Surplus. At the end of 2025, we expect to have accumulated a Fund Balance of approximately \$156k.

HIGHWAY AIDE FUND – BUDGET DETAIL

Account Number/Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:					
341. Interest	510	973	9,137	6,200	6,000
35-341.000. Interest Income	510	973	9,137	6,200	6,000
355. State-Shared Revenue	442,308	441,716	455,347	452,284	443,395
35-355.020. Motor Vehicle Fuels Tax	441,228	440,636	454,267	451,204	442,315
35-355.030. Road Turnback	1,080	1,080	1,080	1,080	1,080
396. Prior Year Resv	-	-	-	-	-
35-396.000. Prior Year Reserves	-	-	-	-	-
TOTAL REVENUES	442,818	442,689	464,483	458,484	449,395
Expenditures:					
432. Snow Removal	45,531	61,883	49,054	33,460	68,880
35-432.245. Snow Removal Salt	45,531	61,883	49,054	33,460	68,880
433. Traffic Control	10,506	4,681	4,946	5,400	5,400
35-433.362. Traffic Signals	10,506	4,681	4,946	5,400	5,400
434. Street Lighting	123,063	152,732	145,929	148,200	150,000
35-434.361. Electric	123,063	152,732	145,929	148,200	150,000
438. Streets & Bridges	695,825	437,986	465,556	244,000	254,000
35-438.600. Capital Construction	557,825	350,986	375,556	150,000	160,000
35-438.700. Capital Equipment	138,000	87,000	90,000	94,000	94,000
TOTAL EXPENDITURES	874,924	657,282	665,485	431,060	478,280
Excess (Deficit) of revenues over expenditures	(432,106)	(214,593)	(201,002)	27,424	(28,885)
Fund Balance at Beginning of Year	1,005,125	573,019	358,426	157,425	184,849
Fund Balance at End of Year	573,019	358,426	157,425	184,849	155,964

APPENDIX A – BUDGET REQUESTS BY DEPARTMENT

The following pages include detailed budget requests by:

- **Administration Department Budget Requests**

ADMIN 1 – ADMIN 40

- 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

DPW 1 – DPW 25

WATER 1 – WATER 28

SEWER 1 – SEWER 30

HIGHWAY 1- HIGHWAY 5

- **Police Department Budget Requests**

POLICE 1 – POLICE 22

- **Community Development Department Budget Requests**

COMM DEV 1 – COMM DEV 21

- **Fire Services Budget Requests**

- General Fund - Fire Inspections Department
- Fire Fund: Eastern Salisbury Fire Department
- Fire Fund: Western Salisbury Fire Department

FIRE 1 – FIRE 4

ESFD 1 – ESFD 7

WSFD 1 – WSFD 6