

**SALISBURY TOWNSHIP**  
LEHIGH COUNTY, PENNSYLVANIA



**2021 BUDGET**  
**APPROVED 12/10/2020**

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## A SHORT HISTORY OF SALISBURY TOWNSHIP

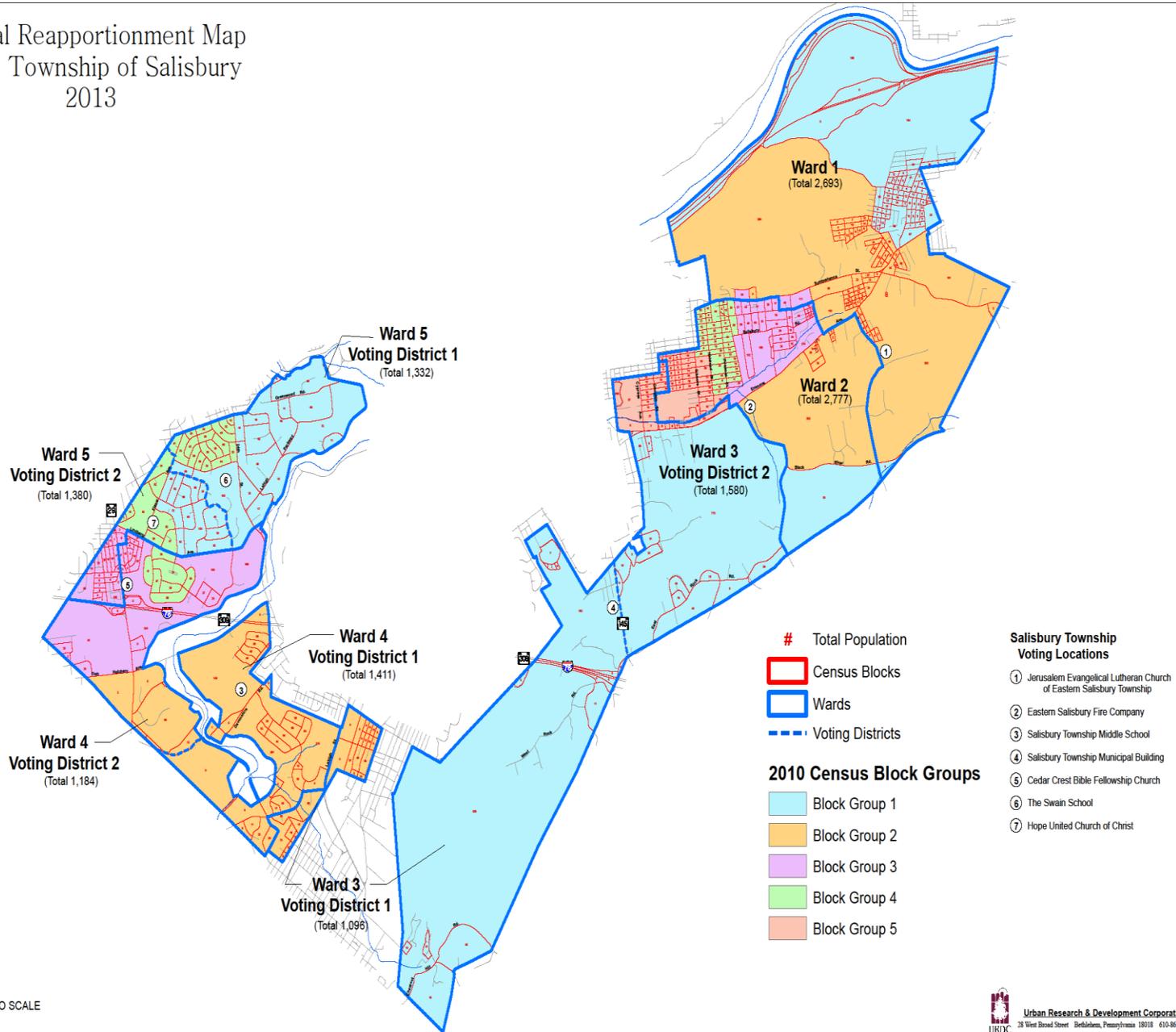
In March of 1753, a number of people living along the Little Lehigh River, near Bethlehem, petitioned the Court of Quarter Sessions to create a new township. That request was approved by the Court of Easton on **June 9, 1753**, and thus, Salisbury Township was born. Since a majority of the petition signers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



(1753-2003)

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

# Official Reapportionment Map of the Township of Salisbury 2013



## **GOVERNMENT STRUCTURE OF SALISBURY TOWNSHIP**

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

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

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

The Planning Commission is a seven-person board responsible for regulating land development and designs. The Commission reviews and acts on minor subdivisions and re-subdivisions. Major subdivisions, land development and site plans are also reviewed by the Commission, but are then sent to the Board of Commissioners for action. The Planning Commission meets on the second Tuesday each month at 7:30 p.m.

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

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

The Police Civil Service Commission is a three-member board responsible for developing the rules and testing requirements for the hiring of police officers. They are responsible for maintaining a list of eligible officers for hire and making recommendations to the Board of Commissioners for filling vacancies on the police force. They are mandated to meet at least once a year, and otherwise meet as needed.

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

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

## **EXECUTIVE SUMMARY**

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

- **BUSINESS AS USUAL:**

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

- **EXPENSE REDUCTION:**

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

▪ **PROPOSED RATE INCREASES:**

○ **Water and Sewer Fund:**

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

○ **Refuse/Recycling Fund:**

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

▪ **FIRE FUND:**

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

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

- In 2019, we created Capital Funds splitting out Capital needs from the General Fund, the Fire Fund, the Water Fund, and the Sewer Fund. This has allowed us to focus on the operational expenses for each fund and what revenue is needed to support the fund while also highlighting the need for operations to cover current and future Capital replacement needs. In each fund section, I have provided the current Capital Budget needs and updated the 10-year Capital Replacement Plan as well.
- Thankfully, the General Fund has limited Capital needs in 2021. We have been able to fund many of the replacement needs in the Highway Department from Liquid Fuels (Highway Aide) funds and will continue to look to these monies to help fund future Capital replacement needs. The Police Department uses many of it's vehicles on a consistent basis and understands that several vehicles have a short useful life. They have continued to maintain their vehicles as long as possible.
- For all "stand-alone" proprietary funds (Water and Sewer Funds), we have limited Capital needs that will be covered by the "rate payer". We have some Utility Vehicles and equipment that are included in our Capital Replacement Plan. Any major project work needed for Water or Sewer will need to be funded through debt financing. We cannot increase rates to cover future project work as it would be too much to put on each rate-payer. Some examples of major project work include replacing water meter stations and sewer lines.

▪ **SALARY AND BENEFITS:**

- In 2020, we made a presentation change in the way we record and budget for salary and benefits. In previous years, we budgeted salary by department and fund but we recorded benefits under Insurance in total. 2021 will provide a better comparison to 2020. We believe this change will provide a true cost by department and service area.
- Salary costs increase annually based on current Collective Bargaining Agreements. Administrative Staff follow the Public Works contract so all Non-Uniformed staff will receive 3.75%. The Police is currently negotiation their bargaining agreement but we have built in a 3.5% salary increase. All Non-Uniformed staff will continue to contribute to their Defined Benefit Plan. For the 2021 budget year, non-uniformed employees will contribute 2% of their salary and we have budgeted a rate of 3.04% (under negotiation as well) for Police Department.

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

## BUGET TIMELINE

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

## 2021 COMBINED BUDGET BY FUND

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

## **GENERAL FUND BUDGET**

### **FUND DESCRIPTION:**

The General Fund serves as the operating fund for Salisbury Township. It is used to account for all financial resources and operating expenses, except those required to be accounted for separately.

The General Fund receives a majority of funding from Taxes, Permits, and Fees. Real Estate Taxes are collected by an elected Tax Collector annually based on Lehigh County's property assessment. We set Millage annually based on General Fund needs.

Major Services provided under the General Fund:

- General Government Support
- Public Safety
- Community Development
- Public Works
- Recreation

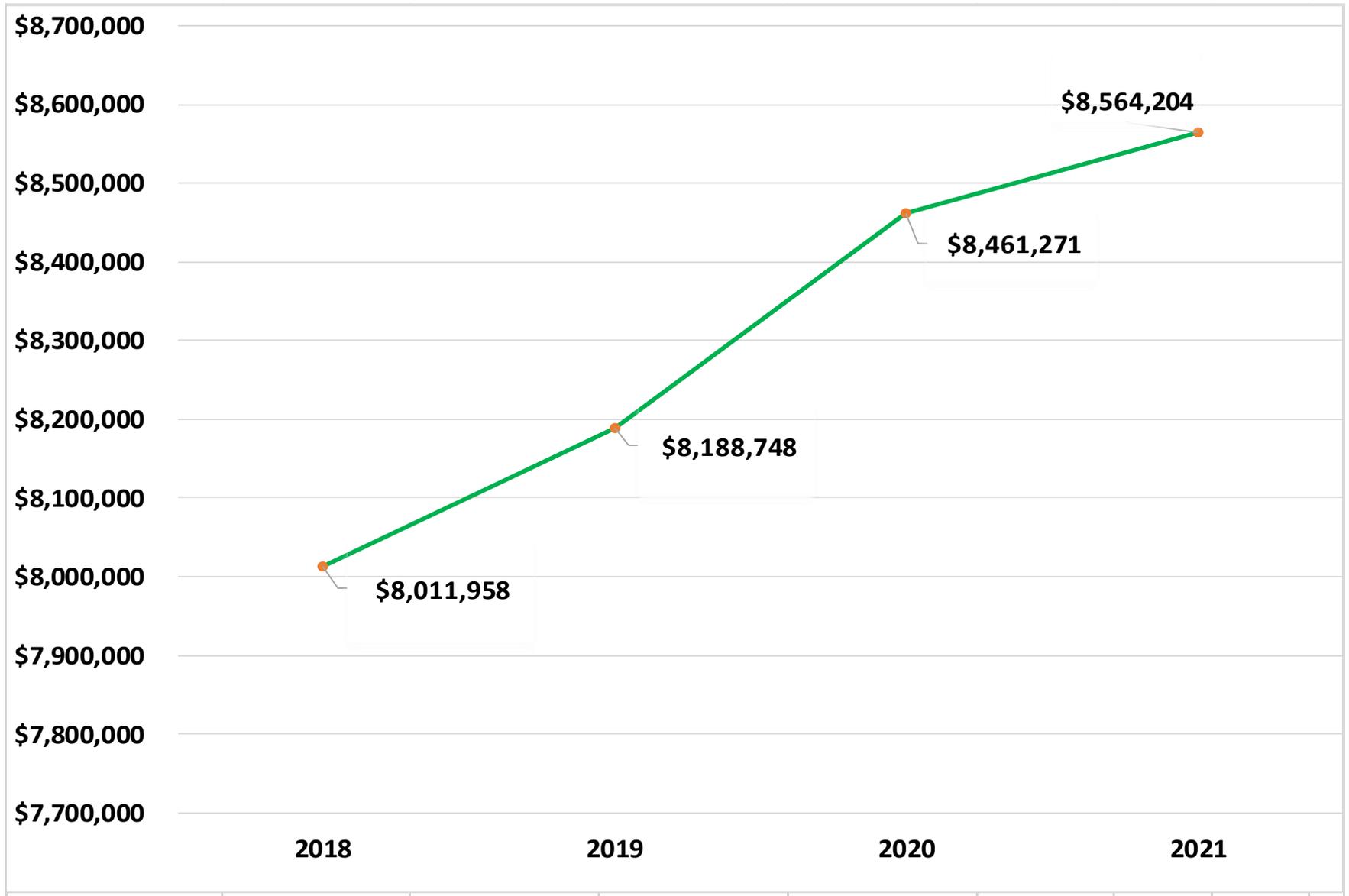
General Fund expenditures are recorded under the various Departments that provide the services listed above.

General Fund Revenue and Expenditures are explained in this section.

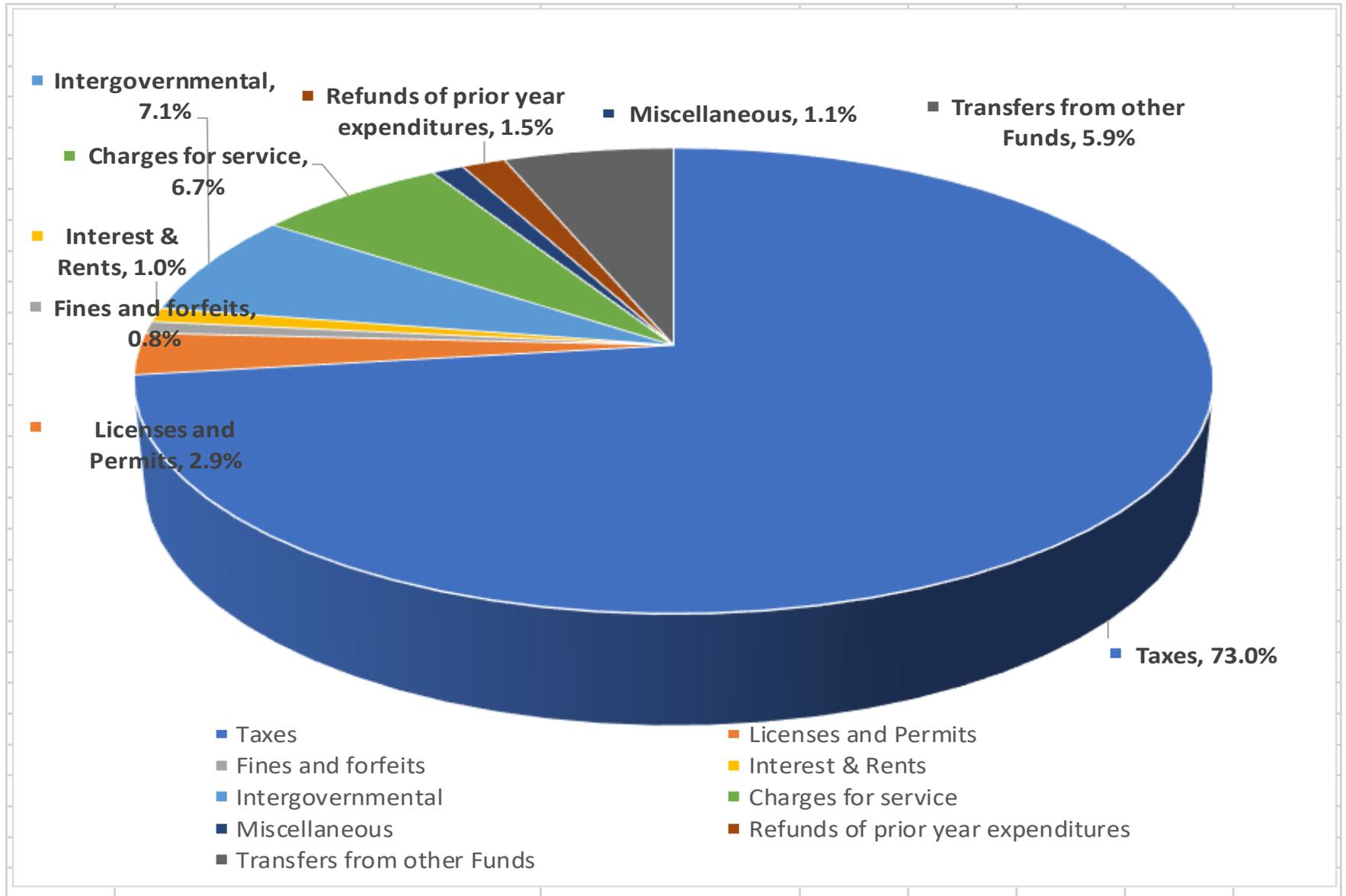
## GENERAL FUND REVENUE - SUMMARY

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

**CHART – GENERAL FUND TOTAL REVENUE**



## GENERAL FUND – SOURCES OF GENERAL FUND REVENUE



## GENERAL FUND EXPENDITURES - SUMMARY

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

## **GENERAL FUND - DEPARTMENT BUDGETS**

### **PURPOSE**

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

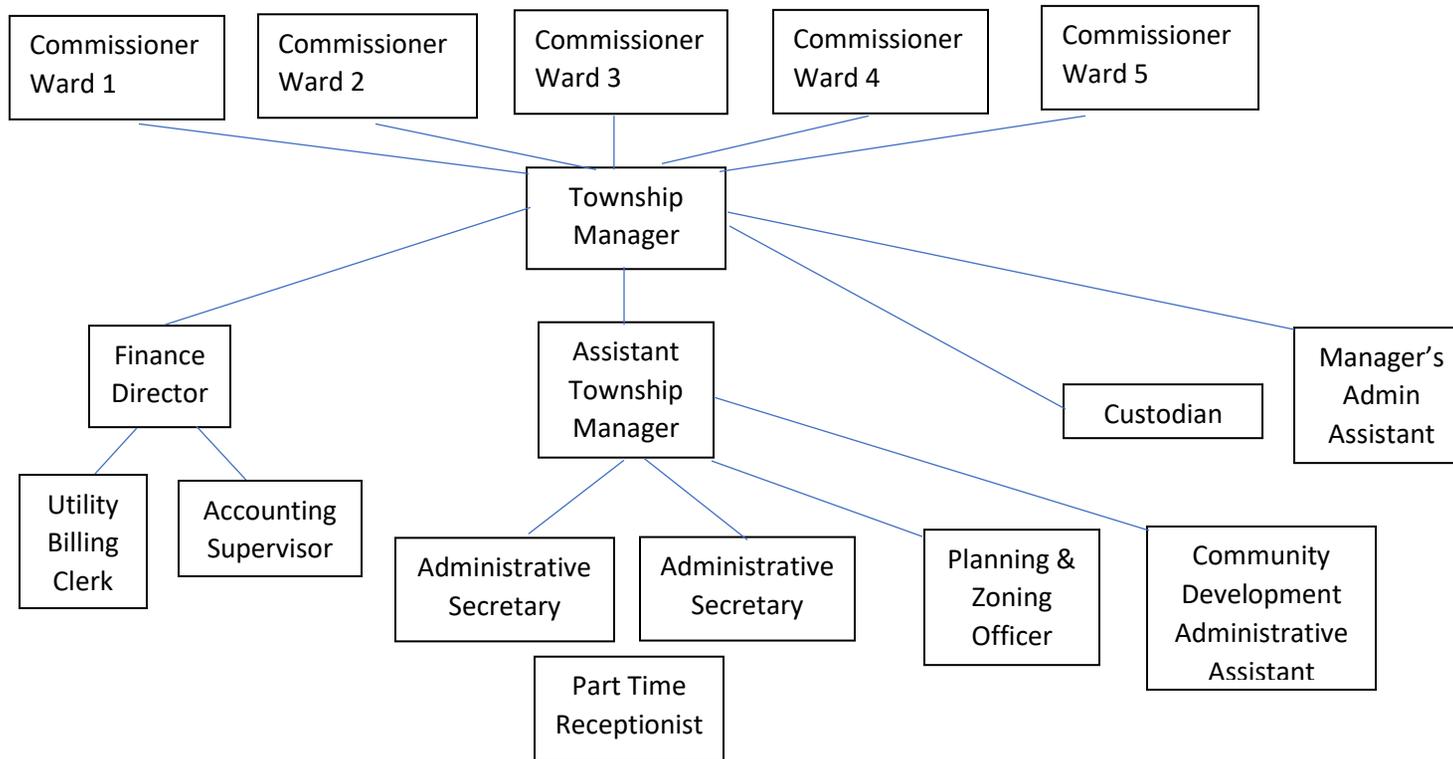
1. Department List of Services.
2. Department Summary of Budgeted Expenditures.
3. Department Highlights.
4. Department Staffing.
5. Recent Accomplishments.
6. Department Challenges.
7. Department Goals.

# GENERAL GOVERNMENT BUDGET

## SERVICES PROVIDED

General Government include activities related to the administrative support functions required to support the Township service areas. Major functions under this are Legislative, Executive, Finance, Infrastructure Technology, Personnel, Legal and Engineering.

## GENERAL GOVERNMENT ORG CHART



## MAJOR ACCOMPLISHMENTS IN 2020



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



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



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



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

## CHALLENGES

All services provided by the Township require a high level of support. Over the years, we have increased the level of services provided to the residents while maintaining a low cost of administrative support. We have maintained this level by utilizing technology and have outsourced tasks where appropriate. We continue to look for ways to cut administrative costs without impacting the quality of service provided.

## GENERAL GOVERNMENT GOALS

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

**LEGISLATIVE DEPARTMENT BUDGET**

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

**BUDGET HIGHLIGHTS**

All Board of Commissioner costs are recorded under this department. Public Events covers volunteer dinner, annual staff appreciation, and any other event to show appreciation to staff or the public. We were unable to hold any public event in 2020 but plan to hold these events in 2021.

## EXECUTIVE DEPARTMENT BUDGET

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

## EXECUTIVE DEPARTMENT BUDGET HIGHLIGHTS

All Costs related to General Township matters or costs to support the Township Manager, Assistant Township Manager or the Manager's Administrative Assistant is recorded under this department. The Assistant Manager was moved from the Code Enforcement Department budget into the Executive Department in 2020. Clerical – Full Time is lower in 2021 because we are plan on reducing a position by the middle of the year by moving one of the staff into Utility Billing (current Utility Billing clerk will be retiring in 2021). All other budgets are in line with previous years.

## FINANCE DEPARTMENT BUDGET

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

## FINANCE DEPARTMENT BUDGET HIGHLIGHTS

All costs related to the Finance Department (excluding costs related to billing for water, sewer, and Refuse) are recorded under this department. We were unable to attend conference in 2020 due to COVID-19. We have budgeted for conferences again in 2021 and hope to utilize these monies for professional development.

## TAX COLLECTION DEPARTMENT BUDGET

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

## TAX COLLECTION DEPARTMENT BUDGET HIGHLIGHTS

All costs related to the collection of township taxes are recorded under this department. No major changes over prior years.

## LEGAL DEPARTMENT BUDGET

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

## LEGAL DEPARTMENT BUDGET HIGHLIGHTS

The legal department represents all general legal matters involving the township solicitor. Any legal fees that are billed to someone are recorded as reimbursable and are billed directly to the resident. This line item matches reimbursable legal fee revenue.

## PERSONNEL ADMIN DEPARTMENT BUDGET

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

## PERSONNEL ADMIN BUDGET HIGHLIGHTS

HRA payments are now recorded under each employee's department. Retirement Incentive payments have decreased due to two payments ending December 2019 and one ending March 2021. Two payments remain until March 2021. Special Legal & Consulting

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

**INFORMATION TECHNOLOGY (IT) DEPARTMENT BUDGET**

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

**IT DEPARTMENT BUDGET HIGHLIGHTS**

The Township contracts with an IT Vendor for IT help desk support, IT security and back up, and overall support of the IT Network. Included in this department budget is ongoing general Equipment and software needs and approximately Support costs to our IT Vendor to cover general administrative staff and IT Support needs. Equipment & Software costs were higher in 2019 because of the purchase of the budgeting module in the accounting software. We purchased several laptops in 2020 to allow staff to work from home during COVID-19. We are hoping to be reimbursed by the CARES act for these purchases. We are currently looking at switching IT vendors and have built in their contract proposal into the 2021 budget.

**ENGINEERING DEPARTMENT BUDGET**

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

## ENGINEERING DEPARTMENT BUDGET HIGHLIGHTS

Any general engineering matters not specific to another fund or project is recorded here. The Township Engineer attends all Board of Commissioner, Planning and Zoning Meetings and prepares or follows up with any work as needed. All engineering costs billed to a resident or developer are recorded as reimbursable engineering costs and this line item agrees to Reimbursable Engineering Revenue.

## BUILDINGS & PLANT BUDGET

Account	2017 Actuals	2018 Actuals	2019 Actuals	2020 Projected	2021 Budget	Variance
<b>409. Buildings &amp; Plant</b>						
01-409.144. Maintenance Custodian	46,588	51,807	55,810	59,259	61,481	2,222
01-409.156. Insurance - Health	0	0	0	6,000	6,000	-
01-409.158. Insurance - Life & Disability	0	0	0	506	518	12
01-409.160. Pension	0	0	0	16,618	18,309	1,691
01-409.161. Social Security Tax	0	0	0	4,533	4,722	189
01-409.162. Insur - Workers Comp	0	0	0	3,807	2,773	(1,034)
01-409.192. Work Boot & Clothing Allowan	250	250	275	300	250	(50)
01-409.230. Heating Fuel	27,842	33,137	25,973	21,500	22,000	500
01-409.232. Generator Fuel	591	285	1,217	0	600	600
01-409.240. Supplies	4,578	5,836	6,008	13,000	6,000	(7,000)
01-409.260. Minor Equipment & Small Too	1,131	0	1,167	100	200	100
01-409.320. TELEPHONE	0	110	614	660	660	-
01-409.361. Electric	28,927	28,781	27,770	28,000	28,000	-
01-409.366. Water	1,867	2,323	2,241	2,100	2,400	300
01-409.373. Facilities Maintenance	39,117	13,329	25,461	30,000	20,000	(10,000)
01-409.600. Capital Construction	8,889	29,024	0	0	0	-
<b>Total 409. Buildings &amp; Plant</b>	<b>159,780</b>	<b>164,881</b>	<b>146,535</b>	<b>186,383</b>	<b>173,913</b>	<b>(12,470)</b>

## **BUDGET HIGHLIGHTS**

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

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

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

## **PUBLIC SAFETY BUDGET**

### **PUBLIC SAFETY OVERVIEW**

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

### **POLICE DEPARTMENT SERVICES**

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

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

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



## **POLICE DEPARTMENT MAJOR ACCOMPLISHMENTS IN 2020**



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



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



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



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



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



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

## **POLICE DEPARTMENT CHALLENGES**

### **❖ HIGH NEED AREAS**

The Township is home of Lehigh Valley Hospital/Lehigh Valley Health Network (LVH), a major regional trauma center and home base to a fleet of medical helicopters. The LVH trauma center provides services to traffic crash victims, fire victims and sexual assault victims. Several of the trauma center's clients are also the drug dealers and gang members from the nearby cities. Our officers are consistently called to LVH to assist with all types of situations. Lehigh Valley Hospital is also the largest regional distribution center for any mass casualty incident on the east coast.

The Salisbury Township Police Department is tasked with the protection of several "high risk" structures which have been identified by the Department of Homeland Security and the Pennsylvania State Police Terrorism Task Force as potential terrorist targets.

### **❖ GEOGRAPHY**

Our officers patrol eighty (80) miles of residential streets, portions of three Commonwealth highways and a major Interstate highway (I-78). Interstate highway 78 is a main east-west roadway that connects western Pennsylvania with New York City. Salisbury Township is the smallest First-Class Township in the Commonwealth of Pennsylvania and the only township to be cut in half by a large city (Allentown). The Township lies between the Lehigh Valley's two largest cities and the main roads connecting Allentown and Bethlehem cross through Salisbury Township. This creates many challenges in patrolling the entire township especially when an emergency arises on the other side of the township.

### **❖ STAFFING CHALLENGES**

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

### **❖ GUN RANGE**

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

## **POLICE DEPARTMENT GOALS**

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

**POLICE DEPARTMENT BUDGET – SALARY AND BENEFITS**

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

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

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

## **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

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

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

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

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

All other line items have stayed consistent year over year.

## **COMMUNITY DEVELOPMENT**

### **COMMUNITY DEVELOPMENT OVERVIEW**

Community Development include Planning and Zoning, Code Enforcement, and Environmental Advisory.

### **PLANNING AND ZONING SERVICES**

The Planning and Zoning Department is responsible for evaluating land use in the Township. The Township is divided into several zoning districts ranging from conservation/residential to industrial. Requests for approval pass through the office to the desk of Kerry Rabold, the Planning and Zoning Officer. Residents whose requests are denied have the right to appeal to the Zoning Hearing Board.

The primary tools utilized by the Planning and Zoning Department are the codified Zoning Ordinance and Subdivision and Land Development Ordinance. The Zoning Ordinance governs how land may be used and developed in the Township. Any proposed plans for developing a property must meet the standards put forth for that property's zoning district in the Zoning Ordinance (i.e. a property in a non-commercial residential area cannot suddenly become a commercial property). Decisions associated with use of land and placement of structures or developments are determined by the Planning and Zoning official. There are various aspects to zoning specifically for some uses that are permitted by right in their respective zoning district or permitted by special exception which are heard, by appeal, to the Zoning Hearing Board.

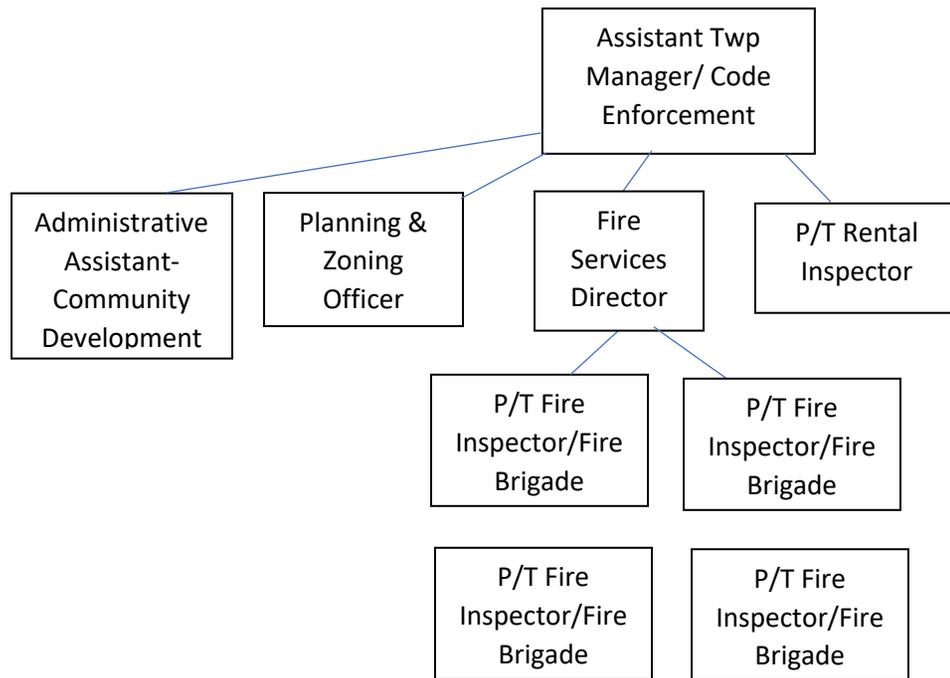
Land developments and subdivisions are governed by the Subdivision and Land Development Ordinance also known as (SALDO). Plans are presented for review and, in the case of minor subdivisions, final approval of the Planning Commission. In the case of major subdivisions and land developments, plans are first reviewed by the Planning Commission which provides its recommendations to the Board of Commissioners, who will then make the final decision.

### **CODE ENFORCEMENT SERVICES**

The purpose of Code Enforcement is to enforce municipal ordinances and codes. Local property maintenance ordinances are laws designed to address conditions that constitute either a public nuisance; a danger to the public health, safety or welfare of citizens of the Township or persons traveling on public streets of the Township; or constitutes a danger to the property of others. Some examples of the kinds of issues that the Code Enforcement Department enforces are high weeds, junk vehicles, garbage and debris on property.

Residents of the Township may contact the Code Enforcement Department if they observe a potential violation of the Township’s ordinances and codes. The Code Enforcement Department duties are primarily for the enforcement of ordinances and codes. The Code Enforcement Department recommends that residents contact an attorney for questions regarding their rights. There may be instances where a resident wants to file a complaint concerning a nuisance neighbor. Please be mindful that code enforcement is not to be used to harass or retaliate against another neighbor. In the case of a resident claiming that an unauthorized business is being conducted from a home, Code Enforcement will take appropriate measures to determine whether there is a business. If so, Code Enforcement will follow up with an enforcement notice being issued to the owner of the property.

### COMMUNITY DEVELOPMENT ORG CHART



## COMMUNITY DEVELOPMENT MAJOR ACCOMPLISHMENTS IN 2020



Fully implemented rental inspection ordinance.



Implemented a new property database/software.



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



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

## COMMUNITY DEVELOPMENT CHALLENGES

### ❖ STAFF TRANSITION

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

### ❖ STAFFING CHALLENGES

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

## **COMMUNITY DEVELOPMENT GOALS**

- ✓ Continue to enforce the ordinances of the township in order to maintain and improve the quality of life for township residents.
- ✓ Reorganize the Planning/Zoning/Code Enforcement filing system to reduce the amount of paper and to reduce the amount of space needed for storage.
- ✓ Attend training on the new database/software to reduce time spent on administrative functions.
- ✓ Assist with Public Works and Engineer on Pollution Reduction Plan tasks over the next several years.
- ✓ Review and revise Township Ordinances that create unnecessary challenges, have become outdated, or need improved.

**PLANNING & ZONING DEPARTMENT BUDGET**

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

## PLANNING & ZONING DEPARTMENT BUDGET HIGHLIGHTS

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

## CODE ENFORCEMENT DEPARTMENT BUDGET

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

## CODE ENFORCEMENT BUDGET HIGHLIGHTS

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

## **FIRE SERVICES**

### **FIRE SERVICES OVERVIEW**

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

### **FIRE SERVICES**

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

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

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

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



First full year under Fire Services Director.



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



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



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



Completed the following Joint Projects with Fire Departments:

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



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

## **FIRE SERVICES CHALLENGES**

### **❖ VOLUNTEERS**

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

### **❖ FUNDING**

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

## FIRE SERVICES GOALS

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

## FIRE SERVICES BUDGET

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

## **FIRE SERVICES BUDGET HIGHLIGHTS**

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

## **ENVIRONMENTAL ADVISORY DEPARTMENT BUDGET**

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

## **ENVIRONMENTAL ADVISORY BUDGET HIGHLIGHTS**

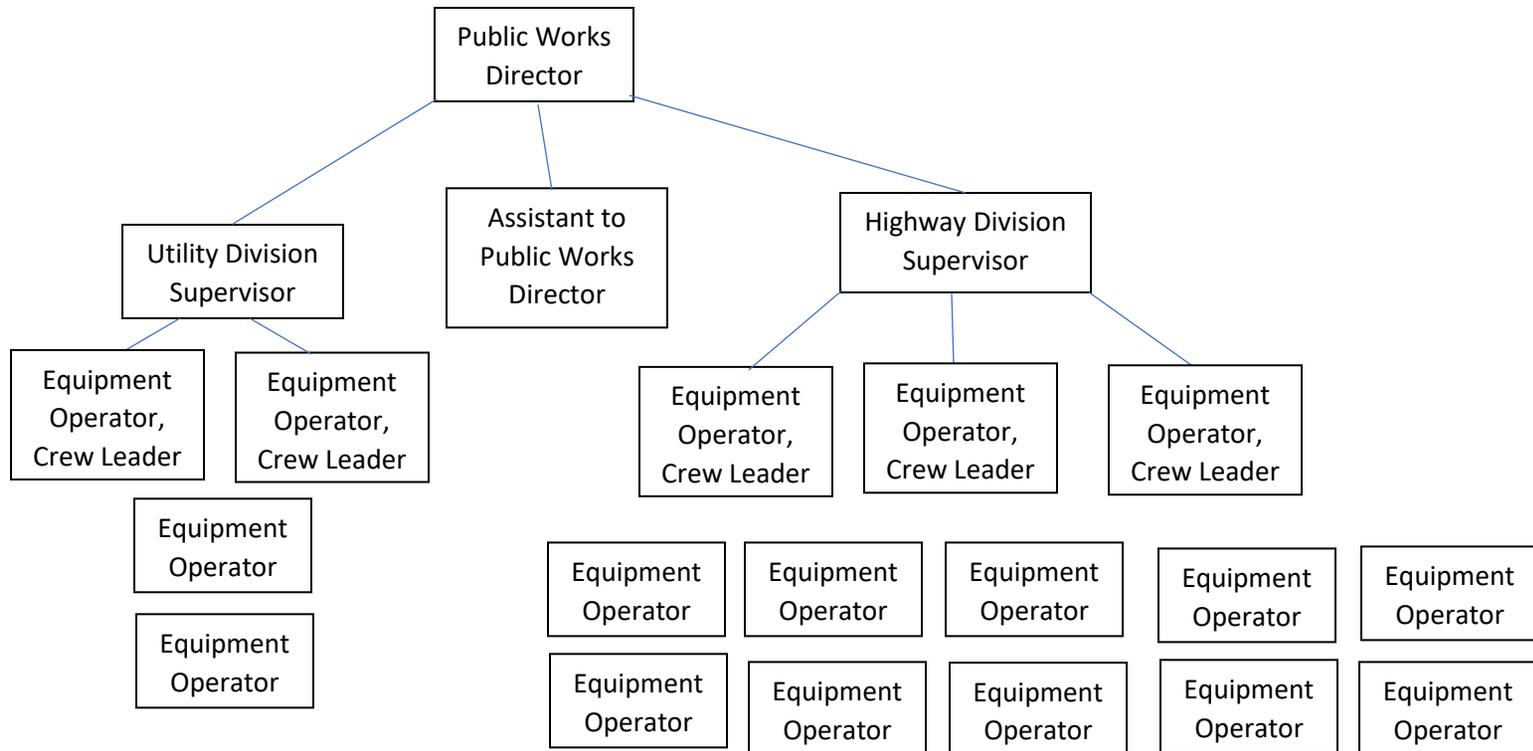
The Environmental Advisory Committee (EAC) has been idle over the past two years. We anticipate getting this Committee back together in 2021 and have budgeted some costs related to this work.

# PUBLIC WORKS DEPARTMENT

## SERVICES PROVIDED

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

## PUBLIC WORKS ORG CHART



## **PUBLIC WORKS DEPARTMENT CHALLENGES**

### **❖ STAFF VACANCIES**

The Highway Department had three staff vacancies during 2020. In addition, some staff were out on short-term leave as well. This limited the amount of resources available to perform all of the tasks of the department.

### **❖ WEATHER CHALLENGES**

The Department always has to figure out a way to do all of the work needed despite Mother Nature not cooperating. We have seen abnormally high rain falls over the past year which has prevented much of the necessary work to be completed.

## **PUBLIC WORKS DEPARTMENT GOALS**

- ✓ Continue to provide quality services to the residents of the township.

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

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

**PUBLIC WORKS DEPARTMENT BUDGET – OTHER EXPENSES**

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

## PUBLIC WORKS – STREETS AND STORM SEWERS

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

## PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

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

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

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

**RECREATION/PARKS DEPARTMENT BUDGET**

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

**RECREATION/PARKS BUDGET HIGHLIGHTS**

The recreation department budget covers expenses to maintain the parks and the costs to run the summer park program and the recreation committees. The 2020 Projection includes some work done at the Parks to add Playground structures and paint lines for pickle ball courts on current tennis court surfaces. We are also including some additional play structures in the 2021 budget.

**PARTICIPATION RECREATION DEPARTMENT BUDGET**

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

**PARTICIPATION RECREATION DEPARTMENT BUDGET HIGHLIGHTS**

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

**GENERAL FUND - BUDGET DETAIL:**

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

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

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

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

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

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

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

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

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

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

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

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

## GENERAL - CAPITAL FUND BUDGET

### GENERAL - CAPITAL FUND BUDGET SUMMARY:

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

## **FUND DESCRIPTION**

In 2019, we created Capital Funds for General, Fire, Water, and Sewer. Under the General – Capital Fund, all Capital Construction, Equipment, vehicles, and projects with a useful life of greater than 1 year and a cost greater than \$5,000 are budgeted and recorded under the Capital Fund. Only cash expenditures of Capital Items are recorded as transfers from the General Fund. Anything that is accrued for at the end of the year is not recorded as a transfer from General Fund.

All General Fund Capital Needs are budgeted by Department.

## **BUDGET HIGHLIGHTS**

Revenue Highlights:

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

Expenditure Highlights:

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

**GENERAL CAPITAL FUND - BUDGET DETAIL**

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

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

## **CAPITAL REPLACEMENT PLANS**

The following pages provide detail on a 10-year capital replacement plan by Department. We estimate the useful life of each piece of equipment or vehicle and update this list annually. These plans help us determine how much monies we will need over the next ten years for Capital needs. Our goal is to fund Capital from operations while maintaining a healthy reserve for contingencies. It is our goal to use this replacement plan to determine how much we need to save over time to cover these needs.

## POLICE DEPARTMENT CAPITAL REPLACEMENT PLAN

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

**PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN**

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

**PUBLIC WORKS DEPARTMENT - CAPITAL REPLACEMENT PLAN**

CAPITAL EQUIPMENT- OTHER			Future Replacement Costs										
Description of Asset	Life of Asset	Replacement Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
1976 JOHN DEERE ROAD GRADER	30	2026						250,000					250,000
1995 KUBOTA LAWN TRACTOR	30	2025					15,000						15,000
1993 FORD TRACTOR W/ FLAIR MOWER	30	2023			35,000								35,000
1997 GIANT VAC MODEL	30	2027						15,000					15,000
2002 JOHN DEERE SKIDSTEER LOADER	25	2027							50,000				50,000
2007 JOHN DEERE BACKHOE	25	2032											-
2007 SAKAI VIBRATOR ROLLER	25	2032											-
2007 GRAVELY ZERO TURN MOWER	20	2027							15,000				15,000
2007 SWEEP STAR 60 Smithco	25	2032											-
2010 TORO GROUNDMASTER TRACTOR	20	2030										40,000	40,000
2013 BANDIT CHIPPER	25	2038											-
2001 JACOBSEN 94" MOWER	25	2026						15,000					15,000
2001 JACOBSEN TURBO MOWER	25	2026						20,000					20,000
2014 BOMAG ASPHALT ROLLER	25	2039											-
2015 JOHN DEERE BACKHOE	25	2040											-
2015 SCAG ZERO TURN MOWER	15	2030										15,000	15,000
2018 SCAG ZERO TURN MOWER	15	2033											-
2018 EXMARK Walk Behind Mower	15	2033											-
2019 Lee Boy Asphalt Paver Model 8510E	25	2045											-
2019 ODB LCT650 Vacuum Leaf Loader	30	2049											-
2019 ODB LCT650 Vacuum Leaf Loader	30	2049											-
2018 DOOSAN P185 AIR COMPRESSOR	25	2043											-
		<b>Totals</b>	-	-	35,000	-	15,000	300,000	65,000	-	-	55,000	470,000

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

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

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

**ADMIN/BUILDING/RECREATION - CAPITAL REPLACEMENT PLAN**

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

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

## FIRE FUND BUDGET

### FIRE FUND BUDGET SUMMARY:

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

## **FUND DESCRIPTION**

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

## **BUDGET HIGHLIGHTS**

In the past, the general fund has paid for many Fire activities including Volunteer Fire Company incentives, debt payments on Truck loans, and Fire Station utilities. Starting in 2020, we included all of these expenditures under the Fire Fund budget and increased the Fire Tax millage to cover these costs.

In 2019, we created a separate Fire Capital Fund to record all Fire Capital revenues and expenditures. We have a specific amount of real estate taxes dedicated to Capital. In 2020, we increased this amount to \$120,000. Since Fire Apparatus increase an average of 3-5% annually, we will need to increase the amount dedicated to capital a minimum of 3% to keep up with inflation (See attached Capital Plan).

## **BUDGET AND PAYMENT PROCESS**

Eastern Salisbury Fire Department (ESFD) and Western Salisbury Fire Department (WSFD) submit an annual detailed budget by expenditure category. In 2020, we approved a total budget based on their detailed requests and paid them quarterly in a stipend. Each Fire Department has provided the Township with actual expenditures to date and will submit a final report showing everything they spent of the Township money for the year. Any unused monies received will be rolled back into the Fire Fund and earmarked to the Department that did not use it. It will be used in the future for unanticipated expenditures and Capital Needs. We plan on continuing this payment process in 2021.

**FIRE FUND - BUDGET DETAIL**

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

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

## **FIRE FUND – FUND BALANCE SUMMARY**

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

**FIRE CAPITAL FUND - BUDGET DETAIL**

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

## FIRE FUND – CAPITAL REPLACEMENT PLAN

Apparatus Replacement Summary							
Current Item - Description	Company	Asset ID:	Proposed Replacement Year	Purchase Price	Loan Amount	Cash Outlay	Life of Loan
1993 Kenworth, 4 Guys Tanker	ESFD	20-21	2033	425,000	200,000	225,000	20
2020 Rescue	ESFD	TBD	2020	807,610	200,000	607,610	20
2013 Pumper	ESFD	20-11	2038	1,000,000	200,000	800,000	20
2005 American LaFrance 110ft Quint Ladder Truck	WSFD	31-31	2030	1,300,000	300,000	1,000,000	20
2008 M&W Pumper	WSFD	31-11	2033	900,000	200,000	700,000	20
2017 Pumper	WSFD	31-12	2042	1,400,000	200,000	1,200,000	20

### CAPITAL REPLACEMENT PLAN SUMMARY:

The Fire – Capital Fund has been established to provide Eastern Salisbury Fire Department and Western Salisbury Fire Department with the appropriate number of Fire Apparatus that is needed based on call volume, township needs, and area covered. The Fire Services Director and the Fire Departments have established a draft replacement schedule of all current apparatus that the Township supplies to them. The goal is to replace each apparatus at approximately twenty-five years after purchase. Some apparatus might be used more often than others and may need replaced sooner. Some might be used less and be extended longer than planned. This schedule will be reviewed annually and revised as needed. Below is a detail of the Capital Fund over the next twenty-five years to help us determine how much money will be needed annually. Future apparatus purchase price is based on cost inflation of 3-5% annually.

**CAPITAL REPLACEMENT TWENTY-FIVE YEAR REPLACEMENT PLAN:**

<b>Capital Plan - Fire Fund</b>								
<b>2020-2044 (25 year plan)</b>								
<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Transfer from Fire Fund- Tax Revenue	120,000	123,600	127,308	131,127	135,061	139,113	143,286	147,585
Sale of Assets	-	150,000	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>120,000</b>	<b>273,600</b>	<b>127,308</b>	<b>131,127</b>	<b>135,061</b>	<b>139,113</b>	<b>143,286</b>	<b>147,585</b>
<b>Expenditures</b>								
1993 Tanker								
1999 Spartan Gladiator, Smeal Pumper (ESFD)	348,158	259,452						
2013 Pumper (ESFD)								
2005 American LaFrance Ladder Truck (WSFD)								
2008 M&W Pumper (WSFD)								
2017 Pumper (WSFD)								
Building Improvements (ESFD & WSFD)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Capital Fund Expenditures</b>	<b>353,158</b>	<b>264,452</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>(233,158)</b>	<b>9,148</b>	<b>122,308</b>	<b>126,127</b>	<b>130,061</b>	<b>134,113</b>	<b>138,286</b>	<b>142,585</b>
Beginning Fund Balance- Capital Fund	322,046	88,888	98,036	220,344	346,471	476,532	610,645	748,931
Ending Fund Balance- Capital Fund	<u>88,888</u>	<u>98,036</u>	<u>220,344</u>	<u>346,471</u>	<u>476,532</u>	<u>610,645</u>	<u>748,931</u>	<u>891,516</u>

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

<b>Capital Plan - Fire Fund</b>								
<b>2020-2044 (25 year plan)</b>								
<b>Revenues</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>
Transfer from Fire Fund- Tax Revenue	198,342	204,292	210,421	216,734	223,236	229,933	236,831	243,936
Sale of Assets	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
<b>Total Capital Fund Revenues</b>	<b>198,342</b>	<b>204,292</b>	<b>210,421</b>	<b>216,734</b>	<b>223,236</b>	<b>229,933</b>	<b>236,831</b>	<b>243,936</b>
<b>Expenditures</b>								
1993 Tanker								
1999 Spartan Gladiator, Smeal Pumper (ESFD)								
2013 Pumper (ESFD)		800,000						
2005 American LaFrance Ladder Truck (WSFD)								
2008 M&W Pumper (WSFD)								
2017 Pumper (WSFD)						600,000	600,000	
Building Improvements (ESFD & WSFD)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Capital Fund Expenditures</b>	<b>5,000</b>	<b>805,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>605,000</b>	<b>605,000</b>	<b>5,000</b>
<b>Increase (Decrease) in Net Position</b>	<b>193,342</b>	<b>(600,708)</b>	<b>205,421</b>	<b>211,734</b>	<b>218,236</b>	<b>(375,067)</b>	<b>(368,169)</b>	<b>238,936</b>
Beginning Fund Balance- Capital Fund	690,827	884,169	283,461	488,882	700,616	918,852	543,785	175,616
Ending Fund Balance- Capital Fund	<u>884,169</u>	<u>283,461</u>	<u>488,882</u>	<u>700,616</u>	<u>918,852</u>	<u>543,785</u>	<u>175,616</u>	<u>414,552</u>

## WESTERN SALISBURY FIRE DEPARTMENT – STATION 31



## EASTERN SALISBURY FIRE DEPARTMENT – STATION 20



## LIBRARY FUND

### FUND DESCRIPTION

Salisbury Township assesses a library tax on residents and businesses to allow the residents use of the Allentown Public Library. The millage is currently set at .0600 mills and generates approximately \$78,000 of tax revenue annually. The major expenditure of the fund is Annual Library Service fees charged by the Allentown Public Library. In September 2018, the Library had 3,226 registered borrowers of Salisbury Township. Based on the annual amount paid to the Library, the cost per borrower to the township is approximately \$25/year.

### BUDGET SUMMARY

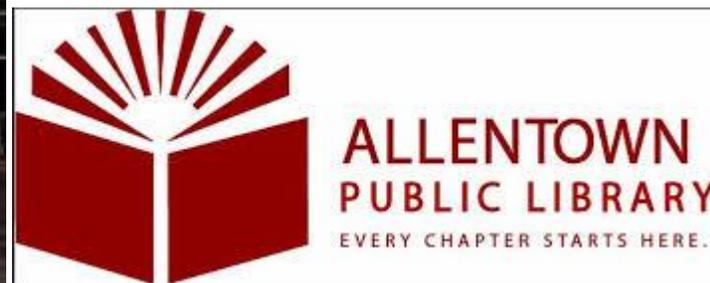
	2017 Actuals	2018 Actuals	2019 Actuals	2020 Projected	2021 Budget	Variance
<b>04. Library Fund</b>						
<b>Revenue</b>						
301. Property Taxes	78,994	79,388	78,760	77,950	77,950	-
341. Interest	230	1,338	2,039	465	400	(65)
380. Miscellaneous	0	0	0	0	0	-
396. Prior Year Resv	0	0	0	0	0	-
<b>Total Revenue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

## **LIBRARY FUND BUDGET HIGHLIGHTS**

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

## **BUDGET IMPACT TO FUND BALANCE**

The Library Fund has accumulated a Fund Balance at the end of 12/31/2019 of \$92,509. An appropriate fund balance level should be a minimum of three months of annual expenditures. The average monthly expenditure in the Library Fund is \$7,175. An adequate fund balance should be a minimum of \$25k. We have the ability to use reserves to cover the additional amount to the Library without increasing taxes while still maintaining an adequate level of fund balance. With the proposed payment of \$86,000 per year to Allentown Public Library, we plan on ending 2021 with a fund balance of \$77,074. We will be able to continue this for at least another 6 years based on the current budget.



## LIBRARY FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

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

## **WATER FUND**

### **FUND DESCRIPTION**

Any resident connected to Salisbury Township water system is billed quarterly based on usage. We receive most of our water from Lehigh County Water Authority (LCA). Some of the township users tap into Bethlehem system and some into South Whitehall's system. All direct operational costs related to the Water system (Supplies, maintenance, water purchases, hydrant rentals, etc) are recorded under the Water Fund. The Township Utility Department manages the Water system needs of the township and a portion of their salary and benefits are also recorded to this fund. Last, some administrative and general township costs are allocated to the Water Fund. All of these costs are used to calculate the rate we need to bill all Salisbury Township water users.

In addition to water fund operations, any capital replacement needs must also be covered by the rate we charge users. Some capital purchase needs include utility vehicles and other equipment. Any major water projects are typically funded by Debt (Bond Financing or other debt instruments). For example, the township replaced all water meters in the township at a cost of over \$1 million. This type of cost cannot be absorbed by the water user in one year. It must be covered over several years.

## WATER FUND - BUDGET SUMMARY

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

## WATER FUND- CAPITAL BUDGET SUMMARY

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

## WATER FUND BUDGET HIGHLIGHTS

We received notice in November 2019 that LCA rates charged to Salisbury Township will be increasing starting January 1, 2020. We have incorporated this increase in our proposed rates for 2020. We currently bill residents \$6.60/1,000 gallons used. We are proposing an increase of \$.30/1,000 gallons or a rate of \$6.90 per 1,000 gallons used. For a family that averages 20,000 gallons per quarter, this increase will cost an additional \$6/qtr. This increase will generate approximately \$90,000 in additional water fund revenue. This additional revenue will help to offset increases in water purchases of \$35k and other operational cost increases in the fund. The Water Fund will transfer \$100k into the Water Capital Fund to cover Debt payments and future Capital needs (See Capital Replacement Schedule).

## WATER FUND - BUDGET DETAIL AND FUND BALANCE SUMMARY

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

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

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

## WATER FUND – CAPITAL BUDGET DETAIL

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

## **SEWER FUND**

### **FUND DESCRIPTION**

Any resident or commercial property that taps into the Sewer System of Salisbury Township is billed a flat quarterly amount. All direct operational costs related to the Sewer system (Supplies, maintenance, transmission, disposal, etc) are recorded under the Sewer Fund. The Township Utility Department manages the Sewer System needs of the township and a portion of their salary and benefits are also recorded to this fund. Last, some administrative and general township costs are allocated to the Sewer Fund. All of these costs are used to calculate the rate we need to bill all Salisbury Township Sewer users.

In addition to Sewer fund operations, any capital replacement needs must also be covered by the rate we charge users. Some capital purchase needs include utility vehicles and other equipment. Some major sewer projects are covered annually by the sewer fund, some more costly projects are funded by Debt (Bond Financing or other debt instruments).

**SEWER FUND - BUDGET SUMMARY**

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

## **SEWER FUND BUDGET HIGHLIGHTS**

The current sewer rate does not cover all of our current fund expenditures plus capital needs. To cover these costs, we are proposing a rate increase in the budget. We currently bill Residential at \$72/quarter and Commercial at \$79.20/quarter. We are proposing an increase of \$3/quarter to residential properties and an increase of \$3.30/quarter to commercial properties. This increase will generate approximately \$80,000 in additional sewer fund revenue. The Sewer Fund will transfer \$300k into the Sewer Capital Fund to cover Debt payments, several capital projects, and to fund future Capital needs (see Capital Replacement schedule).

## SEWER FUND - BUDGET DETAIL & FUND BALANCE SUMMARY

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

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

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

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

## SEWER CAPITAL FUND - BUDGET DETAIL

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

## REFUSE/RECYCLING FUND

### FUND DESCRIPTION

We have received bids for Trash Collection Services from two local vendors. Our contract with Republic Services has been extended month to month as of June 30, 2020. Currently, we charge residents \$68/quarter for trash pick-up. We do NOT provide this service to Commercial properties. They are required to contract this service as needed.

### REFUSE/RECYCLING FUND - BUDGET SUMMARY

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

## **REFUSE/RECYCLING FUND BUDGET HIGHLIGHTS**

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

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

## REFUSE/RECYCLING FUND - BUDGET DETAIL AND FUND BALANCE

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

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

## DEBT SERVICES FUND - BUDGET DETAIL

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

## DEBT SERVICES FUND BUDGET HIGHLIGHTS

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

## **HIGHWAY AIDE FUND**

### **FUND DESCRIPTION**

The Municipal Liquid Fuels Program from PennDot funds a range of projects to support construction, reconstruction, maintenance and repair of public roads or streets. Funds are only available to municipalities who submit annual reports (MS 965 Actual Use Report, MS 965P Project and Miscellaneous Receipts and MS965S Record of Checks) and make its deposits and payments or expenditures in compliance with the Act (Section 2.6 Appropriate Use of Funds).

The amount of a municipality's allocation is based on its population and miles of roads on their approved Liquid Fuels Inventory. To be placed on the system a road must have minimum of 33' right-of-way in a township and 16' in a borough. The "cartway" (drivable surface) must be a minimum width of 16', and the road must be a minimum of 250' in length. If the road is a dead end, it must have cul de sac (turnaround) at the end with a minimum 40' radius. To continue to receive Liquid Fuels funds, a road must be maintained in such a condition that it can be driven safely at 15 mph.

Annually, a municipality may use 20% of their Net Allocation for the purchase of major equipment. Any unspent annual allocation is reported as carryforward for use in future years as needed.

Salisbury Township has used this money to pay for sign and street lights (maintenance and electricity), snow removal salt, street line painting, highway/road equipment, and from time to time major road projects (including but not limited to Reconstruction projects).

## HIGHWAY AIDE FUND - BUDGET SUMMARY

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

## HIGHWAY AIDE BUDGET HIGHLIGHTS

We received notice in October of next year's funding. We will be receiving \$22,557 less in 2020. Our Road Paver stopped working and is too costly to repair. Fortunately, we have built up enough equipment reserves plus current year allocation to fund the replacement of the paver entirely out of Highway Aide funds. In addition, we have decided to use some of previous year fund balance to complete some major road projects in 2020. We anticipate road projects of \$250k and we anticipate replacing a highway pick-up truck at \$40k and a paver at \$155k. Based on these major equipment purchases and projects, we are budgeting for reserves to cover the \$186k deficit. After the use of Reserves, the Fund still maintains a Fund Balance of \$675k for future needs.

## HIGHWAY AIDE FUND - BUDGET DETAIL

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

**HIGHWAY AIDE – EQUIPMENT FUND BALANCE**

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

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

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

The following pages include detailed budget requests by:

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